

| | |
|---|------------|
| e. Plus double assessments, errors, etc | 1,598.37 |
| f. Total collections and deductions (Items d, e and f) | 79,946.02 |
| g. Total to be returned or liened in May, 1938, from 1937 duplicate (Items c minus g) | 176,926.94 |
| Returned and liened tax | 167,686.28 |
| Returned and liened penalty | 8,384.23 |
| Outstanding at end of year | 556.43 |

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|-------------------------------|--------------|----------------------------------|---|----------------------------------|-------------------------|----------------------------|------------|------------|------|
| 4. Returned and liened taxes: | | | | | | | | | |
| Duplicate | Taxes Due | Penalties and Interest Collected | Total Collected With Penalty and Interest | Adjusted by County Commissioners | Collectors' Commissions | Outstanding at End of 1937 | 1938 | 1939 | 1940 |
| 1937 | 176,070.51 | 286.33 | 24,197.41 | 12.16 | 127,248.58 | 119,891.80 | 113,575.88 | 294,229.12 | |
| 1938 | 158,793.84 | 1,361.83 | 33,883.87 | 23.28 | 157,248.58 | 127,248.58 | 127,248.58 | | |
| 1939 | 146,677.17 | 3,879.19 | 31,519.32 | 35.64 | 142,822.06 | 142,822.06 | 142,822.06 | | |
| 1940 | 163,472.76 | 3,874.17 | 33,947.21 | 33.84 | 167,327.98 | 167,327.98 | 167,327.98 | | |
| Prior Years | 391,340.43 | 10,533.70 | 107,480.95 | 166.06 | 391,340.43 | 391,340.43 | 391,340.43 | | |
| Total | 1,039,344.71 | 18,437.22 | 221,028.96 | 200.38 | 806,492.50 | 806,492.50 | 806,492.50 | | |

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|------------------------------------|------------|------------|----------|----------|----------|----------|------------|----------|------|
| UNSEATED LANDS | Total | 1938 | 1937 | 1936 | 1935 | 1934 | 1933 | 1932 | 1931 |
| Beginning balance and 1938 billing | \$5,107.64 | \$1,806.12 | \$365.09 | \$227.23 | \$222.45 | \$885.14 | \$1,388.83 | \$212.78 | |
| Collected | 1,362.75 | 1,136.71 | 226.48 | .56 | | | | | |
| Balance at end of year | \$3,744.89 | \$669.41 | \$139.61 | \$826.67 | \$222.45 | \$885.14 | \$1,388.83 | \$212.78 | |

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|--|-----------|--|--|--|--|--|--|--|--|
| 4a. Decedents' personal property tax: | | | | | | | | | |
| a. Amount due at beginning | 2,649.31 | | | | | | | | |
| b. Billed during year | 3,754.77 | | | | | | | | |
| Total due | 6,404.08 | | | | | | | | |
| c. Collected during 1938 including interest | 2,959.50 | | | | | | | | |
| d. Add exonerations and rebates | 103.33 | | | | | | | | |
| Total collections and deductions | 3,062.83 | | | | | | | | |
| e. Collected at face | 2,899.87 | | | | | | | | |
| f. Collected with penalties | 273.89 | | | | | | | | |
| g. Total collected | 15,841.21 | | | | | | | | |
| h. Plus discounts or rebates | 648.55 | | | | | | | | |
| Total collections and deductions | 16,489.76 | | | | | | | | |
| i. Total delinquent at end of 1938 (Items c minus h) | 43,079.43 | | | | | | | | |

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|-----------|-------------|----------------------------------|-------------|----------------------------|
| Duplicate | Taxes Due | Penalties and Interest Collected | Exonerated | Outstanding at End of 1937 |
| 1937 | \$33,628.99 | \$1,342.73 | \$15,723.83 | \$2,447.12 |
| 1938 | 707.13 | 268.23 | 438.90 | |
| Total | \$34,336.12 | \$1,342.73 | \$15,992.03 | \$2,447.12 |

