



REPORT
OF THE
State
Board of Equalization

STATE OF COLORADO

1907



1907
THE SMITH-BROOKS PRINTING COMPANY, STATE PRINTERS
DENVER, COLORADO

MEMBERS.

HENRY A. BUCHTEL.....Governor, Chairman.
GEORGE D. STATLER.....Auditor of State.
ALFRED E. BENT.....Treasurer of State.
TIMOTHY O'CONNOR.....Secretary of State.
WILLIAM H. DICKSON.....Attorney General.

R. R. LEESE, Secretary of Board.

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S-14

REPORT
OF THE
State Board of Equalization

In compliance with section 86-A of the revenue act of 1902, I beg to submit the annual report of this department for the year 1907, 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, during the year ending December 31, 1906.

The need of a suitable appropriation has been emphasized in previous reports, in order that the full requirements of the statute might be met in securing information "relative to the assessment of corporate property, both within and without the limits of the State," and in compiling statistics for the use of the Board, that its duties might be more intelligently performed. The legislature, however, has never seen fit to make an appropriation of one dollar for such purpose, and for this reason the department continues to be considerably embarrassed in performing the duties imposed upon it, particularly in equalizing the assessments of the various counties.

The expenses charged to the State Board of Equalization and the State Auditing Board for the period commencing December 1st, 1906, and ending December 31st, 1907, and payable from the Contingent Fund, are as follows:

Printing 500 copies 1906 report of the board, (including map)....	\$1,081.55
" schedules for railroad, express, telephone, telegraph, sleeping and other car line companies in making annual statement	245.60
" letter heads, notices, etc.....	69.58
Postage	119.30
Stationery and Supplies.....	300.72
Telephone, telegraph, messenger service, express, etc.....	58.90
Clerical assistance	1,297.42
Miscellaneous	160.70
Total	\$3,333.77

Respectfully submitted,

R. R. LEESE,
Secretary.

PROCEEDINGS OF THE BOARD.

Wednesday, March 13, 1907, 4 p. m.

The State Board of Equalization met in special session at the office of the Board, pursuant to call of Hon. Henry A. Buchtel, Governor, for the purpose of adopting a form of schedule to be used by railway and railroad, telegraph, telephone, express, sleeping and other car line companies in making return of property to the Board, owned or controlled during the year ending December 31st preceding, for assessment.

The meeting was called to order by Governor Buchtel.

Present:

Henry A. Buchtel, Governor;
Timothy O'Connor, Secretary of State;
George D. Statler, Auditor;
Alfred E. Bent, Treasurer, and
William H. Dickson, Attorney General.

New forms of schedules were then taken up by the Board and considered.

Upon motion duly made and seconded, it was ordered that the Secretary have prepared and printed at once a sufficient supply of forms to be used by railroad and railway companies in compliance with section 95 of the Revenue Laws of Colorado, also section 103 of said laws, and, in addition to the requirements of said sections, to ask all companies properly assessable by the Board for a complete statement of the earnings, gross and net, within the State of Colorado separate from earnings elsewhere, also for a statement showing value of equipment used within the limits of the State of Colorado separate from equipment used outside of the State by railroad companies, and to prepare and have printed forms of schedules to be used by telephone and telegraph companies, express, sleeping and other car line companies in making annual return of their property for assessment to the Board.

Upon motion duly made and seconded, it was ordered that notice be sent to all companies assessable by the Board that the Board would meet on the first Monday in April, at the executive office, and remain in session until the thirtieth of said month, from day to day, for the purpose of hearing any statements from the different representatives relative to the assessment of their property for the current year, in compliance with section one hundred and eight (108) of the 1902 Revenue Laws of Colorado.

Upon motion, an adjournment was taken subject to call of the Governor.

March 20, 1907.

Schedules as adopted by Board sent to all companies by registered mail and express.

March 25, 1907.

Notices of meeting of Board from April 1st to April 30th sent by registered mail to all companies and to county assessors.

Wednesday, March 27, 1907, 3 p. m.

The State Board of Equalization convened pursuant to call of Henry A. Buchtel, Governor, with all members present.

William H. Dickson, Attorney General, then presented a resolution, the following of which is a copy:

"Whereas, the State Board of Equalization has adopted and had prepared certain blank forms of schedules for the use of railroad companies and other corporations, for the purpose of returning the property and the value thereof owned by said corporations for the year ending December 31, 1906; and

Whereas, some of the railroad and other companies, not being advised of the adoption of these new schedules, and being in possession of the old blank forms, used the said old schedules for the purpose of making returns thereon to the State Board of Equalization on April 1, 1907; and

Whereas, the new schedules adopted by the present Board require additional and more detailed information than was required in the old schedules by the former State Boards of Equalization; therefore be it

Resolved, That in order to enable all railroad companies and other corporations to file their annual reports on the new schedules approved by the present State Board of Equalization, they be given until the fifteenth day of April, 1907, to comply with the law and the rules of this Board, and that the Secretary of the Board be instructed to forward a copy of this resolution to all companies properly assessable by the Board."

Upon motion duly made and seconded, the above resolution was unanimously adopted.

Upon motion duly made and seconded, it was ordered that the return of the Pullman Company on the old form of schedule be returned to Mr. W. R. Freeman, tax agent of said company, with request that he make return upon new forms of schedules adopted by the Board.

Upon motion, it was ordered that the Secretary be instructed to return to companies their statements, if made on old forms of schedules.

Upon motion, Board adjourned until April 1, 1907, at 10 o'clock a. m.

Monday, April 1, 1907, 10 a. m.

The State Board of Equalization convened at the office of the Governor, in compliance with section 86 of the 1902 Revenue Laws of Colorado.

Present:

Henry A. Buchtel, Governor;
 Timothy O'Connor, Secretary of State;
 William H. Dickson, Attorney General, and
 Alfred E. Bent, Treasurer.

Upon motion of William H. Dickson, Attorney General, seconded by Mr. O'Connor, Secretary of State, it was ordered that the Board adjourn until 2 o'clock p. m., and that hereafter all meetings of the Board be held in the office of the Board, at room 3, basement of the State Capitol building.

Monday, April 1, 1907,
 Afternoon Session, 2 p. m.,

Room 3, Basement, State Capitol Building.

The Board convened pursuant to adjournment. Quorum present. Adjournment was taken until Tuesday, April 2, 1907, at 10 o'clock a. m.

Tuesday, April 2, 1907, 10 a. m.

The Board convened pursuant to adjournment. Quorum present. Adjournment was taken until Wednesday, April 3, at 10 o'clock a. m.

Wednesday, April 3, 1907, 10 a. m.

The Board convened pursuant to adjournment, with quorum present. Upon motion, the Board adjourned until Thursday, April 4, 10 o'clock a. m.

Thursday, April 4, 1907, 10 a. m.

The Board convened pursuant to adjournment. Quorum present. Adjournment was taken until Friday, April 5, at 10 o'clock a. m.

Friday, April 5, 1907, 10 a. m.

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

Saturday, April 6, 1907, 10 a. m.

The Board convened pursuant to adjournment, with quorum present. Adjournment was taken until Monday, April 8, at 10 o'clock a. m.

Monday, April 8, 1907, 10 a. m.

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

Tuesday, April 9, 1907, 10 a. m.

The Board convened pursuant to adjournment. Quorum present. Adjournment was taken until Wednesday, April 10, 1907, at 10 o'clock a. m.

Wednesday, April 10, 1907, 10 a. m.

The Board convened pursuant to adjournment. Quorum present. Adjournment was taken until Thursday, April 11, at 10 o'clock a. m.

Thursday, April 11, 1907, 10 a. m.

The Board convened pursuant to adjournment. Quorum present. Adjournment was taken until Friday, April 12, at 10 o'clock a. m.

Friday, April 12, 1907, 10 a. m.

The Board convened pursuant to adjournment. Quorum present. Adjournment was taken until Saturday, April 13, at 11 o'clock a. m.

Saturday, April 13, 1907, 11 a. m.

The Board convened pursuant to adjournment. Quorum present. Adjournment was taken until Monday, April 15, at 11 o'clock a. m.

Monday, April 15, 1907, 11 a. m.

The State Board of Equalization convened pursuant to adjournment.

Present:

Henry A. Buchtel, Governor;
 Timothy O'Connor, Secretary of State, and
 William H. Dickson, Attorney General.

Mr. E. C. Bennett appeared before the Board and requested hearing on behalf of The Armour Car Lines for April 22, which was granted.

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

Tuesday, April 16, 1907, 10 a. m.

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

Mr. Timothy O'Connor, Secretary of State, then made motion that Mr. R. R. Leese be elected as Secretary of the Board for the ensuing two years, which motion was duly seconded by Mr. Alfred E. Bent, State Treasurer, and when put to a vote, resulted as follows:

Ayes:

Henry A. Buchtel, Governor.
 Timothy O'Connor, Secretary of State.
 George D. Statler, Auditor.
 William H. Dickson, Attorney General.
 Alfred E. Bent, Treasurer.

Nays:

None.

Motion prevailed, and Mr. Henry A. Buchtel, Governor, then declared Mr. R. R. Leese the duly elected Secretary of the Board for a term of two years, commencing from this date.

Upon motion duly made and seconded, it was ordered by the Board that all of the various representatives appearing before the Board be notified that hearings relative to this year's assessment of property, be concluded by the twenty-fifth instant, and the Secretary of the Board be instructed to send notice thereof to all companies.

Upon motion, the Secretary was ordered to at once employ a stenographer to report the statements of the representatives appearing before the Board, also to employ two clerks to assist in the work of the office.

Upon motion, it was ordered that the Board adjourn until Wednesday, April 17, at 10 o'clock a. m.

Wednesday, April 17, 1907, 10 a. m.

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

Mr. C. W. Waterman, counsel, and E. R. Griffen, manager, of the Great Western Railroad Company, appeared before the Board on behalf of that company.

Mr. Waterman made statement concerning cost of construction of the property of that company, and the earnings for the year ending December 31, 1906.

Upon motion, Board adjourned until Thursday, April 18, at 10 o'clock a. m.

Thursday, April 18, 1907, 10 a. m.

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

Mr. C. C. Dorsey, counsel, appeared for The Adams Express Company and The United States Express Company, and made statement concerning the assessment of those companies for the current year, but did not admit the right of the Board to assess them as express companies under the Revenue Laws of 1902.

Mr. A. W. Scribner, tax agent of The Union Pacific Railroad Company, appeared before the Board and made statement rela-

tive to the assessment of that company's property in Colorado for the year ending December 31, 1906.

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

Friday, April 19, 1907, 10 a. m.

The Board convened pursuant to adjournment. Quorum present. Adjournment was taken until Saturday, April 20, at 10 o'clock a. m.

Saturday, April 20, 1907, 10 a. m.

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

Mr. James Correy, tax agent, appeared and made statement for and 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 Southern Railroad Company, The Rio Grande, Pagosa & Northern Railroad Company, The Rio Grande, Sangre de Cristo Railroad Company, The Uintah Railroad Company, and The Globe Express Company; also for The Silverton Railway Company and The Silverton & Northern Railroad Company.

Mr. Correy also filed written statement concerning the assessment of the property of The Denver & Rio Grande Railroad and associate companies.

A letter, addressed to the county assessors of the State, was presented to the Board, having been prepared by the Attorney General, William H. Dickson, at the request of the Board, the following being a copy:

"OFFICE OF STATE BOARD OF EQUALIZATION.

Denver, Colorado, April 20, 1907.

To County Assessors:

Gentlemen—It appears from the records of the Board of Equalization that assessments of property in the various counties of this State vary from thirteen to fifty-seven per cent. of its full cash value. We are sending this letter to all county assessors, in the hope of securing some more marked uniformity in the method of fixing assessments.

We therefore desire to call your attention to section 2 of the Revenue Act of 1902, which provides as follows:

'All taxable property shall be listed and valued each year, and shall be assessed at its full cash value; land to be assessed and valued separately and apart from the personal property and improvements thereon.'

We also call your attention to section 42:

'Every assessor in this State, before entering upon the duties of his office, and as part of his qualification therefor, shall give a separate official bond to the State of Colorado, in a penalty equal to one-tenth of one per cent. upon the value of the taxable property of the county, according to the last previous assessment, with one or more good and sufficient sureties, to be approved by the Auditor of State, conditioned for the performance by the assessor of all statutory duties, and that if the assessor, who shall subscribe said bond as principal, shall willfully fail to assess the taxable property of his county, as defined by this act, and at the full cash value thereof, in strict conformity with the laws of this State, then the principal and sureties in said bond shall pay the State of Colorado the full amount of the loss so suffered by the State, or which it must necessarily suffer in consequence of such willful failure of said assessor. The sureties on said bond shall justify before some officer authorized by law to administer oaths, in double the penalty of the bond. The liability on such official bond shall be joint and several, and the Attorney General is authorized and required to bring suit thereon in the name of the people of the State whenever it shall be made to appear to him from any source that there is a breach of the conditions contained in said bond. The action may be brought and shall be maintainable at any time after the assessment roll is filed with the county treasurer, and produced to the Auditor of State, as hereby required; Provided, That the assessor may include as a part of the lawful expenses of executing and performing the duties of his office such a reasonable sum paid a surety company, authorized under the laws of this State so to do, for becoming his security on such bond or obligation.

In case the amount of such bond or obligation does not exceed the sum of fifty thousand dollars, the cost of (or) expense of furnishing such bond or obligation shall not exceed one-half of one per cent. per annum on the amount thereof. In case the amount of such bond or obligation shall exceed fifty thousand dollars, then the cost of furnishing such bond or obligation shall not exceed one-half of one per cent. on fifty thousand dollars of said amount, and shall not exceed one-quarter of one per cent. of the amount thereof in excess of said fifty thousand dollars; Provided, That such sum paid for such surety bond shall be repaid to each assessor by the treasurer of the county, and deducted from any funds in his hands belonging to the State.'

If it is borne in mind that the increase in tax would be merely nominal if the law was strictly followed, there perhaps would be little difficulty in arriving at a fair and equitable value of property in this State.

If the property is assessed at the full cash value, the levy made by the county commissioners would be proportionately

lower, as no more money need be raised for county purposes than has formerly been used.

This Board recognizes the difficulty in arriving at a fair and equitable assessment of property throughout the State, and it is the desire of the Board to have the hearty co-operation and support of all county ~~assessors~~ in their endeavor to fairly equalize assessments in the various counties.

Very truly yours,

HENRY A. BUCHTEL, Governor.

TIMOTHY O'CONNOR, Secretary of State.

GEORGE D. STATLER, Auditor.

WILLIAM H. DICKSON, Attorney General.

ALFRED E. BENT, Treasurer.

The State Board of Equalization.

R. R. LEESE, Secretary."

Upon motion, it was ordered that one hundred copies of the letter be printed and sent to the several county ~~assessors~~ of the State at once.

Upon motion, the Board adjourned until Monday, April 22, at 10 o'clock a. m.

Monday, April 22, 1907, 10 a. m.

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

Upon motion of Treasurer Bent, Attorney General Dickson was made acting Chairman of the meeting.

Mr. E. C. Bennett, counsel, appeared before the Board on behalf of The Armour Car Lines and made statement concerning the assessment of its property.

Mr. Bennett stated that the return filed by The Armour Car Lines this year included the mileage made by the cars of The Continental Fruit Express.

Mr. H. W. Conard, tax agent of The Colorado Midland Railway Company, appeared and made statement relative to the assessment of that company's property in Colorado. He also presented written statement which was filed for record.

Mr. Brooke appeared for The American Refrigerator Transit Company.

Mr. S. L. Highleyman, tax commissioner, and T. H. Devine, counsel, appeared for and on behalf of The Pueblo & State Line Railway Company. Mr. Highleyman made statement concerning the assessment of the company's property in Colorado.

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

Afternoon Session, 2 p. m.,
Monday, April 22, 1907.

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

Mr. K. C. Schuyler, counsel, appeared and made statement on behalf of The Cripple Creek Railway System and The Colorado Springs & Cripple Creek District Railway Company.

Mr. R. D. Pollard, tax agent of The Chicago, Burlington & Quincy Railroad Company, appeared and made statement concerning the assessment of the property of The Burlington & Colorado, The Denver & Montana, The Colorado & Wyoming, The Denver, Utah & Pacific, and The Denver, Golden & Salt Lake Railroad Companies in Colorado.

He also presented written statement, which was filed for record.

Mr. E. B. Field, Jr., appeared for The Colorado Telephone Company, and made statement as to the assessment of the company's property in Colorado.

Mr. F. E. Gove, counsel, appeared and made statement on behalf of The Denver & Inter-Mountain Railway Company.

Mr. C. L. Mackenzie, superintendent, and Mr. George A. Fraser, counsel, appeared and made statements for The Wells Fargo & Company Express.

Upon motion, the Board adjourned until Tuesday, April 23, at 3 o'clock p. m.

Tuesday, April 23, 1907, 3 p. m.

The Board convened, with all members present, except Governor Buchtel.

Upon motion, Attorney General Dickson was made acting chairman of the meeting.

Mr. W. R. Freeman, assistant tax agent of The Atchison, Topeka & Santa Fe Railway Company, appeared before the Board and presented written statement pertaining to the assessment of the company's property, which he read at length, and same was filed for record.

Governor Buchtel then came into the meeting at 4:40 p. m., and presided.

Mr. Freeman presented the annual return of The Atchison, Topeka & Santa Fe Railway Company; also filed copies of affidavits of engineers of other companies as to cost of duplication of the company's property in Colorado.

Upon motion, the hearing of The Atchison, Topeka & Santa Fe Railway Company was ordered to be continued until 9:30 a. m. on the following day.

Mr. Charlton, county commissioner of La Plata county, appeared and made statement concerning assessment of property in his county.

Upon motion, the Board adjourned until Wednesday, April 24, at 9:30 o'clock a. m.

Wednesday, April 24, 1907, 9:30 a. m.

The Board convened, with all members present.

Mr. W. R. Freeman, tax agent, appeared and continued his statement in regard to the assessment of The Atchison, Topeka & Santa Fe Railway Company.

Mr. Freeman also made statement concerning the assessment of The Holly & Swink and The Arkansas Valley Railroad Companies.

Mr. J. A. Israel, tax agent, appeared and made statement relative to the assessment of The Colorado & Southern Railway Company, The Fort Collins Development Railway Company, The Colorado Railroad and The Gilpin Railroad Company.

Upon motion, it was ordered that all railroad companies that publish annual reports to the stockholders of their company be requested to file a copy with the Secretary of the Board at once, for the year ending June 30, 1906.

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

Afternoon Session, 2 p. m.,

Wednesday, April 24, 1907.

The Board convened, with all members present, except Governor Buchtel.

Upon motion, it was ordered that Attorney General Dickson be made acting chairman of the meeting.

Mr. J. A. Israel continued his statement on behalf of The Colorado & Southern Railway Company's property in Colorado.

Mr. James T. Maher, tax commissioner of The Chicago, Rock Island & Pacific Railway Company, appeared before the Board, and presented the interests of that company's property in Colorado.

Mr. W. G. Smith, tax commissioner of The Denver, Northwestern & Pacific Railway Company, appeared and made statement as to the assessment of that company's property.

Mr. Smith also appeared for The Northwestern Terminal Railway Company.

Mr. W. R. Freeman made additional statement on behalf of The Atchison, Topeka & Santa Fe Railway Company, and also made statement in regard to the assessment of The Pullman Company.

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

Thursday, April 25, 1907, 10 a. m.

The Board convened, with all members present.

Mr. James Correy, tax agent of The Denver & Rio Grande Railroad Company, appeared and made additional statement for that company, also for The Uintah Railroad Company, The Silverton Railway Company and The Silverton Northern Railroad Company.

Mr. Correy presented the Twentieth Annual Report of The Denver & Rio Grande Railroad Company, also report of The Rio Grande Southern Railroad Company, for the year ending June 30, 1906.

Mr. A. W. Scribner, tax agent of The Union Pacific Railroad Company, appeared before the Board and made additional statement concerning the assessment of the company's property in Colorado.

Upon motion, the Board adjourned until Friday, April 26, 1907, at 11 o'clock a. m.

Friday, April 26, 1907, 11 a. m.

The Board convened, with all members present, and Lieutenant Governor Harper presiding.

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

Afternoon Session, 2 p. m.,

Friday, April 26, 1907.

The Board convened pursuant to the recess taken.

Present:

Alfred E. Bent, Treasurer;

George D. Statler, Auditor, and

Timothy O'Connor, Secretary of State.

Upon motion, duly made and seconded, the Secretary was instructed to notify all representatives who had withdrawn statements they had presented and read to the Board, to file the same at once.

Mr. Statler was made acting chairman of the meeting.

Upon motion, the Board adjourned until Saturday, April 27, at 10 o'clock a. m.

Saturday, April 27, 1907, 10 a. m.

The Board convened pursuant to adjournment, with all members present, and Lieutenant Governor Harper presiding.

Upon motion, duly made and seconded, it was ordered that the Secretary of the Board take a trip to Lincoln, Nebraska, and Topeka, Kansas, and investigate the proceedings of the Boards at those places in the assessment of corporate property.

Upon motion, the Board adjourned until Monday, April 29, at 10 o'clock a. m.

Monday, April 29, 1907, 10 a. m.

The Board convened, with quorum present.

The Board considered the assessment of companies, firms and individuals operating cars in the State under sections 102 and 103 of the Revenue Laws of 1902.

Upon motion, the Board adjourned until Tuesday, April 30, at 10 o'clock a. m.

Tuesday, April 30, 1907, 10 a. m.

The Board convened pursuant to adjournment. Quorum present.

The Board adjourned until Wednesday, May 1, at 10 o'clock a. m.

Wednesday, May 1, 1907, 10 a. m.

The Board convened pursuant to adjournment. Quorum present.

Upon motion, Board adjourned until Thursday, May 2, at 10 o'clock a. m.

Thursday, May 2, 1907, 10 a. m.

The Board convened pursuant to adjournment. Quorum present.

Upon motion, Board adjourned until Friday, May 3, at 10 o'clock a. m.

Friday, May 3, 1907, 10 a. m.

The Board convened pursuant to adjournment. Quorum present.

Upon motion, the Board adjourned until Saturday, May 4, at 10 o'clock a. m.

Saturday, May 4, 1907, 10 a. m.

The Board convened pursuant to adjournment. Quorum present.

Upon motion, the Board adjourned until Monday, May 6, at 10 o'clock a. m.

Monday, May 6, 10 a. m.

The Board convened pursuant to adjournment, with quorum present.

Upon motion, Board adjourned until Tuesday, May 7, at 10 o'clock a. m.

Tuesday, May 7, 1907, 10 a. m.

The Board convened pursuant to adjournment. Quorum present.

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

Wednesday, May 8, 1907, 10 a. m.

The Board convened pursuant to adjournment. Quorum present.

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

Afternoon Session, 2 p. m.

Wednesday, May 8, 1907.

The Board convened pursuant to adjournment, with all members present, and Lieutenant Governor Harper presiding.

Mr. R. R. Leese, Secretary, reported to the Board as to what he found in way of methods used by assessing authorities in the States of Nebraska and Kansas in valuing corporate property.

Upon motion, the Board adjourned until Thursday, May 9, at 2 o'clock p. m.

Thursday, May 9, 1907, 2 p. m.

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

Upon motion, William H. Dickson was made acting chairman of the meeting.

The Board had under consideration the assessment of railroad property.

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

Friday, May 10, 1907, 11 a. m.

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

The Board had under consideration the assessment of all property coming within its jurisdiction.

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

Saturday, May 11, 1907, 10 a. m.

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

Upon motion, Mr. Timothy O'Connor was made acting chairman of the meeting.

The following named railroad or railway companies, telegraph, telephone, express, sleeping and other car line companies were reported as having filed their annual statement of property for assessment:

Atchison, Topeka & Santa Fe Railway Company:
Arkansas Valley Railroad Company.
Holly & Swink Railway Company.

Chicago, Burlington & Quincy Railroad Company:
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 & Northwestern Railroad Company.
Colorado & Southern Railway Company:
Colorado Railroad Company.
Fort Collins Development Railway Company.
Gilpin Railroad Company.

Colorado & South-Eastern Railway Company.
Colorado & Wyoming Railway Company:
Crystal River Railroad Company.
Colorado Eastern Railroad Company.
Colorado Midland Railway Company.
Colorado Springs & Cripple Creek District Railway Co.
Cripple Creek Railway System:

Canon City & Cripple Creek Railroad Company.
Florence & Cripple Creek Railroad Company.
Golden Circle Railroad Company.
Midland Terminal Railway Company.
Denver & Inter-Mountain Railway Company.
Denver & Rio Grande Railroad Company:

Rio Grande Railroad Company.
Rio Grande Junction Railway Company.
Rio Grande & Pagosa & Northern Railroad Company.

Rio Grande Sangre de Cristo Railroad Company.
Rio Grande Western Railway Company.

Rio Grande Southern Railroad Company.
Denver, Northwestern & Pacific Railway Company:

Northwestern Terminal Railway Company.
Great Western Railway Company.

Noland Land & Transfer Company.

Pueblo & State Line Railway Company.

Rio Grande & Pagosa Springs Railroad Company.

Silverton Railroad Company:
Silverton Northern Railroad Company.

Silverton, Gladstone & Northerly Railway Company.

Uintah Railway Company.

Union Pacific Railroad Company.

Western Union Telegraph Company.
 Self Winding Clock Company.
 Colorado Postal Telegraph-Cable Company.
 Mountain Telegraph Company.
 Big Bend Rural Telephone Company.
 Burlington Telephone Company.
 Colorado Telephone Company.
 Lincoln Telephone Company.
 Montezuma Telephone Company.
 Wray Telephone Company.
 Springfield-Lamar Telephone Company.
 Globe Express Company.
 Pacific Express Company.
 Wells Fargo & Company Express Company.
 Pullman Company.
 American Cotton Oil Company.
 American Refrigerator Transit Company.
 Armour Car Lines.
 Arms Palace Horse Car Company.
 Chicago Refrigerator Car Company.
 Cold Blast Transportation Company.
 Cudahy Packing Company.
 Jacob Dold Packing Company.
 Doud Stock Car Company.
 Libby, McNeill & Libby.
 Live Poultry Transportation Company.
 Mather Stock Car Company.
 Merchants Despatch Transportation Company.
 National Car Line Company.
 Provision Dealers Despatch.
 Streets Western Stable Car Line.
 Swifts Refrigerator Transportation Company.
 Union Refrigerator Transit Company of Wisconsin.
 Western Chemical Manufacturing Company.

The following named railway and railroad companies were reported as having filed annual statement in compliance with section 103 of the Revenue Laws of 1902, showing total number of miles made by the cars of express, mercantile firms or individuals or other companies over their lines during the year preceding:

Atchison, Topeka & Santa Fe Railway Company.
 Chicago, Burlington & Quincy Railroad Company.
 Chicago, Rock Island & Pacific Railway Company.

Colorado Midland Railway Company.
 Colorado Springs & Cripple Creek District Railway Co.
 Colorado & Southern Railway Company.
 Denver & Rio Grande Railroad Company.
 Midland Terminal Railway Company.
 Pueblo & State Line Railway Company.
 Rio Grande Western Railway Company, and
 Union Pacific Railroad Company.

The following named railroad or railway companies were reported as having filed reports of their companies for year ending June 30, 1906, in compliance with order of Board under date of April 24, 1907:

Denver & Rio Grande Railroad Company.
 Rio Grande Southern Railroad Company.
 Colorado Southern Railway Company.
 Chicago, Burlington & Quincy Railway Company.
 Chicago, Rock Island & Pacific Railway Company.
 Union Pacific Railroad Company.
 Colorado Telephone Company.

The Board had under consideration the assessment of the property of railway or railroad companies.

Upon motion, the Board adjourned until Monday, May 13, at 10 o'clock a. m.

Monday, May 13, 1907, 10 a. m.

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

Upon motion, Board adjourned until Tuesday, May 14, at 10 o'clock a. m.

Tuesday, May 14, 1907, 10 a. m.

The Board convened pursuant to adjournment. Quorum present.

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

Wednesday, May 15, 1907, 10 a. m.

The Board convened pursuant to adjournment. Quorum present.

Upon motion, Board adjourned until Thursday, May 16, at 10 o'clock a. m.

Thursday, May 16, 1907, 10 a. m.

The Board convened pursuant to adjournment. Quorum present.

Board considering assessment of railroad property, upon motion, adjourned until Friday morning at 10 o'clock.

Friday, May 17, 1907, 10 a. m.

The Board convened pursuant to adjournment. Quorum present.

Upon motion, Board adjourned until Saturday, May 18, 1907, at 10 o'clock a. m.

Saturday, May 18, 1907, 10 a. m.

The Board convened pursuant to adjournment. Quorum present.

Upon motion, Board adjourned until Monday, May 20, at 10 o'clock a. m.

Monday, May 20, 1907, 10 a. m.

The Board convened pursuant to adjournment. Quorum present.

Upon motion, Board adjourned until Tuesday, May 21, at 10 o'clock a. m.

Tuesday, May 21, 1907, 10 a. m.

The Board convened pursuant to adjournment.

Present:

Timothy O'Connor, Secretary of State;

George D. Statler, Auditor, and

William H. Dickson, Attorney General.

Upon motion, William H. Dickson was made acting chairman of the meeting.

Mr. T. A. Wheeler, deputy assessor of Mineral county, appeared before the Board in regard to a petition on file from that county, requesting that certain mileage, consisting of one and eleven hundredths (1.11) miles of track, commencing at a point near the depot of The Denver & Rio Grande Railroad Company, in the city of Creede, Mineral county, and terminating at or near the northern corporate limits of the town of Creede, be assessed as a main track.

Mr. James Correy, tax agent of The Denver & Rio Grande Railroad Company, appeared before the Board and protested against said mileage being assessed as a main track, claiming it was used by the company as a side track, and asking that it be assessed as such.

After due consideration, it was ordered that the mileage in question be assessed as a side track, and the petition be denied.

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

Wednesday, May 22, 1907, 10 a. m.

The Board convened pursuant to adjournment. Quorum present.

Upon motion, Board adjourned until Thursday, May 23, at 11 o'clock a. m.

Thursday, May 23, 1907, 11 a. m.

The Board convened pursuant to adjournment. Quorum present.

Upon motion, Board adjourned until Friday, May 24, at 10 o'clock a. m.

Friday, May 24, 1907, 10 a. m.

The Board convened pursuant to adjournment. Quorum present.

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

Saturday, May 25, 1907, 10 a. m.

The Board convened pursuant to adjournment. Quorum present.

Upon motion, Board adjourned until Monday, May 27, at 10 o'clock a. m.

Monday, May 27, 1907, 10 a. m.

The Board convened pursuant to adjournment. Quorum present.

The Board had under consideration the assessment of railroad property.

Upon motion, Board adjourned until Wednesday, May 29, at 10 o'clock a. m.

Wednesday, May 29, 1907, 10 a. m.

The Board convened pursuant to adjournment. Quorum present.

Upon motion, Board adjourned until Friday, May 31, 1907, at 10 o'clock a. m.

Friday, May 31, 1907, 10 a. m.

The Board convened pursuant to adjournment. Quorum present.

The Board took up the assessment of all property assessed locally during the preceding year.

Upon motion, Board adjourned until Saturday, June 1, at 10 o'clock a. m.

Saturday, June 1, 1907, 10 a. m.

The Board convened pursuant to adjournment. Quorum present.

The Board had under consideration the assessment of all property during the preceding year, and then considered the assessment of railroad, telephone and sleeping car companies.

Upon motion, Board adjourned until Monday, June 3, at 2 o'clock p. m.

Monday, June 3, 1907, 2 p. m.

The Board convened pursuant to adjournment.

Present:

Timothy O'Connor, Secretary of State;
George D. Statler, Auditor, and
William H. Dickson, Attorney General.

General Dickson was made acting chairman of the meeting.

Upon motion, the Secretary was instructed to notify Mr. E. B. Field, Jr., of The Colorado Telephone Company to be present at 3 o'clock, Tuesday, June 4, in regard to additional information on his report for that company made for the year preceding, and to also notify Mr. W. R. Freeman, tax agent of The Pullman Company, to be present at 3:30 p. m. on said date to give additional information in regard to the assessment of that company.

Upon motion, Board adjourned until Tuesday, June 4, at 3 o'clock p. m.

Tuesday, June 4, 1907, 3 p. m.

The Board convened pursuant to adjournment.

Present:

Timothy O'Connor, Secretary of State;
George D. Statler, Auditor, and
William H. Dickson, Attorney General.

Mr. Statler was made acting chairman of the meeting.

Mr. E. B. Field, Jr., treasurer of The Colorado Telephone Company, appeared before the Board at its request, and made statements as to the company's holdings in Colorado and New Mexico.

Mr. W. R. Freeman appeared at the Board's request, and gave additional information relative to the assessment of The Pullman Company's property in the State of Colorado.

The Board had under consideration the assessment of the property of railroad or railway companies, express, telegraph, telephone, sleeping and other car lines companies in the State of Colorado owned or controlled during the year ending December 31, 1906.

Upon motion, the Board adjourned until Wednesday, June 5, at 4 o'clock p. m.

Wednesday, June 5, 1907, 4 p. m.

The Board convened pursuant to adjournment.

Present:

Henry A. Buchtel, Governor;
Timothy O'Connor, Secretary of State;
George D. Statler, Auditor, and
William H. Dickson, Attorney General.

Upon motion, it was ordered that the Board proceed to make the assessment of the property of railroad or railway companies owning, operating or having in their possession in this State, any railroad property during the year ending December 31, 1906.

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 1907, be fixed as follows:

STATEMENT

Showing the Distribution of Assessment of Railroad Property by Companies in the State of Colorado, as Fixed by the State Board of Equalization June 5, 1907.

ATCHISON, TOPEKA & SANTA FE RAILWAY COMPANY.

	Rate	Mileage	per mile	Valuation
Denver to Santa Fe crossing, on C. & S. right of way	3.74	\$ 8,500		\$ 31,790
Santa Fe crossing to Pueblo.....	112.76	16,000		1,804,160
Pueblo to La Junta.....	63.36	13,400		847,684
La Junta to Kansas state line.....	84.99	14,300		1,215,357
" " " New Mexico line.....	96.32	14,200		1,377,376
Pueblo to Canon City.....	40.23	8,500		341,955
Rockvale branch	3.53	6,000		21,180
Total mileage, main line and branches.....	404.83			\$5,639,502

ARKANSAS VALLEY RAILROAD COMPANY.

	Rate	Mileage	per mile	Valuation
Bent County	2.34	\$ 5,000		\$ 11,700
Otero County	15.99	5,000		79,950
Prowers County	7.05	5,000		35,250
Total	25.38			\$ 126,900

HOLLY & SWINK RAILWAY COMPANY.

	Rate	Mileage	per mile	Valuation
Prowers County	13.65	\$ 5,000		\$ 68,250

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	\$ 9,000	\$ 253,160
Colorado & Wyoming Railroad Company.			
Wyoming state line to Nebraska state line.....	144.68	\$ 6,000	\$ 867,450
Denver, Golden & Salt Lake Railroad Company.			
Denver	1.61	\$10,000	\$ 16,100
Denver, Utah & Pacific Railroad Company.			
Denver to Lyons.....	36.68	\$10,000	\$ 366,800
Total System	397.00		\$4,104,467

CHICAGO, ROCK ISLAND & PACIFIC RAILWAY COMPANY.

	Mileage	Rate per mile	Valuation
Colorado Springs to Kansas state line.....	166.82	\$12,334	\$2,057,558
Rolling stock via other lines.....	134.45	1,000	134,450
Total	301.27		\$2,192,008

COLORADO & NORTHWESTERN RAILROAD COMPANY.

	Mileage	Rate per mile	Valuation
Boulder to Eldora.....	33.37	\$ 5,000	\$ 166,850
Sunset to Ward.....	13.42	5,000	67,100
Total	46.79		\$ 233,950

COLORADO & SOUTHERN RAILWAY COMPANY.

	Mileage	Rate per mile	Valuation
Denver to Santa Fe crossing.....	3.74	\$16,900	\$ 63,206
Denver to Colorado Springs.....	86.93	8,900	773,677
Manitou Junction to Gulf Junction.....	42.82	3,500	149,870
Gulf Junction to Southern Junction.....	4.05	14,500	58,725
Walsenburg to New Mexico line.....	92.90	12,000	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
Louisville Junction 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.....	18.75	13,000	178,750

STATE BOARD OF EQUALIZATION.

