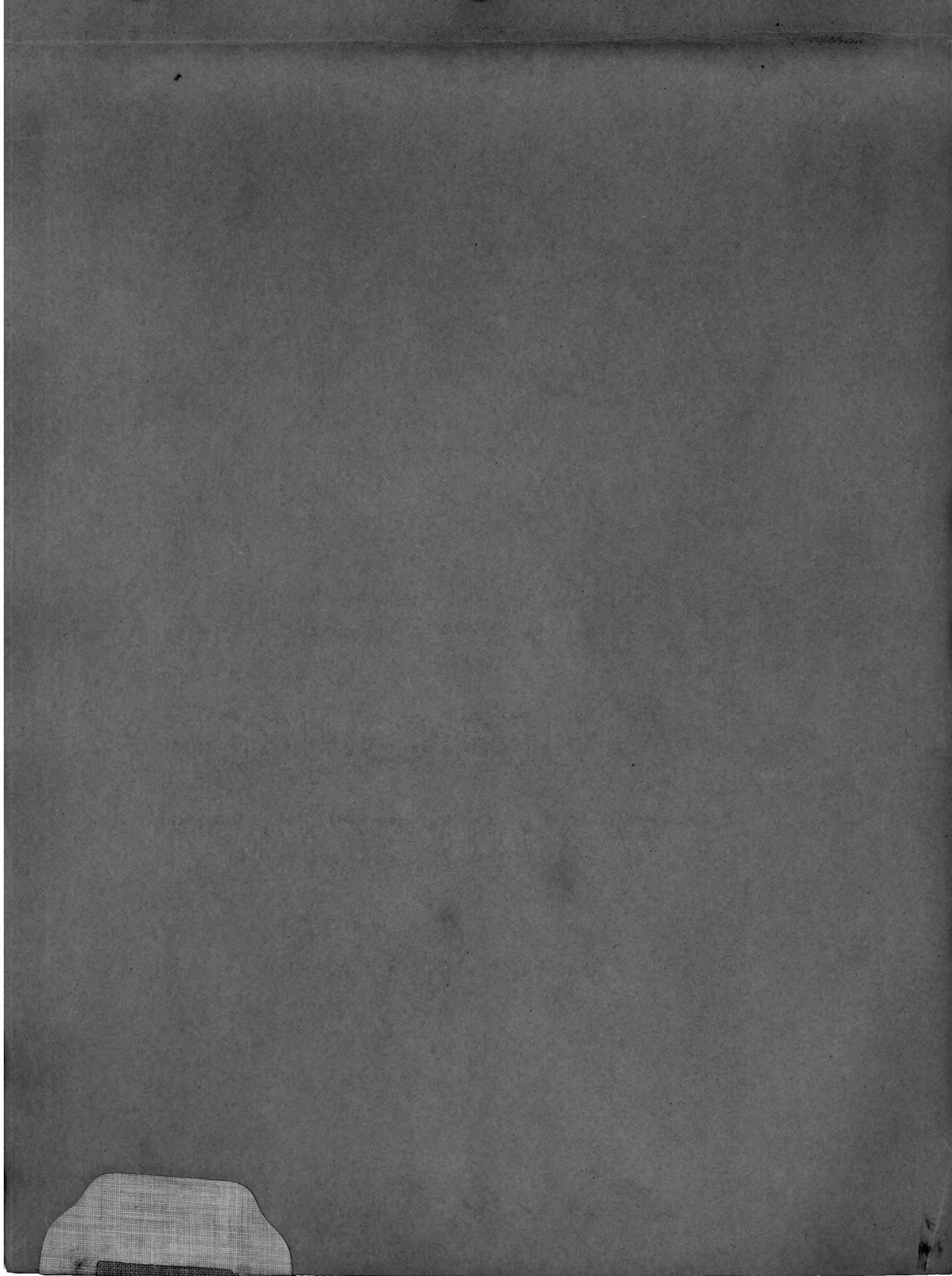


121 - 8061

Misc - Baldwin etc.

AGENTS' ANNUAL REPORTS AND
STATISTICS
YEAR ENDING DEC.31, 1908

MS 86-100
2090



Annual Report of William P. Belden, Solicitor,
for the year 1908.

The following is a general summary of matters appearing in my monthly reports rendered during the year above mentioned.

I.

Cases disposed of by litigation or settlement.

1. August Anderson, administrator, v. Cleveland-Cliffs Iron Co.

This was a personal injury case brought in the Marquette Circuit Court for a fatal accident to plaintiff's son at the Negaunee Mine. The case was brought against the wrong party and it was subsequently dismissed. See Jan. report.

2. August Anderson, administrator, vs. Negaunee Mine.

This suit was brought for the same cause of action as the one mentioned in the foregoing paragraph. It was brought on for trial at the December term, and after Judge Stone had announced that he would direct a verdict, plaintiff submitted to a non-suit. See Feby. and December reports.

3. Mathew A. Maloney vs. L. S. & I. Railway Company.

This was an ejectment suit brought in the Marquette Circuit Court involving a portion of the right of way to the Maas Mine cut off. The case was settled for \$300. See January report.

4. Hutchinson vs. Cleveland-Cliffs Iron.

This was a personal injury case from the Gladstone

MADE IN U.S.A.
W.S. & B. REGENT LINEN

furnace, in which Judge Stone directed a verdict in our favor. Plaintiff took an appeal to the Supreme Court and the Supreme Court affirmed the judgment.

5. L. S. & I. Condemnation Suit.

This was brought in Marquette Probate Court to obtain right of way for the new Maas Mine cut-off main line. It will be found mentioned in the reports from January to April inclusive. The total award of the jury was \$18,000, which we accepted and paid.

6. Upper Peninsula Land Company vs. Parsille.

This was a suit brought in the Chippewa Circuit Court in Chancery to foreclose a land contract. A decree was taken by default.

7. State of Wisconsin vs. The Cleveland-Cliffs Iron Co.

This was a suit brought in the Iron County Circuit Court in Wisconsin to recover a statutory penalty of \$500 for failure to file our articles of association in that State. We paid the penalty and settled the case. See Feby. and March reports.

8. Kramer & Crego Co. vs. De Witt.

This case was brought in the Chippewa Circuit Court in Chancery and involved the title of certain Upper Peninsula Land Company land. A decree was entered for the defendant which sustained our title. See Feby. report.

9. Cameron Brothers v. Upper Peninsula Land Co. Ltd.

This was a suit brought in the Chippewa Circuit Court in Chancery to compel specific performance of a land contract. After the case had been tried, complainant proposed a settlement which we accepted. See February report.

10. Johnson vs. City of Marquette.

This was a personal injury case in which the plaintiff obtained a judgment of \$5,000 for a run-a-way accident. It was argued in the Supreme Court on May 11 and 12 but the Supreme Court affirmed the judgment. See May and September reports.

11. Mathew A. Maloney v. Cleveland-Cliffs Iron Company.

This was an injunction case brought in the Marquette Circuit Court in Chancery to restrain the Company from pumping water from the Negaunee Mine into the stream crossing Maloney's land. We finally settled the case by paying \$1,000 and taking a lease at an annual rental of \$125. See May and September reports.

12. Gust Saari vs. Cleveland-Cliffs Iron Company.

This was a personal injury case brought in the State Court at Duluth for an accident at the Crosby Mine and which had been pending for about a year. We settled it for \$250.

13. Martin Linden vs. Cleveland-Cliffs Iron Co.

This is a personal injury case brought in the State Court at Duluth for an accident at the Crosby Mine. We settled it for \$250. See May report.

14. Ruchinski v. Cleveland-Cliffs Iron Co.

This was a personal injury case pending in the United States Circuit Court at Marquette to recover for the death of plaintiff's son who was killed on the 6½ level of the Negaunee Mine. We paid \$900 to settle this case. See August report.

15. Pioneer Iron Co. vs. Harris.

Ejectment case in Marquette Circuit Court involving small strip of land adjoining the D. S. S. & A. right of way. Judgment taken for plaintiff by default. See December report.

II.

Cases pending January 1st, 1909.

1. Hosking Case.

Personal injury case brought at Marquette Circuit Court for injuries received at the Cleveland Lake Mine. Case tried at Marquette term and plaintiff recovered a verdict of \$5500. See May report. Motion for a new trial was argued before Judge Stone on September 26th. See Sept. report. Motion was granted and verdict set aside on Jan. 2, 1909 with the privilege however of a new trial.

2. Gamble v. Cleveland-Cliffs Iron Company.

The Circuit Court of Appeals at Cincinnati set aside the judgment in our favor and granted Gamble a new trial. See Jan. report. The case was placed on the June calendar for trial but was finally postponed. See June report. It came on for trial at Detroit beginning Nov. 17th and on November 24th the jury returned a verdict for plaintiff for the full amount, being approximately \$10,000. See November report. We filed a motion to set aside the verdict.

3. Jackson Iron Company v. Collins.

This is an ejectment suit involving a lot between Iron Street and the D. S. S. & A. right of way at Negaunee. See February report. Being unable to make a settlement, we tried the case at the December term of Court and Judge Stone directed a judgment in our favor. See December report.

4. Hull cases.

Judge Stone decided these cases adversely and we have taken an appeal to the Supreme Court. The record was prepared and signed by the Court. See reports for September, October and November.

5. Arctic Iron Company v. Cleveland-Cliffs Iron Co, et al.

This case was argued at Grand Rapids before Judge Knappen, beginning June 29th and has not yet been decided. See June report.

6. Solomon Risku v. Iron Cliffs Company.

This is a personal injury case brought in Marquette Circuit Court. Plaintiff was injured at the Cliffs shaft. See July report.

7. Zulko Bjelos v. Cleveland-Cliffs Iron Co. & John Reigart.

This was a personal injury case begun in the State Court at Duluth for injuries received at the Crosby Mine. Plaintiff was injured while carrying steel rails. Amount claimed \$40,000. We are endeavoring to remove this and the following five cases to the United States Circuit Court. See August, October and November reports.

8. Chris Bjelos vs. Cleveland-Cliffs Iron Co. & John Reigart.

Personal injury case begun in State Court at Duluth for injuries at the Crosby Mine. Plaintiff was injured by a blast, amount claimed \$10,250.

9. George Bjelos v. Cleveland-Cliffs Iron Co. & John Reigart.

Personal injury case begun in State Court at Duluth for injuries received at the Crosby Mine. Plaintiff was injured by a cave-in of rock and earth. Amount claimed \$50,000.

10. Mike Miloshevich v. Cleveland-Cliffs Iron Co. & John Reigart.

Personal injury case brought in State Court at Duluth for injuries received at the Crosby Mine. Plaintiff claims to have been injured September 15, 1907, by a blast. Amount claimed \$10,000.

11. Mike Miloshevich v. Cleveland-Cliffs Iron Co. & John Reigart.

Personal injury case begun in the State Court at Duluth for injuries received at the Crosby Mine. Plaintiff claimed to have

in October 1907, while working between two cars of a train in the mine.
Amount claimed \$5,000.

12. Louis Pajakovich v. Cleveland-Cliffs Iron Co. & John Reigart.

Personal injury case in the State Court at Duluth for injuries received at the Crosby Mine. Plaintiff was injured by a blast.
Amount claimed \$10,000.

13. Carlquist v. Cleveland-Cliffs Iron Co.

Personal injury case begun in the State Court at Duluth for injuries received while working in the Negaunee Mine. See July report.

14. The Cleveland-Cliffs Iron Co. v. John R. Gordon, et al.

This is a suit begun in the Marquette Circuit Court in Chancery to set aside certain tax titles held by Gordon, Corbit and Drake on the S.W. $\frac{1}{4}$ of Section 27, 45 - 25. See August and December reports.

15. Elliott vs. Cleveland-Cliffs Iron Co.

Personal injury case in Alger County Circuit Court. Plaintiff was injured in the Munising saw-mill. See September report.

16. Upper Peninsula Land Co. Ltd, v. F. A. Sanson.

Suit brought in Chippewa Circuit Court to foreclose land contract. See October report.

17. Upper Peninsula Land Co. Ltd. vs. Frank L. Buell, et al.

Suit brought in Mackinac County Circuit Court in Chancery to foreclose land contract. See October report.

18. Pioneer Iron Co. vs. Muck.

Ejectment case pending in Marquette Circuit Court involving strip of land twenty feet wide adjoining the D. S. S. & A. right of way. A settlement has been arranged as shown in the November report but has not yet been consummated.

19. Lonstorf vs. Maas and the Cleveland-Cliffs Iron Company.

This involves the controversy between Lonstorf & Maas over the ownership of an interest in the Maas Mine lease. Our Company is not financially interested.

III.

The following is a summary of the written opinions and reports rendered during

	the year.				H. D. U. P.			
	Ming. Dept.	L. Dept.	Fur. Dept.	Ry. Dept.	Mr. Mather Mr. Mann & A.	K. Mc. Land Co,	Hopkins	
Jan.	12	20	4	6	4	7	7	1
Feb.	11	7	1	2	10	2	3	1
March	11	16	1	3	6	6	3	1
April	2	9	1	6	11	2	4	0
May	10	11	0	1	5	2	0	0
June	14	10	1	3	7	3	0	2
July	14	18	0	4	6	3	4	2
Aug.	4	15	0	2	3	1	0	1
Sept.	19	11	1	7	2	1	0	1
October	12	6	1	2	16	4	0	0
November	14	8	1	4	8	5	0	0
December	14	19	0	2	16	12	0	2
	137	150	11	42	94	48	21	11

Lumbering Dept. Dec. 1908, -1

Total 515.

For the purpose of comparison, I call attention to the relative number of opinions and reports rendered in previous years.

1904,	248,
1905,	340,
1906,	420,
1907,	486,
1908,	515.

IV.

The list of deeds, agreements, leases, etc. including all instruments exclusive of pleadings and other legal documents used in the trial

or preparation of cases, is as follows:

This list does not include deeds, leases, etc, prepared by the departments and submitted to me merely for approval.

Jan.	6	July	12
Feb.	1	August	6
March	8	September	12
April	7	October	10
May	4	November	4
June	7	December	--6
	<u>33</u>		<u>50</u>

Total 83

For the purpose of comparison, I call attention to the similar number of instruments drafted in previous years.

1904	72
1905	65
1906	100
1907	61
1908	83

V.

Traveling.

During the year we made at the request of the different departments 87 trips to Marquette, 7 to Munising, 4 to Cleveland, 4 to Detroit, 1 to Milwaukee, 8 to Chicago, 3 to Lansing, 3 to Duluth, 1 to Gladstone, 1 to Saginaw, 1 to Grand Rapids, 1 to Atlanta and Augusta, 2 to Birch, 3 to Sault Ste Marie, 1 to Canadian Soo, 1 to Crystal Falls, 1 to Bark River and 2 to Grand Marais, and 1 to St. Paul.

VI.

Expenses.

Expenses during the year 1908 including the amount of money which we expended for traveling expenses and for the Company's proportion of

my office expenses, and other expenses paid through this office are as follows:

January	\$ 337.46	
February	241.49	
March	151.07	
April	282.78	
May	177.43	
"	72.39	Special voucher, Johnson v. City of Marquette.
"	88.30	Special voucher, Duluth Personal Injury cases.
June	226.48	
July	197.58	
August	224.09	
September	219.56	
October	362.73	
November	277.25	
"	256.90	Special voucher, Gamble Case.
December	<u>324.14</u>	
	\$ 3439.65	

The items of these months appear in detail attached to each monthly report. For the purpose of comparison, you will see that my total expenditures for the same purposes during previous years, are as follows:

1904	\$ 1156.11
1905	1755.64
1906	1856.37
1907	2967.03
1908	3439.65

VII.

Local Attorneys.

During the year 1908, Mr. H. M. Norris has acted as our local attorney at Ironwood but has not been engaged in any litigation for us. Mr. H. J. Grannis has acted as our local attorney at Duluth and has assisted in looking after various personal injury cases now pending there. G. R. Empson of Gladstone acted as our local attorney of Delta County.

VIII.

Counsel.

Mr. Horace Andrews, of Hoyt, Dustin, Kelley, Mckeehan & Andrews, performed a large amount of work, particularly on the Hull cases and on the Gordon tax title case in Section 27, and made several trips to Marquette and Ishpeming on this work.

IX.

Upper Peninsula Land Company Work.

I have attended the meetings of the Board of Managers of this Company so far as possible during the year.

Have also prepared contracts, assisted in correspondence and other routine matters. We tried and disposed of three Upper Peninsula Land Company cases mentioned in the first division of this report and are now looking after the two pending foreclosure cases mentioned in the second division of this report.

My expenditures incurred in this behalf have been as follows:

Jan. 17, 18,	Expenses attending meeting Board of Managers	\$	29.95
Feb. 15	" "	" "	24.05
March 11,	" "	" "	25.50
May 16,	" "	" "	25.55
June 13,	" "	" "	21.35
July 18,	" "	" "	24.50
Sept. 12,	" "	" "	25.35
Oct. 17	" "	" "	25.65
Nov. 21,	" "	" "	23.25
Dec. 12,	" "	" "	27.90
	Expenses in Parsille case		35.42
Feb. 10 to 12,	Expenses of Mr. Berg to Whitedale on Doyle Township matters		20.25
	Expenses on Buell case		13.00
	Expenses on Sanson case		7.00
	Telegrams		1.03
	Expenses in De Witt and Cameron cases		65.50
	Total	\$	395.25

These expenditures are not included in my Cleveland-Cliffs Iron Company monthly statements, nor are the trips above mentioned included in the summary of traveling done in behalf of the Cleveland-Cliffs Iron Company.

For the purpose of comparison, I give below the total of similar expenses for previous years.

1906,	\$ 545.65
1907	281.17
1908	395.25

X.

Office Help.

I have employed during the past year Mr. Fred H. Berg as heretofore, and also in July employed Mr. Marshall M. Uhl of Grand Rapids, who graduated from the University of Michigan in June 1908, and was then admitted to the bar. I have also employed since July an extra stenographer.

XI.

Important Work.

As the monthly reports specify in detail the work done during the year, I am only summarizing here the most important tasks in which we have been engaged.

1. Court Work.

The amount of court work done during 1908 greatly exceeded that of any previous year. A comparison of this report with the annual report of 1907 shows we disposed of 15 cases in the past year as against 6 cases during the previous year.

Of these cases the only final adverse judgment was in Johnson v. City of Marquette where a judgment of \$5,000 was affirmed. We shall have to adjust this matter with the City of Marquette.

In the Gamble case the United States Circuit Court of Appeals set aside the judgment in our favor and gave Gamble a new trial which resulted in a verdict in his favor, but we are taking steps to set it aside.

In the Hosking case a verdict of \$5,500 was rendered for the plaintiff but was set aside on a motion for a new trial.

The Hull cases were decided adversely by Judge Stone, but we have appealed from his decision.

Favorable results were obtained in the other cases. Outside of the preparation and trial of these various cases, a great amount of work was done on the Section 27 Tax Title case brought against Gordon, Corbit and Drake.

2. D. S. S. & A. change of line.

The negotiations for the proposed change of line of the D. S. S. & A. and the preparation of the various contracts with that Company and with the fee owners of the Negaunee Mine in connection with making this transfer, have constituted perhaps the most important work of the year. This has included various interviews and much traveling. It has involved the preparation of eight contracts and numerous deeds. These contracts have also had to be changed, amended and redrafted as different points were brought up from time to time so as to meet the demands of various interested parties. This work continued all the year,

and the contracts were finally signed on December 24, 1908. In February 1908, I went to Augusta expressly to take this matter up with Mr. Eldredge.

3. Chicago & Northwestern Matters.

We have had important negotiations with the Chicago & Northwestern Railway Company during the past year relating to various matters. This included the arrangement about mining ore from C. & N. W. land through mine shafts owned by other parties, as at the Stephenson Mine; and negotiations with reference to land titles, including the Section 27 tax title case, the controversy over the ownership of the N.W. $\frac{1}{4}$ of Section 35 and various other matters. This work has also required a great deal of time and my interviews with Mr. Flannigan and other C. & N. W. officials.

4. Minnesota Matters.

I have personally attended all important hearings at Duluth in connection with our personal injury cases there, and also made one trip to St. Paul to take charge of the hearing before the State tax commission, in connection with the charges made by Mr. Jos. Sellwood as to the assessment of the Crosby Mine.

5. Stambaugh District.

We have spent considerable time since July examining land titles in this district and in preparing mining options for leases which were secured by Mr. William H. Selden from the fee owners. We also prepared various contracts between Mr. Selden and the Cleveland-Cliffs Iron Company relating to the Riverton Mine and other properties.

6. Routine Matters.

We have had the usual amount of work examining land titles and assisting in the routine affairs of the departments.

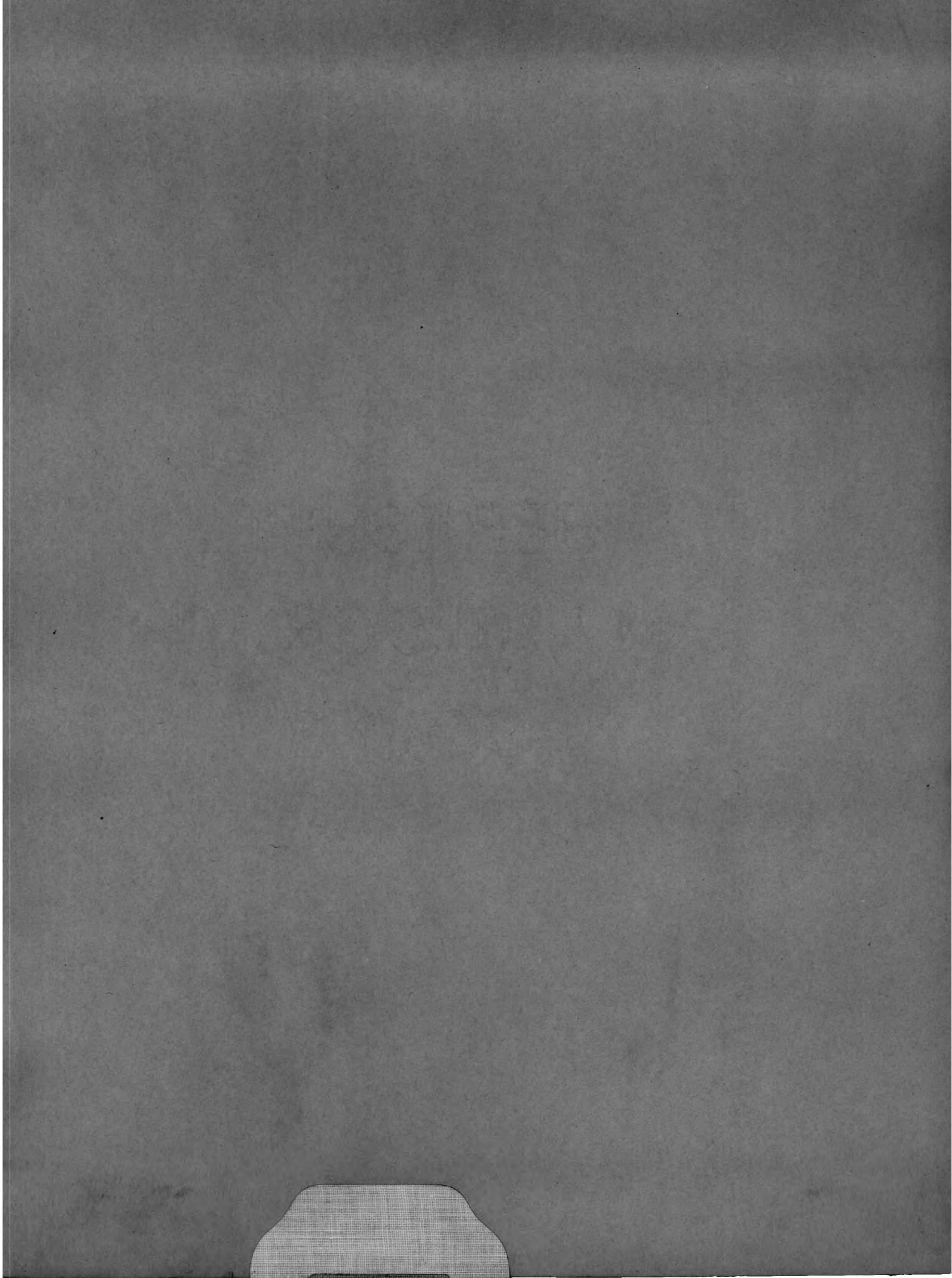
William P. Belden.
Solicitor.

Annual Report of William
P. Belden, Solicitor, for
the year 1908.

RECEIVED

FEB 1 - 1909

ACK. _____ Ans. _____



I N D E X .

	Page
Cliffs Shaft Mine-----	1
Salisbury Mine-----	2
Lake Mine-----	3
Hard Ore Engine House No. 4-----	3
Hard Ore Engine House No. 3-----	3
Maas Mine-----	3
Negaunee Mine-----	4
Lucy Mine-----	5
South Jackson Mine-----	5
North Jackson Mine-----	5
Ogden Mine-----	5
Imperial Mine-----	5
Ashland Mine-----	6
Iron Belt Mine-----	6
Crosby Mine-----	6
Austin Mine-----	6
Stephenson Mine-----	7
Princeton Mines-----	7
Smith Mine-----	7
Northwestern Mine-----	8
Kidder Mine-----	8
Princeton Pumping Plant-----	8
Princeton Central Power Plant-----	8
Hard Ore Shops-----	8
Steam Shovels-----	9
Use of Concrete-----	9
Purchase of Coal-----	10

I N D E X .