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|---|-----------|--|--|--|--|--|--|--|--|
| Personal property tax: | | | | | | | | | |
| a. Current duplicate 1938: | | | | | | | | | |
| Amount due at beginning | 65,639.89 | | | | | | | | |
| Penalties collected to end of 1938 | 281.16 | | | | | | | | |
| Total due during year | 65,921.05 | | | | | | | | |
| b. Collected at discount | 46,593.13 | | | | | | | | |
| c. Collected at face | 4,373.27 | | | | | | | | |
| d. Collected with penalties | 149.18 | | | | | | | | |
| Total collected | 51,115.58 | | | | | | | | |
| e. Plus discounts or rebates | 2,438.99 | | | | | | | | |
| Total collections and deductions (Items b, c, d, e) | 53,554.57 | | | | | | | | |
| Total delinquent at end of 1938 (Items a minus b) | 12,346.67 | | | | | | | | |

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|--|-----------|--|--|--|--|--|--|--|--|
| Duplicate of prior years: | | | | | | | | | |
| a. Amount due at beginning of 1938 | 14,531.78 | | | | | | | | |
| b. Plus penalties collected to first Monday of May | 356.38 | | | | | | | | |
| Total due from tax collectors | 14,888.16 | | | | | | | | |
| c. Collected to first Monday of May with penalty | 8,970.10 | | | | | | | | |
| d. Plus exonerations and rebates | 5,753.13 | | | | | | | | |
| Total collections and deductions (Items c, d, e and f) | 14,723.23 | | | | | | | | |
| Total uncollected on first Monday of May, 1938 (Items c minus g) | 164.93 | | | | | | | | |

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| Due from prior years (if any outstanding): | | | | | | | | | |
| a. Amount due | 88.92 | | | | | | | | |
| Total due | 88.92 | | | | | | | | |
| b. Collected during 1938 with penalties | 13.91 | | | | | | | | |
| c. Plus exonerations | 46.32 | | | | | | | | |
| Total collections and deductions (Items b, c, d) | 60.43 | | | | | | | | |

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|--------------------------------------|--------|--|--|--|--|--|--|--|--|
| Due from Prior years: | | | | | | | | | |
| a. Amount due | 859.51 | | | | | | | | |
| Total due during year | 859.51 | | | | | | | | |
| Collected during 1938 with penalties | 586.78 | | | | | | | | |
| Total collections and deductions | 586.78 | | | | | | | | |
| Total outstanding at end of 1938 | 272.73 | | | | | | | | |

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|----------------------------------|-------------------------|----------------------------|------------|------------|------|
| Adjusted by County Commissioners | Collectors' Commissions | Outstanding at End of 1937 | 1938 | 1939 | 1940 |
| 12.16 | 127,248.58 | 119,891.80 | 113,575.88 | 294,229.12 | |
| 23.28 | 157,248.58 | 127,248.58 | 127,248.58 | | |
| 35.64 | 142,822.06 | 142,822.06 | 142,822.06 | | |
| 33.84 | 167,327.98 | 167,327.98 | 167,327.98 | | |
| 166.06 | 391,340.43 | 391,340.43 | 391,340.43 | | |
| 200.38 | 806,492.50 | 806,492.50 | 806,492.50 | | |

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|------------------------------------|------------|------------|----------|----------|----------|----------|------------|----------|--|
| Beginning balance and 1938 billing | \$5,107.64 | \$1,806.12 | \$365.09 | \$227.23 | \$222.45 | \$885.14 | \$1,388.83 | \$212.78 | |
| Collected | 1,362.75 | 1,136.71 | 226.48 | .56 | | | | | |
| Balance at end of year | \$3,744.89 | \$669.41 | \$139.61 | \$826.67 | \$222.45 | \$885.14 | \$1,388.83 | \$212.78 | |

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|---|-----------|--|--|--|--|--|--|--|--|
| f. Total outstanding at end of year | 2,720.25 | | | | | | | | |
| Occupation or poll tax: | | | | | | | | | |
| 1. Current duplicate (1938) | 58,413.30 | | | | | | | | |
| a. Amount of duplicate | 58,413.30 | | | | | | | | |
| b. Plus penalties collected to end of 1938 | 1,155.99 | | | | | | | | |
| Total due during year | 59,569.29 | | | | | | | | |
| Collected at discount | 12,607.45 | | | | | | | | |
| Total outstanding at end of 1938 (Item c minus g) | 28.49 | | | | | | | | |

