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1885 and 1886, State Board of Equalization Report

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REPORT
OF THE
California
STATE BOARD OF EQUALIZATION

FOR 1885 AND 1886.

STATE BOARD OF EQUALIZATION.

C. E. WILCOXON, Chairman.

JOHN MARKLEY,

CHARLES GILDEA,

L. C. MOREHOUSE,

JOHN P. DUNN, Ex Officio.

E. W. MASLIN, Secretary.



SACRAMENTO:

STATE OFFICE.....JAMES J. AYERS, SUPT. STATE PRINTING.
1886.

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REPORT.

OFFICE OF THE STATE BOARD OF EQUALIZATION, }
SACRAMENTO, November 1, 1886. }

To his Excellency GEORGE STONEMAN, Governor of California:

SIR: The State Board of Equalization has the honor to submit the following report for the years 1885 and 1886:

This report is the last act of the official career of the present State Board of Equalization. The valuations of property for the above named two years, and the agricultural statistics, will be found in appropriate tables.

Since the last report the members of the Board have visited every county in the State, and have made careful, and we believe, accurate investigations as to the ratio of full cash value at which property has been assessed. In 1885 we found it necessary to increase the entire assessment rolls of Alameda, Kern, Lake, Los Angeles, Napa, San Francisco, Santa Barbara, Santa Clara, and Sonoma Counties to the extent of \$49,205,185.

In 1886 no increase was made, as by reference to the table of percentage of increase and decrease of valuations, it is seen the decrease was so slight as not to warrant any interference by the Board. In several instances where the decrease was apparently large, with the exception of one county, the decrease seemed warranted by the facts which need not here be recounted.

ASSESSMENT.

The assessment of the property of the State is not up to the "true cash value," as every taxpayer knows who will compare the assessment of his own property with the value he fixes upon it. We have endeavored to proceed gradually and cautiously in raising the standard of value, and thus to educate both people and Assessors to the acceptance of the true rule without too much disturbance of business and industrial relations.

The valuations, after the increase by the Board, for the years respectively in which the State Board has been in existence, are as follows:

	Property.	Railroads.	Total Valuation.
1880	\$635,028,554	\$31,174,120	\$666,202,674
1881	623,861,395	34,829,664	658,691,059
1882	579,870,449	27,602,313	607,472,762
1883	724,746,947	40,017,000	764,763,947
1884	770,364,265	50,746,500	821,110,765
1885	810,476,634	49,035,750	859,512,384
1886	768,395,600	48,051,100	816,446,700

It will be perceived that the assessment of property other than railroads increased from 1880 to 1886 \$133,367,046; and the assessment of railroads,

\$16,876,980 being a total increase of \$150,244,026. The assessment for 1887 will show a further increase. As people are educated to the perception that a full cash value assessment is the only means of effecting an equality of taxation the difficulties of Assessors will disappear.

EQUALIZATION.

The duties of the State Board are such as to excite the antagonism of nearly every property holder in the State, at least in those counties where the delinquencies of Assessors call for action by the Board. The strife between counties to reduce assessments has not ceased, and in all probability will not, so long as Assessors are elected or selfishness be a passion in the human breast. But we believe that we are gradually approaching a more equal adjustment of taxation as people are being educated to understand the necessity for the same, and to approve of a faithful performance of public duty by their official servants.

We have been subjected to much criticism in respect to our action in increasing the assessments of certain counties, notably the City and County of San Francisco.

Our methods for determining values have been assailed and declared incorrect. What better method could be devised than that of taking the valuation declared by parties to sales and mortgages, and the appraisers of estates, we cannot conceive. We were not solely guided by these indications; they were only elements to aid our personal observation and investigation. Take San Francisco, for instance. In one year's observation, we found 1,018 mortgages given for \$6,575,998, upon property assessed at \$5,161,630.

Taking the sales of real estate from January 1, 1884, to June, 1885, we found 1,157 sales, the purchase price of which was \$8,150,475, and the property assessed at \$4,503,054. The figures are conclusive answers to all the arguments advanced in favor of the judgment of one Assessor, or the favorite one of comparing the assessment of the city with the assessment of some city in the East.

The means of ascertaining the rates at which property has been assessed, cannot hereafter be used with so much certainty in the interior counties, and possibly in San Francisco. Appraisers in the counties liable to be increased in their assessments, as we found to be the case in the current year, either appraise the property down to the assessment ratio, or the Assessors assess the appraised property at a slight advance upon the appraised valuation.

Mortgagees, not having, since 1883, the apprehension that mortgages would be increased by the general increase by the Board, do not take the interest they did before in having other property assessed at its true value; though one would think that a class of people holding \$80,000,000 in mortgages, assessed at face value, would deem it for their best interest to incite the Assessor to the performance of his strict duty. Again, owing to the rapid and permanent advance in real property, based upon the established certainty of the profits of horticultural and viticultural pursuits, money is loaned upon a wider margin than formerly upon the value of property.

There is one means of ascertaining whether property is assessed at its true value, which we recommend to the consideration of the Legislature, and that is, to provide that the consideration or amount of the purchase price should be named in the body of the conveyance. An affidavit of the truth of the statement might be appended to each deed, as is done in chattel mortgages, if it were not open to the objection against extra judicial

oaths. However, some penalty should be prescribed for the neglect of the parties to state the true consideration. As this Board has to determine, within a limited time each year, whether property is assessed at its true value, the Legislature should furnish, so far as it can, the necessary means for such investigation.

INEQUALITY OF ASSESSMENT OF MERCHANDISE.

There is undoubtedly an inequality between the assessment of land and personal property, and also between personal property visible to the Assessor and capable of being valued by him, and the goods and merchandise of the merchant which the Assessor cannot see.

The real estate of the farmer and the city lot owner is exposed to view, and its value cannot be concealed from the Assessor. But the merchant is his own assessor. The Assessor cannot even view the wares, since the taxed person is only required to state the goods he had on hand on the first Monday in March. It has been, and still is, the custom not to demand an invoice of the goods. The oath administered to each person assessable is to the effect that the statement contains a true account of his property, but he is not required to state its value. Each farmer is asked the number of horses, cows, etc., and testifies under oath to the statement. In respect to the merchant, there is no effort made to ascertain the quantity of goods assessable. The Assessor merely asks him the value, which question the merchant may or may not answer, as he pleases. The remedy is difficult to suggest. It is certainly true that the merchant should not be his own assessor. Means should be provided whereby the quantity and value of the merchandise should be disclosed. There would be no hardship if the law should provide that each person having personal property on the first Monday in March, not exposed during assessment time to the inspection of the Assessor, should make an inventory of the same on that day and be required to make oath to the amount and the value of the same.

That the merchandise in the State is not adequately assessed may be presumed from a glance at the assessed value of landed property in the country, and cities and towns, respectively. In the country in 1886 the value of the real estate and improvements is \$323,153,347, and in the cities and towns \$293,385,121, the latter nearly 91 per cent of the country assessment. Cities and towns being merely places for barter, one would expect that merchandise would be the larger part of the assessment of personal property. Or, in other words, we should expect that, if the vocation of bartering and trading created nearly three hundred million dollars of real property values, that merchandise would bear a proportion to other personal property nearly akin to the relative proportion between landed property in cities and country. Yet such is not the case. The assessment of personal property, exclusive of money and solvent credits, is \$129,258,814, while the value of merchandise is only \$30,755,495, of which \$15,712,783 is assessed in San Francisco.

BONDS.

There is another class of property that escapes assessments. The returns show that State, city, and county bonds to the amount only of \$1,126,727 were assessed in 1886. The Controller reports that the funded indebtedness of counties alone amounts to \$7,995,331. As the State holds in trust \$1,313,500, leaving \$6,681,831 of county bonds subject to assessment, it

would appear that there remains \$5,555,104 of county bonds which were not assessed. Add to this sum the amount of city bonds, and the amount which escapes is enormous. Are all the railroad bonds held out of the State? The question is, where are these bonds gone? Surely they are not gone out of the State to the extent indicated. The principle of assessing bonds is open to criticism; as we see, they escape assessment. When a county sells her bonds, the rate of interest paid thereon is based upon the theory that the rate is such as will meet the demands of capital, to which is added the supposed State and county taxes. In practice, the people of a county pay an interest sufficient to recompense capital, and to pay the taxes back to the County and State Treasuries, but which, in fact, are never paid. For the purpose of sustaining the principle of equal taxation, we inflict upon ourselves an injury, and practically provide for inequality.

MONEY.

Money also escapes assessment. The amount of money assessed as on hand on the first Monday in March, as reported by Assessors, was \$9,069,601. A few Assessors failed to report, but it is certain that not more than the sum of \$10,000,000 was assessed—the reports vary from \$9,500,000 to \$10,088,048. It is certain that the banks alone did not report the true amount. From the Bank Commissioners' Report for 1886, we learn that the banks of the State had, of their own money on hand, on the first July, 1885, \$12,883,547; on first January, 1886, \$11,896,326, and on the first July, 1886, \$15,985,299—an average of \$13,588,395. If we add to the "money on hand" on the first January, 1886, the sum of \$8,151,173, which the Commissioners say is in other banks, we have the sum of \$20,047,499, which must be taken as the exact sum in the banks on that day—only two months before assessment day. When we add to this sum the amounts severally held in private hands, we gain an idea of the disparity between the actual money in the State and the amount assessed. As a help to the estimation we give the amount due depositors. On first January, 1886, \$98,273,077, and on first July, 1886, \$103,331,155. Deducting the amount of "money on hand" and in other banks, we have \$83,283,656, as, in theory, money circulating among the people. But as money, by passing from hand to hand, is repeated as deposits, only a part of this sum is actual cash; but the exact amount we cannot state. But it is sufficient that enough of it is actual cash to warrant us in stating that at least \$25,000,000 was in this State on the first Monday in March, of which only \$9,500,000 was assessed.