	Mileage	Rate per mile	Valuation
Catskill branch	18.10	5,000	90,500
Cray 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.....	.68	6,000	3,960
Total main track and branches.....	413.24		\$4,368,383
Rolling stock via other roads.....	98.71		
Total standard gauge 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	4,000	70,040
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
Garos to Alma.....	15.41	5,000	77,050
Hill Top to Leavick.....	11.32	5,000	56,800
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		\$2,294,240
" standard gauge	413.24		4,368,383
	797.28		\$6,662,623
Rolling stock via other roads.....	98.71		
Total mileage operated.....	805.99		

COLORADO RAILROAD COMPANY.

	Mileage	Rate per mile	Valuation
Belleville Junction to Ingleside.....	9.05	\$ 5,000	\$ 45,250
Plummers to Black Hollow, Larimer County.....	5.30	5,000	26,500
" " " Weld County	3.38	5,000	16,900
Total	17.73		\$ 88,650

GILPIN RAILROAD COMPANY.
(Colorado & Southern Railway.)

	Mileage	Rate per mile	Valuation
From Black Hawk to end of track at Banta Hill mine	10.67	\$ 3,500	\$ 37,345
Branches and spurs	6.19	3,500	21,665
Total	16.86		\$ 59,010

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

	Mileage	Rate per mile	Valuation
Fort Collins to Wellington	11.06	\$ 5,000	\$ 55,300
Wellington to Waverly	4.74	5,000	23,700
" north to end of track	3.09	5,000	15,450
Total	18.89		\$ 94,450

COLORADO & SOUTHEASTERN RAILWAY COMPANY.

	Mileage	Rate per mile	Valuation
Barnes to Delagua	6.39	\$ 8,000	\$ 49,600
" Junction to Ludlow	.07	8,000	560
Total	6.27		\$ 50,160

COLORADO & WYOMING RAILWAY COMPANY.
(Colorado Fuel & Iron Company.)

	Mileage	Rate per mile	Valuation
Jansen to Cuartro	31.10	\$15,048	\$ 467,993
Primero branch	3.05	15,048	45,896
Hezron branch	1.68	15,048	25,281
Pueblo yards	6.00	15,048	90,288
Total	41.83		\$ 629,458

CRYSTAL RIVER RAILROAD COMPANY.
(Colorado Fuel & Iron 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 (Narrow Gauge)	16.60	\$ 1,000	\$ 16,600
City and County of Denver (Standard Gauge)	2.10	36,690	77,050
Total	18.70		\$ 93,650

STATE BOARD OF EQUALIZATION.

COLORADO MIDLAND RAILWAY COMPANY.

	Mileage	Rate per mile	Valuation
Colorado Springs to New Castle	225.58	\$ 8,000	\$1,804,640
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. J. R. R.)	(62.07)	1,400	86,898
Glenwood to Aspen	18.45	6,000	110,700
Cardiff branch	15.00	6,000	90,000
Abandoned track	(7.54)		1,000
Total main line and branches	259.03		\$2,111,830
Rolling stock via other roads	75.35		
Total mileage operated	334.38		

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	\$13,000	\$ 606,060
Victor to Cameron	5.15	13,000	66,950
" Depot to Victor Junction, Cripple Creek (electric)	4.70	10,000	47,000
Hoosier Pass to Vindicator Junction (electric)	3.93	10,000	39,300
Cripple Creek Depot around loop to Third and Myers Avenue (electric)	.64	10,000	6,400
Total	61.04		\$ 765,710

CRIPPLE CREEK CENTRAL RAILWAY SYSTEM.

	Mileage	Rate per mile	Valuation
Canon City & Cripple Creek Railroad Company			
Canon City to Oro Junta	7.236	\$ 7,500	\$ 54,270
Florence & Cripple Creek Railroad Company			
Florence to Cripple Creek	39.527	\$ 7,500	\$ 296,453
Golden Circle Railroad Company			
Victor to end of track	5.713	\$ 7,500	\$ 43,848
Midland Terminal Railway Company			
Divide to Cripple Creek	28.80	\$ 9,000	\$ 259,200
Total System	81.276		\$ 652,771

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 & 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	14,300	1,365,650
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
Montrose to Grand Junction.....	73.70	8,000	589,600
Pueblo to Cuchara.....	49.55	13,000	644,150
Cuchara to Trinidad.....	41.95	10,000	419,500
" " Walsens.....	6.60	12,500	82,500
Walsens to Alamosa.....	76.45	10,000	764,500
Alamosa to Creede.....	69.00	8,500	586,500
Fort Logan branch.....	1.75	8,100	14,250
Coal Creek branch.....	3.20	6,000	19,200
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	7,500	38,625
North Fork branch.....	43.05	6,500	279,825
Double track.....	(27.22)	5,000	136,100
Texas Creek to West Cliff (via R. G. R. R.).....	(25.55)	1,500	38,325
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.....	852.18		\$9,680,630

STATE BOARD OF EQUALIZATION.

Narrow Gauge.

	Mileage	Rate per mile	Valuation
Salida to Gunnison.....	73.45	\$ 9,000	\$ 661,050
Gunnison to Montrose.....	61.00	7,500	463,000
Monarch branch.....	15.00	3,000	45,000
Lake City branch.....	35.75	4,500	160,875
Crested Butte branch.....	28.45	6,500	184,925
Gunnison County branches.....	10.70	3,000	33,100
Montrose to Ridgway.....	24.90	7,000	174,300
Ridgway to Ouray.....	10.35	6,500	67,225
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.....	28.30	6,500	183,950
Antonito to Espinola.....	5.60	6,000	33,600
Antonito to Durango (in Conejos and Archuleta Counties).....	60.75	6,000	364,600
Antonito to Durango (in La Plata County).....	41.15	6,500	267,475
Durango to Silverton.....	45.10	6,750	304,425
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.....	566.05		\$3,568,375 \$9,680,630
			\$13,249,005

Summary of Mileage.

	Standard Gauge	Narrow Gauge	Total
Main track and branches.....	852.18	566.05	1,418.23
Double track.....	27.22	.....	27.22
Rolling stock via other roads.....	87.63	47.80	135.43
Unused grade.....	44.95	.....	44.95
" track.....	9.50	.....	9.50
Total	1,021.48	613.85	1,635.33

RIO GRANDE RAILROAD COMPANY.

	Mileage	Rate per mile	Valuation
Texas Creek to Westcliffe.....	25.55	\$ 6,000	\$ 153,300

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
Moffat to Cottonwood.....	16.95	\$ 2,000	\$ 33,900

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 WESTERN RAILWAY COMPANY.

	Mileage	Rate per mile	Valuation
Grand Junction to Utah line.....	34.02	\$10,000	\$ 340,200

DENVER, NORTHWESTERN & PACIFIC RAILWAY COMPANY.

	Mileage	Rate per mile	Valuation
Utah Junction to Rollins Pass.....	53.41	\$ 5,000	\$ 267,050
Rollins Pass branch.....	27.63	3,000	82,890
“ “ to Kremmling	44.28	5,000	221,400
Total main line and branches.....	125.32		\$ 571,340

NORTHWESTERN TERMINAL RAILWAY COMPANY.

	Mileage	Rate per mile	Valuation
Denver to Adams County line.....	2.71		\$ 231,820
Adams County line to Utah Junction.....	.42	\$ 5,000	2,100
Total	3.13		\$ 233,920

GREAT WESTERN RAILWAY COMPANY.

	Mileage	Rate per mile	Valuation
Loveland to Longmont.....	29.18	\$ 5,000	\$ 145,900
Johnstown to Welty.....	5.83	5,000	29,150
“ “ Hillsboro	2.28	5,000	11,400
Windsor to Eaton.....	12.15	5,000	60,750
Total	49.44		\$ 247,200

MANITOU & PIKE'S PEAK RAILWAY COMPANY.

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

NOLAND LAND & TRANSFER COMPANY.

	Mileage	Rate per mile	Valuation
Boulder County	1.89	\$ 3,000	\$ 5,670
Larimer County	1.61	3,000	4,830
Total	3.50		\$ 10,500

PUEBLO & STATE LINE RAILROAD COMPANY.

	Mileage	Rate per mile	Valuation
Pueblo to Kansas state line.....	152.12	\$12,000	\$1,825,440

RIO GRANDE & PAGOSA SPRINGS RAILROAD COMPANY.

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

SILVERTON RAILROAD COMPANY.

	Mileage	Rate per mile	Valuation
Silverton to Joker Tunnel.....	14.00	\$ 1,500	\$ 21,000

SILVERTON NORTHERN RAILROAD COMPANY.

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

SILVERTON, GLADSTONE & NORTHERLY RAILROAD COMPANY.

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

UINTAH RAILWAY COMPANY.

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

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	14,300	2,166,879

	Mileage	Rate per mile	Valuation
Eastern district.....	194.14	12,400	2,407,336
Boulder branch.....	26.53	7,000	185,710
Total	474.15		\$6,157,514

Upon motion, it was ordered that the Board proceed to assess the property of telephone and telegraph companies operating a line of telephone or telegraph within the limits of the State of Colorado, during the year ending December 31, 1906.

Upon motion, it was ordered that the assessment of the property of the following named telephone companies in the State of Colorado, for the year 1907, be fixed as follows:

Big Bend Rural Telephone Company.....	\$ 2,800.00
Burlington Telephone Company.....	300.00
Delta County Co-Operative Telephone Company.....	15,000.00
Eagle Valley Telephone Company.....	2,000.00
Elk Mountain Mutual Telephone Company.....	9,200.00
Garfield County Telephone Company.....	3,500.00
Gunnison Telephone Company.....	2,500.00
Home Telephone Company.....	5,000.00
Lincoln Telephone Company.....	3,000.00
Montezuma Telephone Company.....	800.00
Rifle Creek Telephone Company.....	1,000.00
Springfield-Lamar Telephone Company.....	2,158.00
Union Valley Telephone Company.....	1,000.00
Wray Telephone Company.....	10,000.00
Colorado Telephone Company.....	2,675,293.00

Upon motion, it was ordered that the assessment of the property of the following named telegraph companies in the State of Colorado for the year 1907 be fixed as follows:

Colorado Postal Telegraph-Cable Company.....	\$ 120,035.00
Mountain Telegraph Company.....	21,502.00
Western Union Telegraph Company.....	580,597.00
Self-Winding Clock Company.....	8,320.00

Upon motion, it was ordered that the Board proceed to assess the property of express, sleeping and other car line companies in the State of Colorado.

Upon motion, it was ordered that the assessment of the property of the following named express companies in the State of Colorado, for the year 1907, be and the same is hereby fixed as follows, to wit:

	Miles	Per mile	Valuation
Adams Express Company.....	520.71	\$ 100.00	\$ 52,071.00
Globe Express Company.....	1,698.93	60.00	101,936.00
Pacific Express Company.....	641.59	75.00	48,119.00
United States Express Company.....	211.56	65.00	13,366.00
Wells, Fargo & Company Express.....	1,753.66	100.00	175,366.00

The Board having under consideration the assessment and valuation of companies, corporations, firms and individuals owning or operating any stock cars, furniture cars, refrigerator cars, fruit cars, poultry cars, tank cars, or any kind of cars, other than railroad, express, fast freight, palace and sleeping car companies, and having heard all the evidence adduced in relation to the mileage, valuation of cars and statements of the various railroad companies filed with the Board in compliance with section 103 of the Revenue Laws of 1902, upon motion, it was ordered by the Board 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 1907, in the State of Colorado, be fixed as follows:

STATEMENT.

Showing Valuation and Assessment of Companies, Corporations, Firms and Individuals Owning or Operating any Cars other than Railroad, Express and Sleeping Cars in the State of Colorado for the Year 1907.

Name of Company or Firm	Mileage of fruit cars	Mileage of refrigerator cars	Mileage railroads	Rate per mile	Valuation
Armour Car Lines.....	5,886,927	57,226	3,126,53	.32	\$104,550.00
Swift Refrigerator Line.	46,154	568,591	2,869,82	4.15	11,900.00
Santa Fe Refrigerator Despatch.....	11,139,749	.....	3,126,53	.32	103,900.00
American Refrigerator Transit Company.....	3,532,304	2,514,29	.28	70,400.00
Union Refrigerator Transit Company.....	562,831	3,021,94	.64	11,000.00
Milwaukee Refrigerator Transit Company.....	108,443	1,254,03	1.60	2,000.00
St. Louis Refrigerator Car Company.....	636,903	2,667,34	.52	12,800.00
Missouri River Despatch Transportation Company.....	67,915	319,47	.76	1,300.00
National Car Line Company.....	74,785	848,92	1.08	1,000.00
North & South Rolling Stock Company.....	18,759	401,30	1.00	400.00
Provision Dealers Despatch.....	23,451	401,30	1.00	400.00
Produce Shippers Despatch.....	13,381	401,30	1.00	400.00
Cold Blast Transportation Company.....	78,724	720,77	.22	1,600.00
A. Booth & Company.....	11,472	319,47	.25	400.00
Chicago Refrigerator Car Company.....	6,475	319,47	.25	400.00
Jacob Dold Packing Company.....	22,572	401,30	2.00	800.00
Fox River Despatch Company.....	11,894	447,63	.90	400.00
German American Car Lines.....	16,080	152,12	.63	400.00
Ferd. Helms Brewing Company.....	12,065	401,30	1.00	400.00
New York Despatch Refrigerator Line.....	6,268	200,00	1.00	200.00
Luby, McNeill & Luby.....	18,763	401,30	1.00	400.00

REPORT OF THE**STATE BOARD OF EQUALIZATION.**

Name of Company or Firm	Mileage of fruit cars	Mileage of refrigerator cars	Mileage railroads	Rate per mile	Valuation
Chas. Wolff Packing Company.....	.....	16,786	447,62	.90	400.00
Live Poultry Transportation Company.....	.....	39,653	401,30	2.00	800.00
Starks Heater Car Company.....	.....	8,098	400,00	1.00	400.00
Pacific Fruit Express.....	.....	19,296	400,00	1.00	400.00
Name of Company or Firm	Mileage of box cars	Mileage of refrigerator cars	Mileage railroads	Rate per mile	Valuation
Merchants Despatch Transportation Company.....	36,963	253,465	1,567,61	\$ 3.00	\$ 4,700.00
National Despatch Line.....	15,377	.....	290,00	1.00	200.00
Portland Gold Mining Company.....	38,390	.....	51,77	27.04	1,400.00
Luzerne Produce Company.....	6,677	.....	290,00	1.00	200.00
Name of Company or Firm	Mileage of tank cars	Mileage of refrigerator cars	Mileage railroads	Rate per mile	Valuation
Cudahy Refrigerator Line.....	24,805	163,865	1,469,32	\$ 2.59	\$ 3,800.00
American Fast Freight Line.....	15,602	.....	300,00	1.00	300.00
Amco Express Tank Line.....	51,396	.....	319,47	.32	1,060.00
Crystal Car Line.....	6,282	.....	300,00	1.00	300.00
Independent Refining Company.....	6,383	.....	300,00	1.00	300.00
Kentucky Refining Company.....	11,343	.....	319,47	.94	300.00
Penn. & Delaware Oil Company.....	7,760	.....	300,00	1.00	300.00
Solvay Process Company.....	14,714	.....	300,00	1.00	300.00
Union Oil Company.....	8,504	.....	300,00	1.00	300.00
" Tank Line	1,054,117	.....	3,055,96	.76	21,600.00
United Oil Company.....	66,482	.....	700,61	2.14	1,500.00
Western Chemical Manufacturing Company.....	64,953	.....	401,30	3.36	1,350.00

STATEMENT—Concluded.

Name of Company or Firm	Mileage of stock cars	Mileage of refrigerator cars	Mileage railroads	Rate per mile	Valuation
Arms Palace Horse Car Company.....	31,568	.....	401.39	\$ 3.74	\$ 1,500.00
Doud Stock Car Company.....	84,620	.....	789.92	2.50	2,000.00
Mather Stock Car Company.....	91,882	.....	533.42	3.61	2,000.00
Streets Western Stable Car Line.....	501,915	.....	2,721.01	4.23	11,500.00
Swifts Live Stock Express.....	22,515	.....	152.12	3.29	500.00
Total					<u>\$882,989.00</u>

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 1907, be fixed as follows:

	Miles	Per mile	Valuation
Pullman Company	2,699.82	\$110.00	\$296,320

The minutes of the meetings commencing under date of April 1st, down to and including the minutes of this meeting, were read at length, and, upon motion, were by the Board ordered approved as read.

Upon motion, the Secretary of the Board was instructed to certify at once to the several county assessors and 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, it was ordered that the Board do now 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, 1907.

ADAMS COUNTY.			
Name of Company.	Mileage	Assessed value per mile	Total Valuation
Armour Car Lines.....	98.31	\$ 33.33	\$ 3,277.00
American Refrigerator Transit Company.....	51.48	28.00	1,441.00
" Fast Freight Line	43.21	.....	50.00
Amco Express Tank Line	19.64	.....	78.00
Cold Blast Transportation Company.....	19.64	.....	60.00
Cudahy Refrigerator Line	62.85	2.59	162.00
Fox River Despatch Company	43.21	.....	62.00
Merchants Despatch Transportation Company	71.12	3.00	213.00
Missouri River Despatch Transportation Company	19.64	.....	91.00
National Car Line Company.....	43.21	1.88	82.00
Pacific Fruit Express Company.....	43.21	.....	50.00
Santa Fe Refrigerator Despatch Company...	98.31	33.13	3,257.00
St. Louis Refrigerator Car Company.....	90.04	4.82	434.00
Streets Western Stable Car Line.....	98.31	4.23	416.00
Swift Refrigerator Transportation Company..	98.31	4.15	408.00
Union Refrigerator Transit Company of Wisconsin	98.31	3.64	353.00
Union Tank Line	98.31	7.07	695.00
Pullman Company	90.04	110.00	9,904.00
Adams Express Company.....	23.40	100.00	2,340.00

	Mileage	Rate per mile	Valuation
Pacific Express Company.....	44.89	75.00	3,367.00
Wells Fargo & Company Express.....	8.27	100.00	827.00
Colorado Postal Telegraph-Cable Company.....	127.76	.....	3,019.00
Western Union Telegraph Company.....	430.67	.....	10,245.00
Colorado Telephone Company.....	931.38	.....	21,667.00
Burlington & Colorado Railroad Company.....	19.64	14,300.00	280,852.00
Chicago, Rock Island & Pacific Railway Company, rolling stock via U. P. R. R.....	27.19	1,000.00	27,190.00
Colorado Eastern Railroad Company.....	14.10	1,000.00	14,100.00
" & Southern Railway Company.....	5.19	14,000.00	72,660.00
" " " "	3.08	13,000.00	40,040.00
Denver, Northwestern & Pacific Railway Company	3.11	5,000.00	15,550.00
Denver, Utah & Pacific Railroad Company.....	.65	10,000.00	6,500.00
Northwestern Terminal Railway Company.....	.42	5,000.00	2,100.00
Union Pacific Railroad Company.....	27.19	12,400.00	337,156.00
" " "	16.02	13,500.00	216,270.00
" " "	1.68	7,000.00	11,760.00
Total			\$1,086,681.00

ARAPAHOE COUNTY.

Name of Company.	Mileage	Assessed value per mile	Total Valuation
Armour Car Lines	78.51	\$ 33.33	\$ 2,617.00
American Refrigerator Transit Company.....	52.54	28.00	1,471.00
Cudahy Refrigerator Line	33.24	2.59	86.00
Doud Stock Car Company.....	19.27	.....	69.00
Libby, McNeill & Libby.....	7.27	.....	50.00
Merchants Despatch Transportation Company	45.24	3.00	136.00
Milwaukee Refrigerator Transit Company.....	14.57	.....	43.00
North & South Rolling Stock Company.....	7.27	.....	50.00
Santa Fe Refrigerator Despatch Company....	78.51	33.13	2,601.00
St. Louis Refrigerator Car Company.....	66.51	4.82	320.00
Streets Western Stable Car Line.....	78.51	4.23	332.00
Swift Refrigerator Transportation Company..	78.51	4.15	326.00
Union Refrigerator Transit Company of Wisconsin	78.51	3.64	286.00
Union Tank Line.....	78.51	7.07	555.00
Chas. Wolff Packing Company.....	25.97	.....	62.00
Pullman Company	73.78	110.00	8,116.00
Globe Express Company	9.05	60.00	543.00
Pacific Express Company.....	25.97	75.00	1,948.00
Wells Fargo & Company Express.....	28.49	100.00	2,849.00

STATE BOARD OF EQUALIZATION.

Name of Company.	Mileage	Assessed value per mile	Total Valuation
Colorado Postal Telegraph-Cable Company....	73.04	.....	1,545.00
Western Union Telegraph Company.....	335.54	.....	9,303.00
Self-Winding Clock Company.....	.....	.....	370.00
Colorado Telephone Company.....	982.02	.....	25,153.00
Atchison, Topeka & Santa Fe Railway Company	7.27	16,000.00	116,320.00
Chicago, Rock Island & Pacific Railway Company, rolling stock via U. P. R. R.....	25.97	1,000.00	25,970.00
Colorado & Southern Railway Company.....	12.00	8,900.00	106,800.00
" " " "	7.08	6,000.00	42,480.00
" " " "	2.14	4,000.00	8,560.00
Denver & Rio Grande Railroad Company.....	7.30	16,000.00	116,800.00
" " " "	4.20	5,000.00	21,000.00
" " " "	1.75	8,160.00	14,280.00
Union Pacific Railroad Company.....	25.97	12,400.00	322,028.00
Total			\$ 833,069.00

ARCHULETA COUNTY.

Name of Company.	Mileage	Assessed value per mile	Total Valuation
Globe Express Company.....	63.10	\$ 60.00	\$ 3,786.00
Western Union Telegraph Company.....	60.00	.....	2,861.00
Denver & Rio Grande Railroad Company....	32.25	6,000.00	192,500.00
" " " " " 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
Total			\$ 3,233,697.00

BACA COUNTY.

Name of Company.	Mileage	Assessed value per mile	Total Valuation
Springfield-Lamar Telephone Company.....	59.00	.....	\$ 1,078.00

BENT COUNTY.

Name of Company.	Mileage	Assessed value per mile	Total Valuation
Armour Car Lines.....	36.92	\$ 33.33	\$ 1,231.00
American Refrigerator Transit Company.....	36.92	28.00	1,034.00
Arms Palace Horse Car Company.....	36.92	3.74	138.00
Cold Blast Transportation Company.....	36.92	2.22	82.00
Cudahy Refrigerator Line.....	36.92	2.59	95.00

REPORT OF THE

Name of Company.	Mileage	Assessed value per mile	Total Valuation
Doud Stock Car Company.....	36.92	2.50	92.00
Jacob Dold Packing Company.....	36.92	.....	161.00
Ferd. Heim Brewing Company.....	36.92	.....	56.00
Mather Horse & Stock Car Company.....	36.92	3.61	133.00
Merchants' Despatch Transportation Company	36.92	3.00	111.00
Milwaukee Refrigerator Transit Company.....	36.92	1.60	59.00
National Car Line Company.....	36.92	1.88	70.00
Pennsylvania & Delaware Oil Company.....	36.92	.....	50.00
Provision Dealers' Dispatch.....	36.92	.....	50.00
Santa Fe Refrigerator Despatch Company....	36.92	33.13	1,223.00
St. Louis Refrigerator Car Company.....	36.92	4.82	178.00
Streets Western Stable Car Lines.....	36.92	4.23	156.00
Swift Refrigerator Transportation Company..	36.92	4.15	153.00
Union Oil Company.....	36.92	.....	50.00
Union Refrigerator Transit Company of Wisconsin	36.92	3.64	134.00
Union Tank Line.....	36.92	7.07	261.00
Western Chemical Manufacturing Company..	36.92	3.36	124.00
Pullman Company.....	36.92	110.00	4,061.00
Wells Fargo & Company Express.....	36.92	100.00	3,692.00
Colorado Postal Telegraph-Cable Company...	257.81	.....	6,408.00
Western Union Telegraph Company.....	369.20	.....	7,884.00
Big Bend Rural Telephone Company.....	92.25	.....	290.00
Colorado Telephone Company.....	576.34	.....	17,427.00
Union Valley Telephone Company.....	.....	.....	1,000.00
Atchison, Topeka & Santa Fe Railway Company	36.92	14,300.00	527,956.00
Arkansas Valley Railroad Company.....	2.34	5,000.00	11,700.00
Total			\$ 586,703.00

BOULDER COUNTY.

Name of Company.	Mileage	Assessed value per mile	Total Valuation
Armour Car Lines.....	36.76	\$ 33.33	\$ 1,225.00
American Refrigerator Transit Company.....	36.76	28.00	1,029.00
Doud Stock Car Company.....	36.76	2.50	92.00
Merchants' Despatch Transportation Company	36.76	3.00	110.00
Santa Fe Refrigerator Despatch Company...	36.76	33.13	1,217.00
Streets Western Stable Car Lines.....	36.76	4.23	155.00
Swift Refrigerator Transportation Company..	36.76	4.15	152.00
Union Refrigerator Transit Company of Wisconsin	36.76	3.64	134.00

STATE BOARD OF EQUALIZATION.

Name of Company.	Mileage	Assessed value per mile	Total Valuation
Union Tank Line.....	36.76	7.07	260.00
Adams Express Company.....	34.19	100.00	3,419.00
Pacific Express Company.....	11.16	75.00	827.00
Wells Fargo & Company Express.....	100.54	100.00	10,054.00
Western Union Telegraph Company.....	163.00	.....	6,384.00
Self Winding Clock Company.....	.....	.....	160.00
Colorado Telephone Company.....	6,494.56	.....	140,714.00
Colorado & Northwestern Railroad Company.	46.79	5,000.00	233,950.00
Colorado & Southern Railway Company.....	36.76	14,000.00	514,640.00
Colorado & Southern Railway Company.....	11.47	8,400.00	96,348.00
" " " "	3.78	8,400.00	31,752.00
Denver, Northwestern & Pacific Railway Company	8.54	5,000.00	42,700.00
Denver, Northwestern & Pacific Railway Company	3.87	3,000.00	11,610.00
Denver, Utah & Pacific Railroad Company...	21.78	10,000.00	217,800.00
Great Western Railway Company.....	1.74	5,000.00	8,700.00
Noland Land & Transfer Company.....	1.89	3,000.00	5,670.00
Union Pacific Railroad Company.....	11.16	7,000.00	78,120.00
Total			\$1,407,732.00

CHAFFEE COUNTY.

Name of Company.	Mileage	Assessed value per mile	Total Valuation
Armour Car Lines.....	81.43	\$ 33.33	\$ 2,714.00
American Refrigerator Transit Company.....	81.43	28.00	2,280.00
Crystal Car Line.....	34.53	.....	50.00
Cudahy Refrigerator Line.....	34.53	2.59	89.00
Independent Refining Company.....	34.53	.....	50.00
Milwaukee Refrigerator Transit Company....	46.90	1.60	75.00
Santa Fe Refrigerator Despatch Company....	81.43	33.13	2,697.00
St. Louis Refrigerator Car Company.....	81.43	4.82	392.00
Starks Heater Car Company.....	46.90	.....	50.00
Streets Western Stable Car Line.....	46.90	4.23	198.00
Swift Refrigerator Transportation Company..	81.43	4.15	338.00
United Oil Company.....	46.90	2.14	100.00
Union Refrigerator Transit Company of Wisconsin	81.43	3.64	296.00
Union Tank Line.....	81.43	7.07	576.00
Pullman Company.....	81.78	110.00	8,996.00
Globe Express Company.....	61.45	60.00	3,687.00
Wells Fargo & Company Express.....	79.89	100.00	7,989.00
Colorado Postal Telegraph-Cable Company...	88.00	.....	6,258.00

Name of Company.	Mileage	Assessed value per mile	Total Valuation
Mountain Telegraph Company.....	26.00	.....	309.00
Western Union Telegraph Company.....	568.23	.....	22,793.00
Self Winding Clock Company.....	.....	.....	210.00
Colorado Telephone Company.....	1,001.80	.....	30,242.00
Colorado Midland Railway Company.....	34.53	8,000.00	276,240.00
Colorado & Southern Railway Company.....	41.38	5,000.00	206,000.00
" " " " "	3.98	5,000.00	19,900.00
Denver & Rio Grande Railroad Company.....	4.05	14,300.00	57,915.00
" " " " "	42.85	12,000.00	557,050.00
" " " " "	12.85	9,000.00	115,650.00
" " " " "	1.70	5,000.00	8,500.00
" " " " "	15.00	3,000.00	45,000.00
Total			\$1,377,844.00

CHEYENNE COUNTY.

Name of Company.	Mileage	Assessed value per mile	Total Valuation
Armour Car Lines.....	63.13	\$ 33.33	\$ 2,104.00
American Refrigerator Transit Company.....	63.13	28.00	1,768.00
" Fast Freight Line.....	63.13	.....	50.00
Cudahy Refrigerator Line.....	63.13	2.59	163.00
Fox River Despatch Company.....	63.13	.....	64.00
Merchants Despatch Transportation Company	63.12	3.00	190.00
National Car Line Company.....	63.13	1.88	119.00
Pacific Fruit Express.....	63.13	.....	50.00
Santa Fe Refrigerator Despatch Company....	63.13	33.13	2,091.00
St. Louis Refrigerator Car Company.....	63.13	4.82	304.00
Streets Western Stable Car Lines.....	63.13	4.23	267.00
Swift Refrigerator Transportation Company..	63.13	4.15	262.00
Union Refrigerator Transit Company of Wisconsin	63.13	3.64	239.00
Union Tank Line.....	63.13	7.07	446.00
Pullman Company	63.13	110.00	6,944.00
Pacific Express Company.....	63.13	75.00	4,735.00
Western Union Telegraph Company.....	443.10	.....	11,176.00
Union Pacific Railroad Company.....	63.13	12,400.00	782,812.00
Total			\$ 813,775.00

STATE BOARD OF EQUALIZATION.

CLEAR CREEK COUNTY.

Name of Company.	Mileage	Assessed value per mile	Total Valuation
Wells Fargo & Company Express.....	25.77	\$ 100.00	\$ 2,577.00
Western Union Telegraph Company.....	29.00	.....	3,402.00
Self Winding Clock Company.....	.....	.....	90.00
Colorado Telephone Company.....	1,167.00	.....	19,060.00
" & Southern Railway Company.....	25.77	11,000.00	283,470.00
Total			\$ 305,589.00

CONEJOS COUNTY.

Name of Company.	Mileage	Assessed value per mile	Total Valuation
Armour Car Lines.....	11.20	\$ 33.33	\$ 373.00
American Refrigerator Transit Company.....	11.20	28.00	314.00
Santa Fe Refrigerator Despatch Company....	11.20	33.13	371.00
St. Louis Refrigerator Car Company.....	11.20	4.82	54.00
Streets Western Stable Car Lines.....	11.20	4.23	47.00
Swift Refrigerator Transportation Company..	11.20	4.15	46.00
Union Refrigerator Transit Company of Wisconsin	11.20	3.64	41.00
Union Tank Line.....	11.20	7.07	79.00
Pullman Company .....	.05	110.00	72.00
Globe Express Company.....	73.85	60.00	4,431.00
Western Union Telegraph Company.....	213.00	.....	9,678.00
Self Winding Clock Company.....	.....	.....	20.00
Colorado Telephone Company.....	761.11	.....	24,736.00
Denver & Rio Grande Railroad Company.....	.65	10,000.00	6,500.00
" " " " "	10.80	8,500.00	91,800.00
" " " " "	28.30	6,500.00	182,950.00
" " " " "	5.60	6,000.00	33,600.00
" " " " "	28.50	6,000.00	171,000.00
Total			\$ 527,112.00

COSTILLA COUNTY.

Name of Company.	Mileage	Assessed value per mile	Total Valuation
Armour Car Lines.....	43.85	\$ 33.33	\$ 1,462.00
American Refrigerator Transit Company.....	43.85	28.00	1,228.00
Milwaukee Refrigerator Transit Company.....	43.85	.....	88.00
Santa Fe Refrigerator Despatch Company....	43.85	33.13	1,462.00
St. Louis Refrigerator Car Company.....	43.85	4.82	211.00
Starks Heater Car Company.....	43.85	.....	50.00
Streets Western Stable Car Lines.....	43.85	4.23	185.00
Swift Refrigerator Transportation Company..	43.85	4.15	182.00

Name of Company.	Mileage	Assessed value per mile	Total Valuation
United Oil Company.....	43.85	.....	118.00
Union Refrigerator Transit Company of Wisconsin	43.85	3.64	160.00
Union Tank Line.....	43.85	7.07	310.00
Pullman Company.....	43.85	110.00	4,824.00
Globe Express Company.....	62.55	60.00	3,813.00
Western Union Telegraph Company.....	198.00	.....	8,720.00
Colorado Telephone Company.....	210.06	.....	8,615.00
Denver & Rio Grande Railroad Company.....	43.85	10,000.00	438,500.00
" " " "	19.70	5,000.00	98,500.00
" " " " (Unused grade)	12.00	100.00	1,200.00
Total			\$ 569,618.00

CUSTER COUNTY.

Name of Company.	Mileage	Assessed value per mile	Total Valuation
Globe Express Company.....	12.95	\$ 60.00	\$ 777.00
Western Union Telegraph Company.....	12.89	.....	1,672.00
Colorado Telephone Company.....	211.54	.....	6,620.00
Denver & Rio Grande Railroad Company—rolling stock via R. G. R. R.....	12.95	1,500.00	19,425.00
Rio Grande Railroad Company.....	12.95	6,000.00	77,700.00
Total			\$ 106,194.00

DELTA COUNTY.

Name of Company.	Mileage	Assessed value per mile	Total Valuation
Globe Express Company.....	71.25	\$ 60.00	\$ 4,275.00
Western Union Telegraph Company.....	134.60	.....	8,714.00
Self-Winding Clock Company.....		.....	100.00
Colorado Telephone Company.....	902.72	.....	27,763.00
Delta County Co-Operative Telephone Company .....		.....	14,020.00
Denver & Rio Grande Railroad Company.....	30.60	8,000.00	244,800.00
" " " " "	40.65	6,500.00	264,225.00
Total			\$ 563,897.00

CITY AND COUNTY OF DENVER.

Name of Company.	Mileage	Assessed value per mile	Total Valuation
Armour Car Lines.....	42.10	\$ 33.23	\$ 1,403.00
American Refrigerator Transit Company.....	31.54	28.00	883.00
Arms Palace Horse Car Company.....	6.59	.....	52.00
A. Booth & Company.....	3.69	.....	77.00

Name of Company.	Mileage	Assessed value per mile	Total Valuation
Cudahy Refrigerator Line.....	18.90	2.50	49.00
Doud Stock Car Company.....	16.82	2.50	42.00
Live Poultry Transportation Company.....	6.59	.....	101.00
Mather Horse & Stock Car Company.....	6.59	.....	50.00
Merchants Despatch Transportation Company	29.13	3.00	87.00
National Car Line Company.....	15.01	.....	92.00
Produce Shippers Despatch.....	6.59	.....	50.00
Santa Fe Refrigerator Despatch Company.....	42.10	33.13	1,394.00
St. Louis Refrigerator Car Company.....	31.87	4.82	153.00
Streets Western Stable Car Lines.....	42.10	4.23	178.00
Swift Refrigerator Transportation Company..	42.10	4.15	174.00
Union Refrigerator Transit Company of Wisconsin	42.10	3.64	153.00
Union Tank Line.....	42.10	7.07	297.00
Western Chemical Manufacturing Company..	6.59	.....	117.00
Chas. Wolff Packing Company.....	8.42	.....	64.00
Pullman Company.....	38.46	110.00	4,231.00
Adams Express Company.....	6.24	100.00	624.00
Globe Express Company.....	6.30	60.00	378.00
Pacific Express Company.....	14.30	75.00	1,072.00
Wells-Fargo & Company Express.....	23.21	100.00	2,321.00
Colorado Postal Telegraph-Cable Company....	128.16	.....	2,964.00
Mountain Telegraph Company.....	62.00	.....	669.00
Western Union Telegraph Company.....	320.49	.....	7,779.00
Self-Winding Clock Company.....		.....	3,720.00
Colorado Telephone Company.....	51,908.93	.....	956,673.00
Atchison, Topeka & Santa Fe Railway Company	2.85	16,000.00	45,600.00
Atchison, Topeka & Santa Fe Railway Company (over C. & S. right of way).....	3.74	8,500.00	31,790.00
Burlington & Colorado Railroad Company.....	3.89	14,300.00	55,627.00
Chicago, Rock Island & Pacific Railway Company, rolling stock via U. P. R. R.....	6.67	1,000.00	6,670.00
Colorado Eastern Railroad Company.....	2.50	1,000.00	2,500.00
" " " " "	2.10	.....	77,050.00
Colorado & Southern Railway Company.....	3.74	16,900.00	63,206.00
" " " " "	3.24	8,900.00	28,836.00
" " " " "	6.39	6,000.00	36,340.00
" " " " "	.30	13,000.00	3,900.00
" " " " "	2.95	14,000.00	41,300.00
Denver, Golden & Salt Lake Railroad Company	1.61	10,000.00	16,100.00
Denver, Utah & Pacific Railroad Company.....	2.35	10,000.00	23,500.00

REPORT OF THE

Name of Company.	Mileage	Assessed value per mile	Total Valuation
Denver & Inter-Mountain Railway Company..	2.17	5,000.00	10,850.00
" " " " (Electric)	3.71	5,000.00	18,550.00
Denver & Rio Grande Railroad Company.....	6.30	16,000.00	100,800.00
" " " "	5.65	5,000.00	28,250.00
Northwestern Terminal Railway Company....	2.71	.....	231,820.00
Union Pacific Railroad Company.....	6.67	12,400.00	82,708.00
" " " "	1.75	13,500.00	23,625.00
Total			\$1,916,869.00

DOLORES COUNTY.