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| TAXES COLLECTED DURING 1938 | | | | | | | | | |
| Real estate: | | | | | | | | | |
| 1. From current duplicate (Item A-1g) | 652,065.86 | | | | | | | | |
| 2. From previous year's duplicate to May (Item A-2-f) | 78,347.65 | | | | | | | | |
| 3. From prior years (if any not returned or liened) (Items A-3-d) | 586.78 | | | | | | | | |
| 4. From returned and liened taxes (Item A-4-c) | 251,028.96 | | | | | | | | |
| 5. From unseated lands (Item A-5-f) | 1,362.75 | | | | | | | | |
| 6. From redemptions | 2,847.09 | | | | | | | | |
| 7. From commissioners' private sales | 4,501.42 | | | | | | | | |
| Total real estate taxes collected | 990,740.31 | | | | | | | | |

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|--|--------------|--|--|--|--|--|--|--|--|
| Occupation or poll: | | | | | | | | | |
| 1. From current duplicate (Item B-1-g) | 15,841.21 | | | | | | | | |
| 2. From duplicate of prior years (Item B-2-c) | 13,992.03 | | | | | | | | |
| Total occupation or poll taxes collected | 29,833.24 | | | | | | | | |
| Personal property: | | | | | | | | | |
| 1. From current duplicate (Item C-1-g) | 51,115.58 | | | | | | | | |
| 2. From duplicate of previous year to May (Item C-2-d) | 8,970.10 | | | | | | | | |
| 3. From prior years (Item C-3-d) | 13.91 | | | | | | | | |
| Decedents' personal property | 2,959.50 | | | | | | | | |
| Total personal property taxes collected | 63,058.09 | | | | | | | | |
| Grand total taxes collected in 1938 | 1,063,631.64 | | | | | | | | |

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|--|--------------|--|--|--|--|--|--|--|--|
| TAXES OUTSTANDING AT END OF 1938 | | | | | | | | | |
| Real estate: | | | | | | | | | |
| 1. Delinquent on 1938 duplicate on Dec. 31 (Item A-1-l) | 191,663.83 | | | | | | | | |
| 2. From prior years (if any not returned or liened) (Item A-3-h) | 1,129.16 | | | | | | | | |
| 3. Returned or liened taxes (Item A-4-f) | 805,492.59 | | | | | | | | |
| Unseated lands | 3,744.89 | | | | | | | | |
| 4. Total real estate taxes outstanding at end of 1937 | 1,003,030.47 | | | | | | | | |

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|--|--------------|--|--|--|--|--|--|--|--|
| Occupation or poll: | | | | | | | | | |
| 1. Delinquent on 1938 duplicate on December 31 (Item B-1-l) | 43,079.43 | | | | | | | | |
| 2. Outstanding on previous duplicates | 2,447.12 | | | | | | | | |
| 3. Total occupation or poll taxes outstanding at end of 1938 | 45,526.55 | | | | | | | | |
| Personal property: | | | | | | | | | |
| 1. Delinquent on 1938 duplicates on Dec. 31 (Item C-1-l) | 12,346.67 | | | | | | | | |
| 2. Outstanding on previous duplicates | 193.42 | | | | | | | | |
| 3. Total personal property taxes outstanding at end of 1938 | 12,540.09 | | | | | | | | |
| Grand total taxes outstanding at end of 1938 | 15,366.34 | | | | | | | | |
| Grand total taxes outstanding at end of 1938 | 1,063,817.36 | | | | | | | | |

SCHEDULE D.