(cont'd)

	Page
Standard Equipment-----	10
Timber Framing Machine-----	10
Temporary Equipment-----	11
Counter Balancing Hoists-----	11
Division of Power Costs-----	12
Water Power-----	12
Automobile-----	16
Comparative Tables-----	17-18-19

- - 0 - -

Mr. M. M. Duncan, Agent,
Ishpeming, Mich.

Dear Sir:-

Following is the Master Mechanic's report of the mechanical equipment of the various mines for the year ending November 30th, 1908, together with a summary of Engineer's Logs:

- - 0 - -

CLIFFS SHAFT MINE

This mine has been operating single shift during the year. No serious delay has been occasioned by failure of mechanical equipment. Some important improvements are now being made.

A triple expansion, direct acting, steam pump is being installed at the bottom level at "A" Shaft. All the water in the mine will drain to this point and be pumped direct to surface. The steam line in "A" Shaft is being thoroughly repaired and the steam line in "B" Shaft will be removed. The new pump will be relayed by compound pumps now in the mine which will be operated only in case of necessity. The Cornish Pump, which was beyond repair, is being removed.

The Boiler Room is being improved by the installation of economizers, induced draft and mechanical stokers. Induced draft apparatus and economizers are furnished by the B. F. Sturtevant Company, and are the same as installed at the Maas Mine and

the Princeton Central Power Plant. The mechanical stokers are the same type as are in service at our other mines and are furnished by the Model Stoker Company. We have always bought the Murphy stoker before but made an appreciable saving by buying the Model. This improvement will make this boiler room thoroughly efficient and economical and we hope to report a good saving of fuel over former conditions. The plant will be completed about Jan. 1st.

SALISBURY MINE

The equipment of the Salisbury Mine is very old and much worn but is operating fully as well as could be expected. The most serious delay during the year was caused by the fly wheel coming loose on the Cornish Pump. Since being thoroughly repaired it has given no trouble. If this mine has to operate much longer it will have to be equipped throughout.

LAKE MINE

No changes or improvements of consequence have been made at the Lake Mine. No serious accidents or delays are to be reported. The equipment of the mine is very satisfactory and economical and conclusive proof of the wisdom of installing high class equipment.

A cage hoist has been purchased and will be installed early next year. This will increase the efficiency and safety of the hoisting equipment.

Owing to the fact that there is not room at this mine a stocking trestle has been put in at Marquette. The mechanical

equipment consists of two clutch driven drums with continuous rope operating two 3 ton cars. The drums are driven by a 75 H. P. motor with current from the Marquette City Plant. This method is cheaper both for first cost and operating. This plant is just being started.

HARD ORE ENGINE HOUSE NO. 4

No changes have been made to this plant during the year and it has operated without accident or delay worth noting.

HARD ORE ENGINE HOUSE NO. 3

One new boiler of 150 H. P. capacity was installed. Two boilers were authorized but it will not be necessary to install the second one at once. If electric power is developed in the next year or two it will not be necessary to install it. We are able to clean this boiler now by holding the heating load on Sunday with one of the old boilers at a low pressure.

MAAS MINE

The installation of equipment at this mine was completed last year and described in the Annual Report with the exception of the compressor. This machine arrived early in the summer and was installed at once. It is a Sullivan, cross compound corliss, with two stage air and operates condensing. Cylinder sizes

are as follows:-

Steam 24" & 46".

Air 24" & 40".

Stroke 48".

One accident happened at starting. Water leaked from the high pressure air cylinder jacket to the cylinder and wrecked the piston. This was caused by fault in construction which was immediately corrected by the builders and will prevent its re-occurrence.

After the above repair was made the compressor was again started up and has been in continuous service nearly ever since. While it is in service, it has not been satisfactory and consequently has not been accepted. The last payment will not be made until it has been made satisfactory. This payment amounts to about \$12000.00.

The trouble we are having is with the condenser, which fails to produce a proper vacuum. The builders have spent a great deal of time e trying to correct this, but so far have failed. They are now building a new air pump to replace the one now on the compressor.

The air line to the Negaunee Mine is completed and in successful operation.

NEGAUNEE MINE

We have had very little trouble with the equipment of this mine during the year. The only change of importance is that the compressors are shut down owing to the arrangement whereby air is received from the Maas Mine. This proves to be very satis-

factory to both mines.

LUCY MINE

This mine has been idle during the entire year and the equipment has not been changed.

SOUTH JACKSON MINE

Idle during year and no changes made.

NORTH JACKSON MINE

Was closed down about the last of May without change to equipment.

OGDEN MINE

Idle during the year and no change made.

IMPERIAL MINE

This mine has operated during the year without change. The compressor which was in service last year was borrowed. It has been purchased and will be permanent.

It is a Sullivan WB2.

Steam cylinder 18" x 20".

Air cylinders 12½" x 20".

Stroke 20".

As will be noted it is simple steam and two stage air.

ASHLAND MINE

The equipment has not been changed during the year.

The hoisting engine has given considerable trouble and shows signs of weakness. It is overloaded and is becoming more so as the mine increases in depth. If considerable ore is developed on the lower levels it will be necessary to install a new hoist. If ore is not found we hope to be able to make this hoist outlast the mine.

The boiler plant is now the weakest part of the equipment. Two new 150 H. P. boilers have been ordered and will be installed at once. This will increase our steam capacity sufficiently for the present.

IRON BELT MINE

Has operated without serious accident or delay during the year and no change has been made in the equipment.

GROSBY MINE

No changes have been made at this mine and it has operated satisfactorily.

The hoist was reset on the same foundation as it had become loose, and is now in first class condition.

AUSTIN MINE

The only mechanical units now operating at this plant are the hoisting and tram engines. Air is furnished from the Central Power Plant and the mine is drained to the Stephenson Mine.

The hoist is very light for the work but with good care it will probably last considerable time. It should operate in balance, which would help it materially.

STEPHENSON MINE

This mine also receives air from the Central Power Plant. As noted under Austin Mine report, the Stephenson is now draining the Austin.

No change has been made to the hoisting engines. The gear and pinion on the cage hoist are not properly cut and are very noisy. Very strenuous complaints have been made to the builders, Allis-Chalmers Company, and they have agreed to replace both gear and pinion free of cost.

PRINCETON MINES

Several broken teeth in the gear of Princeton #2 hoist made it necessary to replace both gear and pinions. As this trouble had occurred before, a much stronger gear was put on than formerly.

No other changes were made at these mines.

SMITH MINE

Is operating with the same equipment as last year. The hoist is now much too small for the work it is doing and should be replaced by a larger and more reliable one at once.

NORTHWESTERN MINE

A boiler plant of three boilers was completed at this mine. The two boilers formerly used at the Austin Mine were placed with one new boiler of the same type. The new unit is a Burt fire box boiler of 125 H. P.

KIDDER MINE

A boiler plant was completed at this mine duplicating the plant at the Smith Mine. The plant consists of three return tubular boilers of 150 H. P. capacity each for a working pressure of 150 $\frac{7}{8}$. They are set in customary brick settings, rocking grates and with 48" stack serving the three.

PRINCETON PUMPING PLANT

Has operated quite satisfactorily during the year.

I believe reliability of service would be much increased if a small dwelling was built adjacent to the pump station. The engineer could then live near his work and better and more reliable men could be employed.

PRINCETON CENTRAL POWER PLANT

Has operated successfully and without accident during the year.

HARD ORE SHOPS

No change has been made in the equipment except that the boring and mortizing machine in the Carpenter Shop was sold

to the Princeton Central Shop and a new one installed in its place.

STEAM SHOVELS

The work of the steam shovels has been very light owing to the small amount of ore skipped. One new shovel was purchased for the Princeton District. It is a Bucyrus 70 ton, similar to the others we operate.

Following this report will be found the comparative tables, for the various mines, as complete as our records permit.

- 0 -

USE OF CONCRETE

The use of concrete for buildings and other purposes should receive more serious consideration. The concrete proposition is frequently turned down with the simple statement that other methods of construction are cheaper. This perhaps is true with present conditions. In order to do cheap concrete work we must have men accustomed to the work. These we will have to train ourselves. Also, provisions will have to be made to get good sand and cheap crushed rock. There is no difficulty about either of these items provided we want them in some considerable quantity. Even if the price of concrete should prove some higher to start with, it is undoubtedly superior.

I think this should especially be considered in Coal Dock construction where deterioration is so great both from dampness and consequent rotting and from fires. The sills and floor should at least be of concrete. If it should then be advisable at any time to make the superstructure of steel or concrete we

would have the foundation to work from. The concrete floor has a further recommendation in that no dead coal space is left. In our present Coal Docks the coal is left from year to year in the space between the sills and below the track and it deteriorates and becomes almost worthless after a few years. A sketch is attached to this report showing the above point more clearly.

PURCHASE OF COAL

I recommend investigating the subject of purchasing coal on the basis of its heat value, determined chemically. Where the item of freight is so great as it is in fuel here it is evidently essential to buy the best grade. The practice of buying coal by its chemical value is not very common. This commends it, however, for the companies buying in this manner get the high grade and the less particular customers get the remainder.

STANDARD EQUIPMENT

I wish to enter the strongest kind of recommendation for standard equipment. This can only be accomplished by the united efforts of the various departments. We now have a small shop at many of the mines and the tendency is for these shops to become ambitious to build equipment. If this custom is to continue they should at least be required to make drawings of everything they build, furnish copy of drawing to the Mechanical Department, and get the opinion of the Mechanical Department on the details.

TIMBER FRAMING MACHINE

I recommend investigating the proposition of installing

a timber framing machine for framing mine timbers. I am confident a large saving could be made by such machine. I am told that we had a losing experience along this line at the Lake Mine. My belief is that too expensive an installation was made. The machine which I have investigated is not very elaborate, and can be moved from place to place at a small cost, especially where it can be electrically driven. It would cost about \$3000.00 installed and two men could easily do the work of six by the present method.

TEMPORARY EQUIPMENT

In all cases where we start to develop a mine I recommend that the permanent hoist be bought and installed for development work, thus saving the expense of providing a temporary hoist, and installing it with doudnation, piping, etc., all of which are an absolute loss. Not only this, but a temporary hoist often becomes too small as the work advances and the work is therefore greatly hindered. This is the situation at the Smith Mine today. I recommend that in all cases where possible the permanent boilers be set for development work, for the reasons above stated. This would materially cheapen the total expenditures for equipping a mine.

COUNTER BALANCING HOISTS

I recommend that all unbalanced hoists be balanced if at all possible, both for cages and ore. That such balancing be done with an independent rope direct from hoisting drums to counter balance. The reasons for the above improvement are apparent.

DIVISION OF POWER COSTS

At each mine we divide the power cost for purpose of distribution. I wish to point out and emphasize the fact that this is necessarily only an approximation. The pumping load varies with the season of the year and at times greatly from day to day. The air load depends on the number of machines run, engines run on air, bad places ventilated and the carelessness of men in leaving valves open. The hoisting load depends approximately on the amount of ore hoisted and the extra trips of the cage.

From the above it must be evident that our distribution is an approximation. Care must therefore be taken when comparing results obtained at different mines. Economy of different units can not be arrived at in this way accurately. This can only be done by making accurate tests on the different units, measuring the work done and the cost of doing this work.

WATER POWER

A trip was made with Mr. Jopling and Mr. Orbison during Sept. and Oct. to investigate the best practices in water power development on the Pacific Coast. Special attention was paid to plants whose conditions approximated our proposed development on the Carp River. A list of the various plants visited, giving size of units, make of machinery, etc., would not be of interest here. I would like to note and emphasize the following points:-

We were given free access to all the plants visited and all questions, which were many, were freely answered. We did not see or hear of a plant which was idle, nor did we hear a single regret expressed as to the wisdom of the installation. Every plant was running to its limit or to the limit of available water.

Almost universally the plants in California and Utah are

running without storage. We did not see any plant where artificial storage of the quantity we contemplate was so easily available. We did not see any pipe line whose construction was as easy and cheap as our contemplated line.

The only pipe line we saw which in any way approximated ours was in Ogden Canon, near the city of Ogden. This was five or six miles long and about 600 ft. head. This was the first installation in the Utah district. No effort was made to grade this line, the contour of the ground being followed. At each low point a mud valve was placed and at each high point an automatic air valve. When it is necessary to unload the pipe air is admitted through the automatic valve to prevent collapse on account of vacuum, and air is released through the same valve when the line is loaded. This line has given no trouble and is operating continuously. It is about 12 years old.

Steel pipe lines or concrete lined tunnels represent the best practice, or, perhaps, the ^auniversally practice today. Wooden stave lines are used on low heads only.

All important transmission lines are carried on steel towers about 500 or 600 feet apart. No other construction should be considered where fires might occur. All tendency is to higher voltage, and 100,000 is common.

We found the "Pelton" type of water wheel an almost universal on heads above 400 feet. The Doble probably leading in popularity.

The General Electric Co's electrical machinery predominated, but all the standard companies were represented and all were giving good satisfaction. Switch board work and substations are almost a standard throughout.

The principal trouble they have had with lightning, as the storms are very severe. This proposition has now been solved, so that a line can be amply protected.

I believe our engineering force is entirely competent to design and carry out our proposed development on the Garp River. I would recommend that this development be designed, that complete location surveys be made, and that when entirely prepared, the whole proposition be submitted to some pre-eminent hydraulic engineer, and that this proposition be carried out on the lines agreed on between ourselves and the consulting engineer.

I recommend the following outline of development:-

A concrete dam to hold in storage all the water possible over the area that can be acquired.

A steel pipe line from dam to power house to be graded so that it can be covered as much as possible to protect it from frost.

Suitable provision to provide for inertia changes due to regulation of load.

Double water wheels of the "Pelton" type, direct connected to some standard generator. Generators to have primary circuit of about 2300 volts.

Switch board of latest type with remote control.

Transformers to step up from 2300 to about 50,000 for line transmission.

Transmission line to be carried on steel towers about 500 feet apart.

Transmission line to be duplicate on single line of towers, normally both lines to be in service.

Steel wire above copper wire, suitably placed for lightning protection.

Transmission line to extend to Ishpeming and Negaunee and from there to Princeton District.

Suitable substations to be provided, to be located with reference to economy in copper.

In the utilization of this power I recommend it be used where the most saving may be effected.

- 1st All electrical load we now have.
- 2nd All pumping loads and isolated engines.
- 3rd Antequated compressors.
- 4th Second motion hoists.
- 5th First motion hoists.
- 6th Large compressors.

The water power should be developed considerably larger than the low quantity. During low water of the dry season our four large compressors can easily be changed back to steam, thus relieving the water power plant of about 2500 H. P. A part of flood water could then be utilized. The amount of this over development to be determined by estimating what it will cost and the power it would furnish.

I believe Mr. Orbison's ability and experience is such that he would be of service to us in the development of the storage area and dam, but no farther.

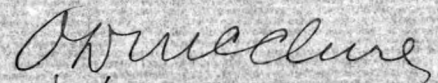
If the development of this or some other water power is reasonably assured, I urge the installation of electrical equipment at all our new mines in this district, to be operated by steam generated electricity. It is manifestly better policy to discard some steam generators than to re-equip the mines later. The engines and generators thus installed would be of service as relays in case of interrupted service or to help tide us over low water periods.

An early development of electric power is advisable as we are daily buying new steam equipment and repairing old.

AUTOMOBILE

I recommend the purchase of an automobile for the use of the Master Mechanic. The amount of work requiring his personal attention and the increased area to be covered is so great that it can not be taken care of by means of a horse and buggy. This area extends from Marquette to North Lake. It is entirely evident that an automobile would only be serviceable six months during the year, but in these six months the greater part of our construction is done, and the necessity for covering the entire ground often is apparent.

Very respectfully submitted,



Master Mechanic.

C O M P A R A T I V E T A B L E S .

YEAR	COAL BURNED	^y	^c	^h	^e	^p
		ORE & ROCK HOISTED	CU. FT. AIR USED	TONS HOISTED PER TON GOAL	CUBIC. FT. AIR PER TON HOISTED	GALLONS OF WATER PUMPED
CLIFFS SHAFT						
1900	7,969.3	221,857	359,115,086	35.4	1,410	345,630,130
1901	8,412.8	283,088	447,136,140	32.5	1,580	353,314,205
1902	8,381.8	278,756	401,970,520	33.2	1,442	377,910,450
1903	8,150.4	268,568	322,753,874	34.1	1,200	374,292,985
1904	6,287.6	169,651	191,094,862	27.0	1,127	372,046,285
1905	7,421.0	204,645	271,587,404	27.6	1,355	353,087,800
1906	9,204.5	272,735	451,440,636	28.3	1,794	-----
1907	8,880.0	302,924	692,018,970	34.0	2,239	242,599,222
1908	7,991.0	228,886	541,729,740	28.5	2,367	240,000,000
SALISBURY MINE						
1900	3,513.0	177,258	193,430,796	50.5	1,090	65,724,195
1901	3,621.3	190,816	184,878,547	49.6	970	71,466,792
1902	3,800.0	175,782	191,100,362	46.1	1,090	71,962,803
1903	4,167.0	194,781	264,830,023	46.7	1,360	88,636,312
1904	3,540.0	159,878	216,911,720	45.2	1,352	77,897,201
1905	3,750.0	154,017	219,765,211	40.5	1,423	76,346,425
1906	3,909.0	152,034	219,345,241	39.7	1,461	77,100,543
1907	3,892.0	139,986	215,971,327	35.9	1,551	86,056,044
1908	3,606.0	116,724	218,591,828	32.3	1,895	66,957,839
LAKE MINE						
1900	8,218.0	510,132	376,482,932	62.0	740	-----
1901	9,117.7	472,730	393,632,563	51.7	840	62,998,188
1902	8,400.5	470,728	440,196,332	51.8	952	64,188,597
1903	8,502.8	468,277	441,329,198	50.0	993	70,848,359
1904	6,983.0	381,399	355,084,057	40.3	1,368	78,662,195
1905	10,346.0	505,321	885,737,363	48.3	1,753	77,492,105
1906	11,072.0	559,877	784,511,853	51.8	1,247.1	80,626,208
1907	10,934.0	549,449	773,662,227	50.7	1,410	90,105,988
1908	9,222.0	357,628	575,642,546	38.6	1,671	76,896,881

C O M P A R A T I V E T A B L E S .

(Cont'd)

YEAR	COAL BURNED	ORE & ROCK HOISTED	CU. FT. AIR USED	TONS HOISTED PER TON COAL	CUBIC FT. AIR PER TON HOISTED	GALLONS OF WATER PUMPED
HARD ORE MINE						
1900	3,359.7	80,577	156,642,514	23.9	1,875	127,301,055
1901	3,537.4	83,321	198,187,706	23.5	2,375	123,434,439
1902	3,749.9	79,329	209,140,586	21.3	2,550	124,952,502
1903	3,778.6	75,458	202,735,698	18.8	2,660	139,284,403
1905	2,549.0	73,228	387,509,010	28.8	5,278	101,183,553
1906	3,007.6	81,019	360,850,200	26.3	4,508	115,163,803
1907	3,049.9	84,201	390,108,500	27.6	4,721	123,765,784
1908	3,202.4	89,699	407,810,000	27.7	4,584	131,586,740
ASHLAND MINE						
1901	5,226.6	162,268	322,438,648	31.0	1,385	101,108,902
1902	11,245.9	368,237	408,713,080	32.0	1,105	-----
1903	11,946.0	387,604	315,978,744	32.5	823	-----
1904	8,250.0	271,627	150,808,074	32.9	555	110,933,228
1905	8,967.0	343,558	376,921,120	35.3	1,095	145,617,467
1906	9,709.0	362,697	369,577,268	37.5	1,022	130,346,725
1907	9,850.0	319,454	388,265,722	32.3	1,220	74,273,525
1908	9,340.0	306,471	351,836,920	33.4	1,158	74,946,288
NEGAUNEE MINE						
1904	8,182.5	166,781	233,721,669	20.4	1,401	476,056,512
1905	7,386.0	245,422	211,667,755	33.2	861	345,967,009
1906	10,465.5	258,354	235,730,810	25.5	921	-----
1907	11,216.0	315,069	250,046,615	28.4	798	707,070,097
1908	10,294.0	300,007	210,799,982	29.3	696	638,488,540

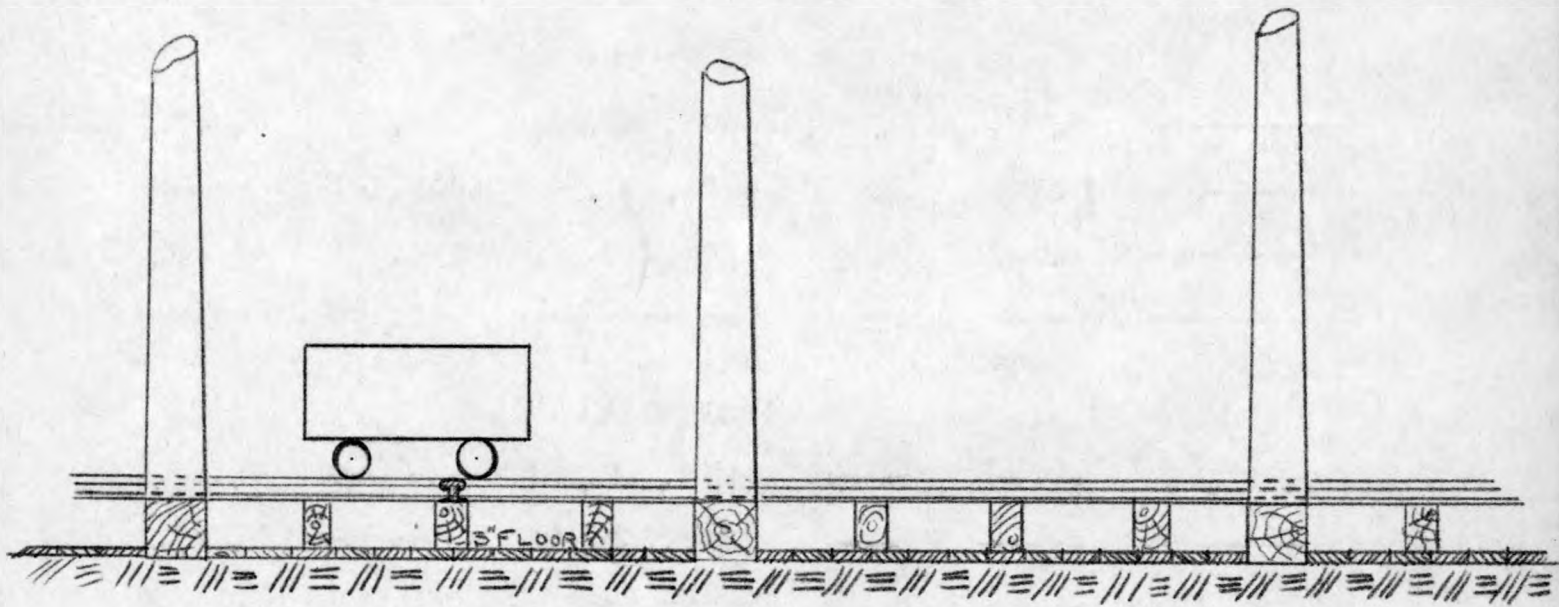
C O M P A R A T I V E T A B L E S .