In 1880, money was assessed to the amount of \$24,678,330; in 1881, \$13,597,566; in 1882, \$12,702,056; in 1883, \$11,152,463; in 1884, \$10,874,971; in 1885, \$10,483,087; and in 1886, \$10,088,048, though it may be as low as \$9,500,000. At this ratio of decrease, in five years there will be no money in the State.

These illustrations may furnish food for reflection to those who are studying the problem of taxation, and especially to those who contend that personal property should not be assessed. It is certain that its assessment is productive of inequality and offers a strong incentive to perjury.

EFFECTS OF EQUALIZATION.

The objection to the increase of assessments is often made that, no matter how high the assessment is, the Supervisors will continue to levy about the same rate of taxation as before; or, in other words, that a high assessment is a temptation to extravagance in the administration of county affairs.

We have prepared a table, which can be found in the appendix, showing the rates of county taxation from 1875 to 1886, inclusive. It is worthy of study. In the majority of the counties the rate of taxation actually increased from 1874 to 1879, while since the adoption of the Constitution and the creation of the Board, the rates of taxation, in every county except Alpine, Del Norte, Nevada, Placer, Santa Cruz, Shasta, Sierra, Siskiyou, Trinity, and Yuba have decreased to a remarkable degree. Alpine, Del Norte, Trinity, and Shasta, are counties of sparse population, and have not increased in wealth; Siskiyou, Santa Cruz, and Yuba are about even. Nevada received a blow in the stopping of hydraulic mining; and Placer's rate of taxation is caused by the large sum of railroad taxes unpaid. The table establishes the fact of the beneficent influence of the Board. At this present writing the State of California is receiving a large addition to her population from immigration from the Eastern States. The immigrants naturally seek homes in the counties where the rate of taxation is low. It is useless to explain that the sum of money to be raised is the same whether the rate is high or low; the low rate will be the attractive factor in the decision of location. Again, one of the means of encouraging the material growth of a county is the low rate of interest at which money can be borrowed. This is one of the secrets of the rapid and wonderful advancement of Southern California. It stands to reason that the banks and capitalists will not loan money readily to the farmers and business men of a county where the rate of taxation is high. To develop the resources of a State, money must be had at a low rate of interest; and this low rate can only be secured by an honest and true assessment of property.

A change of public sentiment is taking place. Self interest, as well as a sense of justice, is effecting the change, and we believe that the State Board will soon be recognized by the majority of the people as an arm of justice instead of oppression.

TELEGRAPH COMPANIES.

The Board assess railroads operated in more than one county. The reason is apparent on the face; and the same reason applies to the assessment of corporations doing business in more than one county.

Telegraph and telephone companies conduct their business in nearly all the counties of the State, and should be assessed by the State Board. The necessity of one body having the power to assess, as railroads are assessed, telegraph and telephone companies, is manifest at a glance at the following tables.

The first table shows the number of miles, total assessment, and rate per mile, of the Western Union Telegraph Company.

WESTERN UNION.

COUNTIES.	Miles.	Assessment.	Rate per Mile.
Alameda	93.40	\$4,680 00	\$50 10
Butte	56	19,980 00	156 78
Calaveras	20	600 00	30 00
Colusa	42	1,680 00	40 00
Contra Costa	31.75	2,447 00	77 10
Humboldt	90	1,800 00	20 00
Inyo	74.25	2,970 00	40 00
Los Angeles	152	14,540 00	95 65
Marin	79	4,700 00	59 50
Mariposa	37	500 00	13 51
Merced	36.75	1,838 00	50 00
Mono	34	1,700 00	50 00
Monterey	115	4,575 00	39 78
Napa	46	2,024 00	44 00
Placer	106.75	21,350 00	200 00
Sacramento	80	4,000 00	50 00
San Benito	15	1,275 00	85 00
San Diego	216	7,640 00	35 37
San Luis Obispo	121	5,082 00	42 00
San Mateo	25.10	9,205 00	366 73
Santa Barbara	113	8,500 00	75 30
Santa Clara	76.88	12,265 00	159 00
Santa Cruz	40	1,400 00	35 00
Sierra	50	500 00	10 00
Solano	74	4,810 00	65 00
Stanislaus	33.33	3,000 00	90 00
Sutter	10	500 00	50 00
Trinity	300	1,012 00	3 00
Tulare	70	3,500 00	50 00
Yolo	44	2,000 00	45 45
Yuba	44	1,240 00	28 18
Totals	2,326.21	\$151,313 00	\$65 04

Amador, El Dorado, Fresno, Mendocino, Nevada, San Bernardino, San Joaquin, Shasta, Siskiyou, Sonoma, Tuolumne, and Ventura report assessments to the amount of \$70,846; but as the Assessors failed to state whether the assessments were of the Western Union or railroad lines, we are not able to use the reports for the above table.

Suffice it to say, that the table shows a range of assessment, per mile, from \$3 to \$366 73, and that the average valuation is \$65 04.

Here is a property in value running into the millions assessed for about \$200,000, not enough to pay for the poles.

TELEPHONE LINES.

The following table shows the assessment of telephone lines:

COUNTIES.	Miles.	Assessment.	Assessment per Mile.
Alameda	58.50	\$4,370	\$74 10
Contra Costa	16.50	1,980	120 00
Los Angeles	110.00	3,300	30 00
Marin	25.00	1,500	60 00
Napa	10.00	450	45 00
Sacramento	19.00	950	50 00
San Bernardino	12.00	600	50 00
San Luis Obispo	13.25	465	35 08
San Mateo	25.10	2,510	100 00
Santa Clara	48.50	2,350	48 45
Solano	49.00	2,700	55 10
Totals	386.85	\$21,175	\$54 73

San Joaquin reports assessment of \$2,850, and Santa Cruz \$2,280. Neither state number of miles. The whole value of the telephone system in the State, therefore, is reported to be \$26,307. Excluding the last counties named, the average assessment per mile is only \$54 73. Comment is unnecessary.

In a few instances, as in Butte, Placer, and San Mateo, some attention seems to have been paid to the assessment of the franchises of the Western Union Company, otherwise the property seems to have been assessed on the same basis as old pipes of water and gas companies are assessed, to wit: as so much old iron. The difference in the value per mile affixed by the various Assessors, is a strong argument why the assessment of these corporations should be placed in the hands of this Board. The Constitution seems to inhibit the exercise of the power by the Board, as it provides that "All property * * * shall be assessed in the county in which it is situated;" but as the franchise is not specially located in one county, there seems to be no reason why naked property of wires and poles may not be assessed in the several counties, and the franchise by the State Board. It may be argued that the State Board might indicate to the Assessors the value of the property, and that brings us to the question of the power of the State Board to lay down rules for the guidance of Assessors and Supervisors.

RULES FOR REVENUE OFFICERS.

Assessors and Supervisors should be made to understand that, so far as taxation is affected, they are the servants and agents of the State.

We find some difficulty in enforcing the rules we lay down for the guidance of Assessors and Supervisors. It is true that the law declares that we may make such rules and regulations, but there is no penalty for their non-observance. It is anomalous that an agent should have greater power than the principal, yet in practice such is the case in respect to the relation between the State and the revenue officials of the counties. These officials labor under the impression that they are merely county officers, and not amenable to the State, and upon their judgment and valuations rests the taxing system of the State. Unless Assessors are controlled by the State Board, the principle of equality will constantly be violated. It is true that each county elects an Assessor, but the State intrusts to that Assessor the duty of valuing property for State taxation, for which the State liberally

12.

While the discussion of the status of the suits begun to collect the taxes due from the several railroad companies belongs to another department, it may as well be said here, that the grounds upon which the Supreme Court of the United States decided the recent case, to wit: that the fences and ferryboats had been assessed by the State Board of Equalization, has no bearing upon the assessments for 1883, 1884, 1885, or 1886. We were aware that the point would be taken by the defendant, and formally took such action when we met in 1883, and each succeeding year, as to exclude from our computations every element of valuation save such as belonged to the franchise, roadway, roadbed, rails, and rolling stock.

Both companies, their agents state, will contest the legality of the assessment.

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Table showing the Rate Per Mile of the Assessments of Railroads by the Board.

	1880.	1881.	1882.	1883.	1884.	1885.	1886.
Amador Branch.....	\$10,500 00	\$10,200 00	\$6,001 00	\$6,074 07	\$6,500 00	\$6,000 00	\$6,000 00
California Pacific.....	16,011 56	16,500 00	13,000 00	16,000 00	17,777 77	17,777 77	17,777 77
Central Pacific.....	20,264 00	25,000 00	21,604 26	29,889 40	1,156 06	3,408 20	6,000 00
Northern California.....	7,434 08	6,002 00	4,501 00	4,452 83	3,584 90	3,773 58	31,216 83
Northern Railway.....	13,060 00	13,500 00	10,000 00	13,477 08	15,498 65	15,498 65	18,194 07
Pajaro and Santa Cruz.....	7,487 75	4,501 00	4,501 00	4,725 89	7,088 84	5,733 94	5,733 94
Sacramento and Placerville.....	11,115 44	10,001 00	6,001 00	5,979 33	6,000 00	6,500 00	6,185 56
San Francisco and North Pacific.....	13,851 09	14,000 00	12,000 00	12,054 05	14,054 05	14,054 05	12,972 97
San Pablo and Tulare.....	11,200 00	12,000 00	10,000 00	15,217 39	20,652 17	19,585 21	19,585 21
Stockton and Copperopolis.....	13,390 82	13,000 00	8,500 00	8,962 58	9,522 74	8,962 58	7,842 25
Southern Pacific.....	14,733 15	16,500 00	11,512 97	14,929 82	17,963 47	17,763 47	17,763 47
Vaca Valley and Clear Lake.....	8,394 12	8,300 00	8,300 00	6,386 55	6,386 55	6,654 90	6,654 90
Carson and Colorado.....					1,997 76	1,997 76	1,997 76
Nevada and California.....						1,500 00	1,500 00
Nevada County Narrow Gauge.....	10,054 67	9,000 00	7,500 00	6,066 66	5,111 11	5,111 11	5,111 11
North Pacific Coast.....	7,943 79	5,501 00	5,501 00	5,573 77	5,573 77	5,551 60	4,982 20
Pacific Coast.....				5,320 81	5,320 81	5,320 81	4,694 83
San Joaquin and Sierra Nevada.....				4,125 41	4,125 41	4,061 62	4,060 60
South Pacific Coast.....	11,144 05	7,001 00	6,801 00	11,037 52	11,037 52	12,141 28	11,037 52

MAPS.