Name of Company.	Mileage	Assessed value per mile	Total Valuation
Globe Express Company.....	17.70	\$ 60.00	\$ 1,062.00
Western Union Telegraph Company.....	35.00	.....	2,352.00
Rio Grande Southern Railroad Company.....	22.07	5,000.00	110,350.00
Total			\$ 113,764.00

DOUGLAS COUNTY.

Name of Company.	Mileage	Assessed value per mile	Total Valuation
Armour Car Lines.....	87.32	\$ 33.33	\$ 2,911.00
American Refrigerator Transit Company.....	87.32	28.00	2,445.00
Arms Palace Horse Car Company.....	38.64	3.74	137.00
Cold Blast Transportation Company.....	38.64	2.22	81.00
Cudahy Refrigerator Line.....	38.64	2.59	95.00
Doud Stock Car Company.....	49.57	2.50	124.00
Jacob Dold Packing Company.....	38.64	2.00	73.00
Ferd. Heim Brewing Company.....	38.64	.....	55.00
Live Poultry Transportation Company.....	38.64	.....	73.00
Mather Horse & Stock Car Company.....	38.64	3.61	132.00
Merchants Despatch Transportation Company	49.57	3.00	149.00
Milwaukee Refrigerator Transit Company....	74.39	1.60	119.00
National Car Line Company.....	38.64	1.88	70.00
Provision Dealers Despatch.....	38.64	.....	55.00
Santa Fe Refrigerator Despatch Company...	87.32	23.13	2,893.00
St. Louis Refrigerator Car Company.....	74.39	4.82	358.00
Streets Western Stable Car Line.....	87.32	4.23	369.00
Swift Refrigerator Transportation Company..	87.32	4.15	362.00
United Oil Company.....	37.75	.....	\$ 110.00
Union Oil Company.....	38.64	.....	50.00
Union Refrigerator Transit Company, of Wisconsin	87.32	\$ 3.64	318.00
Union Tank Line.....	87.32	7.07	617.00

STATE BOARD OF EQUALIZATION.

Name of Company.	Mileage	Assessed value per mile	Total Valuation
Western Chemical Manufacturing Company..	36.64	2.36	123.00
Pullman Company	111.03	110.00	12,213.00
Globe Express Company.....	37.75	60.00	2,285.00
Wells Fargo & Company Express.....	57.18	100.00	5,718.00
Colorado Postal Telegraph-Cable Company....	412.33	.....	7,984.00
Mountain Telegraph Company.....	99.00	.....	1,039.00
Western Union Telegraph Company.....	998.04	.....	19,880.00
Colorado Telephone Company.....	2,016.39	.....	31,774.00
Atchison, Topeka & Santa Fe Railway Company	36.64	16,000.00	586,240.00
Colorado & Southern Railway Company.....	12.93	8,900.00	115,077.00
" " " "	3.33	6,000.00	19,980.00
" " " "	4.28	4,000.00	17,129.00
Denver & Rio Grande Railroad Company.....	37.75	16,000.00	604,000.00
" " " " " (un-used track)	8.60	500.00	4,300.00
Denver & Rio Grande Railway Company (un-used grade)	17.80	100.00	1,780.00
Total			\$1,441,089.00

EAGLE COUNTY.

Name of Company.	Mileage	Assessed value per mile	Total Valuation
Armour Car Lines.....	84.06	\$ 33.33	\$ 2,802.00
American Refrigerator Transit Company.....	84.06	28.00	2,354.00
Cudahy Refrigerator Line.....	19.91	2.59	51.00
Milwaukee Refrigerator Transit Company....	64.15	1.60	102.00
Santa Fe Refrigerator Despatch Company....	84.06	33.13	2,785.00
St. Louis Refrigerator Car Company.....	84.06	4.82	405.00
Starks Heater Car Company.....	64.15	.....	50.00
Streets Western Stable Car Line.....	64.15	4.23	271.00
Swift Refrigerator Transportation Company..	84.06	4.15	349.00
United Oil Company.....	64.15	2.14	137.00
Union Refrigerator Transit Company, of Wisconsin	84.06	3.64	306.00
Union Tank Line.....	84.06	7.07	594.00
Pullman Company	84.06	110.00	9,247.00
Globe Express Company.....	67.35	60.00	4,041.00
Wells Fargo & Company Express.....	20.15	100.00	2,019.00
Western Union Telegraph Company.....	265.68	.....	11,239.00
Colorado Telephone Company.....	582.55	.....	14,180.00
Eagle Valley Telephone Company.....	.....	.....	2,000.00
Colorado Midland Railway Company.....	19.91	8,000.00	159,280.00

Name of Company.	Mileage	Assessed value per mile	Total Valuation
Colorado Midland Railway Company.....	.28	6,000.00	1,680.00
Denver & Rio Grande Railroad Company.....	64.15	12,000.00	769,800.00
" " " "	3.20	6,000.00	19,200.00
Total			\$1,002,892.00

ELBERT COUNTY.

Name of Company.	Mileage	Assessed value per mile	Total Valuation
Armour Car Lines.....	111.61	\$ 33.33	\$ 3,720.00
American Refrigerator Transit Company.....	55.22	28.00	1,546.00
Cudahy Refrigerator Line.....	28.43	2.59	73.00
Doud Stock Car Company.....	26.79	2.50	67.00
Merchants' Despatch Transportation Company	55.22	3.00	166.00
National Car Line Company.....	28.43	1.88	54.00
Santa Fe Refrigerator Despatch Company...	111.61	33.13	3,697.00
St. Louis Refrigerator Car Company.....	84.82	4.82	409.00
Streets Western Stable Car Line.....	111.61	4.23	472.00
Swift Refrigerator Transportation Company	111.61	4.15	463.00
Union Refrigerator Transit Company of Wisconsin	111.61	3.64	406.00
Union Tank Line.....	111.61	7.07	789.00
Chas. Wolff Packing Company.....	28.43	.....	63.00
Pullman Company.....	84.82	110.00	9,330.00
Pacific Express Company.....	28.43	75.00	2,132.00
United States Express Company.....	27.96	65.00	1,817.00
Wells Fargo & Company Express.....	26.79	100.00	2,679.00
Western Union Telegraph Company.....	294.08	.....	12,515.00
Colorado Telephone Company.....	257.80	.....	6,638.00
Lincoln Telephone Company.....	54.80	.....	1,020.00
Chicago, Rock Island & Pacific Railway Company—rolling stock via U. P. R. R.....	28.43	1,000.00	28,430.00
Chicago, Rock Island & Pacific Railway Company	27.96	12,334.00	344,859.00
Colorado & Southern Railway Company.....	26.79	8,900.00	238,421.00
Union Pacific Railroad Company.....	28.43	12,400.00	352,532.00
Total			\$1,012,318.00

EL PASO COUNTY.

Name of Company.	Mileage	Assessed value per mile	Total Valuation
Armour Car Lines.....	265.70	\$ 33.33	\$ 8,855.00
American Refrigerator Transit Company.....	191.06	28.00	5,350.00
Arms Palace Horse Car Company.....	47.93	3.74	179.00
Cold Blast Transportation Company.....	47.93	2.22	106.00

Name of Company.	Mileage	Assessed value per mile	Total Valuation
Cudahy Refrigerator Line.....	64.55	2.59	167.00
Doud Stock Car Company.....	104.54	2.50	261.00
Jacob Dold Packing Company.....	47.93	2.00	95.00
Ferd. Helm Brewing Company.....	47.93	.....	50.00
Libby, McNeill & Libby.....	47.93	.....	50.00
Live Poultry Transportation Company.....	47.93	2.00	95.00
Mather Horse & Stock Car Company.....	47.93	3.61	173.00
Merchants' Despatch Transportation Company	104.54	3.00	314.00
Milwaukee Refrigerator Transit Company.....	96.68	1.60	154.00
National Car Line Company.....	47.93	1.88	90.00
National Despatch Line.....	47.93	.....	50.00
New York Despatch Refrigerator Line.....	47.93	.....	50.00
North & South Rolling Stock Company.....	47.93	.....	50.00
Pennsylvania & Delaware Oil Company.....	47.93	.....	50.00
Portland Gold Mining Company.....	21.15	27.04	572.00
Produce Shippers' Despatch.....	47.93	.....	50.00
Provision Dealers' Despatch.....	47.93	.....	50.00
Santa Fe Refrigerator Despatch Company....	265.70	33.13	8,862.00
St. Louis Refrigerator Car Company.....	187.94	4.82	906.00
Starks Heater Car Company.....	64.15	.....	50.00
Streets Western Stable Car Line.....	227.93	4.23	964.00
Swift Refrigerator Transportation Company..	244.55	4.15	1,015.00
United Oil Company.....	48.75	2.14	104.00
Union Oil Company.....	47.93	.....	50.00
Union Refrigerator Transit Company of Wisconsin	244.55	3.64	890.00
Union Tank Line.....	244.55	7.07	1,729.00
Western Chemical Manufacturing Company..	47.93	3.36	161.00
Pullman Company.....	235.87	110.00	25,946.00
Globe Express Company.....	53.90	60.00	3,234.00
United States Express Company.....	74.64	65.00	4,852.00
Wells Fargo & Company Express.....	142.31	100.00	14,231.00
Colorado Postal Telegraph-Cable Company....	556.70	.....	11,772.00
Mountain Telegraph Company.....	144.00	.....	1,489.00
Western Union Telegraph Company.....	1,699.50	.....	41,083.00
Self Winding Clock Company.....	.....	.....	690.00
Colorado Telephone Company.....	8,485.51	.....	167,417.00
Home Telephone Company.....	.....	.....	5,000.00
Atehison, Topeka & Santa Fe Railway Company	47.93	16,000.00	766,880.00

Name of Company.	Mileage	Assessed value per mile	Total Valuation
Chicago, Rock Island & Pacific Railway Company	48.80	12,334.00	601,899.00
Chicago, Rock Island & Pacific Railway Company—rolling stock via D. & R. G. R. R.	25.84	1,000.00	25,840.00
Colorado Midland Railway Company	16.62	8,000.00	132,960.00
Colorado Springs & Cripple Creek District Railway Company	21.15	13,000.00	274,950.00
Colorado & Southern Railway Company	22.85	8,900.00	203,365.00
" " " " "	9.12	8,900.00	81,168.00
" " " " "	25.02	3,500.00	87,570.00
" " " " " rolling stock via A. T. & S. F. Ry.	24.64	1,376.00	33,905.00
Denver & Rio Grande Railroad Company	48.75	16,000.00	780,000.00
" " " " "	5.15	7,500.00	38,625.00
" " " " "	9.22	5,000.00	46,100.00
Manitou & Pike's Peak Railway Company	8.70	12,000.00	104,400.00
Total			3,484,868.00

FREMONT COUNTY.

Name of Company.	Mileage	Assessed value per mile	Total Valuation
Armour Car Lines	91.44	\$ 33.33	\$ 3,048.00
American Refrigerator Transit Company	91.44	28.00	2,590.00
Arms Palace Horse Car Company	20.44	3.74	76.00
Cold Blast Transportation Company	20.44	.....	68.00
Cudahy Refrigerator Line	20.44	2.59	53.00
Doud Stock Car Company	20.44	2.50	51.00
Jacob Dold Packing Company	20.44	2.00	40.00
Libby, McNeill & Libby	20.44	.....	55.00
Live Poultry Transportation Company	20.44	2.00	40.00
Luzerne Produce Company	71.00	.....	50.00
Mather Horse & Stock Car Company	20.44	3.61	75.00
Merchants Despatch Transportation Company	20.44	3.00	61.00
Milwaukee Refrigerator Transit Company	91.44	1.80	166.00
National Car Line Company	20.44	1.88	39.00
North & South Rolling Stock Company	20.44	.....	55.00
Produce Shippers Despatch	20.44	.....	55.00
Santa Fe Refrigerator Despatch Company	91.44	33.13	2,029.00
St. Louis Refrigerator Car Company	91.44	4.82	440.00
Starks Heater Car Company	71.00	.....	50.00
Streets Western Stable Car Line	91.44	4.23	386.00
Swift Refrigerator Transportation Company	91.44	4.15	379.00
United Oil Company	71.00	2.14	152.00

STATE BOARD OF EQUALIZATION.

Name of Company.	Mileage	Assessed value per mile	Total Valuation
Union Refrigerator Transit Company of Wisconsin	91.44	3.64	333.00
Union Tank Line	91.44	7.07	646.00
Pullman Company	71.00	110.00	7,810.00
Globe Express Company	120.48	60.00	7,229.00
Wells Fargo & Company Express	23.97	100.00	2,397.00
Mountain Telegraph Company	112.50	.....	2,130.00
Western Union Telegraph Company	519.04	.....	18,848.00
Self-Winding Clock Company	.....	.....	240.00
Colorado Telephone Company	2,515.02	.....	48,007.00
Atchison, Topeka & Santa Fe Railway Company	20.44	8,500.00	173,740.00
Atchison, Topeka & Santa Fe Railway Company	3.53	6,000.00	21,180.00
Canon City & Cripple Creek Railroad Company	7.23	7,500.00	54,270.00
Denver & Rio Grande Railroad Company	71.00	14,300.00	1,015,300.00
" " " " "	3.20	6,000.00	19,200.00
Denver & Rio Grande Railroad Company—rolling stock, via R. G. R. R.	12.60	1,500.00	18,900.00
Florence & Cripple Creek Railroad Company	26.43	7,500.00	188,225.00
Rio Grande Railroad Company	12.60	6,000.00	75,600.00
Total			\$1,674,963.00

GARFIELD COUNTY.			
Name of Company.	Mileage	Assessed value per mile	Total Valuation
Armour Car Lines	137.53	\$ 33.33	\$ 4,584.00
American Refrigerator Transit Company	137.53	28.00	3,851.00
Crystal Car Line	70.34	.....	50.00
Cudahy Refrigerator Line	70.34	2.59	182.00
Independent Refining Company	70.34	.....	50.00
Luzerne Produce Company	67.19	.....	50.00
Milwaukee Refrigerator Transit Company	67.19	1.60	107.00
Santa Fe Refrigerator Despatch Company	137.53	33.13	4,556.00
St. Louis Refrigerator Car Company	137.53	4.82	663.00
Starks Heater Car Company	67.19	.....	50.00
Streets Western Stable Car Line	67.19	4.23	284.00
Swift Refrigerator Transportation Company	137.53	4.15	570.00
United Oil Company	67.19	2.14	144.00
Union Refrigerator Transit Company of Wisconsin	137.53	3.64	501.00
Union Tank Line	137.53	7.07	972.00
Pullman Company	137.52	110.00	15,127.00

Globe Express Company.....	85.49	60.00	5,129.00
Wells Fargo & Company Express.....	100.54	100.00	10,054.00
Mountain Telegraph Company.....	27.00	.....	1,594.00
Western Union Telegraph Company.....	442.80	.....	16,332.00
Self-Winding Clock Company.....	.....	.....	140.00
Colorado Telephone Company.....	1,655.31	.....	39,674.00
Garfield County Telephone Company.....	.....	.....	3,500.00
Rifle Creek Telephone Company.....	.....	.....	1,000.00
Colorado Midland Railway Company.....	31.21	8,000.00	249,680.00
" " " "	13.31	6,000.00	79,860.00
Colorado Midland Railway Company, rolling stock via D. & R. G. R. Ry.....	13.28	1,400.00	18,592.00
Colorado Midland Railway Company, rolling stock via R. G. J. Ry.....	25.85	1,400.00	36,190.00
Crystal River Railroad Company.....	2.70	6,000.00	16,200.00
Denver & Rio Grande Railroad Company.....	41.33	12,000.00	495,960.00
" " " "	18.30	6,000.00	109,800.00
Denver & Rio Grande Railroad Company rolling stock via R. G. J. Ry.....	25.86	1,500.00	38,790.00
Rio Grande Junction Railway Company.....	25.86	12,000.00	310,320.00
Uintah Railway Company.....	30.20	2,000.00	60,400.00
Total			\$1,524,956.00

GILPIN COUNTY.

Name of Company.	Mileage	Assessed value per mile	Total Valuation
Adams Express Company.....	25.86	\$ 100.00	\$ 2,586.00
Wells-Fargo & Company Express.....	11.14	100.00	1,114.00
Western Union Telegraph Company.....	22.00	.....	1,609.00
Colorado Telephone Company.....	763.27	.....	13,495.00
Colorado & Southern Railway Company.....	11.14	10,500.00	116,970.00
Denver, Northwestern & Pacific Railway Company	17.62	5,000.00	88,100.00
Denver, Northwestern & Pacific Railway Company	8.24	3,000.00	24,720.00
Gilpin Railroad Company.....	16.86	3,500.00	59,010.00
Total			\$ 307,604.00

GRAND COUNTY.

Name of Company.	Mileage	Assessed value per mile	Total Valuation
Adams Express Company.....	63.12	\$ 100.00	\$ 6,312.00
Colorado Telephone Company.....	382.43	.....	13,404.00
Denver, Northwestern & Pacific Railway Company	47.60	5,000.00	238,000.00
Denver, Northwestern & Pacific Railway Company	15.52	3,000.00	46,560.00
Total			\$ 304,276.00

GUNNISON COUNTY.			
Name of Company.	Mileage	Assessed value per mile	Total Valuation
Globe Express Company.....	117.20	\$ 60.00	\$ 7,032.00
Wells-Fargo & Company Express.....	40.48	100.00	4,048.00
Mountain Telegraph Company.....	89.50	.....	2,941.00
Western Union Telegraph Company.....	354.00	.....	22,631.00
Self-Winding Clock Company.....	.....	.....	60.00
Gunnison Telephone Company.....	.....	.....	2,500.00
Colorado & Southern Railway Company.....	40.48	5,000.00	202,400.00
" " " "	17.51	4,000.00	70,040.00
Denver & Rio Grande Railroad Company.....	23.00	9,000.00	207,000.00
" " " "	37.05	7,500.00	277,875.00
" " " "	10.70	3,000.00	32,100.00
" " " "	26.30	4,500.00	118,350.00
" " " "	2.40	6,500.00	15,600.00
" " " "	28.45	6,500.00	184,925.00
Total			\$1,147,502.00

HINSDALE COUNTY.

Name of Company.	Mileage	Assessed value per mile	Total Valuation
Globe Express Company.....	9.45	\$ 60.00	\$ 567.00
Western Union Telegraph Company.....	18.00	.....	1,358.00
Self-Winding Clock Company.....	.....	.....	20.00
Denver & Rio Grande Railroad Company.....	9.45	4,500.00	42,525.00
Total			\$ 44,470.00

HUERFANO COUNTY.

Name of Company.	Mileage	Assessed value per mile	Total Valuation
Armour Car Lines.....	113.55	\$ 33.33	\$ 3,785.00
American Refrigerator Transit Company.....	113.55	28.00	3,179.00
Doud Stock Car Company.....	39.50	2.50	100.00
Luzerne Produce Company.....	74.05	.....	50.00
Merchants Despatch Transportation Company	39.50	3.00	118.00
Milwaukee Refrigerator Transit Company.....	74.05	1.60	118.00
Santa Fe Refrigerator Despatch Company.....	113.55	33.13	3,762.00
St. Louis Refrigerator Car Company.....	74.05	4.82	357.00
Streets Western Stable Car Line.....	113.55	4.23	480.00
Swift Refrigerator Transportation Company.....	113.55	4.15	471.00
United Oil Company.....	74.05	2.14	158.00
Union Refrigerator Transit Company of Wisconsin	113.55	3.64	413.00
Union Tank Line.....	113.55	7.07	803.00

Name of Company.	Mileage	Assessed value per mile	Total Valuation
Pullman Company.....	97.10	110.00	10,681.00
Globe Express Company.....	74.05	60.00	4,443.00
Wells Fargo & Company Express.....	39.50	100.00	3,950.00
Mountain Telegraph Company.....	89.00	.....	1,152.00
Western Union Telegraph Company.....	696.10	.....	19,431.00
Colorado Telephone Company.....	624.77	.....	16,592.00
Colorado & Southern Railway Company.....	14.20	13,000.00	184,600.00
Colorado & Southern Railway Company, rolling stock via D. & R. G. R. R.....	25.30	1,376.00	34,813.00
Colorado & Wyoming Railway Company.....	1.68	15,048.00	25,281.00
Denver & Rio Grande Railroad Company.....	19.05	13,000.00	247,650.00
" " " " "	6.60	12,500.00	82,500.00
" " " " "	16.45	10,000.00	164,500.00
" " " " "	31.95	10,000.00	319,500.00
" " " " "	21.25	5,000.00	106,250.00
" " " " (unused track)	.90	500.00	450.00
" " " " (unused grade)	13.65	100.00	1,365.00
Total			\$1,236,952.00

JEFFERSON COUNTY.

Name of Company.	Mileage	Assessed value per mile	Total Valuation
Armour Car Lines.....	16.08	\$ 33.33	\$ 536.00
American Refrigerator Transit Company.....	16.08	28.00	450.00
Doud Stock Car Company.....	16.08	2.50	40.00
Merchants Despatch Transportation Company	16.08	3.00	48.00
Santa Fe Refrigerator Despatch Company.....	16.08	33.13	532.00
Streets Western Stable Car Line.....	16.08	4.23	68.00
Swift Refrigerator Transportation Company..	16.08	4.15	65.00
Union Refrigerator Transit Company, of Wisconsin.....	16.08	3.64	59.00
Union Tank Line.....	16.08	7.07	114.00
Adams Express Company.....	20.82	100.00	2,082.00
Pacific Express Company.....	9.44	75.00	708.00
Wells Fargo & Company Express.....	69.14	100.00	6,914.00
Western Union Telegraph Company.....	220.00	.....	9,401.00
Self-Winding Clock Company.....	.....	.....	10.00
Colorado Telephone Company.....	1,684.38	.....	33,711.00
Colorado & Southern Railway Company.....	10.87	13,000.00	134,810.00
" " " " "	12.85	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	73,940.00

STATE BOARD OF EQUALIZATION.

Name of Company.	Mileage	Assessed value per mile	Total Valuation
Denver, Northwestern & Pacific Railway Company.....	20.82	5,000.00	104,100.00
Denver & Inter-Mountain Railway Company..	9.44	5,000.00	47,200.00
Denver & Rio Grande Railroad Company (unused grade).....	1.50	100.00	150.00
Total			\$ 785,409.00

KIOWA COUNTY.

Name of Company.	Mileage	Assessed value per mile	Total Valuation
Armour Car Lines.....	87.50	\$ 33.33	\$ 2,917.00
American Refrigerator Transit Company.....	87.50	28.00	2,450.00
German-American Car Lines.....	87.50	2.63	230.00
Mather Horse & Stock Car Company.....	87.50	3.61	316.00
Milwaukee Refrigerator Transit Company....	87.50	1.60	140.00
Santa Fe Refrigerator Despatch Company....	87.50	33.13	2,889.00
St. Louis Refrigerator Car Company.....	87.50	4.82	421.00
Solvay Process Company.....	87.50	.....	100.00
Streets Western Stable Car Line.....	87.50	4.23	370.00
Swift's Live Stock Express.....	87.50	3.29	288.00
Union Refrigerator Transit Company, of Wisconsin.....	87.50	3.64	318.00
Union Tank Line.....	87.50	7.07	618.00
Pullman Company	87.50	110.00	9,625.00
Pacific Express Company.....	87.50	75.00	6,563.00
Western Union Telegraph Company.....	350.00	.....	12,429.00
Pueblo & State Line Railway Company.....	87.50	12,000.00	1,050,000.00
Total			\$1,089,684.00

KIT CARSON COUNTY.

Name of Company.	Mileage	Assessed value per mile	Total Valuation
Armour Car Lines.....	59.96	\$ 33.33	\$ 2,000.00
Santa Fe Refrigerator Despatch Company....	59.96	33.13	1,986.00
St. Louis Refrigerator Car Company.....	59.96	4.82	289.00
Streets Western Stable Car Line.....	59.96	4.23	253.00
Swift Refrigerator Transportation Company..	59.96	4.15	249.00
Union Refrigerator Transit Company, of Wisconsin.....	59.96	3.64	218.00
Union Tank Line.....	59.96	7.07	424.00
Pullman Company	59.96	110.00	6,596.00
United States Express Company.....	59.96	65.00	3,897.00
Western Union Telegraph Company.....	300.55	.....	9,290.00
Burlington Telephone Company.....	.....	.....	300.00
Chicago, Rock Island & Pacific Railway Company.....	59.96	12,334.00	739,547.00
Total			\$ 765,049.00

LAKE COUNTY.

Name of Company.	Mileage	Assessed value per mile	Total Valuation
Armour Car Lines.....	58.58	\$ 33.33	\$ 1,953.00
American Refrigerator Transit Company.....	58.58	28.00	1,640.00
Crystal Car Line.....	27.03	.....	50.00
Cudahy Refrigerator Line.....	27.03	2.59	70.00
Independent Refining Company.....	27.03	.....	50.00
Milwaukee Refrigerator Transit Company.....	31.55	1.60	50.00
Santa Fe Refrigerator Despatch Company.....	58.58	33.13	1,940.00
St. Louis Refrigerator Car Company.....	58.58	4.52	262.00
Streets Western Stable Car Line.....	31.55	4.23	133.00
Swift Refrigerator Transportation Company..	58.58	4.15	243.00
United Oil Company.....	31.55	2.14	68.00
Union Refrigerator Transit Company of Wisconsin.....	58.58	3.64	213.00
Union Tank Line.....	58.58	7.07	414.00
Pullman Company.....	60.79	110.00	6,687.00
Globe Express Company.....	41.70	60.00	2,502.00
Wells Fargo & Company Express.....	41.67	100.00	4,167.00
Colorado Postal Telegraph-Cable Company....	42.00	.....	2,479.00
Western Union Telegraph Company.....	286.50	.....	11,527.00
Self-Winding Clock Company.....	.....	.....	170.00
Colorado Telephone Company.....	1,094.06	.....	29,545.00
Colorado Midland Railway Company.....	14.36	8,000.00	114,880.00
" " " "	12.67	8,000.00	101,360.00
" " " " (abandoned track). .	7.54	.....	1,000.00
Colorado & Southern Railway Company.....	14.64	5,500.00	80,520.00
Denver & Rio Grande Railroad Company.....	17.45	13,000.00	226,350.00
" " " " "	11.20	12,000.00	134,400.00
" " " " "	2.60	9,000.00	23,400.00
" " " " "	13.05	4,500.00	58,725.00
" " " " "	7.00	4,000.00	28,000.00
Total.			\$ 833,318.00

LA PLATA COUNTY.

Name of Company.	Mileage	Assessed value per mile	Total Valuation
Globe Express Company.....	120.08	\$ 60.00	\$ 7,205.00
Western Union Telegraph Company.....	250.10	.....	12,815.00
Self Winding Clock Company.....	.....	.....	50.00
Colorado Telephone Company.....	1,586.02	.....	33,292.00
Denver & Rio Grande Railroad Company.....	41.15	6,500.00	267,475.00
" " " " "	32.10	6,750.00	216,075.00

STATE BOARD OF EQUALIZATION.

Name of Company.	Mileage	Assessed value per mile	Total Valuation
Denver & Rio Grande Railroad Company.....	18.15	5,000.00	90,750.00
Rio Grande Southern Railroad Company.....	28.68	5,000.00	143,400.00
Total			\$ 776,662.00

LARIMER COUNTY.

Name of Company.	Mileage	Assessed value per mile	Total Valuation
Armour Car Lines.....	32.69	\$ 33.33	\$ 1,099.00
American Refrigerator Transit Company.....	32.69	28.00	915.00
Doud Stock Car Company.....	32.69	2.50	82.00
Merchants Despatch Transportation Company	32.69	3.00	96.00
Santa Fe Refrigerator Despatch Company....	32.69	33.13	1,083.00
Streets Western Stable Car Line.....	32.69	4.23	138.00
Swift Refrigerator Transportation Company..	32.69	4.15	135.00
Union Refrigerator Transit Company of Wisconsin.....	32.69	3.64	119.00
Union Tank Line.....	32.69	7.07	231.00
Wells Fargo & Company Express.....	29.29	100.00	3,929.00
Western Union Telegraph Company.....	149.25	.....	7,138.00
Self Winding Clock Company.....	.....	.....	130.00
Colorado Telephone Company.....	4,765.95	.....	107,833.00
" Railroad Company	9.05	5,000.00	45,250.00
" " " "	5.30	5,000.00	26,500.00
" & 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..	18.89	5,000.00	94,450.00
Great Western Railway Company.....	6.60	5,000.00	32,000.00
Noland Land & Transfer Company.....	1.61	3,000.00	4,830.00
Total			\$ 887,061.00

LAS ANIMAS COUNTY.

Name of Company.	Mileage	Assessed value per mile	Total Valuation
Armour Car Lines.....	165.20	\$ 33.33	\$ 5,506.00
American Refrigerator Transit Company.....	165.20	28.00	4,626.00
Arms' Palace Horse Car Company.....	61.00	3.74	228.00
Cold Blast Transportation Company.....	61.00	2.22	135.00
Cudahy Refrigerator Line.....	61.00	2.59	155.00
Doud Stock Car Company.....	139.70	2.50	349.00
Jacob Dold Packing Company.....	61.00	2.00	122.00
Ferd. Heim Brewing Company.....	61.00	.....	61.00
Libby, McNeill & Libby.....	61.00	.....	61.00

Name of Company.	Mileage	Assessed value per mile	Total Valuation
Live Poultry Transportation Company.....	61.00	2.00	122.00
Mather Horse and Stock Car Company.....	61.00	3.61	220.00
Merchants Despatch Transportation Company	139.70	3.00	419.00
Milwaukee Refrigerator Transit Company....	86.50	1.60	138.00
National Car Line Company.....	61.00	1.88	115.00
" Despatch Line	61.00	.....	50.00
New York Despatch Refrigerator Line.....	61.00	.....	50.00
North and South Rolling Stock Company....	61.00	.....	61.00
Pennsylvania and Delaware Oil Company....	61.00	.....	50.00
Produce Shippers Despatch.....	61.00	.....	61.00
Provision Dealers Despatch.....	61.00	.....	61.00
Santa Fe Refrigerator Despatch Company....	165.20	33.13	5,473.00
St. Louis Refrigerator Car Company.....	86.50	4.82	417.00
Streets Western Stable Car Line.....	165.20	4.23	699.00
Swift Refrigerator Transportation Company..	165.20	4.15	685.00
United Oil Company.....	25.50	2.14	55.00
Union Oil Company.....	61.00	.....	50.00
" Refrigerator Transit Company of Wisconsin	165.20	3.64	601.00
Union Tank Line.....	165.20	7.07	1,168.00
Western Chemical Manufacturing Company...	61.00	3.36	205.00
Pullman Company.....	139.70	110.00	15,367.00
Globe Express Company.....	25.50	60.00	1,530.00
Wells Fargo & Company Express.....	179.02	100.00	17,902.00
Colorado Postal Telegraph-Cable Company...	490.24	.....	11,253.00
Mountain Telegraph Company.....	154.00	.....	5,159.00
Western Union Telegraph Company.....	856.33	.....	27,046.00
Self Winding Clock Company.....	.....	.....	300.00
Colorado Telephone Company.....	3,773.32	.....	78,105.00
Atchison, Topeka & Santa Fe Railway Company	61.00	14,300.00	872,300.00
Colorado & Southern Railway Company.....	78.70	12,000.00	1,023,100.00
" " " " "	18.10	5,000.00	90,500.00
" " " " "	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	19,200.00
" " " " "	1.16	6,000.00	6,960.00
" " " " " .....	.66	6,000.00	3,960.00
" Southeastern Railway Company...	6.27	8,000.00	50,160.00

Name of Company.	Mileage	Assessed value per mile	Total Valuation
Colorado & Wyoming Railway Company.....	31.10	15,048.00	467,993.00
" " " " "	3.05	15,048.00	45,896.00
Denver & Rio Grande Railroad Company.....	25.50	10,000.00	255,000.00
" " " " "	6.40	5,000.00	32,000.00
Total			\$3,115,577.00

LINCOLN COUNTY.

Name of Company.	Mileage	Assessed value per mile	Total Valuation
Armour Car Lines.....	74.30	\$ 33.33	\$ 2,477.00
American Refrigerator Transit Company.....	42.75	28.00	1,197.00
American Fast Freight Line.....	42.75	.....	50.00
Cudahy Refrigerator Line.....	42.75	2.59	110.00
Fox River Despatch Company.....	42.75	.....	63.00
Merchants Despatch Transportation Company...	42.75	3.00	128.00
National Car Line Company.....	42.75	1.88	80.00
Pacific Fruit Express Company.....	42.75	.....	50.00
Santa Fe Refrigerator Despatch Company....	74.30	33.13	2,461.00
St. Louis Refrigerator Car Company.....	74.30	4.82	358.00
Streets Western Stable Car Line.....	74.30	4.23	314.00
Swift Refrigerator Transportation Company..	74.30	4.15	308.00
Union Refrigerator Transit Company, of Wisconsin	74.30	3.64	271.00
Union Tank Line.....	74.30	7.07	525.00
Pullman Company	74.30	110.00	8,173.00
Pacific Express Company.....	42.75	75.00	3,206.00
United States Express Company.....	30.10	65.00	1,957.00
Western Union Telegraph Company.....	409.60	.....	11,712.00
Lincoln Telephone Company.....	97.90	.....	\$ 1,970.00
Chicago, Rock Island & Pacific Railway Co.	30.10	\$12,334.00	271,253.00
" " " " "	1.45	1,000.00	1,450.00
Union Pacific Railroad Company.....	42.75	12,400.00	530,100.00
Total			\$ 938,213.00

LOGAN COUNTY.

Name of Company.	Mileage	Assessed value per mile	Total Valuation
Armour Car Lines	105.71	\$ 33.33	\$ 3,524.00
American Refrigerator Transit Company.....	53.44	28.00	1,496.00
American Fast Freight Line.....	53.44	.....	50.00
Amco Express Tank Line.....	52.27	3.29	172.00
A. Booth & Company.....	52.27	1.25	65.00

Name of Company.	Mileage	Assessed value per mile	Total Valuation
Chicago Refrigerator Car Company.....	52.27	.....	65,000
Cold Blast Transportation Company.....	52.27	2.22	116,000
Cudahy Refrlgerator Line.....	105.71	2.59	274,000
Fox River Despatch Company.....	53.44	.....	48,000
Kentucky Refining Company.....	52.27	.....	84,000
Merchants Despatch Transportation Company	105.71	3.00	317,000
Missouri River Despatch Transportation Company	52.27	3.76	197,000
National Car Line Company.....	53.44	1.88	100,000
Pacific Fruit Express Company.....	53.44	.....	50,000
Santa Fe Refrigerator Despatch Company....	105.71	33.12	3,502,000
St. Louis Refrigerator Car Company.....	105.71	4.82	509,000
Streets Western Stable Car Line.....	105.71	4.23	447,000
Swift Refrigerator Transportation Company..	105.71	4.15	438,000
Union Refrigerator Transit Company, of Wisconsin	105.71	3.64	385,000
Union Tank Line.....	105.71	7.07	747,000
Chas. Wolff Packing Company.....	53.44	.....	45,000
Pullman Company	99.42	110.00	10,936,000
Adams Express Company.....	80.12	100.00	8,012,000
Pacific Express Company.....	53.44	75.00	4,008,000
Colorado Postal Telegraph-Cable Company....	267.20	.....	8,063,000
Western Union Telegraph Company.....	89.20	.....	6,331,000
Colorado Telephone Company.....	807.37	.....	22,529,000
Colorado & Wyoming Railroad Company....	52.27	6,000.00	313,620,000
Denver & Montana Railroad Company.....	27.85	9,000.00	250,650,000
Union Pacific Railroad Company.....	53.44	14,300.00	764,192,000
Total			\$1,400,975.00

MESA COUNTY.