(Cont'd)

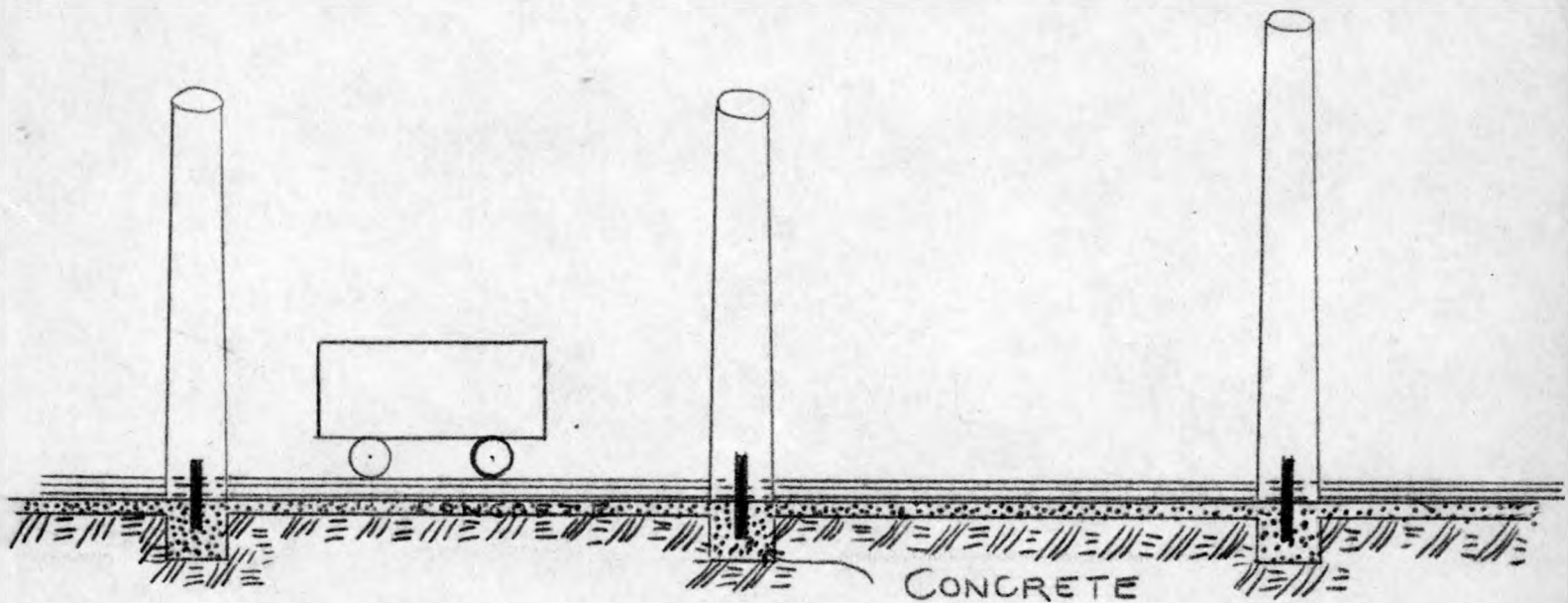
YEAR	COAL BURNED	ORE & ROCK HOISTED	CU. FT. AIR USED	TONS HOISTED PER TON COAL	CUBIC FT. AIR PER TON HOISTED	GALLONS OF WATER PUMPED
AUSTIN MINE						
1905	1,867.0	61,878	51,808,300	33.8	837.5	-----
1906	-----	165,445	56,931,414	53.4	374.0	-----
1907	3,863.0	194,571	58,452,975	54.0	300.0	-----
1908	-----	204,769	-----	-----	-----	-----
MAAS MINE						
1905	4,066.5	-----	139,268,772	-----	-----	311,792,458
1906	4,170.5	-----	260,733,698	-----	-----	-----
1907	5,861.0	29,690	-----	8.6	-----	337,084,264
1908	6,671.7	83,075	-----	12.4	-----	242,151,139

- - 0 - -

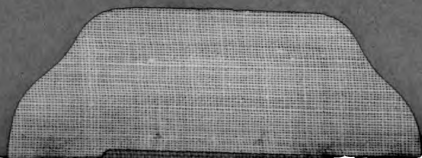
*Should show
ft of air used - Central Power Plant
gallons of water pumped - Central Pumping Plant.
Edley*



LONGITUDINAL SECTION OF PRESENT METHOD OF BUILDING COAL DOCKS



LONGITUDINAL SECTION OF PROPOSED METHOD OF BUILDING COAL DOCKS



RECEIVED

JAN 23 1909

ACK. _____ Ans. _____

STATEMENT OF OPERATIONS

OF

SUPERIOR CHARCOAL IRON COMPANY

For year ending December 31st, 1908

PRODUCT.

Product for the Year.

BRAND	1908	% of Total	1907	% of Total	1906	% of Total	1905	% of Total	1904	% of Total
Pioneer,	29154	26.64	37520	15.77	36162	17.26	7837	04.63	10762	8.37
Antrim,	23656	21.61	33197	13.96	30549	14.58	34597	20.43	19632	15.26
Elk Rapids,	9899	09.05	31419	13.21	31611	15.09	27478	16.21	11041	8.59
Champion,	9022	08.24	35909	15.09	35360	16.88	25342	14.97	34359	26.71
Marquette,	20109	18.38	38919	16.36	36956	17.64	39523	23.35	41300	32.11
Michigan,			23700	09.96	23795	11.36	22815	13.48	11527	8.96
Excelsior,			12546	05.27	15059	07.19	11728	06.93		
Pine Lake.	17599	16.08	24691	10.38						
TOTAL	109439	100.00	237901	100.00	209492	100.00	169320	100.00	128621	100.00

Furnace Banked or Out of Blast during the year.

	1908	1907	1906	1905	1904
Pioneer,	67 days	8 days	4 days	285 days	245 days
Antrim,	118 "	"	46 "	"	154 "
Elk Rapids,	247.5 "	"	2 "	33 "	232 "
Champion,	272 "	6 "	10 "	77 "	191 "
Marquette,	179.5	26 "	30 "	11 "	21 "
Michigan,	366	35 "	27 "	50 "	189 "
Excelsior,	366	68 "	65 "	135 "	
Pine Lake,	116.5	31 "			
TOTAL	1732.5	174	184	591	1032

Furnaces Banked or Out of Blast on December 31st 1908.

BRAND.	Location
Elk Rapids,	Elk Rapids, Mich.
Champion,	Manistique, "
Michigan,	Newberry, "
Excelsior,	Marquette, "

Average Daily Product during Operations.

Brand	1908	1907	1906	1905	1904
Pioneer,	97.5	105.1	100.2	97.9	97.2
Antrim	95.8	91.0	95.8	94.8	92.6
Elk Rapids,	84.2	86.1	87.0	82.8	83.0
Champion,	97.0	100.0	99.6	88.0	93.4
Marquette,	108.4	114.8	110.3	111.6	119.7
Michigan,		71.8	70.4	72.4	63.1
Excelsior,		42.2	50.2	51.0	
Pine Lake.	70.8	73.9			
Total					
Daily Avg.	553.7	684.9	613.5	598.5	549.0

STOCK

Stock of Pig Iron on Hand December 31, 1908.

Brand	At Furnace	At Buffalo	Total	1907	1906	1905	1904
Pioneer	7219	8674	15893	3969	3852	2106	7203
Antrim	10320	1104	11424	2634	2432	5341	6008
Elk Rapids	2827	507	3334	1895	3450	6387	8441
Champion	1271	1870	3141	2747	4180	9211	20986
Marquette	7698	5135	12833	3525	7793	14977	27137
Michigan	654		654	1748	2833	8348	6552
Excelsior	16		16	794	1752	4059	
Pine Lake	8546	1682	10228	1964			
Total	38551	18972	57523	19276	26292	50429	75927

Shipments of Pig Iron made from various furnaces by water to Buffalo and weights on each cargo. The over and short represents the difference between the furnace weights and the weights made at Buffalo when the cargo was unloaded.

Date	Pioneer	Ant.	E.R.	Champ.	Marq.	Mich.	P.L.	Buf. Wts.	Over	Under
5/6			1656					1640-2090		15-150
5/15	1233							1238- 660	5- 660	
5/25	1886							1893-1310	7-1310	
6/2					1250			1254-2220	4-2220	
6/3	1749							1754- 910	5- 910	
6/13	1658							1651-1230		6-1010
6/22					1250			1242-2210		7- 30
7/13				1898				1887-1300		10- 940
7/18			1206					1189- 40		16-2200
7/25	1592							1566-1060		25-1180
8/2	1999							1983- 670		15-1570
8/2					1250			1237-1120		12-1120
8/16			1606					1579- 840		26-1400
8/17	2003							1993- 490		9-1750
8/20					3020			3076-1560	56-1560	
8/21				1252				1223- 180		28-2060
8/25							1532	1540-1430	8-1430	
9/5				1496				1443-1180		52-1060
9/6	1964							1941- 280		22-1960
9/10	1199							1180- 340		18-1900
9/10						36-1320		36-1320		
9/13							1525	1517- 270		7-1970
10/2					905			913- 80	8- 80	
11/7		1897						1894-1340		2- 900
11/16					1400			1393-1230		6-1010
11/18		333						330- 610		2-1630
11/18							1400	1443- 620	43 - 620	
12/4	1709							1694-1055		14-1185
12/4		112						109- 890		2-1350
	16992	2342	4468	4646	9075	36-1320	4457	41850-1655	139-2070	-305-1735

Recapitulation of shipments via water to Buffalo in 1908.

	Furnace	Buffalo	Over	Short
Pioneer	16992 ✓	16896-1285		95- 955
Antrim	2342	2334- 600		7-1640
Elk Rapids	4468	4409- 730		58-1510
Champion	4646	4554- 420		91-1820
Marquette	9085 ✓	9118-1700	43-1700	
Michigan	36-1320	36-1320		
Pine Lake	4457	4501-80	44- 80	
Total	42016-1320	41850-1655	87-1780	253-1445
1907	29074-1970	28948-1900		126- 70
1906	48644-1860	48361-1490		283-- 370
1905	59466			
1904	57584			

Shipments of Pig Iron During Year 1908.

Month	Pioneer	Antrim	E. R.	Champion	Marquette	Michigan	Excelsior	P. L.	Total
Jan	1139	589	357	1137	809	463	159	267	4920
Feb.	798	364	267	598	612	74	241	374	3328
Mar.	1145	1324	921	1169	981	336		296	6172
Apr.	410	660	626	313	473			127	2609
May	1085	596	1626	74	930		99	52	4462
June	2715	1286	260	161	1056			102	5580
July	1787	778	847	324	971		151	315	5173
Aug.	1983	1731	1861	932	1373			829	8709
Sept.	1492	1221	424	1206	893	65		491	5792
Oct.	1424	1297	461	998	544		39	1383	6146
Nov.	1090	2714	442	869	1643	42	78	1904	8782
Dec.	2162	2306	368	847	516	81		2532	8812
Total	17230 ✓	14866	8460	8628	10801 ✓	1061 ✓	767	8672	70485
1907	37403	32996	32987	37342	43187	24785	13504	23193	245397
1906	34416	33458	34548	40391	44140	29310	17362		233625
1905	13044	35081	29227	37167	51446	20761	11352		198078
1904	15354	17468	8659	23691	28810	15751			109733

Approximate Average Price at Furnace on Iron Shipped in 1908.

Month	Pion.	Antrim	E.R.	Champ.	Marq.	Michigan	Excelsior	P.L.	Total
Jan.	22.06	21.98	22.51	22.07	22.72	22.23	24.19	21.42	22.27
Feb.	22.41	22.35	19.64	20.95	23.13	24.12	22.07	21.27	21.94
Mar.	20.06	20.01	19.89	19.72	19.57	20.90		19.92	20.07
Apr.	20.75	19.72	19.68	20.82	20.51			18.87	20.11
May	20.27	18.84	19.30	19.36	21.52		23.50	18.50	20.03
June	19.76	20.94	20.72	22.73	20.32			18.77	20.26
July	19.12	19.69	19.53	19.77	19.61		21.77	18.67	19.47
Aug.	18.96	20.06	18.99	19.15	19.12			18.02	19.16
Sep.	19.04	19.04	18.77	18.64	18.57	18.32		18.16	18.78
Oct.	18.40	18.73	19.32	19.25	19.40		18.00	18.45	18.77
Nov.	18.03	18.40	18.59	19.32	19.00	24.55	18.00	18.01	18.51
Dec.	19.29	18.35	19.57	18.05	18.74	21.39		17.81	18.54
Total	19.61	19.41	19.49	19.74	20.02	21.73	22.02	18.31	19.55
1907	22.36	22.13	22.33	21.99	22.00	22.08	21.74	22.51	22.17
1906	17.57	17.66	17.50	17.50	17.37	17.30	17.32	17.82	17.42
1905	15.64	15.55	15.90	15.31	15.35	15.06	15.90		15.48
1904	14.57	14.45	14.85	14.08	14.36	14.16			14.36

Pig Iron Sales for Year Ending Dec. 31, 1908.

Month	Pion	Antrim	E.R.	Champ	Marq.	Mich.	Excelsior	P.L.	Total
Jan.	280	34 5	235	335	270			31	1496
Feb.	485	357	355	605	526	40		123	2491
Mar.	940	1038	1325	695	282	180		32	4492
Apr.	212	407	965	300	1350			164	3398
May	1495	250	50	30	718			2	2545
June	1523	517	300	377	1084			262	4063
July	2252	2829	1737	1575	305			1302	10000
Aug.	2435	2060	1775	810	1150			1777	10007
Sept.	1525	1188	80	655	1169			1604	6221
Oct.	915	2816	620	960	900		30	1919	8160
Nov.	3530	4092	1000	2410	3060		90	5975	20157
Dec.	1520	3190	600	385	860			684	7239
	17112	19089	9042	9137	11674	220	120	13875	80269
(Trans. & Canc.)	160	510	35	961	57	6		1340	1545
Total	17272	19599	9077	8176	11731	214	120	12535	78724
1907									132616
1906									304920
1905									274841
1904									154839

Approximate Average Selling Price at Furnace for Year Ending Dec. 31, 1908.

Month.	Pion	Antrim	E.R.	Champ.	Marq.	Mich.	Excelsior	P.L.	Total
Jan.	21.09	20.27	20.15	20.43	21.63			21.20	20.71
Feb.	19.90	20.06	20.03	19.87	19.83	21.00		20.04	19.95
Mar.	18.97	18.92	18.72	18.92	19.34	18.75		19.19	18.90
Apr.	18.93	18.67	18.55	18.58	19.19			18.52	18.85
May	18.55	18.50	18.50	18.50	18.56			19.00	18.55
June	18.37	18.33	18.29	18.20	18.19			18.10	18.28
July	18.05	17.75	17.85	17.81	18.59			17.73	17.87
Aug.	18.11	18.08	18.00	18.09	18.17			18.06	18.08
Sept.	18.14	18.11	18.09	18.04	18.34			18.13	18.16
Oct.	18.06	18.21	18.36	18.06	18.49		18.00	18.35	18.25
Nov.	18.05	18.03	18.00	18.00	18.12		18.00	18.03	18.04
Dec.	18.22	18.02	18.00	18.27	18.29			18.25	18.13
Total	18.29	18.18	18.40	18.26	18.53	19.17	18.00	18.38	18.28

COMPARISON

	1908	1907	1906	1905	1904
Jan.	20.71	24.17	18.72	16.89	13.69
Feb.	19.95	24.33	18.49	16.72	13.49
Mar.	18.90	24.47	17.76	16.26	13.33
Apr.	18.85	24.70	17.49	16.22	13.50
May	18.55	25.30	17.29	15.89	13.50
June	18.28	26.05	16.96	14.82	13.20
July	17.87	26.59	17.23	14.71	12.96
Aug.	18.08	26.11	17.75	14.78	13.00
Sept.	18.16	24.56	18.43	15.26	13.08
Oct.	18.25	24.37	21.09	16.66	13.63
Nov.	18.04	23.58	22.72	17.82	14.50
Dec.	18.13	21.34	22.87	18.76	16.19
Total	18.28	24.61	19.25	16.06	

Shipments during the year were made to the following Territory.									
State.	Pion.	Ant.	E. Rep.	Champ.	Marg.	Mich.	Exc.	P. Lake	Total
Minn.	924			195	500		150		1829
Wisc.	993	98	205	1167	1140		83	304	3990
Mich.	80	1664	532	62	1595	93	26	899	4951
Ohio	1323	2280	505	514	260			733	5615
Ind.		1951	818	703				1102	4574
Ill.	1611	457	39	1080	915		50	210	4362
Iowa,	35			65					100
Missc.	853			139	57	48			1097
Penna.	3584	3105	1789	747	1385	374	137	464	11585
Pitts.D.	200	1664	399	118	683	155	117	1938	5274
Ky.	89	25	34					65	213
W. Vir.			29	1100					129
N. Y.	3438	375	1460	1257	1498	118		1421	9567
N. J.	1099	30	647	729	578			527	3610
Delo.	113		46	25		115			299
Md.	374		604	519	729	35	48		2309
N. Eng. Sta.	1719	1628	1174	623	814	123		835	6916
Canada	180	1593	179	505	587		156	134	3294
Export,	176							40	216
Wash.	389								389
Neb.	50			53					103
Tenn.		36							36
Colo.									
Calif.				27					27
TOTAL	17230	14866	8460	8628	10801	1061	767	8672	70485

Shipments made during the year 1908 to the following Territory, compared with 1907.

State.	Tonnage		Tonnage		Increase	Decrease
	1908	%	1907	%		
Minnesota,	1829	02.59	11421	04.65		02.06
Wisconsin,	3990	05.66	10138	04.13	01.53	
Michigan,	4951	07.02	28870	11.77		04.75
Ohio,	5615	07.97	17425	07.10	00.87	
Indiana,	4574	06.49	8818	03.59	02.90	
Illinois,	4362	06.19	26019	10.60		04.41
Iowa,	100	00.14	531	00.22		00.08
Missouri,	1097	01.56	9691	03.95		02.39
Penna.	11585	16.44	24265	09.89	06.55	
Pitts. Dist.	5274	07.48	46856	19.09		11.61
Kentucky,	213	00.30	296	00.12	00.18	
W. Virginia,	129	00.18	884	00.36		00.18
New York,	9567	13.52	226075	10.63	02.89	
New Jersey	3610	05.12	5939	02.42	02.70	
Delaware,	299	00.43	1040	00.42	00.01	
Maryland,	2309	03.28	5158	02.10	01.18	
N. Eng. States,	6916	09.81	6545	02.67	07.14	
Canada,	3294	04.67	14006	05.71		01.04
Export,	216	00.36			00.36	
Washington,	389	00.55	579	00.24	00.31	
Nebraska,	103	00.15	200	00.08	00.07	
Tennessee,	36	00.05			00.05	
Colorado,			640	00.26		00.26
California,	27	00.04			00.04	
TOTAL	70485	100.00	245396	100.00	26.78	26.78

Tonnage was furnished during 1908 for the following purposes:

	1908		1907		Increase	Decrease
	Tonnage	%	Tonnage	%		
Cars and Car Wheels,	30271	42.96	148370	60.46		
Malleables,	18376	26.07	56356	22.97	03.10	
General Foundry	12530	17.78	22962	09.36	08.42	
Rolls,	3765	05.34	5717	02.33	03.01	
Tubes and Sheets,	336	00.47	2830	01.15		00.68
Bars,	2483	03.52	4763	01.94	01.58	
Miscellaneous,	2724	03.86	4398	01.79	02.07	
	70485	100.00	245396	100.00	18.18	18.18

ORDERS.

Undelivered Orders December 31st 1908, compared with same period previous years.

	1908	1907	1906	1905	1904
Pioneer,	7539	6721	23525	6261	4294
Antrim,	9397	4318	20652	12162	8357
Elk Rapids,	3680	3658	19384	14235	4355
Champion,	5095	5498	23292	18382	7897
Marquette,	6234	5711	26531	24273	20330
Michigan,	924	3239	16015	14551	9136
Excelsior,	81	573	9968	6663	
Pine Lake,	6878	3271	10663	6962	
TOTAL	39828	32989	150030	103489	54369

Peninsular & Crescent

4270

Approximate average price at the furnace on 39,828 tons of orders on hand December 31st 1908, \$19.47

Uncompleted Contracts- December 31st 1908.

Ord. No.		Tons Due	Contract Price
2648	Griffin Wheel Co.	253	22.00
2672	New York Car Wheel Co.	911	22.25
2707	York Mfg Co.	202	24.65
2737	National Car Wheel Co.	955	23.00
2753	Rockford Mall. Iron Co.	113	24.00
2815	Penna. Car Wheel Co.	1820	23.85
2816	Central Car Wheel Co.	2427	23.85
2822	F.A. Goodrich,	67	19.00
2856	York Mfg Co.	650	20.95
2922	Wm. F. Boos, Receiver,	23	23.90
2930	Albion Mall. Iron Co.	36	23.90
2978	United Eng. & Fdry Co.	866	24.40
2981	Mesta Machine Co.	47	24.90
3010	Davis Hansen Co.	42	21.00
3016	Pocs Mfg Co.	27	25.90
3237	Acme Fdry Co	27	19.00
3242	Portage Lake Fdry & Machine Co.	810	18.75
3280	Stoughton Wagon Co.	53	18.50
3308	The Elbel Co.	89	17.95
3315	E.B. Hayes Machine Co.	51	18.50
3316	Smalley Mfg Co.	50	18.50
3339	Flour City Ornm. Iron Co.	100	18.25
3340	Oliver Chilled Plow Co.	1015	17.65
3353	P. Hayden Saddlery Hardware Co.	182	17.90
3354	Barney & Smith Car Co.	404	18.00
3356	Wilkes-Barre Mfg Co.	26	19.50
3367	International Steam Pump Co.	75	18.00
3379	Ramapo Foundry & Wheel Works,	195	19.50
3385	North & Judd Mfg Co.	182	18.00
3391	Brown Car Wheel Works,	112	18.25
3416	Norfolk & Western Ry Co.	165	18.00
3431	Andrew Terry Co.	57	18.00
3434	St. Louis Car Wheel Co.	71	18.00
3443	Penna R.R. Co.,	53	18.00
3448	Diamond Iron Works,	65	18.25
3449	Crown Iron Works,	75	18.25
3450	Lake Shore Eng. Works,	234	18.50
3451	C.A. Lawton Co.	25	18.25
3452	Stoughton Wagon Co.	200	18.00
3460	Amer. Brake Shoe & Fdry Co.	40	18.50
3469	Jeffrey Mfg Co.	1355	18.70
3479	Mesta Machine Co.	600	18.00
3480	Seaman Sleeth Co.	683	18.00
3482	Wilkes-Barre Iron Mfg Co.	200	18.00
3484	General Electric Co	29	18.00
3485	Farrel Fdry & Machine Co.	12	18.00
3486	H.W. Cooper Sadd. Hdw Mfg Co.	100	18.00
3490	Albion Mall Iron Co.	613	18.00
3491	Haven Mall. Castings Co.	101	18.25
3500	Flour City Ornm. Iron Works,	200	18.25
3501	Malleable Iron Works,	74	18.00
3502	Barney & Smith Car Co.	956	18.00
3505	Forster, Waterbury Co.	160	18.00
3506	Davis Hansen Co.	300	18.50
3507	Farrel Fdry & Machine Co.	1000	18.00
3508	Brown & Co., Inc.	669	18.00
3509	Pert Pitt Mall. Iron Co.	450	18.00
3510	Brown Car Wheel Co.	1000	18.25
3511	Butler Car Wheel Co.	3431	18.00
3513	M.A. Hanna & Co.,	25	18.00

3514	Washington Iron Works,	120	18.50
3515	Acme Fdry Co.	200	18.50
3519	Bass Fdry & Machine Co.	1200	18.00
3521	C.A. Lawton Co.	150	18.25
3523	Penna.R.R.Co.	332	18.00
3524	N.Y.Car Wheel Co.	2405	18.00
3528	M.A.Hanna & Co.	100	19.45
3530	Norfolk & Western Ry.	1800	18.00
3534	St.Louis Car Wheel Co.	500	18.00
3538	Thomas Devlin Mfg Co.	1000	18.00
3541	Maryland Car Wheel Works,	1000	18.00
3543	Chicago Railway Equipment Co.	1300	18.00
3544	Gilson Mfg Co.	25	19.00
3547	Amer.Sheet & Tin Plate Co.	1171	18.00
3551	S.B.Stine,	25	18.85
3553	The Prescott Co.	200	18.25
3554	Appleton Mach. Co.	50	18.50
3555	B.Hoffman Mfg Co.,	50	18.50
3556	Amer.Brake Shoe & Fdry Co.	75	19.00
3557	Marion Steam Shevel Co.	75	18.95
3558	The Elbel Co.	500	17.95
3559	Calumet & Hecla Mining Co.	75	18.50
3560	Butler Car Wheel Co.	150	17.95
3562	M.A.Hanna & Co.	30	18.50
3563	Naugatuck Mall. Iron Co.	200	18.00
3565	Allis Chalmers Co.	443	18.00
3566	O.B.North & Co.	164	19.00
3568	Phila.& Reading C.& I.Co.	100	19.00
3569	Ramspe Foundry & Wheel Works,	1200	19.50
3570	C. & G.Cooper Co.	30	18.50
3571	J.J.Vollrath Mfg Co.	25	19.25
3572	Martin Mfg Co.	25	19.00
3573	Pratt & Latchworth Co.	300	18.00
3574	N.Y.C. & H.R.R.R.,	30	18.00
3575	Wm.P.Brown Mfg Co.	25	19.00
Total.....		39828	

Total Orders on Hand December 31, 1908 consigned to the following Territories.

Distribution.

