

REPORT  
OF THE  
State  
Board of Equalization

STATE OF COLORADO

1906

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REPORT  
OF THE  
State Board of Equalization

Denver, Colorado, January 2, 1907.

To the Honorable Members of the Sixteenth General Assembly  
of the State of Colorado:

In compliance with section 86-A of an act entitled "An act in relation to public revenue," etc., passed in extra session March 22, 1902, by the Thirteenth General Assembly of the State of Colorado, I have the honor to submit a statement showing the action of the legislatures of other states with reference to the assessment and taxation of property coming under the jurisdiction of the State Board of Equalization.

Accompanying the foregoing is also submitted the annual report of this department for the year 1906, showing the proceedings of the board in assessing the property in this State owned and controlled by railroad, telephone, telegraph, express, sleeping and other car line companies, used for such purposes, within the State of Colorado, during the year ending December 31, 1905.

In the report of this department submitted to the Fifteenth General Assembly, the question with reference to the action of the legislatures of the various states was gone into in detail, and since that time very few of the legislatures have made any changes with reference to assessment and taxation of railway and other property coming under the jurisdiction of this Board.

The legislation enacted during the past two years, affecting the class of property under consideration, by those states which have given the matter attention, has been largely with reference to the regulation of railroads, express companies, etc.; the question of assessment and taxation seems to have been lost sight of, and in its stead, the creation of Railroad Commissions for the regulation of rates and the general supervision of railroad affairs, seems to have engrossed the attention of most state legislatures.

Almost universally, the statutes of the different states authorize and require the Railroad Commissioners to fix or regu-

MEMBERS.

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JESSE F. McDONALD.....Governor, Chairman.  
JAMES COWIE.....Secretary of State.  
ALFRED E. BENT.....Auditor of State.  
JOHN A. HOLMBERG.....Treasurer of State.  
N. C. MILLER.....Attorney-General.  
R. R. LEESE, Secretary of Board.

late the rates on railroads in the state, and to prevent unjust discrimination or partiality in the charges made by railroad companies.

In referring to the statutes of the different states, we find that there is an apparent tendency towards greater uniformity in the laws for the regulation of the railroads. This is probably due to the creation of Railroad Commissions. Much of the heterogenous character of the railway legislation of a given year can be attributed to the efforts of the individual states to fill up the obvious gaps in the patchwork of their railway law.

The tax laws of New Jersey were modified in regard to the taxation of railroad property and the government of tax rates.

Another act re-classified railroad property so that all passenger stations, terminals, switches and all railroad property outside of the bare right of way, be included in second class property, and provided that it be assessed locally, and taxed at the local tax rates, for the exclusive benefit of the local taxing districts.

The "main stem" of the railroad which now consists of the bare right of way, never exceeding one hundred feet in width, and in some cases only sixty-six feet in width, and which is limited to no one municipality or county, but which traverses the state and is supported by the patronage of all sections of the state, is assessed by the State Board of Assessors and taxed at the "average rate" for all other property in the State.

One-half of one per cent. of the total valuation of railroad property on which the tax is assessed will be devoted to the expenses of the State Government, the balance will go to the support of the public schools.

Another act which went into effect this year is the maximum tax rate law, and limits the tax rates in cities for county and local purposes.

The Court of Civil Appeals of Texas has declared unconstitutional the law passed at the last regular session of the Legislature, assessing a special two per cent. tax on gross earnings of railroads.

A special tax commission to investigate the whole subject of taxation in the state of New York was appointed by the Governor of that State. The Commission reported to the Legislature favoring a graduated inheritance tax, and recommended that corporations be taxed only on their real estate and franchises, if any, and advising a single rate of one and one-half per cent. upon the gross earnings of all public service corporations.

The franchise tax in the state of New York upon railroad property enacted in 1896, at the rate of one and one-half mills on the dollar in proportion to the equipment employed in the State, was upheld by the United States Supreme Court. The tax authorities levied on all of the rolling stock on the theory that none was continuously employed out of the state. The railroad asserted that on an average not to exceed two-thirds of

the rolling stock was engaged within the borders of the state. The law was attacked as repugnant to the Constitution. The decision turned upon the question of the permanent situs of the cars, and the court held that to be in New York, regardless of their absence much of the time.

The legislatures in the states of Indiana, Washington and Wisconsin passed laws creating Railroad Commissions.

Each Commission has three members appointed by the Governor.

The laws of the three states apply to railroads and express companies. The Indiana and Wisconsin laws add private car lines, fast freight lines and private tracks operated in connection with a railroad or doing business as common carriers, and the Wisconsin law also includes electric interurban lines.

None of these statutes imposes the duty of framing a comprehensive classification of freight and schedule of rates for railroads in the state, but each commission has the more elastic power of altering particular rates or classifications.

Together with general powers relating to the collection of statistics, the Washington Commission is given the herculean task of ascertaining the cost of construction and equipment of each mile of railroad in the state.

Other states, such as Texas, Michigan and Wisconsin, have made appraisals of railroad property within their boundaries.

In Michigan and Wisconsin, the appraisals were made principally for taxation purposes. Michigan, at a cost of \$60,000.00, attempted to ascertain what the physical property of the railroads was worth, on the basis of the cost of reproduction, less the normal depreciation for wear and use. Between 80 and 90 civil engineers were employed in the work.

In the second biennial report of the Commission of Wisconsin, after nearly four years of patient study and investigation, the Commission recommended that the special tax system of levying a tax of four per cent. on gross earnings be abolished, and the ad valorem method substituted therefor, and in May, 1903, the ad valorem bill became a law. The new law provides for a careful annual appraisal of all the railways of the state, and for the employment of the engineering and accounting force necessary for such an appraisal. The inventory method of appraisal was made very much after the manner used in Michigan. The cost of the appraisal to the state was about \$35,000.00. The State Supreme Court of Wisconsin recently rendered an opinion holding that the ad valorem taxation law was constitutional.

The Railroad and Warehouse Commission of Minnesota, in 1905, decided to determine the actual amount of money invested in the construction and operation of the lines of railroad within the state. This work is likely to consume a period of two years, due to the methods employed.

A bill is now pending in the legislature of that state to establish the office of Commissioner of Corporations. The office will take over the work done by several departments now. The proposed new state official will take care of the assessment of corporations and conduct examinations of their affairs. At present the work is divided among the Secretary of State, the State Railroad and Warehouse Commission, State Auditor, and Public Examiner. The powers to be given to the new officer, if the legislature passes favorably upon the measure, will enable him to list the bonds, capital stock, etc., of all corporations.

An investigation of recent legislation on the subject of railroad commissions shows that in many instances the law empowers the railway commission with authority to determine the valuation, earnings, etc., of railroad property, for the purpose of fixing rates, which will be equally valuable to the assessing board in determining taxation, and for that reason, the subject of railroad commissions has been discussed.

#### RAILROAD MAP.

A railroad map, showing the different roads in separate and distinct colors, is herewith enclosed. This map supplies a long felt want, and will be valuable in the future if published annually, for the reason that it will show the growth and extension of all railroads within the state.

Many requests for a railroad map are received by this department, it being the custom of almost all the states to supply the same.

#### NEEDS OF DEPARTMENT.

In the report of this department for the year 1905, attention was called to the fact that in order to fully accomplish the requirements of the statute "with reference to the assessment of corporate property, both without and within the limits of the State," some provision should be made for the compilation of statistics for the use of the Board. The need of such a provision is still apparent and should receive some consideration. The secretary of the Board is required by statute to perform the additional duties as secretary of the State Auditing Board, which of itself is sufficient to consume a major part of his time.

During the year the business of the Board was so extensive that additional clerical assistance had to be provided, and since there was no regular appropriation for such help, the same was paid for out of the contingent fund.

The importance of the proper conduct of this department certainly merits more consideration. It has to do with fixing the revenue derived from at least 1-7 of the assessed value of all the taxable property within the State, and is therefore an important factor.

The county assessors of the different counties in the State, at a meeting held in Denver, January 29, 1906, appointed a committee of three to examine into the different assessments made

by the State Board of Equalization, and the various assessors of the State. The committee visited twenty-three counties of the State that represented over fifty per cent. of its entire valuation, and examined the State Board's assessments, and filed a report on May 12, 1906.

The expenses of the committee amounted to \$1,384.00, and were paid from the Contingent Fund, and charged to this department.

The expenses charged to the State Board of Equalization and the State Auditing Board for the biennial period, commencing December 1st, 1904, and ending November 30th, 1906, and payable from the Contingent Fund, are as follows:

Printing 250 copies 1903-4 report of the board.....	\$ 487.78
" 240 schedules for telephone and telegraph companies in making annual statement to the board.....	30.00
" 500 schedules for express, sleeping and other car line companies in making annual statement to the board.....	50.00
" 500 copies 1905 report of the board.....	413.99
" letter heads, notices, etc.....	77.57
Postage .....	123.90
Stationery and supplies.....	132.99
Telephone, telegraph, messenger service, express, etc.....	35.79
Clerical assistance .....	1,820.27
Committee of Assessors on valuation.....	1,384.00
Miscellaneous .....	150.70
Total .....	\$4 706.99

Some provision should be made by which this department could give the requisite consideration to the numerous duties imposed upon it, and the results in a financial way would more than compensate for the additional expense.

It would only seem right and just, then, that an appropriation be made for this department, allowing for a clerk to be permanently employed, also for a stenographer during the months of May, June and September to report the statements of the representatives of the companies who appear before the Board, and avoid paying for such expenses out of the Contingent Fund.

Respectfully submitted,

R. R. LEESE,  
Secretary.

PROCEEDINGS OF THE BOARD.

Office of the State Board of Equalization.
Denver, Colorado.

Tuesday, January 16, 1906, 11 a. m.

The State Board of Equalization met in special session pursuant to call of Jesse F. McDonald, Governor, the following members being present, to-wit: Jesse F. McDonald, Governor; Alfred E. Bent, Auditor; James Cowie, Secretary of State; N. C. Miller, Attorney General, and John A. Holmberg, Treasurer.

Governor McDonald stated that the purpose of the meeting was to consider what action the board desired to take concerning a resolution adopted by the Board of County Commissioners of San Juan County, Colorado, January 13, 1906, of which the following is a copy:

"The Board of County Commissioners then adopted the following resolution:

Resolved: That whereas the State Board of Equalization has for several years undertaken to assess the three short railway systems situated in San Juan County, to-wit:

The Silverton Northern Railroad Company, with road extending between the Town of Silverton and the Town of Eureka;
The Silverton Railway Company, with road extending between the Town of Silverton and Red Mountain, and

The Silverton, Gladstone and Northerly Railway Company, with road extending between the Town of Silverton and the Village of Gladstone:

And, Whereas, said assessments as made by the said State Board on said short lines have been almost uniformly excessive, as compared with the assessed valuation made by said Board on the Denver and Rio Grand Railway in the same county;

And, Whereas, each of said three short railways has only the traffic of a small portion of this county, while said Denver and Rio Grande Railway has all the incoming and outgoing traffic of the entire county, including the traffic of the Town of Silverton;

And, Whereas, (illustrating the condition of such assessments) said State Board for each of the years, 1904 and 1905, has assessed said Silverton, Gladstone and Northerly road at \$8,000.00 per mile, and our principal road, the Denver and Rio Grande Railway, at only \$6,750.00 per mile, in this county:

And, Whereas, said Silverton Railway line of road is in a worn-out and dilapidated condition, being at the present time unfit for the carriage of passengers;

And, Whereas, by reason of the excessive valuation of said short local railways, this county has been almost constantly involved in controversy with said railway systems, and its collection of its revenues thereby greatly delayed.

And, Whereas, it also appears to be doubtful whether said State Board of Equalization has any authority of power to assess railways situated wholly within the limits of this county:

Therefore, Resolved: That said State Board of Equalization be, and it is hereby respectfully requested to ask and obtain from the Attorney General of the State, his written opinion as to whether said Board can legally assess railway systems situated wholly within this county;

That said State Board be, and it is hereby respectfully requested to take such action at its next meeting, as may be possible under the law, and to make such recommendations to this Board, by resolution, as it may deem advisable, to correct the assessments of said short local railroads for the years 1904 and 1905, so as to make such assessments fair, and avoid unnecessary litigation for the county concerning the same;

That this board from its acquaintance with the value of said short line roads, would respectfully recommend as a fair valuation thereof for the years 1904 and 1905, as compared with the Denver and Rio Grande Railway in this county, the following:

Table with 2 columns: Railway Name and Value. Rows include Silverton, Gladstone & Northerly (\$30,000.00), Silverton Northern Railroad (30,000.00), and Silverton Railway (15,000.00).

That the county clerk be instructed to forward a copy of this resolution to the State Board; and said State Board be requested to advise this board of its action in the premises."
"State of Colorado, County of San Juan, ss:

I. W. N. Haas, County Clerk and Recorder of San Juan County, State aforesaid, do hereby certify the foregoing to be a correct copy of the resolutions concerning taxation of railways in San Juan county, as the same appears of record in the Commissioners proceedings taken from the records in my office.

Given under my hand and official seal this 13th day of January, 1906.

W. N. HAAS,
Clerk and Recorder."

After consideration of the above resolution by the Board, Attorney General N. C. Miller then presented the following resolution:

"Whereas, it is complained by the Board of County Commissioners of San Juan County, Colorado, to the State Board of Equalization, that the Silverton Railroad, running between Silverton and Ironton, and the Silverton Northern Railroad, running from Silverton to Animas Fork, and the Silverton, Gladstone and Northerly Railroad, running from Silverton to Gladstone, are assessed comparatively too high; and

Whereas, these railroads are located in San Juan County, Colorado; and,

Whereas, it appears that said railroads are assessed comparatively too high; be it

Resolved, That the Board of County Commissioners of San Juan County are instructed to make such reduction as may be deemed advisable in a settlement with said railroad companies for the taxes now due."

Mr. James Cowie, Secretary of State, then made motion that the resolution be adopted, and the Secretary of this Board be instructed to forward copy at once to the Board of County Commissioners of San Juan County, Colorado, which motion was duly seconded by N. C. Miller, Attorney General, and unanimously adopted.

Upon motion the Board adjourned subject to call of Governor.

Office of the Governor of State,  
State of Colorado,

Denver, April 2, 1906.

In accordance with an act of the General Assembly of the State of Colorado, entitled, "An Act in Relation to Public Revenue, and Repealing all Previous Acts or Parts of Acts in Conflict Therewith," approved March 22, 1902, the State Board of Equalization, within and for the State of Colorado, convened at the office of the Governor of State, at the hour of 10 o'clock a. m., and organized as required by law, the following members being present, to-wit: Jesse F. McDonald, Governor; Alfred E. Bent, Auditor, and N. C. Miller, Attorney General.

The Secretary reported that all companies coming under the jurisdiction of the Board, and County Assessors of the several counties of the State had been notified that the Board would be in session from day to day, for the purpose of hearing the representatives of the various companies, commencing this date, such hearings to be concluded by Wednesday, April 25th.

Mr. James T. Maher, tax commissioner of The Chicago, Rock Island and Pacific Railway Company, appeared before the Board and presented and filed written argument pertaining to the assessment and taxation of that company's property in the State of Colorado, for the year 1906.

Mr. R. D. Pollard, tax agent of The Burlington Lines, appeared and filed written statement concerning the assessment of the company's property in Colorado, and the assessment and taxation of local property in the counties through which his companies operated.

Mr. J. A. Israel appeared and made statement on behalf of The Colorado & Southern Railway Company, The Gilpin Tramway Company, and The Fort Collins Development Railway Company.

Mr. B. M. Smith appeared before the Board on behalf of The Denver & Inter-Mountain Railway Company. He presented and filed the annual return of that company.

Mr. James Correy, tax agent, appeared on behalf of  
The Denver & Rio Grande Railroad Company,  
The Rio Grande Railroad Company,  
The Rio Grande Junction Railway Company,  
The Rio Grande Western Railway Company,  
The Rio Grande-Sangre de Cristo Railroad Company,  
The Rio Grande Southern Railroad Company,  
The Rio Grande, Pagosa & Northern Railroad Company,  
The Globe Express Company, and  
The Uintah Railroad Company.

Mr. G. D. Patterson, Superintendent, appeared on behalf of The Pacific Express Company.

Mr. T. C. Porteous, agent, appeared on behalf of The Merchants Despatch Transportation Company.

The following named companies were reported as having filed their annual statements of property to the Board:

The Burlington & Colorado Railroad Company,  
Colorado & Wyoming Railroad Company,  
Denver, Golden & Salt Lake Railroad Company,  
Denver, Utah & Pacific Railroad Company,  
Denver & Montana Railroad Company,  
Chicago, Rock Island & Pacific Railway Company,  
Colorado & Southern Railway Company,  
Colorado & Wyoming Railway Company, (C. F. & I. Co.)  
Crystal River Railroad Company,  
Colorado Eastern Railroad Company,  
Colorado & Southeastern Railway Company,  
Colorado & Northwestern Railroad Company,  
Canon City & Cripple Creek Railroad Company,  
Florence & Cripple Creek Railroad Company,  
Golden Circle Railroad Company,  
Midland Terminal Railway Company,  
Colorado Springs & Cripple Creek District Railway Company,  
Denver & Rio Grande Railroad Company,  
Rio Grande Railroad Company,  
Rio Grande Junction Railway Company,  
Rio Grande Sangre de Cristo Railroad Company,  
Rio Grande Southern Railroad Company,  
Rio Grande Western Railway Company,  
Rio Grande, Pagosa & Northern Railroad Company,  
Uintah Railroad Company,  
Globe Express Company,  
Gilpin Tramway Company,  
Fort Collins Development Railway Company,  
Pueblo & State Line Railroad Company, (Mo. Pac.)  
Union Pacific Railroad Company,  
Colorado Midland Railway Company,  
Pacific Express Company,  
Wells Fargo & Company Express.

Wray Telephone Company,  
 Mountain Telegraph Company,  
 Western Union Telegraph Company,  
 Postal Telegraph-Cable Company,  
 Merchants Despatch Transportation Company,  
 Libby, McNeill & Libby Refrigerator Line,  
 Swift Refrigerator Transportation Company,  
 Noland Land & Transfer Company,  
 Continental Fruit Express Company,  
 National Car Company,  
 American Refrigerator Transit Company,  
 Provision Dealers Dispatch,  
 National Car Line Company,  
 Cold Blast Transportation Company,  
 Union Refrigerator Transit Company of Wisconsin,  
 Cudahy Packing Company,  
 Western Chemical Manufacturing Company,  
 Chicago Refrigerator Car Company,  
 Lincoln Telephone Company,  
 Delta County Co-Operative Telephone Company,  
 Montezuma Telephone Company,  
 Divide Mutual Telephone Company,  
 Big Bend Rural Telephone Company,  
 Holyoke Telephone Company,  
 Colorado Telephone Company,  
 Great Western Railway Company,  
 Atchison, Topeka & Santa Fe Railway Company,  
 Pullman Company,  
 Mather Horse & Stock Car Company,  
 Denver, Northwestern & Pacific Railway Company,  
 Armour Car Lines.

The following named Railway or Railroad Companies were reported as having filed annual statements in compliance with section 103 of the Revenue Act of 1902, showing total mileage made by the cars of mercantile or other companies, firms or individuals, over their lines in this State, during the year ending December 31st, 1905:

Atchison, Topeka & Santa Fe Railway Company,  
 Chicago, Burlington & Quincy Railway Company,  
 Chicago, Rock Island & Pacific Railway Company,  
 Colorado & Southern Railway Company,  
 Colorado Midland Railway Company,  
 Colorado Springs & Cripple Creek District Railway Company,  
 Pueblo & State Line Railroad Company. (Mo. Pac.)  
 Union Pacific Railroad Company,  
 Denver & Rio Grande Railroad Company,  
 Rio Grande Western Railway Company,  
 Midland Terminal Railway Company.

Upon motion, the Secretary was instructed to notify the "Committee of Assessors on Valuation," now touring the State,

that the State Board of Equalization would respectfully request their presence at the meetings of the Board from the 16th to and including the 25th of April, for the purpose of hearing the statements of representatives of the various companies, relative to the assessment of property for the current year, and to also notify all companies coming under the jurisdiction of the Board, to be and appear during the dates mentioned if they desired to be heard concerning their assessments, said hearings to be concluded by Wednesday, April 25th.

There being no other persons present desiring to be heard with reference to the assessment of any property by the Board, on motion, the Board adjourned until Tuesday morning, April 3, 1906, at 10 o'clock.

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 Tuesday, April 3, 1906, 10 o'clock a. m.

The State Board of Equalization convened, pursuant to adjournment. Quorum being present, an adjournment was taken until Wednesday morning, April 4, at 10 o'clock a. m.

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 Wednesday, April 4, 1906, 10 o'clock a. m.

The Board met, pursuant to adjournment. Quorum present. Adjourned until Thursday morning, at 10 o'clock a. m.

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 Thursday, April 5, 1906, 10 o'clock a. m.

The Board convened, pursuant to adjournment. Quorum present. Adjournment taken until Friday, April 6, at 10 o'clock a. m.

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 Friday, April 6, 1906, 10 o'clock a. m.

The Board convened, pursuant to adjournment. Quorum present. Adojurnment taken until following day at 10 o'clock a. m.

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 Saturday, April 7, 1906, 10 o'clock a. m.

The Board convened pursuant to adjournment. Quorum present. Adjournment taken until Monday, April 9, at 10 o'clock a. m.

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 Monday, April 9, 1906, 10 o'clock a. m.

The Board convened pursuant to adjournment. Quorum present. Adjournment taken until Tuesday morning at 11 o'clock a. m.

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 Tuesday, April 10, 1906, 11 o'clock a. m.

The State Board of Equalization convened pursuant to adjournment. Quorum being present, Board adjourned until Wednesday, April 11, 1906, at 10 o'clock a. m.

Wednesday, April 11, 1906, 10 o'clock a. m.

The Board convened pursuant to adjournment. Quorum present. Adjourned to meet Thursday, April 12, 1906, at 11 o'clock a. m.

Thursday, April 12, 1906, 11 o'clock a. m.

The Board convened pursuant to adjournment. Quorum present.

Mr. W. R. Freeman appeared and filed statement showing fluctuations in the market price of the Atchison, Topeka and Santa Fe Railway Company's common and preferred stock on New York Exchange during the past nine years, as follows:

	Common		Preferred	
	Low	High	Low	High
1897 .....	9%	17	17	35½
1898 .....	10¼	19½	22⅞	52%
1899 .....	17	24⅞	50%	68%
1900 .....	18%	48%	58¼	89%
1901 .....	42¼	91	70	108
1902 .....	74½	96%	95½	106%
1903 .....	54	89%	84¼	103½
1904 .....	64	89¼	87%	104%
1905 .....	77%	93%	99	105%

Upon motion, Board adjourned until Friday, April 13, at 10 o'clock a. m.

Friday, April 13, 1906, 10 o'clock a. m.

The Board convened pursuant to adjournment. Quorum present. Upon motion, an adjournment was taken until Saturday, April 14, at 11 o'clock a. m.

Saturday, April 14, 1906.

The Board convened, pursuant to adjournment. Quorum present.

Upon motion, Board adjourned until Monday, April 16, at 10 o'clock a. m.

Monday, April 16, 1906, 10 o'clock a. m.

The Board convened, pursuant to adjournment. Present: Jesse F. McDonald, Governor; James Cowie, Secretary of State, and John A. Holmberg, Treasurer of State.

Mr. J. A. Israel appeared and requested to be heard on behalf of the Colorado and Southern Railway Company Thursday, April 19, at 10 o'clock a. m.

Mr. C. P. Link and A. E. Howe, of the assessors' committee, were present at the meeting.

Mr. H. N. Hawkins appeared and requested to be heard on behalf of the Rio Grande and Pagosa Springs Railroad Company on Thursday, April 19, at 10 o'clock a. m., which request was granted.

Messrs. Link and Howe of the assessor's committee, stated that they had visited twenty-one counties in the State, and would report their findings on or before May 1st, 1906.

The Secretary reported that all companies coming under the jurisdiction of the State Board had been notified in compliance with order of the Board, issued April 2nd, 1906.

Mr. Link, of the assessor's committee, made statement that in his judgment, he did not believe in the counties visited by the committee that city property was assessed to exceed forty per cent. of its value, agricultural land not to exceed twenty per cent. and thought grazing land was assessed at about its actual value.

Upon motion, Board adjourned until Tuesday, April 17, 1906.

Tuesday, April 17, 1906, 10 o'clock a. m.

The State Board convened, pursuant to adjournment. Present: Jesse F. McDonald, Governor; James Cowie, Secretary of State, and John A. Holmberg, Treasurer.

The minutes of former meetings commencing with April 2nd were read and approved.

Messrs. C. P. Link, A. E. Howe and C. N. Crowder, of the assessor's committee, were present at the meeting.

Upon motion, it was ordered that an adjournment be taken until Wednesday, April 18, at 10 a. m.

Wednesday, April 18, 1906, 10 o'clock a. m.

The State Board convened, pursuant to adjournment. Present: Jesse F. McDonald, Governor; Alfred E. Bent, Auditor, and James Cowie, Secretary of State.

Mr. A. A. Gargan, assistant superintendent of the Western Union Telegraph Company, appeared before the Board, and made statement concerning the assessment of that company's property in the State of Colorado for the current year. He asked for a reduction in the assessment of the telegraphic instruments belonging to the company from six to three dollars each.

Mr. Gargan also made statement in behalf of The Self-Winding Clock Company.

Mr. George F. Brownlee, assessor of Morgan County, appeared before the Board and made statement concerning the assessment of his county for current year.

Mr. W. C. Black appeared on behalf of The Postal Telegraph-Cable Company.

Upon motion, Board adjourned until Thursday, April 19, 1906, at 10 o'clock a. m.



Denver, Colo., Thursday, April 19, 1906.

The State Board convened, pursuant to adjournment. Present: Jesse F. McDonald, Governor; James Cowie, Secretary of State; Alfred E. Bent, Auditor, and John A. Holmberg, Treasurer.

Mr. H. N. Hawkins, counsel, appeared on behalf of The Rio Grande and Pagosa Springs Railroad Company, and made statement concerning operation of that company during preceding year. He stated that he would file written statement during the coming week.

Mr. E. C. Bennett appeared on behalf of The Armour Car Lines and The Continental Fruit Exprs, and made statement concerning the assessment of those companies.

Mr. A. E. Howe, of the assessor's committee, appeared before the Board, and made statement concerning local valuations in the county of Boulder.

Upon motion, Board adjourned until 2 o'clock p. m.

Afternoon Session, 2 o'clock p. m.  
Thursday, April 19, 1906.

The State Board convened, pursuant to adjournment. Present: Jesse F. McDonald, Governor; James Cowie, Secretary of State, and Alfred E. Bent, Auditor.

Mr. S. H. Stevens, assessor of Las Animas county, appeared before the Board, and made statement concerning the assessment of corporate property in his county which, he believed fair compared with local property.

A statement on behalf of The Chicago, Rock Island and Pacific Railway Company was filed, showing transfers of realty during the year 1904, sale considerations in deeds, and the assessed valuations during the year 1905, in the counties of Elbert, Lincoln, Kit Carson and El Paso, showing the average assessed valuation of full cash value to be in said counties as follows:

Elbert .....	28.27	per cent. of its salable value
Kit Carson .....	23.64	" " " " " "
El Paso .....	28.54	" " " " " "
Lincoln .....	23.06	" " " " " "

Upon motion, Board adjourned until Friday, April 20, at 10 a. m.

Friday, April 20, 1906, 10 o'clock a. m.

The State Board convened, pursuant to adjournment. Present: Jesse F. McDonald, Governor; James Cowie, Secretary of State; Alfred E. Bent, Auditor of State, and John A. Holmberg, Treasurer.

Mr. S. L. Highleyman, Tax Commissioner of The Pueblo and State Line Railroad Company (Missouri Pacific) presented the interests of that company's property for assessment.

Mr. J. A. Israel appeared and made statement on behalf of The Fort Collins Development Railway Company and The Gilpin Tramway Company.

Mr. E. B. Field, Jr., appeared before the Board and presented the interests of The Colorado Telephone Company. He referred to his written statement filed with the Board April 2, 1906, asking for a reduction in the assessment of wire mileage in aerial cable, which he read at length.

Messrs. C. P. Link and A. E. Howe, of the Assessor's Committee, were present at the meeting.

Upon motion, an adjournment was taken until 2 o'clock p. m.

Afternoon Session, 2 o'clock p. m., April 20, 1906.

The State Board convened, pursuant to adjournment. Present: Jesse F. McDonald, Governor; James Cowie, Secretary of State; Alfred E. Bent, Auditor, and John A. Holmberg, Treasurer. Mr. C. P. Link and Mr. A. E. Howe, of the Assessors' Committee, were also present.

Mr. B. Morehead, representing The American Refrigerator Transit Company and The Union Refrigerator Transit Company, appeared before the Board and made statement concerning the assessment of the cars belonging to those companies.

The Board then took up the assessment of the property of Car Line Companies.

No one appearing before the Board for hearing, upon motion, an adjournment was taken until Saturday, April 21, 1906, at 10 a. m.

Denver, Saturday, April 21, 1906, 10 o'clock a. m.

The State Board convened, pursuant to adjournment. Quorum present.

Upon motion, adjourned until Monday, April 23, 1906, at 11 o'clock a. m.

Denver, Colo., Monday, April 23, 1906, 11 o'clock a. m.

The State Board convened, pursuant to adjournment. Present: Jesse F. McDonald, Governor; James Cowie, Secretary of State; Alfred E. Bent, Auditor, and John A. Holmberg, Treasurer.

Upon motion, it was ordered that a stenographer be employed to take the statements of the representatives appearing before the Board, and to assist the Secretary in other work, also that an additional clerk be employed.

Mr. W. R. Freeman appeared on behalf of The Atchison, Topeka and Santa Fe Railway Company, and made statement concerning the assessment of that company's property within the State of Colorado, for the current year. He also filed writ-

ten statements in support of his argument that his company was assessed at a higher value than local property in the counties through which his line operated.

Messrs. C. N. Crowder and A. E. Howe, representing the Committee of Assessors, were present.

Upon motion, a recess was taken until 2 o'clock p. m.

Afternoon Session, 2 o'clock p. m.,  
Monday, April 23, 1906.

The State Board convened, pursuant to adjournment taken. Present: Jesse F. McDonald, Governor; James Cowie, Secretary of State; Alfred E. Bent, Auditor, and John A. Holmberg, Treasurer.