Name of Company.	Mileage	Assessed value per mile	Total Valuation
Armour Car Lines.....	107.31	\$ 33.33	\$ 3,577.00
American Refrigerator Transit Company.....	107.31	28.00	3,005.00
Crystal Car Line.....	36.22	.....	50.00
Cudahy Refrigerator Line.....	36.22	2.59	94.00
Independent Refining Company.....	36.22	.....	50.00
Milwaukee Refrigerator Transit Company....	37.07	1.60	59.00
Santa Fe Refrigerator Despatch Company.....	107.31	33.13	3,555.00
St. Louis Refrigerator Car Company.....	107.31	4.82	517.00
Stark's Heater Car Company.....	71.09	.....	50.00
Street's Western Stable Car Line.....	37.07	4.28	157.00

Name of Company.	Mileage	Assessed value per mile	Total Valuation
Swift Refrigerator Transportation Company..	73.20	4.15	304.00
United Oil Company.....	37.07	2.14	79.00
Union Refrigerator Transit Company of Wisconsin	73.29	3.64	267.00
Union Tank Line.....	107.31	7.07	758.00
Pullman Company.....	107.29	110.00	11,802.00
Globe Express Company.....	63.52	60.00	3,811.00
Wells Fargo & Company Express.....	83.04	100.00	8,304.00
Western Union Telegraph Company.....	394.00	.....	13,775.00
Self Winding Clock Company.....	.....		190.00
Colorado Telephone Company.....	2,712.70	.....	58,745.00
Colorado Midland Railway Company—rolling stock via R. G. J. Ry.....	36.22	1,400.00	50,708.00
Denver & Rio Grande Railroad Company.....	.85	15,000.00	12,750.00
" " " " "	26.75	\$,000.00	214,000.00
" " " " " rolling stock via R. G. J. Ry.....	36.22	1,500.00	54,330.00
Rio Grande Junction Railway Company.....	36.22	12,000.00	434,640.00
Rio Grande Western Railway Company.....	34.02	10,000.00	340,200.00
Uintah Railway Company.....	12.80	2,000.00	25,600.00
Total.....			\$1,241,377.00

MINERAL COUNTY.

Name of Company.	Mileage	Assessed value per mile	Total Valuation
Armour Car Lines.....	17.40	\$ 33.33	\$ 560.0
American Refrigerator Transit Company.....	17.40	28.00	487.0
Santa Fe Refrigerator Despatch Company.....	17.40	33.13	576.0
St. Louis Refrigerator Car Company.....	17.40	4.82	84.0
Street's Western Stable Car Line.....	17.40	4.23	73.0
Swift Refrigerator Transportation Company..	17.40	4.15	72.0
Union Refrigerator Transit Company of Wisconsin	17.40	3.64	63.0
Union Tank Line.....	17.40	7.07	123.0
Globe Express Company.....	17.40	60.00	1,044.0
Western Union Telegraph Company.....	40.00	.....	2,635.0
Colorado Telephone Company.....	262.63	.....	5,511.0
Denver & Rio Grande Railroad Company.....	17.40	\$ 500.00	147,900.0
Total.....			\$ 159,148.0

MONTROSE COUNTY.

Name of Company.	Mileage	Assessed value per mile	Total Valuation
Globe Express Company.....	52.10	\$ 60.00	\$ 3,126.00
Western Union Telegraph Company.....	163.00	.....	6,900.00
Self Winding Clock Company.....	.....	.....	140.00
Colorado Telephone Company.....	1,025.98	.....	25,551.00
Delta County Co-Operative Telephone Company.....	.....	.....	980.00
Denver & Rio Grande Railroad Company.....	16.35	8,000.00	130,800.00
" " " " "	24.55	7,500.00	184,125.00
" " " " "	11.20	7,000.00	78,400.00
Total			\$ 420,022.00

MONTEZUMA COUNTY.

Name of Company.	Mileage	Assessed value per mile	Total Valuation
Globe Express Company.....	62.60	\$ 60.00	\$ 3,756.00
Western Union Telegraph Company.....	123.00	.....	7,533.00
Colorado Telephone Company.....	79.48	.....	2,436.00
Montezuma Telephone Company.....	.....	.....	800.00
Rio Grande Southern Railroad Company.....	62.60	5,000.00	313,000.00
Total			\$ 327,525.00

MORGAN COUNTY.

Name of Company.	Mileage	Assessed value per mile	Total Valuation
Armour Car Lines.....	79.45	\$ 33.33	\$ 2,648.00
American Refrigerator Transit Company.....	41.74	28.00	1,169.00
American Fast Freight Line.....	41.74	.....	50.00
Amco Express Tank Line.....	37.71	3.29	124.00
Chicago Refrigerator Car Company.....	37.71	.....	77.00
Cold Blast Transportation Company.....	37.71	2.22	84.00
Cudahy Refrigerator Line.....	79.45	2.59	206.00
Kentucky Refining Company.....	37.71	.....	58.00
Merchants Despatch Transportation Company	79.45	3.00	238.00
Missouri River Despatch Transportation Company	37.71	3.76	142.00
National Car Line Company.....	41.74	1.88	84.00
Pacific Fruit Express Company.....	41.74	.....	50.00
Santa Fe Refrigerator Despatch Company.....	79.45	33.13	2,632.00
St. Louis Refrigerator Car Company.....	79.45	4.82	383.00
Streets Western Stable Car Line.....	79.45	4.23	336.00
Swift Refrigerator Transportation Company..	79.45	4.15	330.00
Union Refrigerator Transit Company of Wisconsin	79.45	3.64	289.00
Union Tank Line.....	79.45	7.07	562.00

STATE BOARD OF EQUALIZATION.

Name of Company.	Mileage	Assessed value per mile	Total Valuation
Chas. Wolff Packing Company.....	41.74	.....	65.00
Pullman Company.....	94.65	110.00	10,411.00
Adams Express Company.....	49.10	100.00	4,910.00
Pacific Express Company.....	41.74	75.00	3,131.00
Colorado Postal Telegraph-Cable Company....	208.70	.....	6,820.00
Western Union Telegraph Company.....	48.00	.....	4,787.00
Colorado Telephone Company.....	1,083.67	.....	32,404.00
Wray Telephone Company.....	24.00	.....	526.00
Burlington & Colorado Railroad Company....	37.71	14,300.00	539,253.00
Denver & Montana Railroad Company.....	11.39	9,000.00	102,510.00
Union Pacific Railroad Company.....	41.74	14,300.00	596,882.00
Total			\$1,310,661.00

OTERO COUNTY.

Name of Company..	Mileage	Assessed value per mile	Total Valuation
Armour Car Lines.....	106.05	\$ 33.33	\$ 3,535.00
American Refrigerator Transit Company.....	106.05	28.00	2,968.00
Arms Palace Horse Car Company.....	74.55	3.74	279.00
Cold Blast Transportation Company.....	74.55	2.22	166.00
Cudahy Refrigerator Line.....	74.55	2.59	193.00
Doud Stock Car Company.....	74.55	2.50	186.00
Jacob Dold Packing Company.....	74.55	2.00	149.00
German-American Car Lines.....	31.50	2.63	83.00
Ferd. Heim Brewing Company.....	74.55	.....	75.00
Libby, McNeill & Libby.....	74.55	.....	75.00
Live Poultry Transportation Company.....	74.55	2.00	149.00
Mather Horse & Stock Car Company.....	106.05	3.61	383.00
Merchants Despatch Transportation Company	74.55	3.00	224.00
Milwaukee Refrigerator Transit Company....	106.05	1.60	169.00
National Car Line Company.....	74.55	1.88	140.00
National Despatch Line.....	74.55	.....	50.00
New York Despatch Refrigerator Line.....	74.55	.....	50.00
North & South Rolling Stock Company.....	74.55	.....	75.00
Pennsylvania & Delaware Oil Company.....	74.55	.....	50.00
Produce Shippers Despatch.....	74.55	.....	75.00
Provision Dealers Despatch.....	74.55	.....	75.00
Santa Fe Refrigerator Despatch Company....	106.05	33.13	3,513.00
St. Louis Refrigerator Car Company.....	106.05	4.82	511.00
Solvay Process Company.....	31.50	.....	100.00
Streets Western Stable Car Line.....	106.05	4.23	448.00

Name of Company.	Mileage	Assessed value per mile	Total Valuation
Swift Refrigerator Transportation Company..	74.55	4.15	309.00
Swift's Live Stock Express.....	31.50	3.29	103.00
Union Oil Company.....	74.55	.....	50.00
Union Refrigerator Transit Company of Wisconsin	106.05	3.64	386.00
Union Tank Line.....	106.05	7.07	750.00
Western Chemical Manufacturing Company..	74.55	3.36	250.00
Pullman Company.....	106.05	110.00	11,665.00
Pacific Express Company.....	31.50	75.00	2,362.00
Wells Fargo & Company Express.....	74.55	100.00	7,455.00
Colorado Postal Telegraph-Cable Company....	592.76	.....	12,892.00
Western Union Telegraph Company.....	529.31	.....	16,088.00
Self-Winding Clock Company.....	.....	.....	130.00
Colorado Telephone Company.....	2,730.51	.....	65,955.00
Atchison, Topeka & Santa Fe Railway Company	35.32	14,300.00	505,076.00
Atchison, Topeka & Santa Fe Railway Company	9.58	14,300.00	135,994.00
Atchison, Topeka & Santa Fe Railway Company	29.65	13,400.00	397,310.00
Arkansas Valley Railroad Company.....	15.99	5,000.00	79,950.00
Pueblo & State Line Railway Company.....	31.50	12,000.00	378,000.00
Total			\$1,630,447.00

OURAY COUNTY.

Name of Company.	Mileage	Assessed value per mile	Total Valuation
Globe Express Company.....	37.35	\$ 60.00	\$ 2,241.00
Western Union Telegraph Company.....	124.00	.....	5,016.00
Self-Winding Clock Company.....	.....	.....	80.00
Colorado Telephone Company.....	636.65	.....	15,621.00
Denver & Rio Grande Railroad Company.....	13.70	7,000.00	95,300.00
" " " " "	10.35	6,500.00	67,275.00
Rio Grande Southern Railroad Company.....	18.30	5,000.00	66,500.00
Silverton Railroad Company.....	5.00	1,500.00	7,500.00
Total			\$ 260,133.00

PARK COUNTY.

Name of Company.	Mileage	Assessed value per mile	Total Valuation
Armour Car Lines.....	46.50	\$ 33.33	\$ 1,550.00
American Refrigerator Transit Company.....	46.50	28.00	1,302.00
Crystal Car Line.....	46.50	.....	50.00
Cudahy Refrigerator Line.....	46.50	2.59	120.00
Independent Refining Company.....	46.50	.....	50.00

Name of Company.	Mileage	Assessed value per mile	Total Valuation
Santa Fe Refrigerator Despatch Company....	46.50	33.13	1,540.00
St. Louis Refrigerator Car Company.....	46.50	4.82	224.00
Swift Refrigerator Transportation Company..	46.50	4.15	198.00
Union Refrigerator Transit Company of Wisconsin	46.50	3.64	169.00
Union Tank Line.....	46.50	7.07	329.00
Pullman Company	46.50	110.00	5,115.00
Wells Fargo & Company Express.....	142.54	100.00	14,254.00
Colorado Postal Telegraph-Cable Company....	78.00	.....	4,626.00
Western Union Telegraph Company.....	441.89	.....	18,158.00
Self-Winding Clock Company.....	.....	.....	10.00
Colorado Telephone Company	968.22	.....	21,058.00
" Midland Railway Company.....	46.50	8,000.00	372,000.00
" & 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
" " " " "	11.22	5,000.00	56,600.00
Total			\$1,021,238.00

PHILLIPS COUNTY.

Name of Company.	Mileage	Assessed value per mile	Total Valuation
Armour Car Lines.....	36.30	\$ 33.33	\$ 1,210.00
Amco Express Tank Line.....	36.30	3.29	119.00
A. Booth & Company.....	36.30	1.25	46.00
Chicago Refrigerator Car Company.....	36.30	.....	46.00
Cold Blast Transportation Company.....	36.30	2.22	81.00
Cudahy Refrigerator Line.....	36.30	2.59	94.00
Merchants Despatch Transportation Company	36.30	3.00	109.00
Missouri River Despatch Transportation Company	36.30	3.76	136.00
Santa Fe Refrigerator Despatch Company.....	36.30	33.13	1,202.00
St. Louis Refrigerator Car Company.....	36.30	4.82	175.00
Streets Western Stable Car Line.....	36.30	4.23	153.00
Swift Refrigerator Transportation Company..	36.30	4.15	150.00
Union Refrigerator Transit Company of Wisconsin	36.30	3.64	132.00
Union Tank Line.....	36.30	7.07	256.00
Adams Express Company.....	36.30	100.00	3,620.00
Colorado Telephone Company	52.00	.....	2,968.00
" & Wyoming Railroad Company.....	36.30	6,000.00	217,800.00
Total			\$ 228,337.00

PITKIN COUNTY.

Name of Company.	Mileage	Assessed value per mile	Total Valuation
Armour Car Lines.....	27.78	\$ 33.33	\$ 926.00
American Refrigerator Transit Company.....	27.78	28.00	778.00
Crystal Car Line.....	27.78	.....	50.00
Cudahy Refrigerator Line.....	27.78	2.59	72.00
Independent Refining Company.....	27.78	.....	50.00
Santa Fe Refrigerator Despatch Company....	27.78	33.13	920.00
St. Louis Refrigerator Car Company.....	27.78	4.82	134.00
Swift Refrigerator Transportation Company..	27.78	4.15	115.00
Union Refrigerator Transit Company of Wisconsin	27.78	3.64	101.00
Union Tank Line	27.78	7.07	196.00
Pullman Company	27.78	110.00	3,056.00
Globe Express Company.....	19.55	60.00	1,173.00
Wells Fargo & Company Express.....	45.95	100.00	4,595.00
Mountain Telegraph Company.....	23.00	.....	2,234.00
Western Union Telegraph Company.....	266.02	.....	9,653.00
Self-Winding Clock Company.....	.....	.....	100.00
Colorado Telephone Company	332.49	.....	10,119.00
" Midland Railway Company.....	27.78	8,000.00	222,240.00
" " " "	18.17	6,000.00	109,020.00
" " " "	1.69	6,000.00	10,140.00
Crystal River Railroad Company.....	17.90	6,000.00	107,400.00
" " " "	11.83	5,000.00	59,150.00
Denver & Rio Grande Railroad Company....	19.55	6,000.00	117,300.00
Total			\$ 659,522.00

PROWERS COUNTY.

Name of Company.	Mileage	Assessed value per mile	Total Valuation
Armour Car Lines.....	38.49	\$ 33.33	\$ 1,283.00
American Refrigerator Transit Company.....	28.49	28.00	1,078.00
Arms Palace Horse Car Company.....	38.49	3.74	144.00
Cold Blast Transportation Company.....	38.49	2.22	85.00
Cudahy Refrigerator Line.....	38.49	2.59	99.00
Doud Stock Car Company.....	38.49	2.50	96.00
Jacob Dold Packing Company.....	38.49	2.00	77.00
Ferd. Heim Brewing Company.....	38.49	.....	109.00
Live Poultry Transportation Company.....	38.49	2.00	77.00
Mather Horse and Stock Car Company.....	38.49	3.61	140.00
Merchants Despatch Transportation Company	38.49	2.00	115.00

STATE BOARD OF EQUALIZATION.

Name of Company.	Mileage	Assessed value per mile	Total Valuation
Milwaukee Refrigerator Transit Company.....	38.49	1.60	61.00
National Car Line Company.....	38.49	1.88	73.00
North and South Rolling Stock Company.....	38.49	.....	109.00
Pennsylvania and Delaware Oil Company.....	38.49	.....	50.00
Provision Dealers Despatch.....	38.49	.....	109.00
Santa Fe Refrigerator Despatch Company.....	38.49	33.13	1,275.00
St. Louis Refrigerator Car Company.....	38.49	4.82	185.00
Streets Western Stable Car Line.....	38.49	4.23	163.00
Swift Refrigerator Transportation Company..	38.49	4.15	159.00
Union Refrigerator Transit Company of Wisconsin	38.49	3.64	140.00
Union Tank Line.....	38.49	7.07	272.00
Western Chemical Manufacturing Company..	38.49	3.36	130.00
Pullman Company.....	38.49	110.00	4,234.00
Wells Fargo & Company Express.....	38.49	100.00	3,849.00
Colorado Postal Telegraph-Cable Company....	289.92	.....	6,708.00
Western Union Telegraph Company.....	384.90	.....	8,197.00
Big Bend Rural Telephone Company.....	144.25	.....	1,810.00
Colorado Telephone Company.....	1,125.63	.....	28,335.00
Springfield-Lamar Telephone Company.....	60.00	.....	1,080.00
Atchison, Topeka & Santa Fe Railway Company	38.49	14,300.00	550,467.00
Arkansas Valley Railroad Company.....	7.05	5,000.00	35,250.00
Holly & Swink Railway Company.....	13.65	5,000.00	68,250.00
Total			\$ 714,149.00

PUEBLO COUNTY.

Name of Company.	Mileage	Assessed value per mile	Total Valuation
Armour Car Lines.....	246.16	\$ 33.33	\$ 8,205.00
American Refrigerator Transit Company.....	225.76	28.00	6,222.00
Arms Palace Horse Car Company.....	71.47	3.74	267.00
Cold Blast Transportation Company.....	71.47	2.22	159.00
Cudahy Refrigerator Line.....	71.47	2.50	185.00
Doud Stock Car Company.....	124.29	2.50	311.00
Jacob Dold Packing Company.....	71.47	2.00	143.00
German-American Car Lines.....	33.12	2.63	87.00
Libby, McNeill & Libby.....	71.47	.....	109.00
Live Poultry Transportation Company.....	71.47	2.00	143.00
Luzerne Produce Company.....	69.85	.....	50.00
Mather Horse and Stock Car Company.....	104.59	3.61	378.00
Merchants Despatch Transportation Company	124.29	3.00	373.00

Name of Company.	Mileage	Assessed value per mile	Total Valuation
Milwaukee Refrigerator Transit Company.....	174.44	1.60	279.00
National Car Line Company.....	71.47	1.88	135.00
" Despatch Line.....	71.47	.....	50.00
New York Despatch Refrigerator Line.....	71.47	.....	50.00
Pennsylvania and Delaware Oil Company.....	71.47	.....	50.00
Produce Shippers Despatch.....	71.47	.....	109.00
Santa Fe Refrigerator Despatch Company...	246.16	33.13	8,155.00
St. Louis Refrigerator Car Company.....	193.34	4.82	932.00
Solvay Process Company.....	33.12	.....	100.00
Starks Heater Car Company.....	69.85	.....	50.00
Streets Western Stable Car Line.....	246.16	4.23	1,041.00
Swift Refrigerator Transportation Company..	213.04	4.15	884.00
Swift's Live Stock Express.....	33.12	3.29	109.00
United Oil Company.....	69.85	2.14	150.00
Union Oil Company.....	71.47	.....	50.00
" Refrigerator Transit Company of Wisconsin	246.16	3.64	896.00
Union Tank Line.....	246.16	7.07	1,749.00
Western Chemical Manufacturing Company..	71.47	3.36	240.00
Pullman Company.....	222.42	110.00	24,468.00
Globe Express Company.....	69.85	60.00	4,191.00
Pacific Express Company.....	33.12	75.00	2,484.00
United States Express Company.....	18.90	65.00	1,228.00
Wells Fargo & Company Express.....	120.24	100.00	12,024.00
Colorado Postal Telegraph-Cable Company...	491.00	.....	10,511.00
Mountain Telegraph Company.....	161.00	.....	1,658.00
Western Union Telegraph Company.....	1,409.62	.....	32,670.00
Self Winding Clock Company.....	.....	.....	570.00
Colorado Telephone Company.....	9,144.83	.....	158,688.00
Atchison, Topeka & Santa Fe Railway Company	18.67	16,000.00	289,120.00
" " " " "	23.61	13,400.00	450,374.00
" " " " "	19.79	8,500.00	168,215.00
Chicago, Rock Island & Pacific Railway Company, rolling stock via D. & R. G. R. R...	18.90	1,000.00	18,900.00
Colorado & Southern Railway Company.....	17.80	3,500.00	62,300.00
" " " " "	4.05	14,500.00	58,725.00
" " " " " rolling stock via A. T. & S. F. Ry.....	18.67	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	15,048.00	90,288.00

STATE BOARD OF EQUALIZATION.

Name of Company.	Mileage	Assessed value per mile	Total Valuation
Denver & Rio Grande Railroad Company.....	18.90	16,000.00	302,400.00
" " " " "	20.45	14,300.00	292,435.00
" " " " "	30.50	13,000.00	396,500.00
" " " " "	8.15	5,000.00	40,750.00
Pueblo & State Line Railway Company.....	33.12	12,000.00	397,440.00
Total			\$2,914,796.00

RIO BLANCO COUNTY.

Name of Company.	Mileage	Assessed value per mile	Total Valuation
Wells Fargo & Company Express.....	7.80	\$ 100.00	\$ 780.00
Colorado Telephone Company.....	241.19	.....	11,802.00
Uintah Railway Company.....	7.80	2,000.00	15,600.00
Total			\$ 28,182.00

RIO GRANDE COUNTY.

Name of Company.	Mileage	Assessed value per mile	Total Valuation
Armour Car Lines.....	40.80	\$ 33.33	\$ 1,360.00
American Refrigerator Transit Company.....	40.80	28.00	1,142.00
Milwaukee Refrigerator Transit Company.....	40.80	.....	93.00
Santa Fe Refrigerator Despatch Company.....	40.80	33.13	1,351.00
St. Louis Refrigerator Car Company.....	40.80	4.82	196.00
Streets Western Stable Car Line.....	40.80	4.23	172.00
Swift Refrigerator Transportation Company..	40.80	4.15	169.00
United Oil Company.....	40.80	.....	124.00
Union Refrigerator Transit Company of Wisconsin	40.80	3.64	149.00
Union Tank Line.....	40.80	7.07	288.00
Globe Express Company.....	40.80	60.00	2,448.00
Western Union Telegraph Company.....	80.00	.....	4,958.00
Colorado Telephone Company.....	457.66	.....	15,677.00
Denver & Rio Grande Railroad Company.....	40.80	8,500.00	346,800.00
Total			\$ 374,927.00

ROUTT COUNTY.

Name of Company.	Mileage	Assessed value per mile	Total Valuation
Colorado Telephone Company.....	446.76	.....	\$ 30,338.00
Elk Mountain Mutual Telephone Company...	350.00	.....	9,200.00
Total			\$ 39,538.00

SAGUACHE COUNTY.			
Name of Company.	Mileage	Assessed value per mile	Total Valuation
Globe Express Company.....	106.00	\$ 60.00	\$ 6,390.00
Mountain Telegraph Company.....	23.00	.....	279.00
Western Union Telegraph Company.....	240.00	.....	10,510.00
Colorado Telephone Company.....	521.82	.....	20,237.00
Denver & Rio Grande Railroad Company.....	37.60	9,000.00	338,400.00
" " " " "	52.07	5,000.00	260,250.00
" " " " " stock via R. G. S. de C. R. R.....	16.95	1,000.00	16,950.00
Denver & Rio Grande Railroad Company.....	8.20	2,500.00	20,500.00
Rio Grande Sangre de Cristo Railroad Company	16.95	2,000.00	33,900.00
Total.			\$ 707,522.00

SAN JUAN COUNTY.

Name of Company.	Mileage	Assessed value per mile	Total Valuation
Globe Express Company.....	13.00	\$ 60.00	\$ 780.00
Western Union Telegraph Company.....	23.00	.....	1,955.00
Self-Winding Clock Company.....		.....	60.00
Colorado Telephone Company.....	683.75	.....	16,343.00
Denver & Rio Grande Railroad Company.....	13.00	6,750.00	87,750.00
Silverton Railroad Company.....	9.00	1,500.00	13,500.00
Silverton, Gladstone & Northerly Railroad Company.....	7.00	5,000.00	35,000.00
Silverton Northern Railroad Company.....	13.00	2,500.00	32,500.00
Total.			\$ 187,888.00

SAN MIGUEL COUNTY.

Name of Company.	Mileage	Assessed value per mile	Total Valuation
Globe Express Company.....	46.46	\$ 60.00	\$ 2,788.00
Western Union Telegraph Company.....	112.00	.....	6,185.00
Self-Winding Clock Company.....		.....	160.00
Colorado Telephone Company.....	440.15	.....	8,425.00
Rio Grande Southern Railroad Company.....	48.76	5,000.00	243,800.00
Total.			\$ 261,358.00

SEDWICK COUNTY.

Name of Company.	Mileage	Assessed value per mile	Total Valuation
Armour Car Lines.....	32.07	\$ 33.33	\$ 1,069.00
American Refrigerator Transit Company.....	31.19	28.00	873.00
Cudahy Refrigerator Line.....	32.07	2.59	83.00
Fox River Despatch Company.....	31.19	.....	65.00

Name of Company.	Mileage	Assessed value per mile	Total Valuation
Merchants' Despatch Transportation Company	32.07	3.00	96.00
National Car Line Company.....	31.19	1.88	58.00
Pacific Fruit Express Company.....	31.19	.....	50.00
Santa Fe Refrigerator Despatch Company.....	32.07	33.13	1,062.00
St. Louis Refrigerator Car Company.....	32.07	4.82	154.00
Street's Western Stable Car Line.....	32.07	4.23	135.00
Swift Refrigerator Transportation Company.....	32.07	4.15	133.00
Union Refrigerator Transit Company of Wisconsin	32.07	3.64	117.00
Union Tank Line.....	32.07	7.07	227.00
Pullman Company.....	31.19	110.00	3,431.00
Adams Express Company.....	.88	100.00	88.00
Pacific Express Company.....	31.19	75.00	2,339.00
Colorado Postal Telegraph-Cable Company.....	118.55	.....	3,642.00
Western Union Telegraph Company.....	137.48	.....	4,763.00
Colorado & Wyoming Railroad Company.....	.85	6,000.00	5,280.00
Union Pacific Railroad Company.....	22.33	14,300.00	319,319.00
" " " " "	8.86	15,900.00	140,874.00
Total.			\$ 483,858.00

SUMMIT COUNTY.

Name of Company.	Mileage	Assessed value per mile	Total Valuation
Globe Express Company.....	23.25	\$ 60.00	\$ 1,395.00
Wells Fargo & Company Express.....	41.30	100.00	4,130.00
Western Union Telegraph Company.....	173.00	.....	8,444.00
Self Winding Clock Company.....		.....	50.00
Colorado Telephone Company.....	682.99	.....	12,562.00
Colorado & 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	4,500.00	104,625.00
Total.			\$ 373,896.00

TELLER COUNTY.

Name of Company.	Mileage	Assessed value per mile	Total Valuation
Armour Car Lines.....	81.42	\$ 33.33	\$ 2,714.00
American Refrigerator Transit Company.....	81.42	28.00	2,280.00
Cudahy Refrigerator Line.....	22.00	2.59	57.00
Portland Gold Mining Company.....	30.62	27.04	828.00
Santa Fe Refrigerator Despatch Company.....	81.42	33.13	2,697.00
St. Louis Refrigerator Car Company.....	22.00	4.82	106.00

Name of Company.	Mileage	Assessed value per mile	Total Valuation
Swift Refrigerator Transportation Company..	22.00	4.15	91.00
Union Refrigerator Transit Company of Wisconsin ..	22.00	3.64	80.00
Union Tank Line ..	22.00	7.07	155.00
Pullman Company ..	22.00	110.00	2,420.00
Globe Express Company ..	14.29	60.00	858.00
Wells Fargo & Company Express ..	81.42	100.00	8,142.00
Colorado Postal Telegraph-Cable Company ..	177.00	.....	6,093.00
Western Union Telegraph Company ..	230.60	.....	8,608.00
Self Winding Clock Company ..	.....	.....	220.00
Colorado Telephone Company ..	5,144.95	.....	77,342.00
Colorado Midland Railway Company ..	22.00	8,000.00	176,000.00
Colorado Springs & Cripple Creek District Railway Company ..	25.47	13,000.00	331,110.00
Colorado Springs & Cripple Creek District Railway Company ..	5.15	13,000.00	66,950.00
Colorado Springs & Cripple Creek District Railway Company (electric) ..	9.27	10,000.00	92,700.00
Florence & Cripple Creek Railroad Company ..	13.00	7,500.00	56,228.00
Golden Circle Railroad Company ..	5.71	7,500.00	42,848.00
Midland Terminal Railway Company ..	28.80	9,000.00	259,200.00
Total			\$1,179,727.00

WASHINGTON COUNTY.

Name of Company.	Mileage	Assessed value per mile	Total Valuation
Armour Car Lines ..	40.33	\$ 33.33	\$ 1,344.00
American Refrigerator Transit Company ..	2.78	28.00	78.00
Amco Express Tank Line ..	37.55	.....	125.00
A. Booth & Company ..	37.55	1.25	48.00
Chicago Refrigerator Car Company ..	37.55	.....	48.00
Cold Blast Transportation Company ..	37.55	.....	86.00
Cudahy Refrigerator Line ..	40.33	2.59	104.00
Merchants Despatch Transportation Company ..	40.33	3.00	121.00
Missouri River Despatch Transportation Company ..	37.55	3.76	141.00
Santa Fe Refrigerator Despatch Company ..	40.33	33.13	1,336.00
St. Louis Refrigerator Car Company ..	40.33	4.82	194.00
Streets Western Stable Car Line ..	40.33	4.23	170.00
Swift Refrigerator Transportation Company ..	40.33	4.15	167.00
Union Refrigerator Transit Company, of Wisconsin ..	40.33	3.64	147.00
Union Tank Line ..	40.33	7.07	285.00
Pullman Company ..	43.11	110.00	4,742.00

Name of Company.	Mileage	Assessed value per mile	Total Valuation
Adams Express Company ..	37.55	100.00	3,755.00
Pacific Express Company ..	2.78	75.00	209.00
Colorado Postal Telegraph-Cable Company ..	13.90	.....	534.00
Western Union Telegraph Company ..	7.88	.....	611.00
Colorado Telephone Company ..	19.00	.....	1,003.00
Wray Telephone Company ..	148.00	.....	2,686.00
Burlington & Colorado Railroad Company ..	37.55	14,300.00	536,965.00
Union Pacific Railroad Company ..	2.78	14,300.00	39,754.00
Total			\$ 594,774.00

WELD COUNTY.

Name of Company.	Mileage	Assessed value per mile	Valuation Total
Armour Car Lines ..	212.52	\$ 33.33	\$ 7,085.00
American Refrigerator Transit Company ..	121.80	28.00	3,410.00
American Fast Freight Line ..	106.56	.....	50.00
Amco Express Tank Line ..	90.72	3.29	298.00
A. Booth & Company ..	90.72	1.25	113.00
Chicago Refrigerator Car Company ..	90.72	.....	113.00
Cold Blast Transportation Company ..	90.72	2.22	201.00
Cudahy Refrigerator Line ..	197.28	2.59	511.00
Doud Stock Car Company ..	15.24	2.50	38.00
Fox River Despatch Company ..	106.56	.....	98.00
Kentucky Refining Company ..	90.72	.....	85.00
Merchants Despatch Transportation Company ..	212.52	3.00	638.00
Missouri River Despatch Transportation Company ..	90.72	3.76	311.00
National Car Line Company ..	106.56	1.88	200.00
Pacific Fruit Express Company ..	106.56	.....	100.00
Santa Fe Refrigerator Despatch Company ..	212.52	33.13	7,041.00
St. Louis Refrigerator Car Company ..	197.28	4.82	950.00
Streets Western Stable Car Line ..	212.52	4.23	899.00
Swift Refrigerator Transportation Company ..	212.52	4.15	882.00
Union Refrigerator Transit Company, of Wisconsin ..	212.52	3.64	774.00
Union Tank Line ..	212.52	7.07	1,503.00
Chas. Wolff Packing Company ..	106.56	.....	98.00
Pullman Company ..	142.15	110.00	15,636.00
Adams Express Company ..	102.62	100.00	10,262.00
Pacific Express Company ..	120.25	75.00	9,018.00
Wells Fargo & Company Express ..	24.02	100.00	2,402.00
Colorado Postal Telegraph-Cable Company ..	523.33	.....	15,864.00

Name of Company.	Mileage	Assessed value per mile	Total Valuation
Mountain Telegraph Company.....	80.00	.....	\$49.00
Western Union Telegraph Company.....	893.10	.....	23,033.00
Self-Winding Clock Company.....	.....	.....	140.00
Colorado Telephone Company.....	5,076.20	.....	114,077.00
Burlington & Colorado Railroad Company.....	35.59	14,300.00	508,997.00
Colorado Railroad Company.....	3.38	5,000.00	16,900.00
Colorado & Southern Railway Company.....	15.24	14,000.00	213,360.00
Colorado & Wyoming Railroad Company.....	55.12	6,000.00	330,780.00
Denver, Utah & Pacific Railroad Company.....	11.90	10,000.00	119,000.00
Great Western Railway Company.....	27.02	5,000.00	185,100.00
" " " "	4.08	5,000.00	20,400.00
Union Pacific Railroad Company.....	13.69	7,000.00	95,830.00
" " " "	31.24	14,300.00	446,732.00
" " " "	75.32	13,500.00	1,016,820.00
Total			\$3,170,568.00

YUMA COUNTY.

Name of Company.	Mileage	Assessed value per mile	Total Valuation
Armour Car Lines.....	40.51	\$ 33.33	\$ 1,350.00
Amco Express Tank Line.....	40.51	3.29	133.00
A. Booth & Company.....	40.51	1.25	51.00
Chicago Refrigerator Car Company.....	40.51	.....	51.00
Cold Blast Transportation Company.....	40.51	2.22	90.00
Cudahy Refrigerator Line	40.51	2.59	105.00
Kentucky Refining Company.....	40.51	.....	73.00
Merchants Despatch Transportation Company	40.51	3.00	121.00
Missouri River Despatch Transportation Company	40.51	3.76	152.00
Santa Fe Refrigerator Despatch Company...	40.51	33.13	1,342.00
St. Louis Refrigerator Car Company.....	40.51	4.82	195.00
Streets Western Stable Car Line.....	40.51	4.29	171.00
Swift Refrigerator Transportation Company..	40.51	4.15	168.00
Union Refrigerator Transit Company, of Wisconsin	40.51	3.64	147.00
Union Tank Line.....	40.51	7.07	286.00
Pullman Company	40.51	110.00	4,456.00
Adams Express Company.....	40.51	100.00	4,051.00
Wray Telephone Company.....	278.00	.....	6,788.00
Burlington & Colorado Railroad Company....	40.51	14,300.00	579,293.00
Total			\$ 599,023.00

RECAPITULATION OF 1907 ASSESSMENT.
As Certified to the Various Counties June 15, 1907.