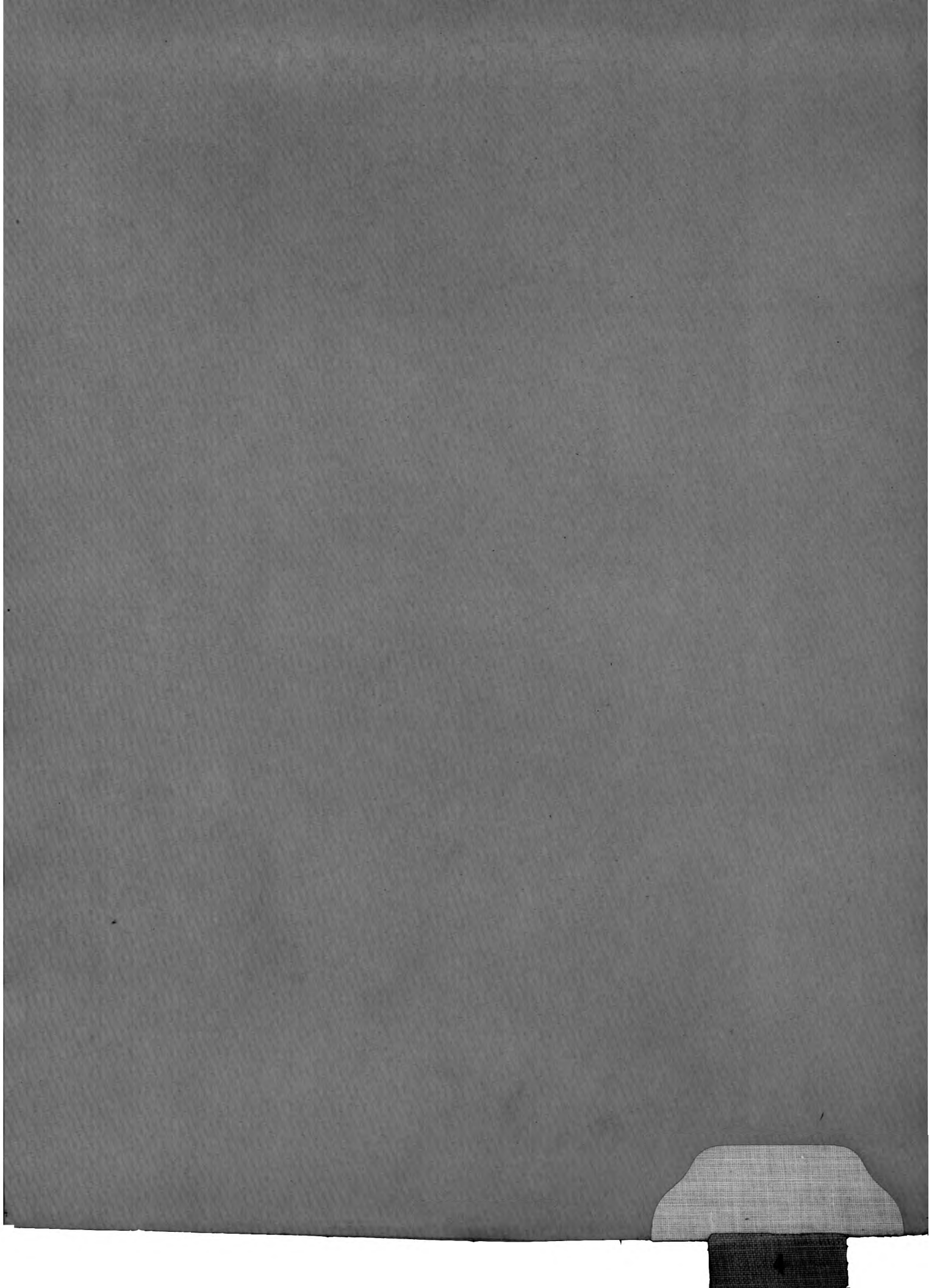
	Tonnage Due Pion.	Ant.	E.R.	Cham.	Marq.	Mich.	Exc.	P.L.	
Minnesota,	440	140			300				
Wisconsin,	1299	281		359	618			41	
Michigan,	2912	227	1054	270	1094			267	
Ohio,	6953	262	3438	655	800	700		1098	
Indiana	2865		1491	200	344			830	
Illinois,	891	431		160	275			25	
Missouri	571	71						500	
Penna.	2688	1078	510		600			500	
Pitts. Dist.	11698	636	2592	1955	2019	958	575	81	2882
New York,	6337	2657		600	563	1740	349		428
New Jersey,	40								40
Maryland,	1000	250			250	250			250
N. Eng. Sta.	1689	1386	12			274			17
Canada,	325		300			25			
Washington,	120	120							
TOTAL	39828	7539	9397	3680	5095	6234	924	81	6878

STATEMENT OF OPERATIONS

OF

SUPERIOR CHARCOAL IRON COMPANY

Year ending 12/31/08



INDEX

MISCELLANEOUS REPORTS TO OUTSIDE PARTIES

YEAR 1908

- | | |
|--|---|
| 1 - Cuyahoga County Tax Notices | - Cleveland-Cliffs Iron Co. |
| 2 - Cuyahoga County Tax Notices | - Cleveland Iron Mining Co. |
| 3 - Cuyahoga County Tax Notices | - Iron Cliffs Co. |
| 4 - Cuyahoga County Tax Notices | - Regent Iron Co. |
| 5 - Cuyahoga County Tax Notices | - Michiganme Co. |
| 6 - Cuyahoga County Tax Notices | - Presque Isle Transportation Co. |
| 7 - Cuyahoga County Tax Notices | - Hopkins Steamship Co. |
| 8 - Annual Report to State of Michigan | - Cleveland-Cliffs Iron Co. |
| 9 - Annual Report to State of Michigan | - Grand Island Steamship Co. |
| 10 - Annual Report to State of Michigan | - Cleveland Iron Mining Co. |
| 11 - Annual Report to State of Michigan | - Iron Cliffs Co. |
| 12 - Annual Report to State of Michigan | - Pioneer Iron Co. |
| 13 - Annual Report to State of Michigan | - Jackson Iron Co. |
| 14 - Annual Report to State of Michigan | - Negaunee Mine |
| 15 - Annual Report to State of Michigan | - Excelsior Iron Co. |
| 16 - Annual Report to State of Michigan | - Arctic Iron Co. |
| 17 - Annual Report to State of Michigan | - Michiganme Co. |
| 18 - Annual Report to State of Michigan | - American Iron Mining Co. |
| 19 - Annual Report to State of Michigan | - The Munising Co. |
| 20 - Annual Report to State of Michigan | - Beach Inn |
| 21 - Annual Report to State of Michigan | - Bay Mills Land & Lumber Co. |
| 22 - Annual Report to State of Michigan | - Central Land & Timber Co. |
| 23 - Annual Report to State of Michigan | - Upper Peninsula Land Co. |
| 24 - Annual Report to State of Michigan | - Lake Superior & Ishpeming Railway |
| 25 - Annual Report to State of Michigan | - Marquette & Southeastern Railway |
| 26 - Annual Report to State of Michigan | - Munising Railway |
| 27 - Report to Secretary of State of Minnesota | |
| 28 - Report to Secretary of State of Wisconsin | |
| 29 - Report to Secretary of State of West Virginia | |
| 30 - Report to Interstate Commerce Commission | - Grand Island Steamship Co. |
| 31 - Report to Interstate Commerce Commission | - Hopkins Steamship Co. |
| 32 - Report to Interstate Commerce Commission | - Presque Isle Transportation Co. |
| 33 - Report to Department of Commerce and Labor | - Product of Wood Distillation, C.C.I.Co. and P.I.Co. |
| 34 - Report to United States Geological Survey | - Pig Iron Production, C.C.I.Co. |
| 35 - Report to United States Geological Survey | - Pig Iron Production, P.I.Co. |
| 36 - Report to United States Geological Survey | - Iron Ore Production, Cliffs Shaft - Stephn. |
| 37 - Report to United States Geological Survey | - Iron Ore Production, Negaunee-Maas |
| 38 - Report to United States Geological Survey | - Iron Ore Production, Moro-Cleve. Lake |
| 39 - Report to United States Geological Survey | - Iron Ore Production, Austin-Imperial |
| 40 - Report to United States Geological Survey | - Iron Ore Production, Ashland-Iron Belt |
| 41 - Report to United States Geological Survey | - Iron Ore Production, Crosby-Salisbury |
| 42 - Report to United States Geological Survey | - Iron Ore Production, Ogden-Webster |
| 43 - Report to United States Geological Survey | - Iron Ore Production, Lucy |
| 44 - Report to United States Geological Survey | - Iron Ore Production, Jackson-Princeton |
| 45 - Report to Poor's Manual of Railroads | - L. S. & I. Ry. |
| 46 - Report to Poor's Manual of Railroads | - M. & S. E. Ry. |
| 47 - Report to Poor's Manual of Railroads | - Munising Ry. |
| 48 - Report to Moody's " " " | - L.S.&I., M.&S.E., Mun. |
| 49 - Report to Investors' Bulletin and Chronicle | - " " " |
| 51 - Report to Department of Agriculture | - Consumption of wood as fuel - C. C. I. Co. |

This return must be made to County Auditor on or before May 15, 1908, A penalty of fifty per cent. will be added to returns made after said date.

INCORPORATED COMPANIES CUYAHOGA COUNTY TAX NOTICE FOR 1908,

To THE CLEVELAND CLIFFS IRON CO No. Rockefeller Bldg Street,

In pursuance of the provisions of Section 2744, Revised Statutes of Ohio, you are hereby required to make out and return to me, under oath, during the month of May, 1908, a statement of all Personal Property of which said Company was the owner and holder on the day preceding the Second Monday of April, A. D. 1908. Corporations not having any Personal Property to return for taxation must make oath to that effect.

R. C. WRIGHT,
Auditor Cuyahoga County.

STATEMENT of Personal Property, Moneys, Credits, &c., Subject to Taxation in CLEVELAND CITY, for the Year 1908, belonging to _____ and listed by _____

	NUMBER	VALUE OF EACH	VALUE IN DOLLARS
1. Horses			
2. Cattle			
3. Mules and Asses			
4. Sheep			
5. Hogs			
6. Pleasure Carriages of whatever kind			
6a. Bicycles			
6b. Automobiles			
(Give license number. If transferred, or no longer used, so state.)			
(a) Value of household goods and furniture of every kind, gold and silverplate, chinaware, books, pictures and paintings			
(b) All jewelry of gold and silver, and all pins, rings, necklaces, bracelets, or other articles of jewelry set or embellished with diamonds, emeralds, rubies, or other precious stones, or with pearls or other valuable settings			
(c) Farming utensils, wagons, carts, carriages, etc.			
(d) Grain, wool, hives of bees, agricultural products of every kind			
(e) Lumber, coal, wood and stone			
(f) Vessel or vessels, or share in such vessels, steamboats, canal boats, or shares in such boats			
SHARES IN	NAME OF	VALUE—DOLLARS	
(g) Office furniture and fixtures, iron safes, etc., etc.			1500.00
(h) All other articles of personal property not included in any of the foregoing or subsequent items of this statement			
NUMBER	VALUE—DOLLARS		
8. Watches			
9. Piano Fortes and Organs			
10. Average value of all goods and merchandise owned or held by me as a Merchant during the year, or part thereof, ending the day preceding the second Monday of April, 1908. See Section 2740. See Rule 4, next page			
11. The value of the property which such person is required to list as a banker, broker or stock jobber. See Section 2737			
(a) Average value "of all articles purchased, received, or otherwise held by me as a Manufacturer, for the purpose of being used, in whole or in part, in any process or operation of manufacturing, combining, rectifying or refining," during the year, or part thereof, ending the first day of April, 1908. See O. L., Vol. 88, page 341. See Rule V, next page			
(b) Average value of all articles on hand during the year, or part thereof, previous to the first of April, 1908, which have been by me manufactured or changed in any way, either by combination, rectifying, refining, or adding thereto			
(c) Value of all tools, implements, engines and machinery used, or designed to be used in manufacturing, except such as are appraised as part of the real estate			229.50
13. Value of all moneys, in possession or on deposit, subject to order on the day preceding the second Monday of April, 1908			
14. Value of all credits as defined by law, Section 2730, including mortgages, real or chattel, and also "all money loaned on pledge of real estate, although a deed or other instrument may have been given for the same, if between the parties the same is considered a security merely See Section 2734			
All stock or shares of individuals in building and loan associations must be listed as credits and included in this item, at their true value in money, on the day preceding the second Monday in April in each year (see Section 2836-7, O. L. v. 85-409)			
Less Deduction for Debts			
Deduct from item No. 14 ONLY the sum of all legal bona fide debts, except such as are not allowed by law to be deducted. (Section 2730, R. S.)			
15. The amount of all moneys invested in bonds, stocks, joint stock companies, annuities or otherwise			
SHARES IN	NAME OF COMPANIES	VALUE	
16. The average amount of value, for the time he held or controlled the same within the preceding year of all moneys, credits or other effects, within that time invested in or converted into bonds or other securities of the United States, or of this State, not taxed, except greenbacks, to the extent he may hold or control such bonds or securities on said day preceding the second Monday of April, but no indebtedness created by the purchase of said bonds or securities shall be deducted from the credits in the fourteenth item as above			
NUMBER	VALUE		
17. Value of all dogs where owner fixes the value			
(The owner may fix any value he chooses, but is not required to swear to it.)			
GRAND TOTAL OF ALL ITEMS			
3795.00			

In making up your return on this blank give amounts in dollars only. All amounts should end in figures 5 or 0.

18. Number male dogs	Owner of real estate where dog is harbored.	Description of real estate.
19. Number female dogs		

STATE OF OHIO, } ss. Fred. A. Morse do certify
 Cuyahoga County. }
 that I am Cashier of
The Cleveland-Cliffs Iron Company,
 Sworn to before me and subscribed in my presence this 12th day of May
 and that the several amounts of Personal Property possessed or held by said Company are fully and correctly stated in the above statement, and that all the items are true and just, as therein set forth.
Fred. A. Morse
 For The _____ Company,
 Address of Company Rockefeller Bldg
Lewis J. Dean
 Notary Public.
 My Commission expires March 25, 1909.
 A. D. 1908.

Do not fail to make oath to this Return, and fill in your grand total.

Have you erected any new buildings since April 7, 1907? On what lot or land situated?

Kind of building?

Cost of same, \$..... Value for taxation, \$.....

Did you make any additions to, or improvements on any building since April 7, 1907?

On what lot or land situated? Kind of building?

Cost of same, \$..... Value for taxation, \$.....

Was any building owned by you wholly or partially destroyed or removed since April 7, 1907?

On what lot or land situated? Duplicate value, \$.....

SECTION 2744. REVISED STATUTES OF OHIO.

SECTION 2744—The president, secretary, and principal accounting officer of every canal or slackwater navigation company turnpike company, plank road company, bridge company, insurance company, telegraph company, or other joint stock company, except banking or other corporations whose taxation is especially provided for, for whatever purpose they may have been created, whether incorporated by any law in this State or not, shall list for taxation, verified by the oath of the person so listing, all the personal property, which shall be held to include all such real estate as is necessary to the daily operations of the company, moneys and credits of such company or corporation within the State, at the actual value in money, in manner following: In all cases return shall be made to the several Auditors of the respective counties where such property may be situated, together with a statement of the amount of said property which is situated in each township, village, city, or ward therein. The value of all movable property shall be added to the stationary and fixed property and real estate, and apportioned to such wards, cities, villages or townships, pro rata, in proportion to the value of the real estate or fixed property in said ward, city, village or township, and all property so listed shall be subject to and pay the same taxes as other property listed in such ward, city or township. It shall be the duty of accounting officer aforesaid to make return to the Auditor of State during the month of May of each year, of the aggregate amount of all property by him returned to the several Auditors of the respective counties in which the same may be located. It shall be the duty of the Auditor of each county, on or before the first Monday in May, annually, to furnish the aforesaid president, secretary, principal accounting officer or agent, the necessary blanks for the purpose of making aforesaid returns; but no neglect or failure on the part of the County Auditor to furnish such blanks shall excuse any such president, secretary, principal accountant or agent, from making the returns within the time specified therein. If the County Auditor to whom the returns are made is of the opinion that false or incorrect valuations have been made, or that the property of the corporation or association has not been listed at its full value, or that it has not been listed in the location where it properly belongs or in cases where no return has been made to the County Auditor, he is hereby required to proceed to have the same valued and assessed; provided, that nothing in this section shall be so construed as to tax any stock or interest in any joint stock company held by the State.

[73 v. 139, §16.]

RULES FOR VALUING PERSONAL PROPERTY.

I. Section 2739 of the general tax law that took effect January 1, 1880, declares: "Personal property shall be valued AT THE USUAL SELLING PRICE thereof, AT THE TIME OF LISTING, AND AT THE PLACE WHERE THE SAME MAY THEN BE, and if there be no usual selling price known to the person whose duty it shall be to fix a value thereon, then at such price as it is believed could be obtained therefor in money, at such time and place. Investments in bonds, stocks, joint stock companies, or otherwise, shall be valued at the true value thereof in money." Money, whether in possession or on deposit in banks, or with persons, subject to draft on demand, shall be entered in the statement at the true value thereof. The balance of all credits (after DEDUCTING the legal bona fide indebtedness of the person listing,) payable either in money, property of any kind, labor or service, shall be estimated, in making up the statement, at its true value, which is the amount that can be collected. Annuities or moneys receivable at stated periods, shall be valued at the price which the person listing the same believes them to be worth.

II. Each individual residing in this State may deduct a sum not exceeding ONE HUNDRED DOLLARS as exempt from taxation; but all above that amount must be returned to the Assessor. But in families, this applies only to the head of the family, unless the other members own separate property independent of such head.

III. The necessary wearing apparel, and all articles of food provided for the present use and support of an individual or family, are not to be regarded as objects of taxation. (This is limited to provisions for the individual or family, and does not include food for cattle or stock.)

IV. Merchants must include in their statements the monthly average value of their goods and merchandise. It is the average of the merchant's property in his business during the preceding year, or a part thereof, and not the value of the capital employed, that must be returned.

V. Manufacturers must include in their statements the monthly average value of all articles purchased, received, or otherwise held, for the purpose of manufacturing, combining, rectifying, or refining, which from time to time they shall have had on hand during the year next previous to the time of making such statement, if so long they shall have been engaged in business, and if not, then during the time they shall have been so engaged. All material, of every description, held for the purpose of adding to the value thereof by any process or operation of manufacturing, combining, etc., is the manufacturer's raw material, and he is to return for taxation, the monthly average value of the same, which he had on hand during the preceding year, in the same condition in which it was purchased or received. He is also required to return the monthly average value of all articles which were at any time by him manufactured, or changed in any way, either by combination, or rectifying, or refining, or adding thereto, which from time to time he shall have had on hand during the year next previous to the first day of April annually; if so long he shall have been engaged in such manufacturing business, and if not, then during the time he shall have been so engaged, with the value of tools, implements, engines, and machinery used in manufacturing, except such as are appraised as part of the real estate to be returned in separate items. So much of the manufacturer's property as is required to be returned by this rule, under item 12, together with the value returnable under other items of the Tax Notice, make up the values to be returned by the manufacturer, and not the capital employed in his business.

VI. All personal property upon farms, and merchants' and manufacturers' stock must be returned for taxation, and taxed in the township and town in which they are situated. But moneys and credits must be entered for taxation in the township and town in which the person charged with the tax thereon resided at the time of the assessment. Return must be made under item 16 of all money or other property converted into non-taxable securities.

VII. No person is required to include in his statement any share or portion of the capital stock or property of any company or corporation whose duty it is, by law, to list and return its stock and property for taxation in this State.

VIII. A refusal to swear to the value of personal property included in the first nine items of the statement does not render it liable to the penalty of fifty per cent. provided the owner thereof makes oath that he has fully and correctly exhibited said property to the Assessor, and has made oath as to the other items of the statement.

IX. Unless the value of the property listed is sworn to, the Assessor shall not be governed by the amounts at which the owner may wish them returned; but shall file the statement by placing opposite each kind of property such an amount as he believes to be its FULL VALUE. Neither shall the Assessor return any property at less than its true value, in consideration of the fact that the penalty is to be added, because its owner refused to swear.

BONDS, ETC., EXEMPT FROM TAXATION.—Amount now owned or held of all United States Bonds, Bonds of the State of Ohio, Bonds of any City, Village, Hamlet, County, Township or School District in Ohio, Certificates of Indebtedness, that are exempt from taxation by any law of the United States or of this State.

PENALTY FOR REFUSING TO GIVE ASSESSORS TRUE STATEMENTS OF STATISTICS.

"Any person, company or corporation, refusing to make out and deliver a statement of the facts, or any of them herein required, shall forfeit and pay to the State any sum not more than one hundred dollars nor less than fifty dollars, to be recovered and paid as in the next preceding section provided as to penalty on an assessor." (Revised Statutes, Vol. 1, Sec. 1525.)

ASSESSORS will call special attention to the foregoing law, and note the refusal or neglect of any person or persons to comply with its requirements.

OFFICIAL PENALTIES.

"If an Assessor neglects or refuses to make out and return statistics, as herein required, he shall forfeit and pay to the State any sum not more than one hundred dollars nor less than twenty dollars, to be recovered by action, which shall be brought by the Prosecuting Attorney on the request of the Auditor of State; and the amount recovered, less the Prosecuting Attorney's fee of ten per centum, shall be paid into the State Treasury to the credit of the School fund." (Revised Statutes, Vol. 1, Sec. 1524.)

Also, in relation to the Statistics of Births and Deaths, the County Auditor "SHALL WITHHOLD HIS ORDER until the law has been complied with, to the satisfaction of the PROBATE JUDGE." (See Revised Statutes, Vol. 2, Sec. 6396.)

W. D. GUILBERT, AUDITOR OF STATE.

NOTE.—For other Official Penalties, see Revised Statutes, Sections 140, 1050, 1250, etc.

1908

PERSONAL PROPERTY

RETURN OF

CLEVELAND CITY.

For the year 1908.

1908.

Filed

W. D. Guilbert

COUNTY AUDITOR.

This return must be made to County Auditor on or before May 15, 1908, A penalty of fifty per cent. will be added to returns made after said date.

INCORPORATED COMPANIES
CUYAHOGA COUNTY TAX NOTICE FOR 1908,

To Cleveland Iron Mining Co. No. Rockefeller Bldg Street,

In pursuance of the provisions of Section 2744, Revised Statutes of Ohio, you are hereby required to make out and return to me, under oath, during the month of May, 1908, a statement of all Personal Property of which said Company was the owner and holder on the day preceding the Second Monday of April, A. D. 1908. Corporations not having any Personal Property to return for taxation must make oath to that effect.

R. C. WRIGHT,
 Auditor Cuyahoga County.

STATEMENT of Personal Property, Moneys, Credits, &c., Subject to Taxation in
CLEVELAND CITY, for the Year 1908, belonging to _____ and listed by _____

	NUMBER	VALUE OF EACH	VALUE IN DOLLARS
1. Horses			
2. Cattle			
3. Mules and Asses			
4. Sheep			
5. Hogs			
6. Pleasure Carriages of whatever kind			
6a. Bicycles			
6b. Automobiles			
<small>(Give license number. If transferred, or no longer used, so state.)</small>			
(a) Value of household goods and furniture of every kind, gold and silverplate, chinaware, books, pictures and paintings			
(b) All jewelry of gold and silver, and all pins, rings, necklaces, bracelets, or other articles of jewelry set or embellished with diamonds, emeralds, rubies, or other precious stones, or with pearls or other valuable settings			
(c) Farming utensils, wagons, carts, carriages, etc.			
(d) Grain, wool, hives of bees, agricultural products of every kind			
(e) Lumber, coal, wood and stone			
(f) Vessel or vessels, or share in such vessels, steamboats, canal boats, or shares in such boats			
SHARES IN _____ NAME OF _____ VALUE—DOLLARS _____			
(g) Office furniture and fixtures, iron safes, etc.			
(h) All other articles of personal property not included in any of the foregoing or subsequent items of this statement			
NUMBER _____ VALUE—DOLLARS _____			
8. Watches			
9. Piano Fortes and Organs			
10. Average value of all goods and merchandise owned or held by me as a Merchant during the year, or part thereof, ending the day preceding the second Monday of April, 1908. See Section 2746. See Rule 4, next page			
11. The value of the property which such person is required to list as a banker, broker or stock jobber. See Section 2737			
(a) Average value "of all articles purchased, received, or otherwise held by me as a Manufacturer, for the purpose of being used, in whole or in part, in any process or operation of manufacturing, combining, rectifying or refining," during the year, or part thereof, ending the first day of April, 1908. See O. L., Vol. 88, page 841. See Rule V, next page			
12. (b) Average value of all articles on hand during the year, or part thereof, previous to the first of April, 1908, which have been by me manufactured or changed in any way, either by combination, rectifying, refining, or adding thereto			
(c) Value of all tools, implements, engines and machinery used, or designed to be used in manufacturing, except such as are appraised as part of the real estate			
13. Value of all moneys, in possession or on deposit, subject to order on the day preceding the second Monday of April, 1908			
14. Value of all credits as defined by law, Section 2730, including mortgages, real or chattel, and also "all money loaned on pledge of real estate, although a deed or other instrument may have been given for the same, if between the parties the same is considered a security merely. See Section 2734			
<small>All stock or shares of individuals in building and loan associations must be listed as credits and included in this item, at their true value in money, on the day preceding the second Monday in April in each year (see Section 2830-7, O. L. v. 88-469)</small>			
<small>Less Deduction for Debts</small>			
<small>Deduct from item No. 14 ONLY the sum of all legal bona fide debts, except such as are not allowed by law to be deducted. (Section 2739, R. S.)</small>			
15. The amount of all moneys invested in bonds, stocks, joint stock companies, annuities or otherwise			
SHARES IN _____ NAME OF COMPANIES _____ VALUE _____			
16. The average amount of value, for the time he held or controlled the same within the preceding year of all moneys, credits or other effects, within that time invested in or converted into bonds or other securities of the United States, or of this State, not taxed, except greenbacks, to the extent he may hold or control such bonds or securities on said day preceding the second Monday of April, but no indebtedness created by the purchase of said bonds or securities shall be deducted from the credits in the fourteenth item as above			
NUMBER _____ VALUE _____			
17. Value of all dogs where owner fixes the value			
<small>(The owner may fix any value he chooses, but is not required to swear to it.)</small>			
GRAND TOTAL OF ALL ITEMS			

In making up your return on this blank give amounts in dollars only. All amounts should end in figures 5 or 0.