Assessor's Committee: C. P. Link, A. E. Howe and C. N. Crowder.

Mr. H. T. Rogers appeared on behalf of The Colorado Eastern Railroad Company, and made statement concerning the assessment of that company's property.

Mr. R. D. Pollard appeared on behalf of The Burlington Railroads.

Upon motion, an adjournment was taken until Tuesday morning, April 24, at 10 o'clock a. m.

Tuesday, April 24, 1906, 10 o'clock a. m.

The State Board of Equalization met, pursuant to adjournment. Present: Jesse F. McDonald, Governor; James Cowie, Secretary of State; Alfred E. Bent, Auditor, and John A. Holmberg, Treasurer.

Assessor's Committee, C. N. Crowder, C. P. Link and A. E. Howe.

Mr. R. J. Clancy, Tax Agent, representing the interests of The Union Pacific Railroad Company, presented and filed a written statement which he read at length, also filed statement showing transfers of property in the counties of Logan and Morgan, sale considerations in deeds, and the assessed valuation of same.

Mr. J. A. Israel, Tax Agent, appeared before the Board for and on behalf of The Colorado and Southern Railway Company, and made statement relative to the assessment of that company's property in the State of Colorado for the year 1906.

A statement filed by H. N. Hawkins, on behalf of The Rio Grande and Pagosa Springs Railroad Company, was read and filed for record.

Upon motion, it was ordered that a recess be taken until 2 o'clock p. m.

Afternoon Session, April 24, 1906,  
Tuesday, 2 o'clock p. m.

The State Board convened, pursuant to adjournment. Present: Jesse F. McDonald, Governor; James Cowie, Secretary

of State; Alfred E. Bent, Auditor, and John A. Holmberg, Treasurer.

No person appearing to be heard, upon motion, Board adjourned until Wednesday morning, at 10 o'clock a. m.

Wednesday, April 25, 1906, 10 o'clock a. m.

The State Board convened, pursuant to adjournment. Present: Jesse F. McDonald, Governor; James Cowie, Secretary; Alfred E. Bent, Auditor, and John A. Holmberg, Treasurer.

Assessor's Committee: C. N. Crowder, A. E. Howe and C. P. Link.

Mr. R. S. Ellison appeared before the Board on behalf of The Cripple Creek Central Railway Company, and made statement regarding the valuation of the property of said company for taxation.

Mr. James Correy, Tax Agent, appeared before the Board on behalf of The Denver and Rio Grande Railroad Company, The Rio Grande, Rio Grande Pagosa and Northern, Rio Grande Sangre de Cristo, Rio Grande Southern, Rio Grande Junction, Rio Grande Western, and Uintah Railroad Companies, and The Globe Express Company, and made statement regarding the taxes paid by said companies.

Upon motion, Board took a recess until 2 o'clock p. m.

Afternoon Session, 2 o'clock p. m.,  
Wednesday, April 25, 1906.

The State Board convened, pursuant to adjournment. Present: Jesse F. McDonald, Governor; James Cowie, Secretary of State, and John A. Holmberg, Treasurer.

Assessors' Committee: C. N. Crowder; C. P. Link, and A. E. Howe.

Mr. H. T. Rogers, Counsel, and C. L. Mackenzie, Superintendent of The Wells Fargo and Company Express, appeared before the Board on behalf of said company, and made statements regarding the valuation of the property of said company.

Mr. C. C. Dorsey appeared before the Board on behalf of The Pacific Express Company, and made statement regarding the valuation of its property in Colorado. Mr. Dorsey also appeared for The Adams Express Company and The United States Express Company, but did not admit the right of the Board to assess said companies, claiming they were not corporations.

Mr. W. R. Freeman, Tax Agent, appeared on behalf of The Pullman Company, and made statement concerning the assessment of said company.

There being no other person appearing before the Board to be heard, upon motion, an adjournment was taken until Thursday morning, at 10 o'clock a. m.

Thursday, April 26, 1906, 10 o'clock a. m.

The State Board of Equalization convened, pursuant to adjournment. Present: Jesse F. McDonald, Governor; James Cowie, Secretary of State; Alfred E. Bent, Auditor, and John A. Holmberg, Treasurer.

The Board had under consideration the assessment and valuation of the property of railroads, telephone, telegraph, express, and car line companies.

Upon motion, an adjournment was taken until Friday morning, April 27, at 10 a. m.

Friday, April 27, 1906, 10 o'clock a. m.

The State Board convened, pursuant to adjournment. Quorum present.

The Board had under consideration the assessment of the property of telephone, telegraph and express companies.

Upon motion, an adjournment was taken until Saturday, April 28, at 11 o'clock a. m.

Saturday, April 28, 1906, 11 o'clock a. m.

The State Board of Equalization met, pursuant to adjournment. Quorum present.

The Board had under consideration the assessment of the property of railroads and telephone companies.

Upon motion, an adjournment was taken until Monday, April 30, at 11 o'clock a. m.

Monday, April 30, 1906, 11 o'clock, a. m.

The State Board convened, pursuant to adjournment. Quorum present.

The Board had under consideration the assessment of the property of railroads and telephone companies.

Upon motion, an adjournment was taken until Tuesday, May 1, at 10 o'clock a. m.

Tuesday, May 1, 1906, 10 o'clock a. m.

The Board convened, pursuant to adjournment. Quorum present.

The Board had under consideration the assessment of railroad, telephone, telegraph, express, sleeping, and other car line companies' property for 1906.

Upon motion, an adjournment was taken until Wednesday, May 2, at 10 o'clock a. m.

Wednesday, May 2, 1906, 10 o'clock a. m.

The Board convened, pursuant to adjournment. Quorum present.

Upon motion, Board took recess until 2 o'clock p. m.

Afternoon Session, May 2, 1906, 2 o'clock p. m.

The Board convened, pursuant to recess taken. Present: Jesse F. McDonald, Governor; James Cowie, Secretary of State; Alfred E. Bent, Auditor; John A. Holmberg, Treasurer, and N. C. Miller, Attorney-General.

Assessors' Committee: C. N. Crowder, C. P. Link and A. E. Howe.

Mr. C. N. Crowder, of the Assessors' Committee, addressed the Board, and stated that the committee had visited twenty-three counties in the State, representing over fifty per cent of its entire valuation. That in the following counties visited, a number of transfers of property were taken from the records in each county, and in the opinion of the Committee, the assessed valuation would average the following percentage of actual value:

Bent	County.....	31 per cent. of actual value
Boulder	" .....	30 " " " " "
Chaffee	" .....	41 " " " " "
Conejos	" .....	25 " " " " "
Delta	" .....	21 " " " " "
Fremont	" .....	34 " " " " "
Garfield	" .....	24 " " " " "
Denver	" .....	48 " " " " "
Larimer	" .....	20 " " " " "
Las Animas	" .....	53 " " " " "
Logan	" .....	22 " " " " "
Morgan	" .....	13 " " " " "
Mesa	" .....	37 " " " " "
Montrose	" .....	34 " " " " "
Otero	" .....	54 " " " " "
Prowers	" .....	30 " " " " "
Rio Grande	" .....	28 " " " " "
Saguache	" .....	26 " " " " "
Pueblo	" .....	57 " " " " "
Weld	" .....	29 " " " " "
El Paso	" .....	30 " " " " "

That the Assessors in the counties mentioned, claimed to be assessing property the following per cent. of actual value:

Bent	County.....	40 per cent. of actual value
Boulder	" .....	50 " " " " "
Chaffee	" .....	33 1-3 " " " " "
Conejos	" .....	30 " " " " "
Delta	" .....	50 " " " " "
Denver	" .....	50 " " " " "

County	per cent of actual value
El Paso	50
Fremont	33 1-3
Garfield	33 1-3
Larimer	40
Las Animas	75
Logan	33 1-3
Mesa	33 1-3
Montrose	40
Morgan	33 1-3
Otero	50
Prowers	"
Pueblo	50
Rio Grande	40
Saguache	50
Weld	33 1-3

Mr. Crowder then made statement that in order to have gotten the best results, the committee should have had more time to devote to the work. He said that the committee would have a complete report ready to file during the coming week.

He then reported the assessments upon certain industrial corporations, and other property assessed locally in the counties of Pueblo, El Paso and the city and county of Denver.

Upon motion, an adjournment was taken until Thursday, May 3, at 10 o'clock a. m.

Thursday, May 3, 1906, 10 o'clock a. m.

The State Board of Equalization convened, pursuant to adjournment. Present: James Cowie, Secretary of State; Alfred E. Bent, Auditor; John A. Holmberg, Treasurer, and N. C. Miller, Attorney-General.

Upon motion, Mr. Cowie was made acting chairman of the meeting.

A statement was received and filed from Mr. R. J. Clancey, Tax Agent of The Union Pacific Railroad Company, showing transfers of property in Boulder county for 1904, sale considerations, and the assessed value of same for 1905, making the average assessed value about one-third of the actual value.

Messrs. C. N. Crowder, C. P. Link and A. E. Howe were present at the meeting.

The Board had under consideration the assessment of railroad, telephone, telegraph and express companies' property.

Upon motion, an adjournment was taken until Friday morning, at 10 o'clock a. m.

Friday, May 4, 1906, 10 o'clock a. m.

The State Board convened, pursuant to adjournment. Quorum present: Upon motion, Board adjourned until Saturday, at 11 o'clock a. m.

Saturday, May 5, 1906, 11 o'clock a. m.

The State Board convened, pursuant to adjournment. Quorum present: Upon motion, Board adjourned until Monday morning, at 11 o'clock a. m.

Monday, May 7, 1906.

The State Board convened, pursuant to adjournment. Present: James Cowie, Secretary of State; Alfred E. Bent, Auditor; John A. Holmberg, Treasurer, and N. C. Miller, Attorney-General.

The Board had under consideration the assessment of railroad, telephone, telegraph, express and car line companies' property for the current year.

Upon motion, Board adjourned until Tuesday, May 8, at 10 o'clock a. m.

Tuesday, May 8, 1906, 10 o'clock a. m.

The State Board of Equalization met, pursuant to adjournment. Quorum present.

The Board had under consideration the assessment of the property of railroad, telegraph, telephone, express and car line companies.

Upon motion, an adjournment was taken until Wednesday, May 9, at 10 o'clock a. m.

Wednesday, May 9, 1906, 10 o'clock a. m.

The State Board of Equalization met, pursuant to adjournment. Quorum present.

Upon motion, an adjournment was taken until Thursday morning, at 10 o'clock a. m.

Thursday, May 10, 1906, 10 o'clock a. m.

The State Board convened, pursuant to adjournment. Present: James Cowie, Secretary of State; Alfred E. Bent, Auditor of State, and John A. Holmberg, Treasurer.

The Board had under consideration the assessment of telephone companies, and upon motion it was ordered that the assessment and valuation of such property as the State Board of Equalization is by law authorized to assess of the following telephone companies, in the State of Colorado, for the year 1906, be fixed as follows:

Big Bend Rural Telephone Company	\$ 1,500.00
Lincoln Telephone Company	2,000.00
Burlington Telephone Company	270.00
Delta County Co-Operative Telephone Company	8,922.00

Wray Telephone Company .....	8,515.00
Garfield County Telephone Company.....	3,200.00
Gunnison Telephone Company .....	2,000.00
Rife Creek Telephone Company.....	800.00
Union Valley Telephone Company.....	700.00

Upon motion, the Board adjourned until Friday, May 11, at 10 o'clock a. m.

Friday, May 11, 1906, 10 o'clock a. m.

The State Board of Equalization convened, pursuant to adjournment. Quorum present.

Upon motion, Board adjourned until Saturday morning, at 10 o'clock a. m.

Saturday, May 12, 1906, 10 o'clock a. m.

The State Board of Equalization convened, pursuant to adjournment. Quorum present.

The Board had under consideration the assessment of the property of railroad, telephone, telegraph, express and car line companies.

Upon motion, Board adjourned until Monday morning, at 10 o'clock a. m.

Monday, May 14, 1906, 10 o'clock a. m.

The State Board of Equalization convened, pursuant to adjournment. Quorum present.

Upon motion, Board adjourned until Tuesday morning, May 15, at 10 o'clock a. m.

Tuesday, May 15, 1906, 10 o'clock a. m.

The State Board of Equalization convened, pursuant to adjournment. Quorum present.

The Board had under consideration the assessment of the property of railroad, telephone, telegraph, express and car line companies.

Upon motion, Board adjourned until Wednesday morning, at 10 o'clock a. m.

Wednesday, May 16, 1906, 10 o'clock a. m.

The State Board of Equalization convened, pursuant to adjournment. Quorum present.

The Board had under consideration the assessment of the property of railroad, telephone, telegraph, express and car line companies.

Upon motion, Board adjourned until Thursday morning, at 10 o'clock a. m.

Thursday, May 17, 1906, 10 o'clock a. m.

The State Board of Equalization convened, pursuant to adjournment, with all members present.

The Board had under consideration the assessment of railroad, telephone, telegraph, express and car line companies, in the State of Colorado for the year 1906.

Upon motion, Board took a recess until 3 o'clock p. m.

Thursday, May 17, 1906, afternoon session, 3 o'clock.

The State Board of Equalization convened, pursuant to recess.

Present—Jesse F. McDonald, Governor; Alfred E. Bent, Auditor; John A. Holmberg, Treasurer; and N. C. Miller, Attorney General.

The Board having under consideration the assessment and valuation of companies, corporations, firms and individuals owning operating any stock cars, furniture cars, refrigerator cars, fruit cars, poultry cars, box cars, tank cars and other kind of cars, other than railroad, express, fast freight, palace and sleeping cars, and having heard all the evidence adduced in relation to the mileage and value of such cars, upon motion, it was ordered that the assessment and valuation of such property as the State Board of Equalization is by law authorized to assess of such companies, firms and individuals owning or operating cars, other than railroad, express and sleeping car companies, for the year 1906, in the State of Colorado, be fixed as follows:

Name of company (or firm).	Mileage (railroads).	Rate per mile.	Assessed Valuation.
Armour Car Lines.....	3,136.53	\$19.02	\$59,650
Continental Fruit Express.....	3,136.53	5.13	16,100
Swift Refrigerator Transportation Company.....	2,485.02	5.89	14,640
Merchants' Despatch Transportation Company....	1,420.66	2.92	4,150
American Refrigerator Transit Company.....	3,136.53	31.24	98,000
Union Refrigerator Transit Company.....	3,021.94	2.91	8,800
A. Booth and Company.....	319.47	1.25	400
Chicago Refrigerator Car Company.....	447.62	.90	400
Chicago, New York & Boston Refrigerator Company	152.12	2.63	400
Cold Blast Transportation Company.....	319.47	2.50	500
Cudahy Refrigerator Line.....	1,467.70	2.73	4,000
Jacob Dold Packing Company.....	401.30	1.00	400
Fox River Despatch Company.....	401.30	1.00	400
German-American Car Lines.....	400.00	1.00	400
Ferd Heims Brewing Company.....	447.62	.90	400
H. J. Heinz Company.....	200.00	1.00	200
Kingan Refrigerator Line.....	447.62	.90	400
Libby, McNeill & Libby Refrigerator Line.....	401.30	1.00	400

Name of company (or firm).	Mileage (railroads).	Rate per mile.	Assessed Valuation.
Live Poultry Transportation Company.....	700.61	1.71	1,200
Milwaukee Refrigerator Transit Company.....	1,403.18	1.46	2,050
Missouri River Despatch Transportation Company	319.47	6.26	2,000
Morris and Company.....	401.30	1.00	400
National Car Line Company.....	1,469.32	2.45	3,600
Anglo-American Refrigerator Company.....	447.62	.90	400
North & South Rolling Stock Company.....	700.61	1.23	860
Produce Shippers Despatch.....	401.30	1.00	400
Provision Dealers' Dispatch.....	401.30	2.00	800
Starks Heater Car Company.....	401.30	1.00	400
St. Louis Refrigerator Car Company.....	2,755.03	4.94	13,600
Chas. Wolf Packing Company.....	447.62	.90	400
Abernathy Furniture Company.....	152.12	1.31	200
J. I. Case Threshing Machine Company.....	200.00	1.00	200
Champion Stock Food Company.....	100.00	1.00	100
National Car Company.....	300.00	1.00	300
Portland Gold Mining Company.....	51.77	19.31	1,000
Venice Transportation Company.....	200.00	1.00	200
Watkins Mercantile Company.....	200.00	1.00	200
Arms Palace Horse Car Company.....	720.77	2.08	1,500
American Live Stock Transportation Company.....	250.00	1.00	250
Doud Stock Car Company.....	799.92	3.13	2,500
Mather Horse & Stock Car Company.....	799.92	1.63	1,300
Street's Western Stable Car Line Company.....	2,574.32	4.11	10,585
American Fast Freight Line.....	300.00	1.00	300
Independent Refining Company.....	600.00	1.00	600
Merchants' & Planters' Oil Company.....	150.00	1.00	150
Penn. Del. Oil Company.....	300.00	1.00	300
Proctor & Gamble Company.....	300.00	1.00	300
Puente Oil Company.....	300.00	1.00	300
Titusville Oil Works.....	150.00	1.00	150
United Oil Company.....	600.00	1.00	600
Union Tank Line.....	3,055.62	6.87	21,000
United Zinc & Chemical Company.....	447.62	1.34	600
Western Chemical Manufacturing Company.....	401.30	2.24	900
Total .....			\$279,585

The Board then took up the assessment of the property of express companies.

Upon motion, it was ordered that the assessment and valuation of such property of express companies as the State Board of Equalization is by law authorized to assess in the State of Colo-

rado, for the year 1906, be and the same is hereby fixed as follows, to wit:

	Miles.	Per mile.	Valuation.
Adams Express Company.....	536.10	\$60.00	\$32,166.00
Globe Express Company.....	1,681.933	50.00	84,097.00
Pacific Express Company.....	760.59	50.00	38,030.00
United States Express Company.....	301.27	50.00	15,064.00
Wells Fargo & Company Express.....	1,747.84	60.00	104,870.00

Upon motion, it was ordered that the assessment and valuation of such property of the following telephone companies, as the State Board of Equalization is by law authorized to assess in the State of Colorado, for the year 1906, be and the same is hereby fixed as follows, to wit:

Colorado Telephone Company.....	\$ 2,254,166.00
Home Telephone Company.....	1,200.00
Montezuma Telephone Company.....	600.00
Eagle Valley Telephone Company.....	1,600.00
Colorado-Wyoming Telephone Company.....	6,000.00
Elk Mountain Mutual Telephone Company.....	2,000.00

The Board then took up the assessment of the property of telegraph companies.

Upon motion, it was ordered that the assessment and valuation of such property of telegraph companies as the State Board of Equalization is by law authorized to assess in the State of Colorado, for the year 1906, be and the same is hereby fixed as follows, to-wit:

Western Union Telegraph Company.....	\$ 523,953.00
Postal Telegraph-Cable Company.....	115,695.00
Mountain Telegraph Company.....	21,502.00
Self-Winding Clock Company.....	8,120.00

Upon motion, it was ordered that the assessment and valuation of the property of the Pullman Company in the State of Colorado, for the year 1906, (exclusive of property not used in the conduct of its business), be fixed as follows:

	Miles.	Per mile.	Valuation.
Pullman Company .....	2,693.31	\$110.00	\$296,264.00

Upon motion, the Board proceeded to make the assessment of railroad property, of railway and railroad companies owning, operating or having in their possession in this State, any railroad property during the year ending December 31st preceding.

Upon motion, it was ordered by the Board that the assessment of such property as the State Board of Equalization is by law authorized to assess of railway and railroad companies in the State of Colorado, for the year 1906, be fixed as follows:



## COLORADO &amp; SOUTHEASTERN RAILWAY COMPANY.

	Mileage	Rate per mile	Valuation
Barnes to Delagua.....	6.20	\$ 8,000	\$ 49,600
" Junction to Ludlow.....	.07	8,000	560
Total .....	6.27		\$ 50,160

## COLORADO &amp; WYOMING RAILWAY COMPANY (C. F. &amp; I. CO.).

	Mileage	Rate per mile	Valuation
Jansen to Tercio, and Primero branch.....	31.09	\$17,000	\$ 528,530
Pueblo yards .....	6.00	17,000	102,000
Total .....	37.09		\$ 630,530

## CRYSTAL RIVER RAILROAD COMPANY.

	Mileage	Rate per mile	Valuation
Carbondale to Placita (Standard Gauge).....	20.60	\$ 6,000	\$ 123,600
Redstone to Coal Basin (Narrow Gauge).....	11.83	5,000	59,150
Total .....	32.43		\$ 182,750

## COLORADO EASTERN RAILROAD COMPANY.

	Mileage	Rate per mile	Valuation
Denver to Scranton.....	16.60	\$ 1,000.00	\$ 16,600
City and County of Denver.....	2.10	28,078.50	58,965
Total .....	18.70		\$ 75,565

## DENVER &amp; INTER-MOUNTAIN RAILWAY COMPANY.

	Mileage	Rate per mile	Valuation
Denver to Golden (steam).....	11.61	\$ 6,643	\$ 77,125
" " " (electric) .....	3.71	8,643	32,065
Total .....	15.32		\$ 109,190

## COLORADO SPRINGS &amp; CRIPPLE CREEK DISTRICT RAILWAY COMPANY.

	Mileage	Rate per mile	Valuation
From A. T. & S. F. connection at Colorado Springs to Teller county line, and El Paso county line to Cripple Creek depot.....	46.62	\$14,000	\$ 652,680
Victor to Cameron.....	5.15	14,000	72,100
" depot to Victor Junction, Cripple Creek (electric) .....	4.70	9,650	45,355
Hoosier Pass to Vindicator Junction (electric).....	3.93	9,650	37,924
Cripple Creek depot around loop to Third and Meyers avenue (electric).....	.64	9,650	6,176
Total .....	61.04		\$ 814,235

FORT COLLINS DEVELOPMENT RAILWAY COMPANY.  
(Colorado & Southern Railway.)

	Mileage	Rate per mile	Valuation
Fort Collins to Fairview.....	16.10	\$ 4,000	\$ 64,400
Grade, Larimer county .....	3.01	500	1,505
Total .....	19.11		\$ 65,905

GILPIN TRAMWAY COMPANY.  
(Colorado & Southern Railway.)

	Mileage	Rate per mile	Valuation
From Black Hawk to end of track at Frontenac mine .....	7.92	\$ 3,500	\$ 27,720
Branches and spurs.....	6.87	3,500	24,045
Total .....	14.79		\$ 51,765

## GREAT WESTERN RAILWAY COMPANY.

	Mileage	Rate per mile	Valuation
Larimer county .....	6.60	\$ 5,000	\$ 33,000
Weld county .....	37.02	5,000	185,100
Total .....	43.62		\$ 218,100

THE DENVER & RIO GRANDE RAILROAD COMPANY.  
Standard Gauge.

	Mileage	Rate per mile	Valuation
Denver to Pueblo .....	119.00	\$16,500	\$1,963,500
Pueblo to Salida .....	95.50	14,500	1,384,750
Salida to Leadville .....	60.30	13,000	783,900
Leadville to Rifle .....	116.68	12,000	1,400,160
Rifle to Grand Junction (rolling stock via R. G. Jct. R. R.) .....	(62.08)	1,500	93,120
Grand Junction yard .....	.85	15,000	12,750
Pueblo to Cuchara .....	49.55	13,000	644,150
Cuchara to Trinidad .....	41.95	10,500	440,475
" " Walsens .....	6.60	12,500	82,500
Walsens to Alamosa .....	76.45	10,000	764,500
Alamosa to Creede .....	68.75	8,500	584,375
Fort Logan branch .....	1.75	8,160	14,280
Coal Creek branch .....	3.20	7,000	22,400
Malta cut-off .....	2.60	9,000	23,400
Aspen branch .....	41.05	6,000	246,300
Huerfano County branches .....	21.25	5,000	106,250
Las Animas County branches .....	6.40	5,000	32,000
Farmington branch .....	18.15	5,000	90,750
Manitou branch .....	5.15	8,000	41,200
Second track .....	(27.22)	5,000	136,100



	Mileage	Rate per mile	Valuation
Texas Creek to West Cliff (rolling stock via R. G. R. R.)	(25.52)	1,500	38,280
Unused grade Costilla County	(12.00)	100	1,200
" " Huerfano County	(13.65)	100	1,365
" " Douglas County	(17.80)	100	1,780
" " Jefferson County	( 1.50)	100	150
" track to Rouse mine	( .90)	500	450
" " Douglas County	( 8.60)	500	4,300
<b>Total Standard Gauge, main line and branches</b>	<b>735.18</b>		<b>\$8,914,385</b>
Narrow Gauge.			
	Mileage	Rate per mile	Valuation
Salida to Gunnison	73.45	\$ 9,000	\$ 661,050
Gunnison to Grand Junction	135.00	7,500	1,012,500
Monarch branch	15.00	3,000	45,000
Lake City branch	35.75	5,000	178,750
Crested Butte branch	28.45	6,500	184,925
Gunnison County branches	10.70	3,000	32,100
North Fork branch	43.05	6,000	258,300
Montrose to Ridgway	24.90	7,000	174,300
Ridgway to Ouray	10.35	6,500	67,275
Dillon branch	36.30	5,000	181,500
Ibex branch	7.00	4,000	28,000
Mears Junction to Alamosa	73.45	5,500	403,975
Alamosa to Antonito	28.55	6,500	185,575
Antonito to Espanola	5.60	6,000	33,600
Antonito to Durango (in Conejos and Archuleta Counties)	60.75	6,000	364,500
Antonito to Durango (in La Plata County)	41.25	6,500	268,125
Durango to Silverton	45.00	6,750	303,750
Saguache County branches	8.20	2,500	20,500
Moffat to Lanark (rolling stock via R. G. S. de C. R. R.)	(16.95)	1,000	16,950
Pagosa Junction to Pagosa Springs (rolling stock via R. G. P. & N. R. R.)	(30.85)	1,000	30,850
<b>Total Narrow Gauge main line and branches.</b>	<b>682.75</b>		<b>\$4,451,525</b>
" Standard " " " " "	735.18		8,914,385
<b>Total</b>	<b>1,417.93</b>		<b>\$13,365,910</b>

Summary of Mileage.

	Standard Gauge miles	Narrow Gauge miles
Mileage owned	735.18	682.75
Second track	27.22	
Mileage leased and operated	87.60	47.80
Standard gauge mileage operated	850.00	730.55
Narrow gauge mileage operated	730.55	
Total mileage operated	1,580.55	
Unused grade and track	54.45	
	1,635.00	

RIO GRANDE RAILROAD COMPANY.

	Mileage	Rate per mile	Valuation
Texas Creek to Westcliffe	25.52	\$ 6,000	\$ 153,120

RIO GRANDE JUNCTION RAILWAY COMPANY.

	Mileage	Rate per mile	Valuation
Rifle to Grand Junction	62.08	\$12,000	\$ 744,960

RIO GRANDE, PAGOSA & NORTHERN RAILROAD COMPANY.

	Mileage	Rate per mile	Valuation
Pagosa Junction to Pagosa Springs	30.85	\$ 2,000	\$ 61,700

RIO GRANDE SANGRE DE CRISTO RAILROAD COMPANY.

	Mileage	Rate per mile	Valuation
Crestone Junction to Cottonwood	16.95	\$ 2,000	\$ 33,900

RIO GRANDE WESTERN RAILWAY COMPANY.

	Mileage	Rate per mile	Valuation
Grand Junction to Utah line	34.02	\$12,000	\$ 408,240

RIO GRANDE SOUTHERN RAILROAD COMPANY.

	Mileage	Rate per mile	Valuation
Ridgway to Durango	168.74	\$ 5,000	\$ 843,700
Pandora spur	2.30	5,000	11,500
Black Hawk spur	2.84	5,000	14,200
Enterprise spur	1.53	5,000	7,650
Total main line and branches	175.41		\$ 877,050

RIO GRANDE & PAGOSA SPRINGS RAILROAD COMPANY.

	Mileage	Rate per mile	Valuation
Edith to Blanco	20.50	\$ 2,000	\$ 41,000

## NOLAND LAND &amp; TRANSFER COMPANY.

	Mileage	Rate per mile	Valuation
Boulder county .....	3.50	\$ 3,000	\$ 10,500

## SILVERTON RAILWAY COMPANY.

	Mileage	Rate per mile	Valuation
Silverton to Ironton.....	11.00	\$ 1,500	\$ 16,500

## SILVERTON NORTHERN RAILROAD COMPANY.

	Mileage	Rate per mile	Valuation
Silverton to Animas Fork.....	13.00	\$ 2,500	\$ 32,500

## SILVERTON, GLADSTONE &amp; NORTHERLY RAILROAD COMPANY.

	Mileage	Rate per mile	Valuation
Silverton to Gladstone.....	7.00	\$ 5,000	\$ 35,000

## UINTAH RAILROAD COMPANY.

	Mileage	Rate per mile	Valuation
Mack to Colorado-Utah line.....	50.80	\$ 2,000	\$ 101,600

PUEBLO & STATE LINE RAILROAD COMPANY.  
(Missouri Pacific.)

	Mileage	Rate per mile	Valuation
Pueblo to Kansas state line.....	152.12	\$11,920	\$1,813,270

## MANITOU &amp; PIKE'S PEAK RAILWAY COMPANY.

	Mileage	Rate per mile	Valuation
Manitou to Summit.....	8.70	\$10,000	\$ 87,000

## THE DENVER, NORTHWESTERN &amp; PACIFIC RAILWAY COMPANY.

	Mileage	Rate per mile	Valuation
Denver to Hot Sulphur Springs.....	105.69	\$ 5,000	\$ 528,450

## UNION PACIFIC RAILROAD COMPANY.

	Mileage	Rate per mile	Valuation
Nebraska division .....	8.86	\$15,900	\$ 140,874
Cheyenne " .....	93.09	13,500	1,256,715
Julesburg branch .....	151.53	13,400	2,030,504
Eastern district .....	194.14	13,400	2,601,476
Boulder branch .....	26.53	7,000	185,710
Total, main line and branches.....	474.15		\$6,215,279

Upon motion an adjournment was taken until Friday, May 18, at 10 o'clock a. m.

Friday, May 18, 1906, 10 o'clock a. m.

The State Board of Equalization convened, pursuant to adjournment, with all members present.

The Board had under consideration the assessment of the property of The Cripple Creek Central Railway System, and The Colorado Midland Railway Company, in the State of Colorado, for the year 1906.

Upon motion a recess was taken until 2 o'clock p. m.

