EXEMPT FROM TAXES

Property That Pays Nothing Toward the Expenses of City Government

VALUED AT $31,301,070.

Difficulty in Securing Valuations of Municipal Realty.

UNCLE SAM'S LARGE HOLDINGS.

Eight Million Dollars' Worth Owned by Church Bodies.

ITEMIZED STATEMENT OF EXEMPTIONS

For the first time in the history of this city the Board of Assessors have made up a list with the cash value of all properties exempted from municipal taxation. The list was given out for publication by Chief Assessor Case last evening. It shows that the actual cash value of exempted property within the city, as nearly as the assessors could determine, is $32,991,776. The taxable value, making allowance for that which is rated as rural at two-thirds its value and that which is agricultural at half its value, amounts to $31,301,070.

The preparation of such a list was suggested and attempted a year ago, but proved such a formidable task that it was abandoned. When the triennial assessment was made up there were so many appeals for exemption on properties of various kinds which the assessors thought should not be exempted, that they decided to have a list prepared to show why no more exemptions should be allowed. The total, large as it is, is somewhat of a disappointment to them. They expected it to be larger.

Difficulty in Fixing Valuations.

They say it is as complete as they could possibly make it. If any property has been omitted it is because they know nothing about it. The only item they knowingly omitted was the city wharves. They found it exceedingly difficult to estimate a value for wharf property and it was a question whether they could properly be figured as city property.

In hunting up the valuation of the Highland reservoir and Brilliant pumping station, it was found that the city had little, if any, record to show of their cost. Superintendent Wilcox, of the Water Bureau, has been vainly endeavoring to get some accurate figures on this point for some time. There seems to be no record anywhere as to the cost of the land in bulk or by the acre, though the Controller thinks that by making a long search through the records in his office the figures might be obtained. The figures placed upon that property are estimated from the recent sales as shown in the city deed registry.

One item which appears as exempt from city tax is the property of the Allegheny County Light Company. It is valued at $91,980. The company claims exemption because its capital stock is taxed for State purposes and since it has been exempted other corporations have demanded the same privilege on the same grounds.

The Controller Will Look It Up.

Controller Morrow says the light company is not entitled to exemption. All corporations paying a State tax are, he says, exempt from city business tax, but no other, and if there is any law that could be twisted around to exempt them he knows nothing about it. The Controller intimates that he will investigate the matter and if he finds that he is right will insist on the light company paying city tax on its property the same as the traction and railroad and other corporations.

The total valuation of property belonging to the municipality, including the parks, market houses, City Hall, the fire and police stations, etc., but not including public schools, amounts to $7,269,886. Of this $5,866,619 is rated as full taxable; $603,267 as rural, and $800,000 as agricultural, referring to the parks. The aggregate value of the public schools is put down at $3,113,629, of which $2,338,492 is marked full taxable, $764,056 real and $11,081 agricultural. The aggregate of municipal property, including public schools, is $10,383,515, which, reckoned as an asset of the city, is over a half million dollars in excess of the actual bonded debt.

The property of the National Government, including the old and new postoffices in this city, is valued at $4,101,480, all of which is rated full taxable. Allegheny's property within the city consists only of the old and new court houses and the jail, giving a total of $4,447,384.

Held by Religious Bodies.

The church properties of all denominations are valued at $8,070,767. Of this $7,732,707 is rated as full, $295,060 rural, and $43,000 agricultural. The total value of convents, monasteries, seminaries and libraries exempted is $688,700, of which $525,230 is rated full, and $163,470 rural. The aggregate value of charitable institutions is $651,890, of which $628,565 is rated full, and $23,325 rural. Hospitals aggregate $805,650 in value, $633,270 being full and the balance rural. The value of cemeteries aggregates $1,964,196. The bulk of this sum is represented by the Allegheny Cemetery. A rural valuation is given to $998,000 of cemetery property, agricultural $303,300 and full taxable $662,896.

The assessors estimated the value of the rights of way of the various steam railroads in the city at $1,748,323. This is divided up in the appended list in the various wards. Of the total $1,438,679 is rated as full taxable, $307,544 as rural and $2,100 as agricultural property. The rights of way of the inclined plane roads are estimated at $37,991, of which $32,211 is rated full and $5,780 rural. The rights of way of the two above classes of railways are included in the exempted list because the other real estate of such corporations pay city taxes.