STATE OF OHIO, } ss. I, Fred. A. Morse do certify
 Cuyahoga County. } Secretary

Sworn to before me and subscribed in my presence this 12th day of May 1908.

Cleveland Iron Mining Company,
 and that the several amounts of Personal Property possessed or held by said Company are fully and correctly stated in the above statement, and that all the items are true and just, as therein set forth.

A. D. 1908. Lewis J. Dean Notary Public.
 My Commission expires March 25, 1909.

For The Rockefeller Bldg Company,
 Address of Company _____

Do not fail to make oath to this Return, and fill in your grand total

Have you erected any new buildings since April 7, 1907?

On what lot or land situated?

Kind of building?

Cost of same, \$

Value for taxation, \$

Did you make any additions to, or improvements on any building since April 7, 1907?

On what lot or land situated?

Kind of building?

Cost of same, \$

Value for taxation, \$

Was any building owned by you wholly or partially destroyed or removed since April 7, 1907?

On what lot or land situated?

Duplicate value, \$

SECTION 2744. REVISED STATUTES OF OHIO.

SECTION 2744—The president, secretary, and principal accounting officer of every canal or slackwater navigation company turnpike company, plank road company, bridge company, insurance company, telegraph company, or other joint stock company, except banking or other corporations whose taxation is especially provided for, for whatever purpose they may have been created, whether incorporated by any law in this State or not, shall list for taxation, verified by the oath of the person so listing, all the personal property, which shall be held to include all such real estate as is necessary to the daily operations of the company, moneys and credits of such company or corporation within the State, at the actual value in money, in manner following: In all cases return shall be made to the several Auditors of the respective counties where such property may be situated, together with a statement of the amount of said property which is situated in each township, village, city, or ward therein. The value of all movable property shall be added to the stationary and fixed property and real estate, and apportioned to such wards, cities, villages or townships, pro rata, in proportion to the value of the real estate or fixed property in said ward, city, village or township, and all property so listed shall be subject to and pay the same taxes as other property listed in such ward, city or township. It shall be the duty of accounting officer aforesaid to make return to the Auditor of State during the month of May of each year, of the aggregate amount of all property by him returned to the several Auditors of the respective counties in which the same may be located. It shall be the duty of the Auditor of each county, on or before the first Monday in May, annually, to furnish the aforesaid president, secretary, principal accounting officer or agent, the necessary blanks for the purpose of making aforesaid returns; but no neglect or failure on the part of the County Auditor to furnish such blanks shall excuse any such president, secretary, principal accountant or agent, from making the returns within the time specified therein. If the County Auditor to whom the returns are made is of the opinion that false or incorrect valuations have been made, or that the property of the corporation or association has not been listed at its full value, or that it has not been listed in the location where it properly belongs or in cases where no return has been made to the County Auditor, he is hereby required to proceed to have the same valued and assessed; provided, that nothing in this section shall be so construed as to tax any stock or interest in any joint stock company held by the State.

[73 v. 139, §16.]

RULES FOR VALUING PERSONAL PROPERTY.

- I. Section 2735 of the general tax law that took effect January 1, 1880, declares: "Personal property shall be valued AT THE USUAL SELLING PRICE thereof, AT THE TIME OF LISTING, AND AT THE PLACE WHERE THE SAME MAY THEN BE, and if there be no usual selling price known to the person whose duty it shall be to fix a value thereon, then at such price as it is believed could be obtained therefor in money, at such time and place. Investments in bonds, stocks, joint stock companies, or otherwise, shall be valued at the true value thereof in money." Money, whether in possession or on deposit in banks, or with Persons, subject to draft on demand, shall be entered in the statement at the TRUE value thereof. The balance of all credits (after DEDUCTING the legal MORA PISE indebtedness of the person listing,) payable either in money, property of any kind, labor or service, shall be estimated, in making up the statement, at its TRUE value, which is the amount that can be collected. Annuities or moneys receivable at stated periods, shall be valued at the price which the person listing the same believes them to be worth.
- II. Each individual residing in this State may deduct a sum not exceeding ONE HUNDRED DOLLARS as exempt from taxation; but all ABOVE that amount must be returned to the Assessor. But in families, this applies only to the head of the family, unless the other members own separate property independent of such head.
- III. The necessary wearing apparel, and all articles of food provided for the present use and support of an individual or family, are not to be regarded as objects of taxation. (This is limited to provisions for the individual or family, and does not include food for cattle or stock.)
- IV. Merchants must include in their statements the monthly average value of their goods and merchandise. It is the average of the merchant's property in his business during the preceding year, or a part thereof, and not the value of the capital employed, that must be returned.
- V. Manufacturers must include in their statements the monthly average value of all articles purchased, received, or otherwise held, for the purpose of manufacturing, combining, rectifying, or refining, which from time to time they shall have had on hand during the year next previous to the time of making such statement, if so long they shall have been engaged in business, and if not, then during the time they shall have been so engaged. All material, of every description, held for the purpose of adding to the value thereof by any process or operation of manufacturing, combining, etc., is the manufacturer's raw material, and he is to return for taxation, the monthly average value of the same, which he had on hand during the preceding year, in the same condition in which it was purchased or received. He is also required to return the monthly average value of all articles which were at any time by him manufactured, or changed in any way, either by combination, or rectifying, or refining, or adding thereto, which from time to time he shall have had on hand during the year next previous to the first day of April annually; if so long he shall have been engaged in such manufacturing business, and if not, then during the time he shall have been so engaged, with the value of tools, implements, engines, and machinery used in manufacturing, except such as are appraised as part of the real estate to be returned in separate items. So much of the manufacturer's property as is required to be returned by this rule, under item 12, together with the value returnable under other items of the Tax Notice, make up the values to be returned by the manufacturer, and not the capital employed in his business.
- VI. All personal property upon farms, and merchants' and manufacturers' stock must be returned for taxation, and taxed in the township and town in which they are situated. But MORTGAGES and CREDITS must be entered for taxation in the township and town in which the person charged with the tax thereon resided at the time of the assessment. Return must be made under item 16 of all money or other property converted into non-taxable securities.
- VII. No person is required to include in his statement any share or portion of the capital stock or property of any company or corporation whose duty it is, by law, to list and return its capital and property for taxation in this State.
- VIII. A refusal to swear to the VALUE of personal property included in the first nine items of the statement does not render it liable to the penalty of fifty per cent. provided the owner thereof makes oath that he has fully and correctly exhibited said property to the Assessor, and has made oath as to the other items of the statement.
- IX. Unless the VALUE of the property listed is sworn to, the Assessor shall not be governed by the amounts at which the owner may wish them returned; but shall fill the statement by placing opposite each kind of property such an amount as he believes to be its FULL VALUE. Neither shall the Assessor return any property at less than its true value, in consideration of the fact that the penalty is to be added, because its owner "refused to swear."

BONDS, ETC., EXEMPT FROM TAXATION.—Amount now owned or held of all United States Bonds, Bonds of the State of Ohio, Bonds of any City, Village, Hamlet, County, Township or School District in Ohio, Certificates of Indebtedness, that are exempt from taxation by any law of the United States or of this State.

PENALTY FOR REFUSING TO GIVE ASSESSORS TRUE STATEMENTS OF STATISTICS.

"Any person, company or corporation, refusing to make out and deliver a statement of the facts, or any of them herein required, shall forfeit and pay to the State any sum not more than one hundred dollars nor less than fifty dollars, to be recovered and paid as in the next preceding section provided as to penalty on an assessor." (Revised Statutes, Vol. 1, Sec. 1525.)
ASSESSORS will call special attention to the foregoing law, and note the refusal or neglect of any person or persons to comply with its requirements.

OFFICIAL PENALTIES.

"If an Assessor neglects or refuses to make out and return statistics, as herein required, he shall forfeit and pay to the State any sum not more than one hundred dollars nor less than twenty dollars, to be recovered by action, which shall be brought by the Prosecuting Attorney on the request of the Auditor of State; and the amount recovered, less the Prosecuting Attorney's fee of ten per centum, shall be paid into the State Treasury to the credit of the School fund." (Revised Statutes, Vol. 1, Sec. 1524.)
Also, in relation to the Statistics of Births and Deaths, the County Auditor "SHALL WITHHOLD HIS ORDER until the law has been complied with, to the satisfaction of the PROBATE JUDGE." (See Revised Statutes, Vol. 2, Sec. 6396.)

NOTE.—For other Official Penalties, see Revised Statutes, Sections 140, 1050, 1250, etc.

W. D. GUILBERT, AUDITOR OF STATE.

1908

PERSONAL PROPERTY

RETURN OF

CLEVELAND CITY.

For the year 1908.

Filed 1908.

W. D. Guilbert

COUNTY AUDITOR.

This return must be made to County Auditor on or before May 15, 1908, A penalty of fifty per cent. will be added to returns made after said date.

INCORPORATED COMPANIES CUYAHOGA COUNTY TAX NOTICE FOR 1908.

To IRON CLIFFS CO. No. Rockefeller Bldg Street,

In pursuance of the provisions of Section 2744, Revised Statutes of Ohio, you are hereby required to make out and return to me, under oath, during the month of May, 1908, a statement of all Personal Property of which said Company was the owner and holder on the day preceding the Second Monday of April, A. D. 1908. Corporations not having any Personal Property to return for taxation must make oath to that effect.

R. C. WRIGHT,
Auditor Cuyahoga County.

STATEMENT of Personal Property, Moneys, Credits, &c., Subject to Taxation in CLEVELAND CITY, for the Year 1908, belonging to _____ and listed by _____

	NUMBER	VALUE OF EACH	VALUE IN DOLLARS
1. Horses			
2. Cattle			
3. Mules and Asses			
4. Sheep			
5. Hogs			
6. Pleasure Carriages of whatever kind			
6a. Bicycles			
6b. Automobiles			
(Give license number. If transferred, or no longer used, so state.)			
(a) Value of household goods and furniture of every kind, gold and silverplate, chinaware, books, pictures and paintings			
(b) All jewelry of gold and silver, and all pins, rings, bracelets, necklaces, or other articles of jewelry set or embellished with diamonds, emeralds, rubies, or other precious stones, or with pearls or other valuable settings			
(c) Farming utensils, wagons, carts, carriages, etc.			
(d) Grain, wool, hives of bees, agricultural products of every kind			
(e) Lumber, coal, wood and stone			
(f) Vessel or vessels, or share in such vessels, steamboats, canal boats, or shares in such boats			
SHARES IN	NAME OF	VALUE—DOLLARS	
(g) Office furniture and fixtures, iron safes, etc., etc.			
(h) All other articles of personal property not included in any of the foregoing or subsequent items of this statement.			
NUMBER	VALUE—DOLLARS		
8. Watches			
9. Piano Fortes and Organs			
10. Average value of all goods and merchandise owned or held by me as a Merchant during the year, or part thereof, ending the day preceding the second Monday of April, 1908. See Section 2740. See Rule 4, next page.			
11. The value of the property which such person is required to list as a banker, broker or stock jobber. See Section 2737			
(a) Average value "of all articles purchased, received, or otherwise held by me as a Manufacturer, for the purpose of being used, in whole or in part, in any process or operation of manufacturing, combining, rectifying or refining," during the year, or part thereof, ending the first day of April, 1908. See O. L., Vol. 88, page 341. See Rule V, next page			
(b) Average value of all articles on hand during the year, or part thereof, previous to the first of April, 1908, which have been by me manufactured or changed in any way, either by combination, rectifying, refining, or adding thereto			
(c) Value of all tools, implements, engines and machinery used, or designed to be used in manufacturing, except such as are appraised as part of the real estate.			
12. Value of all moneys, in possession as a deposit, subject to order as of the day preceding the second Monday of April, 1908			4160.00
14. Value of all credits as defined by law, Section 2730, including mortgages, real or chattel, and also "all money loaned on pledge of real estate, although a deed or other instrument may have been given for the same, if between the parties the same is considered a security merely See Section 2734. All stock or shares of individuals in building and loan associations must be listed as credits and included in this item, at their true value in money, on the day preceding the second Monday in April in each year (see Section 2582-7, O. L. v. 88-499)			
Less Deduction for Debts			
Deduct from item No. 14 ONLY the sum of all legal bona fide debts, except such as are not allowed by law to be deducted. (Section 2730, R. S.)			
15. The amount of all moneys invested in bonds, stocks, joint stock companies, annuities or otherwise			
SHARES IN	NAME OF COMPANIES	VALUE	
16. The average amount of value, for the time he held or controlled the same within the preceding year of all moneys, credits or other effects, within that time invested in or converted into bonds or other securities of the United States, or of this State, not taxed, except greenbacks, to the extent he may hold or control such bonds or securities on said day preceding the second Monday of April, but no indebtedness created by the purchase of said bonds or securities shall be deducted from the credits in the fourteenth item as above			
NUMBER	VALUE		
17. Value of all dogs where owner fixes the value			
(The owner may fix any value he chooses, but is not required to swear to it.)			
GRAND TOTAL OF ALL ITEMS			
18. Number male dogs	Owner of real estate where dog is harbored.	Description of real estate.	
19. Number female dogs			

In making up your return on this blank give amounts in dollars only. All amounts should end in figures 5 or 0.

STATE OF OHIO, } ss. I, Fred. A. Morse do certify
Cuyahoga County. }
that I am Secretary of
Iron Cliffs Company,
Sworn to before me and subscribed in my presence this 12th day of May,
A. D. 1908, Lewis J. Dean Notary Public.
and that the several amounts of Personal Property possessed or held by said Company are fully and correctly stated in the above statement, and that all the items are true and just, as therein set forth.
For The IRON CLIFFS CO. Company,
Address of Company Rockefeller Bldg

Do not fail to make oath to this Return, and fill in your grand total.

Have you erected any new buildings since April 7, 1907? On what lot or land situated?

Kind of building?

Cost of same, \$ Value for taxation, \$

Did you make any additions to, or improvements on any building since April 7, 1907?

On what lot or land situated? Kind of building?

Cost of same, \$ Value for taxation, \$

Was any building owned by you wholly or partially destroyed or removed since April 7, 1907?

On what lot or land situated? Duplicate value, \$

SECTION 2744. REVISED STATUTES OF OHIO.

SECTION 2744—The president, secretary, and principal accounting officer of every canal or slackwater navigation company turnpike company, plank road company, bridge company, insurance company, telegraph company, or other joint stock company, except banking or other corporations whose taxation is especially provided for, for whatever purpose they may have been created, whether incorporated by any law in this State or not, shall list for taxation, verified by the oath of the person so listing, all the personal property, which shall be held to include all such real estate as is necessary to the daily operations of the company, moneys and credits of such company or corporation within the State, at the actual value in money, in manner following: In all cases return shall be made to the several Auditors of the respective counties where such property may be situated, together with a statement of the amount of said property which is situated in each township, village, city, or ward therein. The value of all movable property shall be added to the stationary and fixed property and real estate, and apportioned to such wards, cities, villages or townships, pro rata, in proportion to the value of the real estate or fixed property in said ward, city, village or township, and all property so listed shall be subject to and pay the same taxes as other property listed in such ward, city or township. It shall be the duty of accounting officer aforesaid to make return to the Auditor of State during the month of May of each year, of the aggregate amount of all property by him returned to the several Auditors of the respective counties in which the same may be located. It shall be the duty of the Auditor of each county, on or before the first Monday in May, annually, to furnish the aforesaid president, secretary, principal accounting officer or agent, the necessary blanks for the purpose of making aforesaid returns; but no neglect or failure on the part of the County Auditor to furnish such blanks shall excuse any such president, secretary, principal accountant or agent, from making the returns within the time specified therein. If the County Auditor to whom the returns are made is of the opinion that false or incorrect valuations have been made, or that the property of the corporation or association has not been listed at its full value, or that it has not been listed in the location where it properly belongs or in cases where no return has been made to the County Auditor, he is hereby required to proceed to have the same valued and assessed; provided, that nothing in this section shall be so construed as to tax any stock or interest in any joint stock company held by the State.

[73 v. 139, §16.]

RULES FOR VALUING PERSONAL PROPERTY.

I. Section 2729 of the general tax law that took effect January 1, 1880, declares: "Personal property shall be valued AT THE USUAL SELLING PRICE thereof, AT THE TIME OF LISTING, AND AT THE PLACE WHERE THE SAME MAY TRULY BE, and if there be no usual selling price known to the person whose duty it shall be to fix a value thereon, then at such price as it is believed could be obtained therefor in money, at such time and place. Investments in bonds, stocks, joint stock companies, or otherwise, shall be valued at the true value thereof in money." Money, whether in possession or on deposit in banks, or with persons, subject to draft on demand, shall be entered in the statement at the true value thereof. The balance of all credits (after deducting the legal non-profits indebtedness of the person listing) payable either in money, property of any kind, labor or service, shall be estimated, in making up the statement, at its TRUE value, which is the amount that can be collected. Annuities, or moneys receivable at stated periods, shall be valued at the price which the person listing the same believes them to be worth.

II. Each individual residing in this State may deduct a sum not exceeding ONE HUNDRED DOLLARS as exempt from taxation; but all ABOVE that amount must be returned to the Assessor. But in families, this applies only to the head of the family, unless the other members own separate property independent of such head.

III. The necessary wearing apparel, and all articles of food provided for the present use and support of an individual or family, are not to be regarded as objects of taxation. (This is limited to provisions for the individual or family, and does not include food for cattle or stock.)

IV. Merchants must include in their statements the monthly average value of their goods and merchandise. It is the average of the merchant's property in his business during the preceding year, or a part thereof, and not the value of the capital employed, that must be returned.

V. Manufacturers must include in their statements the monthly average value of all articles purchased, received, or otherwise held, for the purpose of manufacturing, combining, rectifying, or refining, which from time to time they shall have had on hand during the year next previous to the time of making such statement, if so long they shall have been engaged in business, and if not, then during the time they shall have been so engaged. All material, of every description, held for the purpose of adding to the value thereof by any process or operation of manufacturing, combining, etc., is the manufacturer's raw material, and he is to return for taxation, the monthly average value of the same, which he had on hand during the preceding year, in the same condition in which it was purchased or received. He is also required to return the monthly average value of all articles which were at any time by him manufactured, or changed in any way, either by combination, or rectifying, or refining, or adding thereto, which from time to time he shall have had on hand during the year next previous to the first day of April annually; if so long he shall have been engaged in such manufacturing business, and if not, then during the time he shall have been so engaged, with the value of tools, implements, engines, and machinery used in manufacturing, except such as are appraised as part of the real estate to be returned in separate items. So much of the manufacturer's property as is required to be returned by this rule, under item 12, together with the value returnable under other items of the Tax Notice, make up the values to be returned by the manufacturer, and not the capital employed in his business.

VI. All personal property upon farms, and merchants' and manufacturers' stock must be returned for taxation, and taxed in the township and town in which they are situated. But MORTGAGES and CREDITS must be entered for taxation in the township and town in which the person charged with the tax thereon resided at the time of the assessment. Return must be made under item 16 of all money or other property converted into non-taxable securities.

VII. No person is required to include in his statement any share or portion of the capital stock or property of any company or corporation whose duty it is, by law, to list and return its capital and property for taxation in this State.

VIII. A refusal to swear to the VALUE of personal property included in the first nine items of the statement does not render it liable to the penalty of fifty per cent. provided the owner thereof makes oath that he has fully and correctly exhibited said property to the Assessor, and has made oath as to the other items of the statement.

IX. Unless the VALUE of the property listed is sworn to, the Assessor shall not be governed by the amounts at which the owner may wish them returned; but shall fill the statement by placing opposite each kind of property such an amount as he believes to be its FULL VALUE. Neither shall the Assessor return any property at less than its true value, in consideration of the fact that the penalty is to be added, because its owner "refused to swear."

BONDS, ETC., EXEMPT FROM TAXATION.—Amount now owned or held of all United States Bonds, Bonds of the State of Ohio, Bonds of any City, Village, Hamlet, County, Township or School District in Ohio, Certificates of Indebtedness, that are exempt from taxation by any law of the United States or of this State.

PENALTY FOR REFUSING TO GIVE ASSESSORS TRUE STATEMENTS OF STATISTICS.

"Any person, company or corporation, refusing to make out and deliver a statement of the facts, or any of them herein required, shall forfeit and pay to the State any sum not more than one hundred dollars nor less than fifty dollars, to be recovered and paid as in the next preceding section provided as to penalty on an assessor." (Revised Statutes, Vol. 1, Sec. 1525.)

Assessors will call special attention to the foregoing law, and note the refusal or neglect of any person or persons to comply with its requirements.

OFFICIAL PENALTIES.

"If an Assessor neglects or refuses to make out and return statistics, as herein required, he shall forfeit and pay to the State any sum not more than one hundred dollars nor less than twenty dollars, to be recovered by action, which shall be brought by the Prosecuting Attorney on the request of the Auditor of State; and the amount recovered, less the Prosecuting Attorney's fee of ten per centum, shall be paid into the State Treasury to the credit of the School fund." (Revised Statutes, Vol. 1, Sec. 1524.)

Also, in relation to the Statistics of Births and Deaths, the County Auditor "SHALL WITHHOLD HIS ORDER until the law has been complied with, to the satisfaction of the PROBATE JUDGE." (See Revised Statutes, Vol. 2, Sec. 6396.)

NOTE.—For other Official Penalties, see Revised Statutes, Sections 140, 1050, 1250, etc.

W. D. GUILBERT, AUDITOR OF STATE.

1908

PERSONAL PROPERTY

RETURN OF

CLEVELAND CITY.

For the year 1908.

Filed 1908.

R. D. Wright

COUNTY AUDITOR.

This return must be made to County Auditor on or before May 15, 1908, A penalty of fifty per cent. will be added to returns made after said date.

INCORPORATED COMPANIES CUYAHOGA COUNTY TAX NOTICE FOR 1908,

To PIONEER IRON CO. No. Rockefeller Bldg Street,

In pursuance of the provisions of Section 2744, Revised Statutes of Ohio, you are hereby required to make out and return to me, under oath, during the month of May, 1908, a statement of all Personal Property of which said Company was the owner and holder on the day preceding the Second Monday of April, A. D. 1908. Corporations not having any Personal Property to return for taxation must make oath to that effect.

R. C. WRIGHT,
Auditor Cuyahoga County.

STATEMENT of Personal Property, Moneys, Credits, &c., Subject to Taxation in CLEVELAND CITY, for the Year 1908, belonging to _____ and listed by _____

	NUMBER	VALUE OF EACH	VALUE IN DOLLARS
1. Horses			
2. Cattle			
3. Mules and Asses			
4. Sheep			
5. Hogs			
6. Pleasure Carriages of whatever kind			
6a. Bicycles			
6b. Automobiles			
(Give license number. If transferred, or no longer used, so state.)			
(a) Value of household goods and furniture of every kind, gold and silverplate, chinaware, books, pictures and paintings			
(b) All jewelry of gold and silver, and all pins, rings, necklaces, bracelets, or other articles of jewelry set or embellished with diamonds, emeralds, rubies, or other precious stones, or with pearls or other valuable settings			
(c) Farming utensils, wagons, carts, carriages, etc.			
(d) Grain, wool, hives of bees, agricultural products of every kind			
(e) Lumber, coal, wood and stone			
(f) Vessel or vessels, or share in such vessels, steamboats, canal boats, or shares in such boats			
SHARES IN	NAME OF	VALUE—DOLLARS	
(g) Office furniture and fixtures, iron safes, etc., etc.			
(h) All other articles of personal property not included in any of the foregoing or subsequent items of this statement			
	NUMBER	VALUE—DOLLARS	
8. Watches			
9. Piano Fortes and Organs			
10. Average value of all goods and merchandise owned or held by me as a Merchant during the year, or part thereof, ending the day preceding the second Monday of April, 1908. See Section 2740. See Rule 4, next page			
11. The value of the property which such person is required to list as a banker, broker or stock jobber. See Section 2737			
(a) Average value "of all articles purchased, received, or otherwise held by me as a Manufacturer, for the purpose of being used, in whole or in part, in any process or operation of manufacturing, combining, rectifying or refining," during the year, or part thereof, ending the first day of April, 1908. See O. L., Vol. 88, page 341. See Rule V, next page			
(b) Average value of all articles on hand during the year, or part thereof, previous to the first of April, 1908, which have been by me manufactured or changed in any way, either by combination, rectifying, refining, or adding thereto			
(c) Value of all tools, implements, engines and machinery used, or designed to be used in manufacturing, except such as are appraised as part of the real estate			
13. Value of all moneys, in possession or on deposit, subject to order on the day preceding the second Monday of April, 1908			1195 ⁰⁰
14. Value of all credits as defined by law, Section 2730, including mortgages, real or chattel, and also "all money loaned on pledge of real estate, although a deed or other instrument may have been given for the same, if between the parties the same is considered a security merely. See Section 2734			
All stock or shares of individuals in building and loan associations must be listed as credits and included in this item, at their true value in money, on the day preceding the second Monday in April in each year (see Section 2847-1, O. L., v. 88-409).			
Less Deduction for Debts			
Deduct from item No. 14 ONLY the sum of all legal bona fide debts, except such as are not allowed by law to be deducted. (Section 2730, R. S.)			
15. The amount of all moneys invested in bonds, stocks, joint stock companies, annuities or otherwise			
SHARES IN	NAME OF COMPANIES	VALUE	
16. The average amount of value, for the time he held or controlled the same within the preceding year of all moneys, credits or other effects, within that time invested in or converted into bonds or other securities of the United States, or of this State, not taxed, except greenbacks, to the extent he may hold or control such bonds or securities on said day preceding the second Monday of April, but no indebtedness created by the purchase of said bonds or securities shall be deducted from the credits in the fourteenth item as above			
	NUMBER	VALUE	
17. Value of all dogs where owner fixes the value			1825 ⁰⁰
(The owner may fix any value he chooses, but is not required to swear to it.)			
GRAND TOTAL OF ALL ITEMS			
18. Number male dogs	Owner of real estate where dog is harbored.	Description of real estate.	
19. Number female dogs			

In making up your return on this blank give amounts in dollars only. All amounts should end in figures 5 or 0.