Afternoon Session, Friday, May 18, 2 o'clock p. m.

The Board convened at 2 o'clock p. m., with all members present.

Upon motion it was ordered that the assessment of the property of The Colorado Midland Railway Company and The Cripple Creek Central Railway System, in the State of Colorado, for the year 1906, be fixed as follows:

## COLORADO MIDLAND RAILWAY COMPANY.

	Mileage	Rate per mile	Valuation
Colorado Springs to New Castle.....	225.58	\$ 7,500	\$1,691,850
New Castle to Rifle (rolling stock, via D. & R. G. R. R.) .....	(13.28)	1,400	18,592
Rifle to Grand Junction (rolling stock, via R. G. Jct R. R.) .....	(62.07)	1,400	86,898
Glenwood to Aspen.....	18.45	5,900	108,855
Cardiff branch .....	15.00	5,900	88,500
Abandoned track .....	(7.54)	.....	1,000
Total main line and branches.....	259.03		\$1,995,695
Rolling stock via other roads.....	75.25		
Total mileage operated.....	334.28		

## CRIPPLE CREEK CENTRAL RAILWAY SYSTEM.

	Mileage	Rate per mile	Valuation
Canon City & Cripple Creek Railroad Company.			
Canon City to Oro Junction.....	7.239	\$ 7,400	\$ 53,546
Florence & Cripple Creek Railroad Company.			
Florence to Cripple Creek.....	29.527	\$ 7,400	\$ 292,500
Golden Circle Railroad Company.			
Victor .....	5.713	\$ 7,400	\$ 42,276
Midland Terminal Railway Company.			
Divide to Cripple Creek.....	28.50	\$ 9,000	\$ 259,200
Total system .....	81.276		\$ 647,522

Upon motion, an adjournment was taken until Saturday, May 19, 1906, at 11 o'clock a. m.

Saturday, May 19, 1906, 11 o'clock a. m.

The State Board of Equalization convened, pursuant to adjournment. Quorum present.

Upon motion, an adjournment was taken until Monday morning at 10 o'clock, May 21.

Monday, May 21, 1906, 10 o'clock a. m.

The State Board of Equalization convened, pursuant to adjournment, with quorum present.

Upon motion, Board adjourned until Tuesday, May 22, at 10 o'clock a. m.

Tuesday, May 22, 10 o'clock a. m.

The State Board of Equalization convened, pursuant to adjournment, with quorum present.

Upon motion, Board adjourned until Wednesday, May 23, at 10 o'clock a. m.

Wednesday, May 23, 10 o'clock a. m.

The State Board of Equalization convened, pursuant to adjournment, with quorum present.

Upon motion, Board adjourned until Thursday, May 24, at 3 o'clock p. m.

Thursday, May 24, 3 o'clock p. m.

The State Board of Equalization convened, pursuant to adjournment, with all members present.

Mr. H. T. Rogers, counsel, appeared before the Board on behalf of the Colorado Eastern Railroad Company, and asked for a reduction in the assessment of that company's property, as fixed by the Board on the 17th inst. He claimed the assessment to be too high, as compared with the assessment of other railroad property of a similar character.

On motion, it was ordered that the assessment heretofore made upon the property of The Colorado Eastern Railroad Company in the State of Colorado, for the year 1906, be reconsidered.

On motion, it was ordered that the assessment of the property of The Colorado Eastern Railroad Company be changed from \$75,565.00 to \$51,250.00, as follows:

COLORADO EASTERN RAILROAD COMPANY.

	Mileage	Rate per mile	Valuation
Denver to Scranton (narrow gauge).....	16.60	\$ 1,000	\$ 16,600
City and county of Denver (standard gauge).....	2.10	16,500	34,650
Total .....	18.70		\$ 51,250

Mr. W. G. Smith, representing the Denver, Northwestern & Pacific Railway Company, appeared before the Board and asked for a reduction in the assessment of that company's property, as fixed by the Board on May 17, from \$5,000.00 to \$3,000.00 per mile on the mileage of said company in the counties of Boulder, Gilpin and Grand, a distance of 27.63 miles.

On motion, it was ordered that the request of Mr. Smith be refused, and that the assessment of the property of The Denver, Northwestern and Pacific Railway Company, as fixed by the Board on May 17, be affirmed.

Upon motion, the secretary of the Board was instructed to certify to the several county assessors, and also to the several county clerks of the State, the amount and value of the property assessed by the Board and the amount assessed as being within the county of such assessor and county clerk.

Upon motion, the Board adjourned until Friday, May 25, at 10 o'clock a. m.

Friday, May 25, 1906, 10 o'clock a. m.

The State Board of Equalization convened, pursuant to adjournment, with quorum present.

Upon motion, the Board adjourned, to meet again Saturday, May 26, at 11 o'clock a. m.

Saturday, May 26, 1906, 11 o'clock a. m.

The State Board of Equalization convened, pursuant to adjournment, with quorum present.

Upon motion, the Board adjourned until Monday, May 28, at 11 o'clock a. m.

Monday, May 28, 1906, 11 o'clock a. m.

The State Board of Equalization convened, pursuant to adjournment, with quorum present.

Upon motion, the Board adjourned until Tuesday morning, at 10 o'clock.

Tuesday, May 29, 1906, 10 o'clock a. m.

The State Board convened, pursuant to adjournment, with quorum present, and adjourned until Thursday, May 31, at 11 o'clock a. m.

Thursday, May 31, 1906, 11 o'clock a. m.

The State Board of Equalization met, pursuant to adjournment, with quorum present, and adjourned until Friday, June 1, at 10 o'clock a. m.

Friday, June 1, 1906.

The State Board convened, pursuant to adjournment, with quorum present, and adjourned until Saturday, June 2, at 10 o'clock a. m.

Saturday, June 2, 1906.

The State Board convened, pursuant to adjournment, with quorum present, and adjourned until June 4, at 10 o'clock a. m.

Monday, June 4, 1906.

The State Board of Equalization convened, pursuant to adjournment, with quorum present, and adjourned until June 5, at 10 o'clock a. m.

Tuesday, June 5, 1906.

The State Board of Equalization convened, pursuant to adjournment, with quorum present, and adjourned until June 6, at 10 o'clock a. m.

June 6, 1906, 10 o'clock a. m.

The State Board of Equalization convened, pursuant to adjournment, with quorum present.

Upon motion, Board adjourned to meet June 7, at 10 o'clock a. m.

June 7, 1906, 10 o'clock a. m.

The State Board convened, pursuant to adjournment, with quorum present.

Upon motion, Board adjourned to meet again June 8, at 10 o'clock a. m.

Friday, June 8, 1906, 10 o'clock a. m.

The State Board convened, pursuant to adjournment, with quorum present.

Upon motion, Board adjourned until June 9, at 10 o'clock a. m.

Saturday, June 9, 1906, 10 o'clock a. m.

The State Board convened, with quorum present.

Upon motion, Board adjourned until Monday morning, at 10 o'clock a. m.

Monday, June 11, 1906, 10 o'clock a. m.

The State Board convened, pursuant to adjournment, with quorum present, and upon motion, a recess was taken until 2 o'clock p. m.

Afternoon session, Denver, Colo.,

Monday, June 11, 1906, 2 o'clock p. m.

The State Board of Equalization convened at the office of the Board, room 3, basement, Capitol building, with all members present.

The report of the Assessor's committee on valuations was taken up and read at length.

Upon motion it was ordered that two hundred and fifty (250) copies of the report be printed.

The minutes of the meetings of the Board were read, commencing with Monday, April second, to and including the minutes of this meeting, and upon motion were by the Board ordered approved as read.

Upon motion, it was ordered that the Board adjourn.

### STATEMENT NO. 1,

Showing distribution of the assessment of all property coming under the jurisdiction of the State Board of Equalization as certified to the several counties of the State, June 15, 1906.

ADAMS COUNTY.			
Name of Company	Mileage	Rate per mile	Amount
American Refrigerator Transit Company.....	98.31	\$ 31.24	\$ 3,072.00
Anglo-American Refrigerator Car Company...	43.21	.90	39.00
Armour Car Lines.....	98.31	19.02	1,870.00
Arms Palace Horse Car Company.....	19.64	.....	78.00
Cold Blast Transportation Company.....	19.64	.....	59.00
Continental Fruit Express.....	98.31	5.13	505.00
Cudahy Refrigerator Line.....	62.85	2.73	171.00
Ferd Heims Brewing Company.....	43.21	.....	62.00
Merchants' Despatch Transportation Company	55.10	2.92	161.00
Missouri River Despatch Transportation Com- pany .....	19.64	.....	153.00
National Car Line Company.....	62.85	2.45	154.00
St. Louis Refrigerator Car Company.....	98.31	4.94	485.00
Street's Western Stable Car Line Company...	55.10	4.11	227.00
Swift Refrigerator Transportation Company..	55.10	5.89	325.00
Union Refrigerator Transit Company.....	98.31	2.91	286.00
Union Tank Line.....	98.31	6.87	675.00
United Zinc & Chemical Company.....	43.21	1.34	58.00
Pullman Company .....	90.04	110.00	9,904.00
Adams Express Company.....	28.20	60.00	1,692.00
Pacific Express Company.....	44.89	50.00	2,244.00
United States Express Company.....	27.19	50.00	1,359.00
Wells-Fargo & Company Express.....	8.27	60.00	496.00
Colorado Postal Telegraph-Cable Company....	127.76	.....	2,734.00
Western Union Telegraph Company.....	430.67	.....	9,314.00
Colorado Telephone Company.....	470.16	.....	15,831.00
Burlington & Colorado Railroad Company....	19.64	14,800.00	290,672.00
Denver, Utah & Pacific Railroad Company....	.65	9,000.00	5,850.00

Name of Company	Mileage	Rate per mile	Amount
Chicago, Rock Island & Pacific Railway Company, rolling stock via U. P. R. R.....	27.19	800.00	21,752.00
Colorado & Southern Railway Company.....	5.19	14,000.00	72,660.00
“ “ “ “ “ “ .....	3.08	13,000.00	40,040.00
Colorado Eastern Railroad Company.....	14.10	1,000.00	14,100.00
Denver, Northwestern & Pacific Railway Company.....	2.97	5,000.00	14,850.00
Union Pacific Railroad Company.....	27.19	13,400.00	364,345.00
“ “ “ “ “ “ .....	16.02	13,500.00	216,270.00
“ “ “ “ “ “ .....	1.68	7,000.00	11,760.00
			<u>\$1,304,253.00</u>

## ARAPAHOE COUNTY.

Name of Company	Mileage	Rate per mile	Amount
American Refrigerator Transit Co.....	78.51	\$ 31.24	\$ 2,453.00
“ “ “ “ “ “ .....			
Union Refrigerator Transit Co.....	78.51	2.91	229.00
Armour Car Lines.....	78.51	19.02	1,493.00
Chicago Refrigerator Car Co.....	25.97		62.00
Continental Fruit Express.....	78.51	5.13	403.00
Cudahy Refrigerator Line.....	33.27	2.73	90.00
Doud Stock Car Co.....	19.27	3.13	60.00
Fox River Despatch Co.....	7.27		50.00
Independent Refining Co.....			50.00
Kingan Refrigerator Line.....	25.97		62.00
Mather Horse & Stock Car Co.....	19.27		58.00
Merchants Despatch Transportation Co.....	45.24	2.92	132.00
Milwaukee Refrigerator Transit Co.....	40.54		99.00
National Car Line Company.....	33.24	2.45	81.00
“ “ “ “ “ “ .....			
Anglo-American Refrigerator Car Co.....	25.97	.90	23.00
Penn. Del. Oil Co.....	7.27		50.00
Puente Oil Co.....	7.27		50.00
St. Louis Refrigerator Car Co.....	78.51	4.94	388.00
Swift Refrigerator Transportation Co.....	52.54	5.89	310.00
Streets Western Stable Car Line Co.....	52.54	4.11	216.00
Union Tank Line.....	78.51	6.87	540.00
United Zinc & Chemical Co.....			50.00
Chas. Wolff Packing Co.....			62.00
Pullman Co. ....	73.78	110.00	8,116.00
Globe Express Co.....	9.05	50.00	453.00
Pacific Express Co.....	33.27	50.00	1,664.00
United States Express Co.....	25.97	50.00	1,299.00

Name of Company	Mileage	Rate per mile	Amount
Wells Fargo & Company Express.....	28.49	60.00	1,710.00
Colorado Postal Telegraph-Cable Co.....	73.04		1,393.00
Western Union Telegraph Co.....	474.24		9,844.00
Self-Winding Clock Co.....			10.00
Colorado Telephone Co.....	684.24		17,629.00
Atchison, Topeka & Santa Fe Railway Co....	7.27	16,500.00	119,955.00
Chicago, Rock Island & Pacific Railway Company, rolling stock via U. P. R. R.....	25.97	800.00	20,776.00
Colorado & Southern Railway Co.....	12.00	9,400.00	112,800.00
“ “ “ “ “ “ .....	7.08	6,000.00	42,480.00
“ “ “ “ “ “ .....	2.14	4,000.00	8,560.00
Denver & Rio Grande Railroad Co.....	7.30	16,500.00	120,450.00
“ “ “ “ “ “ (Double track).....	4.20	5,000.00	21,000.00
“ “ “ “ “ “ .....	1.75	8,160.00	14,280.00
Union Pacific Railroad Co.....	25.97	13,400.00	348,000.00
			<u>\$857,430.00</u>

## ARCHULETA COUNTY.

Name of Company	Mileage	Rate per mile	Amount
Globe Express Company.....	59.15	\$ 50.00	\$ 2,957.00
Western Union Telegraph Company.....	60.00		2,601.00
Denver & Rio Grande Railroad Company.....	23.30	6,000.00	169,800.00
“ “ “ “ “ “ rolling stock via R. G. P. & N. R. R.....	30.85	1,000.00	30,850.00
Rio Grande, Pagosa & Northern Railroad Company .....	30.85	2,000.00	61,700.00
Rio Grande & Pagosa Springs Railroad Company .....	20.50	2,000.00	41,000.00
			<u>\$308,908.00</u>

## BENT COUNTY.

Name of Company	Mileage	Rate per mile	Amount
American Live Stock Transportation Company .....			\$ 50.00
“ Refrigerator Transit Company.....	36.92	\$ 31.24	1,154.00
Armour Car Lines.....	36.92	19.02	702.00
Arms Palace Horse Car Company.....	36.92	2.08	77.00
Continental Fruit Express.....	36.92	5.13	190.00
Jacob Dold Packing Company.....			50.00
Doud Stock Car Company.....	36.92	3.13	115.00
Mather Horse & Stock Car Company.....	36.92	1.63	60.00
Merchants Despatch Transportation Company .....	36.92	2.92	108.00
Milwaukee Refrigerator Transit Company.....	36.92	1.46	54.00
Morris & Company.....			50.00









DOLORES COUNTY.

Name of Company	Mileage	Rate per mile	Amount
Globe Express Company.....	17.70	\$ 50.00	\$ 885.00
Western Union Telegraph Company.....	35.00	.....	2,139.00
Rio Grande Southern Railroad Company..	22.07	5,060.00	110,350.00
			<u>\$ 113,374.00</u>

DOUGLAS COUNTY.

Name of Company	Mileage	Rate per mile	Amount
American Live Stock Transportation Company .....	.....	.....	\$ 50.00
American Refrigerator Transit Company... 87.32	87.32	\$ 31.24	2,728.00
Armour Car Lines.....	87.32	19.02	1,661.00
Arms Palace Horse Car Company.....	36.64	2.08	76.00
J. I. Case Threshing Machine Company.....	.....	.....	50.00
Continental Fruit Express.....	87.32	5.13	448.00
Cudahy Refrigerator Line.....	37.75	2.73	103.00
Jacob Dold Packing Company.....	.....	.....	55.00
Doud Stock Car Company.....	49.57	3.13	155.00
Libby, McNeill & Libby Refrigerator Line. ....	.....	.....	55.00
Live Poultry Transportation Company.....	37.75	.....	76.00
Mather Horse & Stock Car Company.....	49.57	1.63	81.00
Merchants Despatch Transportation Company .....	49.57	2.92	145.00
Milwaukee Refrigerator Transit Company. 74.39	74.39	.....	138.00
Morris & Company.....	.....	.....	55.00
National Car Line Company.....	36.64	2.45	90.00
North & South Rolling Stock Company.....	37.75	.....	54.00
Proctor & Gamble Company.....	.....	.....	50.00
Produce Shippers Despatch.....	.....	.....	55.00
Provision Dealers Dispatch.....	36.64	2.00	73.00
St. Louis Refrigerator Car Company.....	87.32	4.94	431.00
Streets Western Stable Car Line Company. 87.32	87.32	4.11	359.00
Swift Refrigerator Transportation Company 87.32	87.32	5.89	514.00
Union Refrigerator Transit Company.....	87.32	2.91	254.00
Union Tank Line.....	87.32	6.87	600.00
Watkins Mercantile Company.....	.....	.....	50.00
Western Chemical Company.....	36.64	2.24	82.00
Pullman Company .....	111.03	110.00	12,214.00
Globe Express Company.....	37.75	50.00	1,888.00
Pacific Express Company.....	37.75	50.00	1,888.00
Wells Fargo & Company Express.....	57.18	60.00	3,430.00
Colorado Postal Telegraph-Cable Company. 402.93	402.93	.....	7,247.00
Mountain Telegraph Company.....	99.00	.....	1,039.00

Name of Company	Mileage	Rate per mile	Amount
Western Union Telegraph Company.....	961.04	.....	17,702.00
Colorado Telephone Company.....	1,393.85	.....	22,385.00
Atchison, Topeka & Santa Fe Railway Company .....	36.64	16,500.00	604,560.00
Colorado & Southern Railway Company....	12.93	9,400.00	121,542.00
“ “ “ “ “ .....	3.33	6,000.00	19,980.00
“ “ “ “ “ .....	4.28	4,000.00	17,120.00
Denver & Rio Grande Railroad Company... 37.75	37.75	16,500.00	622,875.00
Denver & Rio Grande Railroad Company (unused track) .....	8.60	500.00	4,300.00
Denver & Rio Grande Railroad Company (unused grade) .....	17.80	100.00	1,780.00
			<u>\$1,468,438.00</u>

EAGLE COUNTY.

Name of Company	Mileage	Rate per mile	Amount
American Refrigerator Transit Company... 84.06	84.06	\$ 31.24	\$ 2,626.00
Armour Car Lines.....	84.06	19.02	1,599.00
J. I. Case Threshing Machine Company.....	.....	.....	50.00
Continental Fruit Express.....	84.06	5.13	431.00
Cudahy Refrigerator Line.....	64.15	2.73	175.00
Independent Refining Company.....	.....	.....	50.00
Live Poultry Transportation Company.....	64.15	1.71	110.00
Milwaukee Refrigerator Transit Company.. 64.15	64.15	1.46	94.00
National Car Line Company.....	19.91	2.45	50.00
North & South Rolling Stock Company.....	64.15	1.23	79.00
St. Louis Refrigerator Car Company.....	64.15	4.94	317.00
Streets Western Stable Car Line Company. 84.06	84.06	4.11	346.00
Swift Refrigerator Transportation Company 84.06	84.06	5.89	495.00
Union Refrigerator Transit Company.....	84.06	2.91	245.00
United Oil Company .....	.....	.....	50.00
Union Tank Line.....	84.06	6.87	578.00
Pullman Company .....	84.06	110.00	9,247.00
Globe Express Company.....	67.35	50.00	3,367.00
Wells, Fargo & Company Express.....	20.19	60.00	1,212.00
Western Union Telegraph Company.....	265.68	.....	10,217.00
Colorado Telephone Company.....	392.25	.....	12,309.00
Eagle Valley Telephone Company.....	.....	.....	1,600.00
Colorado Midland Railway Company.....	19.91	7,500.00	149,325.00
“ “ “ “ “ .....	.28	5,900.00	1,652.00
Denver & Rio Grande Railroad Company 64.15	64.15	12,000.00	769,800.00
“ “ “ “ “ “ .....	3.20	6,000.00	19,200.00
			<u>\$ 985,224.00</u>

## ELBERT COUNTY.

Name of Company	Mileage	Rate per mile	Amount
American Refrigerator Transit Company...	111.61	\$ 31.24	\$ 3,487.00
Anglo-American Refrigerator Car Company	28.43	.90	25.00
Armour Car Lines.....	111.61	19.02	2,123.00
Continental Fruit Express.....	111.61	5.13	573.00
Cudahy Refrigerator Line.....	28.43	2.73	77.00
Doud Stock Car Company.....	26.79	3.13	84.00
Ferd. Heims Brewing Company.....	.....	.....	70.00
Mather Horse & Stock Car Company.....	.....	.....	57.00
Merchants Despatch Transportation Com- pany .....	83.18	2.92	243.00
Merchants & Planters Oil Company.....	.....	.....	50.00
Milwaukee Refrigerator Transit Company..	56.39	1.46	82.00
National Car Line Company.....	28.43	2.45	70.00
St. Louis Refrigerator Car Company.....	111.61	4.94	551.00
Streets Western Stable Car Line Company.	83.18	4.11	342.00
Swift Refrigerator Transportation Company	83.18	5.89	490.00
Union Refrigerator Transit Company.....	111.61	2.91	325.00
Union Tank Line.....	111.61	6.87	767.00
United Zinc & Chemical Company.....	.....	.....	50.00
Chas. Wolff Packing Company.....	.....	.....	70.00
Pullman Company .....	84.82	110.00	9,330.00
Pacific Express Company.....	28.43	50.00	1,422.00
United States Express Company.....	56.39	50.00	2,820.00
Wells, Fargo & Company Express.....	26.79	60.00	1,607.00
Western Union Telegraph Company.....	394.08	.....	11,375.00
Colorado Telephone Company.....	49.04	.....	2,820.00
Chicago, Rock Island & Pacific Railway Company .....	27.96	\$12,134.00	339,267.00
Chicago, Rock Island & Pacific Railway Company, rolling stock via U. P. R. R.	28.43	800.00	22,744.00
Colorado & Southern Railway Company...	26.79	9,400.00	251,826.00
Union Pacific Railroad Company.....	28.43	13,400.00	380,960.00
			\$1,033,707.00

## EL PASO COUNTY.

Name of Company	Mileage	Rate per mile	Amount
American Refrigerator Transit Company..	285.70	\$ 31.24	\$ 8,300.00
Armour Car Line .....	285.70	19.02	5,053.00
Arms Palace Horse Car Company.....	47.93	2.08	100.00
Continental Fruit Express .....	285.70	5.13	1,363.00
Cudahy Refrigerator Line .....	48.75	2.73	133.00
Jacob Dold Packing Company.....	47.93	.....	50.00
Doud Stock Car Company.....	104.54	3.13	327.00

Name of Company	Mileage	Rate per mile	Amount
Fox River Despatch Company.....	47.93	.....	50.00
Libby, McNeil & Libby Refrigerator Line..	47.93	.....	50.00
Live Poultry Transportation Company.....	48.75	1.71	83.00
Mather Horse & Stock Car Company.....	104.54	1.63	170.00
Merchants' Despatch Transportation Com- pany .....	179.18	2.92	523.00
Milwaukee Refrigerator Transit Company.	171.32	1.46	250.00
Morris & Company.....	47.93	.....	50.00
National Car Line Company.....	64.55	2.45	158.00
North & South Rolling Stock Company...	48.75	1.23	60.00
Portland Gold Mining Company.....	21.15	19.31	408.00
Proctor & Gamble Company.....	47.93	.....	50.00
Produce Shippers' Despatch.....	47.93	.....	50.00
Provision Dealers' Dispatch .....	47.93	2.00	96.00
Starks Heater Car Company.....	47.93	.....	50.00
St. Louis Refrigerator Car Company.....	227.93	4.94	1,126.00
Street's Western Stable Car Line Com- pany .....	244.55	4.11	1,005.00
Swift Refrigerator Transportation Com- pany .....	244.55	5.89	1,440.00
Union Refrigerator Transit Company.....	244.55	2.91	712.00
Union Tank Line .....	244.55	6.87	1,680.00
Western Chemical Company .....	47.93	2.24	108.00
Pullman Company .....	235.87	110.00	25,945.00
Globe Express Company .....	53.90	50.00	2,695.00
Pacific Express Company .....	48.75	50.00	2,437.00
United States Express Company.....	74.64	50.00	3,732.00
Wells Fargo & Company Express.....	142.31	60.00	8,539.00
Colorado Postal Telegraph-Cable Company.	566.70	.....	10,690.00
Mountain Telegraph Company.....	144.00	.....	1,480.00
Western Union Telegraph Company.....	1,650.50	.....	36,866.00
Self-Winding Clock Company .....	.....	.....	700.00
Colorado Telephone Company.....	7,531.31	.....	167,942.00
Home Telephone Company.....	.....	.....	1,200.00
Atchison, Topeka & Santa Fe Railway Company .....	47.93	16,500.00	790,845.00
Chicago, Rock Island & Pacific Railway Company .....	48.80	12,134.00	592,139.00
Chicago, Rock Island & Pacific Railway Company—rolling stock via D. & R. G. R. R. ....	27.84	800.00	20,672.00
Colorado & Southern Railway Company....	22.85	9,400.00	214,790.00
" " " " " " .....	9.12	9,400.00	85,718.00
" " " " " " .....	25.02	4,024.00	100,680.00

Name of Company	Mileage	Rate per mile	Amount
Colorado & Southern Railway Company—rolling stock via A., T. & S. F. R. R...	24.64	1,376.00	33,965.00
Colorado Midland Railway Company.....	16.62	7,500.00	124,650.00
Colorado Springs & Cripple Creek District Railway Company .....	21.15	14,000.00	296,100.00
Denver & Rio Grande Railroad Company	48.75	16,500.00	804,375.00
“ “ “ “ “ “	5.15	8,000.00	41,200.00
“ “ “ “ (double track)	9.22	5,000.00	46,100.00
Manitou & Pike's Peak Railway Company..	8.70	10,000.00	87,000.00
			<u>\$3,523,864.00</u>

## FREMONT COUNTY.

Name of Company	Mileage	Rate per mile	Amount
American Refrigerator Transit Company....	91.44	\$ 31.24	\$ 2,857.00
Armour Car Lines.....	91.44	19.02	1,739.00
Arms Palace Horse Car Company.....	20.44	.....	50.00
Continental Fruit Express.....	91.44	5.13	469.00
Cudahy Refrigerator Line.....	71.00	2.73	194.00
Doud Stock Car Company.....	20.44	3.13	64.00
Fox River Despatch Company.....	.....	.....	55.00
Independent Refining Company.....	.....	.....	50.00
Live Poultry Transportation Company.....	71.00	1.71	121.00
Mather Horse & Stock Car Company.....	.....	.....	84.00
Merchants Despatch Transportation Company .....	20.44	2.92	60.00
Milwaukee Refrigerator Transit Company... ..	91.44	1.46	134.00
National Car Company.....	.....	.....	50.00
National Car Line Company.....	20.44	2.45	50.00
North & South Rolling Stock Company.....	71.00	1.23	87.00
Proctor & Gamble Company.....	.....	.....	50.00
Provision Dealers Dispatch.....	.....	.....	67.00
St. Louis Refrigerator Car Company.....	91.44	4.94	451.00
Streets Western Stable Car Line Company..	91.44	4.11	376.00
Starks Heater Car Company.....	.....	.....	57.00
Swift Refrigerator Transportation Company	91.44	5.89	539.00
Union Refrigerator Transit Company.....	91.44	2.91	265.00
United Oil Company.....	.....	.....	100.00
Union Tank Line.....	91.44	6.87	628.00
Watkins Mercantile Company.....	.....	.....	50.00
Western Chemical Company.....	20.44	.....	50.00
Pullman Company .....	71.00	110.00	7,810.00
Globe Express Company.....	120.48	50.00	6,024.00
Wells Fargo & Company Express.....	23.97	60.00	1,438.00

Name of Company	Mileage	Rate per mile	Amount
Mountain Telegraph Company.....	112.50	.....	2,130.00
Western Union Telegraph Company.....	519.04	.....	17,134.00
Self-Winding Clock Company.....	.....	.....	220.00
Colorado Telephone Company.....	1,491.82	.....	34,141.00
Atchison, Topeka & Santa Fe Railway Company .....	20.44	8,000.00	163,520.00
Atchison, Topeka & Santa Fe Railway Company .....	3.53	6,000.00	21,180.00
Canon City & Cripple Creek Railroad Company .....	7.236	7,400.00	53,546.00
Florence & Cripple Creek Railroad Company	26.43	7,400.00	195,582.00
Denver & Rio Grande Railroad Company..	71.00	14,500.00	1,029,500.00
“ “ “ “ “ “	3.20	7,000.00	22,400.00
Denver & Rio Grande Railroad Company—rolling stock, via R. G. R. R.....	12.62	1,500.00	18,930.00
Rio Grande Railroad Company.....	12.62	6,000.00	75,720.00
			<u>\$1,057,973.00</u>

## GARFIELD COUNTY.

Name of Company	Mileage	Rate per mile	Amount
American Refrigerator Transit Company....	137.53	\$ 31.24	\$ 4,297.00
Armour Car Lines.....	137.53	19.02	2,616.00
Champion Stock Food Company.....	.....	.....	50.00
Continental Fruit Express.....	137.53	5.13	706.00
Cudahy Refrigerator Line.....	67.19	2.73	183.00
German-American Car Lines.....	.....	.....	50.00
H. J. Heinz Company.....	.....	.....	50.00
Live Poultry Transportation Company.....	67.19	1.71	115.00
Milwaukee Refrigerator Transit Company..	67.19	1.46	98.00
National Car Company.....	.....	.....	50.00
National Car Line Company.....	70.34	2.45	172.00
North & South Rolling Stock Company.....	67.19	1.23	83.00
St. Louis Refrigerator Car Company.....	67.19	4.94	332.00
Streets Western Stable Car Company.....	137.53	4.11	565.00
Swift Refrigerator Transportation Company	137.53	5.89	810.00
Union Refrigerator Transit Company.....	137.53	2.91	400.00
United Oil Company.....	.....	.....	50.00
Union Tank Line.....	137.53	6.87	945.00
Pullman Company .....	137.54	110.00	15,130.00
Globe Express Company.....	85.49	50.00	4,275.00
Wells-Fargo & Company Express.....	100.54	60.00	6,032.00
Mountain Telegraph Company.....	27.00	.....	1,594.00
Western Union Telegraph Company.....	442.80	.....	14,846.00