List of the Properties Exempted.

The itemized list, showing the value of each exempted property, is appended:

FIRST WARD.

Public school, Second avenue	$ 71,765
St. Mary of Mercy Catholic Church, Third avenue	29,500
Catholic Church, Short street	5,865
Engine Company No. 1, Fourth ave.	36,350
Diamond Market, Diamond square	1,100,900
St. Mary of Mercy Parochial School, Penn avenue	17,500
City of Pittsburg, 3 lots and buildings, Second av, and Chancery lane	30,000

SECOND WARD.

Fourth Av. Baptist Church, Ross st.	185,600
Welsh Methodist Church, Second av.	26,900
Methodist church, Ross street and Fourth avenue	18,500
U. P. church, Diamond street	97,000
Second ward school, Ross street	63,500
Engine Co. No. 2, Smithfield street	46,400
United States Govt., postoffice	2,184,000
Homeopathic Hospital, Second av.	233,200
P., C. & St. L. R. R. Co., Fourth avenue and Try street	6,400
Allegheny co., two lots, Diamond street and George alley	17,520
Second Avenue Park	230,600

THIRD WARD.

St. Paul's Cathedral, Grant street	822,000
Third Presbyterian Church, Sixth avenue	316,000
German Evangelical Church, Smithfield st	291,200
First Reformed Presbyterian Church Grant st.	64,843
St. Peter's P. E. Church, Grant st.	217,000
Second U. P. Church, Sixth av	110,300
Smithfield Street M. E. Church	156,000
First U. P. Church, Seventh av	118,800
Third ward public school, Grant st.	222,500
Municipal Hall, Smithfield st	1,158,700
United States Government, old postoffice	561,400
Trinity Episcopal Church, Sixth av.	556,800
First Presbyterian Church, Wood st.	712,000
Engine Co. No. 3, Seventh av	56,800
Central police station, Oak alley	110,000
Pittsburg Free Dispensary, Sixth av.	68,000
First Ev. Lutheran Church, Grant street	184,560

FOURTH WARD.

U. S. Government, Penn avenue	255,000
Liberty Street M. E. Church, Liberty street	86,500
Synagogue, Eighth street	60,600
Reformed Presbyterian Church, Eighth street	35,600
Pgh. B. A. and Seaman's Association, Duquesne way	61,475
St. Andrew's Episcopal Church, Ninth street	156,500
Second Presbyterian Church, Penn avenue	131,175
Mercantile Library Assoc't'n, Penn avenue	138,500
P., Ft. W. & C. R. R. Co., Duquesne way and Tenth street	198,000
Y. M. C. A., Penn avenue	84,800
Fourth ward public school, Duquesne way	30,900

FIFTH WARD.

P., C. & St. L. R. W. Co., Seventh avenue and Fountain street	142,560
Grace Reformed Church, Webster avenue	97,400
Zion Ev. Assoc't'n, High street	13,890
First German Ev. Lutheran Church, High street	135,970
Welsh Baptist Church, Chatham st.	15,720
St. Mary's Convent, Webster av	70,000
Fifth ward school, Webster av	47,544
Allegheny County Court House and jail	4,429,764
Sisters of Mercy, Webster av	51,400

SIXTH WARD.

First Congregational Welsh Church, Fifth av	27,600
Sixth ward school, Forbes st	130,550
Eighth U. P. Church, Van Braam st.	17,600
Second M. P. Church, Fifth av	21,875
German-English Lutheran Church, Pride st	23,360
Mercy Hospital, Stevenson st	140,800
Engine Company No. 4, Fifth av	20,720
Lot on Bluff st	4,592
Lots on Maria st. and Vickroy st., leased by city	6,740
Lot on Watson line	1,000
City of Pittsburg, lot on Hill st	400
B. and O. R. R. Co., Try st. to Fourteenth ward line	13,500
Fort Pitt Incline, Second av	1,000

SEVENTH WARD.

City of Pittsburg, Wylie avenue, near Elm	7,500
Pittsburg Association Imp. of Poor, Washington street	5,220
Asbury M. E. Church, Fifth avenue	27,280
Colored M. E. Church, Wylie avenue	24,250
Fifth U. P. Church, Webster av	18,550
Franklin Public School	152,120
Cumberland Pres. Church, Wylie av.	35,795
City of Pittsburg, water basin, Bedford av	40,075

EIGHTH WARD.