County	Railroads	Telephone	Telegraph	Express	Pullman	Car Lines	Total
Adams	\$ 1,024,178.00	\$ 21,667.00	\$ 13,254.00	\$ 6,524.00	\$ 9,904.00	\$ 11,324.00	\$ 1,486,681.00
Arapahoe	774,238.00	23,153.00	11,318.00	5,340.00	8,116.00	9,004.00	883,069.00
Archuleta	327,650.00	.....	2,861.00	3,788.00	.....	.....	333,897.00
Baca .....	.....	1,678.00	.....	.....	.....	.....	1,978.00
Bent	539,868.00	19,427.00	14,292.00	3,692.00	4,061.00	5,575.00	586,703.00
Boulder	1,241,290.00	140,714.00	7,044.00	14,310.00	.....	4,374.00	1,407,732.00
Chaffee	1,587,155.00	39,242.00	22,670.00	11,576.00	8,996.00	9,905.00	1,377,644.00
Cheyenne	782,812.00	.....	11,176.00	4,735.00	6,944.00	8,108.00	813,775.00
Clear Creek	283,470.00	19,060.00	3,482.00	2,577.00	.....	.....	308,159.00
Conejos	466,850.00	24,736.00	9,698.00	4,481.00	72.00	1,325.00	527,112.00
Costilla	538,200.00	8,615.00	8,720.00	3,813.00	4,824.00	5,446.00	569,618.00
Kit Carson	97,125.00	6,620.00	1,672.00	777.00	.....	.....	106,194.00
Delta	569,025.00	41,783.00	8,814.00	4,275.00	.....	.....	563,897.00
Denver	931,022.00	956,673.00	15,132.00	4,395.00	4,231.00	5,416.00	1,916,849.00
Dolores	110,350.00	.....	2,355.00	1,032.00	.....	.....	113,764.00
Douglas	1,348,497.00	31,774.00	28,903.00	7,982.00	12,213.00	11,719.00	1,441,089.00
Eagle	949,990.00	16,189.00	11,229.00	6,060.00	9,347.00	10,396.00	1,602,892.00
Elbert	964,252.00	7,998.00	12,515.00	6,628.00	9,220.00	11,925.00	1,012,318.00
El Paso	3,177,682.00	172,417.00	55,044.00	22,317.00	25,946.00	31,482.00	3,484,888.00
Fremont	1,678,415.00	48,697.00	21,218.00	9,626.00	7,810.00	11,887.00	1,674,943.00
Garfield	1,415,792.00	44,174.00	18,068.00	15,183.00	16,614.00	16,137.00	1,524,956.00

RECAPITULATION OF 1907 ASSESSMENT—Concluded.

County	Railroads	Telephone	Telegraph	Express	Pullman	Car Lines	Total
Gilpin	288,800.00	13,405.00	1,600.00	3,700.00	.....	.....	307,904.00
Grand	284,560.00	13,404.00	.....	6,312.00	.....	.....	304,276.00
Gunnison	1,108,290.00	2,500.00	25,632.00	11,060.00	.....	.....	1,147,602.00
Hinsdale	42,525.00	.....	1,378.00	567.00	.....	.....	44,470.00
Huerfano	1,165,918.00	16,632.00	20,588.00	8,393.00	10,631.00	18,794.00	1,236,452.00
Jefferson	730,670.00	33,711.00	9,411.00	9,704.00	.....	1,912.00	785,469.00
Kiowa	1,050,000.00	.....	12,429.00	6,563.00	9,625.00	11,067.00	1,089,684.00
Kit Carson	739,547.00	300.00	9,290.00	3,897.00	6,586.00	5,419.00	776,049.00
Lake	769,135.00	29,545.00	14,176.00	6,669.00	6,697.00	7,106.00	833,318.00
La Plata	718,360.00	33,292.00	12,865.00	7,205.00	.....	.....	776,862.00
Larimer	704,140.00	107,823.00	7,268.00	3,929.00	.....	3,891.00	887,061.00
Las Animas	2,926,949.00	78,165.00	43,758.00	19,432.00	15,387.00	21,946.00	3,115,577.00
Lincoln	902,813.00	1,970.00	11,712.00	5,163.00	8,173.00	8,392.00	938,213.00
Logan	1,328,462.00	22,529.00	14,394.00	12,020.00	10,938.00	12,634.00	1,400,975.00
Mesa	1,132,228.00	58,745.00	13,965.00	12,115.00	11,802.00	12,522.00	1,341,377.00
Mineral	147,900.00	5,511.00	2,685.00	1,044.00	.....	2,058.00	159,148.00
Montrose	383,325.00	26,531.00	7,040.00	3,126.00	.....	.....	430,022.00
Montezuma	313,000.00	3,226.00	7,523.00	3,756.00	.....	.....	327,525.00
Morgan	1,298,645.00	22,930.00	11,107.00	8,041.00	10,411.00	9,527.00	1,310,661.00
Otero	1,497,230.00	65,955.00	30,110.00	9,817.00	11,665.00	15,570.00	1,630,447.00
Ouray	237,175.00	15,621.00	5,096.00	2,341.00	.....	.....	260,123.00

REPORT OF THE

STATE BOARD OF EQUALIZATION.

Park	952,400.00	21,058.00	22,794.00	14,254.00	5,115.00	5,527.00	1,031,238.00
Phillips	217,800.00	2,988.00	.....	3,630.00	.....	3,969.00	228,387.00
Pitkin	625,250.00	10,119.00	11,987.00	5,768.00	3,056.00	3,342.00	639,522.00
Prowers	653,307.00	31,225.00	14,935.00	3,849.00	4,239.00	6,029.00	714,149.00
Pueblo	2,634,554.00	158,688.00	45,409.00	19,927.00	24,463.00	31,752.00	2,914,786.00
Rio Blanco	15,600.00	1,302.00	.....	780.00	.....	.....	28,182.00
Rio Grande	346,800.00	15,677.00	4,958.00	2,448.00	.....	5,044.00	374,927.00
Routt .....	.....	39,558.00	.....	.....	.....	.....	39,558.00
Saguache	670,000.00	20,387.00	10,789.00	6,396.00	.....	.....	707,522.00
San Juan	168,750.00	16,313.00	2,015.00	780.00	.....	.....	187,888.00
San Miguel	243,800.00	8,425.00	6,345.00	2,788.00	.....	.....	261,358.00
Sedgwick	465,473.00	.....	8,405.00	2,427.00	3,831.00	4,122.00	483,868.00
Summit	347,225.00	12,582.00	8,481.00	5,525.00	.....	.....	373,806.00
Teller	1,067,306.00	77,322.00	14,221.00	9,000.00	2,420.00	9,008.00	1,173,727.00
Washington	576,719.00	3,779.00	1,175.00	3,964.00	4,712.00	4,395.00	594,774.00
Weid	2,953,859.00	114,077.00	39,886.00	21,682.00	16,428.00	25,428.00	3,170,568.00
Yuma	579,293.00	6,788.00	.....	4,651.00	4,425.00	559,025.00	.....
Total	\$48,674,268.00	\$2,733,551.00	\$740,464.00	\$391,243.00	\$299,320.00	\$582,950.00	\$63,218,786.00

OFFICE OF THE STATE BOARD OF EQUALIZATION.

Denver, Colorado, September 9, 1907, 10 a. m.

The State Board of Equalization convened at the above named time and place pursuant to call of the Governor, in compliance with section 88 of the Revenue Laws of Colorado.

The following members of the Board were present:

Timothy O'Connor, Secretary of State;
William H. Dickson, Attorney General, and
Alfred E. Bent, Treasurer of State.

The following named counties and companies were reported as having filed petitions or complaints against the assessment as made by the Board at its former meeting, under date of April 1, 1907:

Board of County Commissioners of Mesa County, Colorado.
Board of County Commissioners of Ouray County, Colorado.
Atchison, Topeka & Santa Fe Railway Company.
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 Eastern Railroad Company.
Colorado Midland Railway Company.
Colorado Springs & Cripple Creek District Railway Company.
Colorado & Southern Railway Company:
Colorado Railroad Company.
Fort Collins Development Railway Company.
Denver & Rio Grande Railroad Company:
Rio Grande Junction Railway Company.
Great Western Railway Company.
Midland Terminal Railway Company.
Florence & Cripple Creek Railroad Company.
Golden Circle Railroad Company.
Canon City & Cripple Creek Railroad Company.
Union Pacific Railroad Company.
Colorado Postal Telegraph-Cable Company.
Western Union Telegraph Company.
Delta County Co-Operative Telephone Company.
Elk Mountain Mutual Telephone Company.
American Refrigerator Transit Company.
Armour Car Lines.

Adams Express Company.

Wells Fargo & Company Express.

Said counties and companies setting forth in their petitions or complaints alleged illegality, errors, erroneous assessments and discrimination in assessments made by the State Board of Equalization at its meeting commencing April 1, 1907, all of which matters fully appear in the petitions or complaints on file in the office of the Board.

The Secretary reported that all of the parties above mentioned and the boards of county commissioners of the counties directly affected, and the county assessors of said counties, had been notified of the meeting by registered mail.

Upon motion, it was ordered that William H. Dickson be made acting chairman of the meeting.

Upon motion, it was ordered that the Secretary employ a stenographer to report the statements made by all parties appearing before the Board at this meeting.

Mr. M. I. Welch appeared on behalf of The Delta County Co-Operative Telephone Company, and asked that he be heard on Tuesday at 10 a. m., which request was granted.

The Secretary reported that all of the counties had filed their abstracts with the State Auditor, except Denver and Elbert.

Mr. F. F. Schreiber, assessor of El Paso county, appeared before the Board, and requested that he be notified of the time the Board would hear the complaints of The Atchison, Topeka & Santa Fe Railway Company; Chicago, Rock Island & Pacific Railway Company; Colorado & Southern Railway Company, and The Denver & Rio Grande Railroad Company.

Upon motion, the Secretary was ordered to notify Mr. Schreiber as per his request.

The county commissioners of Prowers county appeared before the Board relative to complaint filed in the office of the Board September 5, by that county, against The Arkansas Valley Railroad Company.

Mr. W. R. Freeman, assistant tax agent of The Arkansas Valley Railroad Company, also appeared and waived the time of the filing of the complaint, and asked that the Board take the matter up on Tuesday, September 10, at 10:30 o'clock a. m.

Upon motion, it was ordered that the complaint be heard on Tuesday, September 10, at 10:30 o'clock a. m.

Mr. John T. Barnett, county attorney of Ouray county, appeared for said county, and asked that he be heard relative to the complaint on file of his county on the following day.

Upon motion, it was ordered that the complaint be heard on Tuesday, September 10, at 10 o'clock a. m.

Mr. Gill, chairman board of county commissioners of Washington county, appeared and made statements concerning an assessment of telegraph property in his county, which he claimed

the Board had failed to assess. The matter was taken under advisement.

It was ordered by the Board that the 23d, 24th and 25th of September be set aside for hearing all complaints, and the Secretary of the Board notify all parties interested in respect thereto to appear during the above dates, between the hours of 10 o'clock a. m. and 4 o'clock p. m.

Mr. Boyce, chairman of the board of county commissioners of Yuma county, appeared and made statement concerning the omission of the assessment of telegraph property in his county.

The matter was taken under advisement.

Upon motion, it was ordered that an adjournment be taken until Tuesday, September 10, at 10 o'clock a. m.

Tuesday, September 10, 1907, 10 a. m.

The Board convened pursuant to adjournment.

Present:

Timothy O'Connor, Secretary of State;
George D. Statler, Auditor;
William H. Dickson, Attorney General, and
Alfred E. Bent, Treasurer of State.

Mr. Dickson was made acting chairman of the meeting.

Mr. John T. Barnett, attorney for Ouray county, appeared before the Board and made argument pertaining to complaint on file of his county.

The county commissioners of Prowers county appeared for complaint of said county against The Arkansas Valley Railroad Company.

Mr. W. R. Freeman appeared for The Arkansas Valley Railroad Company.

Upon motion, it is ordered that the main track mileage and assessment upon the property of said company, as fixed by the Board at its meeting commencing April 1, 1907, and certified to Prowers county under date of June 15, be changed from

7.05 miles at \$5,000.00 per mile.....	\$35,250.00
10.72 miles at \$4,000.00 per mile.....	\$42,880.00

making a net increase in the assessment of said company's property in Prowers county of seven thousand six hundred and thirty dollars (\$7,630.00).

Mr. M. I. Welch appeared for The Delta County Co-Operative Telephone Company, and made statement concerning the property of the company and its value.

Upon motion, it is ordered that the assessment as heretofore made by the Board at its meeting commencing April 1, 1907, of \$15,000.00, be reduced to \$5,000.00.

Upon motion, the Secretary of the Board was instructed to request Mr. W. R. Freeman, assistant tax agent of The Arkansas Valley Railroad Company, to file a statement, showing the number of miles of main track of said company in Prowers county operated during the year ending December 31, 1906, from the town of Lamar, Colorado, to where the main line of said road passes out of Prowers county, and to file same as soon as possible.

The Secretary reported that notice had been sent to all parties who had filed complaints, and to the boards of county commissioners of the several counties directly affected, in compliance with order of the Board on the ninth instant, as to dates set aside for hearing all complaints.

Upon motion, it was ordered that the Secretary notify The Crystal River & San Juan Railroad Company and The Argentine Central Railway Company to file statement of their property with the Board as being in operation during the year ending December 31, 1906.

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

Friday, September 13, 1907, 10 a. m.

The Board convened pursuant to adjournment.

Present:

Timothy O'Connor, Secretary of State;
George D. Statler, Auditor;
Alfred E. Bent, Treasurer, and
William H. Dickson, Attorney General.

No one appearing before the Board desirous of being heard, upon motion, Board adjourned until Monday, September 16, at 10 o'clock a. m.

Monday, September 16, 1907, 10 a. m.

The Board convened pursuant to adjournment.

Present:

Timothy O'Connor, Secretary of State;
George D. Statler, Auditor;
Alfred E. Bent, Treasurer, and
William H. Dickson, Attorney General.

Mr. Alfred E. Bent, Treasurer, was made acting chairman of the meeting.

Upon motion, it was ordered that the Secretary notify all companies having filed complaints, to appear before the Board for hearing on the dates hereinafter mentioned:

MONDAY, SEPTEMBER 23, 1907.

Adams Express Company.....	10:00 a. m.
Elk Mountain Mutual Telephone Company.....	10:00 a. m.

Colorado Postal Telegraph-Cable Co.	11:00 a. m.
Western Union Telegraph Company	11:00 a. m.
Armour Car Lines	2:00 p. m.
American Refrigerator Transit Company	3:00 p. m.
Wells Fargo & Company Express	3:30 p. m.
Colorado Eastern Railroad Company	3:30 p. m.

TUESDAY, SEPTEMBER 24, 1907.

Burlington & Colorado Railroad Company	10:00 a. m.
Colorado & Wyoming Railroad Company	10:00 a. m.
Denver, Golden & Salt Lake Railroad Company	10:00 a. m.
Denver, Utah & Pacific Railroad Company	10:00 a. m.
Denver & Montana Railroad Company	10:00 a. m.
Great Western Railway Company	10:30 a. m.
Chicago, Rock Island & Pacific Railway Company	11:00 a. m.
Union Pacific Railroad Company	2:00 p. m.
Colorado Springs & Cripple Creek District Railway Company	3:00 p. m.
Canon City & Cripple Creek Railway Company	3:00 p. m.
Florence & Cripple Creek Railroad Company	3:00 p. m.
Golden Circle Railroad Company	3:00 p. m.
Midland Terminal Railway Company	3:00 p. m.

WEDNESDAY, SEPTEMBER 25, 1907.

Board of County Commissioners of Mesa County	10:00 a. m.
Atchison, Topeka & Santa Fe Railway Company	11:00 a. m.
Colorado Midland Railway Company	1:30 p. m.
Colorado & Southern Railway Company	2:00 p. m.
Colorado Railroad Company	2:00 p. m.
Fort Collins Development Railway Company	2:00 p. m.
Denver & Rio Grande Railroad Company	3:00 p. m.
Rio Grande Junction Railway Company	3:00 p. m.

Upon motion, Board adjourned until Monday, September 23, at 10 o'clock a. m.

Monday, September 23, 1907, 10 a. m.

The Board convened pursuant to adjournment.

Present:

Timothy O'Connor, Secretary of State;
George D. Statler, Auditor;
William H. Dickson, Attorney General, and
Alfred E. Bent, Treasurer of State.
Miss Marie Nichols reporting.

Upon motion, it was ordered that William H. Dickson, Attorney General, be made chairman of the meeting.

Mr. Frank McDonough, counsel, appeared and made statement concerning the assessment of the property of The Elk Mountain Mutual Telephone Company. He filed affidavits in sup-

port of his complaint on file for a reduction in the assessment of said company's property.

Upon motion, it is ordered that the assessment as heretofore made by the Board at its meeting commencing April 1, 1907, of \$9,200.00 be reduced to \$2,500.00.

Mr. William C. Black, superintendent of The Colorado Postal Telegraph-Cable Company, appeared before the Board, and made statement concerning complaint on file of his company, also presented written statement which was filed for record.

Mr. H. E. Kelly, counsel, and Mr. S. E. Leonard, superintendent of The Western Union Telegraph Company, appeared before the Board, and made statements concerning complaint of that company.

They also filed statements in support of their complaint asking for a reduction in their assessment.

Mr. Manuel Boyes, chairman of The Board of County Commissioners of Yuma County, appeared and made statement as to the omission of assessments to telegraph property in his county, claiming that twelve wires paralleling the Burlington line were omitted entirely from assessment.

The matter was taken under advisement, as was also the complaint of The Colorado Postal Telegraph-Cable Company.

Mr. H. E. Kelly, counsel, then made statement claiming that the wires referred to by Mr. Boyes, of Yuma county, were probably owned by The Burlington Railroad, and should be returned by that company.

Upon motion, it was ordered that The Western Union Telegraph Company be required to ascertain the ownership of the wires in question, and report to the Board Tuesday, at 10 o'clock a. m.

Upon motion, duly made and seconded, it was ordered that the Board take a recess until 2 o'clock p. m.

Afternoon Session, 2 p. m.

The Board reconvened.

Present:

Timothy O'Connor, Secretary of State;
George D. Statler, Auditor;
William H. Dickson, Attorney General, and
Alfred E. Bent, Treasurer.
Miss Marie Nichols reporting.

Mr. E. C. Bennett, counsel, and Charles J. Faulkner, Jr., counsel, appeared for The Armour Car Lines, and made statements protesting against the assessment of the cars of said company as made by the Board for this year. They presented and filed railroad timetables of the D. & R. G. R. R., Burlington, Rock Island and U. P. R. R. Companies.

Mr. James Correy, tax agent, appeared for The American Refrigerator Transit Company, and made statement on behalf of said company.

Mr. C. W. Stockton, assistant to president of The Wells Fargo & Company Express, and Mr. H. T. Rogers, counsel, appeared, and made statements protesting against the assessment of said company as made by the Board for this year.

Mr. H. T. Rogers, counsel, then made statement protesting against the assessment of The Colorado Eastern Railroad Company.

Mr. Robert T. Yeaman, county attorney, and Mr. E. A. Duling, chairman of the Board of County Commissioners of Las Animas County, appeared, and made statement relative to complaint on file of that county against The Atchison, Topeka & Santa Fe Railroad Company, filed in the Governor's office and in the office of the Board on this date.

Upon motion, it was ordered that the complaint of The Adams Express Company be heard on Tuesday, September 24, at 2:30 p. m.

Upon motion, the Board adjourned until Tuesday, September 24, at ten o'clock a. m.

Tuesday, September 24, 1907, 10 a. m.

The Board convened pursuant to adjournment.

Present:

Henry A. Buchtel, Governor;
George D. Statler, Auditor;
Alfred E. Bent, Treasurer, and
William H. Dickson, Attorney General.
Miss Marie Nichols reporting.

Mr. R. D. Pollard, tax agent for The Burlington & Colorado; Colorado & Wyoming; Denver, Golden & Salt Lake; Denver & Montana, and The Denver, Utah & Pacific Railroad Companies, appeared and made statement concerning complaints on file of said companies.

Mr. O'Connor came in at the meeting at 11 o'clock a. m.

Mr. Pollard also stated, in regard to telegraph property, that his company had returned to the Board all of the wire owned, under section 95, paragraph 7, of the 1902 Revenue Laws.

Mr. H. E. Kelly, counsel, appeared for The Western Union Telegraph Company, and stated that the company owned seven wires from Denver to Colorado State line, according to a dispatch he just received from Mr. J. C. Nelson, at Omaha, Nebraska.

Mr. Kelly presented and filed written statement of Mr. S. E. Leonard, superintendent of The Western Union Telegraph Company, with prices of line material attached.

Mr. C. W. Waterman, counsel, appeared and made statement concerning complaint of The Great Western Railway Company.

Mr. F. F. Schreiber, assessor of El Paso county, appeared before the Board and presented and filed complaint of said county against the Pullman Company.

Upon motion, it was ordered that the complaints of El Paso County versus The Pullman Company, and Las Animas County versus The Atchison, Topeka & Santa Fe Railway Company, be received and filed by the Board; that said complaints be set for hearing on Monday, September 30, at 10 o'clock a. m., and that notice of said hearings be served upon all parties interested.

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

Afternoon Session, 2 p. m.

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

Mr. A. W. Scribner, tax commissioner of The Union Pacific Railroad Company, appeared and made statement concerning complaint on file of that company.

Mr. C. C. Dorsey, counsel, and C. M. Day, agent, appeared and made statements concerning complaint on file of The Adams Express Company.

Mr. K. C. Schuyler, counsel, appeared and made statement concerning complaint of The Colorado Springs & Cripple Creek District Railway Company and The Cripple Creek Railway System.

Mr. John W. Mulligan, tax agent, appeared and filed statement concerning complaint of The Chicago, Rock Island & Pacific Railway Company.

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

Wednesday, September 25, 1907, 10 a. m.

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

Miss Marie Nichols reporting.

Mr. Logan, county attorney of Mesa county, and William Deitman, chairman of board of county commissioners of said county, appeared before the Board.

Mr. Logan made statement concerning complaint of his county against the assessment of The Rio Grande Western Railway Company.

Mr. James Correy, tax agent, appeared before the Board on behalf of The Rio Grande Western Railway Company, and made statement as to local assessed valuations in Mesa county.

Mr. Correy also made statement concerning complaint of The Denver & Rio Grande and Rio Grande Junction Railroad

Companies. He also asked that the assessment of 24.213 miles against The Globe Express Company be vacated, said mileage being as follows:

Upon the Rio Grande, Sangre de Cristo Railroad Company (D. & R. G. R. R.), from Moffat to Crestone, 16.95 miles; Florence & Cripple Creek Railroad Company, from Florence to Oro Junction, 6.063 miles, and upon The Golden Circle Railroad Company, 1.20 miles; total, 24.213 miles; claiming that the company did not operate the mileage.

Mr. W. R. Freeman, assistant tax agent, appeared for and on behalf of The Atchison, Topeka & Santa Fe Railway Company, and made statement concerning complaint of that company on file.

The county attorney and county commissioners of Otero county appeared before the Board, and made statements concerning the assessment of track belonging to The Holly & Swink Railway Company, claiming the company had returned certain track as side track, which they considered a main track.

Mr. W. R. Freeman, assistant tax agent, appeared for The Holly & Swink Railway Company, and stated the matter would be adjusted satisfactorily as to the return of mileage in Otero county, to which the county commissioners agreed.

Mr. H. W. Conard, tax agent of The Colorado Midland Railway Company, appeared and made statement relative to complaint of that company on file. He also presented written statements, which were filed for record.

Mr. Lambright, attorney for Bent county, appeared and made statement concerning valuations in his county.

Mr. J. A. Israel, tax agent, appeared and made statement concerning complaints on file of The Colorado & Southern Railway Company, The Colorado Railroad Company and The Fort Collins Development Railway Company.

The Secretary reported that notice of the hearing of the complaint of Las Animas county had been served upon The Atchison, Topeka & Santa Fe Railway Company, by delivering copy to Mr. H. T. Rogers, solicitor of Colorado for said company, a copy of said complaint, and by delivering to Mr. W. R. Freeman, assistant tax agent of said company, a copy of the notice of said hearing.

Also reported that notice of hearing had been served upon the Pullman Company by delivering to Mr. W. R. Freeman, tax agent of said company, a copy thereof, and by mailing a copy of said complaint to him in case of El Paso County versus Pullman Company.

Upon motion duly made and seconded, the Board adjourned until Friday afternoon, September 27, at 3 o'clock p.m.

Friday, September 27, 1907, 3 p. m.

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

In the matter of the complaint filed by F. F. Schreiber, County Assessor of El Paso County, versus The Pullman Company:

It appearing from this petition and complaint that the same was not filed within the time required by law, and was not filed by the board of county commissioners, nor any member thereof, it is ordered by the Board that said petition be denied and the complaint dismissed.

It is further ordered by the Board that the assessment of the Pullman Company, as made by the Board at its meeting commencing April 1, 1907, be increased from \$296,320.00 to \$312,483.00, in the manner following: Upon 2,693.82 miles operated, from \$110.00 to \$116.00 per mile, making a total increase of \$16,163.00.

In the matter of the petition and complaint of Ouray county:

The Board having duly considered the petition and complaint, and having heard the argument of counsel in support thereof, it is ordered that the said petition be denied and the complaint dismissed.

In the matter of the petition and complaint of Mesa County:

The Board, having duly considered the petition and complaint, and having also heard arguments of counsel, and being fully advised in the premises, it is ordered that said petition be denied and complaint dismissed.

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

The Board having considered the same, and having heard the argument of counsel in support thereof, and being fully advised in the premises, it is ordered that the prayer of the petitioner be denied, and the complaint dismissed, and the assessment as made by the Board at its meeting commencing April 1, 1907, be affirmed.

It is further ordered that the assessment of \$103,900.00 placed upon the property of The Santa Fe Refrigerator Despatch by the Board at its meeting commencing April 1, 1907, be vacated and set aside.

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

The Board having considered the same, and having heard the argument of counsel in support thereof, and being fully advised in the premises, it is ordered that the prayer of the petitioner be denied, and the complaint dismissed, and the assessment as made by the Board at its meeting commencing April 1, 1907, be affirmed.

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

The Board having considered the same, and having heard the argument of counsel in support thereof, and being fully advised in the premises, it is ordered that the prayer of the petitioner be denied, and the complaint dismissed, and the assessment as made by the Board at its meeting commencing April 1, 1907, be affirmed.

In the matter of the petition and complaint of The Denver, Golden & Salt Lake Railroad Company:

The Board having considered the same, and having heard the argument of counsel in support thereof, and being fully advised in the premises, it is ordered that the prayer of the petitioner be denied, and the complaint dismissed, and the assessment as made by the Board at its meeting commencing April 1, 1907, be affirmed.

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

The Board having considered the same, and having heard the argument of counsel in support thereof, and being fully advised in the premises, it is ordered that the prayer of the petitioner be denied, and the complaint dismissed, and the assessment as made by the Board at its meeting commencing April 1, 1907, be affirmed.

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

The Board having considered the same, and having heard the argument of counsel in support thereof, and being fully advised in the premises, it is ordered that the prayer of the petitioner be denied, and the complaint dismissed, and the assessment as made by the Board at its meeting commencing April 1, 1907, be affirmed.

In the matter of the petition and complaint of The Chicago, Rock Island & Pacific Railway Company:

The Board having considered the same, and having heard the argument of counsel in support thereof, and being fully advised in the premises, it is ordered that the prayer of the petitioner be denied, and the complaint dismissed, and the assessment as made by the Board at its meeting commencing April 1, 1907, be affirmed.

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

The Board having considered said petition and complaint, and having heard argument of counsel in support thereof, and being fully advised in the premises, it is ordered that the assessment as heretofore made by the Board at its meeting commencing April 1, 1907, of \$93,650.00 be reduced to \$69,100.00, in the manner following: Upon the company's standard gauge track in the city and county of Denver, a distance of 2.10 miles, from \$36,690.00 to \$25,000.00 per mile, making a reduction upon the property of said company of \$24,550.00.

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

The Board having considered said petition and complaint, and having heard argument of counsel in support thereof, and

being fully advised in the premises, it is ordered that the assessment as heretofore made by the Board at its meeting commencing April 1, 1907, of \$2,111,830.00 be reduced to \$2,110,830.00 in the manner following: That the assessment heretofore made upon 7.54 miles of abandoned track in Lake county, Colorado, amounting to \$1,000.00, be vacated and set aside.

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

The Board having considered said petition and complaint, and having heard argument of counsel in support thereof, and being fully advised in the premises, it is ordered that the assessment as heretofore made by the Board at its meeting commencing April 1, 1907, of \$765,710.00 be reduced to \$750,260.00, in the manner following: Upon the company's branch line, Victor to Cameron, a distance of 5.15 miles, from \$13,000.00 to \$10,000.00 per mile, making a reduction upon the property of said company of \$15,450.00.

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

The Board having considered said petition and complaint, and having heard argument of counsel in support thereof, and being fully advised in the premises, it is ordered that the assessment as heretofore made by the Board at its meeting commencing April 1, 1907, of \$6,662,623.00 be reduced to \$6,630,193.00, in the manner following: Upon the company's unused line, Manitou Junction to Gulf Junction, a distance of 42.82 miles, from \$3,500.00 to \$3,000.00 per mile; and upon .76 mile of track located in Minnequa yards, Pueblo County, assessed at the rate of \$14,500.00 per mile, amounting to \$11,020.00, be vacated and set aside, making total reduction upon the property of said company of \$32,430.00.

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

The Board having considered the same, and having heard the argument of counsel in support thereof, and being fully advised in the premises, it is ordered that the prayer of the petitioner be denied, and the complaint dismissed, and the assessment as made by the Board at its meeting commencing April 1, 1907, be affirmed.

In the matter of the petition and complaint of The Fort Collins Development Railway Company:

The Board having considered the same, and having heard the argument of counsel in support thereof, and being fully advised in the premises, it is ordered that the prayer of the petitioner be denied, and the complaint dismissed, and the assessment as made by the Board at its meeting commencing April 1, 1907, be affirmed.

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

The Board having considered the same, and having heard the argument of counsel in support thereof, and being fully advised

in the premises, it is ordered that the prayer of the petitioner be denied, and the complaint dismissed, and the assessment as made by the Board at its meeting commencing April 1, 1907, be affirmed.

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

The Board having considered the same, and having heard the argument of counsel in support thereof, and being fully advised in the premises, it is ordered that the prayer of the petitioner be denied, and the complaint dismissed, and the assessment as made by the Board at its meeting commencing April 1, 1907, be affirmed.

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

The Board having considered the same, and having heard the argument of counsel in support thereof, and being fully advised in the premises, it is ordered that the prayer of the petitioner be denied, and the complaint dismissed, and the assessment as made by the Board at its meeting commencing April 1, 1907, be affirmed.

In the matter of the petition and complaint of The Midland Terminal Railway Company, The Florence & Cripple Creek Railroad Company, The Canon City & Cripple Creek Railroad Company, and The Golden Circle Railroad Company:

The Board having considered the same, and having heard the argument of counsel in support thereof, and being fully advised in the premises, it is ordered that the prayer of the petitioners be denied, and the complaints dismissed, and the assessment as made by the Board at its meeting commencing April 1, 1907, be affirmed.

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

The Board having considered said petition and complaint, and having heard argument of counsel in support thereof, and being fully advised in the premises, it is ordered that the assessment as heretofore made by the Board at its meeting commencing April 1, 1907, of \$6,157,514.00 be reduced to \$6,112,055.00, in the manner following: Upon the company's Julesburg branch, a distance of 151.53 miles, from \$14,300.00 to \$14,000.00 per mile, making a reduction upon the property of said company of \$45,459.00.

In the matter of the petition and complaint of The Colorado Postal Telegraph-Cable Company:

The Board having considered the same, and having heard the argument of counsel in support thereof, and being fully advised in the premises, it is ordered that the prayer of the petitioner be denied, and the complaint dismissed, and the assessment as made by the Board at its meeting commencing April 1, 1907, be affirmed.

In the matter of the petition and complaint of The Western Union Telegraph Company:

After listening to argument of counsel in support thereof, and being fully advised in the premises, it is ordered that the prayer of the petitioner be denied, and the complaint dismissed.

It is further ordered that an additional assessment of \$13,467.00 be placed upon the property of said company in the manner following: Upon the company's wire, extending from Denver to the east end of Yuma county, Colorado, amounting to 1,224.23 miles of wire, at a rate of \$11.00 per mile, making a total assessment upon the property of said company of \$594,064.00.

In the matter of the petition and complaint of The American Refrigerator Transit Company:

The Board having considered the same, and having heard the argument of counsel in support thereof, and being fully advised in the premises, it is ordered that the prayer of the petitioner be denied, and the complaint dismissed, and the assessment as made by the Board at its meeting commencing April 1, 1907, be affirmed.

In the matter of the petition and complaint of The Armour Car Lines:

The Board having considered the same, and having heard the argument of counsel in support thereof, and being fully advised in the premises, it is ordered that the prayer of the petitioner be denied, and the complaint dismissed, and the assessment as made by the Board at its meeting commencing April 1, 1907, be affirmed.

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

The Board having considered said petition and complaint, and having heard argument of counsel in support thereof, and being fully advised in the premises, it is ordered that the assessment as heretofore made by the Board at its meeting commencing April 1, 1907, of \$52,071.00, be reduced to \$41,657.00, in the manner following: Upon 520.71 miles operated, from \$100.00 to \$80.00 per mile, making a total reduction of \$10,414.00.

In the matter of the petition and complaint of The Wells Fargo & Company Express:

The Board having considered said petition and complaint, and having heard argument of counsel in support thereof, and being fully advised in the premises, it is ordered that the assessment as heretofore made by the Board at its meeting commencing April 1, 1907, of \$175,366.00, be reduced to \$140,293.00, in the manner following: Upon 1,753.66 miles operated, from \$100.00 to \$80.00 per mile, making a total reduction of \$35,073.00.

In the matter of the assessment of the property of The Argentine Central Railway Company:

It appearing to the Board that said company operated 16 miles of railroad in the State of Colorado during the year ending

December 31, 1906, it is ordered that the property of said company be assessed at the sum of \$32,000.00.

In the matter of the assessment of the property of The Crystal River & San Juan Railroad Company:

It appearing to the Board that said company operated 11½ miles of railroad in the State of Colorado during the year ending December 31, 1906, it is ordered that the property of said company be assessed at the sum of \$40,250.00.

In re The Globe Express Company:

After listening to statement of its representative, the Board finds that the company did not operate the following mileage: Upon The Rio Grande, Sangre de Cristo Railroad Company (D. & R. G. R. R.), from Moffat to Crestone, 16.95 miles; The Florence & Cripple Creek Railroad Company, from Florence to Ora Junction, 6.063 miles, and upon The Golden Circle Railroad Company, 1.20 miles, a total of 24.213 miles. It is therefore ordered that the assessment upon the property of said company, amounting to \$101,936.00, be reduced to \$100,483.00, viz., upon 24.213 miles, at the rate of \$60.00 per mile, making a reduction upon the property of said company in the sum of \$1,453.00.

Upon motion duly made and seconded, Board adjourned until September 30, at 11 o'clock a. m.

Monday, September 30, 1907, 11 a. m.

The Board convened pursuant to adjournment.

Present:

Henry A. Buchtel, Governor;
Timothy O'Connor, Secretary of State;
George D. Statler, Auditor, and
Alfred E. Bent, Treasurer.

Mr. Robert T. Yeaman, county attorney, and Mr. E. G. Duling, chairman of the board of county commissioners of Las Animas county, appeared before the Board relative to complaint on file of that county. Mr. Yeaman made statement concerning complaint of his county.

Mr. W. R. Freeman, assistant tax agent of The Atchison, Topeka & Santa Fe Railway Company, appeared and filed motion and affidavit on behalf of said company.

Mr. F. F. Schreiber, assessor of El Paso county, appeared before the Board, and made additional statement concerning complaint of his county against the Pullman Company. He presented and read written statement, which was filed for record.

Mr. W. R. Freeman, tax agent, appeared and made statement on behalf of the Pullman Company.

Mr. K. C. Schnyler, counsel, appeared before the Board, and made additional statement concerning the complaint of The Colorado Springs & Cripple Creek District Railway Company.

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

After listening to the additional statement of counsel on behalf of The Colorado Springs & Cripple Creek District Railway Company, it is ordered that the assessment of the property of said company as fixed by the Board September 27, 1907, in the sum of \$750,260.00, be reduced to \$657,020.00, in the manner following: Upon the company's main line of road from Atchison, Topeka & Santa Fe Railway Company connection at Colorado Springs to Teller county line, and El Paso county line to Cripple Creek depot, a distance of 46.62 miles, from \$13,000.00 to \$11,000.00 per mile.

After listening to additional statement of the representative of The Colorado & Southern Railway Company, and being fully advised in the premises, it is ordered that the assessment of the property of said company as fixed by the Board September 27, 1907, amounting to \$6,630,193.00, be reduced to \$6,613,523.00, in the manner following: Upon the company's branch lines in Las Animas county, viz.: Gray Creek branch, 7.85 miles; Acme branch, 2.51 miles; Ludlow to Hastings, 1.28 miles; Ludlow to Berwind, 3.21 miles; Chicosa to Forbes, 1.16 miles, and Sopris Junction to Sopris, .66 miles; total, 16.67 miles; from \$6,000.00 to \$5,000.00 per mile, amounting to \$16,670.00.