Name of Company	Mileage	Rate per mile	Amount
Mountain Telegraph Company.....	89.00	.....	1,151.00
Western Union Telegraph Company.....	696.10	.....	17,064.00
Colorado Telephone Company.....	428.27	.....	14,279.00
Colorado & Southern Railway Company.....	14.20	13,000.00	184,600.00
“ “ “ “ Roll- ing stock via D. & R. G. R. R.....	25.30	1,376.00	34,812.00
Denver & Rio Grande Railroad Company...	19.95	13,000.00	247,650.00
“ “ “ “ “ .....	6.60	12,500.00	82,500.00
“ “ “ “ “ .....	16.45	10,500.00	172,725.00
“ “ “ “ “ .....	31.95	10,000.00	319,500.00
“ “ “ “ “ .....	21.25	5,000.00	106,250.00
“ “ “ (unused track) .....	.96	500.00	450.00
“ “ “ (unused grade) .....	13.65	100.00	1,365.00
			<u>\$1,209,768.00</u>

## JEFFERSON COUNTY.

Name of Company	Mileage	Rate per mile	Amount
American Refrigerator Transit Company..	16.08	\$ 31.24	\$ 503.00
Armour Car Lines .....	16.08	19.02	305.00
Continental Fruit Express.....	16.08	5.13	83.00
Doud Stock Car Company.....	16.08	3.13	50.00
Merchants' Despatch Transportation Com- pany .....	16.08	2.92	47.00
St. Louis Refrigerator Car Company.....	16.08	4.94	80.00
Streets Western Stable Car Line Company.	16.08	4.11	66.00
Swift Refrigerator Transportation Company	16.08	5.89	95.00
Union Refrigerator Transit Company.....	16.08	2.91	50.00
Union Tank Line.....	16.08	6.87	111.00
Adams Express Company.....	26.53	60.00	1,592.00
Pacific Express Company.....	9.44	50.00	472.00
Wells-Fargo & Company Express.....	69.14	60.00	4,148.00
Western Union Telegraph Company.....	220.00	.....	8,546.00
Self-Winding Clock Company.....	.....	.....	10.00
Colorado Telephone Company.....	1,257.05	.....	27,816.00
Colorado & Southern Railway Company.....	10.37	13,000.00	134,810.00
“ “ “ “ “ .....	12.35	11,000.00	135,850.00
“ “ “ “ “ .....	32.89	6,000.00	197,340.00
“ “ “ “ “ .....	7.82	4,000.00	31,280.00
“ “ “ “ “ .....	5.71	14,000.00	79,940.00
Denver & Inter-Mountain Railway Com- pany .....	9.44	6,643.00	62,710.00
Denver & Rio Grande Railroad Company (unused grade) .....	1.50	100.00	150.00

Name of Company	Mileage	Rate per mile	Amount
Denver, Northwestern & Pacific Railway Company .....	20.82	5,000.00	104,100.00
			<u>\$ 790,154.00</u>

## KIOWA COUNTY.

Name of Company	Mileage	Rate per mile	Amount
Abernathy Furniture Company.....	.....	.....	\$ 100.00
American Refrigerator Transit Company.....	87.50	\$ 31.24	2,734.00
Armour Car Lines.....	87.50	19.02	1,664.00
Chicago, New York & Boston Refrigerator Company .....	87.50	2.63	230.00
Continental Fruit Express.....	87.50	5.13	449.00
St. Louis Refrigerator Car Company.....	87.50	4.94	432.00
Streets Western Stable Car Line Company...	87.50	4.11	360.00
Union Refrigerator Transit Company.....	87.50	2.91	255.00
“ Tank Line .....	87.50	6.87	601.00
Pullman Company .....	87.50	110.00	9,625.00
Pacific Express Company.....	87.50	50.00	4,375.00
Western Union Telegraph Company.....	350.00	.....	11,208.00
Pueblo & State Line Railway Company.....	87.50	11,920.00	1,043,000.00
			<u>\$1,075,123.00</u>

## KIT CARSON COUNTY.

Name of Company	Mileage	Rate per mile	Amount
American Refrigerator Transit Company .....	59.96	\$ 31.24	\$ 1,874.00
Armour Car Lines .....	59.96	19.02	1,140.00
Continental Fruit Express .....	59.96	5.13	308.00
Merchants Despatch Transportation Company	59.96	2.92	175.00
Merchants & Planters Oil Company .....	.....	.....	50.00
Milwaukee Refrigerator Transit Company ...	59.96	1.46	88.00
St. Louis Refrigerator Car Company .....	59.96	4.94	296.00
Streets Western Stable Car Line Company	59.96	4.11	247.00
Swift Refrigerator Transportation Company..	59.96	5.89	353.00
Union Refrigerator Transit Company .....	59.96	2.91	175.00
Union Tank Line .....	59.96	6.87	412.00
Pullman Company .....	59.96	110.00	6,595.00
United States Express Company .....	59.96	50.00	2,998.00
Western Union Telegraph Company .....	300.55	.....	8,446.00
Burlington Telephone Company .....	8.00	.....	270.00
Chicago, Rock Island & Pacific Railway Com- pany .....	59.96	12,134.00	727,555.00
			<u>\$ 750,982.00</u>

## REPORT OF THE

## LAKE COUNTY.

Name of Company	Mileage	Rate per mile	Amount
American Refrigerator Transit Company .....	58.58	\$ 31.24	\$ 1,830.00
Armour Car Lines .....	58.58	19.02	1,114.00
Continental Fruit Express .....	58.58	5.13	301.00
Cudahy Refrigerator Line .....	31.55	2.73	86.00
Independent Refining Company .....	.....	.....	50.00
Live Poultry Transportation Company.....	31.55	1.71	54.00
Milwaukee Refrigerator Transit Company ...	31.55	.....	92.00
National Car Company .....	.....	.....	50.00
National Car Line Company .....	27.03	2.45	66.00
North & South Rolling Stock Company .....	31.55	.....	70.00
St. Louis Refrigerator Car Company .....	31.55	4.94	155.00
Streets Western Stable Car Line Company ...	58.58	4.11	241.00
Swift Refrigerator Transportation Company..	58.58	5.89	345.00
Union Refrigerator Transit Company .....	58.58	2.91	170.00
United Oil Company .....	.....	.....	50.00
Union Tank Line .....	58.58	6.87	403.00
Pullman Company .....	60.79	110.00	6,687.00
Globe Express Company .....	41.70	50.00	2,085.00
Wells-Fargo & Company Express .....	41.67	60.00	2,500.00
Colorado Postal Telegraph-Cable Company....	42.00	.....	2,242.00
Western Union Telegraph Company .....	286.50	.....	10,479.00
Self-Winding Clock Company .....	.....	.....	180.00
Colorado Telephone Company .....	967.65	.....	22,195.00
Colorado & Southern Railway Company ...	14.64	5,500.00	80,520.00
Colorado Midland Railway Company .....	14.36	7,500.00	107,700.00
" " " " .....	12.07	7,500.00	95,025.00
" " " " (abandoned track) .....	7.54	.....	1,000.00
Denver & Rio Grande Railroad Company ..	17.45	13,000.00	226,850.00
" " " " " " ..	11.20	12,000.00	134,400.00
" " " " " " ..	2.60	9,000.00	23,400.00
" " " " " " ..	13.05	5,000.00	65,250.00
" " " " " " ..	7.00	4,000.00	28,000.00
			\$ 813,500.00

## LA PLATA COUNTY.

Name of Company	Mileage	Rate per mile	Amount
Globe Express Company.....	120.00	\$ 50.00	\$ 6,004.00
Western Union Telegraph Company.....	250.10	.....	11,648.00
Self-Winding Clock Company.....	.....	.....	90.00
Colorado Telephone Company.....	884.31	.....	31,503.00

## STATE BOARD OF EQUALIZATION.

Name of Company	Mileage	Rate per mile	Amount
Denver & Rio Grande Railroad Company.....	41.25	6,500.00	268,125.00
" " " " " " .....	32.00	6,750.00	216,000.00
" " " " " " .....	18.15	5,000.00	90,750.00
Rio Grande Southern Railroad Company.....	28.68	5,000.00	143,400.00
			\$ 767,520.00

## LARIMER COUNTY.

Name of Company	Mileage	Rate per mile	Amount
American Refrigerator Transit Company.....	32.69	\$ 31.24	\$ 1,022.69
Armour Car Lines.....	32.69	19.02	622.00
Continental Fruit Express.....	32.69	5.13	168.00
Doud Stock Car Company.....	22.69	3.13	102.00
Mather Horse & Stock Car Company.....	32.69	1.63	53.00
Merchants Despatch Transportation Com- pany.....	32.69	2.92	96.00
St. Louis Refrigerator Car Company.....	32.69	4.94	161.00
Streets Western Stable Car Line Company....	32.69	4.11	134.00
Swift Refrigerator Transportation Company..	32.69	5.89	193.00
Union Refrigerator Transit Company.....	32.69	2.91	95.00
Union Tank Line.....	32.69	6.87	225.00
Wells-Fargo & Company Express.....	39.29	60.00	2,358.00
Western Union Telegraph Company.....	149.25	.....	6,489.00
Self-Winding Clock Company.....	.....	.....	110.00
Colorado Telephone Company.....	3,213.76	.....	83,795.00
Colorado & Southern Railway Company.....	32.69	14,000.00	457,660.00
" " " " " " .....	8.24	5,000.00	41,200.00
" " " " " " .....	12.25	5,000.00	61,250.00
Fort Collins Development Railway Company..	16.10	4,000.00	64,400.00
" " " " " " (grade) ..	3.01	500.00	1,505.00
Great Western Railway Company.....	6.60	5,000.00	33,000.00
Noland Land & Transfer Company.....	1.61	3,000.00	4,830.00
			\$ 759,463.00

## LAS ANIMAS COUNTY.

Name of Company	Mileage	Rate per mile	Amount
American Live Stock Transportation Company .....	.....	.....	\$ 50.00
American Refrigerator Transit Company.....	165.20	\$ 31.24	5,161.00
Armour Car Lines.....	165.20	19.02	3,142.00
Arms Palace Horse Car Company.....	61.00	.....	120.00
Continental Fruit Express.....	165.20	5.13	848.00
Cudahy Refrigerator Line.....	25.50	2.73	70.00
Jacob Doid Packing Company.....	61.00	1.00	61.00

Name of Company	Mileage	Rate per mile	Amount
Doud Stock Car Company.....	139.70	2.13	437.00
Fox River Despatch Company.....	61.00	1.00	61.00
Libby, McNeill & Libby Refrigerator Line....	61.00	1.00	61.00
Live Poultry Transportation Company.....	25.50	.....	50.00
Mather Horse and Stock Car Company.....	139.70	1.63	227.00
Merchants Despatch Transportation Company	139.70	2.92	408.00
Milwaukee Refrigerator Transit Company....	86.50	1.46	126.00
Morris & Company .....	61.00	1.00	61.00
National Car Line Company.....	61.00	2.45	149.00
Proctor & Gamble Company.....	.....	.....	50.00
Produce Shippers Despatch .....	61.00	1.00	61.00
Provision Dealers Dispatch.....	61.00	2.00	122.00
Starks Heater Car Company.....	61.00	1.00	61.00
St. Louis Refrigerator Car Company.....	165.20	4.94	816.00
Streets Western Stable Car Line Company....	165.20	4.11	679.00
Swift Refrigerator Transportation Company..	165.20	5.89	973.00
Union Refrigerator Transit Company.....	165.20	2.91	481.00
United Oil Company .....	.....	.....	50.00
Union Tank Line .....	165.20	6.87	1,135.00
Venice Transportation Company .....	.....	.....	50.00
Western Chemical Company .....	61.00	.....	133.00
Pullman Company .....	139.70	110.00	15,367.00
Globe Express Company .....	25.50	50.00	1,275.00
Wells-Fargo & Company Express.....	179.02	60.00	10,741.00
Colorado Postal Telegraph-Cable Company...	490.24	.....	10,218.00
Mountain Telegraph Company .....	154.00	.....	5,159.00
Western Union Telegraph Company.....	856.33	.....	24,587.00
Self-Winding Clock Company .....	.....	.....	290.00
Colorado Telephone Company .....	2,994.33	.....	73,917.00
Atchison, Topeka & Santa Fe Railway Com- pany .....	61.00	14,800.00	902,800.00
Colorado & Southern Railway Company.....	78.70	13,000.00	1,023,100.00
" " " " " .....	18.10	6,000.00	108,600.00
" " " " " .....	7.85	6,000.00	47,100.00
" " " " " .....	2.51	6,000.00	15,060.00
" " " " " .....	1.28	6,000.00	7,680.00
" " " " " .....	3.21	6,000.00	19,260.00
" " " " " .....	1.16	6,000.00	6,960.00
" " " " " .....	.65	6,000.00	3,900.00
Colorado & Southeastern Railway Company...	6.27	8,000.00	50,160.00

Name of Company	Mileage	Rate per mile	Amount
Colorado & Wyoming Railway Company.....	31.00	17,000.00	528,500.00
Denver & Rio Grande Railroad Company.....	25.50	10,500.00	267,750.00
" " " " " " .....	6.40	5,000.00	32,000.00
			\$3,170,157.00

## LINCOLN COUNTY.

Name of Company	Mileage	Rate per mile	Amount
American Fast Freight Line.....	.....	.....	\$ 50.00
" Refrigerator Transit Company.....	74.30	\$ 31.24	2,322.00
Anglo-American Refrigerator Car Company...	42.75	.90	38.00
Armour Car Lines.....	74.30	19.02	1,413.00
Chicago Refrigerator Car Company.....	.....	.....	70.00
Continental Fruit Express.....	74.30	5.13	381.00
Cudahy Refrigerator Line.....	42.75	2.73	116.00
Merchants Despatch Transportation Company	31.55	2.92	92.00
" & Planters Oil Company.....	.....	.....	50.00
National Car Line Company.....	42.75	2.45	165.00
St. Louis Refrigerator Car Company.....	74.30	4.94	367.00
Streets Western Stable Car Line Company....	31.55	4.11	130.00
Swift Refrigerator Transportation Company..	31.55	5.89	186.00
Union Refrigerator Transit Company.....	74.30	2.91	216.00
" Tank Line .....	74.30	6.87	511.00
United Zinc & Chemical Company.....	42.75	1.34	57.00
Pullman Company .....	74.30	110.00	\$,173.00
Pacific Express Company.....	42.75	50.00	2,137.00
United States Express Company.....	31.55	50.00	1,578.00
Western Union Telegraph Company.....	409.60	.....	10,647.00
Lincoln Telephone Company.....	.....	.....	2,000.00
Chicago, Rock Island & Pacific Railway Com- pany .....	30.10	12,134.00	365,233.00
Chicago, Rock Island & Pacific Railway Com- pany, rolling stock, via U. P. R. R.....	1.45	800.00	1,160.00
Union Pacific Railroad Company.....	42.75	13,400.00	572,850.00
			\$ 969,882.00

## LOGAN COUNTY.

Name of Company	Mileage	Rate per mile	Amount
American Fast Freight Line.....	.....	.....	\$ 50.00
" Refrigerator Transit Company.....	105.71	\$ 31.24	3,303.00
Anglo-American Refrigerator Car Company...	53.44	.90	48.00
Armour Car Lines.....	105.71	19.02	2,010.00
Arms Palace Horse Car Company.....	52.27	2.68	139.00

Name of Company	Mileage	Rate per mile	Amount
A. Booth & Company.....	.....	.....	90.00
Chicago Refrigerator Car Company.....	53.44	.....	50.00
Cold Blast Transportation Company.....	52.27	2.50	131.00
Continental Fruit Express.....	105.71	5.13	542.00
Cudahy Refrigerator Line.....	105.71	2.73	288.00
Ferd Helm Brewing Company.....	53.44	.....	50.00
Kingan Refrigerator Line.....	53.44	.....	50.00
Merchants Despatch Transportation Company	52.27	2.92	153.00
Missouri River Despatch Transportation Com- pany .....	52.27	6.26	327.00
National Car Line Company.....	105.71	2.45	259.00
St. Louis Refrigerator Car Company.....	105.71	4.94	522.00
Streets Western Stable Car Line Company....	52.27	4.11	215.00
Swift Refrigerator Transportation Company..	52.27	5.89	308.00
Union Refrigerator Transit Company.....	105.71	2.91	308.00
" Tank Line .....	105.71	6.87	726.00
United Zinc & Chemical Company.....	53.44	.....	60.00
Chas. Wolff Packing Company.....	53.44	.....	50.00
Pullman Company .....	89.35	110.00	10,929.00
Adams Express Company.....	97.94	60.00	5,876.00
Pacific Express Company.....	53.44	50.00	2,672.00
Colorado Postal Telegraph-Cable Company....	267.20	.....	7,319.00
Western Union Telegraph Company.....	89.26	.....	5,756.00
Colorado Telephone Company.....	697.85	.....	17,945.00
" & Wyoming Railroad Company.....	52.27	6,000.00	313,620.00
Denver & Montana Railroad Company.....	27.85	8,000.00	222,800.00
Union Pacific Railroad Company.....	53.44	13,400.00	716,100.00
			<u>\$1,312,065.00</u>

## MESA COUNTY.

Name of Company	Mileage	Rate per mile	Amount
American Refrigerator Transit Company.....	107.31	\$ 31.24	\$ 3,253.00
Armour Car Lines.....	107.31	19.02	2,041.00
Continental Fruit Express.....	107.31	5.13	551.00
Cudahy Refrigerator Line.....	37.07	2.73	101.00
Independent Refining Company.....	.....	.....	100.00
Live Poultry Transportation Company.....	.....	.....	87.00
Milwaukee Refrigerator Transit Company.....	37.07	1.46	54.00
National Car Company.....	.....	.....	50.00
" Car Line Company.....	36.22	2.45	89.00
North & South Rolling Stock Company.....	.....	.....	67.00
St. Louis Refrigerator Car Company.....	71.09	4.94	351.00

Name of Company	Mileage	Rate per mile	Amount
Streets Western Stable Car Line Company....	73.29	4.11	301.00
Swift Refrigerator Transportation Company..	107.31	5.89	632.00
Union Refrigerator Transit Company.....	73.29	2.91	213.00
United Oil Company.....	.....	.....	50.00
Union Tank Line.....	107.31	6.87	737.00
Pullman Company .....	107.31	110.00	11,805.00
Globe Express Company.....	63.52	50.00	3,176.00
Wells-Fargo & Company Express.....	83.04	60.00	4,982.00
Western Union Telegraph Company.....	394.00	.....	12,522.00
Self-Winding Clock Company.....	.....	.....	170.00
Colorado Telephone Company.....	2,276.55	.....	54,882.00
" Midland Railway Company, rolling stock, via R. G. Jct.....	36.22	1,400.00	50,708.00
Denver & Rio Grande Railroad Company.....	.85	15,000.00	12,750.00
" " " " " " .....	26.45	7,500.00	198,375.00
" " " " " " rolling stock, via R. G. Jct. Ry.....	36.22	1,500.00	54,330.00
Rio Grande Western Railway Company.....	34.02	12,000.00	408,240.00
" " Junction Railway Company.....	36.22	12,000.00	434,640.00
Utah Railway Company.....	12.80	2,000.00	25,600.00
			<u>\$1,280,957.00</u>

## MINERAL COUNTY.

Name of Company	Mileage	Rate per mile	Amount
American Refrigerator Transit Company.....	17.40	\$ 31.24	\$ 544.00
Armour Car Lines.....	17.40	19.02	331.00
Continental Fruit Express.....	17.40	5.13	89.00
Cudahy Refrigerator Line.....	17.40	2.73	50.00
German-American Car Lines.....	.....	.....	50.00
Independent Refining Company.....	.....	.....	50.00
St. Louis Refrigerator Car Company.....	17.40	4.94	86.00
Street's Western Stable Car Line Company....	17.40	4.11	72.00
Swift Refrigerator Transportation Company..	17.40	5.89	102.00
Union Refrigerator Transit Company.....	17.40	2.91	51.00
Union Tank Line.....	17.40	6.87	120.00
Globe Express Company.....	17.40	50.00	870.00
Western Union Telegraph Company.....	40.00	.....	2,395.00
Denver & Rio Grande Railroad Company.....	17.40	8,500.00	147,900.00
			<u>\$ 152,711.00</u>



## MONTEZUMA COUNTY.

Name of Company	Mileage	Rate per mile	Amount
Globe Express Company.....	62.60	\$ 50.00	\$ 3,130.00
Western Union Telegraph Company.....	123.00	.....	6,764.00
Colorado Telephone Company.....	78.77	.....	2,503.00
Montezuma Telephone Company.....	.....	.....	600.00
Rio Grande Southern Railroad Company.....	62.60	5,000.00	313,000.00
			\$ 325,997.00

## MONTROSE COUNTY.

Name of Company	Mileage	Rate per mile	Amount
Globe Express Company.....	52.10	\$ 50.00	\$ 2,605.00
Western Union Telegraph Company.....	163.00	.....	6,256.00
Self-Winding Clock Company.....	.....	.....	100.00
Colorado Telephone Company.....	819.17	.....	24,489.00
Delta County Co-Operative Telephone Company.....	9.00	.....	564.00
Denver & Rio Grande Railroad Company.....	40.30	7,500.00	306,750.00
“ “ “ “.....	11.20	7,000.00	78,400.00
			\$ 419,264.00

## MORGAN COUNTY.

Name of Company	Mileage	Rate per mile	Amount
American Fast Freight Line.....	.....	.....	\$ 50.00
American Refrigerator Transit Company.....	79.45	\$ 31.24	2,482.00
Anglo-American Refrigerator Car Company...	41.74	.90	37.00
Armour Car Lines.....	79.45	19.02	1,511.00
Arms Palace Horse Car Company.....	37.71	2.08	78.00
A. Booth & Company.....	37.71	.....	52.00
Cold Blast Transportation Company.....	37.71	2.50	94.00
Continental Fruit Express.....	79.45	5.13	408.00
Cudahy Refrigerator Line.....	79.45	2.73	216.00
Ferd Heims Brewing Company.....	.....	.....	65.00
Merchants' Despatch Transportation Company	37.71	2.92	110.00
Missouri River Despatch Transportation Com- pany.....	37.71	6.26	236.00
National Car Line Company.....	79.45	2.45	195.00
St. Louis Refrigerator Car Company.....	79.45	4.94	392.00
Street's Western Stable Car Line Company...	37.71	4.11	155.00
Swift Refrigerator Transportation Company..	37.71	5.89	222.00
Union Refrigerator Transit Company.....	79.45	2.91	231.00
Union Tank Line.....	79.45	6.87	546.00
United Zinc & Chemical Company.....	41.74	1.34	56.00

Name of Company	Mileage	Rate per mile	Amount
Chas. Wolff Packing Company.....	.....	.....	65.00
Pullman Company.....	94.62	\$ 110.00	\$ 10,408.00
Adams Express Company.....	52.17	60.00	3,130.00
Pacific Express Company.....	41.74	50.00	2,087.00
Colorado Postal Telegraph-Cable Company....	208.70	.....	5,733.00
Western Union Telegraph Company.....	48.00	.....	4,352.00
Colorado Telephone Company.....	418.55	.....	21,129.00
Wray Telephone Company.....	8.00	.....	508.00
Burlington & Colorado Railroad Company....	37.71	14,800.00	558,108.00
Denver & Montana Railroad Company.....	11.39	8,000.00	91,120.00
Union Pacific Railroad Company.....	41.74	13,400.00	559,315.00
			\$1,263,091.00

## OTERO COUNTY.

Name of Company	Mileage	Rate per mile	Amount
Abernathy Furniture Company.....	.....	.....	\$ 50.00
American Live Stock Transportation Company	.....	.....	50.00
“ Refrigerator Transit Company.....	106.05	\$ 31.24	3,313.00
Armour Car Lines.....	106.05	19.02	2,017.00
Arms Palace Horse Car Company.....	74.55	2.08	155.00
Chicago, New York & Boston Refrigerator Company.....	31.50	2.63	83.00
Continental Fruit Express.....	106.05	5.13	544.00
Jacob Dold Packing Company.....	74.55	1.00	75.00
Doud Stock Car Company.....	74.55	3.13	233.00
Fox River Despatch Company.....	74.55	1.00	75.00
Libby, McNeill & Libby Refrigerator Company	74.55	1.00	75.00
Mather Horse & Stock Car Company.....	74.55	1.63	121.00
Merchants Despatch Transportation Company	74.55	2.92	218.00
Milwaukee Refrigerator Transit Company.....	74.55	.....	134.00
Morris & Company.....	74.55	1.00	75.00
National Car Line Company.....	74.55	2.45	183.00
Penn. Del. Oil Company.....	74.55	.....	100.00
Produce Shippers Despatch.....	74.55	1.00	75.00
Provision Dealers Despatch.....	74.55	2.00	149.00
Puente Oil Company.....	74.55	.....	100.00
Starks Heater Car Company.....	74.55	.....	73.00
St. Louis Refrigerator Car Company.....	106.05	4.94	524.00
Streets Western Stable Car Line Company....	106.05	4.11	436.00
Swift Refrigerator Transportation Company...	74.55	5.89	439.00
Titusville Oil Works.....	74.55	1.00	75.00

Name of Company	Mileage	Rate per mile	Amount
Union Refrigerator Transit Company.....	106.05	2.91	309.00
“ Tank Line .....	106.05	6.87	729.00
Venice Transportation Company.....	.....	.....	50.00
Watkins Mercantile Company.....	.....	.....	50.00
Western Chemical Company.....	74.55	2.24	167.00
Pullman Company .....	106.05	110.00	11,665.00
Pacific Express Company.....	31.50	50.00	1,575.00
Wells-Fargo & Company Express.....	74.55	60.00	4,473.00
Colorado Postal Telegraph-Cable Company....	592.76	.....	12,618.00
Western Union Telegraph Company.....	441.27	.....	13,744.00
Self-Winding Clock Company.....	.....	.....	140.00
Colorado Telephone Company.....	2,017.53	.....	58,205.00
Atchison, Topeka & Santa Fe Railway Com- pany .....	35.32	14,800.00	522,736.00
Atchison, Topeka & Santa Fe Railway Com- pany .....	9.58	14,000.00	134,120.00
Atchison, Topeka & Santa Fe Railway Com- pany .....	29.65	13,400.00	397,310.00
Pueblo & State Line Railway Company.....	31.50	11,920.00	375,480.00
			<u>\$1,542,743.00</u>

## OURAY COUNTY.

Name of Company	Mileage	Rate per mile	Amount
Globe Express Company.....	37.35	\$ 50.00	\$ 1,867.00
Western Union Telegraph Company.....	124.60	.....	4,560.00
Self-Winding Clock Company.....	.....	.....	120.00
Colorado Telephone Company.....	552.19	.....	15,090.00
Denver & Rio Grande Railroad Company.....	13.70	7,000.00	95,900.00
“ “ “ “ “ “ .....	10.35	6,500.00	67,275.00
Rio Grande Southern Railroad Company.....	13.30	5,000.00	66,500.00
Silverton Railway Company.....	2.00	1,500.00	3,000.00
			<u>\$ 254,312.00</u>

## PARK COUNTY.

Name of Company	Mileage	Rate per mile	Amount
American Refrigerator Transit Company.....	46.50	\$ 31.24	\$ 1,453.00
Armour Car Lines.....	46.50	19.02	884.00
Champion Stock Food Company.....	46.50	1.00	50.00
Continental Fruit Express.....	46.50	5.13	239.00
H. J. Heinz Company.....	46.50	.....	50.00
National Car Line Company.....	46.50	2.45	114.00
Streets Western Stable Car Line Company....	46.50	4.11	191.00

Name of Company	Mileage	Rate per mile	Amount
Swift Refrigerator Transportation Company...	46.50	5.89	274.00
Union Tank Line .....	46.50	6.87	320.00
“ Refrigerator Transit Company.....	46.50	2.91	135.00
Pullman Company .....	46.50	110.00	5,115.00
Wells-Fargo & Company Express.....	142.54	60.00	8,553.00
Colorado Postal Telegraph-Cable Company.....	78.00	.....	4,194.00
Western Union Telegraph Company.....	441.80	.....	16,507.00
Self-Winding Clock Company.....	.....	.....	10.00
Colorado Telephone Company.....	532.85	.....	16,323.00
“ & Southern Railway Company.....	38.43	6,000.00	230,580.00
“ “ “ “ .....	10.52	5,500.00	57,860.00
“ “ “ “ .....	31.68	5,000.00	158,400.00
“ “ “ “ .....	15.41	5,000.00	77,050.00
“ “ “ “ .....	11.32	5,000.00	56,600.00
“ Midland Railway Company.....	46.50	7,500.00	348,750.00
			<u>\$ 983,652.00</u>

## PHILLIPS COUNTY.

Name of Company	Mileage	Rate per mile	Amount
American Refrigerator Transit Company.....	36.30	\$ 31.24	\$ 1,134.00
Armour Car Lines.....	36.30	19.02	690.00
Arms Palace Horse Car Company.....	36.30	2.08	75.00
Continental Fruit Express.....	36.30	5.13	186.00
Cudahy Refrigerator Line.....	36.30	2.73	99.00
Merchants Despatch Transportation Company.	36.30	2.92	106.00
Missouri River Despatch Transportation Com- pany .....	36.30	6.26	227.00
National Car Line Company.....	36.30	2.45	89.00
St. Louis Refrigerator Car Company. ....	36.30	4.94	179.00
Streets Western Stable Car Line Company....	36.30	4.11	149.00
Swift Refrigerator Transportation Company...	36.30	5.89	214.00
Union Refrigerator Transit Company.....	36.30	2.91	106.00
“ Tank Line .....	36.30	6.87	250.00
A. Booth & Company.....	.....	.....	50.00
Cold Blast Transportation Company.....	36.30	2.50	91.00
Adams Express Company.....	36.30	60.00	2,178.00
Colorado & Wyoming Railroad Company.....	36.30	6,000.00	217,800.00
			<u>\$ 223,623.00</u>