St. Andrew's English Ev. Church, Colwell street	20,620
Sixth Pres. Church, Franklin st	22,740
St. Paul's Orphan Asylum, Tannehill st	188,609
Trinity German Catholic Church, Center av	48,800
Mt. Olivet Church, Fulton st	33,160
Central Christian Church, Pride st.	12,160
City of Pittsburg, Bedford av. basin, including High School buildings	230,000
Bethesda Home, Colwell st	7,425
Rosella Foundling Asylum, Cliff st	36,920
Warren M. E. Church, Fulton street	13 300

NINTH WARD.

Ralston School, Penn avenue	92 875
St. Philomena's Church, Penn av	180,925
P. R. R. Co., Washington to Fifteenth streets	121,150
A. V. R. W. Co., Liberty street	2,400
City of Pittsburg, Adams market	33 490
Engine Co. No. 15, Penn avenue	18,600
Allegheny Co. Light Co., Etna street	91,980

TENTH WARD.

Wesley Chapel, Penn avenue	13,250
Fourth United Presbyterian Church, Penn avenue	24,000
St. Patrick's Church, Seventeenth street	53 800
St. James' Episcopal Church, Penn avenue	52,400
Wesley M. E. Church, Liberty street, lot	1,350
P. R. R. Co	62,568
Penn incline, Ridge street	3,036
A. V. R. W. Co., from Ninth to Twelfth, used lines	38,203

ELEVENTH WARD.

Rev. John Tuigg, in trust, Wylie avenue	2,520
Central Park (old basin), Bedford avenue	73,000
St. Bridget's Church, Enoch street.	50,000
Eureka Hall, Arthur street	5,880
Colored Pres. Church, Arthur street	14,080
Institution of Protestant Deaconesses, Reed street	28,000
Police Station, Center avenue	9,900
Engine Co. No. 5, Center avenue	14,500
Pittsburg Infirmary, Reed street	29,450
St. Paul's Epis. Church, Roberts st.	6,800
Normal School, Miller street	16,500
Tenth U. P. Church, Wylie avenue	22,800
Moorhead public school, Granville street	69,000
Wesley A. M. E. Zion Church, Arthur street	13,540
Colored school, Penn alley	1 500
Ebenezer Baptist Church, Miller st.	4,800
Bethany Home, Center avenue	33,720
Fifth Av. Baptist Church, Fifth av	11,550

TWELFTH WARD.

Trinity M. E. Church, Twenty-fifth street	21,900
O'Hara Public School, Smallman st.	41,820
Engine Co. No. 7 Penn avenue	27,832
U. S. A., Twenty-second street	14 600
West Penn Hospital	133,650
P. R. R. Co	133 840
A. V. R. W. Co	28,992
Springfield Public School, Smallman street	66,120
Rev. John Tuigg, in trust, Liberty avenue	9,612
City of Pittsburg, Snyder Square	58,080
Antioch Baptist Church, Liberty st.	2,120

THIRTEENTH WARD.

Home for Aged Infirm Colored Women, Center avenue	3,200
City of Pittsburg, Water Station, Herron Hill	47,500
Minersville Public School's (three buildings)	87,420
Pest House, Ridge street	44,380
Presbyterian Church, Herron av	11,300
Centenary M. E. Church, Kirkpatrick street	21,000
Home for Aged Colored Women, Linden street	2,225
Minersville Cemetery, Herron ave.	31,740
First German Evangelical Church, burial ground, Morgan street	22,000
Lincoln Cemetery, Bedford avenue	10,000
Thirty-third Street U. P. Church	2,450
Pittsburg and Allegheny Baptist Union, Wylie avenue	4,400

FOURTEENTH WARD.

Church, Forbes and Seneca streets	8,075
City of Pittsburg, patrol station, Forbes street	100,140
St. John's Evangelical Church, Forbes street	30,700
Soho Public School, Brady street	66,480
Bellefield Public School, Fifth ave.	76,000
Police station, Second avenue	4,920
Sylvan Avenue School	10,500
St. Agnes R. C. Church, Fifth ave	88,000
Episcopal Church, Henry street	13,500
M. E. Church, Forbes street	95,400
Fifth Methodist Church, Second avenue	4,700
Ursuline Academy, Fifth avenue	230,000
Bellefield Presbyterian Church, Fifth avenue	24,300
M. E. Church, Antoinette street	110
Engine Co. No. 14, Neville street	29,860
Monongahela U. P. Presbytery, Fifth avenue	11,100
Pittsburg Hospital for Children, Forbes street	28,000
B. & O. R. R., from Sixth to Twenty-third ward lines	18,000
Pittsburg Junction R. R. Co	2,500
Oakland sub-district school, Ward street	16 562
City of Pittsburg, Schenley Park	381,172
Blind Asylum, Bellefield avenue	68,850

FIFTEENTH WARD.

