

- Arkansas. Taxed as personal property.
- Arizona. Taxed as personal property.
- California. Taxed as personal property.
- Colorado. Taxed as personal property.
- Connecticut. Taxed specifically.
- Dakota. Taxed whether bearing interest or not.
(This was at the time of the division into two States.)
- Delaware. Taxed as personal property.
- Florida. Taxed as personal property.
- Georgia. Taxed as personal property.
- Idaho. Exempted from taxation.
- Illinois. Taxed.
- Indiana. Taxed.
- Iowa. Taxed.
- Kansas. Defined as personal property for purposes
of taxation.
- Kentucky. Taxed.
- Louisiana. Taxed.
- Maine. Taxed.
- Massachusetts. Exempted from taxation.
- Michigan. Taxed.
- Minnesota. Taxed.
- Mississippi. Taxed.
- Missouri. Specifically taxed.
- Montana. Taxed.
- Nebraska. Taxed.
- Nevada. Specifically taxed.
- New Hampshire. Specifically taxed.
- New Jersey. The owner of mortgage is taxed, but
mortgagor may swear off part of his assessment.
- New Mexico. Taxed.
- New York. (We have no Code less than 20 years
old.)
- Ohio. Specifically taxed.
- Oregon. Specifically taxed.
- Pennsylvania. Taxed for State purposes only.
- Rhode Island. No data.