The Political Code requires the Supervisors to procure maps for the use of the Assessors. Experience has taught us the benefit of such maps, and that the cost of the same is met in the counties where they are obtained, by the taxes received even the first year from land discovered subject to taxation. Supervisors do not obey the law.

The Code should be amended so as to direct the Assessor to procure the maps, and that the claim for the cost of the same, should be paid out of the County Treasury.

STATE PROPERTY.

We earnestly ask the attention of the Legislature to the following section: 3897 Political Code provides that "whenever the State shall become the purchaser of property sold for taxes, the State Board of Equalization may direct the District Attorney to bring an action to recover the possession of the same. In case of judgment * * * the Board may order the property sold by the County Treasurer, but no bid shall be received at such sale for less than twice the amount of the taxes, costs, interest, and expenses of sale."

This office each year receives lists of property sold to the State, mostly possessory claims on the land of the United States. These claims are listed the succeeding year and are lost to the State for assessment purposes.

But many times land is sold to the State of the value of a few hundred dollars, to which there is a good title. In the course of time application is made to the Board for the sale of the property. Before we can order a sale an action has to be begun, but the District Attorney must be paid a fee for beginning the suit, costs of advertising summons must be secured, and so we negotiate with the would-be purchaser for the sale at such sum or direct him to agree with the District Attorney to pay such sum as will meet the requirements of the law. Such procedure is at once humiliating and uncertain. The whole matter should be under the control of the Controller, who is the financial agent of the State, and the law simply should require the Controller to direct the County Treasurer to sell the land to whomsoever, not the original owner, will pay the taxes for two years and costs. The owner can redeem under another law.

STATEMENTS TO ASSESSORS.

We desire again to call the attention to some needed amendments to the Code.

The whole assessment system is based on the supposition that each taxed person will submit a statement, under oath, to the Assessor, of the property owned by him on the first Monday in March. The penalty for omitting to render such statement, as provided by Section 3633, is to have the assessment fixed by the Assessor, which cannot be changed by a Board of Supervisors. This has no terror for the kind of persons who refuse statements. To refuse to give statements in San Francisco is looked upon by some as a business proposition. The person may have money or bonds not perceivable by the Assessor, or a large stock of goods, the amount and value of which is not known to the Assessor. It is apparent that the estimate fixed by the Assessor must be, in all cases, far below the true amount of property, or the value thereof. Many rich men escape with a mere nominal assessment. Any person who refuses to render a statement should be proceeded against summarily; first, by action in Court to compel a statement, and second, by a criminal prosecution, and the minimum fine should be severe.

The Assessor, who fails to exact from any one a statement, or fails to exact the oath, should be severely punished.

STATISTICS.

The State Board is required to report to the Governor the separate values of property, and the number, kind, and value of personal property. To aid us in this labor, the Assessor of each county is required to report the facts to us. (See Section 3655, Political Code.) It would exhaust your patience to detail to you the labor and fruitless care expended to obtain the facts required. Statistics are conceded on all hands to be of the highest importance to the State. The producer, upon an intelligent study of the past productions of the State, can limit, or extend with profit, his future operations. The middlemen and seller can reasonably predicate their ventures upon the tables of production, and the consumer is benefited by the inferences to be drawn as to cost and price of commodities from the excess or deficiency of supply. But to be of value, the statistics must be entirely trustworthy. In this respect, we regret to say that the reports from Assessors are of less value than anything published by the State. There are two causes which produce the defect. One is the insufficient salary or compensation allowed Assessors, his work is hurried between the first of March and the first of July, his deputies are paid a sum certain per day, not to exceed a stipulated amount fixed by the Board of Supervisors, and he is pushed to the extreme to complete his work. Another cause is the indifference of the public to the work. The taxpayer will not inform the Assessor how many trees are planted on the farm, how many acres are cultivated, or any fact which he thinks tends to establish the value of his taxable property.

To publish the reports of the productions of the State, as they have been prepared and sent to former Boards and to us, is a sheer waste of money. The reports we send to other States, and are misleading to those who are interested in the soil and varied productions of the State. Probably their well known untrustworthiness in the State has saved us from any commercial or agricultural ventures based upon statistics.

Something ought to be done at this session of the Legislature, either to omit the statistics, or pay the Assessor for doing the definite work required, or provide a penalty for not reporting accurately.

The fault is not alone with Assessors. As we before stated, the people will not report accurately upon facts which they suspect will be used to augment their assessments.

Probably a separate bureau to take the industrial census of the State would prove effective, if the facts were obtained by officers other than the Assessor.

AUDITORS' REPORTS.

The State Board fixes the rate of State taxation upon the statements received from County Auditors of the assessed value of the property in each county. This duty of the Auditors is defined in Section 3728 of the Political Code, and the penalty, which is the forfeiture of \$500, for omission of performance, is provided for in Section 3737.

If any Auditor fails to forward the statement, the Board has to suppose an amount, which may be either below or in excess of the actual value of the property.

In each year since the formation of the Board a number of the Auditors failed, at the proper time, to forward statements. No such want of

preciseness should enter into the computation of the taxation of the State. The penalty seems to have no effect, and we believe that if a failure to perform the duty should constitute a misdemeanor it would have a wholesome effect. Punishment for neglect, as a crime, of such an officer, would be more effective than the dread of a civil action, or, what would be equally effective, a provision that a notice from the Board to the Supervisors of the neglect should work a forfeiture of one month's salary.

SECTION 3654

Of the Political Code should be repealed. It provides for a wasteful expenditure of time and money. The Board of Supervisors meets on the first Monday in July, when the assessment roll is delivered to the clerk of the Board, and then adjourns until the day, which is generally ten days later, set for the next meeting. The law gives ample notice to all taxpayers, and if the Board does its duty, there is enough to keep it busy during the whole time allotted by law for its session.

POLL TAXES.

The Political Code, in respect to the collection of poll taxes, needs amendment. Section 3840 empowers the Assessor to collect poll taxes from the first Monday in March of one year to the first Monday in January of the ensuing year.

On the third Monday in January, the Auditor delivers a delinquent list of poll taxes to the Tax Collector, who must collect the taxes in the same manner and at the same time as delinquent property taxes are collected.

When the Assessor demands a poll tax from a property owner, the latter frequently refuses payment on the ground that the poll tax is a lien on his property. When the Collector begins to collect the property tax in October, he refuses to collect the poll tax because he has no authority to do so, and the property owner merely pays the property tax. The Assessor does not find it profitable to traverse the county in search of property owners delinquent for poll taxes, and although the system provided seems perfect, yet, from some cause not easily explained, many poll taxes remain uncollected. Either the Assessor should collect the entire poll taxes, or the Collector should have the sole power to collect poll taxes from property owners after the fourth Monday in October.

PROVISION FOR INFORMATION.

We earnestly request the Legislature to provide some means by which we can obtain such information as we desire in relation to the revenue service. Auditors are required to report simple values at a certain time, and Assessors to make report before July of their assessments of classes of property.

We are often in need of information, which may or may not be given, as the courtesy or public spirit of the officers may permit. For instance, when assessing the various railroads, we desire to ascertain the amount of the assessment of land, houses, and personal property of the various railroad companies, made by the Assessors, or the miles of telegraph lines, but we have no power to enforce our wishes. While it is true that there is a penalty in the nature of a criminal action for neglect of a legal duty, yet there should be a more general statement of the duties of Auditors and Assessors in relation to the Board, and the performance of those

obligations should be enforced by a penalty of forfeiture of salary, as before indicated.

TRAVELING EXPENSES.

We again urge upon the Legislature the necessity of appropriating enough money to give efficiency to the Board. Section 3702 of the Political Code, passed April 3, 1880, provides that "each member of the Board is entitled to repayment of his actual expenses incurred by him in traveling in the discharge of his duties, not to exceed annually one thousand dollars." There are at least four members of the Board, and some of the time the Controller and Clerk, engaged in visiting the several counties, from March until August of each year. The appropriation should, therefore, be, in strict conformity to law, \$10,000 for each two fiscal years. Yet the Legislature of 1883 appropriated only \$2,000 per annum, and the Legislature of 1885 increased it only \$250.

It is preposterous to expect five and sometimes six persons to visit the counties and investigate assessments each year, for the sum of two thousand dollars.

While the several members are traveling on separate circuits they have no means of knowing when the appropriation is exhausted, and in the Summer of 1884 we incurred expenses to the amount of \$800 for which we were not reimbursed until late in the Spring of 1885. The incoming Board, having to inform itself, must travel, and the appropriation for traveling expenses should be not less than \$8,000—and \$1,000 for contingent expenses—for the next two years.

CLAIM OF ROGERS AND BAGGETT.

In 1885 the State Board of Equalization, by an order, increased the assessment of the City and County of San Francisco, and by order directed the Auditor of said city and county to add the percentage of increase to the assessment. He refused to do so, alleging, among other things, that the Board was an unconstitutional body. The authorities of other counties whose assessments we had raised, took notice of the refusal of the Auditor, and, as we learned from the country press, tendered him legal and pecuniary assistance to overthrow the authority of the Board. If his position could be maintained, the railroad assessments made by the Board, as well as the assessments of the State, would be illegal, and the whole revenue system overturned.