Thirty-ninth street Presbyterian Church	20,150
Institution of Protestant Deaconesses, Thirty-ninth street	5,100
Third German E. L. Church, Thirty-seventh street	15,475
St. Augustine's Church, Thirty-seventh street	58,500
A. V. R. W. Co	61,140
Pittsburg Junction R. R	36,000
St. Augustine's Parochial School, Thirty-seventh street	59,035
Thirty-seventh st. Baptist Church	9,600
Lawrence Public School, Charlotte street	54,625
U. A. A. arsenal, Butler street	800,000

SIXTEENTH WARD.

Howard Public School, Ella street	68,330
St. John's Baptist Church, Liberty avenue	23 000
St. Joseph's Church, Liberty ave	48,625
P. R. R. Co	31,000
Pitsburg Junction R. R	7,000
St. Paul's M. E. Church, Cedar ave	4,700
Denny M. E. Church, Legonier st	7,020
First Colored Presbyterian Church, Penn avenue	16,520

SEVENTEENTH WARD.

Forty-Third Street Pres. Church	16,000
St. John's Episcopal Church, Butler street	43,700
Butler Street M. E. Church	44,800
Washington Public School, Main st.	148,670
Church Home Association, Fortieth street	81,800
U. S. A., Forty-fourth street	4,080
St. Francisous Hospital, Forty-fourth street	86,350
German U. P. Congregational Church, Fortieth street	3,690
Second German M. E. Church, Fortieth street	5,500
Rev. Bishop Tuigg, in trust, Forty-fifth street	38,110
Seventh U. P. church, Forty-fourth street	32,000
St. Mary's cemetery, Penn avenue	260,700
Allegheny cemetery, Penn avenue	1,332,450
A. V. R. W. Co	60,000
City of Pittsburg, lot on Allegheny river	19,760
Police station, Forty-third street	15,500
Engine Co., No. 6, Forty-fourth street	16,025
Western Pennsylvania Institution for Blind, Forty-second street	10,800

EIGHTEENTH WARD.

Mt. Albion public schools (three schools)	65,840
A. V. R. W. Co	52,500
Protestant Home for Incurables, Butler street	225,000
M. E. church, Carnegie avenue	6,045
Salem church, Carnegie avenue	8,705
Engine Co., No. 9, Butler street	14,800
Presbytery of Pittsburg, Butler street	1,512

NINETEENTH WARD.

St. James A. M. E. church, Harvard street	$ 3,000
Highland school, lots and buildings	119,400
English Lutheran church, Sheridan street	10,800
Collins Avenue U. P. Church	23,400
German Lutheran Church, Collins avenue	33,350
St. Peter and St. Paul's Church, Larimer ave	42,100
U. P. Church, Flavel st	27,600
Penn Avenue Methodist Church	34,000
Calvary Episcopal Church, Penn ave	51,520
Engine Co. No. 8, Highland ave	18,680
Nineteenth ward police station, Frankstown ave	32,300
Highland reservoir, land and improvements	644,000
City of Pittsburg, 30 lots Butler st.	5,027
City of Pittsburg, lots on Negley and Highland aves	12,886
Young Women's Christian Association, Collins ave	8,010
Bethany Lutheran Evangelical Church, Highland ave	5,100
East Liberty Presbyterian Church, St. Clair st	2,507
St. Mark's Church, Highland ave	40,480
A. V. R. R. Co	7,500
P. R. R. Co	33,000

TWENTIETH WARD.