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

The Board having considered the same, it is ordered that action thereon be deferred until the next meeting of the Board, commencing October 7, 1907.

It was then ordered that the stenographer extend notes of Mr. W. R. Freeman's statement made to the Board on behalf of The Atchison, Topeka & Santa Fe Railway Company, under date of September 25, pertaining to the filing of the annual report of his company.

Upon motion, it was ordered that the Secretary be instructed to prepare a copy of the rulings of the Board, signed by at least a majority of the Board, and file same with the Secretary of State on the first of October, 1907; also to have printed 150 copies of the rulings of the Board upon the several complaints, and transmit a copy to all of the parties interested.

Upon motion, it was ordered that the Secretary certify to the county clerks of the counties affected thereby the corrections or changes made by the Board in the assessments.

Upon motion duly made and seconded, the Board adjourned.

Monday, October 7, 1907, 11 a. m.

The State Board of Equalization convened at the executive office, in compliance with section 216 of the Revenue Laws of

1902, for the purpose of examining, adjusting and equalizing the assessments in the several counties of the State, and for the purpose of correcting any error or mistake made by them in assessing the property required to be assessed by said Board.

Present:

Henry A. Buchtel, Governor;
Timothy O'Connor, Secretary of State;
George D. Statler, Auditor, and
Alfred E. Bent, Treasurer.

On motion, duly made and seconded, the Board adjourned until Friday, October 11, at 2 o'clock p. m.

Friday, October 11, 1907, 2 p. m.

The State Board of Equalization convened pursuant to adjournment.

Present:

Timothy O'Connor, Secretary of State;
George D. Statler, Auditor;
Alfred E. Bent, Treasurer of State, and
William H. Dickson, Attorney General.

Mr. James Correy, tax agent of The Denver & Rio Grande Railroad Company, appeared before the Board and presented letter asking for opinion of Attorney General as to the distribution of the assessment of rolling stock valuations of one company over another company's tracks, claiming the law did not provide for such distribution.

The letter was referred to William H. Dickson, Attorney General, for an opinion.

Upon motion, duly made and seconded, the Board adjourned until Monday, October 14, at 11 o'clock a. m., to meet at the Executive Office.

Monday, October 14, 1907, 11 a. m.

The State Board of Equalization convened at the Executive Office pursuant to adjournment.

Present:

Henry A. Buchtel, Governor;
Timothy O'Connor, Secretary of State;
George D. Statler, Auditor;
Alfred E. Bent, Treasurer, and
William H. Dickson, Attorney General.

The Board had under discussion the equalization of the assessments in the several counties of the State.

Upon motion, duly made and seconded, it was ordered that the Board proceed to equalize the assessments in the several counties of the State.

There was presented and read a copy of Mr. W. R. Freeman's statement made to the Board on behalf of The Atchison, Topeka

& Santa Fe Railway Company pertaining to the annual return made by the company for the year 1907, which was ordered filed for record.

Upon motion, duly made and seconded, it was ordered that the vote heretofore made fixing the assessment of The Atchison, Topeka & Santa Fe Railway Company, under date of June 5, 1907, be reconsidered.

Upon motion, duly made and seconded, it was ordered that the assessment heretofore made by the Board at its meeting commencing April 1, 1907, upon the property of The Atchison, Topeka & Santa Fe Railway Company, amounting to \$5,639,502.00 be increased to \$5,685,072.00 in the manner following:

Upon the company's track in Las Animas county, a distance of 15.19 miles at the rate of \$3,000.00 per mile, amounting to forty-five thousand, five hundred and seventy (\$45,570.00) dollars.

Upon motion, duly made and seconded, it was ordered that the Secretary of the Board prepare and have printed a sufficient supply of new forms of schedules for the use of railway and railroad, telephone and telegraph, express, sleeping, fast freight and other car line companies, in making their annual statement of property to the Board for assessment purposes, and to submit a proof of such schedules to the Board for its approval on or before the 15th day of November, 1907.

Upon motion, duly made and seconded, the Board adjourned until October 15, at 2 o'clock p. m., to meet at the Executive Office.

Tuesday, October 15, 1907, 2 p. m.

The State Board of Equalization convened at the Executive Office pursuant to adjournment.

Present:

Henry A. Buchtel, Governor;
Timothy O'Connor, Secretary of State;
George D. Statler, Auditor;
William H. Dickson, Attorney General, and
Alfred E. Bent, Treasurer.

Mr. George D. Statler, Auditor of State, 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 valuation 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 seven (1907), 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 ex-

tended 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 seventeen-twentieths.....	(1-17/20)	mill tax
For Mute and Blind Fund, One-fifth.....	(1/5)	" "
" University Fund, Two-fifths.....	(2/5)	" "
" Agricultural College Fund, One-fifth.....	(1/5)	" "
" School of Mines Fund, One-fifth.....	(1/5)	" "
" Insane Asylum Fund, One-fifth.....	(1/5)	" "
" Normal School Fund, One-fifth.....	(1/5)	" "
" Stock Inspection Fund, One-fifteenth.....	(1/15)	" "
" Capitol Building and Interest on Bonds Fund, One-half....	(1/2)	" "
" Insurrection Bonds Sinking Fund, One-thirtieth.....	(1/30)	" "
" Casual Deficiency Bonds Sinking Fund, One-twentieth.....	(1/20)	" "
" For Interest on Insurrection Bonds, One-tenth.....	(1/10)	" "
Total, four	(4)	Mills"

The motion was duly seconded by Mr. Timothy O'Connor, Secretary of State, and when put to a vote of the Board, was unanimously adopted.

Upon motion, duly made and seconded, the following resolution was presented to the Board and unanimously adopted:

"October 15, 1907.

"Whereas, It appears that some of the counties have made a material increase in the valuation of the taxable property of their counties, while others have not increased so much, yet from the evidence before us, we are not able to say but what the increase in the several counties might have been all that was justified, therefore, be it

"Resolved, That it is the sense of the State Board of Equalization that the assessments as returned by the various county assessors be allowed to remain as originally certified to the State Auditor."

Upon motion, duly made and seconded, it was ordered by the Board that the State Auditor transmit to the clerk of each county a statement of the changes that have been made in the assessments, and the rate of tax which is to be levied and collected within such county for state purposes, as herein fixed by the Board at this meeting.

The minutes of the meetings of the Board commencing with meeting of September 9th down to and including the minutes of this meeting were read at length, and, upon motion, duly made and seconded, were ordered approved as read.

Upon motion, duly made and seconded, it was ordered that the Board do now adjourn.

STATEMENT NO. 2.

Showing Changes in the Assessment of Railroad and Other Companies in the State of Colorado, for the Year Ending December 31, 1906, as Ordered by the State Board of Equalization During September and October, 1907, Meetings.

ARGENTINE CENTRAL RAILWAY COMPANY.
(Assessed, September Meeting.)

Point of Beginning and Terminus	Mileage	Rate per mile	Valuation
Silver Plume to Mt. McClellan.....	16.00	\$ 2,000	\$ 32,000

ARKANSAS VALLEY RAILROAD COMPANY.

County	Mileage	Rate per mile	Valuation
Bent	2.34	\$ 5,000	\$ 11,700
Otero	15.99	5,000	79,350
Prowers	10.72	4,000	42,880
Total	29.05		\$ 134,530

ATCHISON, TOPEKA & SANTA FE RAILWAY COMPANY.

Point of Beginning and Terminus	Mileage	Rate per mile	Valuation
Denver to Santa Fe crossing, on C. & S. right of way	3.74	\$ 8,500	\$ 31,790
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	14,300	1,215,357
" " New Mexico line.....	96.32	14,300	1,377,376
Pueblo to Canon City.....	40.23	8,500	341,955
Rockvale branch	3.53	6,000	21,180
Second main track.....	15.19	3,600	45,570
Total mileage, main line and branches.....	420.02		\$5,685,072

COLORADO & SOUTHERN RAILWAY COMPANY.

Point of Beginning and Terminus	Standard Gauge.	Mileage	Rate per mile	Valuation
Denver to Santa Fe crossing.....		3.74	\$16,900	\$ 63,206
" " Colorado Springs.....		86.96	8,900	773,677
Manitou Junction to Gulf Junction.....		42.82	3,000	128,460
Gulf Junction to Southern Junction.....		9.29	14,500	47,705
Walsenburg to New Mexico 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.		(56.00)	1,376	77,656
Denver to Greeley.....		98.54	14,000	1,379,560
Louisville Junction to Boulder Junction.....		11.47	8,400	96,348
" " " Lafayette.....		3.78	8,400	31,752

Point of Beginning and Terminus	Mileage	Rate per mile	Valuation
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
Grey Creek branch.....	7.85	5,000	39,250
Acme branch.....	2.51	5,000	12,550
Ludlow to Hastings.....	1.28	5,000	6,400
" " Berwind.....	3.21	5,000	16,050
Chicosa to Forbes.....	1.16	5,000	5,800
Sopris Junction to Sopris.....	.66	5,000	3,300
Total main track and branches.....	412.48		\$4,319,283
Rolling Stock via other roads.....	98.71		
Total Standard Gauge mileage operated.....	511.19		

COLORADO & SOUTHERN RAILWAY COMPANY.

Narrow Gauge.

Point of Beginning and Terminus	Mileage	Rate per mile	Valuation
Denver to Como.....	88.12	\$ 6,000	\$ 528,720
Como to Gunnison.....	112.54	5,000	567,700
Gunnison to Baldwin.....	17.51	4,000	70,040
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
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.....	33.12	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		\$2,294,240
" Standard Gauge.....	412.48		4,319,283
	796.52		\$6,613,523
Rolling Stock via other roads.....	98.71		
Total mileage operated.....	895.23		

COLORADO EASTERN RAILROAD COMPANY.

Point of Beginning and Terminus	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	25,000	52,500
Total.....	18.70		\$ 69,100

STATE BOARD OF EQUALIZATION.

COLORADO MIDLAND RAILWAY COMPANY.

Point of Beginning and Terminus	Mileage	Rate per mile	Valuation
Colorado Springs to New Castle.....	225.58	\$ 8,000	\$1,804,640
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. J. R. R.).....	(62.07)	1,400	86,898
Glenwood to Aspen.....	18.45	6,000	110,700
Cardiff branch.....	15.00	6,000	90,000
Total main line and branches.....	259.03		\$2,110,830
Rolling Stock via other roads.....	75.35		
Total mileage operated.....	334.38		

COLORADO SPRINGS & CRIPPLE CREEK DISTRICT RAILWAY COMPANY.

Point of Beginning and Terminus	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	\$11,000	\$ 512,820
Victor to Cameron.....	5.15	10,000	51,500
Victor Depot to Victor Junction, Cripple Creek (electric).....	4.70	10,000	47,000
Hoosier Pass to Vindicator Junction (electric).....	3.93	10,000	39,300
Cripple Creek Depot around loop to Third and Myers Avenue (electric).....	.64	10,000	6,400
Total.....	61.04		\$ 657,020

CRYSTAL RIVER & SAN JUAN RAILROAD COMPANY.
(Assessed September Meeting.)

Point of Beginning and Terminus	Mileage	Rate per mile	Valuation
Redstone to Marble.....	11.50	\$ 2,500	\$ 40,250

UNION PACIFIC RAILROAD COMPANY.

Point of Beginning and Terminus	Mileage	Rate per mile	Valuation
Nebraska division.....	8.86	\$15,900	\$ 140,874
Cheyenne division.....	36.09	13,500	1,256,715
Julesburg branch.....	151.53	14,000	2,121,420
Eastern district.....	194.14	12,400	2,407,336
Boulder branch.....	26.53	7,000	185,710
Total.....	474.15		\$6,112,055

ADAMS EXPRESS COMPANY.

Railroads	Mileage	Rate per mile	Valuation
Burlington & Colorado R. R. Co.....	174.89		
Colorado & Wyoming R. R. Co.....	144.53		
Denver & Montana R. R. Co.....	39.24		
Denver, Northwestern & Pacific Ry. Co.....	125.32		
Denver, Utah & Pacific R. R. Co.....	36.68		
Total.....	520.71	\$80.00	\$ 41,657.00

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.	3.11	23.40	\$80.00	\$ 1,872.00
Boulder	D. U. & P. R. R.	21.78	.....	.....	.....
"	D. N. W. & P. Ry.	12.41	34.19	80.00	2,735.00
Denver	B. & C. R. R.	3.89	.....	.....	.....
"	D. U. & P. R. R.	2.35	6.24	80.00	499.00
Gilpin	D. N. W. & P. Ry.	25.86	25.86	80.00	2,069.00
Grand	D. N. W. & P. Ry.	63.12	63.12	80.00	5,050.00
Jefferson	D. N. W. & P. Ry.	20.82	20.82	80.00	1,666.00
Logan	D. & M. R. R.	27.85	.....	.....	.....
"	C. & W. R. R.	52.27	80.12	80.00	6,410.00
Morgan	B. & C. R. R.	37.71	.....	.....	.....
"	D. & M. R. R.	11.39	49.10	80.00	3,928.00
Phillips	C. & W. R. R.	36.30	36.30	80.00	2,904.00
Sedgwick	C. & W. R. R.	.88	.88	80.00	70.00
Washington	B. & C. R. R.	37.55	37.55	80.00	3,004.00
Weld	B. & C. R. R.	35.59	.....	.....	.....
"	C. & W. R. R.	55.13	.....	.....	.....
"	D. U. & P. R. R.	11.90	102.62	80.00	8,209.00
Yuma	B. & C. R. R.	40.51	40.51	80.00	3,241.00
Total		520.71		\$ 41,657.00	

GLOBE EXPRESS COMPANY.

Railroads	Mileage	Rate per mile	Valuation
Denver & Rio Grande R. R. Co.	1,346.78		
" " " via R. G. R. R.	25.57		
" " " via R. G. J. Ry.	62.08		
" " " via R. G. P. & N. R. R.	30.85		
Canon City & Cripple Creek R. R. Co.	7.236		
Florence & Cripple Creek R. R. Co.	33.464		
Rio Grande Southern R. R. Co.	168.74		
Total	1,674.72	\$60.00	\$ 100,483.00

County	Railroad	Mileage	Total in county	Rate per mile	Valuation
Arapahoe	D. & R. G. R. R.	9.05	9.05	\$60.00	\$ 543.00
Archuleta	D. & R. G. R. R.	32.25	.....	.....	.....
" D. & R. G. via R. G. P. & N.		30.85	63.10	60.00	3,786.00
Chaffee	D. & R. G. R. R.	61.45	61.45	60.00	3,687.00
Conejos	D. & R. G. R. R.	73.85	73.85	60.00	4,431.00

County	Railroad	Mileage	Total in county	Rate per mile	Valuation
Costilla	D. & R. G. R. R.	63.55	63.55	60.00	3,813.00
Custer	D. & R. G. via R. G. R. R.	12.95	12.95	60.00	777.00
Delta	D. & R. G. R. R.	71.25	71.25	60.00	4,275.00
Denver	D. & R. G. R. R.	6.30	6.30	60.00	378.00
Dolores	R. G. S. R. R.	17.70	17.70	60.00	1,062.00
Douglas	D. & R. G. R. R.	37.75	37.75	60.00	2,265.00
Eagle	D. & R. G. R. R.	67.35	67.35	60.00	4,041.00
El Paso	D. & R. G. R. R.	53.90	53.90	60.00	3,234.00
Fremont	D. & R. G. R. R.	74.20	.....	.....	.....
" D. & R. G. via R. G. R. R.		12.62	.....	.....	.....
" F. & C. C. R. R.		20.367	.....	.....	.....
" C. C. & C. C. R. R.		7.236	114.423	60.00	6,865.00
Garfield	D. & R. G. R. R.	53.63	.....	.....	.....
" D. & R. G. via R. G. J. R. R.		25.86	85.49	60.00	5,129.00
Gunnison	D. & R. G. R. R.	117.20	117.20	60.00	7,032.00
Hinsdale	D. & R. G. R. R.	9.45	9.45	60.00	567.00
Huerfano	D. & R. G. R. R.	74.05	74.05	60.00	4,443.00
Lake	D. & R. G. R. R.	41.70	41.70	60.00	2,502.00
La Plata	D. & R. G. R. R.	91.40	.....	.....	.....
" R. G. S. R. R.		23.68	120.08	60.00	7,205.00
Las Animas	D. & R. G. R. R.	25.50	25.50	60.00	1,530.00
Mesa	D. & R. G. R. R.	27.30	.....	.....	.....
" D. & R. G. via R. G. J.		36.22	63.52	60.00	3,811.00
Mineral	D. & R. G. R. R.	17.40	17.40	60.00	1,044.00
Montrose	D. & R. G. R. R.	52.10	52.10	60.00	3,126.00
Montezuma	R. G. S. R. R.	62.60	62.60	60.00	3,756.00
Ouray	D. & R. G. R. R.	24.05	.....	.....	.....
" R. G. S. R. R.		13.30	37.35	60.00	2,241.00
Pitkin	D. & R. G. R. R.	19.55	19.55	60.00	1,173.00
Pueblo	D. & R. G. R. R.	69.85	69.85	60.00	4,191.00
Rio Grande	D. & R. G. R. R.	40.80	40.80	60.00	2,448.00
Saguache	D. & R. G. R. R.	89.65	89.65	60.00	5,379.00
San Juan	D. & R. G. R. R.	13.00	13.00	60.00	780.00
San Miguel	R. G. S. R. R.	46.46	46.46	60.00	2,788.00
Summit	D. & R. G. R. R.	23.25	23.25	60.00	1,395.00
Teller	F. & C. C. R. R.	13.097	13.097	60.00	786.00
Total			1,674.72		\$ 100,483.00

WELLS FARGO & COMPANY EXPRESS.

Railroad	Mileage	Rate per mille	Valuation
Atchison, Topeka & Santa Fe Ry. Co.	\$ 404.83	.....	.....
Colorado & Southern Ry. Co.	760.83	.....	.....
" " Northwestern R. R. Co.	46.79	.....	.....
" " Wyoming Ry. Co.	31.09	.....	.....
" Midland Ry. Co.	319.38	.....	.....
" Springs & Cripple Creek District	51.77	.....	.....
Great Western Ry. Co.	17.12	.....	.....
Trinidad Electric Ry. Co.	8.23	.....	.....
Midland Terminal R. R. Co.	28.80	.....	.....
Rio Grande Western Ry. Co.	34.02	.....	.....
Uintah Ry. Co.	50.80	.....	.....
Totals	1,753.66	\$80.00	\$140,293.00

County	Railroad	Mile- age	Total in county	Rate per mille	Valuation
Adams	C. & S. Ry.	8.27	8.27	\$80.00	\$ 662.00
Arapahoe	A. T. & S. F. Ry.	7.27	.....	.....	.....
"	C. & S. Ry.	21.22	28.49	80.00	2,279.00
Bent	A. T. & S. F. Ry.	36.92	36.92	80.00	2,954.00
Boulder	C. & N.-W. R. R.	46.79	.....	.....	.....
"	C. & S. Ry.	52.01	.....	.....	.....
"	G. W. Ry.	1.74	100.54	80.00	8,043.00
Chaffee	C. & S. Ry.	45.36	.....	.....	.....
"	C. M. Ry.	34.53	79.89	80.00	6,391.00
Clear Creek	C. & S. Ry.	25.77	25.77	80.00	2,062.00
Denver	A. T. & S. F. Ry.	6.50	.....	.....	.....
"	C. & S. Ry.	16.62	22.21	80.00	1,857.00
Douglas	A. T. & S. F. Ry.	36.64	.....	.....	.....
"	C. & S. Ry.	20.54	57.18	80.00	4,574.00
Eagle	C. M. Ry.	20.19	20.19	80.00	1,615.00
Elbert	C. & S. Ry.	26.79	26.79	80.00	2,143.00
El Paso	A. T. & S. F. Ry.	47.93	.....	.....	.....
"	C. M. Ry.	16.62	.....	.....	.....
"	C. & S. Ry.	31.97	.....	.....	.....
"	C. & S. via A. T. & S. F.	24.64	.....	.....	.....
"	C. S. & C. C. D. Ry.	21.15	142.31	80.00	11,385.00
Fremont	A. T. & S. F. Ry.	23.97	23.97	80.00	1,917.00
Garfield	C. M. Ry.	70.31	.....	.....	.....
"	Uintah Ry.	30.20	100.54	80.00	8,043.00
Gilpin	C. & S. Ry.	11.14	11.14	80.00	\$91.00

STATE BOARD OF EQUALIZATION.

County	Railroad	Mile- age	Total in county	Rate per mille	Valuation
Gunnison	C. & S. Ry.	40.48	40.48	80.00	3,238.00
Huerfano	C. & S. Ry.	14.20	.....	.....	.....
"	C. & S. via D. & R. G. R. R.	25.30	39.50	80.00	3,160.00
Jefferson	C. & S. Ry.	69.14	69.14	80.00	5,531.00
Lake	C. & S. Ry.	14.64	.....	.....	.....
"	C. M. Ry.	27.03	41.67	80.00	3,334.00
Larimer	C. & S. Ry.	32.69	.....	.....	.....
"	G. W. Ry.	6.60	39.29	80.00	3,143.00
Las Animas	A. T. & S. F. Ry	61.00	.....	.....	.....
" "	C. & S. Ry.	78.70	.....	.....	.....
" "	C. & W. Ry.	31.00	.....	.....	.....
" "	Trinidad Electric Ry.	8.23	179.02	80.00	14,322.00
Mesa	C. M. via R. G. J. Ry.	36.22	.....	.....	.....
"	R. G. W. Ry.	34.02	.....	.....	.....
"	Uintah Ry.	12.80	83.04	80.00	6,643.00
Otero	A. T. & S. F. Ry	74.55	74.55	80.00	5,964.00
Park	C. M. Ry.	46.50	.....	.....	.....
"	C. & S. Ry.	96.04	142.54	80.00	11,403.00
Pitkin	C. M. Ry.	45.95	45.95	80.00	3,676.00
Prowers	A. T. & S. F. Ry.	38.49	38.49	80.00	3,079.00
Pueblo	A. T. & S. F. Ry.	71.47	.....	.....	.....
"	C. & S. via A. T. & S. F. Ry.	18.07	.....	.....	.....
"	C. & S. via D. & R. G. R. R.	30.70	120.24	80.00	9,619.00
Rio Blanco	Uintah Ry.	7.80	7.80	80.00	624.00
Summit	C. & S. Ry.	41.30	41.30	80.00	3,304.00
Teller	C. M. Ry.	22.00	.....	.....	.....
"	C. S. & C. C. D. Ry.	30.62	.....	.....	.....
"	M. T. Ry.	28.80	81.42	80.00	6,515.00
Weld	C. & S. Ry.	15.24	.....	.....	.....
"	G. W. Ry.	8.78	24.02	80.00	1,922.00
Total			1,753.66		\$140,293.00

DELTA COUNTY CO-OPERATIVE TELEPHONE COMPANY.

County	Valuation
Delta	\$ 4,790.00
Montrose	210.00
Total	\$ 5,000.00

ELK MOUNTAIN MUTUAL TELEPHONE COMPANY.

County	Valuation
Routt	\$ 2,500.00

WESTERN UNION TELEGRAPH COMPANY.

Property	Valuation
3,883.10 miles of poles at \$3.50 per mile.....	\$363,070.00
18,682.98 miles of wire at \$1.00 per mile.....	205,524.00
1,359 instruments at \$6.50 each.....	8,970.00
Office equipment, supplies, etc.....	16,500.00
Total.....	\$594,064.00
County	Valuation
Adams	\$ 11,757.00
Arapahoe	9,303.00
Archuleta	2,861.00
Bent	7,884.00
Boulder	6,884.00
Chaffee	22,793.00
Cheyenne	11,176.00
Clear Creek.....	3,402.00
Conejos	9,678.00
Costilla	8,720.00
Custer	1,672.00
Delta	8,714.00
Denver	8,079.00
Dolores	2,352.00
Douglas	19,880.00
Eagle	11,239.00
Elbert	12,515.00
El Paso.....	41,093.00
Fremont	18,848.00
Garfield	16,332.00
Gilpin	1,609.00
Gunnison	22,631.00
Hinsdale	1,358.00
Huerfano	19,431.00
Jefferson	9,401.00
Kiowa	12,429.00
Kit Carson.....	9,290.00
Lake	11,527.00
La Plata.....	12,815.00
Larimer	7,138.00
Las Animas.....	27,046.00
Lincoln	11,712.00
Logan	6,231.00
Mesa	13,775.00
Mineral	2,635.00

STATE BOARD OF EQUALIZATION.

County	Valuation
Montezuma	7,523.00
Montrose	6,900.00
Morgan	7,691.00
Otero	16,088.00
Ouray	5,016.00
Park	18,158.00
Pitkin	9,653.00
Prowers	8,197.00
Pueblo	22,670.00
Rio Grande.....	4,568.00
Saguache	10,510.00
San Juan	1,955.00
San Miguel	6,185.00
Sedgwick	4,763.00
Summit	8,444.00
Teller	8,608.00
Washington	3,532.00
Weld	25,774.00
Yuma	3,119.00
Total.....	\$594,064.00

PULLMAN COMPANY.

Railroad.	Rate per mile	Valuation
Atchison, Topeka & Santa Fe Ry.....	357.33	
" " " " via C. & S.....	3.74	
Chicago, Burlington & Quincy R. R.....	215.08	
" " " " via U. P.....	23.77	
Chicago, Rock Island & Pacific Ry.....	166.82	
" " " " via D. & R. G.	44.84	
" " " " via U. P. R. R.	89.71	
Colorado Midland Ry.....	228.00	
" " " via D. & R. G. R.	13.28	
" " " via R. G. J. Ry.....	62.08	
Colorado & Southern Ry.....	96.64	
" " " via A. T. & S. F. Ry.....	112.76	
" " " via D. & R. G. R. R.	56.00	
Denver & Rio Grande R. R.....	564.06	
" " " via R. G. J. Ry.....	25.86	
Pueblo & State Line Ry. (Mo. Pac.).....	152.12	
Rio Grande Western Ry.....	34.02	
Union Pacific R. R.....	447.62	
Total	2,693.82	\$116.00 \$312,483.00

County	Railroad	Mileage	Total in county	Rate per mile	Valuation
Adams.....	B. & M. R. R.	19.64			
"	C. R. I. & P., via U. P. R. R.	27.19			
"	U. P. R. R.	43.21	90.04	\$116.00	\$10,444.00
Arapahoe.....	A. T. & S. F. Ry.	7.27			
"	C. R. I. & P., via U. P.	25.97			
"	C. & S., via A. T. & S. F.	7.27			
"	D. & R. G. R. R.	7.30			
"	U. P. R. R.	25.97	73.78	116.00	\$,558.00
Bent.....	A. T. & S. F. Ry.	36.92	36.92	116.00	4,283.00
Chaffee.....	C. M. Ry.	34.53			
"	D. & R. G. R. R.	47.25	81.78	116.00	9,496.00
Cheyenne.....	U. P. R. R.	63.13	63.13	116.00	7,323.00
Conejos.....	D. & R. G. R. R.	.65	.65	116.00	75.00
Costilla.....	D. & R. G. R. R.	43.85	43.85	116.00	5,087.00
Denver.....	A. T. & S. F. Ry.	2.85			
"	A. T. & S. F., via C. & S.	3.74			
"	B. & M. R. R.	3.89			
"	C. R. I. & P., via U. P.	6.67			
"	C. & S. Ry.	3.74			
"	C. & S., via A. T. & S. F.	2.85			
"	D. & R. G. R. R.	6.30			
"	U. P. R. R.	8.42	38.46	116.00	4,461.00
Douglas.....	A. T. & S. F. Ry.	36.64			
"	C. & S., via A. T. & S. F.	36.64			
"	D. & R. G. R. R.	37.75	111.03	116.00	12,879.00
Eagle.....	C. M. Ry.	19.91			
"	D. & R. G. R. R.	64.15	84.06	116.00	9,751.00
Elbert.....	C. R. I. & P. Ry.	27.96			
"	C. R. I. & P., via U. P.	28.43			
"	U. P. R. R.	28.43	84.82	116.00	9,839.00
El Paso.....	A. T. & S. F. Ry.	47.93			
"	C. R. I. & P. Ry.	48.80			
"	C. R. I. & P., via D. & R. G.	25.84			
"	C. M. Ry.	16.62			
"	C. & S., via A. T. & S. F.	47.93			
"	D. & R. G. R. R.	48.75	235.87	116.00	27,361.00
Fremont.....	D. & R. G. R. R.	71.00	71.00	116.00	8,236.00
Garfield.....	C. M. Ry.	31.21			
"	C. M., via D. & R. G. R. R.	13.28			
"	C. M., via R. G. J. Ry.	25.86			

STATE BOARD OF EQUALIZATION.

County	Railroad	Mileage	Total in county	Rate per mile	Valuation
Garfield.....	D. & R. G. R. R.	41.31			
"	D. & R. G., via R. G. J. Ry.	25.86	137.52	116.00	15,952.00
Huerfano.....	C. & S. Ry....	14.20			
"	C. & S., via D. & R. G. R. R.	25.30			
"	D. & R. G. R. R.	57.60	97.10	116.00	11,264.00
Kiowa.....	P. & S. L. Ry.	87.50	87.50	116.00	10,150.00
Kit Carson.....	C. R. I. & P. Ry.	59.96	59.96	116.00	6,956.00
Lake.....	C. M. Ry.	29.54			
"	D. & R. G. R. R.	31.25	60.79	116.00	7,052.00
Las Animas.....	A. T. & S. F. Ry.	61.00			
"	C. & S. Ry.	78.70	139.70	116.00	16,205.00
Lincoln.....	C. R. I. & P. Ry.	30.10			
"	C. R. I. & P., via U. P.	1.45			
"	U. P. R. R.	42.75	74.30	116.00	8,619.00
Logan.....	B. & M. R. R.	28.00			
"	B. & M., via U. P.	17.89			
"	U. P. R. R.	53.44	99.42	116.00	11,533.00
Mesa.....	C. M., via R. G. J. Ry.	36.22			
"	D. & R. G. R. R.	.83			
"	D. & R. G. R. R.	36.22			
"	R. G. W. Ry.	34.02	107.29	116.00	12,446.00
Morgan.....	B. & M. R. R.	49.81			
"	B. & M., via U. P.	3.10			
"	U. P. R. R.	41.74	94.65	116.00	10,979.00
Otero.....	A. T. & S. F. Ry.	74.55			
"	P. & S. L. Ry.	31.50	106.05	116.00	12,301.00
Park.....	C. M. Ry.	46.50	46.50	116.00	5,394.00
Pitkin.....	C. M. Ry.	27.78	27.78	116.00	3,223.00
Prowers.....	A. T. & S. F. Ry.	38.49	38.49	116.00	4,465.00
Pueblo.....	A. T. & S. F. Ry.	51.68			
"	C. R. I. & P., via D. & R. G.	19.00			
"	C. & S., via A. T. & S. F.	18.07			
"	C. & S., via D. & R. G.	30.70			
"	D. & R. G. R. R.	69.85			
"	P. & S. L. Ry.	33.12	222.42	116.00	25,801.00
Sedgwick.....	U. P. R. R.	31.19	31.19	116.00	3,618.00
Teller.....	C. M. Ry.	22.00	22.00	116.00	2,602.00
Washington.....	B. & M. R. R.	37.55			
"	B. & M., via U. P.	2.78			
"	U. P. R. R.	2.78	43.11	116.00	5,001.00

County	Railroad	Mileage	Total in county	Rate per mile	Valuation
Weld.....	B. & M. R. R.	35.59			
"	U. P. R. R.	106.56	142.15	116.00	16,490.00
Yuma.....	B. & M. R. R.	40.51	40.51	116.00	4,699.00
Total		2,693.82			\$ 312,483.00

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
Pullman Company	90.04	\$ 116	\$ 10,444
Adams Express Company.....	23.40	80	1,872
Wells Fargo & Company Express.....	8.27	80	662
Western Union Telegraph Company.....	568.15	.....	11,757
Santa Fe Refrigerator Despatch.....			Assessment vacated

ARAPAHOE COUNTY.

Name of Corporation	Mileage	Assessed Valuation Per Mile	Total
Pullman Company	73.78	\$ 116	\$ 8,558
Wells Fargo & Company Express.....	28.49	80	2,279
Santa Fe Refrigerator Despatch.....			Assessment vacated

BENT COUNTY.

Name of Corporation	Mileage	Assessed Valuation Per Mile	Total
Pullman Company	36.92	\$ 116	\$ 4,283
Wells Fargo & Company Express.....	36.92	80	2,954
Santa Fe Refrigerator Despatch.....			Assessment vacated

BOULDER COUNTY.

Name of Corporation	Mileage	Assessed Valuation Per Mile	Total
Adams Express Company.....	34.19	\$ 80	\$ 2,735
Wells Fargo & Company Express.....	100.54	80	8,043
Santa Fe Refrigerator Despatch.....			Assessment vacated

CHAFFEE COUNTY.

Name of Corporation	Mileage	Assessed Valuation Per Mile	Total
Pullman Company	81.78	\$ 116	\$ 9,486
Wells Fargo & Company Express.....	79.89	80	6,391
Santa Fe Refrigerator Despatch.....			Assessment vacated

CHEYENNE COUNTY.

Name of Corporation	Mileage	Assessed Valuation Per Mile	Total
Pullman Company	63.13	\$ 116	\$ 7,323
Santa Fe Refrigerator Despatch.....			Assessment vacated

CLEAR CREEK COUNTY.

Name of Corporation	Assessed Valuation		
	Mileage	Per Mile	Total
Wells Fargo & Company Express.....	25.77	\$ 80	\$ 2,062
Argentine Central Railway Company.....	16.00	2,000	32,000

CONEJOS COUNTY.

Name of Corporation	Assessed Valuation		
	Mileage	Per Mile	Total
Pullman Company .....	.65	\$ 116	\$ 75
Santa Fe Refrigerator Despatch.....			Assessment vacated

COSTILLA COUNTY.

Name of Corporation	Assessed Valuation		
	Mileage	Per Mile	Total
Pullman Company	43.85	\$ 116	\$ 5,087
Santa Fe Refrigerator Despatch.....			Assessment vacated

DELTA COUNTY.

Name of Corporation	Assessed Valuation		
	Mileage	Per Mile	Total
Delta County Co-Operative Telephone Company.....			\$ 4,790

DENVER COUNTY.

Name of Corporation	Assessed Valuation		
	Mileage	Per Mile	Total
Pullman Company	38.46	\$ 116	\$ 4,461
Adams Express Company.....	6.24	80	499
Wells Fargo & Company Express.....	23.21	80	1,857
Western Union Telegraph Company.....	347.72	.....	8,079
Colorado Eastern Railroad Company.....	2.10	.....	52,500
Santa Fe Refrigerator Despatch.....			Assessment vacated

DOUGLAS COUNTY.

Name of Corporation	Assessed Valuation		
	Mileage	Per Mile	Total
Pullman Company	111.03	\$ 116	\$ 12,879
Wells Fargo & Company Express.....	57.18	80	4,574
Santa Fe Refrigerator Despatch.....			Assessment vacated

EAGLE COUNTY.

Name of Corporation	Assessed Valuation		
	Mileage	Per Mile	Total
Pullman Company	84.06	\$ 116	\$ 9,761
Wells Fargo & Company Express.....	20.19	80	1,615
Santa Fe Refrigerator Despatch.....			Assessment vacated

STATE BOARD OF EQUALIZATION.

ELBERT COUNTY.

Name of Corporation	Assessed Valuation		
	Mileage	Per Mile	Total
Pullman Company	84.82	\$ 116	\$ 9,839
Wells Fargo & Company Express.....	26.79	80	2,143
Santa Fe Refrigerator Despatch.....			Assessment vacated

EL PASO COUNTY.

Name of Corporation	Assessed Valuation		
	Mileage	Per Mile	Total
Pullman Company	235.87	\$ 116	\$ 27,361
Wells Fargo & Company Express.....	142.31	80	11,385
Colorado Springs & Cripple Creek District Railway Company	21.15	11,000	232,650
Colorado & Southern Railway Company.....	25.02	3,600	75,060
Santa Fe Refrigerator Despatch.....			Assessment vacated

FREMONT COUNTY.