Several members and the Clerk of the Board proceeded to San Francisco and consulted with the Attorney-General. That officer declared that he had not the time to attend to the matter, being busy with other legal matters, and directed that Mr. W. T. Baggett be consulted.

Accordingly we took advice from Mr. Baggett, who drafted a petition to the Supreme Court for a writ of mandate directed to the Auditor, and ordering him to show cause why a peremptory writ should not issue, commanding him to obey the instructions of the Board. The question was new, important, and so momentous in its results, that the Board deemed it wise to have additional counsel, and we advised with Mr. Arthur Rogers, an eminent attorney of the San Francisco bar. That gentleman agreed to attend to the matter jointly with Mr. Baggett in the Supreme Court, which he did, and to look to the Legislature for his compensation.

The cause was heard in the Supreme Court, and the peremptory writ was ordered issued, and so the authority of the Board and the constitutionality of the amendment of 1883 maintained.

Mr. Baggett has been paid by the Attorney-General, and Mr. Rogers has presented a claim for five hundred dollars, which we think is a reasonable fee, and we earnestly request the Legislature to pay the same.

This report is the last act of the official career of the present State Board of Equalization. There is little further to be said than is contained in the last report made to your Excellency in 1884. In that report there were several recommendations, especially intended for the attention of the Legislature, to the end that provision might be made for the more efficient service of the Board and the revenue system. No attention was paid by the Legislature to these recommendations, and it seems, from the experience of former Boards, as well as of the present one, almost useless to recommend any amendments to the revenue system of the State, unless the bills are prepared by the Board and followed by the individual exertions of the members, a practice which we have found not advisable, however necessary, since it subjects the advocate to much unjust criticism as well as thankless labor.

We again urge these amendments upon the Legislature, hoping they will receive the consideration desired.

We shall surrender our trusts at the close of our term, conscious that we have striven to do our whole duty to the people of the State, unbiased by local interests or prejudices, and without fear or favor.

Respectfully,

C. E. WILCOXON, Chairman.
JOHN MARKLEY.
CHARLES GILDEA.
L. C. MOREHOUSE.
J. P. DUNN, ex officio.

VITICULTURAL REPORT FOR 1885.

COUNTIES.	NUMBER OF ACRES OF GROWING GRAPEVINES.											
	For Table.				For Wine.				For Raisins.			
	1 Year.	2 Year.	3 Year.	4 Year and Over.	1 Year.	2 Year.	3 Year.	4 Year and Over.	1 Year.	2 Year.	3 Year.	4 Year and Over.
Alameda	10	10	25	50	784	1,219	1,594	798	30	43		
Amador	50	40		115				425				15
Butte			3	338		2		85	12	50	21	144
Calaveras	20	240	290	330				150				30
Colusa	34	10	14	5								
Contra Costa	1,000	2,200	1,000	250	3,000							
El Dorado	12	5	2	21	105	67	30	1,156			2	41
Fresno	71	146	81	128	970	742	877	1,255	620	416	429	548
Inyo								40				
Lake	10	15	10	22	120	250	220	40				
Los Angeles		300	1,500	900	2,000	3,500	8,000	8,500	200	400	300	400
Mariposa								80				
Mendocino		10	15		25	15		18				
Merced	7	64	46	170	140	40	210	123	7	3		10
Napa	5	189	144	96	1,547	2,396	2,956	6,953				
Nevada	6	5	4	90	1		19	44	1		7	8
Placer	122	116	116	274	158	270	136	385	15	32	45	268
Sacramento	131	340	225	608	639	2,205	220	1,394		126	3	198
San Benito					21	15	45	74				
San Bernardino					315	220	320	1,555	385	112	175	1,023
San Diego	42	34	54	51	110	71	23	63	557	540	240	166
San Joaquin	100	110	35	273	200	160	40	250				
San Luis Obispo	152	140	75	77		2	3	20				
San Mateo					100	100	150	150				
Santa Clara	740	283	450	465	1,486	1,210	826	1,364	56	25	15	43
Santa Cruz	75	52	285	115	90	69	79	278				
Shasta	10	8		40	20	4		14	33	19		12
Solano	377	244	103	231	266	219	194	634	30	53	11	494
Sonoma	50	400		1,450	2,000	5,272	3,640	7,271				
Stanislaus	3	10		20	3			60				
Sutter	5	10		44	3			17	53	11		7

Tehama	144	146	30	25	1,500	1,000	1,500	110	150	10	14	
Ventura				30				100				
Yolo		70	60	25	126	240	400	1,000	10	100	200	500
Yuba	3	3		10			13	220				
Totals	3,179	5,200	4,567	6,253	15,549	19,378	21,485	34,621	2,159	1,940	1,482	3,907

Total number of acres: Table, 19,199; wine, 91,043; raisins, 9,488; — 119,730.

NOTE.—Agricultural and viticultural statistics will, under the present system of obtaining them, always be untrustworthy. For instance, Placer County is assessed in districts. The Assessor of District No. 2 reports 200 boxes of raisins, while in District No. 1, where, within two miles of Rocklin, the California Raisin Company cultivate nearly 200 acres of raisin grapes, the Assessor reports, as to the number of boxes of raisins in his district, "impossible to ascertain." The Assessor of Marin reports 107,000 acres of vines, which is, of course, untrue. He possibly means vines. The table is presented, however, as approximately correct.

VITICULTURAL REPORT FOR 1885—Continued.

COUNTIES.	AVERAGE YIELD PER ACRE, IN TONS.			Gallons of Wine made in 1884.	Boxes of Raisins made in 1884.	Pounds of Grapes sold for Market in 1884.
	Table.	Wine.	Raisins.			
Alameda	4.00	4.00	-----	323,500	-----	494,000
Amador	2.00	2.00	2.00	125,000	-----	475,000
Butte	4.00	-----	-----	2,275	2,210	332,600
Calaveras	-----	-----	-----	75,780	278	2,464,320
Colusa	-----	-----	-----	-----	10	20,000
El Dorado	3.00	3.00	2.00	103,310	590	1,942,410
Fresno	2.50	5.00	4.25	384,667	31,133	707,105
Inyo	2.50	2.50	2.50	425	-----	5,800
Lake	-----	-----	-----	11,000	-----	4,000
Los Angeles	4.00	4.00	4.00	5,400,000	2,300	102,000
Marin	-----	-----	-----	7,000	-----	-----
Mariposa	2.25	-----	-----	12,558	-----	-----
Mendocino	2.00	5.00	-----	3,000	-----	12,000
Merced	3.00	3.00	3.00	5,500	-----	18,800
Napa	4.00	4.50	-----	3,983,235	-----	-----
Nevada	3.00	3.00	3.00	8,670	55	59,700
Placer	3.00	5.00	-----	69,500	200	314,772
Sacramento	3.00	3.00	3.00	9,505	812	5,579,300
San Benito	-----	-----	-----	10,000	-----	-----
San Bernardino	3.00	5.00	-----	315,000	64,325	99,000
San Diego	3.00	4.50	2.62	1,750	800	204,600
San Joaquin	3.25	3.50	-----	38,500	-----	552,320
San Luis Obispo	7.50	-----	-----	6,000	-----	-----
San Mateo	-----	-----	-----	7,500	-----	-----
Santa Barbara	-----	-----	-----	1,680	-----	-----
Santa Clara	4.00	6.00	5.00	535,030	475	3,535,400
Santa Cruz	4.00	4.00	-----	83,110	-----	257,100
Shasta	2.00	2.00	-----	1,200	-----	-----
Solano	4.00	3.00	-----	207,530	23,507	4,264,000
Sonoma	3.00	3.00	-----	2,400,000	-----	-----
Stanislaus	3.00	3.00	-----	10,000	-----	125,000
Sutter	3.33	3.75	4.33	865	2,392	330,000
Tehama	2.50	3.00	-----	-----	-----	250,000
Tuolumne	-----	-----	-----	29,800	800	2,295,000
Ventura	-----	-----	-----	5,000	-----	60,000
Yolo	3.00	3.00	3.00	150,000	15,000	-----
Yuba	-----	-----	-----	30,000	-----	180,000
Totals	-----	-----	-----	14,457,890	144,887	24,684,227

NOTE.—Napa reports 30,254,000 pounds, but as Napa is a wine-producing country and grapes are sold to the winery, they are not reported as for market.

SCHEDULE

Showing kinds of Property Assessed, and the Assessed Value of each kind in the several Counties for 1886.