Eimer Street Presbyterian Church	4,700
East Liberty Presbyterian Church	174,000
St. Luke's Episcopal Church	10,100
Little Sisters of the Poor, Penn av	103,775
Cumber'd Pres. Church, Shady lane	15,700
Baptist Church, Shady Lane	30 450
Liberty School, Shakespeare street	33,687
Sacred Heart Church, Center ave	48,900
City of Pittsburg, Emerson avenue	4,028
P. R. R. Co	143,000
German Evan. Church, Sciota st	10,400
Liberty School, Oscola street	42,150
Fourth Pres. Church, Evaline st	16,444
Shadyside Pres. Ch., Amberson av	137,761
Liberty School, Ellsworth avenue	85,200
E. E. Christian Church, Highland av.	16,020
Church of Ascension (Episcopal), Ellsworth avenue	19,628
Little Sisters of the Poor, Atlantic avenue	7,180
Siloam Bapt. Church, Carron st	2,500
Shadyside U. P. Church, Baum st	6,120

TWENTY-FIRST WARD.

Lincoln School, Leamington av	88,750
Park Avenue Presbyterian Church.	21,660
Fourth M. P. Church, Park avenue	8,500
German M. E. Church, Carver st	5,160
Brilliant Pumping station	2,000,975
St. Peter's Lutheran Cemetery, Leamington avenue	13,500
Homewood Public School, Grazier street	68,850
Point Breeze Presbyterian Church, Penn avenue	44,240
Homewood Methodist Church, Homewood avenue	18,600
Colored church, Tioga street	1,660
Presbytery of Pittsburg, Homewood avenue	4,360
A. V. R. R. Co	4,650
P. R. R. Co	120,000
Engine Co. No. 16, Penn avenue	18,250
Presbytery of Pittsburg, Homewood avenue	950
Homewood School, Grazier street, two lots	2,660

TWENTY-SECOND WARD.

Colfax Public School (four schools)	$31,461
City of Pittsburg, Schenley Park	800,000
B. & O. R. R	2,100
Colfax School, two lots, Whippie st.	1,100
Sterrett School, Homewood avenue and Linden street	49,610
German Evangelical Protestant Church, Forbes street	43,000
Homewood Cemetery, Forbes street	175,000

TWENTY-THIRD WARD.

Mission Church, Bristol street	2,500
Baptist Church, Hazelwood avenue.	5,250
Methodist Church, Second avenue	13,150
Peebles Public School, Second ave	66,120
Presbyterian Church, Lytle street	8,360
Calvary Cemetery	110,000
Baltimore and Ohio Railroad	13,500
Peebles Public School, Greenfield av	26,480
St. Stephen's Church, Second av	15,600
Church of the Good Shepherd, Second avenue	17,380
Catholic School, Isabella street	4,250
Engine Company No. 13, Second av.	24,925

TWENTY-FOURTH WARD.

St. Peter's Church, Sarah street	60,620
Church of the Holy Cross, Carson st.	36,400
P., V. & C. R. R	10,000
P., McK. & Y. R. R	7,894
Wickersham Public Sch'l, Carson st.	73,760

TWENTY FIFTH WARD.

P., McK. & Y. R. R	13,500
P. & L. E. R. R	8,750
P., V. & C. R. R	5,000
Morse Public School, Sarah st	65,960
Walton M. E. Church, Sarah st	22,840
Engine Co. No. 12, Carson st	24,200
Trinity Eng. Ev. L. Ch. Sidney st	11,900

TWENTY-SIXTH WARD.

German Bap. Church, S. 19th st	29,500
Humboldt School, Sarah st	78,000
Presbyterian Church, Sarah st	44,000
German Luth. Church, S. 18th st	52,960
Episcopal Church, South 18th st	24,400
Welsh Congregational Ch, Sidney st	6,200
Baptist Church, South 19th st	34,720
German M. E. Church, Jane st	30,000
First U. P. Church, South 18th st	26,700
J. W. Patterson Post, G. A. R., Carson.	12,720
P. & L. E. R. R. Co	15,000
P., McK. & Y. R. R. Co	1,488
Pittsburg and Whitehall R. R. Co	9,580

TWENTY-SEVENTH WARD.

St. Clair School, Sierra st	$ 22,700
St. Paul's Monastery, Monastery st.	60,320
Bishop Tuigg, in trust, Pius st	58,150
St. Michael's Orphan Asylum, Pius st	21,100
St. Michael's Church, Pius st	59,200
St. Clair public school, Monastery st	23,770
German Catholic Cemetery	4,800
Second Primitive Methodist Church Berg st	4,400
Mt. Oliver Incline Plane	3,264
St. Clair Incline Plane	3,400

TWENTY-EIGHTH WARD.