Name of Company	Mileage	Rate per mile	Amount
Swift Refrigerator Transportation Company..	213.04	5.89	1,255.00
Titusville Oil Works .....	71.47	.....	75.00
Union Refrigerator Transit Company .....	246.16	2.91	716.00
United Oil Company .....	.....	.....	100.00
Union Tank Line .....	246.16	6.87	1,691.00
Watkins Mercantile Company .....	.....	.....	50.00
Western Chemical Company .....	71.47	2.24	160.00
Pullman Company .....	222.32	110.00	24,455.00
Globe Express Company .....	69.85	50.00	3,492.00
Pacific Express Company .....	52.02	50.00	2,601.00
United States Express Company .....	18.90	50.00	945.00
Wells-Fargo & Company Express .....	120.24	60.00	7,214.00
Colorado Postal Telegraph-Cable Company..	491.00	.....	9,543.00
Mountain Telegraph Company .....	161.00	.....	1,659.00
Western Union Telegraph Company .....	1,324.40	.....	28,849.00
Self-Winding Clock Company.....	.....	.....	570.00
Colorado Telephone Company .....	6,588.64	.....	146,927.00
Atchison, Topeka & Santa Fe Railway Company	18.07	16,500.00	298,155.00
“ “ “ “ “ “	33.61	13,400.00	450,374.00
“ “ “ “ “ “	19.79	8,000.00	158,320.00
“ “ “ “ “ “	.76	14,500.00	11,020.00
Chicago, Rock Island & Pacific Railway Company, rolling stock via D. & R. G. R. R. ...	18.90	800.00	15,120.00
Colorado & Southern Railway Company .....	17.80	4,024.00	71,627.00
“ “ “ “ “ “ .....	4.05	14,500.00	58,725.00
“ “ “ “ “ “ rolling stock via A. T. & S. F. Ry.....	18.07	1,376.00	24,864.00
Colorado & Southern Railway Company, rolling stock via D. & R. G. R. R. ....	30.70	1,376.00	42,243.00
Colorado & Wyoming Railway Company .....	6.00	17,000.00	102,000.00
Denver & Rio Grande Railroad Company.....	18.90	16,500.00	311,850.00
“ “ “ “ “ “ .....	20.45	14,500.00	296,525.00
“ “ “ “ “ “ .....	30.50	13,000.00	396,500.00
“ “ “ “ “ “ (double track) .....	8.15	5,000.00	40,750.00
Pueblo & State Line Railway Company .....	33.12	11,920.00	394,790.00
			<u>\$2,921,804.00</u>

## RIO BLANCO COUNTY.

Name of Company	Mileage	Rate per mile	Amount
Wells-Fargo & Company Express .....	7.80	\$ 60.00	\$ 468.00
Colorado Telephone Company .....	236.83	.....	11,581.00
Utah Railway Company .....	7.80	2,000.00	15,600.00
			<u>\$ 27,649.00</u>

## RIO GRANDE COUNTY.

Name of Company	Mileage	Rate per mile	Amount
American Refrigerator Transit Company.....	40.80	\$ 31.24	\$ 1,275.00
Armour Car Lines.....	40.80	19.02	778.00
Continental Fruit Express .....	40.80	5.13	210.00
Cudahy Refrigerator Line.....	40.80	2.73	111.00
German-American Car Lines.....	.....	.....	100.00
Independent Refining Company.....	40.80	.....	50.00
Live Poultry Transportation Company.....	40.80	1.71	70.00
Milwaukee Refrigerator Transit Company.....	40.80	1.46	60.00
National Car Company .....	40.80	.....	50.00
North & South Rolling Stock Company.....	40.80	.....	50.00
St. Louis Refrigerator Car Company.....	40.80	4.94	201.00
Streets Western Stable Car Line Company....	40.80	4.11	168.00
Swift Refrigerator Transportation Company..	40.80	5.89	240.00
Union Refrigerator Transit Company.....	40.80	2.91	119.00
Union Tank Line .....	40.80	6.87	280.00
Globe Express Company .....	40.80	50.00	2,040.00
Western Union Telegraph Company.....	80.00	.....	4,507.00
Colorado Telephone Company.....	398.70	.....	13,672.00
Denver & Rio Grande Railroad Company.....	40.80	8,500.00	346,800.00
			<u>\$ 370,779.00</u>

## ROUTT COUNTY.

Name of Company	Mileage	Rate per mile	Amount
Colorado Telephone Company.....	355.25	.....	\$ 24,622.00
Elk Mountain Mutual Telephone Company....	.....	.....	2,000.00
			<u>\$ 26,622.00</u>

## SAGUACHE COUNTY.

Name of Company	Mileage	Rate per mile	Amount
Globe Express Company .....	89.65	\$ 50.00	\$ 4,483.00
Mountain Telegraph Company.....	23.00	.....	279.00
Western Union Telegraph Company.....	240.00	.....	9,555.00

Name of Company	Mileage	Rate per mile	Amount
Colorado Telephone Company.....	510.82	.....	20,711.00
Denver & Rio Grande Railroad Company.....	37.60	9,000.00	338,400.00
" " " " " " .....	52.05	5,500.00	286,275.00
" " " " " " .....	8.20	2,500.00	20,500.00
" " " " " " rolling stock via R. G. S. de C. R. R.....	16.95	1,000.00	16,950.00
Rio Grande Sangre de Cristo Railway Co.....	16.95	2,000.00	33,900.00
			\$ 731,053.00

## SAN JUAN COUNTY.

Name of Company	Mileage	Rate per mile	Amount
Globe Express Company .....	13.00	\$ 50.00	\$ 650.00
Western Union Telegraph Company.....	28.00	.....	1,777.00
Self-Winding Clock Company .....	.....	.....	70.00
Colorado Telephone Company .....	597.57	.....	16,240.00
Denver & Rio Grande Railroad Company.....	18.00	6,750.00	87,750.00
Silverton Railway Company.....	9.00	1,500.00	13,500.00
" Gladstone & Northerly Railroad Company .....	7.00	5,000.00	35,000.00
Silverton Northern Railroad Company.....	13.00	2,500.00	32,500.00
			\$ 187,487.00

## SAN MIGUEL COUNTY.

Name of Company	Mileage	Rate per mile	Amount
Globe Express Company .....	46.46	\$ 50.00	\$ 2,323.00
Western Union Telegraph Company.....	112.00	.....	5,622.00
Self-Winding Clock Company.....	.....	.....	190.00
Colorado Telephone Company.....	386.36	.....	8,455.00
Rio Grande Southern Railroad Company.....	48.76	5,000.00	243,800.00
			\$ 290,390.00

## SEDGWICK COUNTY.

Name of Company	Mileage	Rate per mile	Amount
American Fast Freight Line.....	.....	.....	\$ 50.00
" Refrigerator Transit Company.....	32.07	\$ 31.24	1,002.00
Anglo-American Refrigerator Car Company..	31.19	.....	30.00
Armour Car Lines.....	32.07	19.02	610.00
Chicago Refrigerator Car Company.....	.....	.....	65.00
Continental Fruit Express.....	32.07	5.13	165.00
Cudahy Refrigerator Line.....	32.07	2.73	87.00
Kingan Refrigerator Line.....	.....	.....	65.00

Name of Company	Mileage	Rate per mile	Amount
National Car Line Company.....	32.07	2.45	78.00
St. Louis Refrigerator Car Company.....	32.07	4.94	158.00
Union Refrigerator Transit Company.....	32.07	2.91	93.00
" Tank Line .....	32.07	6.87	220.00
United Zinc & Chemical Company.....	31.19	.....	50.00
Pullman Company .....	31.19	110.00	3,431.00
Adams Express Company.....	.88	60.00	53.00
Pacific Express Company.....	31.19	50.00	1,560.00
Colorado Postal Telegraph-Cable Company....	118.55	.....	3,299.00
Western Union Telegraph Company.....	137.48	.....	4,330.00
Colorado & Wyoming Railroad Company.....	.88	6,000.00	5,280.00
Union Pacific Railroad Company.....	22.33	13,400.00	299,220.00
" " " " " " .....	8.86	15,900.00	140,875.00
			\$ 460,721.00

## SUMMIT COUNTY.

Name of Company	Mileage	Rate per mile	Amount
Globe Express Company.....	23.25	\$ 50.00	\$ 1,163.00
Wells-Fargo & Company Express.....	41.30	60.00	2,478.00
Western Union Telegraph Company.....	173.00	.....	7,677.00
Self-Winding Clock Company.....	.....	.....	70.00
Colorado Telephone Company.....	598.06	.....	11,923.00
" & Southern Railway Company.....	38.60	5,500.00	212,300.00
" " " " " " .....	2.70	5,000.00	13,500.00
" " " " " " .....	4.20	4,000.00	16,800.00
Denver & Rio Grande Railroad Company.....	23.25	5,000.00	116,250.00
			\$ 382,161.00

## TELLER COUNTY.

Name of Company	Mileage	Rate per mile	Amount
American Refrigerator Transit Company.....	81.42	\$ 31.24	\$ 2,544.00
Armour Car Lines.....	81.42	19.02	1,548.00
Continental Fruit Express.....	81.42	5.13	418.00
National Car Line Company.....	22.00	2.45	54.00
Portland Gold Mining Company.....	30.62	19.31	592.00
Streets Western Stable Car Company.....	22.00	4.11	90.00
Swift Refrigerator Transportation Company..	50.80	5.89	299.00
Union Refrigerator Transit Company.....	22.00	2.91	64.00
" Tank Line .....	22.00	6.87	151.00
Pullman Company .....	22.00	110.00	2,420.00
Globe Express Company.....	14.29	50.00	715.00

Name of Company	Mileage	Rate per mile	Amount
Wells-Fargo & Company Express.....	81.42	60.00	4,885.00
Colorado Postal Telegraph-Cable Company....	177.00	.....	5,528.00
Western Union Telegraph Company.....	230.60	.....	7,825.00
Self-Winding Clock Company.....	.....	.....	260.00
Colorado Telephone Company.....	2,535.40	.....	57,779.00
"    Midland Railway Company.....	22.00	7,500.00	165,000.00
"    Springs & Cripple Creek District Railway Company.....	25.47	14,000.00	356,580.00
Colorado Springs & Cripple Creek District Railway Company.....	5.15	14,000.00	72,100.00
Colorado Springs & Cripple Creek District Railway Company (electric).....	9.27	9,650.00	89,455.00
Florence & Cripple Creek Railroad Company..	13.097	7,400.00	96,918.00
Golden Circle Railroad Company.....	5.713	7,400.00	42,276.00
Midland Terminal Railway Company.....	28.80	9,000.00	259,200.00
			<u>\$1,166,701.00</u>

## WASHINGTON COUNTY.

Name of Company	Mileage	Rate per mile	Amount
American Refrigerator Transit Company.....	40.33	\$ 31.24	\$ 1,260.00
Armour Car Lines.....	40.33	19.02	767.00
Arms Palace Horse Car Company.....	37.55	.....	80.00
A. Booth & Company.....	37.55	.....	50.00
Cold Blast Transportation Company.....	37.55	.....	96.00
Continental Fruit Express.....	40.33	5.13	207.00
Cudahy Refrigerator Line.....	40.33	2.73	110.00
Merchants Despatch Transportation Company	37.55	.....	113.00
Missouri River Despatch Transportation Com- pany.....	37.55	6.26	235.00
National Car Line Company.....	40.33	2.45	99.00
St. Louis Refrigerator Car Company.....	40.33	4.94	199.00
Streets Western Stable Car Line Company....	37.55	4.11	154.00
Swift Refrigerator Transportation Company..	37.55	.....	226.00
Union Refrigerator Transit Company.....	40.33	2.91	117.00
"    Tank Line.....	40.33	6.87	277.00
Pullman Company.....	43.11	110.00	4,742.00
Adams Express Company.....	40.33	60.00	2,420.00
Pacific Express Company.....	2.78	50.00	139.00
Colorado Postal Telegraph-Cable Company...	13.90	.....	474.00
Western Union Telegraph Company.....	7.83	.....	584.00
Colorado Telephone Company.....	19.00	.....	1,093.00
Wray Telephone Company.....	37.00	.....	2,317.00

Name of Company	Mileage	Rate per mile	Amount
Burlington & Colorado Railroad Company.....	37.55	14,800.00	555,740.00
Union Pacific Railroad Company.....	2.78	13,400.00	37,255.00
			<u>\$ 608,754.00</u>

## WELD COUNTY.

Name of Corporation	Mileage	Rate per mile	Amount
American Fast Freight Line.....	.....	.....	\$ 50.00
"    Refrigerator Transit Company.....	212.52	\$ 31.24	6,640.00
Anglo-American Refrigerator Car Company...	106.56	.90	96.00
Armour Car Lines.....	212.52	19.02	4,042.00
Arms Palace Horse Car Company.....	90.72	2.08	189.00
A. Booth & Company.....	90.72	.....	107.00
Chicago Refrigerator Car Company.....	106.56	.90	96.00
Cold Blast Transportation Company.....	90.72	2.50	227.00
Continental Fruit Express.....	212.52	5.13	1,090.00
Cudahy Refrigerator Line.....	197.28	2.73	538.00
Doud Stock Car Company.....	15.24	.....	50.00
Ferd Heims Brewing Company.....	106.56	.90	96.00
Kingan Refrigerator Line.....	106.56	.90	96.00
Merchants Despatch Transportation Company	105.96	2.92	310.00
Missouri River Despatch Transportation Com- pany.....	90.72	6.26	568.00
National Car Line Company.....	197.28	2.45	483.00
St. Louis Refrigerator Car Company.....	212.52	4.94	1,050.00
Streets Western Stable Car Line Company....	105.96	4.11	436.00
Swift Refrigerator Transportation Company..	105.96	5.89	624.00
Union Refrigerator Transit Company.....	212.52	2.91	618.00
"    Tank Line.....	212.52	6.87	1,460.00
United Zinc & Chemical Company.....	106.56	1.34	134.00
Chas. Wolff Packing Company.....	106.56	.90	96.00
Pullman Company.....	142.15	110.00	15,637.00
Adams Express Company.....	102.62	60.00	6,157.00
Pacific Express Company.....	120.25	50.00	6,013.00
Wells-Fargo & Company Express.....	19.94	60.00	1,196.00
Colorado Postal Telegraph-Cable Company....	523.33	.....	14,410.00
Mountain Telegraph Company.....	80.00	.....	849.00
Western Union Telegraph Company.....	893.10	.....	20,938.00
Self-Winding Clock Company.....	.....	.....	120.00
Colorado Telephone Company.....	4,509.19	.....	105,402.00
Colorado-Wyoming Telephone Company.....	.....	.....	6,000.00
Burlington & Colorado Railroad Company.....	35.59	14,800.00	526,732.00

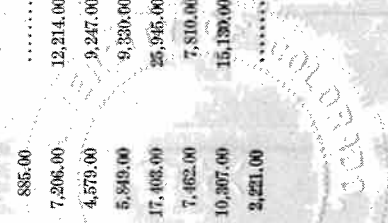
Name of Company	Mileage	Rate per mile	Amount
Colorado & Wyoming Railroad Company.....	55.13	6,000.00	330,780.00
Denver, Utah & Pacific Railroad Company....	11.90	9,000.00	107,100.00
Colorado & Southern Railway Company.....	15.24	14,000.00	213,360.00
Great Western Railway Company.....	37.02	5,000.00	185,100.00
Union Pacific Railroad Company.....	75.32	13,500.00	1,016,820.00
" " " " .....	31.24	13,400.00	418,015.00
" " " " .....	13.69	7,000.00	95,832.00
			<u>\$3,090,157.00</u>

YUMA COUNTY.

Name of Company	Mileage	Rate per mile	Amount
American Refrigerator Transit Company.....	40.51	\$ 31.24	\$ 1,266.00
Armour Car Lines.....	40.51	19.02	770.00
Arms Palace Horse Car Company.....	40.51	2.08	84.00
A. Booth & Company.....	40.51	1.25	51.00
Cold Blast Transportation Company.....	40.51	2.50	102.00
Continental Fruit Express.....	40.51	5.13	208.00
Cudahy Refrigerator Line.....	40.51	2.73	110.00
Merchants Despatch Transportation Company	40.51	2.92	118.00
Missouri River Despatch Transportation Com- pany .....	40.51	6.26	254.00
National Car Line Company.....	40.51	2.45	99.00
St. Louis Refrigerator Car Company.....	40.51	4.94	200.00
Streets Western Stable Car Line Company....	40.51	4.11	167.00
Swift Refrigerator Transportation Company..	40.51	5.89	239.00
Union Refrigerator Transit Company.....	40.51	2.91	118.00
" Tank Line .....	40.51	6.87	278.00
Pullman Company.....	40.51	110.00	4,456.00
Adams Express Company .....	40.51	60.00	2,431.00
Wray Telephone Company.....	90.00	.....	5,690.00
Burlington & Colorado Railroad Company.....	40.51	14,800.00	599,548.00
			<u>\$ 616,189.00</u>

RECAPITULATION OF 1906 ASSESSMENT.  
As Certified to the Various Counties June 15, 1906.

County	Railroads	Telephone	Telegraph	Express	Pullman	Car Lines	Total
Adams.....	\$ 1,052,289.00	\$ 15,831.00	\$ 12,018.00	5,791.00	9,904.00	8,880.00	1,104,213.00
Arapahoe.....	808,301.00	17,628.00	11,247.00	5,126.00	8,116.00	7,011.00	857,430.00
Archuleta.....	306,350.00	.....	2,001.00	2,967.00	.....	.....	308,368.00
Bent.....	516,880.00	17,763.00	11,873.00	2,215.00	4,061.00	4,002.00	556,794.00
Boulder.....	1,218,552.00	119,950.00	6,427.00	8,579.00	.....	3,228.00	1,356,736.00
Chaffee.....	1,271,550.00	29,598.00	24,346.00	7,865.00	8,987.00	6,945.00	1,349,259.00
Cheyenne.....	845,945.00	.....	10,160.00	3,156.00	6,945.00	5,173.00	871,379.00
Clear Creek.....	283,470.00	16,019.00	3,172.00	1,546.00	.....	.....	304,207.00
Conejos.....	510,050.00	24,004.00	8,828.00	3,890.00	72.00	1,079.00	547,922.00
Costilla.....	548,050.00	7,762.00	7,927.00	3,178.00	4,823.00	4,126.00	575,866.00
Custer.....	96,750.00	6,799.00	1,820.00	645.00	.....	.....	105,714.00
Delta.....	473,400.00	31,772.00	7,921.00	3,562.00	.....	.....	516,655.00
Denver.....	676,240.00	765,946.00	14,212.00	3,445.00	4,230.00	3,870.00	1,467,643.00
Dolores.....	110,350.00	.....	2,139.00	885.00	.....	.....	113,374.00
Douglas.....	1,392,157.00	22,385.00	25,888.00	7,206.00	12,214.00	8,488.00	1,408,438.00
Elbert.....	989,977.00	13,908.00	10,217.00	4,579.00	9,247.00	7,295.00	985,234.00
Elbert.....	994,797.00	2,820.00	11,375.00	5,949.00	9,330.00	9,536.00	1,033,707.00
El Paso.....	3,238,184.00	169,142.00	49,748.00	17,403.00	25,945.00	23,445.00	3,523,864.00
Fremont.....	1,580,378.00	34,141.00	19,483.00	7,462.00	7,810.00	8,088.00	1,657,973.00
Garfield.....	1,398,556.00	39,360.00	16,020.00	10,307.00	15,130.00	11,572.00	1,491,794.00
Glyph.....	298,035.00	12,934.00	1,462.00	2,221.00	.....	.....	314,652.00



RECAPITULATION OF 1906 ASSESSMENT.  
As Certified to the Various Counties June 15, 1906.  
CONTINUED.

County	Railroads	Telephone	Telegraph	Express	Pullman	Car Lines	Total
Grand.....	218,150.00	8,487.00	.....	2,618.00	.....	.....	229,255.00
Gunnison.....	1,128,995.00	2,000.00	23,603.00	8,289.00	.....	.....	1,162,887.00
Hinsdale.....	47,250.00	.....	1,254.00	473.00	.....	.....	48,987.00
Huerfano.....	1,149,853.00	14,270.00	18,815.00	6,072.00	10,681.00	10,077.00	1,209,768.00
Jefferson.....	746,180.00	27,816.00	8,556.00	6,212.00	.....	1,390.00	790,154.00
Kiowa.....	1,043,000.00	.....	11,298.00	4,375.00	9,625.00	6,825.00	1,075,123.00
Kitt Carson.....	727,555.00	270.00	8,446.00	2,998.00	6,595.00	5,118.00	750,982.00
Lake.....	702,145.00	22,195.00	12,901.00	4,585.00	6,687.00	5,077.00	813,590.00
La Plata.....	718,275.00	31,563.00	11,738.00	6,004.00	.....	.....	767,520.00
Larimer.....	663,845.00	89,795.00	6,599.00	2,358.00	.....	2,871.00	759,468.00
Las Animas.....	3,012,960.00	73,917.00	40,254.00	12,016.00	15,367.00	15,643.00	3,170,157.00
Lincoln.....	939,243.00	2,000.00	10,647.00	3,715.00	8,173.00	6,104.00	969,882.00
Logan.....	1,254,520.00	17,945.00	13,074.00	8,548.00	10,929.00	9,649.00	1,312,665.00
Mesa.....	1,184,643.00	54,882.00	12,692.00	8,158.00	11,805.00	8,777.00	1,280,957.00
Mineral.....	147,900.00	.....	2,395.00	870.00	.....	1,546.00	152,711.00
Montrose.....	385,150.00	25,053.00	6,456.00	2,605.00	.....	.....	419,264.00
Montezuma.....	313,000.00	3,103.00	6,764.00	3,130.00	.....	.....	325,997.00
Morgan.....	1,208,543.00	21,637.00	10,085.00	5,217.00	10,408.00	7,201.00	1,263,091.00
Otero.....	1,429,646.00	58,205.00	26,502.00	6,048.00	11,665.00	10,677.00	1,542,743.00
Ouray.....	232,675.00	15,060.00	4,680.00	1,867.00	.....	.....	254,312.00

County	Railroads	Telephone	Telegraph	Express	Pullman	Car Lines	Total
Park.....	929,240.00	16,323.00	20,711.00	8,553.00	6,115.00	3,710.00	983,652.00
Phillips.....	217,800.00	.....	.....	2,178.00	.....	3,645.00	223,623.00
Pitkin.....	609,374.00	10,060.00	11,109.00	3,795.00	3,055.00	2,207.00	639,540.00
Prowers.....	538,860.00	23,109.00	12,384.00	2,310.00	4,234.00	4,191.00	585,088.00
Pueblo.....	2,672,863.00	146,927.00	40,621.00	14,252.00	24,455.00	22,686.00	2,921,804.00
Rio Blanco.....	15,600.00	11,581.00	.....	408.00	.....	.....	27,619.00
Rio Grande.....	346,800.00	13,672.00	4,507.00	2,040.00	.....	3,760.00	370,779.00
Routt.....	.....	26,622.00	.....	.....	.....	.....	26,622.00
Saguache.....	696,025.00	20,711.00	9,834.00	4,433.00	.....	.....	731,053.00
San Juan.....	168,750.00	16,240.00	1,847.00	650.00	.....	.....	187,487.00
San Miguel.....	243,800.00	8,455.00	5,812.00	2,323.00	.....	.....	290,390.00
Sedgwick.....	445,375.00	.....	7,629.00	1,613.00	3,431.00	2,673.00	460,721.00
Summit.....	358,850.00	11,923.00	7,747.00	3,641.00	.....	.....	382,161.00
Teller.....	1,081,529.00	57,779.00	13,613.00	5,600.00	2,420.00	5,760.00	1,166,701.00
Washington.....	592,995.00	3,410.00	1,058.00	2,559.00	4,742.00	3,990.00	608,754.00
Weld.....	2,894,339.00	111,402.00	36,317.00	13,366.00	15,627.00	19,096.00	3,090,157.00
Yuma.....	599,548.00	5,690.00	.....	2,431.00	4,456.00	4,064.00	610,189.00
Totals.....	\$48,280,847.00	\$2,293,473.00	\$669,270.00	\$274,227.00	\$296,264.00	\$279,585.00	\$52,093,666.00



## OFFICE OF THE STATE BOARD OF EQUALIZATION.

Monday, September 10, 1906, 2 o'clock p. m.

The State Board of Equalization convened at the above time and place, pursuant to call of Governor Jesse F. McDonald, in compliance with section eighty-eight (88) of the Revenue Laws of 1902.

The following members were present, to-wit:

Jesse F. McDonald, Governor of State; N. C. Miller, Attorney-General, and Alfred E. Bent, Auditor.

Governor McDonald called the meeting to order, and the Secretary read the call for the meeting.

The following companies having filed petitions or complaints against the assessment placed upon their property by the board for the year 1906, viz:

The Atchison, Topeka & Santa Fe Railway Company.  
 The Burlington & Colorado Railroad Company.  
 The Denver & Montana Railroad Company.  
 The Colorado & Wyoming Railroad Company.  
 The Denver, Utah & Pacific Railroad Company.  
 The Colorado & Southern Railway Company.  
 The Colorado Springs & Cripple Creek District Railway Company.  
 The Denver & Rio Grande Railroad Company.  
 The Rio Grande Junction Railway Company.  
 The Rio Grande Western Railway Company.  
 The Denver, Northwestern & Pacific Railway Company.  
 The Union Pacific Railroad Company.  
 The Adams Express Company, and The Pacific Express Company.

Said companies alleging in their complaints illegality, errors, erroneous assessments, and discriminations in assessments made by the board, all of which matters fully appear in the said complaints and petitions, still remaining on file in the office of the board.

The Secretary of the Board reported that notice of this meeting had been sent to Board of County Commissioners in each of the counties affected by said assessments, and all others interested in respect thereto.

Mr. G. D. Patterson, Superintendent of the Pacific Express Company, appeared before the board and upon motion, it was ordered that the hearing of the company's complaint be taken up Tuesday morning at ten o'clock, September eleventh.

Mr. W. L. Morris, Assessor of Fremont County, appeared before the board and presented written resolution adopted by the commissioners of that county, protesting against the reduction of corporate values in that county.

Mr. George W. Dunn, Attorney for Arapahoe County, appeared for and on behalf of that county.

Upon motion, board adjourned until Tuesday, September eleventh, at ten o'clock a. m.

Tuesday, September 11, 1906, 10 o'clock a. m.

The State Board convened, pursuant to adjournment. Present: Jesse F. McDonald, Governor; James Cowie, Secretary of State; Alfred E. Bent, Auditor, and N. C. Miller, Attorney-General.

Mr. G. D. Patterson, Superintendent of The Pacific Express Company, appeared before the Board and made statement relative to complaint of that company on file, and asked to have the assessment vacated upon the mileage heretofore assessed to that company of 119 miles, from Pueblo to Denver, via. The Denver & Rio Grande Railroad.

Upon motion, it was ordered that Mr. Patterson file affidavit by Friday, September 21st, setting forth the agreement between The Globe and Pacific Express Companies as to the operation of the mileage in question.

Mr. R. D. Pollard, Tax Agent, representing The Burlington & Colorado Railroad Company, The Colorado & Wyoming Railroad Company, The Denver & Montana Railroad Company, and The Denver, Utah & Pacific Railroad Company, appeared before the board and made statement concerning complaints on file of those companies.

Mr. A. M. Lambright, Attorney for Bent County, appeared before the Board in regard to complaint on file of The Atchison, Topeka & Santa Fe Railway Company.

Mr. W. R. Freeman, Tax Commissioner of the Atchison, Topeka & Santa Fe Railway Company, appeared and requested that his company be given hearing September 20th, at ten o'clock a. m.

Upon motion, the Secretary was instructed to notify the County Commissioners of the counties traversed by the Atchison, Topeka & Santa Fe Railway Company, to be and appear on Friday, September 21st, and Wednesday, September 26th, if they desired hearing relative to complaints on file.

Upon motion, an adjournment was taken until Friday, September 21, 1906, at ten o'clock a. m.

Friday, September 21, 1906.

The Board convened, pursuant to adjournment, with all members present except N. C. Miller, Attorney-General.

Mr. G. D. Patterson, Superintendent, representing The Pacific Express Company, presented affidavit relative to operation of mileage assessed to that company, from Pueblo to Denver via. The Denver & Rio Grande Railroad Company.

The same was read at length, and action upon the complaint taken under advisement.

Mr. C. C. Dorsey, Counsel, appeared for The Adams Express Company, and protested against the assessment of the mileage

to said company, from Utah Junction to Burns Junction, via Colorado & Southern Railway, of 11.35 miles; also from Sterling to Union, 23.67 miles via Union Pacific Railroad Company, total, 35.02 miles, and asked that the assessment of said mileage be vacated and set aside, claiming the company did not operate it.

Upon motion, the matter was deferred until September twenty-ninth.

Mr. Dorsey, Counsel, also made statement concerning the assessment of mileage from Limon to Denver, against the United States Express Company, claiming the company did no business between those points. The same was taken under advisement.

Upon motion, the Board adjourned until Wednesday, September twenty-sixth, at ten o'clock a. m.

Wednesday, September 26, 1906, 10 o'clock a. m.

The Board convened, pursuant to adjournment, with all members present.

Mr. W. R. Freeman appeared on behalf of the petition and complaint on file of The Atchison, Topeka & Santa Fe Railway Company, and made statement concerning the assessment of the property of said company, claiming that his company was assessed higher than other railroad property in the State. He also filed statement objecting to the assessment of .76 miles of track located in Minnequa yards, Pueblo County, as main track, claiming the same was a side track and only used as such by his company.

The assessor, treasurer and commissioners of Otero county were present at the meeting, and stated that their county had agreed to settle a portion of taxes of 1905 against the Atchison, Topeka & Santa Fe Railway Company on a basis of \$10,000.00 per mile assessment upon 9.58 miles, from La Junta to east end of county line.

Upon motion, the secretary was ordered to send message to Mr. A. W. Scribner, tax commissioner of The Union Pacific Railroad Company, to appear at the office of the Board September 29, at 10 o'clock a. m., if he desired hearing relative to complaint of said company on file.

Upon motion, the secretary was ordered to notify the assessors of Elbert and Weld counties to file their abstracts of assessment at once. The State Auditor reported that all of the county assessors had filed their abstracts, except Elbert and Weld counties.

Upon motion, it was ordered that a recess be taken until 2 o'clock p. m.

Afternoon Session, Wednesday, September 26, 1906,  
2 o'clock p. m.

The Board convened, with all members present.

Mr. James Correy appeared on behalf of The Denver & Rio Grande Railroad Company, Rio Grande Junction Railway Com-

pany and Rio Grande Western Railway Company, relative to complaints of those companies on file and made statement.

Mr. J. A. Israel, tax agent, appeared on behalf of complaint on file of The Colorado & Southern Railway Company, and made statement.

Mr. R. D. Pollard, tax agent, appeared on behalf of complaint on file of The Burlington & Colorado, Denver & Montana, Denver, Utah & Pacific, and Colorado & Wyoming Railroad Companies.