COUNTIES.	State, County, or Municipal Bonds.	Jewelry, and Plate. Value.	WATCHES.		Money on Hand or Special Deposit.
			Number.	Value.	
Alameda	\$9,000	\$32,490	1,271	\$40,856	\$76,486
Alpine		185	30	984	4,954
Butte		4,775	788	21,256	105,403
Calaveras	5,000	1,567	1,000	10,000	15,409
Colusa	13,150	3,985	763	18,011	107,618
Contra Costa		5,500	154	6,498	35,560
Del Norte	2,000	1,040	184	3,378	16,041
El Dorado		2,110	395	11,740	69,195
Fresno	2,500	5,778	1,047	20,320	63,584
Humboldt		2,330	854	18,586	132,982
Inyo	4,000	855	186	2,604	2,896
Kern		1,595		7,862	20,812
Lake		270	160	3,342	10,181
Lassen		530	217	3,268	4,805
Los Angeles	3,000	19,185	2,570	46,334	67,496
Marin		6,845	141	5,255	
Mariposa		220	245	5,290	10,275
Mendocino		1,595	582	12,077	51,317
Merced		1,735	471	11,030	11,540
Modoc		300	265	4,770	
Mono		350	84	2,220	5,413
Monterey		3,000	2,462	30,775	45,625
Napa		6,775	806	18,711	103,104
Nevada	4,900	4,450	273	12,355	92,865
Placer		4,375	676	23,620	82,394
Plumas	27,950	1,850	216	6,230	8,228
Sacramento	67,200	9,525	988	30,080	210,830
San Benito		200		2,150	16,190
San Bernardino	4,900	8,260	814	14,080	7,380
San Diego		2,978	958	15,593	19,722
San Francisco	448,975	417,625	5,999	211,343	6,187,756
San Joaquin	1,000	13,765	1,873	57,366	105,741
San Luis Obispo	41,679	2,528	649	11,199	41,679
San Mateo	142,000	5,390	231	5,775	42,920
Santa Barbara		2,860		11,130	12,830
Santa Clara	8,500	11,240	1,782	51,950	302,435
Santa Cruz		3,109	724	13,756	16,890
Shasta	98,398	2,835		9,172	39,398
Sierra	4,900	785	102	5,055	24,198
Siskiyou	2,600			12,000	110,709
Solano	1,000	4,360	930	19,530	80,350
Sonoma	223,175	10,150	1,538	30,000	223,175
Stanislaus		9,760	1,014	28,539	49,739
Sutter	5,700		411	7,896	45,968
Tehama		8,015			28,335
Trinity	3,200	1,281	168	6,720	24,325
Tulare		480	910	15,468	70,375
Tuolumne		1,920	190	7,600	33,985
Ventura	1,400	390	400	6,164	34,933
Yolo		2,155	404	1,493	148,330
Yuba			100	4,300	47,125
Totals	\$1,126,727	\$633,301	336,025	\$925,731	\$9,069,601

SCHEDULE SHOWING THE KINDS OF PROPERTY ASSESSED, ETC.—Continued.

COUNTIES.	HORSES—THOROUGHbred.		HORSES—GRADED.		HORSES—AMERICAN.	
	Number.	Value.	Number.	Value.	Number.	Value.
Alameda	10	\$2,600	58	\$8,700	8,063	\$402,450
Alpine			188	7,670	11	1,140
Amador	6	1,070	1,936	85,720	243	14,765
Butte	10	3,050			2,748	192,360
Calaveras	5	1,000	2,320	92,800	110	8,800
Colusa	10	6,100	5,840	277,871	1,644	157,160
Contra Costa	20	18,500	2,740	106,860	2,570	287,840
Del Norte	1	200			260	14,595
El Dorado	6	4,200			539	39,625
Fresno	10	4,150	7,463	299,976	1,389	97,990
Humboldt	6	4,200			4,235	184,400
Inyo	16	3,904	2,860	71,500	45	2,406
Kern			943	68,874	3,184	97,451
Lake					391	31,315
Lassen			5,793	167,566	916	67,340
Los Angeles	468	66,280	9,911	311,355	4,083	244,164
Marin	4	1,650	1,208	43,745	824	72,105
Mariposa			4	650	272	16,940
Mendocino	6	3,000			1,796	179,590
Merced					1,462	111,813
Modoc	25	7,995	5,864	151,583	1,753	93,781
Mono	1	400	731	23,270	176	9,895
Monterey	4	5,200	29	10,150	3,104	217,280
Napa	10	3,475			2,301	196,580
Nevada	4	775	1,169	35,660	982	63,670
Placer	14	5,105	404	14,025	1,196	91,475
Plumas	6	1,750			1,043	66,085
Sacramento	56	14,960	51	7,650	3,153	266,600
San Benito	6	3,600	50	8,780	1,961	147,070
San Bernardino	10	5,700	3,120	117,979	564	41,940
San Diego	14	1,720	3,381	113,745	541	40,212
San Francisco					12,228	795,826
San Joaquin	47	25,850			3,207	280,245
San Luis Obispo	18	7,300	5,400	236,143	697	62,550
San Mateo	13	5,800	1,772	53,160	896	41,680
Santa Barbara	27	5,210	5,734	177,490	1,178	98,324
Santa Clara	34	35,350			5,753	501,395
Santa Cruz	26	7,800			1,720	96,320
Shasta	6	1,350			1,394	79,665
Sierra	7	1,260	901	27,375	132	6,930
Siskiyou			58	11,600	1,500	75,000
Solano	26	13,650	3,155	139,148	2,715	230,775
Sonoma	67	54,500			7,740	372,400
Stanislaus	32	5,500	5,640	256,231	1,575	156,535
Sutter	29	6,700	1,877	94,585	1,181	109,232
Tehama*					4,144	214,830
Trinity			102	7,650	744	22,320
Tulare	20	6,900			1,766	138,115
Tuolumne	7	1,750	1,470	58,800	610	39,650
Ventura	5	2,600	2,386	79,230	1,160	91,460
Yolo	35	29,200			4,747	375,395
Yuba	3	2,600	10	4,700	532	55,990
Totals	1,130	\$364,904	82,568	\$3,172,241	107,268	\$7,333,472

* Assessor returns horses under one head.

COUNTIES.	HORSES—SPANISH.		COLTS.	
	Number.	Value.	Number.	Value.
Alameda	64	\$1,705	1,609	\$47,790
Alpine			55	1,040
Amador			605	14,650
Butte	3,577	125,195	1,710	46,170
Calaveras			600	9,000
Colusa			1,912	54,378
Contra Costa	540	13,770	2,650	68,900
Del Norte	229	6,465	67	1,605
El Dorado	1,943	70,855	655	15,405
Fresno			2,742	61,080
Humboldt			1,152	23,040
Inyo			450	4,500
Kern			1,387	45,610
Lake	1,460	61,715	630	15,890
Lassen			1,741	22,939
Los Angeles			3,352	60,725
Marin			543	20,865
Mariposa	1,473	41,532	646	11,530
Mendocino	1,432	67,280	1,229	24,595
Merced	3,334	148,640	1,672	55,556
Modoc			1,591	27,247
Mono			290	3,940
Monterey	5,217	193,055	2,135	51,245
Napa	1,854	70,575	1,011	30,845
Nevada			445	10,930
Placer	1,144	39,860	869	24,378
Plumas	680	15,630	436	9,840
Sacramento	4,599	181,865	2,612	70,290
San Benito	1,410	48,515	1,610	56,280
San Bernardino			844	16,745
San Diego	1,799	44,741	1,337	20,070
San Francisco				
San Joaquin	8,788	395,460	3,435	103,050
San Luis Obispo			2,706	72,146
San Mateo			775	15,500
Santa Barbara			1,135	28,435
Santa Clara	3,727	152,600	2,960	101,625
Santa Cruz	3,107	99,424	1,120	21,280
Shasta	2,500	77,259	1,183	22,277
Sierra			303	4,855
Siskiyou	4,625	115,620	550	5,500
Solano			2,312	84,388
Sonoma			1,520	38,000
Stanislaus			2,372	68,003
Sutter	439	13,007	684	48,600
Tehama			1,211	21,465
Trinity			96	1,920
Tulare	10,461	381,250	4,926	100,913
Tuolumne			498	8,964
Ventura			1,377	36,985
Yolo			667	61,360
Yuba	2,634	121,165	999	25,825
Totals	67,036	\$2,487,183	67,416	\$1,798,169

SCHEDULE SHOWING KINDS OF PROPERTY ASSESSED, ETC.—Continued.

COUNTIES.	Cows—THOROUGH-BRED.		Cows—AMERICAN.		Cows—GRADED.	
	Number.	Value.	Number.	Value.	Number.	Value.
Alameda.....	68	\$4,520	6,710	\$166,685		
Alpine.....					221	\$6,568
Amador.....			2,440	54,310		
Butte.....	30	1,770	3,522	88,050		
Calaveras.....					2,000	40,000
Colusa.....	14	1,300	2,769	86,663		
Contra Costa.....	65	6,175	4,900	122,500	250	75,000
Del Norte.....	3	100	2,876	58,745		
El Dorado.....	13	660	3,987	99,850		
Fresno.....	20	1,350	3,242	91,135		
Humboldt.....	25	1,500			9,393	187,860
Inyo.....					625	15,625
Kern.....						47,595
Lake.....			1,905	44,285		
Lassen.....	11	440	1,728	42,007		
Los Angeles.....	223	14,880	8,719	241,645	684	10,945
Marin.....	111	4,600	22,610	565,640		
Mariposa.....	3	200	611	15,835	7	240
Mendocino.....	24	1,200	4,183	104,582		
Merced.....			1,889	47,225		
Modoc.....			2,312	51,867		
Mono.....			634	12,695		
Monterey.....	5	250			7,453	186,325
Napa.....	79	5,325	4,065	114,938		
Nevada.....	11	1,250	2,293	60,790		
Placer.....			1	40	2,620	58,649
Plumas.....	5	300	2,874	71,850		
Sacramento.....	90	4,640	7,810	163,635		
San Benito.....			3,231	80,795		
San Bernardino.....	58	5,825			2,325	65,375
San Diego.....	48	1,255	133	4,960	1,829	49,960
San Francisco.....			7,050	171,717		
San Joaquin.....	81	8,100	4,453	133,590	32	1,600
San Luis Obispo.....	15	900			15,213	342,571
San Mateo.....	103	4,120	9,320	186,400		
Santa Barbara.....	115	6,020			5,190	123,432
Santa Clara.....	195	19,430	8,614	250,295		
Santa Cruz.....	15	1,500	62	2,976		
Shasta.....			2,417	59,405		
Sierra.....					925	20,045
Siskiyou.....	10	750			2,050	51,250
Solano.....	65	3,900	4,880	129,020		
Sonoma.....	75	7,500	18,310	457,500		
Stanislaus.....	10	710	2,357	73,788		
Sutter.....			1,896	57,264	15	415
Tehama.....			1,878	57,490		
Trinity.....	6	300	820	20,500		
Tulare.....	51	3,875				
Tuolumne.....					2,655	66,375
Ventura.....	35	2,625	1,746	37,465		
Yolo.....			4,700	139,570		
Yuba.....	24	2,400	3,023	76,825		
Totals.....	1,706	\$119,170	166,970	\$4,244,532	53,487	\$1,282,330

SCHEDULE SHOWING KINDS OF PROPERTY ASSESSED, ETC.—Continued.