Birmingham School, South Fifteenth st	68,200
St. John's Church, South Fourteenth st	48,120
Sisters' residence, St. John's School	4,500
U. P. Church, South Fourteenth st.	12,500
Center Street M. E. Church, Bingham st	26,000
First German M. E. Church, South Sixteenth st	19,080
Polish R. C. Church, South Sixteenth st	26,380
Police station, South Fourteenth st.	9,000
Market House, Southside Diamond	56,250
Bishop Tuigg, in trust, S. 16th st	3,300
Bishop Phelan, in trust, S. 14th and 15th st	17,700
Pg., Knoxville & St. Clair R. R. Co	4,340
Pittsburg and Lake Erie R. R. Co	3,500
Pittsburg and Whitehall R. R. Co	1,414

TWENTY-NINTH WARD.

Pittsburg and Lake Erie Railroad	15,000
Pittsburg and Whitehall R. R. Co	4,340
Pittsburg Incline Plane Company	8,800
Mt. Oliver Incline Plane	1,095
Bedford School, Bingham street	29,600
M. E. Church, Carson street	21,240
St. John's Church, Carson street	11,640
Engine Co. No. 11, Bingham street	15,920

THIRTIETH WARD.

Knox School, Brownsville av	31,296
Police Station, Carson street	3,100
Monongahela Bridge Co., Carson st.	6,400
P. and L. E. R. R. Co	61,193
P., V. and C. R. R	49,750
P., C., C. and St. L. Ry. Co	26,356

THIRTY-FIRST WARD.

M. E. Church, Excelsior st	2,625
Allen School, Washington av	73,631
German Catholic Church Society, Climax st	24,916
Allentown Mission Church, Maple avenue	1,900
Thirteenth U. P. Church, Lillian st.	1,500
South Street M. E. Church, Washington av	17,000
United Evangelical German Cemetery	4,000
Pittsburg Inclined Plane Co	7,900

THIRTY-SECOND WARD.

Catholic Church, Belonda st	7,640
Mt. Washington School, Prospect st	43,204
Mt. Washington Congregational Church, Prospect st	3,200
Baptist Church, Sycamore st	7,400
Mt. Washington School, Bertha st	22,900
Episcopal Church, Bertha street	6,200
Mt. Washington Presbyterian Church, Grandview avenue	5,500
Engine Company No. 17, Bailey av	17,250
First German Evangelical Church, Boggs avenue	2,144
City Pittsburg, lot, Virginia av	1,500
Mt. Washington M. E. Church, Sycamore street	2,624
Mt. Washington Library and Reading Association	10,700
First German Evangelical United Church, Prospect street	4,960
Mt. Washington M. P. Church, Bigham street	900
Methodist Church, Rush street	300
Castle Shannon Incline Plane	2,516

THIRTY-THIRD WARD.

P. & L. E. R. R. Co	19,467
Monongahela Incline Plane Co	2,000
Public School, Carson street	20,000
St. Malochi's R. C. Church, Carson st.	10,600
P., C. & St. L. R. R	13,130

THIRTY-FOURTH WARD

P. & L. E. R. R. Co	60,000
Public school, Carson street	51,000
P. C. & St. L. R. R. Co	57,000
Duquesne Incline Plane Co	4,080

THIRTY-FIFTH WARD.

Luckey school, Sweet Briar street	4,444
U. P. Sabbath school Mission, Sweet Briar street	1,396
Haven Methodist church, Sweet Briar street	5,900
Luckey school, Walnut street	25,800
City of Pittsburg lot, Grandview av.	2,070

THIRTY-SIXTH WARD.

St James church Steuben street	8,800
German Lutheran church, Steuben street	6,800
St. James church, Main street	110,000
Thad Stevens' school, Main street	21,690
M. E. church, Main st	55,510
U. P. church, Main st	9,320
Presbyterian church, Warden st	8,500
Police Station, Main st	15,500
Engine Co., No. 10, Steuben st	17,000
Emmanuel Ark church, Steuben st.	4,460
Bishop Tuigg, in trust, Steuben st.	43,570
Little Sawmill Run R. R	8,600
P. C. & St. L. Ry., Carson st	8,500
P. & L. E. R. R. Co., river front	7,500

A Statement From the Assessors.