Mr. Lambright, county attorney for Bent county, appeared before the Board and made statement concerning assessed valuation of property in his county.

Mr. Painter, county attorney of Phillips county, appeared before the Board and made statement concerning the assessment of thirteen miles of grade belonging to The Colorado & Wyoming Railroad Company in his county, claiming that same had not been assessed by the State Board since the year 1895.

Mr. R. D. Pollard, tax agent for The Colorado & Wyoming Railroad Company, then made statement that the company owned thirteen miles of grade in Phillips county, which was built about eighteen years ago, extending from the state line of Nebraska to Holyoke, the county seat of Phillips county, and that he was willing that same should be assessed for the year 1906, but would respectfully submit that it should not be assessed for more than \$100 per mile. Mr. Pollard referred to his written statement on file, under date of September 19, agreeing that the grade should be assessed.

Mr. Miller, Attorney General, then made motion that the matter be referred to the county of Phillips for assessment, as the same was not used in connection with the operation of the railroad, and referred to section 86 of the 1902 revenue laws.

Mr. Miller also referred to section 123 of said laws, providing for the assessment of any omitted property for any series of years by the county assessor or county treasurer of the county where the property is located.

The motion of Mr. Miller's was duly seconded, and when put to a vote of the Board, unanimously adopted.

Mr. F. F. Schreiber, assessor of El Paso county, appeared before the Board and made statement concerning the assessment of railroad property in his county. He protested against the assessment of The Manitou & Pike's Peak Railway Company and The Home Telephone Company.

Mr. W. G. Smith, tax commissioner of The Denver, Northwestern & Pacific Railway Company, appeared before the Board and asked for reduction upon the assessment of the Rollins Pass branch line of said company from \$5,000.00 to \$3,000.00 per mile.

On motion, the Board adjourned, to meet Friday, September 28, at 10 o'clock a. m.

Friday, September 28, 1906.

The Board convened, pursuant to adjournment, with quorum present.

Mr. A. W. Scribner, tax commissioner of The Union Pacific Railroad Company, appeared before the Board and referred to written complaint of the assessment of said company on file. Mr. Scribner asked for reduction in the assessment of the eastern district of said company's property.

On motion, the Board adjourned until Saturday, September 29, at 10 o'clock a. m.

Saturday, September 29, 1906, 10 o'clock a. m.

The Board convened, pursuant to adjournment. Present: Jesse F. McDonald, Governor; Alfred E. Bent, Auditor; John A. Holmberg, Treasurer, and N. C. Miller, Attorney General.

Mr. F. E. Gove, counsel, appeared for and on behalf of The Denver & Inter-Mountain Railway Company, and asked for reduction upon that company's assessment to \$5,000.00 per mile.

Mr. E. E. Whitted, counsel, appeared on behalf of The Colorado Springs & Cripple Creek District Railway Company, and asked for reduction in the assessment of that company's property. He referred to the decrease this year in the assessment of local property in El Paso county by the county assessor, amounting to \$343,099.00.

Upon motion, it was ordered by the Board that a recess be taken until 2 o'clock p. m.

Afternoon Session, 2 o'clock p. m.

The Board convened, pursuant to recess taken, with all members present.

The Board then took up the various petitions and complaints on file.

In the matter of the petition and complaint of The Atchison, Topeka & Santa Fe Railway Company:

After consideration of its petition, argument made by its representative, and evidence produced, it is ordered that the assessment of the property of said company, as heretofore made by the Board at its meeting commencing April 2, 1906, amounting to \$5,708,740.00 be reduced to \$5,591,310.00, in the manner following:

Upon the company's line, Santa Fe crossing to Pueblo, a distance of 112.76 miles, from \$16,500.00 to \$16,000.00 per mile; and upon the company's track (on Colorado & Southern Railway Company's right of way), from Denver to Santa Fe Crossing, a distance of 3.74 miles, from \$8,310.00 to \$7,810.00 per mile; also, upon the main line of said company, from La Junta to New Mexico state line, a distance of 96.32 miles, from \$14,800.00 to \$14,300.00 per mile.

It is also ordered that the assessment upon seventy-six hundredths (.76) miles of track belonging to said company, located

in Minnequa yards, Pueblo county, assessed at the rate of \$14,500 per mile, amounting to \$11,020.00, be vacated and set aside.

In the matter of the petition and complaint of The Denver & Rio Grande Railroad Company:

After consideration of its petition, argument made by its representatives and evidence produced, it is ordered that the assessment as heretofore made by the Board at its meetings commencing April 2, 1906, of \$13,365,910.00 be reduced to \$13,230,560.00, in the manner following:

Upon the company's main line, from Denver to Pueblo, a distance of 119 miles, from \$16,500.00 to \$16,000.00 per mile; and upon the line of said company known as the Dillon branch, a distance of 36.30 miles, from \$5,000.00 to \$4,500.00 per mile; and upon the line of said company from Cuchara to Trinidad, a distance of 41.95 miles, from \$10,500.00 to \$10,000.00 per mile; also, upon the line of said company from Mears Junction to Alamosa, a distance of 73.45 miles, from \$5,500.00 to \$5,000.00 per mile; making a total reduction upon the property of said company of \$135,350.00.

In the matter of the petition and complaint of The Colorado & Southern Railway Company:

After consideration of its petition, argument made by its representative and evidence produced, it is ordered that the assessment as heretofore made by the Board at its meetings, commencing April 2, 1906, of \$6,755,380.00 be reduced to \$6,672,405.00, in the manner following:

Upon the company's line known as the Catskill branch, a distance of 18.10 miles, from \$6,000.00 to \$5,000.00 per mile; and upon the line from Denver to Colorado Springs, a distance of 86.93 miles, from \$9,400.00 to \$8,900.00 per mile; and upon the abandoned line, Manitou Junction to Gulf Junction, a distance of 42.82 miles, from \$4,024.00 to \$3,524.00 per mile, making a total reduction upon the property of said company of \$82,975.00.

In the matter of the petition and complaint of The Union Pacific Railroad Company.

After consideration of its petition, argument made by its representative and evidence produced, it is ordered that the assessment as heretofore made by the Board at its meetings, commencing April 2, 1906, of \$6,215,279.00, be reduced to \$6,021,139.00, in the manner following:

Upon the Eastern District, a distance of 194.14 miles, from \$13,400.00 to \$12,400.00 per mile, making a total reduction upon the property of said company of \$194,140.00.

In the matter of the petition and complaint of The Denver, Northwestern & Pacific Railway Company:

After consideration of its petition, argument made by its representative and evidence produced, it is ordered that the assessment of the property of the company as fixed by the Board, April 2, 1906, amounting to \$528,450.00, be reduced to \$473,190.00, as follows:

Upon the Rollins Pass branch line, a distance of 27.63 miles, from \$5,000.00 to \$3,000.00 per mile, making a total reduction upon the property of said company of \$55,260.00.

In the matter of the petition and complaint of The Burlington & Colorado Railroad Company:

After consideration of its petition, argument made by its representative and evidence produced, it is ordered that the assessment of the property of the company as fixed by the Board, at its meeting commencing April 2, 1906, amounting to \$2,588,372.00, be reduced to \$2,500,927.00, in the following manner:

Upon the company's main line, Denver to State line east, a distance of 174.89 miles, from \$14,800.00 to \$14,300.00 per mile, making a total reduction upon the property of said company of \$87,445.00.

In the matter of the assessment of The Home Telephone Company:

Ordered that the assessment of the property of the company be increased from \$1,200.00 to \$4,000.00, making an increase upon the assessment, as fixed by the Board at its meetings, commencing April 2, 1906, of \$2,800.00.

In the matter of the assessment of The Manitou & Pike's Peak Railway Company:

Ordered that the assessment of the property of the company, as fixed by the Board at its meetings, commencing April 2, 1906, amounting to \$87,000.00, be increased to \$104,400.00, making a total increase of \$17,400.00.

In the matter of the petition and complaint of The Colorado Springs & Cripple Creek District Railway Company:

The Board having considered the petition and complaint of said company, argument of its representative and the evidence produced, it is ordered that the assessment of the property of the company, as fixed by the Board at its meetings, commencing April 2, 1906, amounting to \$814,235.00, be reduced to \$788,350.00, in the following manner:

Upon the company's line, Colorado Springs to Cripple Creek, a distance of 46.62 miles, from \$14,000.00 to \$13,500.00 per mile, and upon the line from Victor to Cripple Creek, a distance of 5.15 miles, from \$14,000.00 to \$13,500.00 per mile, making a total reduction upon the property of said company of \$25,885.00.

In the matter of the assessment of The Denver & Inter-Mountain Railway Company:

After consideration of the argument of its representative and evidence produced, it is ordered that the assessment of the property as fixed by the Board at its meetings, commencing April 2, 1906, of \$109,190.00 be reduced to \$76,600.00 in the following manner:

Upon the company's line (steam), Denver to Golden, a distance of 11.61 miles, from \$6,643.00 to \$5,000.00 per mile, and upon the electric line from Denver to Golden, a distance of 3.71

miles, from \$8,643.00 to \$5,000.00 per mile, making a total reduction upon the property of said company of \$32,590.00.

In the matter of the petition and complaint of The Colorado & Wyoming Railroad Company (Burlington):

After consideration of its petition, argument by its representative and evidence produced, it is ordered that the prayer of the petition be denied, complaint dismissed, and the assessment, as made by the Board upon the property of the company at its meetings, commencing April 2, 1906, be affirmed.

In the matter of the petition and complaint of The Rio Grande Western Railway Company:

After consideration of its petition, argument by its representative and evidence produced, it is ordered that the petition be denied, and complaint dismissed, and that the assessment as made by the Board at its meetings, commencing April 2, 1906, be affirmed.

In the matter of the petition and complaint of The Rio Grande Junction Railway Company:

After consideration of its petition, argument by its representative and evidence produced, it is ordered that the petition be denied and complaint dismissed, and that the assessment upon the property of said company as made by the board at its meetings, commencing April 2, 1906, be affirmed.

In the matter of the petition and complaint of The Denver, Utah & Pacific Railroad Company (Burlington):

After consideration of its petition, argument by its representative and evidence produced, it is ordered that the prayer of the petition be denied and complaint dismissed, and that the assessment upon the property of the company, as fixed by the Board at its meeting commencing April 2, 1906, be affirmed.

In the matter of the petition and complaint of The Denver & Montana Railroad Company (Burlington):

After consideration of its petition, argument by its representative and evidence produced, it is ordered that the prayer of the petition be denied, complaint dismissed, and that the assessment upon the property of the company, as fixed by the Board at its meeting commencing April 2, 1906, be affirmed.

In the matter of the petition and complaint of The Adams Express Company:

After consideration of its petition, argument of its representative and evidence produced, it is ordered that the assessment upon the property of said company, as fixed by the Board at its meeting commencing April 2, 1906, amounting to \$32,166.00, be reduced to \$30,065.00 in the manner following:

That the assessment upon 11.35 miles, from Utah Junction to Burns Junction, Colorado, via Colorado & Southern Railway Company, and 23.67 miles, from Sterling to Union, Colorado, via Union Pacific Railroad Company, at the rate of \$60.00 per mile, be vacated and set aside, making a total reduction upon the assessment of the property of said company of \$2,101.00.

In the matter of the petition and complaint of The Pacific Express Company:

After consideration of its petition, argument of its representative and evidence produced, it is ordered that the assessment upon the property of said company, as heretofore made by the Board at its meeting commencing April 2, 1906, amounting to \$38,030.00, be reduced to \$32,080.00 in the manner following:

That the assessment upon 119 miles, from Pueblo to Denver, via Denver & Rio Grande Railroad Company, at the rate of \$50.00 per mile, amounting to \$5,950.00, be vacated and set aside.

In the matter of the assessment of The United States Express Company:

After listening to statement of counsel, it is ordered that the assessment of the property of said company as heretofore made by the Board at its meeting commencing April 2, 1906, amounting to \$15,064.00, be reduced to \$10,578.00, in the following manner, to wit:

That the assessment upon the mileage from Denver to Limon, Colorado, via Union Pacific Railroad Company, a distance of 89.71 miles, at the rate of \$50.00 per mile, amounting to \$4,486.00, be vacated and set aside.

Upon motion duly made and seconded, it was ordered that an adjournment be taken until Monday, October 1, 1906, at 10 o'clock a. m.

STATEMENT NO. 2.

Showing changes in the assessment of railroad and other companies in the State of Colorado for the year ending December 31, 1905, as fixed by the State Board of Equalization September 29, 1906.

ATCHISON, TOPEKA & SANTA FE RAILWAY COMPANY.

	Mileage	Rate per mile	Valuation
Denver to Santa Fe crossing, on C. & S. Ry. right of way .....	3.74	\$ 7,810	\$ 29,210
Santa Fe crossing to Pueblo.....	112.76	16,000	1,804,160
Pueblo to La Junta.....	63.26	13,400	847,684
La Junta to Kansas state line.....	84.99	14,000	1,189,860
"    "    New Mexico line.....	96.32	14,300	1,377,376
Pueblo to Canon City.....	40.23	8,000	321,840
Rockvale branch .....	3.53	6,000	21,180
Total mileage, main line and branches.....	404.53		\$5,591,310

BURLINGTON SYSTEM.  
Burlington & Colorado Railroad Company.

	Mileage	Rate per mile	Valuation
Denver to Nebraska state line.....	174.89	\$14,300	\$2,500,927
Denver & Montana Railroad Company. Brush to Nebraska state line.....	39.24	\$ 8,000	\$ 313,920

	Mileage	Rate per mile	Valuation
Colorado & Wyoming Railroad Company. Wyoming state line to Nebraska state line.....	144.58	\$ 6,000	\$ 867,480
Denver, Golden & Salt Lake Railroad Company. Side track, Denver .....	1.61	\$ 5,000	\$ 8,050
Denver, Utah & Pacific Railroad Company. Denver to Lyons .....	36.68	\$ 9,000	\$ 330,120
Total System .....	397.00		\$4,020,497

COLORADO & SOUTHERN RAILWAY COMPANY.  
Standard Gauge.

	Mileage	Rate per mile	Valuation
Denver to Santa Fe crossing.....	3.74	\$16,900	\$ 63,206
"    "    Colorado Springs .....	86.93	8,900	773,677
Manitou Junction to Gulf Junction.....	42.82	3,524	150,897
Gulf Junction to Southern Junction.....	4.05	14,500	58,725
Walsenburg to New Mexico state line.....	92.90	13,000	1,207,700
Rolling Stock via A., T. & S. F. Ry.....	(42.71)	1,376	58,769
"    "    "    D. & R. G. R. R.....	(56.00)	1,376	77,056
Denver to Greeley .....	98.54	14,000	1,379,560
Louisville Junction to Boulder Junction.....	11.47	8,400	96,348
"    "    "    to Lafayette .....	3.78	8,400	31,752
Arkins branch .....	8.24	5,000	41,200
Stout branch .....	12.25	5,000	61,250
Denver to Golden.....	13.75	13,000	178,750
Catskill branch .....	18.10	5,000	90,500
Gray Creek branch .....	7.85	6,000	47,100
Acme branch .....	2.51	6,000	15,060
Ludlow to Hastings .....	1.28	6,000	7,680
"    "    Berwind .....	3.21	6,000	19,260
Chicosa to Forbes .....	1.16	6,000	6,960
Sopris Junction to Sopris.....	.66	6,000	3,960
Total main track and branches.....	413.24		\$4,369,410
Rolling Stock via other roads.....	98.71		
Total S. G. mileage operated.....	511.95		

COLORADO & SOUTHERN RAILWAY COMPANY.  
Narrow Gauge.

	Mileage	Rate per mile	Valuation
Denver to Como .....	88.12	\$ 6,000	\$ 528,720
Como to Gunnison .....	113.54	5,000	567,700
Gunnison to Baldwin .....	17.51	4,500	78,795
Como to Leadville .....	63.76	5,500	350,680
Dickey to Dillon .....	2.70	5,000	13,500
Dillon to Keystone .....	4.20	4,000	16,800

	Mileage	Rate per mile	Valuation
Garos to Alma .....	15.41	5,000	77,050
Hill Top to Leavick.....	11.32	5,000	56,600
Schwanders' to Buena Vista.....	3.98	5,000	19,900
Morrison branch .....	9.96	4,000	39,840
Golden to Silver Plume .....	38.12	11,000	419,320
Forks Creek to Central City.....	11.14	10,500	116,970
South Platte extension .....	4.28	4,000	17,120
Total Narrow Gauge.....	384.04		\$2,302,995
“ Standard “ .....	413.24		4,369,410
	797.28		\$6,672,405
Rolling stock via other roads.....	98.71		
Total mileage operated.....	895.99		

**COLORADO SPRINGS & CRIPPLE CREEK DISTRICT  
RAILWAY COMPANY**

	Mileage	Rate per mile	Valuation
From A. T. & S. F. connection at Colorado Springs to Teller County line, and El Paso County line to Cripple Creek Depot.....	46.62	\$13,500	\$ 629,370
Victor to Cameron.....	5.15	13,500	69,525
Victor Depot to Victor Junction, Cripple Creek (electric) .....	4.70	9,650	45,355
Hoosier Pass to Vindicator Junction (electric) ....	3.93	9,650	37,924
Cripple Creek Depot around loop to Third and Meyers Avenue (electric) .....	.64	9,650	6,176
Total .....	61.04		\$ 788,350

**DENVER & RIO GRANDE RAILROAD COMPANY.  
Standard Gauge.**

	Mileage	Rate per mile	Valuation
Denver to Pueblo .....	119.00	\$16,000	\$1,904,000
Pueblo to Salida .....	95.50	14,500	1,384,750
Salida to Leadville .....	60.30	13,000	783,900
Leadville to Rifle .....	116.68	12,000	1,400,160
Rifle to Grand Junction (via R. G. J. R. R.) .....	(62.08)	1,500	93,120
Grand Junction yard .....	.85	15,000	12,750
Pueblo to Cuchara .....	49.55	13,000	644,150
Cuchara to Trinidad .....	41.95	10,000	419,500
Cuchara to Walsens.....	6.60	12,500	82,500
Walsens to Alamosa .....	76.45	10,000	764,500
Alamosa to Creede .....	68.75	8,500	584,375
Fort Logan branch .....	1.75	8,160	14,280
Coal Creek branch.....	3.20	7,000	22,400
Malta cut-off .....	2.60	9,000	23,400

	Mileage	Rate per mile	Valuation
Aspen branch .....	41.05	6,000	246,300
Huerfano County branches .....	21.25	5,000	106,250
Las Animas County branches .....	6.40	5,000	32,000
Farmington branch .....	18.15	5,000	90,750
Manitou branch .....	5.15	8,000	41,200
Double track .....	(27.22)	5,000	136,100
Texas Creek to West Cliff (via R. G. R. R.).....	(25.52)	1,500	38,280
Unused grade Costilla County .....	(12.00)	100	1,200
“ “ Huerfano County .....	(13.65)	100	1,365
“ “ Douglas County .....	(17.80)	100	1,780
“ “ Jefferson County .....	( 1.50)	100	150
“ track to Rouse mine .....	( .90)	500	450
“ “ Douglas County .....	( 8.60)	500	4,300
Total main line and branches .....	735.18		\$8,833,910

**Narrow Gauge.**

	Mileage	Rate per mile	Valuation
Salida to Gunnison .....	73.45	\$9,000	\$ 661,050
Gunnison to Grand Junction .....	135.00	7,500	1,012,500
Monarch branch .....	15.00	3,000	45,000
Lake City branch .....	35.75	5,000	178,750
Crested Butte branch .....	28.45	6,500	184,925
Gunnison County branches .....	10.70	3,000	32,100
North Fork branch .....	43.05	6,000	258,300
Montrose to Ridgway .....	24.90	7,000	174,300
Ridgway to Ouray .....	10.35	6,500	67,275
Dillon branch .....	36.30	4,500	163,350
Ibex branch .....	7.00	4,000	28,000
Mears Junction to Alamosa .....	73.45	5,000	367,250
Alamosa to Antonito .....	28.55	6,500	185,575
Antonito to Espinola .....	5.60	6,000	33,600
Antonito to Durango (in Conejos and Archuleta Counties) .....	60.75	6,000	364,500
Antonito to Durango (in La Plata County) .....	41.25	6,500	268,125
Durango to Silverton .....	45.00	6,750	303,750
Saguache County branches .....	8.20	2,500	20,500
Moffat to Lanark (via R. G. S. de C. R. R.) .....	(16.95)	1,000	16,950
Pagosa Junction to Pagosa Springs (via R. G. P. & N. R. R.).....	(30.85)	1,000	30,850
Total main track and branches, N. G. ....	682.75		\$4,396,650
			8,833,910
			\$13,230,560

Summary of Mileage.

	Standard Gauge miles	Narrow Gauge miles	Total miles
Main track and branches .....	735.18	682.75	1,417.93
Double track .....	27.22	.....	27.22
R. S. via other roads .....	87.60	47.80	135.40
Unused grade .....	44.95	.....	44.95
" track .....	9.50	.....	9.50
Total .....	904.45	730.55	1,635.00

DENVER & INTER-MOUNTAIN RAILWAY COMPANY.

	Mileage	Rate per mile	Valuation
Denver to Golden (steam) .....	11.61	\$ 5,000	\$ 58,050
" " " (electric) .....	3.71	5,000	18,550
Total .....	15.32		\$ 76,600

DENVER, NORTHWESTERN & PACIFIC RAILWAY COMPANY.

	Mileage	Rate per mile	Valuation
Denver to Rollins Pass.....	53.41	\$ 5,000	\$ 267,050
Rollins Pass branch.....	27.63	3,000	82,890
" " to Hot Sulphur Springs.....	24.65	5,000	123,250
Total main line and branches.....	105.69		\$ 473,190

MANITOU & PIKE'S PEAK RAILWAY COMPANY.

	Mileage	Rate per mile	Valuation
Manitou to Summit.....	8.70	\$12,000	\$ 104,400

UNION PACIFIC RAILROAD COMPANY.

	Mileage	Rate per mile	Valuation
Nebraska division .....	8.86	\$15,900	\$ 140,874
Cheyenne division .....	93.09	13,500	1,256,715
Julesburg branch .....	151.53	13,400	2,030,504
Eastern district .....	194.14	12,400	2,407,336
Boulder branch .....	26.53	7,000	185,710
Total .....	474.15		\$6,021,139

ADAMS EXPRESS COMPANY.

County	Railroad	Mileage	Total in county	Rate per mile	Valuation
Adams .....	B. & C. R. R.	19.64	.....	.....	.....
" .....	D. U. & P. R. R.	.65	.....	.....	.....
" .....	D. N.-W. & P. Ry.	2.97	23.26	\$60.00	\$ 1,396.00

County	Railroad	Mileage	Total in county	Rate per mile	Valuation
Boulder .....	D. U. & P. R. R.	21.78	.....	.....	.....
" .....	D. N.-W. & P. Ry.	12.41	34.19	60.00	2,051.00
Denver .....	B. & C. R. R.	3.89	.....	.....	.....
" .....	D. U. & P. R. R.	2.35	6.24	60.00	374.00
Gilpin .....	D. N.-W. & P. Ry.	25.86	25.86	60.00	1,552.00
Grand .....	D. N.-W. & P. Ry.	43.63	43.63	60.00	2,618.00
Jefferson .....	D. N.-W. & P. Ry.	20.82	20.82	60.00	1,249.00
Logan .....	D. & M. R. R.	27.85	.....	.....	.....
" .....	C. & W. R. R.	52.27	80.12	60.00	4,807.00
Morgan .....	B. & C. R. R.	37.71	.....	.....	.....
" .....	D. & M. R. R.	11.39	49.10	60.00	2,946.00
Phillips .....	C. & W. R. R.	36.30	36.30	60.00	2,178.00
Sedgwick .....	C. & W. R. R.	.88	.88	60.00	53.00
Washington .....	B. & C. R. R.	37.55	37.55	60.00	2,253.00
Weld .....	B. & C. R. R.	35.59	.....	.....	.....
" .....	C. & W. R. R.	55.13	.....	.....	.....
" .....	D. U. & P. R. R.	11.90	102.62	60.00	6,157.00
Yuma .....	B. & C. R. R.	40.51	40.51	60.00	2,431.00
Total .....			501.05		\$30,065.00

PACIFIC EXPRESS COMPANY.

County	Railroad	Mileage	Total in county	Rate per mile	Valuation
Adams .....	U. P. R. R.	44.89	44.89	\$50.00	\$ 2,244.00
Arapahoe .....	U. P. R. R.	25.97	25.97	50.00	1,299.00
Boulder .....	U. P. R. R.	11.16	11.16	50.00	558.00
Cheyenne .....	U. P. R. R.	63.13	63.13	50.00	3,156.00
Denver .....	U. P. R. R.	8.42	.....	.....	.....
" .....	D. & I.-M. Ry.	5.88	14.30	50.00	715.00
Elbert .....	U. P. R. R.	28.43	28.43	50.00	1,422.00
Jefferson .....	D. & I.-M. Ry.	9.44	9.44	50.00	472.00
Kiowa .....	Mo. Pac. Ry. (P. & S. L.)	87.50	87.50	50.00	4,375.00
Lincoln .....	U. P. R. R.	42.75	42.75	50.00	2,137.00
Logan .....	U. P. R. R.	53.44	53.44	50.00	2,672.00
Morgan .....	U. P. R. R.	41.74	41.74	50.00	2,087.00
Otero .....	Mo. Pac. Ry. (P. & S. L.)	31.50	31.50	50.00	1,575.00
Pueblo .....	Mo. Pac. Ry. (P. & S. L.)	33.12	33.12	50.00	1,656.00
Sedgwick .....	U. P. R. R.	31.19	31.19	50.00	1,560.00
Washington .....	U. P. R. R.	2.78	2.78	50.00	139.00
Weld .....	U. P. R. R.	120.25	120.25	50.00	6,013.00
Total .....			641.59		\$32,080.00

UNITED STATES EXPRESS COMPANY.

County	Railroad	Mileage	Total in county	Rate per mile	Valuation
Elbert	C. R. I. & P. Ry.	27.96	27.96	\$50.00	\$ 1,398.00
El Paso	C. R. I. & P. Ry.	48.80	.....	.....	.....
" "	C. R. I. & P. via D. & R. G.	25.84	74.64	50.00	3,732.00
Kit Carson	C. R. I. & P. Ry.	59.96	59.96	50.00	2,998.00
Lincoln	C. R. I. & P. Ry.	30.10	30.10	50.00	1,505.00
Pueblo	C. R. I. & P. via D. & R. G.	18.90	18.90	50.00	945.00
Total			211.56		\$10,578.00

HOME TELEPHONE COMPANY.  
1906.

County	Railroad	Mileage	Total in county	Rate per mile	Valuation
El Paso					\$ 4,000.00

STATEMENT NO. 3.

Showing changes as ordered by the Board and certified to the several county clerks in the following counties:

ADAMS COUNTY.

Name of Corporation	Mileage	Assessed Valuation	
		Per Mile	Total
Burlington & Colorado Railroad Company.....	19.64	\$14,300	\$ 280,852
Union Pacific Railroad Company.....	27.19	12,400	337,155
Adams Express Company .....	23.26	60	1,396
United States Express Company.....		Assessment vacated	

ARAPAHOE COUNTY.

Name of Corporation	Mileage	Assessed Valuation	
		Per Mile	Total
Atchison, Topeka & Santa Fe Railway Company.....	7.27	\$16,000	\$ 116,320
Denver & Rio Grande Railroad Company.....	7.30	16,000	116,800
Colorado & Southern Railway Company.....	12.00	8,900	106,800
Union Pacific Railroad Company.....	25.97	12,400	322,030
Pacific Express Company.....	25.97	50	1,299
United States Express Company.....		Assessment vacated	

BOULDER COUNTY.

Name of Corporation	Mileage	Assessed Valuation	
		Per Mile	Total
Adams Express Company.....	34.19	\$ 60	\$ 2,051
Denver, Northwestern & Pacific Railway Company..	3.87	3,000	11,610

CHAFFEE COUNTY.

Name of Corporation	Mileage	Assessed Valuation	
		Per Mile	Total
Denver & Rio Grande Railroad Company.....	1.70	\$ 5,000	\$ 8,500

CHEYENNE COUNTY.

Name of Corporation	Mileage	Assessed Valuation	
		Per Mile	Total
Union Pacific Railroad Company.....	63.13	\$12,400	\$ 782,515

COSTILLA COUNTY.

Name of Corporation	Mileage	Assessed Valuation	
		Per Mile	Total
Denver & Rio Grande Railroad Company.....	19.70	\$ 5,000	\$ 98,500

DENVER COUNTY.

Name of Corporation	Mileage	Assessed Valuation	
		Per Mile	Total
Atchison, Topeka & Santa Fe Railway Company.....	2.85	\$16,000	\$ 45,600
" " " (Over C. & S. right of way)	3.74	7,810	\$ 29,210
Burlington & Colorado Railroad Company.....	3.89	14,300	55,627
Denver & Rio Grande Railroad Company.....	6.30	16,000	100,800
Colorado & Southern Railway Company.....	3.24	8,900	28,836
Union Pacific Railroad Company.....	6.67	12,400	82,705
Denver & Inter-Mountain Railway Company.....	2.17	5,000	10,850
" " " " " " (electric)	3.71	5,000	18,550
Pacific Express Company .....	14.30	50	715
United States Express Company .....		Assessment vacated	

DOUGLAS COUNTY.

Name of Corporation	Mileage	Assessed Valuation	
		Per Mile	Total
Atchison, Topeka & Santa Fe Railway Company.....	36.64	\$16,000	\$ 586,240
Denver & Rio Grande Railroad Company.....	37.75	16,000	604,000
Colorado & Southern Railway Company.....	12.93	8,900	115,077
Pacific Express Company .....		Assessment vacated	

ELBERT COUNTY.

Name of Corporation	Mileage	Assessed Valuation	
		Per Mile	Total
Colorado & Southern Railway Company.....	26.79	\$ 8,900	\$ 238,431
Union Pacific Railroad Company.....	28.43	12,400	352,530
United States Express Company.....	27.96	50	1,398





## WASHINGTON COUNTY.

Name of Corporation	Mileage	Assessed Valuation	
		Per Mile	Total
Burlington & Colorado Railroad Company.....	37.55	\$14,300	\$ 536,965
Adams Express Company .....	37.55	60	2,253

## WELD COUNTY.

Name of Corporation	Mileage	Assessed Valuation	
		Per Mile	Total
Burlington & Colorado Railroad Company.....	35.59	\$14,300	\$ 508,937

## YUMA COUNTY.

Name of Corporation	Mileage	Assessed Valuation	
		Per Mile	Total
Burlington & Colorado Railroad Company.....	40.51	\$14,300	\$ 579,293

Denver, September 29, 1906.