COUNTIES.	COWS—SPANISH.		OXEN.		HOGS.	
	Number.	Value.	Number.	Value.	Number.	Value.
Alameda					937	\$9,005
Alpine			8	\$400	146	338
Amador			26	525	5,156	11,207
Butte			80	3,610	15,243	30,486
Calaveras			16	640	1,305	2,610
Colusa			30	1,240	29,210	71,429
Contra Costa					3,050	9,150
Del Norte			74	2,265	1,028	2,056
El Dorado			58	1,850	2,182	7,735
Fresno			54	2,270	28,139	49,067
Humboldt			221	11,050	8,230	16,460
Inyo			36	1,081	2,270	4,540
Kern						24,856
Lake					5,716	9,407
Lassen			61	1,650	2,759	5,833
Los Angeles			28	5,500		29,413
Marin			35	1,810	6,210	14,495
Mariposa			26	1,300	5,760	9,364
Mendocino			302	15,100	14,193	14,193
Merced					8,852	19,917
Modoc			110	2,815	5,486	7,915
Mono			14	450	486	1,067
Monterey					2,945	5,595
Napa					6,310	13,820
Nevada			31	775	1,304	5,545
Placer			155	5,490	4,388	10,371
Plumas			42	1,730	1,436	6,244
Sacramento			36	900	10,216	19,750
San Benito					3,690	5,945
San Bernardino			72	1,975	2,706	6,262
San Diego			40	504	6,586	14,477
San Francisco					5,066	14,595
San Joaquin					1,392	34,800
San Luis Obispo			2	60	9,565	17,348
San Mateo			46	1,380	1,870	3,740
Santa Barbara					2,960	8,756
Santa Clara			21	755	7,093	24,781
Santa Cruz	5,629	\$112,580	160	7,000	7,020	19,305
Shasta			49	1,315	11,089	22,370
Sierra			185	5,010	263	1,322
Siskiyou			42	4,300	5,600	8,400
Solano					11,850	23,700
Sonoma			120	6,000	16,927	21,000
Stanislaus						18,904
Sutter					14,706	22,522
Tehama					7,798	37,060
Trinity			32	1,472	1,230	4,920
Tulare	5,210	143,005	76	2,240	60,937	104,110
Tuolumne			75	2,250	2,540	7,620
Ventura					11,560	21,126
Yolo					18,351	38,605
Yuba			238	8,090	8,123	16,260
Totals	10,839	\$255,585	2,611	\$104,602	392,879	\$909,788

SCHEDULE SHOWING KINDS OF PROPERTY ASSESSED, ETC.—Continued.

COUNTIES.	MULES.		JACKS AND JENNIES.		LAMBS.	
	Number.	Total Value.	Number.	Value.	Number.	Value.
Alameda	202	\$11,505	-----	-----	50	\$35
Alpine	23	1,020	-----	-----	150	75
Amador	144	7,040	-----	-----	-----	-----
Butte	1,936	193,600	35	\$6,300	4,800	1,200
Calaveras	75	3,750	120	1,200	4,000	1,000
Colusa	4,067	367,380	44	9,307	3,598	2,391
Contra Costa	330	16,830	-----	-----	-----	-----
Del Norte	60	2,365	2	30	-----	-----
El Dorado	46	2,580	15	175	10	10
Fresno	1,085	63,275	65	4,877	121,612	60,946
Humboldt	796	31,840	17	2,975	8,444	2,111
Inyo	306	11,017	16	756	-----	-----
Kern	646	36,190	252	6,851	-----	-----
Lake	130	7,665	3	1,000	-----	-----
Lassen	160	6,970	11	1,605	-----	-----
Los Angeles	1,134	50,147	32	3,050	8,324	4,620
Marin	33	1,690	-----	-----	369	369
Mariposa	254	7,320	116	1,490	19,466	9,733
Mendocino	189	9,456	5	1,800	11,668	5,834
Merced	1,845	146,031	43	4,795	46,310	23,155
Modoc	567	29,230	20	5,000	-----	-----
Mono	50	1,600	5	430	-----	-----
Monterey	47	3,295	-----	-----	-----	-----
Napa	416	38,040	8	2,300	7,387	4,120
Nevada	70	3,145	-----	-----	152	80
Placer	180	9,810	3	430	7,592	1,965
Plumas	56	2,740	-----	-----	-----	-----
Sacramento	425	25,440	4	1,350	1,975	1,060
San Benito	32	1,940	5	600	-----	-----
San Bernardino	268	12,200	18	695	250	125
San Diego	295	10,758	16	525	9,750	2,500
San Francisco	323	12,460	-----	-----	-----	-----
San Joaquin	2,021	211,470	68	16,936	7,808	1,952
San Luis Obispo	248	10,620	3	275	4,759	2,489
San Mateo	82	4,100	3	225	37	30
Santa Barbara	509	17,205	1	200	-----	-----
Santa Clara	124	9,290	6	950	58	65
Santa Cruz	184	12,880	67	536	-----	-----
Shasta	328	16,650	18	1,945	-----	-----
Sierra	88	4,355	11	240	-----	-----
Siskiyou	670	30,150	32	6,400	-----	-----
Solano	1,630	135,590	5	907	10,000	6,000
Sonoma	420	25,200	31	700	13,200	6,500
Stanislaus	3,799	318,432	134	17,996	18,083	9,042
Sutter	1,060	92,555	5	1,950	1,166	291
Tehama	1,196	90,010	14	4,025	12,316	6,108
Trinity	260	7,800	5	400	900	900
Tulare	1,088	61,832	61	6,641	7,279	3,725
Tuolumne	92	4,600	70	2,100	970	485
Ventura	231	8,740	3	320	9,940	6,198
Yolo	1,879	175,470	32	11,450	-----	-----
Yuba	249	14,940	12	840	-----	-----
Totals	33,328	\$2,390,018	1,431	\$132,777	342,523	\$166,211

SCHEDULE SHOWING KINDS OF PROPERTY ASSESSED, ETC.—Continued.

COUNTIES.	SHEEP—IMPORTED OR FINE.		SHEEP—GRADED.		SHEEP—COMMON.	
	Number.	Value.	Number.	Value.	Number.	Value.
Alameda	250	\$1,240	390	\$560	10,387	\$10,370
Alpine					300	300
Amador					6,283	9,366
Butte	3	45	858	1,287	59,519	74,398
Calaveras					36,400	36,400
Colusa			865	2,627	93,464	143,086
Contra Costa					5,075	8,625
Del Norte					1,831	2,742
El Dorado					11,471	16,455
Fresno			36,246	66,743	328,751	443,418
Humboldt	65	650	722	2,166	177,107	177,107
Inyo	56	448			3,580	4,475
Kern	1,423	7,200	315,567	474,850	63,320	31,660
Lake					3,395	50,856
Lassen					23,922	25,489
Los Angeles	1,107	5,595	173,371	260,056		
Marin					385	548
Mariposa	41	205	700	1,400	44,990	56,240
Mendocino			1,000	5,000	215,018	322,528
Merced			801	2,697	135,160	202,740
Modoc			25,000	37,500		
Mono					848	848
Monterey					14,360	21,540
Napa			117	240	31,665	47,504
Nevada					3,600	6,340
Placer	45	450			53,527	66,926
Plumas					865	1,297
Sacramento	10	300	36,925	55,245		
San Benito					15,243	22,865
San Bernardino			29,333	57,320	11,239	13,450
San Diego			25,270	39,879	30,764	45,044
San Francisco					1,701	5,250
San Joaquin	379	1,895			29,576	44,364
San Luis Obispo	148	740	20,286	30,256	1,002	1,202
San Mateo					1,320	1,320
Santa Barbara			89,694	89,694		
Santa Clara	5	165			2,463	3,890
Santa Cruz					672	1,344
Shasta					16,358	24,504
Sierra			453	485		53,006
Siskiyou					56,280	84,420
Solano	45	675			61,960	92,940
Sonoma	620	600	2,100	10,500	185,000	280,000
Stanislaus	7,401	19,552	1,460	2,025	49,623	62,028
Sutter			78	196	38,997	52,526
Tehama					170,851	244,414
Trinity					30,437	45,655
Tulare					168,767	253,602
Tuolumne					3,200	4,800
Ventura	490	1,700			52,899	79,335
Yolo					46,316	70,835
Yuba					52,525	65,655
Totals	12,083	\$47,695	761,236	\$1,140,726	2,352,416	\$3,319,307

SCHEDULE SHOWING KINDS OF PROPERTY ASSESSED, ETC.—Continued.