In connection with the above list, the Board of Assessors makes the following statement:

The record of exempted property, as shown by the books of this office, has been carefully compiled by John Lytle, and has required six weeks of laborious work. The list is as complete and exact as it is possible to make it. The land valuations are made up according to the schedule upon which the last triennial assessment was made. The valuations placed upon improvements, such as machinery, buildings, etc., were obtained from the parties having control and authority to fix the value. Controller Morrow, Chiefs Brown and Bigelow and officers of every church in the city were asked for the minimum value of the property in their charge. We fixed the land value. They submitted the value of improvements.

The question of the cost of the Brilliant water works was a difficult one to solve. No accurate figures were obtainable. The building of the water works occupied many years. Mr. Morrow was not Controller when they were begun nor completed, but stated that there was an issue of bonds to cover their cost of $4,800,000. This included the expense of laying water mains and otherwise extending the plant. From year to year since the bond issue thousands have been expended for improvements and other extension. As a result of our investigation we have estimated the value of the new water works at $6,000,000. Good authorities have put the estimate up to $10,000,000.

We find that the total of exempted property amounts to nearly $33,000,000. The total taxable valuation of the city by the last triennial assessment was about $270,000,000. Adding exempted property, gives the aggregate valuation of the city over $300,000,000.

Many More Claims for Exemptions.

There are before us claims for exemptions from numerous corporations, among them the Allegheny Light Company, Pittsburg Gas Company, Consolidated Gas Company, East End Gas Company, the West End Gas Company and the Monongahela Water Company. These and other like corporations claim exemption for their property because the State collects a tax on their capital stock. The attorney of the Monongahela Water Company, for instance, claims that all of the property used in the pumping and distribution of water is exempt from local tax. The same claim is being made by the other companies.

The latest claim for exemption, apparently sustained by State and supreme Court decisions, is that of the Shady Side Academy. We have pre-emptorily declined to allow the claim and the city attorneys have been instructed to resist it in the courts if necessary. A tuition fee of at least $1 a day is charged for each pupil at that school and the institution does not come under what we consider properly exempted property. We are determined to get a court decision on this point before allowing it.

The aggregate of exempted property may astonish taxpayers, but it will be found less than in other large cities of the country. The city, county, public school, United States Government, church and cemetery properties aggregate $30,753,556 in cash value, leaving a balance covering eleemosynary institutions of $2,238,220. This is a less sum for that class than we had anticipated.

NEARLY every household uses a stimulant of some kind. None better known or more highly recommended than Klein's "Silver Age" and Duquesne Rye whiskies. Physicians of high standing have vouched for the truth of this over their signatures. These testimonials are shown in Max Klein's window, Federal street, Allegheny. Send to him for catalogue and price list of all kinds of liquors. MWF

What Is Your Life Worth?

If you are earning $1,000 a year, that's just what your life is worth to your wife and children. Have you protected them against your death? If not, do so at once by assuring in the Equitable Life Assurance Society.
EDWARD A. WOODS, Manager,
516 Market street, Pittsburg.

Last Excursion to Atlantic City

Via the B. & O. R. R., Thursday, August 25, at the popular rate of $10 the round trip, and tickets good for 12 days, and good to stop at Philadelphia, Baltimore and Washington returning. Trains leave Pittsburg at 8 A. M. and 9:20 P. M.

Are You Aware

This is the time to advertise your vacant rooms in the cent-a-word to let columns of THE DISPATCH?

NEW ADVERTISEMENTS.

TRY SKIN FOOD.

For your wrinkles and become youthful, fresh and lovely. It feeds the shrunken or impoverished skin as cream and beef feed and renew the impoverished stomach and body. It feeds the fatty membrane and the active tissues which are indispensable to a good skin. The flabby flesh becomes firm; the ravages of age, sickness and worry disappear; lines and wrinkles becomes smooth; the skin is again soft and refined and beautiful! Skin Food is fragrant, delicate, soothing and refreshing. By its use

WRINKLES VANISH!!

PRICE $3 PER JAR.

SOLD AT ALL DRUGGISTS.

MADAME M. YALE COMPANY,
37 West Fourteenth st., New York,
146 State Street, Chicago.

A complete list of Madame Yale's toilet requisites can be found in her "Beauty and Complexion Book." Free at all druggists. Sent by mail on receipt of 4c postage.