Total assessment, June 15, 1906.....\$52,093,666

## CHANGES SEPTEMBER, 1906, MEETING.

Atchison, Topeka & Santa Fe Railway Company, reduced....	\$ 117,430
Burlington & Colorado Railroad Company, reduced.....	87,445
Colorado & Southern Railway Company, reduced.....	82,975
Colorado Springs & Cripple Creek District Railway Company, reduced .....	25,885
Denver & Inter-Mountain Railway Company, reduced.....	32,590
Denver & Rio Grande Railroad Company, reduced.....	135,350
Denver, Northwestern & Pacific Railway Company, reduced .....	55,260
Union Pacific Railroad Company, reduced.....	194,140
Adams Express Company, reduced.....	2,101
Pacific Express Company, reduced .....	5,950
United States Express Company, reduced.....	4,486
Total reduction .....	\$ 743,612
Home Telephone Company, increased.....	2,800
Manitou & Pike's Peak Railway Company, increased.....	17,400
Total increase .....	\$ 20,200
Net decrease .....	\$ 723,412
Total assessment for 1906, as finally fixed at September, 1906, meeting .....	\$51,370,254

## RECAPITULATION OF ASSESSMENT AS FIXED AT SEPTEMBER MEETING.

Railroads .....	\$47,567,172
Telephone .....	2,296,273
Telegraph .....	689,270
Express .....	261,690
Pullman Company .....	296,264
Car line companies .....	279,585
	<u>\$51,370,254</u>

## DECREASE OR INCREASE, BY COUNTIES, SEPTEMBER MEETING.

	Decrease	Increase
Adams .....	\$ 38,665	
Arapahoe .....	40,919	
Boulder .....	7,782	
Chaffee .....	850	
Cheyenne .....	63,130	
Costilla .....	9,850	
Denver .....	34,408	
Douglas .....	45,548	
Elbert .....	43,247	
El Paso .....	80,847	\$ 20,200
Gilpin .....	16,480	
Grand .....	31,040	
Huerfano .....	8,225	
Jefferson .....	15,853	
Lake .....	6,525	
Las Animas .....	61,350	
Lincoln .....	42,823	
Logan .....	1,069	
Morgan .....	19,039	
Otero .....	17,660	
Pueblo .....	39,350	
Saguache .....	26,025	
Summit .....	11,625	
Teller .....	15,310	
Washington .....	18,942	
Weld .....	17,795	
Yuma .....	20,255	
	<u>\$743,612</u>	<u>\$ 20,200</u>
Total reduction .....	723,412	
Total assessment June 15, 1906.....	\$52,093,666	
Total reduction .....	723,412	
Final assessment for 1906.....	\$51,370,254	

Monday, October 1, 1906, 10 o'clock a. m.

The State Board of Equalization convened at the Executive office, for the purpose of examining, adjusting and equalizing the assessments in the several counties of the State, and pursuant to adjournment, and for the purpose of examining and correcting any errors or mistakes in the assessment heretofore made, in compliance with sections 217 and 218 of the revenue laws of 1902.

A quorum being present, upon motion duly made and seconded, the board then adjourned from the Executive office, to meet at Room 3, basement of the State Capitol Building, office of the board.

The Auditor of State reported that all of the abstracts of assessment of the various counties had been filed.

Upon motion duly made and seconded, the board then adjourned until Monday, October 15, at 10 o'clock a. m., for the purpose of further examining, adjusting and equalizing the assessments in the several counties of the State, and for the purpose of further examining and correcting any and all errors and mistakes in the assessments heretofore made.

Monday, October 15, 1906, 10 o'clock a. m.

Office of the State Board of Equalization.

The board convened pursuant to adjournment, with quorum present.

Mr. John A. Holmberg, Treasurer of State, then made the following motion:

It is hereby ordered by the State Board of Equalization of the State of Colorado that four (4) mills on the dollar of each dollar of the taxable valuation of the State is hereby fixed and declared as the rate of taxes which shall be, and hereby is levied for State purposes for the year nineteen hundred and six (1906), and such taxes are hereby levied for State purposes for said year at the said rate of four (4) mills on the dollar of the taxable valuation as aforesaid, and it is hereby further ordered that the said taxes be levied, assessed and extended according to law, upon the tax lists of the several counties of the State as follows, that is to say:

For State purposes (general revenue and interest on bonds).....	One and eleven-twelfths (1 11-12) mill tax
For Mute and Blind fund.....	One-fifth ( 1-5) mill tax
For University fund.....	Two-fifths ( 2-5) mill tax
For Agricultural College fund.....	One-fifth ( 1-5) mill tax
For School of Mines fund.....	One-fifth ( 1-5) mill tax
For Insane Asylum fund.....	One-fifth ( 1-5) mill tax
For Normal School fund.....	One-fifth ( 1-5) mill tax
For Stock Inspection fund.....	One-fifteenth ( 1-15) mill tax
For Capitol Building and Interest on Bonds fund.....	One-half ( 1-2) mill tax

For Insurrection Bonds Sinking fund.....	One-twentieth ( 1-20) mill tax
For Casual Deficiency Bonds Sinking fund.....	One-fifteenth ( 1-15) mill tax
Total .....	Four ( 4) mills

The motion was duly seconded by Mr. Alfred E. Bent, Auditor of State, and, when put to a vote of the board, resulted in its being unanimously adopted.

Upon motion, it was ordered by the board that an adjournment be taken until October 31, at 11 o'clock a. m.

Wednesday, October 31, 1906, 11 o'clock a. m.

The State Board of Equalization convened, pursuant to adjournment. Present—Jesse F. McDonald, Governor, and James Cowie, Secretary of State.

Upon motion, it was ordered that the board meet again at 3 o'clock p. m.

Wednesday, October 31, 1906, 3 o'clock p. m.

The State Board of Equalization convened, with the following members present:

- Jesse F. McDonald, Governor;
- James Cowie, Secretary of State;
- N. C. Miller, Attorney General, and
- John A. Holmberg, Treasurer.

Upon motion, it was ordered that two hundred copies of the decision of the board be printed, and a copy transmitted to all parties interested.

The minutes of the meetings of the board, commencing with September 10, were read at length, and upon motion, duly made and seconded, were ordered approved as read.

Upon motion, the Secretary was ordered to certify the corrections and changes of the assessments as made by the board under date of September 29, to the county clerks affected thereby.

Upon motion, board adjourned.

Wednesday, December 19, 1906.

The State Board of Equalization met in special session, pursuant to call of Hon. Jesse F. McDonald, Governor, with the following members present:

- Jesse F. McDonald, Governor;
- James Cowie, Secretary of State;
- Alfred E. Bent, Auditor of State, and
- John A. Holmberg, Treasurer of State.

The meeting was called for the purpose of correcting an error made in the assessment of the property of the Colorado Telephone Company, in the counties of Montrose and Morgan, for the year 1906; said company having through error returned certain property as being located in Montrose county that belonged in Morgan county.

Upon motion, it was ordered that the following changes be made in the assessment of said Colorado Telephone Company, for 1906, to wit:

That the mileage of 819.17 miles of wire, as certified to Montrose county, June 15, 1906, be changed to 737.17 miles, and that the valuation, as certified, be changed from \$24,489.00 to \$23,452.00.

Upon motion, it was then ordered that the following change in the assessment of said company be certified to Morgan county:

That the mileage of 418.55 miles of wire, as certified June 15, 1906, be changed to 500.55 miles, and that the valuation be changed from \$21,129.00 to \$22,166.00.

Upon motion, the minutes of the meeting were read and ordered approved as read.

Upon motion, the board adjourned.

RECAPITULATION.

Showing Final Assessment of All Property by Counties, as Made by The State Board of Equalization for the Year 1906.

County	Railroads	Telephone	Telegraph	Express	Pullman	Car Lines	Total
Adams	\$ 1,015,289.00	\$ 15,831.00	\$ 12,048.00	\$ 4,136.00	\$ 9,961.00	\$ 8,380.00	\$ 1,065,583.00
Arapahoe	769,046.00	17,622.00	11,247.00	3,462.00	8,116.00	7,011.00	806,511.00
Archuleta	363,350.00	.....	2,601.00	2,957.00	.....	.....	368,908.00
Bent	516,880.00	17,763.00	11,873.00	2,215.00	4,061.00	4,002.00	556,734.00
Boulder	1,210,812.00	119,450.00	6,427.00	8,537.00	.....	3,228.00	1,348,351.00
Chaffee	1,270,700.00	29,596.00	24,346.00	7,865.00	8,957.00	6,945.00	1,348,409.00
Cheyenne	782,815.00	.....	10,100.00	3,156.00	6,345.00	5,173.00	808,249.00
Clear Creek	283,470.00	16,019.00	3,172.00	1,546.00	.....	.....	304,207.00
Conchos	510,650.00	21,004.00	8,828.00	3,803.00	72.00	1,079.00	547,923.00
Costilla	538,200.00	7,752.00	7,927.00	3,178.00	4,823.00	4,126.00	568,006.00
Custer	96,750.00	6,739.00	1,520.00	645.00	.....	.....	105,714.00
Delta	473,400.00	31,772.00	7,321.00	3,562.00	.....	.....	516,655.00
Denver	642,480.00	765,646.00	14,212.00	2,797.00	4,220.00	3,870.00	1,433,235.00
Dolores	110,350.00	.....	2,139.00	885.00	.....	.....	113,374.00
Douglas	1,348,497.00	22,385.00	25,988.00	5,318.00	12,214.00	8,488.00	1,422,800.00
Eagle	939,977.00	13,909.00	10,217.00	4,579.00	9,247.00	7,295.00	985,224.00
Elbert	952,972.00	2,820.00	11,375.00	4,427.00	9,330.00	9,536.00	990,460.00
El Paso	3,168,174.00	171,942.00	49,745.00	14,968.00	25,945.00	23,445.00	3,454,217.00
Fremont	1,580,378.00	34,141.00	19,484.00	7,462.00	7,810.00	8,698.00	1,657,973.00
Garfield	1,398,856.00	39,399.00	16,620.00	10,307.00	15,130.00	11,572.00	1,491,794.00

RECAPITULATION OF 1906 ASSESSMENT—Concluded.

County	Railroads	Telephone	Telegraph	Express	Pullman	Car Lines	Total
Gilpin	281,555.00	12,034.00	1,462.00	2,221.00	.....	.....	298,172.00
Grand	187,110.00	8,487.00	.....	2,618.00	.....	.....	198,215.00
Gunnison	1,128,995.00	2,000.00	23,603.00	8,289.00	.....	.....	1,162,887.00
Hinsdale	47,250.00	.....	1,284.00	473.00	.....	.....	48,987.00
Huerfano	1,141,628.00	14,270.00	18,815.00	6,072.00	10,681.00	10,077.00	1,201,533.00
Jefferson	730,670.00	27,816.00	8,556.00	5,869.00	.....	1,390.00	774,301.00
Kiowa	1,043,000.00	.....	11,298.00	4,375.00	9,625.00	6,825.00	1,075,123.00
Kit Carson	727,555.00	270.00	8,133.00	2,998.00	6,595.00	5,118.00	750,982.00
Lake	555,620.00	22,195.00	12,901.00	4,585.00	6,687.00	5,077.00	807,065.00
La Plata	718,275.00	31,503.00	11,738.00	6,091.00	.....	.....	767,520.00
Larimer	603,845.00	83,795.00	6,399.00	2,338.00	.....	2,871.00	730,408.00
Las Animas	2,951,610.00	73,917.00	10,251.00	12,016.00	15,367.00	15,643.00	3,108,997.00
Lincoln	896,433.00	2,000.00	10,617.00	3,642.00	8,173.00	6,104.00	927,659.00
Logan	1,252,520.00	17,945.00	13,074.00	7,479.00	10,929.00	9,649.00	1,311,596.00
Mesa	1,181,613.00	51,882.00	12,692.00	8,158.00	11,805.00	8,777.00	1,289,957.00
Mineral	147,900.00	.....	2,395.00	870.00	.....	1,546.00	152,711.00
Montezuma	313,600.00	3,103.00	6,764.00	3,130.00	.....	.....	325,997.00
Montross*	385,150.00	24,016.00	6,153.00	2,605.00	.....	.....	418,227.00
Morgan*	1,189,688.00	22,674.00	10,985.00	5,623.00	10,408.00	7,291.00	1,245,989.00
Otero	1,411,986.00	58,295.00	26,502.00	6,048.00	11,665.00	10,677.00	1,525,083.00
Ouray	232,675.00	15,090.00	4,680.00	1,897.00	.....	.....	254,342.00
Park	929,240.00	16,323.00	20,711.00	8,533.00	5,115.00	3,719.00	983,632.00

Phillips	217,800.00	.....	.....	2,178.00	.....	3,645.00	223,622.00
Pitkin	609,374.00	10,000.00	11,109.00	3,735.00	3,655.00	2,297.00	639,540.00
Prowers	588,800.00	23,109.00	12,384.00	2,310.00	4,234.00	4,191.00	585,088.00
Pueblo	2,634,458.00	146,927.00	40,621.00	13,307.00	24,455.00	22,685.00	2,882,451.00
Rio Blanco	15,600.00	11,581.00	.....	468.00	.....	.....	27,649.00
Rio Grande	346,800.00	13,672.00	4,507.00	2,040.00	.....	3,790.00	370,779.00
Routt	.....	26,622.00	.....	.....	.....	.....	26,622.00
Saguache	670,000.00	20,711.00	9,834.00	4,483.00	.....	.....	705,028.00
San Juan	168,750.00	16,240.00	1,817.00	650.00	.....	.....	187,457.00
San Miguel	243,800.00	8,455.00	5,812.00	2,323.00	.....	.....	260,390.00
Sedgewick	445,375.00	.....	7,629.00	1,613.00	3,431.00	2,673.00	460,721.00
Summit	347,225.00	11,923.00	7,747.00	3,641.00	.....	.....	370,536.00
Teller	1,066,249.00	57,779.00	13,613.00	5,600.00	2,420.00	5,700.00	1,151,391.00
Washington	574,220.00	3,410.00	1,058.00	2,292.00	4,742.00	3,990.00	589,812.00
Weld	2,876,544.00	111,402.00	36,347.00	13,306.00	15,637.00	19,096.00	3,072,362.00
Yuma	579,293.00	5,690.00	.....	2,431.00	4,456.00	4,064.00	585,934.00
<b>Totals</b>	<b>\$47,567,172.00</b>	<b>\$2,296,273.00</b>	<b>\$663,270.00</b>	<b>\$261,690.00</b>	<b>\$296,254.00</b>	<b>\$279,585.00</b>	<b>\$51,370,251.00</b>

\*Includes changes made December 19, 1906, in assessment of Colorado Telephone Company in the counties of Montrose and Morgan.

## STATEMENT NO. 4

Showing final assessment of property of all companies coming under the jurisdiction of the State Board of Equalization for the year 1906:

## 1906 ASSESSMENT—FINAL.

Atchison, Topeka & Santa Fe Railway.....	\$ 5,591,310.00
Burlington & Colorado Railroad.....	2,500,927.00
Colorado & Wyoming Railroad.....	867,480.00
Denver & Montana Railroad.....	313,920.00
Denver, Golden & Salt Lake Railroad.....	8,050.00
Denver, Utah & Pacific Railroad.....	330,120.00
Chicago, Rock Island & Pacific Railway.....	2,131,754.00
Colorado & Northwestern Railroad.....	233,950.00
Colorado & Southern Railway.....	6,672,405.00
Colorado & Southeastern Railway.....	50,160.00
Colorado & Wyoming Railway (C. F. & I. Co.).....	630,530.00
Crystal River Railroad .....	182,750.00
Colorado Eastern Railroad .....	51,250.00
Colorado Midland Railway .....	1,995,695.00
Colorado Springs & Cripple Creek District Railway.....	788,350.00
Cripple Creek Central Railway System:	
Canon City & Cripple Creek Railroad.....	53,546.00
Florence & Cripple Creek Railroad.....	292,500.00
Golden Circle Railroad .....	42,276.00
Midland Terminal Railway.....	259,200.00
Denver & Inter-Mountain Railway.....	76,600.00
Denver & Rio Grande Railroad.....	13,230,560.00
Rio Grande Railroad .....	153,120.00
Rio Grande Junction Railway.....	744,960.00
Rio Grande, Pagosa & Northern Railroad.....	61,700.00
Rio Grande, Sangre de Cristo Railroad.....	33,900.00
Rio Grande Western Railway.....	408,240.00
Rio Grande Southern Railroad.....	877,050.00
Denver, Northwestern & Pacific Railway.....	473,190.00
Fort Collins Development Railway (C. & S. Railway)....	65,905.00
Gilpin Tramway Company (C. & S. Railway).....	51,765.00
Great Western Railway .....	218,100.00
Manitou & Pike's Peak Railway.....	104,400.00
Noland Land & Transfer Company.....	10,500.00
Pueblo & State Line Railway.....	1,813,270.00
Rio Grande & Pagosa Springs Railroad.....	41,000.00
Silverton Railway .....	16,500.00

Silverton, Gladstone & Northerly Railroad.....	35,000.00
Silverton Northern Railroad.....	32,500.00
Utah Railway .....	101,600.00
Union Pacific Railroad.....	6,021,139.00
Big Bend Rural Telephone Company.....	1,500.00
Burlington Telephone Company.....	270.00
Colorado Telephone Company.....	2,254,166.00
Colorado-Wyoming Telephone Company.....	6,000.00
Delta County Co-Operative Telephone Company.....	8,922.00
Eagle Valley Telephone Company.....	1,600.00
Elk Mountain Mutual Telephone Company.....	2,000.00
Garfield County Telephone Company.....	3,200.00
Gunnison Telephone Company.....	2,000.00
Home Telephone Company.....	4,000.00
Lincoln Telephone Company.....	2,000.00
Montezuma Telephone Company.....	600.00
Rifle Creek Telephone Company.....	800.00
Union Valley Telephone Company.....	700.00
Wray Telephone Company.....	8,515.00
Colorado Postal Telegraph-Cable Company.....	115,695.00
Mountain Telegraph Company.....	21,502.00
Western Union Telegraph Company.....	523,953.00
Self-Winding Clock Company.....	8,120.00
Adams Express Company.....	30,065.00
Globe Express Company.....	84,097.00
Pacific Express Company.....	32,080.00
United States Express Company.....	10,578.00
Wells-Fargo & Company Express.....	104,870.00
Pullman Company .....	296,264.00
Car Line Companies.....	279,585.00
Total .....	\$51,370,254.00

TAXES.

STATEMENT NO. 5.

Showing main track mileage, amount of taxes and average tax per mile as paid by each railroad company to each county during the year 1906, upon assessment as made by State Board of Equalization in 1905 upon property owned or controlled during year ending December 31, 1904.

ATCHISON, TOPEKA & SANTA FE RAILWAY COMPANY.

County	Mileage	Amount of Taxes Paid	Average Tax Per Mile
Arapahoe	7.27	\$ 3,215.38	\$442.00
Bent	36.92	24,165.61*	654.00
Denver	6.59	2,865.72	434.00
Douglas	36.64	13,182.62	359.00
El Paso	47.93	17,815.62	371.00
Fremont	23.97	5,810.28	242.00
Las Animas	61.00	16,111.50	264.00
Otero	74.55	29,504.52*	395.00
Prowers	38.49	22,846.23*	593.00
Pueblo	72.23	19,315.87	267.00
Total mileage operated.....	405.59	\$154,833.35	\$381.00

\*Contested.

BURLINGTON SYSTEM.

Burlington & Colorado Railroad Company.

County	Mileage	Amount of Taxes Paid	Average Tax Per Mile
Adams	19.64	\$ 6,166.87	\$314.00
Denver	3.89	1,879.90	483.00
Morgan	37.71	22,425.26	594.00
Washington	37.55	12,566.98	334.00
Weld	35.59	11,694.07	328.00
Yuma	40.51	18,286.12	451.00
Total mileage operated.....	174.89	\$ 73,019.29	\$417.00

Colorado & Wyoming Railroad Company.

County	Mileage	Amount of Taxes Paid	Average Tax Per Mile
Logan	52.27	\$ 9,785.16	\$187.00
Phillips	36.30	6,133.77	170.00
Sedgwick	.88	153.12	174.00
Weld	55.13	7,140.99	129.00
Total mileage operated.....	144.58	\$ 23,273.04	\$161.00

Denver & Montana Railroad Company.

County	Mileage	Amount of Taxes Paid	Average Tax Per Mile
Logan	27.85	\$ 5,849.60	\$210.00
Morgan	11.39	3,344.64	293.00
Total mileage operated.....	39.24	\$ 9,194.24	\$234.00

Denver, Golden & Salt Lake Railroad Company.

County	Mileage	Amount of Taxes Paid	Average Tax Per Mile
Denver (side track).....	1.61	\$ 277.73	\$172.00

Denver, Utah & Pacific Railroad Company.

County	Mileage	Amount of Taxes Paid	Average Tax Per Mile
Adams	.65	\$ 122.85	\$189.00
Boulder	21.78	5,372.98	246.00
Denver	2.35	696.37	296.00
Weld	11.90	2,614.78	219.00
Total mileage operated.....	36.68	\$ 8,806.98	\$240.00

CHICAGO, ROCK ISLAND & PACIFIC RAILWAY COMPANY.

County	Mileage	Amount of Taxes Paid	Average Tax Per Mile
Adams, rolling stock via U. P. R. R.....	(27.19)	\$ (467.91)	\$ 17.00
Arapahoe, rolling stock via U. P. R. R.....	(25.97)	(339.95)	13.00
Denver, rolling stock via U. P. R. R.....	(6.67)	(200.69)	30.00
Elbert	27.96	7,844.44	280.00
" rolling stock via U. P. R. R.....	(28.43)	(577.50)	20.00
El Paso	48.80	13,348.02	273.00
" " rolling stock via D. & R. G. R. R.....	(25.84)	(535.60)	20.00
Kit Carson	59.96	14,870.56	248.00
Lincoln	30.10	7,931.62	263.00
" rolling stock via U. P. R. R.....	(1.45)	(26.19)	18.00
Pueblo, rolling stock via D. & R. G. R. R.....	(18.90)	(409.20)	21.00
Total	166.82	\$ 43,994.64	\$263.00
Rolling stock via other roads.....	134.45	2,556.14	19.00
Total mileage operated.....	301.27	\$ 46,550.78	

COLORADO & NORTHWESTERN RAILROAD COMPANY.

County	Mileage	Amount of Taxes Paid	Average Tax Per Mile
Boulder	26.50	\$ 2,035.12*	\$ 76.00

\*Unpaid.

COLORADO & SOUTHEASTERN RAILWAY COMPANY.

County	Mileage	Amount of Taxes Paid	Average Tax Per Mile
Las Animas	6.27	\$ 1,065.28	\$160.00

## COLORADO &amp; WYOMING RAILWAY COMPANY. (C. F. &amp; I. CO.)

County	Mileage	Amount of Taxes Paid	Average Tax Per Mile
Huerfano .....	1.68	\$ 999.00	\$595.00
Las Animas .....	31.00	11,488.96	369.00
Pueblo .....	6.90	2,539.89	423.05
Total mileage operated.....	38.57	\$ 15,028.96	\$387.00

## CRYSTAL RIVER RAILROAD COMPANY.

County	Mileage	Amount of Taxes Paid	Average Tax Per Mile
Garfield .....	2.70	\$ 720.00	\$267.00
Pitkin .....	29.73	8,438.88	283.00
Total mileage operated.....	32.43	\$ 9,159.78	\$282.00

## \*COLORADO &amp; SOUTHERN RAILWAY COMPANY.

County	Mileage	Amount of Taxes Paid	Average Tax Per Mile
Adams .....	8.27	\$ 2,203.46	\$266.00
Arapahoe .....	21.22	2,801.99	134.00
Boulder .....	52.01	16,940.15	325.00
Chaffee .....	45.36	6,720.82	148.00
Clear Creek .....	25.77	10,894.36	422.00
Denver .....	16.62	6,065.22	363.00
Douglas .....	20.54	3,523.20	171.00
Elbert .....	26.79	6,164.38	230.00
El Paso .....	56.99	8,476.34	148.00
" rolling stock via A. T. & S. F. R. R....	(24.64)	(738.38)	29.00
Gilpin .....	11.44	3,019.15	271.00
Gunnison .....	57.99	11,560.50	199.00
Huerfano .....	14.20	6,285.50	442.00
" rolling stock via D. & R. G. R. R....	(25.30)	(1,043.27)	41.00
Jefferson .....	69.14	16,565.96	239.00
Lake .....	14.64	2,739.28	187.00
Las Animas .....	113.47	23,918.75	202.00
Larimer .....	53.18	16,386.95	308.00
Park .....	107.56	14,849.70	138.00
Pueblo .....	21.85	3,046.94	139.00
" rolling stock via A. T. & S. F. R. R....	(18.07)	(570.55)	31.00
" rolling stock via D. & R. G. R. R....	(39.70)	(870.22)	25.00
Summit .....	15.50	8,385.85	184.00
Weld .....	15.24	6,215.02	407.00
Total .....	797.28	\$175,893.52	\$220.00
Rolling stock via other roads.....	98.71	3,228.42	32.00
Total mileage operated.....	895.99	\$179,121.94	

## COLORADO EASTERN RAILROAD COMPANY.

County	Mileage	Amount of Taxes Paid	Average Tax Per Mile
Adams .....	14.10	\$ 282.10	\$ 20.00
Denver .....	2.50	\$1.25	32.00
Total mileage operated.....	16.60	\$ 363.35	\$ 21.00

## COLORADO MIDLAND RAILWAY COMPANY.

County	Mileage	Amount of Taxes Paid	Average Tax Per Mile
Chaffee .....	34.53	\$ 8,355.48	\$241.00
Eagle .....	20.19	6,100.64	305.00
El Paso .....	16.62	3,764.82	226.00
Garfield .....	44.52	11,729.17	263.00
" rolling stock via D. & R. G. R. R....	(13.28)	(721.04)	54.00
" rolling stock via R. G. J. Ry.....	(25.85)	(1,527.35)	59.00
Lake .....	27.03	6,667.30	246.00
" abandoned track .....	(7.54)	(38.04)	5.00
Mesa, rolling stock via R. G. J. Ry.....	(36.22)	(2,005.70)	55.00
Park .....	46.50	7,857.75	168.00
Pitkin .....	47.64	15,111.93	317.00
Teller .....	22.00	4,389.75	199.00
Total .....	259.03	\$ 64,066.84	\$247.00
Rolling stock via other roads.....	75.35	4,254.09	56.00
Total mileage operated.....	334.38	68,320.93	
Abandoned track .....	7.54	38.04	5.00
Total .....	341.92	\$ 68,358.97	

## COLORADO SPRINGS &amp; CRIPPLE CREEK DISTRICT RAILWAY COMPANY

County	Mileage	Amount of Taxes Paid	Average Tax Per Mile
El Paso .....	20.37	\$ 4,714.05	\$231.00
Teller .....	39.78	14,756.74	370.00
Total mileage operated.....	60.15	\$ 19,470.79	\$323.00

## CRIPPLE CREEK CENTRAL RAILWAY SYSTEM.

## Canon City &amp; Cripple Creek Railroad Company.

County	Mileage	Amount of Taxes Paid	Average Tax Per Mile
Fremont .....	7.236	\$ 1,679.65	\$232.00
Florence & Cripple Creek Railroad Company.			
Fremont .....	26.43	\$ 4,622.52	\$174.00
Teller .....	13.697	3,648.66	232.00
Total mileage operated.....	39.527	\$ 7,671.18	\$194.00



County	Mileage	Amount of Taxes Paid	Average Tax Per Mile
Golden Circle Railroad Company.			
Teller .....	5.713	\$ 1,695.38	\$296.00
Midland Terminal Railway Company.			
Teller .....	28.80	\$ 8,444.97	\$293.00

DENVER & INTERMOUNTAIN RAILWAY COMPANY.

County	Mileage	Amount of Taxes Paid	Average Tax Per Mile
Denver .....	5.88	\$ 1,632.49	\$277.00
Jefferson .....	9.44	2,024.84	214.00
Total mileage operated.....	15.32	\$ 3,657.33	\$238.00

DENVER, NORTHWESTERN & PACIFIC RAILWAY COMPANY.

County	Mileage	Amount of Taxes Paid	Average Tax Per Mile
Adams .....	2.97	\$ 282.15	\$ 95.00
Boulder .....	12.41	1,660.22	133.00
Gilpin .....	25.86	2,555.60	98.00
Grand .....	11.04	1,215.76	110.00
Jefferson .....	20.82	2,721.95	130.00
Total mileage operated.....	73.10	\$ 8,435.68	\$115.00

DENVER & RIO GRANDE RAILROAD COMPANY.

County	Mileage	Amount of Taxes Paid	Average Tax Per Mile
Arapahoe .....	13.25	\$ 4,170.82	\$314.00
Archuleta .....	32.25	7,283.25	225.00
"    rolling stock via R. G. & P. N. R. R. ....	(30.85)	(2,488.35)	80.00
Chaffee .....	76.45	26,255.77	343.00
Conejos .....	73.85	22,291.66	301.00
Costilla .....	63.55	16,969.50	267.00
"    unused grade .....	(12.00)	(43.45)	3.00
Custer, rolling stock via R. G. R. R. ....	(12.89)	(712.50)	55.00
Delta .....	71.25	21,298.80	298.00
Denver .....	11.95	4,727.37	395.00
Douglas .....	37.75	13,846.16	366.00
"    unused track .....	(8.60)	(103.73)	12.00
"    unused grade .....	(17.80)	(37.85)	2.00
Eagle .....	67.35	31,336.50	465.00
El Paso .....	63.12	19,673.93	311.00
Fremont .....	74.20	39,070.59	405.00
"    rolling stock via R. G. R. R. ....	(12.62)	(450.87)	35.00

County	Mileage	Amount of Taxes Paid	Average Tax Per Mile
Garfield .....	59.63	22,914.80	384.00
"    rolling stock via R. G. J. Ry. ....	(25.86)	(1,637.09)	63.00
Gunnison .....	127.90	31,559.65	246.00
Hinsdale .....	9.45	2,146.87	227.00
Huerfano .....	95.30	25,866.69	271.00
"    unused track .....	(.90)	(13.86)	15.00
"    unused grade .....	(13.65)	(37.58)	2.00
Jefferson, unused grade.....	(1.50)	(4.58)	3.00
Lake .....	51.30	17,060.28	332.00
La Plata .....	73.25	14,219.44	194.00
Las Animas .....	31.90	5,767.61	180.00
Mesa .....	27.30	7,231.46	264.00
Mesa, rolling stock via R. G. J. Ry. ....	(36.22)	(2,131.47)	58.00
Mineral .....	17.40	5,301.45	304.00
Montrose .....	52.10	14,684.75	281.00
Ouray .....	24.05	7,789.82	323.00
Pitkin .....	19.55	5,637.45	288.00
Pueblo .....	78.00	22,529.21	288.00
Rio Grande .....	40.80	11,994.32	293.00
Saguache .....	97.85	16,564.79	169.00
"    rolling stock via R. G. S. C. R. R. ....	(16.95)	(533.38)	31.00
San Juan .....	13.00	2,997.10	230.00
Summit .....	23.25	4,095.00	176.00
Total .....	1,427.00	\$416,285.04	\$291.00
Rolling stock via other roads.....	135.39	7,953.66	58.00
Total mileage operated.....	1,562.39	\$424,238.70	
Unused grade .....	44.95	123.46	2.00
Unused track .....	9.50	117.59	12.00
Total .....	1,616.84	\$424,479.75	

FORT COLLINS DEVELOPMENT RAILWAY COMPANY.