COUNTIES.	GOATS—COMMON.		GOATS—ANGORA.		POULTRY.	
	Number.	Value.	Number.	Value.	Number of Dozen.	Value.
Alameda	4	\$18			2,813	\$14,080
Alpine					81	486
Amador	2,741	2,565			45	135
Butte	1,475	1,863	120	\$180	2,039	6,117
Calaveras	1,660	1,245	200	300	1,421	5,684
Colusa	2,460	3,691	313	883	2,810	10,668
Contra Costa					3,130	15,650
Del Norte	26	26			328	1,091
El Dorado	8,300	8,300	4,180	5,545	1,309	6,585
Fresno	1,369	1,047			5,053	15,258
Humboldt	453	453	28	28	2,645	5,290
Inyo	2,350	2,350			496	2,480
Kern						2,086
Lake	1,631	1,227			1,167	2,922
Lassen	1,920	1,920			590	1,546
Los Angeles	1,270	1,270				26,284
Marin					378	1,494
Mariposa	2,713	1,376	3,915	4,876	924	2,714
Mendocino	1,446	1,446			1,021	3,065
Merced	282	354			2,332	6,996
Modoc	700	700			1,200	3,600
Mono	221	221			217	1,085
Monterey	795	1,195			5,321	15,965
Napa	360	540	502	1,212		14,120
Nevada	1,110	960			638	3,190
Placer	3,259	3,270			1,731	7,623
Plumas	22	30			720	3,600
Sacramento	971	1,220	25	375	4,273	14,050
San Benito	825	790			1,880	4,700
San Bernardino	627	632			1,743	5,242
San Diego	1,715	1,474	61	79	1,696	5,088
San Francisco	48	105			648	7,281
San Joaquin	110	110			5,862	17,586
San Luis Obispo	799	1,012			2,765	8,363
San Mateo	89	90			860	2,580
Santa Barbara					2,068	4,136
Santa Clara	125	160			5,700	28,525
Santa Cruz	46	69			3,630	9,075
Shasta	3,978	4,958			1,728	5,068
Sierra	784	1,025				
Siskiyou	1,770	2,655			750	3,000
Solano					3,040	12,160
Sonoma	400	400			4,220	20,000
Stanislaus	132	132			2,817	8,519
Sutter	12	19			2,671	7,342
Tehama					826	3,648
Trinity					303	1,515
Tulare	1,855	1,934			2,593	7,342
Tuolumne	1,085	1,085			725	3,625
Ventura	448	448			1,466	4,398
Yolo					2,449	7,420
Yuba	250	250			226	790
Totals	52,636	\$49,535	9,344	\$13,478	93,148	\$371,267

SCHEDULE SHOWING KINDS OF PROPERTY ASSESSED, ETC.—Continued.

COUNTIES.	WHEAT.		OATS.		BARLEY.	
	Number of Centals.	Value.	Number of Centals.	Value.	Number of Centals.	Value.
Alameda	* 7,175	\$36,985	400	\$300	16,535	\$15,300
Alpine	1,270	1,584				
Amador	2,500	2,500			200	200
Butte	800,000	600,000			39,300	49,125
Calaveras	900	1,800			500	500
Colusa	816,340	687,800			19,620	15,846
Contra Costa	550,000	550,000			10,000	7,000
Del Norte			140	145		
El Dorado	2,400	3,750				
Fresno	10,649	9,760	740	590	2,240	2,065
Humboldt			13,840	6,920		
Inyo	4,380	6,570	3,150	3,937	3,380	4,225
Lake		2,990			1,860	1,892
Lassen	14,340	10,710	820	615		
Los Angeles	18,800	14,100	2,667	2,000	18,500	9,250
Marin					620	600
Mariposa					870	1,305
Mendocino	1,370	1,370				
Merced	139,080	104,310			10,520	7,890
Modoc	8,000	6,750			9,800	5,880
Mono	12	115	40	60	540	735
Monterey	27,895	19,525			31,640	15,820
Napa	† 5,620	5,663				
Placer	6,930	5,544			2,620	1,515
Plumas	† 5,840	5,840			445	445
Sacramento	48,500	36,375			6,200	4,650
San Benito	156,720	141,048			1,120	10,080
San Bernardino					3,915	2,884
San Francisco	†	465,165				
San Joaquin	505,120	404,096	60	480	1,336	10,688
San Luis Obispo	† 8,740	12,348				
San Mateo	4,330	4,330	2,190	1,905	1,710	1,500
Santa Barbara	†	8,458				
Santa Clara	11,420	11,420	40	40	8,795	8,795
Santa Cruz	2,600	1,950	1,970	1,327	12,920	6,460
Shasta	4,182	5,081			3,216	3,327
Sierra			200	200	900	1,240
Solano	92,000	82,800			58,200	37,830
Sonoma	† 24,000	24,000				
Stanislaus	250,740	190,562	760	560	4,100	3,123
Sutter	282,940	198,876			2,060	1,592
Tehama	† 55,200	55,300				
Trinity					102	510
Tulare	155,880	85,223			3,560	1,786
Tuolumne	1,590	2,385			1,000	1,250
Ventura	11,120	8,835			8,760	4,755
Yolo	314,400	267,305			5,640	5,640
Yuba	43,360	36,755			8,340	8,340
Totals	4,296,343	\$4,120,668	27,017	\$19,079	301,104	\$246,543

* Failed to return number of centals from three districts.

† Assessor returns all cereals in one total.

‡ Returns wheat and oats in one total.

SCHEDULE SHOWING KINDS OF PROPERTY ASSESSED, ETC.—Continued.

COUNTIES.	CORN.		BRANDIES AND OTHER LIQUORS.		WINES.	
	Number of Cents.	Value.	Gallons.	Value.	Number of Gallons.	Value.
Alameda	1,100	\$1,100	17,400	\$18,520	177,000	\$25,200
Alpine						
Amador					3,800	760
Butte	65	130	1,540	2,695	3,400	850
Calaveras			4,200	8,400	15,000	3,000
Colusa			3,894	11,684		
Contra Costa					30,000	6,000
Del Norte			1,651	3,823	295	397
El Dorado			2,500	2,615	23,680	2,925
Fresno	361	375		3,264	61,620	10,139
Humboldt			3,926	11,778		
Inyo	2,356	2,945	920	2,070	400	200
Kern				4,224		
Lake	100	75	2,735	2,735	3,000	450
Lassen			144	432		
Los Angeles	26,410	13,205		6,265	747,150	74,715
Marin						
Mariposa			84	126	1,580	436
Mendocino			5,173	10,346	2,000	1,000
Merced	3,520	2,140				
Modoc			1,000	2,000	200	400
Mono			1,371	2,860		878
Monterey				9,765		
Napa			39,711	21,146	1,966,252	334,262
Nevada				11,025	5,200	1,245
Placer			915	915	11,320	1,904
Plumas						
Sacramento	3,490	2,270	6,050	3,630	20,670	1,445
San Benito						
San Bernardino			2,435	5,089	33,129	7,125
San Diego				742	5,070	1,905
San Francisco				791,987		268,170
San Joaquin			2,974	2,974	45,968	6,895
San Luis Obispo			2,436	3,459	535	422
San Mateo				6,000		
Santa Barbara						600
Santa Clara	550	550	75,025	115,440	144,335	24,022
Santa Cruz	11,610	5,805	7,200	11,520	3,240	405
Shasta			1,912	4,215		
Sierra						
Siskiyou				2,000		400
Solano			4,000	3,600	70,400	8,448
Sonoma			35,000	30,000	1,320,000	198,000
Stanislaus	1,320	670	8,956	2,357		3,457
Sutter			305	670		
Tehama				17,775		
Trinity			609	1,218		
Tulare	860	396	1,537	2,030	7,107	2,347
Tuolumne	17,900	9,845	502	753	29,230	4,384
Ventura	8,640	4,460	7,871	15,742		
Yolo					21,200	5,300
Yuba	800	600	4,297	9,085	5,120	2,050
Totals	79,082	\$44,566	248,273	\$1,167,974	4,757,899	\$1,000,136

SCHEDULE SHOWING KINDS OF PROPERTY ASSESSED, ETC.—Continued.

COUNTIES.	BEEHIVES.		HAY.		HOPS.	
	Number.	Value.	Number of Tons.	Value.	Number of Pounds.	Value.
Alameda	5	\$15 00	932	\$5,010		
Alpine	23	46 00	86	723		
Amador			246	1,490		
Butte	397	397 00	678	5,085		
Calaveras	400	400 00				
Colusa	210	367 50	410	2,969		
Contra Costa	1,000	1,750 00	2,200	13,200		
Del Norte	116	116 00	18	205		
El Dorado	90	99 90	37	555		
Fresno	1,651	3,930 00	1,490	6,360	30	\$1,500
Humboldt	36	72 00	146	1,460		
Inyo	1,145	2,004 00	708	1,593	150	30
Kern	828	1,656 00		3,785		
Lake	2,735	2,735 00	110	1,100		
Lassen	4	8 00	2,698	6,645		
Los Angeles		12,740 00	650	3,250		155
Marin			55	480		
Mariposa	12	12 00	219	3,445		
Mendocino	100	161 00	322	3,220		
Merced	94	94 00	1,004	4,317		
Modoc	150	750 00	4,652	10,467		
Mono	257	514 00	1,520	3,722		
Monterey	525	525 00	163	815		
Napa	39,711	21,146 00	224	1,520	16,480	412
Nevada	129	245 00	61	620		
Placer	250	329 00	74	732		
Plumas	108	270 00	2,748	8,456		
Sacramento	100	150 00	186	1,825		1,700
San Benito	80	80 00	1,950	11,700		
San Bernardino	6,210	6,210 00	131	1,224	500	50
San Diego	23,529	32,293 00	21	157		
San Francisco			1,800	18,945		9,410
San Joaquin	545	545 00	1,091	5,455	4,280	1,284
San Luis Obispo	405	544 00	616	2,424		
San Mateo	80	120 00	1,348	6,740		
Santa Barbara	4,860	4,860 00				
Santa Clara	174	195 00	2,160	16,681	7,000	510
Santa Cruz			3,160	20,540	94,000	940
Shasta	377	377 00	289	2,994		
Sierra			1,422	2,170		
Siskiyou	1,150	1,725 00		4,000		
Solano			825	5,775		
Sonoma	100	100 00	300	3,000	100,000	5,000
Stanislaus	214	263 00	219	1,757		
Sutter	315	210 00	268	1,675		
Tehama	127	254 00	49	590		
Trinity			5	100		
Tulare	2,782	4,649 00	860	2,650		
Tuolumne	430	430 00	210	2,520		
Ventura	7,871	15,742 00	145	885		
Yolo			245	1,500		
Yuba			100	915		
Totals	99,325	\$119,129 40	38,851	\$207,446	222,410	\$20,991

Horticultural and Viticultural Statistics for 1885 and 1886.

NOTE.—We have done our best to secure the statistics relating to horticulture and viticulture. They are very imperfect, as one acquainted with the subject can easily see.