Name of Corporation	Assessed Valuation		
	Mileage	Per Mile	Total
Pullman Company	71.00	\$ 116	\$ 8,236
Globe Express Company.....	114.423	60	6,865
Wells Fargo & Company Express.....	23.97	80	1,917
Santa Fe Refrigerator Despatch.....			Assessment vacated

GARFIELD COUNTY.

Name of Corporation	Assessed Valuation		
	Mileage	Per Mile	Total
Pullman Company	137.52	\$ 116	\$ 15,952
Wells Fargo & Company Express.....	100.54	80	8,043
Santa Fe Refrigerator Despatch.....			Assessment vacated

GILPIN COUNTY.

Name of Corporation	Assessed Valuation		
	Mileage	Per Mile	Total
Adams Express Company.....	25.86	\$ 80	\$ 2,069
Wells Fargo & Company Express.....	11.14	80	891

GRAND COUNTY.

Name of Corporation	Assessed Valuation		
	Mileage	Per Mile	Total
Adams Express Company.....	63.12	\$ 80	\$ 5,050

GUNNISON COUNTY.

Name of Corporation	Assessed Valuation		
	Mileage	Per Mile	Total
Wells Fargo & Company Express.....	40.48	\$ 80	\$ 3,238
Crystal River & San Juan Railroad Company.....	8.00	3,500	28,000

HUERFANO COUNTY.		Assessed Valuation		
Name of Corporation		Per Mileage	Mile	Total
Pullman Company.....		97.10	\$ 116	\$ 11,264
Wells Fargo & Company Express.....		39.50	80	3,160
Santa Fe Refrigerator Despatch.....		Assessment vacated		

JEFFERSON COUNTY.		Assessed Valuation		
Name of Corporation		Per Mileage	Mile	Total
Adams Express Company.....		20.82	\$ 80	\$ 1,666
Wells Fargo & Company Express.....		69.14	80	5,531
Santa Fe Refrigerator Despatch.....		Assessment vacated		

KIOWA COUNTY.		Assessed Valuation		
Name of Corporation		Per Mileage	Mile	Total
Pullman Company.....		87.50	\$ 116	\$ 10,150
Santa Fe Refrigerator Despatch.....		Assessment vacated		

KIT CARSON COUNTY.		Assessed Valuation		
Name of Corporation		Per Mileage	Mile	Total
Pullman Company.....		59.96	\$ 116	\$ 6,956
Santa Fe Refrigerator Despatch.....		Assessment vacated		

LAKE COUNTY.		Assessed Valuation		
Name of Corporation		Per Mileage	Mile	Total
Pullman Company.....		60.79	\$ 116	\$ 7,052
Wells Fargo & Company Express.....		41.67	80	3,334
Santa Fe Refrigerator Despatch.....		Assessment vacated		
Colorado Midland Railway Company.....		7.54	Assessm't vacated	

LARIMER COUNTY.		Assessed Valuation		
Name of Corporation		Per Mileage	Mile	Total
Wells Fargo & Company Express.....		39.29	\$ 80	\$ 3,142
Santa Fe Refrigerator Despatch.....		Assessment vacated		

LAS ANIMAS COUNTY.		Assessed Valuation		
Name of Corporation		Per Mileage	Mile	Total
Pullman Company.....		139.70	\$ 116	\$ 16,205
Wells Fargo & Company Express.....		179.02	80	14,322
Colorado & Southern Railway Company.....		7.85	5,000	39,250
" " " " "		2.51	5,000	12,550
" " " " "		1.28	5,000	6,400
" " " " "		3.21	5,000	16,050
" " " " "		1.16	5,000	5,800
" " " " "		.66	5,000	3,300
Santa Fe Refrigerator Despatch.....		Assessment vacated		

LINCOLN COUNTY.		Assessed Valuation		
Name of Corporation		Per Mileage	Mile	Total
Pullman Company.....		74.30	\$ 116	\$ 8,513
Santa Fe Refrigerator Despatch.....		Assessment vacated		

LOGAN COUNTY.		Assessed Valuation		
Name of Corporation		Per Mileage	Mile	Total
Pullman Company.....		99.42	\$ 116	\$ 11,533
Adams Express Company.....		80.12	80	6,410
Union Pacific Railroad Company.....		53.41	14,000	748,160
Santa Fe Refrigerator Despatch.....		Assessment vacated		

MESA COUNTY.		Assessed Valuation		
Name of Corporation		Per Mileage	Mile	Total
Pullman Company.....		107.29	\$ 116	\$ 12,446
Wells Fargo & Company Express.....		83.04	80	6,643
Santa Fe Refrigerator Despatch.....		Assessment vacated		

MINERAL COUNTY.		Assessed Valuation		
Name of Corporation		Per Mileage	Mile	Total
Santa Fe Refrigerator Despatch.....		Assessment vacated		

MONTROSE COUNTY.		Assessed Valuation		
Name of Corporation		Per Mileage	Mile	Total
Delta County Co-Operative Telephone Company.....				\$ 210

MORGAN COUNTY.		Assessed Valuation		
Name of Corporation		Per Mileage	Mile	Total
Pullman Company.....		94.65	\$ 116	\$ 10,979
Adams Express Company.....		49.10	80	3,928
Western Union Telegraph Company.....		311.97		7,691
Union Pacific Railroad Company.....		41.74	14,000	584,360
Santa Fe Refrigerator Despatch.....		Assessment vacated		

OTERO COUNTY.		Assessed Valuation		
Name of Corporation		Per Mileage	Mile	Total
Pullman Company.....		106.05	\$ 116	\$ 12,301
Wells Fargo & Company Express.....		74.55	80	5,964
Santa Fe Refrigerator Despatch.....		Assessment vacated		

REPORT OF THE

PARK COUNTY.			
Name of Corporation	Assessed Valuation Per Mileage Mile Total		
Pullman Company.....	46.50	\$ 116	\$ 5,394
Wells Fargo & Company Express.....	142.54	80	11,403
Santa Fe Refrigerator Despatch.....	Assessment vacated		

PHILLIPS COUNTY.			
Name of Corporation	Assessed Valuation Per Mileage Mile Total		
Adams Express Company.....	36.30	\$ 80	\$ 2,904
Santa Fe Refrigerator Despatch.....	Assessment vacated		

PITKIN COUNTY.			
Name of Corporation	Assessed Valuation Per Mileage Mile Total		
Pullman Company	27.78	\$ 116	\$ 3,223
Wells Fargo & Company Express.....	45.95	80	3,676
Santa Fe Refrigerator Despatch.....	Assessment vacated		
Crystal River & San Juan Railroad Company.....	3.50	3,500	12,250

PROWERS COUNTY.			
Name of Corporation	Assessed Valuation Per Mileage Mile Total		
Pullman Company	38.49	\$ 116	\$ 4,465
Wells Fargo & Company Express.....	38.49	80	3,079
Arkansas Valley Railroad Company.....	10.72	4,000	42,880
Santa Fe Refrigerator Despatch.....	Assessment vacated		

PUEBLO COUNTY.			
Name of Corporation	Assessed Valuation Per Mileage Mile Total		
Pullman Company	222.42	\$ 116	\$ 25,801
Wells Fargo & Company Express.....	120.24	80	9,619
Colorado & Southern Railway Company.....	17.80	3,000	53,400
Santa Fe Refrigerator Despatch.....	Assessment vacated		
Colorado & Southern Railway Company.....	.76	Assessment vacated	

RIO BLANCO COUNTY.			
Name of Corporation	Assessed Valuation Per Mileage Mile Total		
Wells Fargo & Company Express.....	7.80	\$ 80	\$ 624

RIO GRANDE COUNTY.			
Name of Corporation	Assessed Valuation Per Mileage Mile Total		
Santa Fe Refrigerator Despatch.....	Assessment vacated		

STATE BOARD OF EQUALIZATION.

ROUTT COUNTY.			
Name of Corporation	Assessed Valuation Per Mileage Mile Total		
Elk Mountain Mutual Telephone Company.....	\$ 2,500

SAGUACHE COUNTY.			
Name of Corporation	Assessed Valuation Per Mileage Mile Total		
Globe Express Company.....	89.65	\$ 60	\$ 5,379

SEDGWICK COUNTY.			
Name of Corporation	Assessed Valuation Per Mileage Mile Total		
Pullman Company	31.19	\$ 116	\$ 3,618
Adams Express Company.....	.88	80	70
Union Pacific Railroad Company.....	22.33	14,000	312,620
Santa Fe Refrigerator Despatch.....	Assessment vacated		

SUMMIT COUNTY.			
Name of Corporation	Assessed Valuation Per Mileage Mile Total		
Wells Fargo & Company Express.....	41.30	\$ 80	\$ 3,304

TELLER COUNTY.			
Name of Corporation	Assessed Valuation Per Mileage Mile Total		
Pullman Company	22.00	\$ 116	\$ 2,552
Globe Express Company.....	13.097	60	786
Wells Fargo & Company Express.....	81.42	80	6,515
Colorado Springs & Cripple Creek District Railway Company.....	25.47	11,000	280,170
Colorado Springs & Cripple Creek District Railway Company.....	5.15	10,000	51,500
Santa Fe Refrigerator Despatch.....	Assessment vacated		

WASHINGTON COUNTY.			
Name of Corporation	Assessed Valuation Per Mileage Mile Total		
Pullman Company	43.11	\$ 116	\$ 5,001
Adams Express Company.....	37.55	80	3,004
Western Union Telegraph Company.....	270.68	.....	3,532
Union Pacific Railroad Company.....	2.78	14,000	38,920
Santa Fe Refrigerator Despatch.....	Assessment vacated		

WELD COUNTY.			
Name of Corporation	Assessed Valuation Per Mileage Mile Total		
Pullman Company	142.15	\$ 116	\$ 16,490
Adams Express Company.....	102.62	80	8,209
Wells Fargo & Company Express.....	24.02	80	1,922
Western Union Telegraph Company.....	1,142.23	.....	25,774
Union Pacific Railroad Company.....	31.24	14,000	437,360
Santa Fe Refrigerator Despatch.....	Assessment vacated		

YUMA COUNTY.				Assessed Valuation
Name of Corporation	Mileage	Per Mile	Total	
Pullman Company	40.51	\$ 116	\$ 4,699	
Adams Express Company.....	40.51	80	3,241	
Santa Fe Refrigerator Despatch.....			Assessment vacated	
Western Union Telegraph Company.....	283.57	.....	3,119	
Total assessment, June 15, 1907.....			\$53,218.786	

CHANGES SEPTEMBER AND OCTOBER, 1907, MEETINGS.

Name of Corporation	Amount
Colorado & Southern Railway Company, reduced.....	\$ 49,100
Colorado Eastern Railroad Company, reduced.....	24,550
Colorado Midland Railway Company, reduced.....	1,000
Colorado Springs & Cripple Creek District Railway Company, reduced	108,690
Union Pacific Railroad Company, reduced.....	45,459
Delta County Co-Operative Telephone Company, reduced.....	10,000
Elk Mountain Mutual Telephone Company, reduced.....	6,700
Adams Express Company, reduced.....	10,414
Globe Express Company, reduced.....	1,453
Wells Fargo & Company Express, reduced.....	35,073
Santa Fe Refrigerator Despatch, vacated.....	103,900
Total reduction	\$ 396,339
Argentine Central Railway Company, assessed.....	32,000
Arkansas Valley Railroad Company, increased.....	7,630
Atchison, Topeka & Santa Fe Railway Company, increased..	45,370
Crystal River & San Juan Railroad Company, assessed.....	40,250
Western Union Telegraph Company, increased.....	13,467
Pullman Company, increased.....	16,162
Total increase	\$ 155,060
Net decrease	\$ 241,259
Total assessment for 1907, as finally fixed at October, 1907, meeting	\$52,977,527

RECAPITULATION OF ASSESSMENT AS FIXED AT SEPTEMBER AND OCTOBER MEETINGS.

Name of Corporation	Amount
Railroads	\$48,570,919
Telephone	2,716,851
Telegraph	753,921
Express	344,303
Pullman Company	312,483
Car line companies.....	279,650
	\$52,977,527

DECREASE OR INCREASE, BY COUNTIES, SEPTEMBER AND OCTOBER MEETINGS.

Counties	Decrease	Increase
Adams	\$ 3,800	\$ 2,062
Arapahoe	3,171	442
Bent	1,961	222
Boulder	3,912	
Chaffee	4,295	490
Cheyenne	2,091	379
Clear Creek	515	\$2,000
Conejos	371	3
Costilla	1,452	263
Delta	9,230	
Denver	26,533	530
Douglas	4,037	666
Eagle	3,189	504
Elbert	4,233	509
Ej Paso	66,458	1,415
Fremont	3,873	426
Garfield	6,567	825
Gilpin	740	
Grand	1,262	
Gunnison	810	\$8,000
Huerfano	4,552	583
Jefferson	2,331	
Kiowa	2,899	525
Kit Carson	1,986	360
Lake	3,773	366
Larimer	1,889	
Las Animas	25,723	46,408
Lincoln	2,461	446
Logan	21,136	597
Mesa	5,216	644
Mineral	576	
Montrose	770	
Morgan	16,136	3,472
Otero	5,004	636
Park	4,391	279
Phillips	1,928	
Pitkin	1,839	12,417
Prowers	2,045	7,861
Pueblo	30,480	1,335
Rio Blanco	156	

Counties	Decrease	Increase
Rio Grande	1,351	
Routt	6,700	
Saguache	1,017	
Sedgwick	7,779	187
Summit	826	
Teller	70,786	132
Washington	2,921	3,150
Weld	18,946	3,595
Yuma	2,152	3,362
	\$ 396,339	\$ 155,080
		155,080
Total reduction	\$ 241,259	
Total assessment, June 15, 1907.....		\$53,218,786
Total reduction		241,259
Final assessment for 1907.....		\$52,977,527

RECAPITULATION.
Showing Final Assessment of All Property by Counties, as Made by the State Board of Equalization for the Year 1907.

County	Railroads	Telephone	Telegraph	Express	Pullman	Car Lines	Total
Adams	\$1,024,178.00	\$ 21,367.00	\$ 14,776.00	\$ 5,901.00	\$ 10,444.00	\$ 7,877.00	\$1,084,843.00
Arapahoe	774,238.00	25,153.00	11,218.00	4,770.00	8,558.00	6,403.00	830,340.00
Archuleta	327,050.00	.....	2,861.00	3,786.00	.....	.....	333,697.00
Baca .....	.....	1,078.00	.....	.....	.....	.....	1,078.00
Bent	539,656.00	19,427.00	14,292.00	2,954.00	4,288.00	4,322.00	584,964.00
Boulder	1,241,290.00	149,714.00	7,044.00	11,615.00	.....	3,157.00	1,403,820.00
Chaffee	1,287,155.00	30,242.00	29,070.00	10,078.00	9,486.00	7,208.00	1,373,839.00
Cheyenne	782,812.00	.....	11,176.00	4,735.00	7,325.00	6,017.00	812,063.00
Clear Creek	315,470.00	19,060.00	3,482.00	2,062.00	.....	.....	340,074.00
Conejos	486,850.00	24,736.00	9,698.00	4,431.00	75.00	954.00	526,744.00
Costilla	538,200.00	8,615.00	8,720.00	3,813.00	5,087.00	3,994.00	568,429.00
Custer	97,125.00	6,620.00	1,672.00	777.00	.....	.....	106,194.00
Delta	509,025.00	32,553.00	8,814.00	4,275.00	.....	.....	554,667.00
Denver	906,472.00	956,673.00	15,432.00	3,806.00	4,461.00	4,022.00	1,890,866.00
Dolores	110,350.00	.....	2,352.00	1,062.00	.....	.....	113,764.00
Douglas	1,348,497.00	31,774.00	28,903.00	6,839.00	12,875.00	8,826.00	1,437,718.00
Eagle	949,960.00	16,180.00	11,239.00	5,656.00	9,751.00	7,421.00	1,000,297.00
Elbert	964,252.00	7,668.00	12,515.00	6,092.00	9,839.00	8,228.00	1,008,594.00
El Paso	3,122,852.00	172,417.00	55,044.00	19,471.00	27,361.00	22,680.00	3,419,835.00
Fremont	1,576,415.00	48,007.00	21,218.00	8,782.00	8,236.00	8,858.00	1,671,516.00

RECAPITULATION—Concluded.

County	Railroads	Telephone	Telegraph	Express	Pullman	Car Lines	Total
Garfield	1,415,792.00	44,174.00	18,066.00	13,172.00	15,952.00	12,058.00	1,519,214.00
Gilpin	288,800.00	13,495.00	1,606.00	2,960.00	.....	.....	306,864.00
Grand	284,560.00	13,404.00	.....	5,650.00	.....	.....	363,014.00
Gunnison	1,136,290.00	2,500.00	25,632.00	10,270.00	.....	.....	1,174,692.00
Hinsdale	42,525.00	.....	1,378.00	567.00	.....	.....	44,470.00
Huerfano	1,166,909.00	16,592.00	20,583.00	7,603.00	11,264.00	10,032.00	1,232,983.00
Jefferson	730,670.00	33,711.00	9,411.00	7,905.00	.....	1,331.00	783,078.00
Kiowa	1,050,000.00	.....	12,429.00	6,563.00	10,150.00	8,168.00	1,087,310.00
Kit Carson	739,547.00	300.00	9,290.00	3,897.00	6,956.00	3,433.00	763,423.00
Lake	768,135.00	29,545.00	14,176.00	5,836.00	7,052.00	5,166.00	829,910.00
L.A. Plata	718,300.00	38,292.00	12,865.00	7,005.00	.....	.....	776,662.00
Larimer	764,140.00	107,383.00	7,268.00	3,143.00	.....	2,808.00	885,192.00
Las Animas	2,965,869.00*	78,105.00	43,758.00	15,852.00	16,245.00	16,473.00	3,136,262.00
Lincoln	902,863.00	1,970.00	11,712.00	5,163.00	8,619.00	5,931.00	936,448.00
Logan	1,312,430.00	22,529.00	14,394.00	10,418.00	11,533.00	9,152.00	1,380,436.00
Mesa	58,745.00	13,965.00	10,454.00	12,446.00	.....	8,967.00	1,236,805.00
Mineral	147,900.00	5,511.00	2,635.00	1,044.00	.....	1,482.00	158,572.00
Montrose	393,325.00	25,761.00	7,040.00	3,126.00	.....	.....	429,352.00
Montezuma	313,000.00	3,236.00	7,533.00	3,756.00	.....	.....	327,625.00
Morgan	1,226,123.00	32,360.00	14,011.00	7,059.00	10,973.00	6,895.00	1,297,997.00

REPORT OF THE

STATE BOARD OF EQUALIZATION.

Otero	1,497,330.00	65,955.00	30,110.00	8,326.00	12,301.00	12,057.00	1,626,079.00
Ouray	237,175.00	15,621.00	5,006.00	2,241.00	.....	.....	260,139.00
Park	952,490.00	21,068.00	22,794.00	11,463.00	5,394.00	3,987.00	1,017,126.00
Phillips	217,800.00	2,986.00	.....	2,904.00	.....	2,707.00	226,409.00
Pitkin	637,500.00	10,119.00	11,987.00	4,849.00	3,223.00	2,422.00	670,100.00
Prowers	661,537.00	31,225.00	14,905.00	3,079.00	4,465.00	4,751.00	719,965.00
Pueblo	2,614,634.00	158,688.00	45,469.00	17,522.00	25,801.00	25,597.00	2,885,651.00
Rio Blanco	15,600.00	11,802.00	.....	624.00	.....	.....	28,026.00
Rio Grande	346,800.00	15,877.00	4,958.00	2,448.00	.....	3,480.00	373,576.00
Routt .....	.....	32,838.00	.....	.....	.....	.....	32,838.00
Saguache	670,000.00	20,337.00	10,789.00	5,373.00	.....	.....	706,505.00
San Juan	168,750.00	16,348.00	2,045.00	780.00	.....	.....	187,888.00
San Miguel	243,800.00	8,425.00	6,345.00	2,758.00	.....	.....	261,358.00
Sedgwick	458,774.00	.....	8,405.00	2,409.00	3,618.00	3,060.00	478,265.00
Summit	347,225.00	12,582.00	8,484.00	4,639.00	.....	.....	372,380.00
Teller	1,000,646.00	77,342.00	14,921.00	7,301.00	2,552.00	6,311.00	1,109,073.00
Washington	575,885.00	3,779.00	4,066.00	3,213.00	5,001.00	3,059.00	585,003.00
Weld	2,944,487.00	114,071.00	42,627.00	19,149.00	16,490.00	18,387.00	3,155,217.00
Yuma	579,293.00	6,788.00	3,119.00	3,241.00	4,689.00	3,063.00	690,233.00
Total	\$18,570,919.00	\$2,716,851.00	\$753,921.00	\$344,303.00	\$312,483.00	\$279,060.00	\$52,977,527.00

* \$45,670.00 contested by A. T. & S. F. RY. CO.

STATEMENT NO. 4.

Showing Final Assessment of Property of All Companies Coming Under the Jurisdiction of the State Board of Equalization for the Year 1907.

Companies	1907 ASSESSMENT—FINAL.	Amount
Argentine Central Railway.....	\$ 32,000.00	
Atchison, Topeka & Santa Fe Railway.....	5,685,072.00	
Arkansas Valley Railroad.....	134,530.00	
Holly & Swink Railway.....	68,250.00	
Burlington System:		
Burlington & Colorado Railroad.....	2,500,927.00	
Colorado & Wyoming Railroad.....	867,480.00	
Denver, Golden & Salt Lake Railroad.....	16,100.00	
Denver, Utah & Pacific Railroad.....	366,800.00	
Denver & Montana Railroad.....	353,160.00	
Chicago, Rock Island & Pacific Railway.....	2,192,008.00	
Colorado & Northwestern Railroad.....	233,950.00	
Colorado & Southern Railway.....	6,612,523.00	
Colorado Railroad.....	88,650.00	
Fort Collins Development Railway.....	34,450.00	
Gilpin Railroad.....	59,010.00	
Colorado & South-Eastern Railway.....	59,160.00	
Colorado & Wyoming Railway (C. F. & I. Co.).....	629,458.00	
Crystal River Railroad.....	182,750.00	
Crystal River & San Juan Railroad.....	40,250.00	
Colorado Eastern Railroad.....	69,100.00	
Colorado Midland Railway.....	2,110,830.00	
Colorado Springs & Cripple Creek District Railway.....	657,020.00	
Cripple Creek Central Railway System:		
Canon City & Cripple Creek Railroad.....	54,270.00	
Florence & Cripple Creek Railroad.....	296,453.00	
Golden Circle Railroad.....	42,848.00	
Midland Terminal Railway.....	259,200.00	
Denver & Inter-Mountain Railway.....	76,600.00	
Denver & Rio Grande Railroad.....	13,249,005.00	
Rio Grande Railroad	153,300.00	
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 Southern Railroad.....	877,050.00	

Companies	Amount
Rio Grande Western Railway.....	340,200.00
Denver, Northwestern & Pacific Railway.....	571,340.00
Northwestern Terminal Railway.....	233,920.00
Great Western Railway.....	247,200.00
Manitou & Pike's Peak Railway.....	104,400.00
Noland Land & Transfer Company.....	10,500.00
Pueblo & State Line Railway.....	1,825,440.00
Rio Grande & Pagosa Springs Railroad.....	41,000.00
Silverton Railroad.....	21,000.00
Silverton, Gladstone & Northerly Railroad.....	35,000.00
Silverton Northern Railroad.....	32,500.00
Uintah Railway.....	101,600.00
Union Pacific Railroad.....	6,112,055.00
Adams Express Company.....	41,637.00
Globe Express Company.....	100,483.00
Pacific Express Company.....	48,119.00
United States Express Company.....	13,751.00
Wells Fargo & Company Express.....	140,293.00
Big Bend Rural Telephone Company.....	2,800.00
Burlington Telephone Company.....	300.00
Colorado Telephone Company.....	2,675,293.00
Delta County Co-Operative Telephone Company.....	5,000.00
Eagle Valley Telephone Company.....	2,000.00
Elk Mountain Mutual Telephone Company.....	2,500.00
Garfield County Telephone Company.....	3,500.00
Gunnison Telephone Company.....	2,500.00
Home Telephone Company.....	5,000.00
Lincoln Telephone Company.....	3,000.00
Montezuma Telephone Company.....	800.00
Rifle Creek Telephone Company.....	1,000.00
Springfield-Lamar Telephone Company.....	2,158.00
Union Valley Telephone Company.....	1,000.00
Wray Telephone Company.....	10,000.00
Colorado Postal Telegraph-Cable Company.....	130,035.00
Mountain Telegraph Company.....	21,502.00
Western Union Telegraph Company.....	594,064.00
Self Winding Clock Company.....	8,320.00
Pullman Company.....	312,483.00
Car line companies.....	279,050.00
Total	<u>\$52,977,527.00</u>

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 1907, Upon Assessment as Made by State Board of Equalization in 1906 Upon Property Owned or Controlled During Year Ending December 31, 1905.

ATCHISON, TOPEKA & SANTA FE RAILWAY COMPANY.

County	Mileage	Amount of Taxes Paid	Average Tax Per Mile
Arapahoe	7.27	\$ 3,133.86*	\$431.00
Bent	36.92	20,632.08**	560.00
Denver	6.59	2,662.15*	404.00
Douglas	36.64	19,938.58*	299.00
El Paso	47.93	13,183.66*	277.00
Fremont	23.97	6,127.91	256.00
Las Animas	61.00	15,178.16	249.00
Otero	74.55	31,869.21**	427.00
Prowers	38.49	18,129.79**	471.00
Pueblo	71.47	19,603.03	274.00
Total mileage operated.	404.83	\$141,518.43	\$349.00

*Contested and settled for less than amount charged.

**Contested and unpaid.

BURLINGTON SYSTEM.

Burlington & Colorado Railroad Company.

County	Mileage	Amount of Taxes Paid	Average Tax Per Mile
Adams	19.64	\$ 6,945.21	\$354.00
Denver	3.89	1,826.42	470.00
Morgan	37.71	23,060.60	612.00
Washington	37.55	12,322.68	328.00
Weld	35.59	12,592.17	354.00
Yuma	40.51	16,408.90	405.00
Total mileage operated.	174.89	\$ 73,155.98	\$418.00

Colorado & Wyoming Railroad Company.

County	Mileage	Amount of Taxes Paid	Average Tax Per Mile
Logan	52.27	\$ 9,869.41	\$189.00
Phillips	36.30	5,894.21	162.00
Sedgwick	.88	110.88	126.00
Weld	55.13	7,096.37	129.00
Total mileage operated.	144.58	\$ 22,970.87	\$159.00

STATE BOARD OF EQUALIZATION.

Denver & Montana Railroad Company.

County	Mileage	Amount of Taxes Paid	Average Tax Per Mile
Logan	27.85	\$ 5,992.88	\$215.00
Morgan	11.39	3,727.96	327.00
Total mileage operated.	39.24	\$ 9,720.84	\$248.00

Denver, Golden & Salt Lake Railroad Company.

County	Mileage	Amount of Taxes Paid	Average Tax Per Mile
Denver	1.61	\$ 286.58	\$178.00

Denver, Utah & Pacific Railroad Company.

County	Mileage	Amount of Taxes Paid	Average Tax Per Mile
Adams	.65	\$ 140.40	\$216.00
Boulder	21.78	5,336.80	245.00
Denver	2.35	703.00	299.00
Weld	11.90	2,670.57	224.00
Total mileage operated.	36.68	\$ 8,850.77	\$241.00
Total for system.	397.00	\$114,985.04	\$289.00

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)	\$ (472.46)	\$ 17.00
Arapahoe, rolling stock via U. P. R. R.	(25.97)	(373.89)	14.00
Denver, rolling stock via U. P. R. R.	(6.67)	(173.76)	26.00
Elbert	27.96	8,755.40	312.00
" rolling stock via U. P. R. R.	(28.48)	(615.24)	18.00
El Paso	48.80	12,890.95	264.00
" " rolling stock via D. & R. G. R. R.	(25.84)	(424.37)	16.00
Kit Carson	59.96	15,010.59	250.00
Lincoln	30.10	8,620.54	286.00
" rolling stock via U. P. R. R.	(1.45)	(28.42)	20.00
Pueblo, rolling stock via D. & R. G. R. R.	(18.90)	(383.42)	20.00
Total	166.82	\$ 45,277.48	\$209.00
Rolling stock via other roads.	134.45	2,371.56	18.00
Total mileage operated.	301.27	\$ 47,649.04	

COLORADO & NORTHWESTERN RAILROAD COMPANY.

County	Mileage	Amount of Taxes Paid	Average Tax Per Mile
Boulder	46.79	\$ 3,681.35	\$ 79.00

COLORADO & SOUTHEASTERN RAILWAY COMPANY.

County	Mileage	Amount of Taxes Paid	Average Tax Per Mile
Las Animas	6.27	\$ 1,018.32	\$162.00
COLORADO & SOUTHERN RAILWAY COMPANY.			
County	Mileage	Amount of Taxes Paid	Average Tax Per Mile
Adams	8.27	\$ 2,967.86	\$359.00
Arapahoe	21.22	3,418.28	161.00
Boulder	52.01	17,260.58	332.00
Chaffee	45.36	6,806.85	150.00
Clear Creek.....	25.77	10,672.26	414.00
Denver	16.62	6,102.66	367.00
Douglas	20.54	3,352.19	163.00
Elbert	26.79	5,831.66	218.00
El Paso	56.99	7,047.90	124.00
" " rolling stock via A., T. & S. F. Ry....	(24.64)	(675.95)	27.00
Gilpin	11.14	3,458.48	310.00
Gunnison	57.99	11,529.76	199.00
Huerfano.....	14.20	5,720.00	403.00
" " rolling stock via D. & R. G. R. R....	(25.30)	(1,073.15)	42.00
Jefferson	69.14	17,151.56	248.00
Lake	14.64	2,542.49	172.00
Larimer	53.18	20,667.48	389.00
Las Animas.....	113.47	21,121.85	186.00
Park	107.36	14,420.12	134.00
Pueblo	21.85	3,091.31	141.00
" rolling stock via A., T. & S. F. Ry....	(18.07)	(623.91)	34.00
" " " " D. & R. G. R. R....	(30.70)	(921.56)	30.00
Summit	45.50	5,213.55	115.00
Weld	15.24	6,270.74	412.00
Total.....	797.28	\$174,647.58	\$219.00
Rolling stock via other roads.....	98.71	3,294.57	33.00
Total mileage operated.....	895.99	\$177,942.15	

COLORADO MIDLAND RAILWAY COMPANY.

County	Mileage	Amount of Taxes Paid	Average Tax Per Mile
Chaffee	34.53	\$ 8,633.12	\$250.00
Eagle	20.19	5,613.94	278.00
El Paso.....	16.62	3,477.02	209.00
Garfield	44.52	11,874.61	267.00
" rolling stock via D. & R. G. R. R....	(13.28)	(707.28)	53.00
" " " " R. G. J. Ry.....	(25.85)	(1,437.43)	55.00

County	Mileage	Amount of Taxes Paid	Average Tax Per Mile
Lake	27.03	6,217.50	230.00
" abandoned track.....	(7.54)	(34.20)	4.00
Mesa, rolling stock via R. G. J. Ry.....	(36.22)	(1,996.80)	55.00
Park	46.50	8,246.63	177.00
Pitkin	47.64	15,630.44	328.00
Teller	22.00	4,826.25	219.00
Total	259.03	\$ 64,519.51	\$249.00
Rolling stock via other roads.....	75.35	4,141.51	55.00
Total mileage operated.....	334.38	\$ 68,661.02	
Abandoned track.....	7.54	34.20	4.00
Total	341.92	\$ 68,695.22	

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

County	Mileage	Amount of Taxes Paid	Average Tax Per Mile
Las Animas.....	31.09	\$ 9,270.78	\$298.00
Pueblo	6.00	2,692.80	449.00
Total mileage operated.....	37.09	\$ 11,963.58	\$323.00

CRYSTAL RIVER RAILROAD COMPANY.

County	Mileage	Amount of Taxes Paid	Average Tax Per Mile
Garfield	2.70	\$ 720.48	\$267.00
Pitkin	29.73	8,230.90	277.00
Total mileage operated.....	32.43	\$ 8,951.38	\$276.00

COLORADO EASTERN RAILROAD COMPANY.

County	Mileage	Amount of Taxes Paid	Average Tax Per Mile
Adams	14.10	\$ 313.20	\$ 23.00
Denver	4.60	1,211.10	263.00
Total mileage operated.....	18.70	\$ 1,524.30	\$ 82.00

COLORADO SPRINGS & CRIPPLE CREEK DISTRICT RAILWAY COMPANY

County	Mileage	Amount of Taxes Paid	Average Tax Per Mile
El Paso.....	21.15	\$ 5,312.25	\$251.00
Teller	39.89	18,383.15	461.00
Total mileage operated.....	61.04	\$ 23,695.40	\$388.00

CRIPPLE CREEK CENTRAL RAILWAY SYSTEM.
Canon City & Cripple Creek Railroad Company.

County	Mileage	Amount of Taxes Paid	Average Tax Per Mile
Fremont	7.236	\$ 1,785.91	\$247.00

Florence & Cripple Creek Railroad Company.

County	Mileage	Amount of Taxes Paid	Average Tax Per Mile
Fremont	26.43	\$ 4,841.94	\$183.00
Teller	13.097	\$ 3,134.67	\$239.00
Total mileage operated	39.527	\$ 7,976.61	\$202.00

Golden Circle Railroad Company.

County	Mileage	Amount of Taxes Paid	Average Tax Per Mile
Teller	5.713	\$ 1,777.80	\$311.00

Midland Terminal Railway Company.

County	Mileage	Amount of Taxes Paid	Average Tax Per Mile
Teller	28.80	\$ 9,225.90	\$320.00
Total for System	81.276	\$ 20,767.22	\$256.00

DENVER & RIO GRANDE RAILROAD COMPANY.

County	Mileage	Amount of Taxes Paid	Average Tax Per Mile
Arapahoe	13.25	\$ 4,751.74	\$359.00
Archuleta	28.30	6,767.10	\$239.00
" rolling stock via R. G. P. & N. R. R. (30.85)	(1,206.50)	39.00	
Chaffee	76.45	26,902.99	\$352.00
Conejos	77.89	18,897.14	\$243.00
Costilla	63.55	16,657.00	\$262.00
" unused grade	(12.00)	39.00	3.00
Custer, rolling stock via R. G. R. R.	(12.90)	(694.00)	54.00
Delta	71.25	21,038.51	\$295.00
Denver	11.95	4,628.98	\$337.00
Douglas	37.75	13,277.17	\$352.00
" unused track	(8.60)	(105.96)	12.00
" unused grade	(17.80)	(35.80)	2.00
Eagle	87.35	29,279.40	\$325.00
El Paso	63.12	18,022.69	\$286.00
Fremont	74.20	21,987.16	\$231.00
" rolling stock via R. G. R. R.	(12.62)	(492.18)	39.00

County	Mileage	Amount of Taxes Paid	Average Tax Per Mile
Garfield	39.63	\$ 23,698.42	\$596.00
" rolling stock via R. G. J. Ry.	(25.86)	(1,568.18)	61.00
Gunnison	127.90	32,868.62	257.00
Hinsdale	9.45	2,158.87	228.00
Huerfano	95.30	26,344.48	276.00
" unused track	(.90)	(10.35)	12.00
" unused grade	(13.65)	(37.64)	3.00
Jefferson, unused grade	(1.50)	4.74	3.00
Lake	51.30	16,152.20	315.00
La Plata	91.40	15,198.99	166.00
Las Animas	31.90	5,663.30	178.00
Mesa	27.30	7,687.25	282.00
" rolling stock via R. G. J. Ry.	(36.22)	(2,108.85)	58.00
Mineral	17.40	5,464.30	314.00
Montrose	52.10	15,086.10	289.00
Ouray	24.05	7,044.95	293.00
Pitkin	19.55	5,840.40	299.00
Pueblo	78.00	23,780.43	318.00
Rio Grande	40.80	12,611.96	309.00
Saguache	97.85	16,644.60	170.00
" rolling stock via R. G. S. C. R. R.	(16.95)	(509.47)	30.00
San Juan	13.00	3,526.00	271.00
Summit	23.25	2,248.08	97.00
Total	1,445.15	\$414,148.83	\$287.00
Rolling stock via other roads	135.40	6,579.78	49.00
Total mileage operated	1,580.55	\$420,728.61	
Unused grade	44.95	117.17	2.00
Unused track	9.50	116.31	12.00
Total	1,635.00	\$420,962.00	

RIO GRANDE RAILROAD COMPANY.