STATE OF OHIO, } ss. I, Fred. A. Morse do certify
Cuyahoga County. }
that I am Treasurer of
Sworn to before me and subscribed in my presence this 12th day of May Pioneer Iron Company,
and that the several amounts of Personal Property possessed or held by said Company are fully and correctly stated in the above statement, and that all the items are true and just, as therein set forth.
A. D. 1908. Fred. A. Morse
Lewis J. Dean Notary Public.
For The Rockefeller Bldg Company,
Address of Company Rockefeller Bldg

My Commission Expires March 25, 1909
Do not fail to make oath to this Return, and fill in your grand total.

Have you erected any new buildings since April 7, 1907?

On what lot or land situated?

Kind of building?

Cost of same, \$.....

Value for taxation, \$.....

Did you make any additions to, or improvements on any building since April 7, 1907?

On what lot or land situated?

Kind of building?

Cost of same, \$.....

Value for taxation, \$.....

Was any building owned by you wholly or partially destroyed or removed since April 7, 1907?

On what lot or land situated?

Duplicate value, \$.....

SECTION 2744. REVISED STATUTES OF OHIO.

SECTION 2744—The president, secretary, and principal accounting officer of every canal or slackwater navigation company turnpike company, plank road company, bridge company, insurance company, telegraph company, or other joint stock company, except banking or other corporations whose taxation is especially provided for, for whatever purpose they may have been created, whether incorporated by any law in this State or not, shall list for taxation, verified by the oath of the person so listing, all the personal property, which shall be held to include all such real estate as is necessary to the daily operations of the company, moneys and credits of such company or corporation within the State, at the actual value in money, in manner following: In all cases return shall be made to the several Auditors of the respective counties where such property may be situated, together with a statement of the amount of said property which is situated in each township, village, city, or ward therein. The value of all movable property shall be added to the stationary and fixed property and real estate, and apportioned to such wards, cities, villages or townships, pro rata, in proportion to the value of the real estate or fixed property in said ward, city, village or township, and all property so listed shall be subject to and pay the same taxes as other property listed in such ward, city or township. It shall be the duty of accounting officer aforesaid to make return to the Auditor of State during the month of May of each year, of the aggregate amount of all property by him returned to the several Auditors of the respective counties in which the same may be located. It shall be the duty of the Auditor of each county, on or before the first Monday in May, annually, to furnish the aforesaid president, secretary, principal accounting officer or agent, the necessary blanks for the purpose of making aforesaid returns; but no neglect or failure on the part of the County Auditor to furnish such blanks shall excuse any such president, secretary, principal accountant or agent, from making the returns within the time specified therein. If the County Auditor to whom the returns are made is of the opinion that false or incorrect valuations have been made, or that the property of the corporation or association has not been listed at its full value, or that it has not been listed in the location where it properly belongs or in cases where no return has been made to the County Auditor, he is hereby required to proceed to have the same valued and assessed; provided, that nothing in this section shall be so construed as to tax any stock or interest in any joint stock company held by the State.

[73 v. 139, §16.]

RULES FOR VALUING PERSONAL PROPERTY.

- I. Section 2739 of the general tax law that took effect January 1, 1886, declares: "Personal property shall be valued AT THE USUAL SELLING PRICE thereof, AT THE TIME OF LISTING, and AT THE PLACE WHERE THE SAME MAY THEN BE, and if there be no usual selling price known to the person whose duty it shall be to fix a value thereon, then at the price as it is believed could be obtained therefor in money, at such time and place. Investments in bonds, stocks, joint stock companies, or otherwise, shall be valued at the true value thereof in money." Money, whether in possession or on deposit in banks, or with persons, subject to draft on demand, shall be entered in the statement at the TRUE value thereof. The balance of all credits (after DEDUCTING the legal bona fide indebtedness of the person listing) payable either in money, property of any kind, labor or service, shall be estimated, in making up the statement, at its TRUE value, which is the amount that can be collected. Annuities, or moneys receivable at stated periods, shall be valued at the price which the person listing the same believes them to be worth.
- II. Each individual residing in this State may deduct a sum not exceeding ONE HUNDRED DOLLARS as exempt from taxation; but all ABOVE that amount must be returned to the Assessor. But in families, this applies only to the head of the family, unless the other members own separate property independent of such head.
- III. The necessary wearing apparel, and all articles of food provided for the personal use and support of an individual or family, are not to be regarded as objects of taxation. (This is limited to provisions for the individual or family, and does not include food for cattle or stock.)
- IV. Merchants must include in their statements the monthly average value of their goods and merchandise. It is the average of the merchant's property in his business during the preceding year, or a part thereof, and not the value of the capital employed, that must be returned.
- V. Manufacturers must include in their statements the monthly average value of all articles purchased, received, or otherwise held, for the purpose of manufacturing, combining, rectifying, or refining, which from time to time they shall have had on hand during the year next previous to the time of making such statement, if so long they shall have been engaged in business, and if not, then during the time they shall have been so engaged. All material, of every description, held for the purpose of adding to the value thereof by any process or operation of manufacturing, combining, etc., is the manufacturer's raw material, and he is to return for taxation, the monthly average value of the same which he had on hand during the preceding year, in the same condition in which it was purchased or received. He is also required to return the monthly average value of all articles which were at any time by him manufactured, or changed in any way, either by combination, or rectifying, or refining, or adding thereto, which from time to time he shall have had on hand during the year next previous to the first day of April annually; if so long he shall have been engaged in such manufacturing business, and if not, then during the time he shall have been so engaged, with the value of tools, implements, engines, and machinery used in manufacturing, except such as are appraised as part of the real estate to be returned in separate items. So much of the manufacturer's property as is required to be returned by this rule, under item 15, together with the value returnable under other items of the Tax Notice, make up the values to be returned by the manufacturer, and not the capital employed in his business.
- VI. All personal property upon farms, and merchants' and manufacturers' stock must be returned for taxation, and taxed in the township and town in which they are situated. But moneys and credits must be entered for taxation in the township and town in which the person charged with the tax thereon resided at the time of the assessment. Return must be made under item 16 of all money or other property converted into non-taxable securities.
- VII. No person is required to include in his statement any share or portion of the capital stock or property of any company or corporation whose duty it is, by law, to list and return its capital and property for taxation in this State.
- VIII. A refusal to swear to the VALUE of personal property included in the first nine items of the statement does not render it liable to the penalty of fifty per cent. provided the owner thereof makes oath that he has fully and correctly exhibited said property to the Assessor, and has made oath as to the other items of the statement.
- IX. Unless the VALUE of the property listed is sworn to, the Assessor shall not be governed by the amounts at which the owner may wish them returned; but shall fill the statement by placing opposite each kind of property such an amount as he believes to be its FULL VALUE. Neither shall the Assessor return any property at less than its true value, in consideration of the fact that the penalty is to be added, because its owner "refused to swear."

BONDS, ETC., EXEMPT FROM TAXATION.—Amount now owned or held of all United States Bonds, Bonds of the State of Ohio, Bonds of any City, Village, Hamlet, County, Township or School District in Ohio, Certificates of Indebtedness, that are exempt from taxation by any law of the United States or of this State.

PENALTY FOR REFUSING TO GIVE ASSESSORS TRUE STATEMENTS OF STATISTICS.

"Any person, company or corporation, refusing to make out and deliver a statement of the facts, or any of them herein required, shall forfeit and pay to the State any sum not more than one hundred dollars nor less than fifty dollars, to be recovered and paid as in the next preceding section provided as to penalty on an assessor." (Revised Statutes, Vol. 1, Sec. 1525.)

ASSESSORS will call special attention to the foregoing law, and note the refusal or neglect of any person or persons to comply with its requirements.

OFFICIAL PENALTIES.

"If an Assessor neglects or refuses to make out and return statistics, as herein required, he shall forfeit and pay to the State any sum not more than one hundred dollars nor less than twenty dollars, to be recovered by action, which shall be brought by the Prosecuting Attorney on the request of the Auditor of State; and the amount recovered, less the Prosecuting Attorney's fee of ten per centum, shall be paid into the State Treasury to the credit of the School fund." (Revised Statutes, Vol. 1, Sec. 1524.)

Also, in relation to the Statistics of Births and Deaths, the County Auditor "SHALL WITHHOLD HIS ORDER UNTIL the law has been complied with, to the satisfaction of the PROBATE JUDGE." (See Revised Statutes, Vol. 2, Sec. 6396.)

NOTE.—For other Official Penalties, see Revised Statutes, Sections 140, 1050, 1250, etc.

W. D. GUILBERT, AUDITOR OF STATE.

1908
PERSONAL PROPERTY
RETURN OF

CLEVELAND CITY.
For the year 1908.

Filed 1908.

COUNTY AUDITOR.

R. D. Wright

This return must be made to County Auditor on or before May 15, 1908, A penalty of fifty per cent. will be added to returns made after said date.

INCORPORATED COMPANIES CUYAHOGA COUNTY TAX NOTICE FOR 1908,

To MICHIGANME CO. No. Rockefeller Bldg Street,

In pursuance of the provisions of Section 2744, Revised Statutes of Ohio, you are hereby required to make out and return to me, under oath, during the month of May, 1908, a statement of all Personal Property of which said Company was the owner and holder on the day preceding the Second Monday of April, A. D. 1908. Corporations not having any Personal Property to return for taxation must make oath to that effect.

R. C. WRIGHT,
Auditor Cuyahoga County.

STATEMENT of Personal Property, Moneys, Credits, &c., Subject to Taxation in CLEVELAND CITY, for the Year 1908, belonging to _____ and listed by _____

	NUMBER	VALUE OF EACH	VALUE IN DOLLARS																																																																															
1. Horses																																																																																		
2. Cattle																																																																																		
3. Mules and Asses																																																																																		
4. Sheep																																																																																		
5. Hogs																																																																																		
6. Pleasure Carriages of whatever kind																																																																																		
6a. Bicycles																																																																																		
6b. Automobiles																																																																																		
<small>(Give license number. If transferred, or no longer used, so state.)</small>																																																																																		
(a) Value of household goods and furniture of every kind, gold and silverplate, chinaware, books, pictures and paintings																																																																																		
(b) All jewelry of gold and silver, and all pins, rings, necklaces, bracelets, or other articles of jewelry set or embellished with diamonds, emeralds, rubies, or other precious stones, or with pearls or other valuable settings																																																																																		
(c) Farming utensils, wagons, carts, carriages, etc.																																																																																		
(d) Grain, wool, hives of bees, agricultural products of every kind																																																																																		
(e) Lumber, coal, wood and stone																																																																																		
(f) Vessel or vessels, or share in such vessels, steamboats, canal boats, or shares in such boats																																																																																		
<table border="1"> <thead> <tr> <th>SHARES IN</th> <th>NAME OF</th> <th>VALUE—DOLLARS</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td></tr> </tbody> </table>				SHARES IN	NAME OF	VALUE—DOLLARS																																																																												
SHARES IN	NAME OF	VALUE—DOLLARS																																																																																
(g) Office furniture and fixtures, iron safes, etc., etc.																																																																																		
(h) All other articles of personal property not included in any of the foregoing or subsequent items of this statement																																																																																		
<table border="1"> <thead> <tr> <th></th> <th>NUMBER</th> <th>VALUE—DOLLARS</th> </tr> </thead> <tbody> <tr><td>8. Watches</td><td></td><td></td></tr> <tr><td>9. Piano Fortes and Organs</td><td></td><td></td></tr> <tr><td>10. Average value of all goods and merchandise owned or held by me as a Merchant during the year, or part thereof, ending the day preceding the second Monday of April, 1908. See Section 2740. See Rule 4, next page</td><td></td><td></td></tr> <tr><td>11. The value of the property which such person is required to list as a banker, broker or stock jobber. See Section 2737</td><td></td><td></td></tr> <tr><td colspan="3"> (a) Average value "of all articles purchased, received, or otherwise held by me as a Manufacturer, for the purpose of being used, in whole or in part, in any process or operation of manufacturing, combining, rectifying or refining," during the year, or part thereof, ending the first day of April, 1908. See O. L., Vol. 88, page 341. See Rule V, next page</td></tr> <tr><td colspan="3"> (b) Average value of all articles on hand during the year, or part thereof, previous to the first of April, 1908, which have been by me manufactured or changed in any way, either by combination, rectifying, refining, or adding thereto</td></tr> <tr><td colspan="3"> (c) Value of all tools, implements, engines and machinery used, or designed to be used in manufacturing, except such as are appraised as part of the real estate</td></tr> <tr><td>12.</td><td></td><td></td></tr> <tr><td>13. Value of all moneys, in possession or on deposit, subject to order on the day preceding the second Monday of April, 1908</td><td></td><td></td></tr> <tr><td>14. Value of all credits as defined by law, Section 2730, including mortgages, real or chattel, and also "all money loaned on pledge of real estate, although a deed or other instrument may have been given for the same, if between the parties the same is considered a security merely. See Section 2734</td><td></td><td></td></tr> <tr><td colspan="3"><small>All stock or shares of individuals in building and loan associations must be listed as credits and included in this item, at their true value in money, on the day preceding the second Monday in April in each year (see Section 8886-7, O. L. v. 88-460)</small></td></tr> <tr><td colspan="3"><small>Less Deduction for Debts</small></td></tr> <tr><td colspan="3"><small>Deduct from item No. 14 ONLY the sum of all legal bona fide debts, except such as are not allowed by law to be deducted. (Section 2730, R. S.)</small></td></tr> <tr><td>15. The amount of all moneys invested in bonds, stocks, joint stock companies, annuities or otherwise</td><td></td><td></td></tr> <tr><td colspan="3"> <table border="1"> <thead> <tr> <th>SHARES IN</th> <th>NAME OF COMPANIES</th> <th>VALUE</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td></tr> </tbody> </table> </td></tr> <tr><td>16. The average amount of value, for the time he held or controlled the same within the preceding year of all moneys, credits or other effects, within that time invested in or converted into bonds or other securities of the United States, or of this State, not taxed, except greenbacks, to the extent he may hold or control such bonds or securities on said day preceding the second Monday of April, but no indebtedness created by the purchase of said bonds or securities shall be deducted from the credits in the fourteenth item as above</td><td></td><td></td></tr> <tr><td colspan="3"> <table border="1"> <thead> <tr> <th></th> <th>NUMBER</th> <th>VALUE</th> </tr> </thead> <tbody> <tr><td>17. Value of all dogs where owner fixes the value</td><td></td><td></td></tr> <tr><td colspan="3"><small>(The owner may fix any value he chooses, but is not required to swear to it.)</small></td></tr> </tbody> </table> </td></tr> <tr><td colspan="4">GRAND TOTAL OF ALL ITEMS</td></tr> </tbody> </table>					NUMBER	VALUE—DOLLARS	8. Watches			9. Piano Fortes and Organs			10. Average value of all goods and merchandise owned or held by me as a Merchant during the year, or part thereof, ending the day preceding the second Monday of April, 1908. See Section 2740. See Rule 4, next page			11. The value of the property which such person is required to list as a banker, broker or stock jobber. See Section 2737			(a) Average value "of all articles purchased, received, or otherwise held by me as a Manufacturer, for the purpose of being used, in whole or in part, in any process or operation of manufacturing, combining, rectifying or refining," during the year, or part thereof, ending the first day of April, 1908. See O. L., Vol. 88, page 341. See Rule V, next page			(b) Average value of all articles on hand during the year, or part thereof, previous to the first of April, 1908, which have been by me manufactured or changed in any way, either by combination, rectifying, refining, or adding thereto			(c) Value of all tools, implements, engines and machinery used, or designed to be used in manufacturing, except such as are appraised as part of the real estate			12.			13. Value of all moneys, in possession or on deposit, subject to order on the day preceding the second Monday of April, 1908			14. Value of all credits as defined by law, Section 2730, including mortgages, real or chattel, and also "all money loaned on pledge of real estate, although a deed or other instrument may have been given for the same, if between the parties the same is considered a security merely. See Section 2734			<small>All stock or shares of individuals in building and loan associations must be listed as credits and included in this item, at their true value in money, on the day preceding the second Monday in April in each year (see Section 8886-7, O. L. v. 88-460)</small>			<small>Less Deduction for Debts</small>			<small>Deduct from item No. 14 ONLY the sum of all legal bona fide debts, except such as are not allowed by law to be deducted. (Section 2730, R. S.)</small>			15. The amount of all moneys invested in bonds, stocks, joint stock companies, annuities or otherwise			<table border="1"> <thead> <tr> <th>SHARES IN</th> <th>NAME OF COMPANIES</th> <th>VALUE</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td></tr> </tbody> </table>			SHARES IN	NAME OF COMPANIES	VALUE										16. The average amount of value, for the time he held or controlled the same within the preceding year of all moneys, credits or other effects, within that time invested in or converted into bonds or other securities of the United States, or of this State, not taxed, except greenbacks, to the extent he may hold or control such bonds or securities on said day preceding the second Monday of April, but no indebtedness created by the purchase of said bonds or securities shall be deducted from the credits in the fourteenth item as above			<table border="1"> <thead> <tr> <th></th> <th>NUMBER</th> <th>VALUE</th> </tr> </thead> <tbody> <tr><td>17. Value of all dogs where owner fixes the value</td><td></td><td></td></tr> <tr><td colspan="3"><small>(The owner may fix any value he chooses, but is not required to swear to it.)</small></td></tr> </tbody> </table>				NUMBER	VALUE	17. Value of all dogs where owner fixes the value			<small>(The owner may fix any value he chooses, but is not required to swear to it.)</small>			GRAND TOTAL OF ALL ITEMS			
	NUMBER	VALUE—DOLLARS																																																																																
8. Watches																																																																																		
9. Piano Fortes and Organs																																																																																		
10. Average value of all goods and merchandise owned or held by me as a Merchant during the year, or part thereof, ending the day preceding the second Monday of April, 1908. See Section 2740. See Rule 4, next page																																																																																		
11. The value of the property which such person is required to list as a banker, broker or stock jobber. See Section 2737																																																																																		
(a) Average value "of all articles purchased, received, or otherwise held by me as a Manufacturer, for the purpose of being used, in whole or in part, in any process or operation of manufacturing, combining, rectifying or refining," during the year, or part thereof, ending the first day of April, 1908. See O. L., Vol. 88, page 341. See Rule V, next page																																																																																		
(b) Average value of all articles on hand during the year, or part thereof, previous to the first of April, 1908, which have been by me manufactured or changed in any way, either by combination, rectifying, refining, or adding thereto																																																																																		
(c) Value of all tools, implements, engines and machinery used, or designed to be used in manufacturing, except such as are appraised as part of the real estate																																																																																		
12.																																																																																		
13. Value of all moneys, in possession or on deposit, subject to order on the day preceding the second Monday of April, 1908																																																																																		
14. Value of all credits as defined by law, Section 2730, including mortgages, real or chattel, and also "all money loaned on pledge of real estate, although a deed or other instrument may have been given for the same, if between the parties the same is considered a security merely. See Section 2734																																																																																		
<small>All stock or shares of individuals in building and loan associations must be listed as credits and included in this item, at their true value in money, on the day preceding the second Monday in April in each year (see Section 8886-7, O. L. v. 88-460)</small>																																																																																		
<small>Less Deduction for Debts</small>																																																																																		
<small>Deduct from item No. 14 ONLY the sum of all legal bona fide debts, except such as are not allowed by law to be deducted. (Section 2730, R. S.)</small>																																																																																		
15. The amount of all moneys invested in bonds, stocks, joint stock companies, annuities or otherwise																																																																																		
<table border="1"> <thead> <tr> <th>SHARES IN</th> <th>NAME OF COMPANIES</th> <th>VALUE</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td></tr> </tbody> </table>			SHARES IN	NAME OF COMPANIES	VALUE																																																																													
SHARES IN	NAME OF COMPANIES	VALUE																																																																																
16. The average amount of value, for the time he held or controlled the same within the preceding year of all moneys, credits or other effects, within that time invested in or converted into bonds or other securities of the United States, or of this State, not taxed, except greenbacks, to the extent he may hold or control such bonds or securities on said day preceding the second Monday of April, but no indebtedness created by the purchase of said bonds or securities shall be deducted from the credits in the fourteenth item as above																																																																																		
<table border="1"> <thead> <tr> <th></th> <th>NUMBER</th> <th>VALUE</th> </tr> </thead> <tbody> <tr><td>17. Value of all dogs where owner fixes the value</td><td></td><td></td></tr> <tr><td colspan="3"><small>(The owner may fix any value he chooses, but is not required to swear to it.)</small></td></tr> </tbody> </table>				NUMBER	VALUE	17. Value of all dogs where owner fixes the value			<small>(The owner may fix any value he chooses, but is not required to swear to it.)</small>																																																																									
	NUMBER	VALUE																																																																																
17. Value of all dogs where owner fixes the value																																																																																		
<small>(The owner may fix any value he chooses, but is not required to swear to it.)</small>																																																																																		
GRAND TOTAL OF ALL ITEMS																																																																																		

18. Number male dogs	Owner of real estate where dog is harbored.	Description of real estate.
19. Number female dogs		

STATE OF OHIO, } ss. Fred. A. Morse do certify
 Cuyahoga County. }
 that I am Secretary of
 Sworn to before me and subscribed in my presence this 12th day of May,
 A. D. 1908.
Lewis J. Deane
 Notary Public.
 and that the several amounts of Personal Property possessed or held by said Company are fully and correctly stated in the above statement, and that all the items are true and just, as therein set forth.
Fred. A. Morse
 For The _____ Company,
 Address of Company Rockefeller Bldg

Do not fail to make oath to this Return, and fill in your grand total.

In making up your return on this blank give amounts in dollars only. All amounts should end in figures 5 or 0.

Oh taxable property in this County

Have you erected any new buildings since April 7, 1907?

On what lot or land situated?

Kind of building?

Cost of same, \$.

Value for taxation, \$.

Did you make any additions to, or improvements on any building since April 7, 1907?

On what lot or land situated?

Kind of building?

Cost of same, \$.

Value for taxation, \$.

Was any building owned by you wholly or partially destroyed or removed since April 7, 1907?

On what lot or land situated?

Duplicate value, \$.

SECTION 2744. REVISED STATUTES OF OHIO.

SECTION 2744—The president, secretary, and principal accounting officer of every canal or slackwater navigation company turnpike company, plank road company, bridge company, insurance company, telegraph company, or other joint stock company, except banking or other corporations whose taxation is especially provided for, for whatever purpose they may have been created, whether incorporated by any law in this State or not, shall list for taxation, verified by the oath of the person so listing, all the personal property, which shall be held to include all such real estate as is necessary to the daily operations of the company, moneys and credits of such company or corporation within the State, at the actual value in money, in manner following: In all cases return shall be made to the several Auditors of the respective counties where such property may be situated, together with a statement of the amount of said property which is situated in each township, village, city, or ward therein. The value of all movable property shall be added to the stationary and fixed property and real estate, and apportioned to such wards, cities, villages or townships, pro rata, in proportion to the value of the real estate or fixed property in said ward, city, village or township, and all property so listed shall be subject to and pay the same taxes as other property listed in such ward, city or township. It shall be the duty of accounting officer aforesaid to make return to the Auditor of State during the month of May of each year, of the aggregate amount of all property by him returned to the several Auditors of the respective counties in which the same may be located. It shall be the duty of the Auditor of each county, on or before the first Monday in May, annually, to furnish the aforesaid president, secretary, principal accounting officer or agent, the necessary blanks for the purpose of making aforesaid returns; but no neglect or failure on the part of the County Auditor to furnish such blanks shall excuse any such president, secretary, principal accountant or agent, from making the returns within the time specified therein. If the County Auditor to whom the returns are made is of the opinion that false or incorrect valuations have been made, or that the property of the corporation or association has not been listed at its full value, or that it has not been listed in the location where it properly belongs or in cases where no return has been made to the County Auditor, he is hereby required to proceed to have the same valued and assessed; provided, that nothing in this section shall be so construed as to tax any stock or interest in any joint stock company held by the State.

[73 v. 139, §16.]

RULES FOR VALUING PERSONAL PROPERTY.