Until there is a penalty for such carelessness as characterizes the work generally of Assessors in this respect, it is useless for the Board to further attempt to obtain any information.

The Assessor of Marin reports the number of acres of wine grapes in his county as: 1 year old, 15,480; 2 years old, 45,700; 3 years, 28,120; 4 years, 10,000; and 5 years, 8,000.

The Assessor of Contra Costa County has the distinguished honor of representing a county in which, so far as his report shows, not a single fruit tree is growing.

In addition, Alameda reports 17,175 almond trees, 223 walnut; Mariposa, 23 walnut, 14 almond; Merced, 3,988 almond; Santa Clara, 38,000 nut trees; Stanislaus, 1,359 almond; Sutter, 3,205 almond, 101 walnut; Yolo, 11,818 almond, 1,525 walnut.

VITICULTURAL REPORT FOR 1885.

NUMBER OF ACRES OF GROWING GRAPEVINES.

COUNTIES.	Table.					Wine.					Raisins.				
	1 Year.	2 Year.	3 Year.	4 Year.	5 Year.	1 Year.	2 Year.	3 Year.	4 Year.	5 Year.	1 Year.	2 Year.	3 Year.	4 Year.	5 Year.
Alameda	10	10	25	15	35	874	1,219	1,594	228	565					
Amador	50	40			115					425					15
Butte			3	1	337		2			86	12	50	21	21	13
Calaveras	20	240	290	150	180					150					30
Colusa	34	10	14		5										
Contra Costa	1,000	2,200	1,000		250	3,000									
El Dorado	12	5	2		20	105	67	30	11	1,145			2		41
Fresno	71	146	81	75	53	970	742	877	869	396	620	416	429	380	168
Lake	10	15	10	2	20	120	250	220	20	20					
Los Angeles		300	1,500	500	400	2,005	3,500	8,000	5,000	3,500	200	400	300	100	
Mariposa					80										
Mendocino		10	15		25	15				18					
Merced	7	64	46		170	40	40	20		123	7	3			10
Napa	5	189	144	82	13	1,547	2,396	2,956	2,256	4,697	4		7		8
Nevada	6	5	4		90	1		10		44					
Placer	122	116	116	55	225	114	270	136	35	270	15	32	45	22	245
Sacramento	131	340	225	58	550	639	2,295	220	50	1,344		126	3	73	125
San Benito						21	15	45		74					
San Bernardino						315	220	320	342	1,213	385	112	175	410	613
San Diego	42	35	54	20	31	110	71	23	35	28	557	540	260	98	68
San Joaquin	100	110	35	65	208	200	160	40	50	200					
San Luis Obispo	152	140	75	35	42		2	3	5	15					
San Mateo						100	100	150	100	50					
Santa Clara	740	283	450	80	385	1,486	1,210	826	347	1,017	56	25	15	30	13
Santa Cruz	75	52	285	79	36	80	69	79	60	218					
Shasta	10	8			40	20				14	33	19			1
Solano	377	244	103	59	172	286	219	194	202	432	30	53	11	77	417
Sonoma	50	400			1,450	2,000	5,272	3,640	1,225	6,046					
Stanislaus	3	10			20	3				60					
Sutter	5	10		3	41	3				17	53	11			7
Tehama			30	15	10	1,500	1,000	1,500	10	100					
Ventura	144	146		30	5	126	240	400	300	700					
Yolo		70	60	20	10				20	200					
Yuba	3	3													
Totals	3,179	5,201	4,567	1,345	5,018	15,685	19,367	21,305	11,155	23,267	1,972	1,787	1,268	1,211	1,774

SCHEDULE

Showing Number of Trees Growing in 1886.

COUNTIES.	Lemon.	Orange.	Olive.	Apple.	Pear.	Peach.
Alameda*	466	1,689	3,106	101,847	99,149	66,742
Alpine				630	43	17
Amador	25			22,225	3,743	20,330
Butte	728	6,934	3,680	20,848	15,654	29,423
Calaveras	50	500	35	400,000	110,000	525,000
Colusa	38	319	79	7,924	8,208	13,682
Del Norte				6,000	160	104
El Dorado	20	94		60,042	30,839	111,277
Fresno	17	345	55	11,295	35,203	76,116
Humboldt				27,435	2,339	2,239
Inyo				2,306	1,200	1,850
Kern	225	360		14,430	850	27,380
Lake		75	800	20,800	5,900	15,400
Lassen				1,050	100	100
Los Angeles	55,620	729,865	4,520	82,950	26,480	47,010
Marin		80		25,318	2,753	818
Mariposa	3	14	2	1,331	821	877
Mendocino				14,500	6,000	3,000
Merced	127	159	474	5,301	4,815	15,095
Modoc				4,075	246	252
Mono				20		
Monterey		50		4,700	1,900	450
Napa	122	780	8,559	39,708	35,328	54,966
Nevada		25	12	43,200	7,200	7,100
Placer	497	7,313	4,390	37,671	45,765	148,001
Plumas		3		9,693	556	390
Sacramento	138	989	210	24,989	95,075	288,378
San Benito		7	8	41,870	4,860	5,422
San Bernardino	7,845	214,531	1,150	5,840	29,345	454,370
San Diego	1,208	5,773	5,571	12,566	7,849	4,398
San Joaquin	10	931	113	5,854	10,240	16,990
San Luis Obispo	200	350	580	31,500	5,075	8,500
San Mateo				6,000	2,500	2,000
Santa Barbara	3,481	4,864	10,379	15,492	1,580	4,760
Santa Clara	207	1,623	9,654	89,690	123,795	146,445
Santa Cruz				94,350	20,500	11,450
Shasta	26	52	64	9,352	3,840	23,026
Sierra				1,985	289	254
Siskiyou				39,122	2,210	7,348
Solano	9	825	224	59,310	65,794	106,482
Sonoma	1,123	1,317	8,829	196,123	145,216	98,600
Stanislaus	75	872	20	4,506	3,837	12,564
Sutter	83	708	18	6,747	16,297	57,613
Tehama	153	509	175	18,901	10,373	69,120
Trinity				7,430	1,279	1,556
Tulare	94	382	130	31,169	35,691	90,915
Tuolumne				300	100	500
Ventura	200	500	150	700	250	500
Yolo	51	282	37	1,772	30,652	32,058
Yuba	31	267	3	58,572	3,085	3,591
Totals	72,872	983,387	63,027	1,729,439	1,064,984	3,614,459

* No orchard in Alameda Township, and Assessor of Murray Township makes no report.

SCHEDULE SHOWING NUMBER OF TREES GROWING IN 1886—Continued.

COUNTIES.	Quince.	Fig.	Prune.	Plum.	Cherry.	Apricot.	Nectarine.
Alameda	3,375	1,915	37,285	38,574	104,933	118,623	336
Alpine			2	105	14	5	
Amador	300	550	3,500	12,300	300	1,525	125
Butte	662	2,998	7,843	10,327	4,451	10,680	1,660
Calaveras	2,300	20,000	800	46,620	5,000	2,000	900
Colusa	422	2,621	4,797	3,476	1,268	8,462	1,363
Del Norte	20	175	450	127			
El Dorado	391	927	6,228	27,446	2,210	818	4,444
Fresno	2,406	4,746	7,698	5,348	1,194	44,133	21,629
Humboldt	136	59		6,087	1,670		
Inyo	25	25	300	500	150	360	25
Kern		860		5,724		3,280	1,856
Lake	300	350	20,000	5,800	1,350	1,610	500
Lassen				260	250	100	
Los Angeles	3,675	4,765		13,450		15,175	
Marin	298	42		1,799	545	2,650	
Mariposa	21	275	115	293	69	105	68
Mendocino	500	60	5,000	5,000	2,000	1,000	500
Merced	1,221	1,414	2,120	1,164	936	2,462	881
Modoc	45		86	329	167	65	
Monterey	40	20	900	1,100	1,200	600	30
Napa	3,243	1,321	50,824	16,750	18,694	7,489	1,050
Nevada	917	812	223	35,170	1,125	260	120
Placer	1,932	4,475	13,040	11,893	13,643	6,640	2,919
Plumas	37	1		574	228		
Sacramento	1,249	2,275	30,311	51,110	10,371	13,515	510
San Benito		35	14,480	12,120	2,460	11,986	
San Bernardino	213	1,927	2,345	816	535	293,450	6,450
San Diego	733	3,719	2,317	986	1,442	7,572	337
San Joaquin	531	1,480	1,083	1,172	4,951	15,768	219
San Luis Obispo	500	1,100	24,565	12,150	350	9,100	500
San Mateo	250	200	800	1,000	1,000	700	200
Santa Barbara	471	714	4,119	2,120	260	10,121	432
Santa Clara	3,320	795	616,400	83,980	89,505	399,745	905
Santa Cruz	700	250	17,500	6,300	11,000	9,000	
Shasta	235	1,410	6,041	3,279	1,130	2,680	710
Sierra	58			126	162		
Siskiyou	60		564	3,260	3,374	376	586
Solano	1,226	4,954	28,650	26,962	17,044	120,831	165
Sonoma	13,000	11,300	89,165	12,412	12,705	13,120	11,500
Stanislaus	142	1,031	2,716	2,618	630	6,408	418
Sutter	456	2,073	10,222	9,010	2,291	18,269	2,973
Tehama	780	3,996	18,128	11,897	6,638	12,324	2,499
Trinity	63			1,241	623	39	21
Tulare	1,016	4,032	18,198	9,265	1,068	34,652	11,807
Tuolumne			20	200	50	25	
Ventura	75	40	1,000	5,000	100	3,000	100
Yolo	85	8,966	5,896	5,345	440	20,822	1,129
Yuba	576	448	1,500	2,732	1,000	3,200	2,530
Totals	48,985	99,176	1,067,231	515,317	330,537	1,230,745	82,397