County	Mileage	Amount of Taxes Paid	Average Tax Per Mile
Custer	12.90	\$ 2,778.36	\$215.00
Fremont	12.62	1,968.72	156.00
Total mileage operated	25.52	\$4,747.08	\$186.00

RIO GRANDE JUNCTION RAILWAY COMPANY.

County	Mileage	Amount of Taxes Paid	Average Tax Per Mile
Garfield	25.86	\$12,801.69	\$495.00
Mesa	36.22	16,870.61	466.00
Total mileage operated	62.08	\$29,672.30	\$478.00

REPORT OF THE

RIO GRANDE, PAGOSA & NORTHERN RAILROAD COMPANY.

County	Mileage	Amount of Taxes Paid	Average Tax Per Mile
Archuleta	30.85	\$2,453.00	\$80.00

RIO GRANDE SANGRE DE CRISTO RAILROAD COMPANY.

County	Mileage	Amount of Taxes Paid	Average Tax Per Mile
Saguache	16.95	\$1,018.95	\$60.00

RIO GRANDE SOUTHERN RAILROAD COMPANY.

County	Mileage	Amount of Taxes Paid	Average Tax Per Mile
Dolores	22.07	\$4,444.00	\$201.00
La Plata	28.68	3,781.80	132.00
Montezuma	62.60	8,664.25	138.00
Ouray	13.30	2,773.03	208.00
San Miguel	48.76	7,966.10	163.00
Total mileage operated	175.41	\$27,629.18	\$158.00

RIO GRANDE WESTERN RAILWAY COMPANY.

County	Mileage	Amount of Taxes Paid	Average Tax Per Mile
Mesa	34.02	\$17,923.15	\$527.00

DENVER & INTER-MOUNTAIN RAILWAY COMPANY.

County	Mileage	Amount of Taxes Paid	Average Tax Per Mile
Denver	5.88	\$ 1,063.24	\$181.00
Jefferson	9.44	1,650.00	175.00
Total mileage operated	15.32	\$ 2,713.24	\$177.00

DENVER, NORTHWESTERN & PACIFIC RAILWAY COMPANY.

County	Mileage	Amount of Taxes Paid	Average Tax Per Mile
Adams	2.97	\$ 326.70	\$110.00
Boulder	12.41	1,353.82	109.00
Gilpin	25.86	2,886.78	112.00
Grand	43.63	5,882.86	135.00
Jefferson	20.82	2,748.55	132.00
Total mileage operated	105.69	\$ 13,198.71	\$125.00

FORT COLLINS DEVELOPMENT RAILWAY COMPANY.

County	Mileage	Amount of Taxes Paid	Average Tax Per Mile
Larimer	19.11	\$ 2,446.71	\$128.00

STATE BOARD OF EQUALIZATION.

GILPIN TRAMWAY COMPANY.

County	Mileage	Amount of Taxes Paid	Average Tax Per Mile
Gilpin	14.79	\$ 1,650.60	\$112.00

GREAT WESTERN RAILWAY COMPANY.

County	Mileage	Amount of Taxes Paid	Average Tax Per Mile
Larimer	6.60	\$ 1,239.00	\$188.00
Weld	37.02	4,787.85	129.00
Total mileage operated	43.62	\$ 6,026.85	\$138.00

MANITOU & PIKE'S PEAK RAILWAY COMPANY.

County	Mileage	Amount of Taxes Paid	Average Tax Per Mile
El Paso	8.70	\$ 2,383.98	\$274.00

NOLAND LAND & TRANSFER COMPANY.

County	Mileage	Amount of Taxes Paid	Average Tax Per Mile
Boulder	1.89	\$ 150.44	\$ 79.00
Larimer	1.61	115.92	72.00
Total mileage operated	3.50	\$ 266.36	\$ 76.00

RIO GRANDE & PAGOSA SPRINGS RAILROAD COMPANY.

County	Mileage	Amount of Taxes Paid	Average Tax Per Mile
Archuleta	20.50	\$ 1,599.00*	\$ 78.00

*Unpaid.

PUEBLO & STATE LINE RAILWAY COMPANY (MISSOURI PACIFIC).

County	Mileage	Amount of Taxes Paid	Average Tax Per Mile
Kiowa	87.50	\$ 20,453.53	\$234.00
Otero	31.50	12,161.08	386.00
Pueblo	33.12	8,146.82	246.00
Total mileage operated	152.12	\$ 40,761.43	\$261.00

SILVERTON RAILROAD COMPANY.

County	Mileage	Amount of Taxes Paid	Average Tax Per Mile
Ouray	2.00	\$ 126.00	\$ 63.00
San Juan	9.00	540.00	60.00
Total mileage operated	11.00	\$ 666.00	\$ 61.00

SILVERTON, GLADSTONE & NORTHERLY RAILROAD COMPANY.

County	Mileage	Amount of Taxes Paid	Average Tax Per Mile
San Juan	7.00	\$ 1,400.00	\$200.00

SILVERTON NORTHERN RAILROAD COMPANY.

County	Mileage	Amount of Taxes Paid	Average Tax Per Mile
San Juan	13.00	\$ 1,300.00	\$100.00

UINTAH RAILWAY COMPANY.

County	Mileage	Amount of Taxes Paid	Average Tax Per Mile
Garfield	30.20	\$ 1,955.04	\$ 65.00
Mesa	12.80	1,132.48	88.00
Rio Blanco	7.80	655.20	8.400
Total mileage operated.....	50.80	\$ 3,742.72	\$ 74.00

UNION PACIFIC RAILROAD COMPANY.

County	Mileage	Amount of Taxes Paid	Average Tax Per Mile
Adams	44.89	\$ 13,152.44	\$293.00
Arapahoe	25.97	5,812.29	223.00
Boulder	11.16	1,549.97	139.00
Cheyenne	63.13	18,114.19	287.00
Denver	8.42	3,466.19	412.00
Elbert	28.43	7,986.46	281.00
Lincoln	42.75	11,663.13	273.00
Logan	53.44	20,791.57	389.00
Morgan	41.74	20,222.42	485.00
Sedgwick	31.19	15,085.19	484.00
Washington	2.78	737.32	265.00
Weld	120.25	42,915.10	357.00
Total mileage operated.....	474.15	\$161,496.27	\$341.00

TAXES.

STATEMENT NO. 6.

Showing, by Counties, Amount of Taxes Paid by Each Railroad Company During 1907, Main Track Mileage, and Average Tax Per Mile Upon Assessments as Made by State Board of Equalization in 1906 Upon Properties of Companies Owned or Controlled During Year Ending December 31, 1905.

Name of Company	Mileage	Amount of Taxes Paid	Average Tax Per Mile
ADAMS COUNTY—			
Burlington & Colorado.....	19.64	\$ 6,945.21	\$354.00
Denver, Utah & Pacific.....	.65	140.40	216.00
Colorado & Southern.....	8.27	2,967.86	359.00
Chicago, Rock Island & Pacific via Union Pacific	(27.19)	(472.46)	17.00
Colorado Eastern.....	14.10	313.20	29.00
Denver, Northwestern & Pacific	2.97	326.70	110.00
Union Pacific.....	44.89	13,152.44	293.00
Total	90.52	\$ 23,845.81	\$263.00
Rolling stock via other roads.....	27.19	472.46	
Total mileage operated.....	117.71	\$ 24,318.27	
ARAPAHOE COUNTY—			
Atchison, Topeka & Santa Fe.....	7.27	\$ 3,133.86*	\$431.00
Chicago, Rock Island & Pacific via Union Pacific	(25.97)	(373.89)	14.00
Colorado & Southern.....	21.22	3,418.28	161.00
Denver & Rio Grande.....	13.25	4,751.74	359.00
Union Pacific.....	25.97	5,812.29	223.00
Total	67.71	\$ 17,116.17	\$253.00
Rolling stock via other roads.....	25.97	373.89	
Total mileage operated.....	93.68	\$ 17,490.06	

*Contested and settled for less than amount charged.

ARCHULETA COUNTY—

Denver & Rio Grande	28.30	\$ 6,767.10	\$239.00
Denver & Rio Grande via Rio Grande, Pagosa & Northern.....	(30.85)	(1,206.50)	39.00
Rio Grande, Pagosa & Northern.....	30.85	2,453.00	80.00
Rio Grande & Pagosa Springs.....	20.50	1,599.00*	78.00
Total	79.65	\$ 10,819.10	\$136.00
Rolling stock via other roads.....	30.85	1,206.50	
Total mileage operated.....	110.50	\$ 12,025.60	

*Unpaid.

REPORT OF THE

Name of Company	Mileage	Amount of Taxes Paid	Average Tax Per Mile
BENT COUNTY—			
Atchison, Topeka & Santa Fe.....	36.92	\$ 20,692.08*	\$560.00
*Unpaid.			
BOULDER COUNTY—			
Denver, Utah & Pacific.....	21.78	\$ 5,336.80	\$245.00
Colorado & Northwestern	46.79	3,681.35	79.00
Colorado & Southern	52.01	17,260.58	332.00
Denver, Northwestern & Pacific.....	12.41	1,353.82	109.00
Noland Land & Transfer.....	1.89	150.44	79.00
Union Pacific.....	11.16	1,549.97	139.00
Total mileage operated.....	146.04	\$ 29,332.96	\$201.00
CHAFFEE COUNTY—			
Colorado & Southern.....	45.36	\$ 6,806.85	\$150.00
Colorado Midland	34.53	8,633.12	250.00
Denver & Rio Grande.....	76.45	26,902.99	352.00
Total mileage operated.....	156.34	\$ 42,342.96	\$271.00
CHEYENNE COUNTY—			
Union Pacific.....	63.13	\$ 18,114.19	\$287.00
CLEAR CREEK COUNTY—			
Colorado & Southern.....	25.77	\$ 10,672.26	\$414.00
CONEJOS COUNTY—			
Denver & Rio Grande.....	77.80	\$ 18,897.14	\$243.00
COSTILLA COUNTY—			
Denver & Rio Grande	63.55	\$ 16,657.00	\$263.00
Denver & Rio Grande, unused grade.....	(12.00)	(39.00)	3.00
Total	75.55	\$ 16,696.00	
CUSTER COUNTY—			
Denver & Rio Grande via Rio Grande.....	(12.90)	\$ (694.60)	\$ 54.00
Rio Grande.....	12.90	2,778.36	215.00
Total mileage operated.....	25.80	\$ 3,472.96	
DELTA COUNTY—			
Denver & Rio Grande.....	71.25	\$ 21,038.51	\$295.00
DENVER COUNTY—			
Atchison, Topeka & Santa Fe.....	6.59	\$ 2,632.15*	\$404.00
Burlington & Colorado.....	3.89	1,826.42	470.00
Denver, Golden & Salt Lake.....	1.61	286.58	178.00
Denver, Utah & Pacific.....	2.35	703.00	299.00

STATE BOARD OF EQUALIZATION.

Name of Company	Mileage	Amount of Taxes Paid	Average Tax Per Mile
Chicago, Rock Island & Pacific, via Union Pacific.....	(6.67)	(173.76)	26.00
Colorado & Southern.....	16.62	6,102.66	367.00
Colorado Eastern	4.60	1,211.10	263.00
Denver & Inter-Mountain.....	5.88	1,063.24	181.00
Denver & Rio Grande.....	11.95	4,628.98	387.00
Union Pacific	8.42	3,466.19	412.00
Total	61.91	\$ 21,950.32	\$355.00
Rolling stock via other roads.....	6.67	173.76	
Total mileage operated.....	68.58	\$ 22,124.08	
*Contested and settled for less than amount charged.			
DOLORES COUNTY—			
Rio Grande Southern.....	22.07	\$ 4,444.00	\$201.00
DOUGLAS COUNTY—			
Atchison, Topeka & Santa Fe.....	36.64	\$ 10,938.58*	\$299.00
Colorado & Southern.....	20.54	3,352.19	163.00
Denver & Rio Grande.....	37.75	13,277.17	352.00
" " " unused track.....	(8.60)	(105.96)	12.00
" " " unused grade.....	(17.80)	(35.80)	2.00
Total mileage operated.....	94.93	\$ 27,567.94	\$290.00
Unused track and grade.....	26.40	141.76	
Total	121.33	\$ 27,709.70	
*Contested and settled for less than amount charged.			
EAGLE COUNTY—			
Colorado Midland.....	20.19	\$ 5,613.94	\$278.00
Denver & Rio Grande.....	67.35	29,279.40	435.00
Total mileage operated.....	87.54	\$ 34,893.34	\$399.00
ELBERT COUNTY—			
Chicago, Rock Island & Pacific.....	27.96	\$ 8,755.40	\$313.00
" " " via Union Pacific.....	(28.43)	(515.24)	18.00
Colorado & Southern.....	26.79	5,831.66	218.00
Union Pacific	28.43	7,986.46	281.00
Total	83.18	\$ 22,573.52	\$271.00
Rolling stock via other roads.....	28.43	515.24	
Total mileage operated.....	111.61	\$ 23,088.76	
EL PASO COUNTY—			
Atchison, Topeka & Santa Fe.....	47.93	\$ 13,183.66*	\$277.00
Chicago, Rock Island & Pacific.....	48.80	12,890.95	264.00

Name of Company	Mileage	Amount of Taxes Paid	Average Tax Per Mile
Chicago, Rock Island & Pacific via Denver & Rio Grande	(25.84)	(424.37)	16.00
Colorado & Southern.....	56.99	7,047.90	124.00
" " " via Atchison, Topeka & Santa Fe.....	(24.64)	(675.95)	27.00
Colorado Midland	16.62	3,477.02	209.00
Colorado Springs & Cripple Creek District..	21.15	5,312.25	251.00
Denver & Rio Grande.....	63.12	18,032.69	286.00
Manitou & Pike's Peak.....	8.70	2,383.98	274.00
Total	263.31	\$ 62,328.45	\$237.00
Rolling stock via other roads.....	50.48	1,100.32	
Total mileage operated.....	313.79	\$ 63,428.77	

*Contested and settled for less than amount charged.

FREMONT COUNTY—

Atchison, Topeka & Santa Fe.....	23.97	\$ 6,127.91	\$256.00
Canon City & Cripple Creek.....	7.236	1,786.91	247.00
Florence & Cripple Creek.....	26.43	4,841.94	183.00
Denver & Rio Grande.....	74.20	31,987.16	431.00
" " " via Rio Grande.....	(12.62)	(492.18)	39.00
Rio Grande	12.62	1,968.72	156.00
Total	144.456	\$ 46,712.64	\$323.00
Rolling stock via other roads.....	12.62	492.18	
Total mileage operated.....	157.076	\$ 47,204.82	

GARFIELD COUNTY—

Crystal River	2.70	\$ 720.48	\$267.00
Colorado Midland	44.52	11,874.61	267.00
" " via Denver & Rio Grande (18.28)	(18.28)	(707.28)	53.00
" " via Rio Grande Junction. (25.85)	(25.85)	(1,437.43)	55.00
Denver & Rio Grande.....	59.63	23,608.42	396.00
" " " via Rio Grande Junction. (25.86)	(25.86)	(1,568.18)	61.00
Rio Grande Junction.....	25.86	12,801.69	495.00
Uintah.	30.20	1,955.04	65.00
Total	162.91	\$ 50,960.24	\$313.00
Rolling stock via other roads.....	64.99	3,712.89	
Total mileage operated.....	227.90	\$ 54,673.13	

GILPIN COUNTY—

Colorado & Southern.....	11.14	\$ 3,458.48	\$310.00
Gilpin Tramway	14.79	1,650.60	112.00
Denver, Northwestern & Pacific.....	25.86	2,886.78	112.00
Total mileage operated.....	51.79	\$ 7,995.86	\$154.00

Name of Company	Mileage	Amount of Taxes Paid	Average Tax Per Mile
GRAND COUNTY—			
Denver, Northwestern & Pacific.....	43.63	\$ 5,882.86	\$135.00
GUNNISON COUNTY—			
Colorado & Southern.....	57.99	\$ 11,529.76	\$199.00
Denver & Rio Grande.....	127.90	32,868.62	257.00
Total mileage operated.....	185.89	\$ 44,398.38	\$239.00
HINSDALE COUNTY—			
Denver & Rio Grande.....	9.45	\$ 2,158.87	\$238.00
HUERFANO COUNTY—			
Colorado & Southern.....	14.20	\$ 5,720.00	\$403.00
Colorado & Southern via Denver & Rio Grande	(25.30)	(1,073.15)	42.00
Denver & Rio Grande.....	95.30	26,344.48	276.00
Denver & Rio Grande, unused track.....	(.90)	(10.35)	12.00
" " " unused grade.....	(13.65)	(37.64)	3.00
Total	109.50	\$ 32,064.48	\$293.00
Rolling stock via other roads.....	25.30	1,073.15	
Total mileage operated.....	134.80	\$ 33,137.63	
Unused track and grade.....	14.55	47.99	
Total	149.35	\$ 33,185.62	
JEFFERSON COUNTY—			
Colorado & Southern.....	69.14	\$ 17,151.56	\$248.00
Denver & Inter-Mountain.....	9.44	1,650.00	175.00
Denver & Rio Grande, unused grade.....	(1.50)	(4.73)	3.00
Denver, Northwestern & Pacific.....	20.82	2,748.55	132.00
Total mileage operated.....	99.40	\$ 21,550.11	\$217.00
Unused grade	1.50	4.73	
Total	100.90	\$ 21,554.84	
KIOWA COUNTY—			
Pueblo & State Line.....	87.50	\$ 20,453.53	\$234.00
KIT CARSON COUNTY—			
Chicago, Rock Island & Pacific.....	59.96	\$ 15,010.59	\$250.00
LAKE COUNTY—			
Colorado & Southern.....	14.64	\$ 2,542.49	\$172.00
Colorado Midland.....	27.03	6,217.50	230.00
Colorado Midland, abandoned track.....	(7.54)	(34.20)	4.00
Denver & Rio Grande.....	51.30	16,152.20	315.00
Total mileage operated.....	92.97	\$ 24,912.19	\$268.00
Abandoned track.....	7.54	34.20	
Total	100.51	\$ 24,946.39	

Name of Company	Mileage	Amount of Taxes Paid	Average Tax Per Mile
LA PLATA COUNTY—			
Denver & Rio Grande.....	91.40	\$ 15,198.99	\$166.00
Rio Grande Southern.....	18.68	3,781.80	132.00
Total mileage operated.....	120.08	\$ 18,980.79	\$158.00
LARIMER COUNTY—			
Colorado & Southern.....	58.18	\$ 26,667.48	\$389.00
Fort Collins Development.....	19.11	2,446.71	128.00
Great Western.....	6.60	1,239.00	188.00
Noland Land & Transfer.....	1.61	115.92	72.00
Total mileage operated.....	80.50	\$ 24,469.11	\$304.00
LAS ANIMAS COUNTY—			
Atchison, Topeka & Santa Fe.....	61.00	\$ 15,178.16	\$249.00
Colorado & Southern.....	113.47	21,121.85	186.00
Colorado & South-Eastern.....	6.27	1,018.32	162.00
Colorado & Wyoming Railway.....	31.09	9,270.78	298.00
Denver & Rio Grande.....	31.90	5,663.30	178.00
Total mileage operated.....	243.73	\$ 52,252.41	\$214.00
LINCOLN COUNTY—			
Chicago, Rock Island & Pacific.....	30.10	\$ 8,620.54	\$286.00
Chicago, Rock Island & Pacific, via Union Pacific	(1.45)	(28.42)	20.00
Union Pacific.....	42.75	11,633.13	273.00
Total	72.35	\$ 20,283.67	\$278.00
Rolling stock via other roads.....	1.45	28.42	
Total mileage operated.....	74.30	\$ 20,312.09	
LOGAN COUNTY—			
Colorado & Wyoming.....	52.27	\$ 9,869.41	\$189.00
Denver & Montana.....	27.85	5,902.88	215.00
Union Pacific.....	53.44	20,791.57	389.00
Total mileage operated.....	133.56	\$ 36,653.86	\$274.00
MESA COUNTY—			
Colorado Midland via Rio Grande Junction	636.22	\$ (1,996.80)	\$ 55.00
Denver & Rio Grande.....	27.30	7,687.25	282.00
Denver & Rio Grande via Rio Grande Junction	(36.22)	(2,108.85)	58.00
Rio Grande Western.....	34.02	17,923.15	527.00
Rio Grande Junction.....	36.22	16,879.61	466.00
Uintah	12.80	1,132.48	88.00
Total	110.34	\$ 43,613.49	\$395.00
Rolling stock via other roads.....	72.44	4,105.65	
Total mileage operated.....	182.78	\$ 47,719.14	

Name of Company	Mileage	Amount of Taxes Paid	Average Tax Per Mile
MINERAL COUNTY—			
Denver & Rio Grande.....	17.40	\$ 5,464.30	\$314.00
MONTEZUMA COUNTY—			
Rio Grande Southern.....	62.90	\$ 8,664.25	\$138.00
MONTROSE COUNTY—			
Denver & Rio Grande.....	52.10	\$ 15,086.10	\$289.00
MORGAN COUNTY—			
Burlington & Colorado.....	37.71	\$ 23,060.60	\$612.00
Denver & Montana.....	11.39	3,727.36	327.00
Union Pacific	41.74	20,222.42	485.00
Total mileage operated.....	90.84	\$ 47,010.98	\$518.00
OTERO COUNTY—			
Atchison, Topeka & Santa Fe.....	74.55	\$ 31,869.21*	\$427.00
Pueblo & State Line.....	31.50	12,161.08	386.00
Total mileage operated.....	106.05	\$ 44,030.29	\$415.00
*Unpaid.			
OURAY COUNTY—			
Denver & Rio Grande.....	24.05	\$ 7,044.95	\$293.00
Rio Grande Southern.....	13.30	2,773.03	208.00
Silverton	2.00	126.00	63.00
Total mileage operated.....	39.35	\$ 9,943.98	\$253.00
PARK COUNTY—			
Colorado & Southern.....	107.36	\$ 14,420.12	\$134.00
Colorado Midland	46.50	8,246.63	177.00
Total mileage operated.....	153.86	\$ 22,666.75	\$147.00
PHILLIPS COUNTY—			
Colorado & Wyoming.....	36.30	\$ 5,894.21	\$162.00
PITKIN COUNTY—			
Crystal River	29.73	\$ 8,230.90	\$277.00
Colorado Midland	47.64	15,630.44	328.00
Denver & Rio Grande.....	19.55	5,840.40	299.00
Total mileage operated.....	96.92	\$ 29,701.74	\$307.00
PROWERS COUNTY—			
Atchison, Topeka & Santa Fe.....	38.49	\$ 18,129.79*	\$471.00
*Unpaid.			

Name of Company	Mileage	Amount of Taxes Paid	Average Tax Per Mile
PUEBLO COUNTY—			
Atchison, Topeka & Santa Fe.....	71.47	\$ 19,603.03	\$274.00
Chicago, Rock Island & Pacific via Denver & Rio Grande.....	(18.90)	(383.42)	20.00
Colorado & Southern.....	21.85	3,091.31	141.00
" " " via Atchison, Topeka & Santa Fe.....	(18.07)	(623.91)	34.00
Colorado & Southern via Denver & Rio Grande.....	(30.70)	(921.56)	30.00
Colorado & Wyoming Railway.....	6.00	2,692.80	449.00
Denver & Rio Grande.....	78.00	23,780.43	318.00
Pueblo & State Line.....	33.12	8,146.82	246.00
Total	210.44	\$ 57,314.39	\$272.00
RIO BLANCO COUNTY—			
Rolling stock via other roads.....	67.67	1,928.89	
Total mileage operated.....	278.11	\$ 59,243.28	
Uintah	7.80	\$ 655.20	\$ 84.00
RIO GRANDE COUNTY—			
Denver & Rio Grande.....	40.80	\$ 12,611.96	\$309.00
SAGUACHE COUNTY—			
Denver & Rio Grande.....	97.85	\$ 16,644.60	\$170.00
" " " via Rio Grande Sangre de Cristo	(16.95)	(509.47)	30.00
Rio Grande Sangre de Cristo.....	16.95	1,018.95	60.00
Total	114.80	\$ 17,663.55	\$154.00
Rolling stock via other roads.....	16.95	509.47	
Total mileage operated.....	131.75	\$ 18,173.02	
SAN JUAN COUNTY—			
Denver & Rio Grande.....	13.00	\$ 3,526.00	\$271.00
Silverton	9.00	540.00	60.00
Silverton, Gladstone & Northern.....	7.00	1,400.00	200.00
Silverton Northern	13.00	1,300.00	100.00
Total mileage operated.....	42.00	\$ 6,766.00	\$161.00
SAN MIGUEL COUNTY—			
Rio Grande Southern.....	48.76	\$ 7,966.10	\$163.00
SEDWICK COUNTY—			
Colorado & Wyoming.....	.88	\$ 110.88	\$126.00
Union Pacific	31.19	15,085.19	484.00
Total mileage operated.....	32.07	\$ 15,196.07	\$474.00

Name of Company	Mileage	Amount of Taxes Paid	Average Tax Per Mile
SUMMIT COUNTY—			
Colorado & Southern.....	45.50	\$ 5,213.55	\$115.00
Denver & Rio Grande.....	23.25	2,248.08	97.00
Total mileage operated.....	68.75	\$ 7,461.63	\$109.00
TELLER COUNTY—			
Colorado Midland	22.00	\$ 4,826.25	\$219.00
Colorado Springs & Cripple Creek District..	39.89	18,333.15	461.00
Florence & Cripple Creek.....	13.097	3,134.67	239.00
Golden Circle	5.713	1,777.80	311.00
Midland Terminal	28.80	9,225.90	320.00
Total mileage operated.....	109.50	\$ 37,347.77	\$341.00
WASHINGTON COUNTY—			
Burlington & Colorado.....	37.55	\$12,322.68	\$328.00
Union Pacific.....	2.78	737.32	265.00
Total mileage operated.....	40.33	\$13,060.00	\$324.00
WELD COUNTY—			
Burlington & Colorado.....	35.59	\$12,592.17	\$354.00
Colorado & Wyoming.....	55.13	7,096.37	129.00
Denver, Utah & Pacific.....	11.90	2,670.57	224.00
Colorado & Southern.....	15.24	6,270.74	412.00
Great Western	37.02	4,787.85	129.00
Union Pacific	120.25	42,915.10	357.00
Total mileage operated.....	275.13	\$76,332.80	\$277.00
YUMA COUNTY—			
Burlington & Colorado.....	40.51	\$16,408.90	\$405.00
SUMMARY.			
	Mileage	Taxes Paid	
Main track.....		5,037.836	*\$1,349,793.95
Rolling stock via other roads.....		443.91	16,387.42
Total mileage operated.....		5,481.746	\$1,366,181.37
Unused track		17.04	150.51
Unused grade		44.95	117.17
Total amount taxes paid.....			\$1,366,449.05
Average tax per mile main track.....			268.00

*Contested and unpaid, \$72,290.08.

TAXES.

STATEMENT NO. 7.

Showing the Total Amount of Taxes Paid in the State of Colorado During the Year 1907 by Telegraph, Telephone, Express, Sleeping and Other Car Line Companies, Upon Property Used in the Conduct of Their Business During the Year 1905, and Assessed by the State Board of Equalization in 1906.

Name of Company	Amount
Colorado Postal Telegraph-Cable Company.....	\$ 3,270.49
Mountain Telegraph Company.....	627.29
Western Union Telegraph Company.....	15,826.05
Self Winding Clock Company.....	348.13
Big Bend Rural Telephone Company.....	*53.09
Burlington Telephone Company.....	1.08
Colorado Telephone Company.....	83,328.01
Colorado-Wyoming Telephone Company.....	262.84
Delta County Co-Operative Telephone Company.....	418.96
Eagle Valley Telephone Company.....	*65.77
Elk Mountain Mutual Telephone Company.....	*52.83
Garfield County Telephone Company.....	*131.79
Gunnison Telephone Company.....	101.76
Home Telephone Company.....	136.00
Montezuma Telephone Company.....	17.84
Rifle Creek Telephone Company.....	*31.90
Union Valley Telephone Company.....	*31.96
Wray Telephone Company.....	339.24
Adams Express Company.....	854.23
Globe Express Company.....	2,826.17
Pacific Express Company.....	832.77
United States Express Company.....	241.49
Wells Fargo & Company Express.....	3,059.60
Pullman Company.....	8,264.43
American Refrigerator Transit Company.....	1,234.90
Armour Car Lines.....	1,745.52
Continental Fruit Express.....	454.22
Arms Palace Horse Car Company.....	3.20
Cudahy Packing Company.....	119.53
Doud Stock Car Company.....	42.31
Mather Stock Car Company.....	8.30
Merchants Despatch Company.....	36.62

STATE BOARD OF EQUALIZATION.

Name of Company	Amount
Milwaukee Refrigerator Transit Company.....	64.18
National Car Line Company.....	93.49
Portland Gold Mining Company.....	29.03
Streets Western Stable Car Line.....	100.20
Swift Refrigerator Transportation Company.....	433.70
Union Refrigerator Transit Company.....	102.54
Union Tank Line Company.....	450.53
Total	\$126,041.99

*Unpaid, \$367.34.

STATEMENT NO. 8.

Showing Mileage of Railroads in State of Colorado for the Year Ending December 31, 1906.

	Standard Gauge Main Line and Branches	Second Main Track	Side Track	Main Line and Branches	Narrow Gauge Side Track	Standard Gauge Narrow Gauge	Mileage Operated Over Other Lines Standard Gauge	Mileage Operated Over Other Lines Narrow Gauge	Unused Track	Unused Grade
Argentine Central Ry. ....	.....	.....	.....	16.60	.....	.....	.....	.....	.....	.....
Atchison, Topeka & Santa Fe Ry.	404.83	15.19	210.74	.....	.....	.....	.....	.....	.....	.....
Arkansas Valley R. R.	29.65	.....	15.18	.....	.....	.....	.....	.....	.....	.....
Holly & Swink Ry.	13.65	.....	8.52	.....	.....	.....	.....	.....	.....	.....
Chicago, Burlington & Quincy Ry. System:										
Burlington & Colorado R. R.	174.89	.....	54.61	.....	.....	.....	.....	.....	.....	.....
Colorado & Wyoming R. R.	144.58	.....	7.23	.....	.....	.....	.....	.....	.....	.....
Denver, Golden & Salt Lake R. R.	1.61	.....	.....	.....	.....	.....	.....	.....	.....	.....
Denver, Utah & Pacific R. R.	36.68	.....	24.45	.....	.....	.....	.....	.....	.....	.....
Denver & Montana R. R.	39.24	.....	5.29	.....	.....	.....	.....	.....	.....	.....
Chicago, Rock Island & Pacific Ry.	160.82	.....	19.22	.....	.....	324.45	.....	.....	.....	.....
Colorado & Northwestern R. R.	412.48	.....	103.22	384.04	46.79	3.57	.....	.....	.....	.....
Colorado & Southern Ry.	6.27	.....	.....	10.43	16.86	6.65	.....	.....	.....	.....
Colorado R. R.	41.83	.....	.....	102.72	.....	.....	.....	.....	.....	.....
Fort Collins Development Ry.	20.60	.....	2.83	11.83	23	23	.....	.....	.....	.....
Gilpin R. R.	18.89	.....	1.25	.....	.....	.....	.....	.....	.....	.....
Colorado & South-Eastern Ry. ....	.....	.....	.....	10.43	.....	.....	.....	.....	.....	.....
Colorado & Wyoming Ry. (C. F. & I. Co.) ....	.....	.....	.....	102.72	.....	.....	.....	.....	.....	.....
Crystal River R. R. ....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

REPORT OF THE

STATE BOARD OF EQUALIZATION.

STATEMENT NO. 8—Concluded.

Showing Mileage of Railroads in State of Colorado for the Year Ending December 31, 1906.

	Standard Gauge Main Line and Branches	Second Main Track	Narrow Gauge Main Line and Branches	Mileage Operated Over Other Lines	Narrow Gauge	Unused Track	Unused Grade
Silverton, Gladstone & Northern R. R.....	.....	.....	7.00	.....	.....	.....	....
Silverton Northern R. R.....	.....	.....	13.00	2.50	.....	.....	....
Uintah Ry. ....	.....	.....	50.80	2.26	.....	.....	....
Union Pacific R. R.....	474.15	.....	152.21	.....	.....	.....	....
Total <hr/>	<u>3,697.13</u>	<u>42.41</u>	<u>1,396.69</u>	<u>1,439.156</u>	<u>286.247</u>	<u>396.14</u>	<u>47.80</u>
							9.50
							44.96

* Includes 9.27 miles electric.

** Includes 3.28 miles electric.

*** Includes 3.71 miles electric.

STATEMENT NO. 9.

Showing Mileage of Telephone and Telegraph Companies.

The mileage of telephone and telegraph companies for the year 1907, as returned to the Board for assessment, and being in operation December 31, 1906, was 12,693.77 miles of poles, 83,263.61 miles of wire and 38,132.20 miles of aerial cable, an increase of 1,029.13 miles of poles, 11,993.75 miles of wire and 15,113.75 miles of aerial cable over the year ending December 31, 1905.

EXPRESS COMPANIES.

The express companies operated 4,826.403 miles of railroad during the year ending December 31, 1906, being an increase of 42.40 miles for same period in 1905.

SLEEPING AND OTHER CAR LINE COMPANIES.

The Pullman Company operated 2,693.82 miles of railroad in the State during the year ending December 31, 1906, and its cars traveled 13,823,581 miles. During the year ending December 31, 1905, the railroad mileage operated was 2,693.31, and the cars traveled 13,539,341 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, 1906, and their cars traveled 14,963,491 miles. During the same period in 1905 the cars traveled 14,476,201 miles.

STATEMENT NO. 10.

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 1907:

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	
1885	\$ 20,067,384	\$ 27,445	\$ 123,291	\$ 148,190	.....	.....	\$ 20,386,299	\$ 36,352,829	\$115,719,128	
1886	22,578,040	26,365	139,633	209,909	.....	.....	23,283,947	101,391,689	124,655,616	
1887	23,574,043	34,927	139,632	.....	.....	.....	23,748,603	117,749,641	141,408,244	
1888	30,352,221	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	162,791,326	183,691,425	
1890	30,329,238	59,640	160,087	289,865	.....	.....	31,419,880	180,613,826	221,033,656	
1891	32,833,249	97,727	177,881	520,456	.....	.....	32,629,313	186,572,047	212,201,350	
1892	31,175,242	100,131	186,883	268,844	.....	.....	32,321,100	205,109,297	237,440,307	
1893	33,043,749	182,684	357,859	289,938	.....	.....	33,874,220	205,678,668	239,552,898	
1894	30,235,094	189,776	244,449	263,920	.....	.....	30,863,239	178,670,185	209,523,424	
1895	30,757,834	181,963	246,858	302,747	.....	.....	31,489,312	171,826,560	203,315,842	
1896	31,283,154	216,099	211,968	317,796	.....	.....	32,876,531	175,306,407	208,181,938	
1897	31,313,915	227,491	212,840	351,977	\$257,151	.....	33,530,882	168,011,026	201,541,918	
1898	28,199,187	212,755	194,397	337,779	267,250	.....	1,210,813	30,431,141	174,043,883	204,475,034
1899	31,582,681	339,175	218,529	339,897	288,700	.....	1,214,387	32,993,389	171,894,011	205,887,380
1900	32,395,951	387,739	279,086	383,744	252,204	.....	1,564,387	35,273,771	194,380,465	219,654,176
1901	120,356,465	1,113,635	762,894	1,066,825	185,185	\$1,500,000	124,385,094	345,517,823	470,502,917	
1902	50,510,411	1,272,576	692,121	347,141	235,779	175,900	63,235,928	285,492,960	346,726,018	

1903	47,847,434	1,623,297	617,185	352,487	211,036	123,748	.....	50,790,177	285,308,886	336,098,063
1904	49,492,135	1,874,859	671,333	229,704	251,520	205,167	.....	52,864,718	282,678,568	345,543,286
1905	48,023,370	2,097,291	670,388	340,050	248,493	242,202	.....	51,629,494	296,382,847	346,005,341
1906	47,567,172	2,296,273	689,270	296,294	279,585	261,090	.....	51,370,254	306,582,979	354,953,233
1907	48,570,919	2,716,851	753,921	312,483	279,050	344,303	.....	52,971,527	314,010,614	368,988,141

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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