- I. Section 2739 of the general tax law that took effect January 1, 1880, declares: "Personal property shall be valued AT THE USUAL SELLING PRICE thereof, AT THE TIME OF LISTING, AND AT THE PLACE WHERE THE SAME MAY THEN BE, and if there be no usual selling price known to the person whose duty it shall be to fix a value thereon, then at such price as it is believed could be obtained therefor in money, at such time and place. Investments in bonds, stocks, joint stock companies, or otherwise, shall be valued at the true value thereof in money." Money, whether in possession or on deposit in banks, or with Persons, subject to draft on demand, shall be entered in the statement at the TRUE value thereof. The balance of all credits (after DEDUCTING the legal bona fide indebtedness of the person listing), payable either in money, property of any kind, labor or service, shall be estimated, in making up the statement, at its TRUE value, which is the amount that can be collected. Annuities or moneys receivable at stated periods, shall be valued at the price which the person listing the same believes them to be worth.
II. Each individual residing in this State may deduct a sum not exceeding ONE HUNDRED DOLLARS as exempt from taxation; but all above that amount must be returned to the Assessor. But in families, this applies only to the head of the family, unless the other members own separate property independent of such head.
III. The necessary wearing apparel, and all articles of food provided for the PRESENT use and support of an individual or family, are not to be regarded as objects of taxation. (This is limited to provisions for the individual or family, and does not include food for cattle or stock.)
IV. Merchants must include in their statements the monthly average value of their goods and merchandise. It is the average of the merchant's property in his business during the preceding year, or a part thereof, and not the value of the capital employed, that must be returned.
V. Manufacturers must include in their statements the monthly average value of all articles purchased, received, or otherwise held, for the purpose of manufacturing, combining, rectifying, or refining, which from time to time they shall have had on hand during the year next previous to the time of making such statement, if so long they shall have been engaged in business, and if not, then during the time they shall have been so engaged. All material, of every description, held for the purpose of adding to the value thereof by any process or operation of manufacturing, combining, etc., is the manufacturer's raw material, and he is to return for taxation, the monthly average value of the same, which he had on hand during the preceding year, in the same conditions in which it was purchased or received. He is also required to return the monthly average value of all articles which were at any time by him manufactured, or changed in any way, either by combination, or rectifying, or refining, or adding thereto, which from time to time he shall have had on hand during the year next previous to the first day of April annually; if so long he shall have been engaged in such manufacturing business, and if not, then during the time he shall have been so engaged, with the value of tools, implements, engines, and machinery used in manufacturing, except such as are appraised as part of the real estate to be returned in separate items. So much of the manufacturer's property as is required to be returned by this rule, under Item 12, together with the value returnable under other items of the Tax Notice, make up the values to be returned by the manufacturer, and not the capital employed in his business.
VI. All personal property upon farms, and merchants' and manufacturers' stock must be returned for taxation, and taxed in the township and town in which they are situated. But MONEYS and CREDITS must be entered for taxation in the township and town in which the person charged with the tax thereon resided at the time of the assessment. Return must be made under item 16 of all money or other property converted into non-taxable securities.
VII. No person is required to include in his statement any share or portion of the capital stock or property of any company or corporation whose duty it is, by law, to list and return its capital and property for taxation in this State.
VIII. A refusal to swear to the VALUE of personal property included in the first nine items of the statement does not render it liable to the penalty of fifty per cent. provided the owner thereof makes oath that he has fully and correctly exhibited said property to the Assessor, and has made oath as to the other items of the statement.
IX. Unless the VALUE of the property listed is sworn to, the Assessor shall not be governed by the amounts at which the owner may wish them returned; but shall list the statement by placing opposite each kind of property such an amount as he believes to be its FULL VALUE. Neither shall the Assessor return any property at less than its true value, in consideration of the fact that the penalty is to be added, because its owner "refused to swear."

BONDS, ETC., EXEMPT FROM TAXATION.—Amount now owned or held of all United States Bonds, Bonds of the State of Ohio, Bonds of any City, Village, Hamlet, County, Township or School District in Ohio, Certificates of Indebtedness, that are exempt from taxation by any law of the United States or of this State.

PENALTY FOR REFUSING TO GIVE ASSESSORS TRUE STATEMENTS OF STATISTICS.

"Any person, company or corporation, refusing to make out and deliver a statement of the facts, or any of them herein required, shall forfeit and pay to the State any sum not more than one hundred dollars nor less than fifty dollars, to be recovered and paid as in the next preceding section provided as to penalty on an assessor." (Revised Statutes, Vol. 1, Sec. 1525.)

ASSESSORS will call special attention to the foregoing law, and note the refusal or neglect of any person or persons to comply with its requirements.

OFFICIAL PENALTIES.

"If an Assessor neglects or refuses to make out and return statistics, as herein required, he shall forfeit and pay to the State any sum not more than one hundred dollars nor less than twenty dollars, to be recovered by action, which shall be brought by the Prosecuting Attorney on the request of the Auditor of State; and the amount recovered, less the Prosecuting Attorney's fee of ten per centum, shall be paid into the State Treasury to the credit of the School fund." (Revised Statutes, Vol. 1, Sec. 1524.)

Also, in relation to the Statistics of Births and Deaths, the County Auditor "SHALL WITHHOLD HIS ORDER until the law has been complied with, to the satisfaction of the PROBATE JUDGE." (See Revised Statutes, Vol. 2, Sec. 6396.)

NOTE.—For other Official Penalties, see Revised Statutes, Sections 140, 1050, 1250, etc.

W. D. GUILBERT, AUDITOR OF STATE.

1908
PERSONAL PROPERTY

RETURN OF

CLEVELAND CITY.

For the year 1908.

Filed 1908.

R. D. Wright

COUNTY AUDITOR.

This return must be made to County Auditor on or before May 15, 1908, A penalty of fifty per cent. will be added to returns made after said date.

INCORPORATED COMPANIES
CUYAHOGA COUNTY TAX NOTICE FOR 1908,

To THE PRESQUE ISLE TRANSPORTATION CO. No. Rockefeller Bldg. Street,

In pursuance of the provisions of Section 2744, Revised Statutes of Ohio, you are hereby required to make out and return to me, under oath, during the month of May, 1908, a statement of all Personal Property of which said Company was the owner and holder on the day preceding the Second Monday of April, A. D. 1908. Corporations not having any Personal Property to return for taxation must make oath to that effect.

R. C. WRIGHT,
 Auditor Cuyahoga County.

STATEMENT of Personal Property, Moneys, Credits, &c., Subject to Taxation in
CLEVELAND CITY, for the Year 1908, belonging to _____ and listed by _____

	NUMBER	VALUE OF EACH	VALUE IN DOLLARS
1. Horses			
2. Cattle			
3. Mules and Asses			
4. Sheep			
5. Hogs			
6. Pleasure Carriages of whatever kind			
6a. Bicycles			
6b. Automobiles			
<small>(Give license number. If transferred, or no longer used, so state.)</small>			
(a) Value of household goods and furniture of every kind, gold and silverplate, chinaware, books, pictures and paintings			
(b) All jewelry of gold and silver, and all pins, rings, necklaces, bracelets, or other articles of jewelry set or embellished with diamonds, emeralds, rubies, or other precious stones, or with pearls or other valuable settings			
(c) Farming utensils, wagons, carts, carriages, etc.			
(d) Grain, wool, hives of bees, agricultural products of every kind			
(e) Lumber, coal, wood and stone			
(f) Vessel or vessels, or share in such vessels, steamboats, canal boats, or shares in such boats			
SHARES IN _____ NAME OF _____ VALUE—DOLLARS _____			
(g) Office furniture and fixtures, iron safes, etc., etc.			
(h) All other articles of personal property not included in any of the foregoing or subsequent items of this statement			
NUMBER VALUE—DOLLARS			
8. Watches			
9. Piano Fortes and Organs			
10. Average value of all goods and merchandise owned or held by me as a Merchant during the year, or part thereof, ending the day preceding the second Monday of April, 1908. See Section 2740. See Rule 4, next page			
11. The value of the property which such person is required to list as a banker, broker or stock jobber. See Section 2787			
(a) Average value "of all articles purchased, received, or otherwise held by me as a Manufacturer, for the purpose of being used, in whole or in part, in any process or operation of manufacturing, combining, rectifying or refining," during the year, or part thereof, ending the first day of April, 1908. See O. L., Vol. 86, page 341. See Rule 4, next page			
(b) Average value of all articles on hand during the year, or part thereof, previous to the first of April, 1908, which have been by me manufactured or changed in any way, either by combination, rectifying, refining, or adding thereto			
(c) Value of all tools, implements, engines and machinery used, or designed to be used in manufacturing, except such as are appraised as part of the real estate			
12. Value of all moneys, in possession or on deposit, subject to order on the day preceding the second Monday of April, 1908			14700 ⁰⁰
14. Value of all credits as defined by law, Section 2780, including mortgages, real or chattel, and also "all money loaned or pledged on real estate, although a deed or other instrument may have been given for the same, if between the parties the same is considered a security merely See Section 2784			
<small>All stock or shares of individuals in building and loan associations must be listed as credits and included in this item, at their true value in money, on the day preceding the second Monday in April in each year (see Section 2836-7, O. L. v. 88-469)</small>			
<small>Less Deduction for Debts</small>			
<small>Deduct from item No. 14 ONLY the sum of all legal bona fide debts, except such as are not allowed by law to be deducted. (Section 2780, R. S.)</small>			
15. The amount of all moneys invested in bonds, stocks, joint stock companies, annuities or otherwise			
SHARES IN _____ NAME OF COMPANIES _____ VALUE _____			
16. The average amount of value, for the time he held or controlled the same within the preceding year of all moneys, credits or other effects, within the time invested in or converted into bonds or other securities of the United States, or of this State, not taxed, except greenbacks, to the extent he may hold or control such bonds or securities on said day preceding the second Monday of April, but no indebtedness created by the purchase of said bonds or securities shall be deducted from the credits in the fourteenth item as above			
NUMBER VALUE			
17. Value of all dogs where owner fixes the value			
<small>(The owner may fix any value he chooses, but is not required to swear to it)</small>			
GRAND TOTAL OF ALL ITEMS			
18. Number male dogs			
19. Number female dogs			

140000
 All to be paid for in the State

In making up your return on this blank give amounts in dollars only. All amounts should end in figures 5 or 0.

STATE OF OHIO, } ss. I, Fred. A. Morse do certify
 Cuyahoga County. }
 that I am Cashier of
Presque Isle Transportation Company,
 Sworn to before me and subscribed in my pres-
 ence this 12th day of May
 and that the several amounts of Personal Property possessed or held by said Company are fully
 and correctly stated in the above statement, and that all the items are true and just, as therein
 set forth.
 A. D. 1908. Fred. A. Morse
 For The _____ Company,
Lewis Dean Notary Public, Address of Company Rockefeller Bldg.
 My Commission expires March 25, 1908.

Do not fail to make oath to this Return, and fill in your grand total.

Have you erected any new buildings since April 7, 1907? On what lot or land situated?
 Kind of building?
 Cost of same, \$..... Value for taxation, \$.....
 Did you make any additions to, or improvements on any building since April 7, 1907?
 On what lot or land situated? Kind of building?
 Cost of same, \$..... Value for taxation, \$.....
 Was any building owned by you wholly or partially destroyed or removed since April 7, 1907?
 On what lot or land situated? Duplicate value, \$.....

SECTION 2744. REVISED STATUTES OF OHIO.

SECTION 2744—The president, secretary, and principal accounting officer of every canal or slackwater navigation company turnpike company, plank road company, bridge company, insurance company, telegraph company, or other joint stock company, except banking or other corporations whose taxation is especially provided for, for whatever purpose they may have been created, whether incorporated by any law in this State or not, shall list for taxation, verified by the oath of the person so listing, all the personal property, which shall be held to include all such real estate as is necessary to the daily operations of the company, moneys and credits of such company or corporation within the State, at the actual value in money, in manner following: In all cases return shall be made to the several Auditors of the respective counties where such property may be situated, together with a statement of the amount of said property which is situated in each township, village, city, or ward therein. The value of all movable property shall be added to the stationary and fixed property and real estate, and apportioned to such wards, cities, villages or townships, pro rata, in proportion to the value of the real estate or fixed property in said ward, city, village or township, and all property so listed shall be subject to and pay the same taxes as other property listed in such ward, city or township. It shall be the duty of accounting officer aforesaid to make return to the Auditor of State during the month of May of each year, of the aggregate amount of all property by him returned to the several Auditors of the respective counties in which the same may be located. It shall be the duty of the Auditor of each county, on or before the first Monday in May, annually, to furnish the aforesaid president, secretary, principal accounting officer or agent, the necessary blanks for the purpose of making aforesaid returns; but no neglect or failure on the part of the County Auditor to furnish such blanks shall excuse any such president, secretary, principal accountant or agent, from making the returns within the time specified therein. If the County Auditor to whom the returns are made is of the opinion that false or incorrect valuations have been made, or that the property of the corporation or association has not been listed at its full value, or that it has not been listed in the location where it properly belongs or in cases where no return has been made to the County Auditor, he is hereby required to proceed to have the same valued and assessed; provided, that nothing in this section shall be so construed as to tax any stock or interest in any joint stock company held by the State.

[73 v. 139, §16.]

RULES FOR VALUING PERSONAL PROPERTY.

- I. Section 2739 of the general tax law that took effect January 1, 1880, declares: "Personal property shall be valued AT THE USUAL SELLING PRICE thereof, AT THE TIME OF LISTING, AND AT THE PLACE WHERE THE SAME MAY THEN BE, and if there be no usual selling price known to the person whose duty it shall be to fix a value thereon, then at such price as it is believed could be obtained therefor in money, at such time and place. Investments in bonds, stocks, joint stock companies, or otherwise shall be valued at the true value thereof in money." Money, whether in possession or on deposit in banks, or with persons, subject to draft on demand, shall be entered in the statement at the true value thereof. The balance of all credits (after deducting the legal bona fide indebtedness of the person listing,) payable either in money, property of any kind, labor or service, shall be estimated, in making up the statement, at its true value, which is the amount that can be collected. Annuities or moneys receivable at stated periods, shall be valued at the price which the person listing the same believes them to be worth.
- II. Each individual residing in this State may deduct a sum not exceeding ONE HUNDRED DOLLARS as exempt from taxation; but all ABOVE that amount must be returned to the Assessor. But in families, this applies only to the head of the family, unless the other members own separate property independent of such head.
- III. The necessary wearing apparel, and all articles of food provided for the personal use and support of an individual or family, are not to be regarded as objects of taxation. (This is limited to provisions for the individual or family, and does not include food for cattle or stock.)
- IV. Merchants must include in their statements the monthly average value of their goods and merchandise. It is the average of the merchant's property in his business during the preceding year, or a part thereof, and not the value of the capital employed, that must be returned.
- V. Manufacturers must include in their statements the monthly average value of all articles purchased, received, or otherwise held, for the purpose of manufacturing, combining, rectifying, or refining, which from time to time they shall have had on hand during the year next previous to the time of making such statement, if so long they shall have been engaged in business, and if not, then during the time they shall have been so engaged. All material, of every description, held for the purpose of adding to the value thereof any process or operation of manufacturing, combining, etc., is the manufacturer's raw material, and he is to return for taxation, the monthly average value of the same, which he had on hand during the preceding year, in the same condition in which it was purchased or received. He is also required to return the monthly average value of all articles which were at any time by him manufactured, or changed in any way, either by combination, or rectifying, or refining, or adding thereto, which from time to time he shall have had on hand during the year next previous to the first day of April annually; if so long he shall have been engaged in such manufacturing business, and if not, then during the time he shall have been so engaged, with the value of tools, implements, engines, and machinery used in manufacturing, except such as are appraised as part of the real estate to be returned in separate items. So much of the manufacturer's property as is required to be returned by this rule, under Item 12, together with the value returnable under other items of the Tax Notice, make up the values to be returned by the manufacturer, and not the capital employed in his business.
- VI. All personal property upon farms, and merchants' and manufacturers' stock must be returned for taxation, and taxed in the township and town in which they are situated. But moneys and credits must be entered for taxation in the township and town in which the person charged with the tax thereon resided at the time of the assessment. Return must be made under Item 15 of all money or other property converted into non-taxable securities.
- VII. No person is required to include in his statement any share or portion of the capital stock or property of any company or corporation whose duty it is, by law, to list and return its capital and property for taxation in this State.
- VIII. A refusal to swear to the value of personal property included in the first nine items of the statement does not render it liable to the penalty of fifty per cent. provided the owner thereof makes oath that he has fully and correctly exhibited said property to the Assessor, and has made oath as to the other items of the statement.
- IX. Unless the value of the property listed is sworn to, the Assessor shall not be governed by the amounts at which the owner may wish them returned; but shall list the statement by placing opposite each kind of property such an amount as he believes to be its FULL VALUE. Neither shall the Assessor return any property at less than its true value, in consideration of the fact that the penalty is to be added, because its owner "refused to swear."

BONDS, ETC., EXEMPT FROM TAXATION.—Amount now owned or held of all United States Bonds, Bonds of the State of Ohio, Bonds of any City, Village, Hamlet, County, Township or School District in Ohio, Certificates of Indebtedness, that are exempt from taxation by any law of the United States or of this State.

PENALTY FOR REFUSING TO GIVE ASSESSORS TRUE STATEMENTS OF STATISTICS.

"Any person, company or corporation, refusing to make out and deliver a statement of the facts, or any of them herein required, shall forfeit and pay to the state any sum not more than one hundred dollars nor less than fifty dollars, to be recovered and paid as in the next preceding section provided as to penalty on an assessor." (Revised Statutes, Vol. 1, Sec. 1525.)
 ASSESSORS will call special attention to the foregoing law, and note the refusal or neglect of any person or persons to comply with its requirements.

OFFICIAL PENALTIES.

"If an Assessor neglects or refuses to make out and return statistics, as herein required, he shall forfeit and pay to the State any sum not more than one hundred dollars nor less than twenty dollars, to be recovered by action, which shall be brought by the Prosecuting Attorney on the request of the Auditor of State; and the amount recovered, less the Prosecuting Attorney's fee of ten per centum, shall be paid into the State Treasury to the credit of the School fund." (Revised Statutes, Vol. 1, Sec. 1524.)
 Also, in relation to the Statistics of Births and Deaths, the County Auditor "SHALL WITHHOLD HIS ORDER until the law has been complied with, to the satisfaction of the PROBATE JUDGE." (See Revised Statutes, Vol. 2, Sec. 6396.)

NOTE.—For other Official Penalties, see Revised Statutes, Sections 140, 1050, 1250, etc.

W. D. GUILBERT, AUDITOR OF STATE.

1908

PERSONAL PROPERTY
RETURN OF

CLEVELAND CITY.

For the year 1908.

Filed 1908.

W. D. Guilbert
COUNTY AUDITOR.

This return must be made to County Auditor on or before May 15, 1908, A penalty of fifty per cent. will be added to returns made after said date.

INCORPORATED COMPANIES CUYAHOGA COUNTY TAX NOTICE FOR 1908,

To Hopkins Steamship Co., W. Va. No. Rockefeller Bldg Street,

In pursuance of the provisions of Section 2744, Revised Statutes of Ohio, you are hereby required to make out and return to me, under oath, during the month of May, 1908, a statement of all Personal Property of which said Company was the owner and holder on the day preceding the Second Monday of April, A. D. 1908. Corporations not having any Personal Property to return for taxation must make oath to that effect.

R. C. WRIGHT,
Auditor Cuyahoga County.

STATEMENT of Personal Property, Moneys, Credits, &c., Subject to Taxation in CLEVELAND CITY, for the Year 1908, belonging to _____ and listed by _____

	NUMBER	VALUE OF EACH	VALUE IN DOLLARS
1. Horses			
2. Cattle			
3. Mules and Asses			
4. Sheep			
5. Hogs			
6. Pleasure Carriages of whatever kind			
6a. Bicycles			
6b. Automobiles			
(Give license number. If transferred, or no longer used, so state.)			
(a) Value of household goods and furniture of every kind, gold and silverplate, chinaware, books, pictures and paintings			
(b) All jewelry of gold and silver, and all pins, rings, necklaces, bracelets, or other articles of jewelry set or embellished with diamonds, emeralds, rubies, or other precious stones, or with pearls or other valuable settings			
(c) Farming utensils, wagons, carts, carriages, etc.			
(d) Grain, wool, hives of bees, agricultural products of every kind			
(e) Lumber, coal, wood and stone			
(f) Vessel or vessels, or share in such vessels, steamboats, canal boats, or shares in such boats			
SHARES IN	NAME OF	VALUE—DOLLARS	
(g) Office furniture and fixtures, iron safes, etc.			
(h) All other articles of personal property not included in any of the foregoing or subsequent items of this statement			
	NUMBER	VALUE—DOLLARS	
8. Watches			
9. Piano Fortes and Organs			
10. Average value of all goods and merchandise owned or held by me as a Merchant during the year, or part thereof, ending the day preceding the second Monday of April, 1908. See Section 2740. See Rule 4, next page			
11. The value of the property which such person is required to list as a banker, broker or stock jobber. See Section 2737			
(a) Average value "of all articles purchased, received, or otherwise held by me as a Manufacturer, for the purpose of being used, in whole or in part, in any process or operation of manufacturing, combining, rectifying or refining," during the year, or part thereof, previous to the first of April, 1908. See O. L., Vol. 88, page 341. See Rule V, next page			
12. (b) Average value of all articles on hand during the year, or part thereof, previous to the first of April, 1908, which have been by me manufactured or changed in any way, either by combination, rectifying, refining, or adding thereto			
(c) Value of all tools, implements, engines and machinery used, or designed to be used in manufacturing, except such as are appraised as part of the real estate			
13. Value of all moneys, in possession or on deposit, subject to order on the day preceding the second Monday of April, 1908			147.500
14. Value of all credits as defined by law, Section 2730, including mortgages, real or chattel, and also "all money loaned on pledge of real estate, although a deed or other instrument may have been given for the same, if between the parties the same is considered a security merely See Section 2734. <i>All stock or shares of individuals in building and loan associations must be listed as credits and included in this item, at their true value in money, on the day preceding the second Monday in April in each year (see Section 2336-7, O. L. v. 83-490)</i> Less Deduction for Debts			
Deduct from item No. 14 ONLY the sum of all legal bona fide debts, except such as are not allowed by law to be deducted. (Section 2730, R. S.)			
15. The amount of all moneys invested in bonds, stocks, joint stock companies, annuities or otherwise			
SHARES IN	NAME OF COMPANIES	VALUE	
16. The average amount of value, for the time he held or controlled the same within the preceding year of all moneys, credits or other effects, within that time invested in or converted into bonds or other securities of the United States, or of this State, not taxed, except greenbacks, to the extent he may hold or control such bonds or securities on said day preceding the second Monday of April, but no indebtedness created by the purchase of said bonds or securities shall be deducted from the credits in the fourteenth item as above			
	NUMBER	VALUE	
17. Value of all dogs where owner fixes the value			
(The owner may fix any value he chooses, but is not required to swear to it.)			
GRAND TOTAL OF ALL ITEMS			
18. Number male dogs	Owner of real estate where dog is harbored.	Description of real estate.	
19. Number female dogs			

In making up your return on this blank give amounts in dollars only. All amounts should end in figures 5 or 0.

The tax is to be paid by the County

6-20-08
2/19/09

STATE OF OHIO, } ss. Fred. A. Morse do certify
Cuyahoga County. }
that I am Cashier of
Hopkins Steamship Company,
and that the several amounts of Personal Property possessed or held by said Company are fully
and correctly stated in the above statement, and that all the items are true and just, as therein
set forth.
Fred. A. Morse
For The Hopkins Steamship Co., W. Va. Company,
Address of Company Rockefeller Bldg
Sworn to before me and subscribed in my pres-
ence this 12th day of May
A. D. 1908.
Lewis J. Dean
Notary Public.
My Commission expires March 25, 1909.
Do not fail to make oath to this Return, and fill in your grand total.

Have you erected any new buildings since April 7, 1907?

On what lot or land situated?

Kind of building?

Cost of same, \$

Value for taxation, \$

Did you make any additions to, or improvements on any building since April 7, 1907?

On what lot or land situated?

Kind of building?

Cost of same, \$

Value for taxation, \$

Was any building owned by you wholly or partially destroyed or removed since April 7, 1907?

On what lot or land situated?

Duplicate value, \$

SECTION 2744. REVISED STATUTES OF OHIO.