Debt Statement

I.—DETAILED STATEMENT OF INDEBTEDNESS

A.—GENERAL COUNTY FUNDS

| Title or Purpose of Debt: | Gross Debt Outstanding at Beginning of Year | Amount Incurred During Year | Amount Paid During Year | Gross Debt Outstanding at End of Year | Balance in Sinking Fund | Net Debt at End of Year |
|---|---|-----------------------------|-------------------------|---------------------------------------|-------------------------|-------------------------|
| Bonded debt created by vote of electors | \$2,275,000.00 | \$2,000.00 | \$218,000.00 | \$2,497,000.00 | \$ | \$2,497,000.00 |
| Created by action of commissioners | 2,340,000.00 | 145,000.00 | 240,000.00 | 2,685,000.00 | 2,245,000.00 | 440,000.00 |
| Mansfield bonds | 298,000.00 | | 129,000.00 | 169,000.00 | 151,900.98 | 17,100.02 |
| Total commissioners | \$2,638,000.00 | \$145,000.00 | \$387,000.00 | \$2,414,000.00 | \$1,510,900.98 | \$1,262,100.02 |
| Total bonded debt | \$5,213,000.00 | \$207,000.00 | \$587,000.00 | \$4,833,000.00 | \$1,510,900.98 | \$4,681,100.02 |
| Floating debt: | | | | | | |
| Tax anticipation loans (temporary) | | \$350,000.00 | \$350,000.00 | | | |
| Accounts payable: | | | | | | |
| Unpaid warrants | 23,271.00 | | 86.07 | 23,185.00 | | 23,185.00 |
| Unpaid invoices | 27,555.80 | | 45,328.53 | 22,227.27 | | 22,227.27 |
| Unpaid assessments | 4,500.00 | | 4,500.00 | | | |
| Other indebtedness: | | | | | | |
| Unredeemed matured bond interest | 11,835.00 | | 8,376.25 | 3,458.75 | 1,541.25 | 1,917.50 |
| Accrued interest on bonds | 57,431.97 | | 51,189.84 | 6,242.13 | | 6,242.13 |
| Accrued state tax | 57,000.00 | 15,000.00 | 72,000.00 | | | |
| TOTAL FLOATING DEBT | | | | | | \$180,130.54 |
| TOTAL DEBT | | | | | \$5,014,671.79 | \$4,861,329.56 |

II.—OUTSTANDING INDEBTEDNESS, CREDITS AND DEBT LIMIT

OUTSTANDING INDEBTEDNESS

| | | | | | | |
|--|----------------|--|--|--|--|--|
| Bonded debt: | | | | | | |
| a. Created by vote of electors (total outstanding) | \$2,419,000.00 | | | | | |
| Net electoral bonded debt | \$2,419,000.00 | | | | | |
| b. Created by vote of commissioners | \$2,414,000.00 | | | | | |
| (1) Less amount in sinking fund | 151,900.98 | | | | | |
| (2) Net bonded debt created by vote of commissioners | \$2,262,100.02 | | | | | |
| Floating debt: | | | | | | |
| a. Accounts payable | \$50,114.00 | | | | | |
| b. Other indebtedness | 130,015.94 | | | | | |
| Total floating debt | \$180,130.54 | | | | | |
| Total debt created by vote of commissioners | \$2,442,330.56 | | | | | |
| (Items I-b (2) and I-c) | 1,025,648.80 | | | | | |
| Less credits deductible (Item 9 below) | \$1,416,689.76 | | | | | |
| Net debt created by commissioners | \$1,025,648.80 | | | | | |
| CASH AT END OF YEAR (other than sinking fund) | \$227,438.78 | | | | | |
| Outstanding taxes collectible: | | | | | | |

SCHEDULE E

AGENCY FUND TRANSACTIONS

LICENSES

| | | | | | | |
|---------------------------------|-------------|--|--|--|--|--|
| RECEIPTS— | | | | | | |
| Amount collected | \$60,233.14 | | | | | |
| Total receipts | \$60,233.14 | | | | | |
| EXPENDITURES— | | | | | | |
| Amount returned to Commonwealth | \$54,811.02 | | | | | |
| Commissions returned to county | 1,255.44 | | | | | |
| Expenses allowed | 4,166.67 | | | | | |
| TOTAL EXPENDITURES | \$60,233.14 | | | | | |
| Total expenditures and balance | \$60,233.14 | | | | | |

RETURNED TAXES AND TAXES ON UNSEATED LANDS

| | | | | | | |
|-------------------------------------|------------|--|--|--|--|--|
| RECEIPTS— | | | | | | |
| Returned taxes | 108,995.66 | | | | | |
| Unseated land taxes | 65,420.72 | | | | | |
| Total receipts | 174,416.38 | | | | | |
| EXPENDITURES— | | | | | | |
| Returned taxes repaid to units | 108,222.67 | | | | | |
| Unseated land taxes repaid to units | 2,166.98 | | | | | |
| Commissions paid to county | | | | | | |