A full line of Mme. Yale's preparations can be had in Pittsburg at

W. T. ESPY'S CRYSTAL PHARMACY,
Corner Market and Liberty streets,

And at Joseph Fleming & Son's, Druggists, 412 Market street. Christy's drugstore, corner Smithfield street and Fourth avenue. E. C. Stiefel & Co., successors to J. Kimmel & Co., Penn avenue and Ninth street. W. P. Martsolf Drug Company, corner Penn avenue and Sixth street. S. S. Holland, Druggist, corner Smithfield and Liberty streets.

IN ALLEGHENY CITY

At E. Holden & Co.'s, Druggists, 68 Federal street. G. Eisenbeis, 113 Federal street, and Kaercher's, 62 Federal street. jy16-wsu

LAIRD'S Shoe Stores show the Largest and Most Complete Line of Ladies', Misses' and Children's Cloth Top Shoes.

$1.50, $1.75, $2, $2.50. $1.50, $1.75, $2, $2.90.

Children's Cloth Top Dongola Pat. Tip Spring, 99c, $1.18, $1.25, $1.50.
Misses' Cloth Top Pat. Tip Spring Heel, $1.25, $1.50, $1.75, $2.

W. M. LAIRD,

MAIL ORDERS PROMPTLY ATTENDED TO.

433 AND 435 WOOD ST. | Wholesale and Retail. | 406-408-410 MARKET ST.
jy31-184-mwrhs

'WELL BRED, SOON WED." GIRLS WHO USE

SAPOLIO

ARE QUICKLY MARRIED. TRY IT IN YOUR NEXT HOUSE-CLEANING.

ap8-65-mwf

OUT OF THE RUNNING.

BY A. CONAN DOYLE.

Concluded From Yesterday.

"Whatever is that Bill doing there?" she cried.

Dolly looked, and saw for the first time that the nameless farm laborer was crouching under the beech, his browns and yellows blending with the dark behind him.

"You go out o' that, Bill," screamed the farmer's wife.

"What be I to do?" he asked humbly, slouching forward.

"Go, cut chaff in the barn." He nodded and strolled away, a comical figure in his mud-crusted boots, his strap-tied corduroys and his almond-colored skin.

"Well, then, you've taken Elias," said the mother, passing her arm round the daughter's waist. "I seed him a-kissing your flower. Well, I'm sorry for Adam, for he is a well-grown young man, a proper young man, blue ribbon, with money in the postoffice. Still, someone must suffer, else how could we be purified? If the milk's left alone it won't ever turn into butter. It wants troubling and stirring and churning. That's what we want, too, before we can turn angels. It's just the same as butter."

Dolly laughed. "I have not taken Elias yet," said she.

"No? What about Adam, then?"

"Nor him either."

"Oh, Dolly girl, can you not take advice from them that is older? I tell you again that you'll lose them both."

"No, no, mother. Don't you fret yourself. It's all right. But you can see how hard it is. I like Elias, for he can speak so well, and is so sure and masterful. And I like Adam because—well, because I know very well that Adam loves me."

"Well, bless my heart you can't marry them both. You'd like all the pears in the basket."

"No, mother, but I know how to choose. You see this bit of flower, dear?"

"It's a common dog rose."

"Well, where d'you think I found it?"

"In the hedge likely."

"No, but on my window ledge."

"Oh, but when?"

"This morning. It was 6 when I got up, and there it lay fresh and sweet and newly plucked. 'Twas the same yesterday and the day before. Every morning there it lies. It's a common flower, as you say, mother, but it is not so common to find a man who'll break short his sleep day after day just to show a girl that the thought of her is in his heart."

"And which was it?"

"Ah, if I knew. I think it's Elias. He's a poet, you know, and poets do nice things like that."

"And how will you be sure?"

"I'll know before morning. He will come again, whichever it is. And whichever it is he's the man for me. Did father ever do that for you before you married?"

"I can't say he did, dear. But father was always a powerful heavy sleeper."

"Well, then, mother, you needn't fret any more about me, for as sure as I stand here, I'll tell you to-morrow which of them it is to be."

That evening the farmer's daughter set herself to clearing off all those odd jobs which accumulate in a large household. She polished the dark, old-fashioned furniture in the sitting room, she cleared out the cellar, rearranged the bins, counted up the cider, made a great cauldron full of raspberry jam, potted, papered, and labeled it Long after the whole household was in bed she pushed on with her self-imposed tasks until the night