SECTION 2744—The president, secretary, and principal accounting officer of every canal or slackwater navigation company turnpike company, plank road company, bridge company, insurance company, telegraph company, or other joint stock company, except banking or other corporations whose taxation is especially provided for, for whatever purpose they may have been created, whether incorporated by any law in this State or not, shall list for taxation, verified by the oath of the person so listing, all the personal property, which shall be held to include all such real estate as is necessary to the daily operations of the company, moneys and credits of such company or corporation within the State, at the actual value in money, in manner following: In all cases return shall be made to the several Auditors of the respective counties where such property may be situated, together with a statement of the amount of said property which is situated in each township, village, city, or ward therein. The value of all movable property shall be added to the stationary and fixed property and real estate, and apportioned to such wards, cities, villages or townships, pro rata, in proportion to the value of the real estate or fixed property in said ward, city, village or township, and all property so listed shall be subject to and pay the same taxes as other property listed in such ward, city or township. It shall be the duty of accounting officer aforesaid to make return to the Auditor of State during the month of May of each year, of the aggregate amount of all property by him returned to the several Auditors of the respective counties in which the same may be located. It shall be the duty of the Auditor of each county, on or before the first Monday in May, annually, to furnish the aforesaid president, secretary, principal accounting officer or agent, the necessary blanks for the purpose of making aforesaid returns; but no neglect or failure on the part of the County Auditor to furnish such blanks shall excuse any such president, secretary, principal accountant or agent, from making the returns within the time specified therein. If the County Auditor to whom the returns are made is of the opinion that false or incorrect valuations have been made, or that the property of the corporation or association has not been listed at its full value, or that it has not been listed in the location where it properly belongs or in cases where no return has been made to the County Auditor, he is hereby required to proceed to have the same valued and assessed; provided, that nothing in this section shall be so construed as to tax any stock or interest in any joint stock company held by the State.

[73 v. 139, §16.]

RULES FOR VALUING PERSONAL PROPERTY.

- I. Section 2739 of the general tax law that took effect January 1, 1880, declares: "Personal property shall be valued AT THE USUAL SELLING PRICE thereof, AT THE TIME OF LISTING, AND AT THE PLACE WHERE THE SAME MAY THEN BE, and if there be no usual selling price known to the person whose duty it shall be to fix a value thereon, then at such price as it is believed could be obtained therefor in money, at such time and place. Investments in bonds, stocks, joint stock companies, or otherwise, shall be valued at the true value thereof in money." Money, whether in possession or on deposit in banks, or with persons, subject to draft on demand, shall be entered in the statement at the true value thereof. The balance of all credits (after DEDUCTING the legal bona fide indebtedness of the person listing) payable either in money, property of any kind, labor or service, shall be estimated, in making up the statement, at its true value, which is the amount that can be collected. Annuities, or moneys receivable at stated periods, shall be valued at the price which the person listing the same believes them to be worth.
II. Each individual residing in this State may deduct a sum not exceeding ONE HUNDRED DOLLARS as exempt from taxation; but all ABOVE that amount must be returned to the Assessor. But in families, this applies only to the head of the family, unless the other members own separate property independent of such head.
III. The necessary wearing apparel, and all articles of food provided for the present use and support of an individual or family, are not to be regarded as objects of taxation. (This is limited to provisions for the individual or family, and does not include food for cattle or stock.)
IV. Merchants must include in their statements the monthly average value of their goods and merchandise. It is the average of the merchant's property in his business during the preceding year, or a part thereof, and not the value of the capital employed, that must be returned.
V. Manufacturers must include in their statements the monthly average value of all articles purchased, received, or otherwise held, for the purpose of manufacturing, combining, rectifying, or refining, from time to time they shall have had on hand during the year next previous to the time of making such statement, if so long they shall have been engaged in business, and if not, then during the time they shall have been so engaged. All material, of every description, held for the purpose of adding to the value thereof by any process or operation of manufacturing, combining, etc., is the manufacturer's raw material, and he is to return for taxation, the monthly average value of the same, which he had on hand during the preceding year, in the same condition in which it was purchased or received. He is also required to return the monthly average value of all articles which were at any time by him manufactured, or changed in any way, either by combination, or rectifying, or refining, or adding thereto, which from time to time he shall have had on hand during the year next previous to the first day of April annually; if so long he shall have been engaged in such manufacturing business, and if not, then during the time he shall have been so engaged, with the value of tools, implements, engines, and machinery used in manufacturing, except such as are appraised as part of the real estate to be returned in separate items. So much of the manufacturer's property as is required to be returned by this rule, under Item 12, together with the value returnable under other items of the Tax Notice, make up the values to be returned by the manufacturer, and not the capital employed in his business.
VI. All personal property upon farms, and merchants' and manufacturers' stock must be returned for taxation, and taxed in the township and town in which they are situated. But moneys and credits must be entered for taxation in the township and town in which the person charged with the tax thereon resided at the time of the assessment. Return must be made under Item 16 of all money or other property converted into non-taxable securities.
VII. No person is required to include in his statement any share or portion of the capital stock or property of any company or corporation whose duty it is, by law, to list and return its capital and property for taxation in this State.
VIII. A refusal to swear to the value of personal property included in the first nine items of the statement does not render it liable to the penalty of fifty per cent. provided the owner thereof makes oath that he has fully and correctly exhibited said property to the Assessor, and has made oath as to the other items of the statement.
IX. Unless the value of the property listed is sworn to, the Assessor shall not be governed by the amounts at which the owner may wish them returned; but shall fill the statement by placing opposite each kind of property such an amount as he believes to be its FULL VALUE. Neither shall the Assessor return any property at less than its true value, in consideration of the fact that the penalty is to be added, because its owner "refused to swear."

BONDS, ETC., EXEMPT FROM TAXATION.—Amount now owned or held of all United States Bonds, Bonds of the State of Ohio, Bonds of any City, Village, Hamlet, County, Township or School District in Ohio, Certificates of Indebtedness, that are exempt from taxation by any law of the United States or of this State.

PENALTY FOR REFUSING TO GIVE ASSESSORS TRUE STATEMENTS OF STATISTICS.

"Any person, company or corporation, refusing to make out and deliver a statement of the facts, or any of them herein required, shall forfeit and pay to the State any sum not more than one hundred dollars nor less than fifty dollars, to be recovered and paid as in the next preceding section provided as to penalty to an assessor." (Revised Statutes, Vol. 1, Sec. 1525.)

Assessors will call special attention to the foregoing law, and note the refusal or neglect of any person or persons to comply with its requirements.

OFFICIAL PENALTIES.

"If an Assessor neglects or refuses to make out and return statistics, as herein required, he shall forfeit and pay to the State any sum not more than one hundred dollars nor less than twenty dollars, to be recovered by action, which shall be brought by the Prosecuting Attorney on the request of the Auditor of State; and the amount recovered, less the Prosecuting Attorney's fee of ten per centum, shall be paid into the State Treasury to the credit of the School fund." (Revised Statutes, Vol. 1, Sec. 1524.)

Also, in relation to the Statistics of Births and Deaths, the County Auditor "SHALL WITHHOLD HIS ORDER UNTIL the law has been complied with, to the satisfaction of the PROBATE JUDGE." (See Revised Statutes, Vol. 2, Sec. 6396.)

NOTE.—For other Official Penalties, see Revised Statutes, Sections 140, 1050, 1250, etc.

W. D. GUILBERT, AUDITOR OF STATE.

1908

PERSONAL PROPERTY

RETURN OF

Optimus Steamship Co.

CLEVELAND CITY.

For the year 1908.

Filed 1908.

W. D. Guilbert

COUNTY AUDITOR.

MEMORANDUM

Mr. Wm. G. Mather,
President,
Office.

July 23rd, 1908.

RECEIVED
JUL 23 1908

Dear Sir:-

These are the annual reports of the Mining Companies, which we make to the Secretary of State of Michigan, and are due in his office during this month.

In making these up, we have followed Mr. Hoyt's instructions in the past, they being made out on the same plan followed for several years. Mr. Hoyt is away on his vacation and will not be back until after August 1st, so that I could not go over them with him, as I have been in the habit of doing. I, however, went over them with Mr. Andrews and we both agreed that they are in proper shape, according to Mr. Hoyt's rulings, and are ready for your signature.

Each report is in duplicate and both should be signed by you.

R. C. Mann

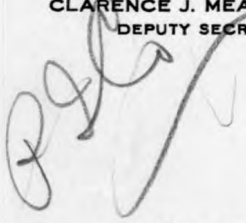
Auditor.

RCM-HCH
Enc.

GEORGE A. PRESCOTT,
SECRETARY OF STATE.

CLARENCE J. MEARS,
DEPUTY SECRETARY OF STATE.

MICHIGAN
DEPARTMENT OF STATE
LANSING



Gentlemen:

I enclose herewith blanks for the report required to be filed by your company in the month of July. The report should be executed in duplicate and one copy sent to this office accompanied by a filing fee of fifty cents. This fee is not a perquisite of this office but must be turned over to the State Treasury. The other copy of the report should be filed with the clerk of the county in this State where the business of the corporation is located. =

A company which has not been in active business for a year or more is not required to file in this office a report showing the financial condition of the company. However, in accordance with Section 11,364 of the Compiled Laws of 1897, as amended, all companies issuing shares of stock are required to file a report showing a list of stockholders, their postoffice addresses and the number of shares held by each, unless this information is given in some other report filed in the office of the Secretary of State.

I would therefore suggest that, if your company has not been in active business for one year or more, you indicate this fact on page one of the blank, in which case it will not be necessary to complete statements Nos. 1 to 13; but in all other respects the report should be completed. It should include a list of stockholders and be properly signed and sworn to by the President and Secretary. I think this arrangement will be more satisfactory to the companies and to this office than to have those companies which are not in active business file a separate list of stockholders in January or February each year, as required by the section named.

If your company has ceased to exist as a corporation, kindly notify this office of that fact.

Very respectfully,

G. A. PRESCOTT,

Secretary of State.

ANNUAL REPORT

OF

(Name of Corporation) The Cleveland-Cliffs Iron Co
 (Postoffice Address) Cleveland Ohio
 (Street and No.) 11th floor Rockefeller

Secretary of State,

Sir:—In accordance with Section twelve of Act No. 232, Public Acts of 1903, as amended, the undersigned Directors of the The Cleveland-Cliffs Iron Co Company, respectfully submit the following report of its condition on the 30 day of Nov 1908

Official Copy
SS

1. The character of the business in which the corporation has been engaged during the year is

Manufacture of Charcoal Pig Iron & Mining

2. The place or places at which the operations of said company have been conducted:

Gladstone, Delta Co. & Schuoning, Marquette Co., Mich.

3. The amount of authorized capital stock: - - - - - { Common, \$ 5000000.00
 Preferred, \$

4. The amount of capital stock subscribed: - - - - - { Common, \$ 4910000.00
 Preferred, \$

5. The amount of capital stock actually paid in in cash: - - - - - { Common, \$ 4910000.00
 Preferred, \$

6. The amount of capital stock actually paid in in property: - - - - - { Common, \$
 Preferred, \$
(The sum of the amounts under items 5 and 6 cannot exceed the amount under item 4.)

7. The value, as near as may be estimated of all property owned by the corporation, itemized as follows:

a. Real estate used in its business	- - - - -	\$ <u>2,406,234.99</u>
b. Real estate not used in its business	- - - - -	\$ <u> </u>
c. Goods, chattels, merchandise, material and other tangible property	- - - - -	\$ <u>1,529,076.62</u>
d. Cash on hand (including deposits in banks)	- - - - -	\$ <u>270,442.61</u>
e. Patent-rights, copy-rights, trade-marks and formulas	- - - - -	\$ <u> </u>
f. Good will	- - - - -	\$ <u> </u>
g. Value of credits owing to the corporation	- - - - -	\$ <u>260,021.54</u>
h. All other property (specify kinds)	- - - - -	\$ <u>391,671.30</u>
		<u>Securities</u>
	Total of above items	\$ <u>10,020,538.89</u>

8. The amount of all debts owing by the corporation itemized as follows:

a. Liability on real estate mortgage	- - - - -	\$ <u>414,984.13</u>
b. Liability on chattel mortgage	- - - - -	\$ <u> </u>
c. Liability on all other secured indebtedness	- - - - -	\$ <u>2,610,924.44</u>
d. Liability on all unsecured indebtedness	- - - - -	\$ <u> </u>
	Total of above items	\$ <u>2,625,908.57</u>

STOCKHOLDERS' NAMES.

P. O. ADDRESS.

SHARES OF STOCK HELD.
Par Value, \$ each.

COMMON.

PREFERRED.

ANNUAL REPORT

GIVE HERE DATE OF ORIGINAL INCORPORATION: Charter May 9 1891

GIVE HERE DATE OF RE-INCORPORATION (IF ANY): _____

NAMES OF OFFICERS AND DIRECTORS.	POSTOFFICE ADDRESSES.
<u>Wm G. Mather</u> President.	<u>Cleveland Ohio</u>
<u>J. A. Wade</u> Vice-Pres.	<u>Newport N.Y.</u>
<u>J. H. Shadle</u> Secretary.	<u>Cleveland Ohio</u>
<u>Wm G. Mather</u> Treasurer.	<u>" "</u>
<u>Wm G. Mather</u> } Directors.	<u>" "</u>
<u>E. R. Perkins</u> }	<u>Hillcoughby Ohio</u>
<u>J. A. McBride</u> }	<u>Cleveland "</u>
<u>Samuel Mather</u> }	<u>" "</u>
<u>J. H. Newberry</u> }	<u>Detroit Mich</u>
<u>C. K. Bingham</u> }	<u>Cleveland Ohio</u>
<u>J. A. Hoyt</u> }	<u>" "</u>
<u>J. A. Wade</u> }	<u>Newport N.Y.</u>
<u>Peter White</u> }	<u>Marquette Mich</u>

The foregoing is a true statement of the condition of the company together with the names and postoffice addresses of the stockholders, and the number of shares held by each at the date of this report; also the name and postoffice address of each officer and director of such corporation.

WITNESS OUR SIGNATURES:—

} Majority of Directors.

STATE OF Ohio
County of Cuyahoga } ss.

I, J. H. Shadle do solemnly swear that I am the Secretary of the above named corporation, and that the matters set forth in the foregoing report are true and correct to the best of my knowledge and belief: And further, that the within signatures are those of a majority of the directors of said corporation.

Secretary.

Subscribed and sworn to before me, this _____ day of _____ 190_____

Notary Public in and for _____ County, State of Michigan.

My commission expires _____ 19_____

ANNUAL REPORT

FOR 190_____

Filed _____ 190_____

Deputy Secretary of State.

Section 12, Act 232, P. A. 1903, as amended by Act 137, P. A. 1907.

Section 12. Every corporation subject to this act, including every foreign corporation admitted to carry on business in this State under the provisions of this act, shall annually, in the month of January or February, make duplicate reports showing the condition of such corporation on the thirty-first day of December next preceding, on suitable blanks to be furnished by the Secretary of State, as hereinafter provided: Provided, Flour milling corporations shall make and deposit annual reports in the month of July for the year ending June thirty, preceding: Provided further, That any such corporation, which shall make and file with the Secretary of State a statement in writing certified to by its president and secretary, showing that its fiscal year ends at a time other than December thirty-first and that it is its custom to take an inventory and balance its accounts at the close of such fiscal year, and cannot make an accurate report for any other date, shall make its report showing its condition at the close of its fiscal year, such report to be filed within sixty days after such close of its fiscal year. Such reports shall state the amount each of common and preferred capital stock authorized, and the amount thereof subscribed for, and the amount thereof actually paid in in cash, and the amount thereof paid in property; the total value as near as may be estimated, of all property owned by the corporation; the value of different items or classes of property as follows: Real estate used in its business; real estate not used in its business; goods, chattels, merchandise, material and other tangible property; patent rights, copyrights, trademarks and formulas; good will; and all other property, specifying the kind; value of all credits owing to the corporation; the amount of debts of the corporation; the name and postoffice address of each stockholder and the number of shares of preferred and common stock held by him at the date of such report; the name and postoffice address of each officer and director of the corporation, and such other information as the Secretary of State may require. It shall be the duty of the Secretary of State in the month of December in each year, or in case of corporations whose fiscal year ends prior to December thirty-first, on application of such corporation, to mail to each corporation which is subject to the provisions of this act, suitable blanks on which shall be printed a copy of this section. Such reports shall be signed by a majority of the board of directors and verified by the oath of the secretary of the corporation, and deposited in the office of the Secretary of State within the said month of January or February, or within sixty days after the close of such fiscal year, accompanied by a filing fee of fifty cents. The Secretary of State shall carefully examine such reports, and if upon such examination they shall be found to comply with all the requirements of this section, he shall then file one of them in his office, and shall

forward the other by mail or express to the county clerk of the county in which the office in this State, for the transaction of the business of said corporation, is situated. And it shall be the duty of such county clerk, upon receipt of such report, to immediately cause the same to be filed in his office. If any corporation neglect or refuse to make and file the reports required by this section within the time herein specified, and shall continue in default for ten days thereafter, its corporate powers shall be suspended thereafter until it shall file such report, and it shall not maintain an action in any court of this State upon any contract entered into during the time of such default; and any director of such corporation so in default, who has neglected or refused to join in the making of such report, shall be liable for all the debts of such corporation contracted since the filing of the last report of such corporation, and shall also be liable to such corporation for any damages sustained by it by reason of such refusal or neglect. And in case a corporation organized or doing business under the provisions of this act shall be dissolved by process of law, or whose term of existence shall terminate by limitation, or whose property and franchises shall be sold at mortgage sale, or at private sale, or if for any reason the attitude of the corporation toward the State shall be changed from that set forth in the articles of association, it shall be the duty of the last board of directors of such corporation within thirty days thereafter to give written notice of such change to the Secretary of State, signed by a majority of such directors and accompanied by a recording fee of fifty cents, which said notice shall be recorded as amendments are required to be recorded. And in case of neglect to give such notice, they shall each be subject to a penalty of five dollars for each and every day during the continuance of such neglect or refusal. The neglect or refusal to file the report, or to record the notice required by this section to be filed or recorded, shall be deemed wilful when such report or notice is not filed or recorded within the time herein limited. Whenever any corporation has neglected or refused to make and file its report within twenty days after the time limited in this section, the Secretary of State shall cause notice of that fact to be given by mail to such corporation, directed to its postoffice address. The certificate of the Secretary of State or his deputy, of the mailing of such notice, shall be prima facie evidence in all courts and places of that fact, and that such notices were duly received by said corporation.

This act is ordered to take immediate effect.

THE CLEVELAND-CLIFFS IRON CO.

LIST OF STOCKHOLDERS

AS OF NOVEMBER THIRTIETH, NINETEEN HUNDRED AND EIGHT

NAME	ADDRESS	SHARES
Abbott, Mrs. Katherine K.	Cambridge, Mass.	2
Alcock, E. O.	Cleveland, Ohio	60
Alcott, Clarence F.	New York, N. Y.	13
Aldrich, Mrs. L. H.	Cleveland, Ohio	19
Allen, Julia B.	Cleveland, Ohio	201
Allen, Mary B.	Dunmore, Pa.	14
Anderson, Harriet C.	Brooklyn, N. Y.	57
Babcock, Wright	Fanwood, N. J.	13
Baker, Agnes H.	Cleveland, Ohio	107
Baldwin, Mrs. Caroline C.	Newcastle, Pa.	1
Baldwin, Irving	Cleveland, Ohio	116
Barnhart, Willard	Grand Rapids, Mich.	50
Barri, John A.	Bridgeport, Conn.	3
Barri, John A., Agent	Bridgeport, Conn.	161
Beaumont, Jessie Fellows	New York, N. Y.	200
Benedict, Clara W.	New York, N. Y.	103
Benedict, Clare R.	Cleveland, Ohio	19
Bernard, Florence A.	Norman, Okla.	3
Bingham, A. E.	Chicago, Ill.	86
Bingham, Wm.	Cleveland, Ohio	25
Bolton, Ellen H.	New York, N. Y.	73
Bolton, Howard C.	New York, N. Y.	40
Bolton, Percival R.	New York, N. Y.	40
Bramhall, Virginia M.	New York, N. Y.	20
Brayton, Annie F.	Painesville, Ohio	75
Brayton, Mary	Painesville, Ohio	75
Breed, Emily J.	Redlands, Cal.	178
Brown, Harry L.	Cleveland, Ohio	125
Brown, H. H.	Cleveland, Ohio	32
Bryden, A. A.	Pittston, Pa.	42
Bryden, Alexander	Dunmore, Pa.	14
Bryden, Anna E.	Pittston, Pa.	7
Bryden, Archibald L.	Dunmore, Pa.	13
Bryden, Chas. L.	New York, N. Y.	7
Bryden, Jas. Y.	Dunmore, Pa.	14
Burke, F. G.	New York, N. Y.	14
Burke, J. M.	New York, N. Y.	161
Burrows, W. H.	Middletown, Conn.	20
Canda, Catherine E.	Summit, N. J.	41
Canda, Chas. J., Trustee	New York, N. Y.	10
Carpenter, C. G.	Cleveland, Ohio	5
Carpenter, Flora B.	Cleveland, Ohio	5
Carpenter, Frank B.	Cleveland, Ohio	57
Carpenter, W. T. C.	New York, N. Y.	45
Chamberlain, Ellen S.	Santa Barbara, Cal.	86
Chamberlain, Selah, Trustee	San Francisco, Cal.	3,257
Chapin, Caroline B.	Englewood, N. J.	36
Chapin, Chas. H. B.	Englewood, N. J.	36
Child, Julia	Cleveland, Ohio	109
Childs, Edward H.	New York, N. Y.	40
Churchward, Jane	Berea, Ohio	28
Citizens' Savings & Trust Co.	Cleveland, Ohio	561
" " " " " Trustee	Cleveland, Ohio	150
Clarke, E. A. S.	New York, N. Y.	1,800
Cleveland Trust Co., Trustee	Cleveland, Ohio	189
Cole, Mrs. Alice K.	New York, N. Y.	200
Collick, Alf.	Ishpeming, Mich.	4
Cowles, Alice M.	Pittsfield, Mass.	219
Crawford, Alfred L.	New York, N. Y.	3
Crawford, Caroline E.	Newcastle, Pa.	4

NAME	ADDRESS	SHARES
Crawford, Eliza A., Mrs.	Newcastle, Pa.	4
Crawford, Joseph E.	Ord, Neb.	3
Crawford, Louis N.	Newcastle, Pa.	4
Crawford, Walter A.	Cleveland, Ohio	3
Cremer, J. H.	Cleveland, Ohio	11
Cronkrite, Elisha P., Trustee	New York, N. Y.	20
Cutler, Frances E.	Glen Ridge, N. J.	15
Daniel, Caroline M.	Plainfield, N. J.	10
Date, Ella S.	Cleveland, Ohio	10
Davenport, Eleanor M.	San Francisco, Cal.	32
Davock, Harlow P.	Detroit, Mich.	32
Davock, Harriet	Buffalo, N. Y.	29
Deimling, J. F.	Detroit, Mich.	19
Dodd, Mrs. Grace D.	Brooklyn, N. Y.	62
Duncan, M. M.	Ishpeming, Mich.	600
Ensign, Grace O.	Cleveland, Ohio	25
Evans, Elizabeth R.	Cleveland, Ohio	13
Everett, Alice L.	Cleveland, Ohio	22
Farrell, Austin	Marquette, Mich.	90
Fellows, Wm. G.	New York, N. Y.	600
Ford, Caroline P.	New York, N. Y.	241
Fries, V.	Cleveland, Ohio	100
Fuller, Horace	Willoughby, Ohio	32
Fuller, P. C.	Grand Rapids, Mich.	64
Garfield, Belle M.	Williamstown, Mass.	145
Gaylord, F. B.	Deseronto, Ont.	9,286
Gaylord, F. B., Agent	Deseronto, Ont.	98
Gerhauser, Mary C.	Detroit, Mich.	29
Gerhauser, Wm.	Detroit, Mich.	100
Goodrich, F. A.	St. Louis, Mo.	64
Greer, Dessie	New York, N. Y.	41
Greer, Geo. M.	New York, N. Y.	40
Greer, Louis M.	New York, N. Y.	40
Gwinn, F. W.	Montclair, N. J.	34
Gwinn, F. W., Trustee	Montclair, N. J.	526
Gwinn, F. W., Jr.	New York, N. Y.	110
Hale, Mrs. Clara W.	Cleveland, Ohio	10
Hale, Jennie H.	Santa Barbara, Cal.	173
Hall, Anna G.	Newark, N. J.	100
Harkness, Edith Hale	New York, N. Y.	73
Hasbrouck & Herrick	Cleveland, Ohio	3
Hewitt, Alice P.	Brooklyn, N. Y.	62
Hewitt, Emma F.	Richmond Hill, L. I., N. Y.	26
Hitchcock, Mrs. Mary L.	Amherst, Mass.	69
Holliday, Frances J.	North Springfield, Pa.	51
Hollister, Mrs. Justina M.	Grand Rapids, Mich.	26
Holmes, Lucy B.	Columbus, Ohio	1
Holt, J. C.	Grand Rapids, Mich.	125
Howard, Mrs. Clara A.	Newton, Mass.	70
Hoyt, Colgate & Co.	New York, N. Y.	151
Hoyt, Jas. H.	Cleveland, Ohio	10
Hubbard, Katherine M. M.	Middletown, Conn.	38
Hubbard, W. B.	Middletown, Conn.	2,545
Hurlburt, Emily J.	Gothenburg, Neb.	32
Hussey, H. P.	New York, N. Y.	190
Idema, Henry	Grand Rapids, Mich.	46
Isom, E. S.	Cleveland, Ohio	51
Johnson, Mary L.	Stalder, Cal.	3
Jopling, Alfred O.	Marquette, Mich.	10
Jopling, Bessie W.	Marquette, Mich.	50
Jopling, Frances E.	Marquette, Mich.	282
Jopling, J. E.	Marquette, Mich.	32
Jopling, Morgan W.	Marquette, Mich.	282