County	Mileage	Amount of Taxes Paid	Average Tax Per Mile
Larimer .....	10.90	\$ 1,183.60	\$108.00

GILPIN TRAMWAY COMPANY.

County	Mileage	Amount of Taxes Paid	Average Tax Per Mile
Gilpin .....	12.00	\$ 1,390.61	\$115.00

## GREAT WESTERN RAILWAY COMPANY.

County	Mileage	Amount of Taxes Paid	Average Tax Per Mile
Larimer .....	5.59	\$ 299.63	\$ 53.00
Weld .....	13.14	1,661.90	126.00
Total mileage operated.....	18.73	\$ 1,961.53	\$104.00

## MANITOU &amp; PIKE'S PEAK RAILWAY COMPANY.

County	Mileage	Amount of Taxes Paid	Average Tax Per Mile
El Paso.....	8.70	\$ 2,070.45	\$237.00

## NOLAND LAND &amp; TRANSFER COMPANY.

County	Mileage	Amount of Taxes Paid	Average Tax Per Mile
Boulder .....	1.89	\$ 121.91	\$ 64.00
Larimer .....	1.61	130.41	81.00
Total mileage operated.....	3.50	\$ 252.32	\$ 72.00

## PUEBLO &amp; STATE LINE RAILROAD COMPANY (MISSOURI PACIFIC).

County	Mileage	Amount of Taxes Paid	Average Tax Per Mile
Kiowa .....	87.50	\$ 21,551.36	\$246.00
Otero .....	31.50	11,986.16	380.00
Pueblo .....	33.12	7,985.65	241.00
Total mileage operated.....	152.12	\$ 41,523.17	\$272.00

## RIO GRANDE RAILROAD COMPANY.

County	Mileage	Amount of Taxes Paid	Average Tax Per Mile
Custer .....	12.89	\$ 2,850.00	\$221.00
Fremont .....	12.62	1,803.48	142.00
Total mileage operated.....	25.51	\$ 4,653.48	\$182.00

## RIO GRANDE JUNCTION RAILWAY COMPANY.

County	Mileage	Amount of Taxes Paid	Average Tax Per Mile
Garfield .....	25.86	\$ 13,550.16	\$522.00
Mesa .....	36.22	17,126.94	481.00
Total mileage operated.....	62.08	\$ 30,677.10	\$490.00

## RIO GRANDE, PAGOSA &amp; NORTHERN RAILROAD COMPANY.

County	Mileage	Amount of Taxes Paid	Average Tax Per Mile
Archuleta .....	39.85	\$ 3,732.51	\$121.00

## RIO GRANDE SANGRE DE CRISTO RAILROAD COMPANY.

County	Mileage	Amount of Taxes Paid	Average Tax Per Mile
Saguache .....	16.95	\$ 1,570.14	\$ 92.00

## RIO GRANDE WESTERN RAILWAY COMPANY.

County	Mileage	Amount of Taxes Paid	Average Tax Per Mile
Mesa .....	34.02	\$ 17,357.06	\$510.00

## RIO GRANDE SOUTHERN RAILROAD COMPANY.

County	Mileage	Amount of Taxes Paid	Average Tax Per Mile
Dolores .....	22.07	\$ 5,326.80	\$241.00
La Plata .....	28.68	4,107.90	143.00
Montezuma .....	62.00	10,579.12	168.00
Ouray .....	13.30	3,058.00	229.00
San Miguel .....	48.76	8,216.90	168.00
Total mileage operated.....	175.41	\$ 31,288.72	\$178.00

## RIO GRANDE &amp; PAGOSA SPRINGS RAILROAD COMPANY.

County	Mileage	Amount of Taxes Paid	Average Tax Per Mile
Archuleta .....	29.50	\$ 2,310.63*	\$112.00

\*Unpaid.

## SILVERTON RAILWAY COMPANY.

County	Mileage	Amount of Taxes Paid	Average Tax Per Mile
Ouray .....	1.00	\$ 276.00*	\$276.00
San Juan .....	9.00	1,836.00	204.00
Total mileage operated.....	10.00	\$ 2,112.00	\$211.00

\*Unpaid.

## SILVERTON, GLADSTONE &amp; NORTHERLY RAILROAD COMPANY.

County	Mileage	Amount of Taxes Paid	Average Tax Per Mile
San Juan .....	7.00	\$ 1,020.00	\$145.00

## SILVERTON NORTHERN RAILROAD COMPANY.

County	Mileage	Amount of Taxes Paid	Average Tax Per Mile
San Juan .....	11.00	\$ 2,211.00	\$204.00

UNION PACIFIC RAILROAD COMPANY.

County	Mileage	Amount of Taxes Paid	Average Tax Per Mile
Adams .....	44.89	\$ 11,548.15	\$257.00
Arapahoe .....	25.97	4,929.21	189.00
Boulder .....	11.16	1,516.27	135.00
Cheyenne .....	63.13	15,625.52	247.00
Denver .....	8.42	3,672.34	436.00
Elbert .....	28.43	8,356.90	293.00
Lincoln .....	42.75	14,024.76	328.00
Logan .....	53.44	20,221.94	378.00
Morgan .....	41.74	18,941.98	453.00
Sedgwick .....	31.19	14,318.88	459.00
Washington .....	2.78	759.03	273.00
Weld .....	120.25	41,132.84	342.00
Total mileage operated.....	474.15	\$155,047.82	\$327.00

UINTAH RAILROAD COMPANY.

County	Mileage	Amount of Taxes Paid	Average Tax Per Mile
Garfield .....	30.29	\$ 996.60	\$ 33.00
Mesa .....	12.80	558.58	43.00
Rio Blanco .....	7.80	265.20	34.00
Total mileage operated.....	50.89	\$ 1,820.38	\$ 35.90

TAXES.

STATEMENT NO. 6.

Showing, by counties, amount of taxes paid by each railroad company during 1906, main track mileage, and average tax per mile upon assessment as made by State Board of Equalization in 1905, upon property of companies owned or controlled during year ending December 31, 1904.

Name of Company	Mileage	Amount of Taxes Paid	Average Tax Per Mile of Line
<b>ADAMS COUNTY—</b>			
Burlington & Colorado.....	14.64	\$ 6,166.87	\$314.00
Denver, Utah & Pacific.....	.65	122.85	189.00
Colorado & Southern.....	8.27	2,203.46	266.00
Colorado Eastern .....	14.10	282.10	20.00
Denver, Northwestern & Pacific.....	2.97	282.15	95.00
Union Pacific .....	44.89	11,548.15	257.00
Rolling stock of Chicago, Rock Island & Pacific Railway via Union Pacific.....	(27.19)	(467.91)	17.00
Total .....	90.52	\$ 20,605.58	\$227.00
Rolling stock via other roads.....	27.19	467.91	
Total mileage operated.....	117.71	\$ 21,073.49	
<b>ARAPAHOE COUNTY—</b>			
Atchison, Topeka & Santa Fe.....	7.27	\$ 3,215.38	\$442.00
Colorado & Southern.....	21.22	2,861.99	134.00
Denver & Rio Grande.....	13.25	4,170.82	314.00
Union Pacific .....	25.97	4,929.21	189.00
Rolling stock of Chicago, Rock Island & Pacific Railway via Union Pacific.....	(25.97)	(339.05)	13.00
Total .....	67.71	\$ 15,177.40	\$224.00
Rolling stock via other roads.....	25.97	339.05	
Total mileage operated.....	93.68	\$ 15,516.45	
<b>ARCHULETA COUNTY—</b>			
Denver & Rio Grande.....	32.25	\$ 7,283.25	\$225.00
Denver & Rio Grande via Rio Grande, Pagosa & Northern.....	(30.85)	(2,488.35)	80.00
Rio Grande, Pagosa & Northern.....	30.85	3,732.54	121.00
Rio Grande & Pagosa Springs.....	20.50	2,319.63*	112.00
Total .....	83.60	\$ 13,226.42	\$159.00
Rolling stock via other roads.....	30.85	2,488.35	
Total mileage operated.....	114.45	\$ 15,814.77	
*Unpaid.			
<b>BENT COUNTY—</b>			
Atchison, Topeka & Santa Fe.....	36.92	\$ 24,165.61*	\$654.00
*Contested.			





Name of Company	Mileage	Amount of Taxes Paid	Average Tax Per Mile of Line
<b>LAKE COUNTY—</b>			
Colorado & Southern.....	14.64	\$ 2,739.28	\$187.00
Colorado Midland .....	27.03	6,667.30	246.00
Abandoned track, Colorado Midland.....	17.54)	(38.94)	5.00
Denver & Rio Grande.....	51.30	17,060.28	332.00
Total mileage operated.....	109.97	\$ 26,466.86	\$284.00
Abandoned track .....	7.54	38.94	
Total .....	109.51	\$ 26,504.56	
<b>LA PLATA COUNTY—</b>			
Denver & Rio Grande.....	73.25	\$ 14,219.44	\$194.00
Rio Grande Southern.....	28.68	4,107.90	143.00
Total mileage operated.....	101.93	\$ 18,327.34	\$179.00
<b>LARIMER COUNTY—</b>			
Colorado & Southern.....	53.18	\$ 16,386.95	\$308.00
Fort Collins Development.....	10.90	1,183.60	108.00
Great Western .....	5.59	299.63	53.00
Noland Land & Transfer Co.....	1.61	130.41	81.00
Total mileage operated.....	71.28	\$ 18,000.59	\$250.00
<b>LAS ANIMAS COUNTY—</b>			
Atchison, Topeka & Santa Fe.....	61.00	\$ 16,111.50	\$264.00
Colorado & Southern.....	113.47	23,018.75	202.00
Colorado & Southeastern.....	6.27	1,065.28	169.00
Colorado & Wyoming Railway.....	31.09	11,488.96	369.00
Denver & Rio Grande.....	31.90	5,767.61	180.00
Total mileage operated.....	243.73	\$ 57,392.10	\$235.00
<b>LINCOLN COUNTY—</b>			
Chicago, Rock Island & Pacific.....	30.10	\$ 7,931.62	\$263.00
Chicago, Rock Island & Pacific via Union Pacific .....	(1.45)	(26.15)	18.00
Union Pacific .....	42.75	14,624.76	328.00
Total .....	72.85	\$ 21,556.38	\$301.00
Rolling stock via other roads.....	1.45	23.19	
Total mileage operated.....	74.30	\$ 21,582.57	
<b>LOGAN COUNTY—</b>			
Colorado & Wyoming.....	52.27	\$ 9,785.16	\$187.00
Denver & Montana.....	27.85	5,849.69	210.00
Union Pacific .....	53.44	26,221.94	278.00
Total mileage operated.....	133.56	\$ 35,856.79	\$268.00

Name of Company	Mileage	Amount of Taxes Paid	Average Tax Per Mile of Line
<b>MESA COUNTY—</b>			
Colorado Midland via Rio Grande Junction.....	(36.22)	\$ (2,005.70)	\$ 55.00
Denver & Rio Grande.....	27.30	7,231.16	261.00
“ “ “ “ via Rio Grande Junction .....	(36.22)	(2,131.47)	58.00
Rio Grande Junction.....	36.22	17,426.94	481.00
Rio Grande Western.....	31.02	17,357.66	510.00
Utah .....	12.80	558.58	43.00
Total .....	110.34	\$ 42,574.04	\$385.00
Rolling stock via other roads.....	72.44	4,137.17	
Total mileage operated.....	182.78	\$ 46,711.21	
<b>MINERAL COUNTY—</b>			
Denver & Rio Grande.....	17.40	\$ 5,301.45	\$304.00
<b>MONTEZUMA COUNTY—</b>			
Rio Grande Southern.....	62.60	\$ 10,579.12	\$168.00
<b>MONTROSE COUNTY—</b>			
Denver & Rio Grande.....	52.10	\$ 14,684.75	\$281.00
<b>MORGAN COUNTY—</b>			
Burlington & Colorado.....	37.71	\$ 22,425.26	\$594.00
Denver & Montana.....	11.39	3,344.64	293.00
Union Pacific .....	41.74	18,941.98	453.00
Total mileage operated.....	90.84	\$ 44,711.88	\$492.00
<b>OTERO COUNTY—</b>			
Atchison, Topeka & Santa Fe.....	74.55	\$ 29,504.52*	\$395.00
Pueblo & State Line.....	31.50	11,986.16	380.00
Total mileage operated.....	106.05	\$ 41,490.68	\$391.00
*Contested.			
<b>OURAY COUNTY—</b>			
Denver & Rio Grande.....	24.05	\$ 7,789.82	\$323.00
Rio Grande Southern.....	13.30	3,058.00	229.00
Silverton .....	1.00	276.00*	276.00
Total mileage operated.....	38.35	\$ 11,123.82	\$299.00
*Unpaid.			
<b>PARK COUNTY—</b>			
Colorado & Southern.....	107.36	\$ 14,849.70	\$138.00
Colorado Midland .....	46.50	7,857.75	168.00
Total mileage operated.....	153.86	\$ 22,707.45	\$147.00

County	Mileage	Amount of Taxes Paid	Average Tax Per Mile
<b>PHILLIPS COUNTY--</b>			
Colorado & Wyoming.....	34.39	\$ 6,193.77	\$179.00
<b>PITKIN COUNTY--</b>			
Crystal River .....	29.73	\$ 8,438.88	\$283.00
Colorado Midland .....	47.94	15,111.93	317.00
Denver & Rio Grande.....	19.55	5,637.45	288.00
Total mileage operated.....	96.92	\$ 29,188.26	\$301.00
<b>PROWERS COUNTY--</b>			
Atchison, Topeka & Santa Fe.....	38.19	\$ 22,846.23*	\$598.00
*Contested.			
<b>PUEBLO COUNTY--</b>			
Pueblo & State Line.....	33.12	\$ 7,985.65	\$241.00
Atchison, Topeka & Santa Fe.....	72.23	19,315.57	267.00
Chicago, Rock Island & Pacific via Denver & Rio Grande.....	(18.90)	(49.20)	21.00
Colorado & Southern.....	21.85	3,046.91	139.00
" " " via Atchison, Topeka & Santa Fe.....	(18.97)	(579.55)	31.00
Colorado & Southern via Denver & Rio Grande .....	(39.70)	(879.22)	25.00
Colorado & Wyoming Railway.....	6.00	2,539.89	423.00
Denver & Rio Grande.....	78.00	22,529.21	288.00
Total .....	211.20	\$ 55,417.47	\$262.00
Rolling stock via other roads.....	67.67	1,855.97	
Total mileage operated.....	278.87	\$ 57,273.44	
<b>RIO BLANCO COUNTY--</b>			
Utah .....	7.89	\$ 265.29	\$ 34.00
<b>RIO GRANDE COUNTY--</b>			
Denver & Rio Grande.....	49.80	\$ 11,694.32	\$233.00
<b>SAGUACHE COUNTY</b>			
Denver & Rio Grande.....	57.85	\$ 16,564.79	\$169.00
" " " via Rio Grande Sangre de Cristo .....	(16.25)	(632.38)	31.00
Rio Grande Sangre de Cristo.....	16.95	1,579.11	92.00
Total .....	114.89	\$ 18,411.99	\$157.00
Rolling stock via other roads.....	66.95	522.38	
Total mileage operated.....	181.75	\$ 18,934.37	
<b>SAN JUAN COUNTY</b>			
Denver & Rio Grande.....	12.00	\$ 2,997.10	\$250.00
Silverton .....	9.66	1,834.60	204.00
Silverton, Gladstone & Northern.....	7.66	1,029.60	145.00
Silverton Northern .....	11.00	2,211.00	204.00
Total mileage operated.....	40.32	\$ 8,097.10	\$202.00

Name of Company	Mileage	Amount of Taxes Paid	Average Tax Per Mile of Line
<b>SAN MIGUEL COUNTY--</b>			
Rio Grande Southern.....	48.73	\$ 8,216.96	\$168.00
<b>SEDGWICK COUNTY--</b>			
Colorado & Wyoming.....	3.88	\$ 453.12	\$174.00
Union Pacific.....	31.19	\$ 14,318.88	459.00
Total mileage operated.....	32.07	\$ 14,772.00	\$451.00
<b>SUMMIT COUNTY--</b>			
Colorado & Southern.....	45.50	\$ 8,385.85	\$184.00
Denver & Rio Grande.....	24.25	\$ 1,665.90	176.00
Total mileage operated.....	69.75	\$ 12,489.85	\$181.00
<b>TELLER COUNTY--</b>			
Colorado Springs & Cripple Creek District..	39.78	11,756.74	370.00
Colorado Midland .....	22.00	\$ 4,389.75	\$199.00
Florence & Cripple Creek.....	13.007	3,018.96	232.00
Golden Circle .....	5.713	1,695.38	296.00
Midland Terminal .....	28.89	8,444.97	292.00
Total mileage operated.....	109.39	\$ 32,335.50	\$295.00
<b>WASHINGTON COUNTY--</b>			
Burlington & Colorado.....	37.55	\$ 12,596.98	\$331.00
Union Pacific .....	2.78	759.03	273.00
Total mileage operated.....	40.33	\$ 13,356.01	\$329.00
<b>WELD COUNTY.</b>			
Burlington & Colorado.....	35.59	\$ 11,694.97	\$328.00
Colorado & Wyoming.....	55.13	7,149.99	129.00
Denver, Utah & Pacific.....	11.96	2,644.78	219.00
Colorado & Southern.....	15.24	6,215.92	407.00
Great Western .....	13.14	1,661.90	126.00
Union Pacific .....	129.25	11,132.84	312.00
Total mileage operated.....	251.29	\$ 50,459.99	\$284.00
<b>YUMA COUNTY.</b>			
Burlington & Colorado.....	49.51	\$ 18,284.12	\$451.00
<b>SUMMARY.</b>			
Main track .....	1,927,359	\$1,259,156.19	
Rolling stock via other roads.....	43.96	17,692.31	
Total mileage operated.....	5,371,236	\$1,985,798.71	
Unused track .....	17.94	656.63	
Unused grade .....	11.56	123.45	
Total amount taxes paid.....		\$1,999,978.90	
Average tax per mile main track .....			277.00
*Contested and unpaid, \$1,138.11.			

## TAXES.

## STATEMENT NO. 8

Showing the total amount of taxes paid during the year 1906 by telegraph, telephone, express and sleeping car companies, upon property used in the conduct of their business during the year 1904:

Name of Company	Amount
Colorado Postal Telegraph-Cable Company.....	\$ 3,252.17
Mountain Telegraph Company .....	665.77
Western Union Telegraph Company.....	*15,605.07
Self-Winding Clock Company .....	**325.92
Colorado Telephone Company.....	71,143.26
Colorado-Wyoming Telephone Company .....	430.25
Big Bend Rural Telephone Company.....	41.78
Delta County Co-Operative Telephone Company.....	461.70
Elk Mountain Mutual Telephone Company.....	***35.96
Garfield County Telephone Company.....	28.19
Rifle Creek Telephone Company.....	20.05
Wray Telephone Company .....	166.33
Adams Express Company .....	666.49
Globe Express Company .....	2,761.52
Pacific Express Company .....	739.02
United States Express Company .....	181.55
Wells-Fargo & Co. Express .....	2,685.95
Pullman Company .....	8,927.74
<b>Total .....</b>	<b>\$108,138.72</b>
* Unpaid, \$339.25.	
** " 6.17.	
*** " 35.96.	





STATEMENT NO. 9  
 Showing mileage of railroads in State of Colorado for the year ending December 31, 1905:

	Standard Gauge Main Line and Branches	Side Track	Narrow Gauge Main Line and Branches	Mileage Operated Over Other Lines Standard Gauge	Unused Track	Unused Grade
Atolison, Topeka & Santa Fe Ry.....	404.83	202.49	.....	.....	.....	.....
Burlington System:						
Burlington & Colorado R. R.....	174.89	49.37	.....	.....	.....	.....
Colorado & Wyoming R. R.....	144.58	7.23	.....	.....	.....	.....
Denver & Montana R. R.....	20.24	5.29	.....	.....	.....	.....
Denver, Golden & Salt Lake R. R.....	.....	1.61	.....	.....	.....	.....
Denver, Utah & Pacific R. R.....	36.68	21.38	.....	.....	.....	.....
Chicago, Rock Island & Pacific Ry.....	166.82	17.71	.....	131.45	.....	.....
Colorado & Northwestern R. R.....	.....	.....	46.79	2.97	.....	.....
Colorado & Southeastern Ry.....	6.27	8.42	.....	.....	.....	.....
Colorado & Southern Ry.....	413.24	188.34	381.01	49.33	.....	.....
Fort Collins Development Ry.....	16.10	2.76	.....	.....	.....	2.01
Gilpin Tramway .....	.....	.....	14.79	5.52	.....	.....
Colorado & Wyoming Ry. (C. F. & I. Co.).....	37.09	79.89	.....	.....	.....	.....
Colorado Eastern R. R.....	2.10	.....	16.69	3.90	.....	.....
Colorado Midland Ry.....	259.03	71.46	.....	.....	75.35	7.51
Colorado Springs & Cripple Creek District Ry.....	*61.04	**22.55	.....	.....	.....	.....
Cripple Creek Central Ry. System:						
Canon City & Cripple Creek R. R.....	.....	.....	7.236	3.015	.....	.....

STATEMENT NO. 9.—Concluded.  
 Showing mileage of railroads in State of Colorado for the year ending December 31, 1905:

	Standard Gauge Main Line and Branches	Second Main Track	Side Track	Narrow Gauge Main Line and Branches	Side Track	Mileage Operated Over Other Lines Standard Gauge	Unused Track	Unused Grade
Florence & Cripple Creek R. R.	.....	.....	.....	39,527	.....	.....	17,202	.....
Golden Circle R. R.	.....	.....	.....	5,715	.....	.....	6,914	.....
Midland Terminal Ry.	28.80	.....	18.36	.....	.....	.....	.....	.....
Crystal River R. R.	20.60	.....	2.40	11.83	.23	.....	.....	.....
Denver & Rio Grande R. R.	735.18	27.22	324.16	682.75	109.60	87.60	47.80	9.50
Rio Grande R. R.	25.52	.....	1.10	.....	.....	.....	.....	41.95
Rio Grande Junction Ry.	62.08	.....	5.30	.....	.....	.....	.....	.....
Rio Grande, Pagosa & Northern R. R.	.....	.....	.....	30.85	2.34	.....	.....	.....
Rio Grande, Sangre de Cristo R. R.	.....	.....	.....	16.95	1.29	.....	.....	.....
Rio Grande Southern R. R.	.....	.....	.....	175.11	25.82	.....	.....	.....
Rio Grande Western Ry.	34.02	.....	3.50	.....	.....	.....	.....	.....
Denver & Inver-Mountain Ry.	***15.32	.....	1.24	.....	.....	.....	.....	.....
Denver, Northwestern & Pacific Ry.	105.69	.....	14.02	.....	.....	.....	.....	.....
Great Western Ry.	43.62	.....	7.08	.....	.....	.....	.....	.....
Manitou & Pike's Peak Ry.	8.70	.....	.50	.....	.....	.....	.....	.....
Noland Land & Transfer Co.	3.50	.....	.....	.....	.....	.....	.....	.....
Pueblo & State Line Ry. (Mo. Pac.)	152.12	.....	24.81	.....	.....	.....	.....	.....
Rio Grande & Pagosa Springs R. R.	.....	.....	.....	29.50	.....	.....	.....	.....
Silverton Ry.	.....	.....	.....	11.00	.75	.....	.....	.....
Silverton, Gladstone & Northern R. R.	.....	.....	.....	7.00	.....	.....	.....	.....
Silverton Northern R. R.	.....	.....	.....	13.00	2.50	.....	.....	.....
Vintah Ry.	.....	.....	.....	50.30	1.60	.....	.....	.....
Union Pacific R. R.	474.15	148.16	.....	.....	.....	.....	.....	.....
Totals	3,471.21	1,238.63	27.22	5,534.756	232.081	396.11	47.80	17.91
								47.96

\* Includes 9.27 miles electric.  
 \*\* Includes 3.28 miles electric.  
 \*\*\* Includes 3.71 miles electric.

STATEMENT NO. 10

SHOWING MILEAGE OF TELEPHONE AND TELEGRAPH COMPANIES.

The mileage of telephone and telegraph companies for the year 1906, as returned to the Board for assessment, and being in operation December 31, 1905, was 11,664.64 miles of poles, 71,269.86 miles of wire, and 23,018.45 miles of aerial cable, an increase of 890.60 miles of poles and 10,245.05 miles of wire and cable over year ending December 31, 1904.

EXPRESS COMPANIES.

The express companies operated 4,784.003 miles of railroad during the year ending December 31, 1905, being an increase of 339.003 miles from same period in 1904.

SLEEPING AND OTHER CAR LINE COMPANIES.

The Pullman Company operated 2,693.31 miles of railroad in the State during the year ending December 31, 1905, and its cars traveled 13,539,341 miles. During the year ending December 31, 1904, the railroad mileage operated was 2,693.82 miles, and the cars traveled 11,876,972 miles.

Car line companies, such as Armour, Swift, et al., operated 3,136.53 miles of railroad in the State during the year ending December 31, 1905, and their cars traveled 14,476,201 miles. During the same period in 1904 the railroad mileage operated was 2,987.14 miles and the cars traveled 13,399,784 miles.

STATEMENT 11.

Showing the assessed valuation of railroad, telephone, telegraph, express, sleeping and other car line companies' property, assessed by the State Board of Equalization, and the assessed valuation of other property in the State, assessed locally, from 1885 to and including 1906:

Year	Railroads	Telephone	Telegraph	Sleeping Car Lines	Foreign Car Lines	Express	Electric railway companies	Total property assessed by State Board	Total property locally	Total assessed value of all property in State
1885	\$ 20,067,364	\$ 27,445	\$123,231	\$ 148,199	.....	.....	.....	\$ 20,366,299	\$ 95,352,829	\$115,719,128
1886	22,878,040	36,365	130,633	209,909	.....	.....	.....	23,263,947	101,391,669	124,655,616
1887	23,574,043	34,927	133,633	.....	.....	.....	.....	23,748,603	117,749,641	141,498,244
1888	30,252,221	40,445	118,959	.....	.....	.....	.....	30,411,625	138,560,025	168,971,650
1889	30,462,731	47,061	156,676	233,561	.....	.....	.....	30,900,029	162,791,306	193,691,425
1890	30,430,238	59,640	160,087	269,865	.....	.....	.....	31,419,830	189,613,826	221,033,656
1891	32,833,249	97,727	177,881	520,456	.....	.....	.....	33,629,313	198,572,047	232,201,360
1892	31,775,242	100,131	186,883	268,844	.....	.....	.....	32,331,100	205,109,207	237,440,307
1893	33,043,749	182,684	337,869	289,938	.....	.....	.....	33,874,230	205,678,668	239,552,898
1894	30,235,094	169,776	244,449	203,920	.....	.....	.....	30,863,239	178,670,185	209,523,424
1895	30,757,834	181,993	246,858	302,747	.....	.....	.....	31,489,342	171,826,500	203,315,842
1896	31,293,154	216,099	211,968	317,796	.....	.....	\$ 837,524	32,876,531	175,305,407	208,181,938
1897	31,313,915	227,491	212,840	351,977	\$257,151	.....	1,167,518	33,530,892	168,011,026	201,541,918
1898	28,199,187	212,755	194,397	337,769	267,280	.....	1,219,813	30,431,141	174,043,893	204,475,034
1899	31,592,681	339,175	218,529	339,897	288,700	.....	1,214,387	33,943,369	171,894,011	205,887,380
1900	32,335,951	397,739	279,686	383,744	252,204	.....	1,564,387	35,273,771	184,380,405	219,654,176
1901	120,356,465	1,113,635	762,984	1,066,825	185,185	\$1,500,000	.....	124,985,094	345,517,823	470,502,917

## STATEMENT 11—Continued.

Showing the assessed valuation of railroad, telephone, telegraph, express, sleeping and other car line companies' property, assessed by the State Board of Equalization, and the assessed valuation of other property in the State, assessed locally, from 1885 to and including 1906:

Year	Railroads	Telephone	Telegraph	Sleeping Car Lines	Foreign Car Lines	Express	Electric railway companies	Total property assessed by State Board	Total property assessed locally	Total assessed value of all property in State
1902	50,510,411	1,272,576	692,121	347,141	235,779	175,900	.....	53,233,928	233,492,090	346,726,018
1903	47,847,434	1,623,287	617,185	352,487	211,086	138,748	.....	50,790,177	233,308,886	336,099,063
1904	49,492,135	1,874,859	671,333	329,704	231,520	265,167	.....	52,864,718	292,678,568	345,543,286
1905	48,023,370	2,097,391	670,388	340,650	248,493	242,202	.....	51,622,494	296,332,847	348,005,341
1906	47,597,172	2,296,273	669,270	296,264	273,585	261,630	.....	51,370,254	303,582,979	354,953,233

Note—The assessment of 1901 was under the new revenue act of that year. The corporations refused to pay this assessment, and took the matter into the courts, where the law was declared unconstitutional. The railroads settled their taxes on about the same basis as the year 1900.

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