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## 1887 and 1888, State Board of Equalization Report

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# REPORT

OF THE

# STATE BOARD OF EQUALIZATION

FOR 1887 AND 1888.

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STATE BOARD OF EQUALIZATION.

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C. E. WILCOXON, Chairman.

JOHN T. GAFFEY,

GORDON E. SLOSS,

L. C. MOREHOUSE,

JOHN P. DUNN, Ex Officio.

E. W. MASLIN, Secretary.



SACRAMENTO:

STATE OFFICE, : : : : J. D. YOUNG, SUPT. STATE PRINTING.

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## REPORT.

OFFICE OF THE STATE BOARD OF EQUALIZATION, }  
SACRAMENTO, October 12, 1888. }

To his Excellency R. W. WATERMAN, Governor:

SIR: The State Board of Equalization has exercised its functions for eight years, and in that time has made four reports, in which many amendments to the revenue system of the State were proposed; but it does not appear that any have been adopted, and it seems idle to go over the same ground at each session of the Legislature.

In the hope that the matters may receive some consideration, we earnestly solicit attention to the following suggestions:

*First*—Section 3897 of the Political Code provides that “whenever the State shall become the purchaser of property sold for taxes, the State Board may direct the District Attorney to bring an action to recover the possession of the same. In case of judgment for the recovery of the same, the Board of Equalization may order the property so recovered to be sold by the County Treasurer, under such regulations as they may prescribe.”

This office receives each year lists of property sold to the State. The law prescribes that the property shall be assessed the next year, but not sold; and if not redeemed, it shall not be again assessed. After the second assessment, and after the sale of other property, the deed is made to the State and filed in the County Treasurer’s office.

Apparently it is our duty to sell the property, but we are powerless in the premises. As is seen, before we can sell, judgment of possession must be obtained. And here lies the evil. The delinquent taxpayer is usually a non-resident and unknown to the officers, hence service of summons must be had by publication, and before the Court orders service of summons it must appear to the Judge thereof, by affidavit, that the defendant is absent from the State, or, after due diligence, cannot be found. District Attorneys will not make the affidavit, having no knowledge of the subject. Even if the order for publication of summons is made, there is no fund provided for the payment of the cost of advertising the same. In a few cases parties who want the land are willing to advance the costs, but such a proceeding is not to be countenanced. As there are no sales of the land or change of ownership, thousands of dollars in value of land is annually withdrawn from the assessment roll. The section should be amended so as to authorize the Controller to sell the property, at any time after time for redemption has expired, to any person applying, upon payment of the taxes for each year, and costs, or at public auction. If it be thought necessary to have a judgment for possession, summons should be had by publication at the Court House door, an order being made to that effect by the Court, upon application by the District Attorney, without an affidavit.

### CONSIDERATION IN DEEDS.

*Second*—To equalize the assessed valuation of the property of this State in the various counties, is one of the most arduous and delicate duties which can be imposed upon a State officer. To merely visit a county affords

but slight means to enable the Board to determine the ratio the assessment bears to the true cash value. We must obtain data that is unobjectionable from which to deduce the ratio. If we act, as we do, in a judicial capacity, we should have such data and testimony as would produce, in a reasonable mind, the conviction that the assessment of a county, undergoing investigation, is above or below full cash value.

One of the difficulties we labor under is that the testimony we take, or attempt to take, is always attacked as being untrustworthy, by those to be affected by it. If we take the consideration named in the deed, as a means to aid our judgment, we are met at once by the objection that considerations which are, in most of the cases, inserted in the deeds, are not the true ones; that fictitious considerations are expressed for the purpose of inflating values, and thus made to assist the buyer, afterwards the seller, to dispose of the property at an advance, more or less, above its true value. Without exception, in each county we visited this objection was raised to our procedure in taking the sums named in deeds as the indicia of values, on the ground that it is customary to insert in deeds a higher amount than the true sum paid for the property. Parenthetically we wish to observe that in judging the value of an assessment the sum named in a deed is not conclusive.

Against our use of the appraised value of property by appraisers of the estates of deceased persons, the objection is urged that appraisers, notwithstanding their oaths to "truly, honestly, and impartially appraise the property exhibited to them," invariably overvalue property, either from ignorance or motives not complimentary to their integrity.

If some people are to be believed in respect to these transactions, it would appear that sellers and buyers and appraisers of estates are generally utterly devoid of integrity and incapable of telling the truth.

If the State expects us to do good work, it should aid us by supplying the proper machinery.

We therefore suggest that the Legislature provide that the true consideration shall be expressed in each deed of conveyance, and to entitle the deed to record that there shall be appended to it an affidavit, by one or both of the parties, that the sum named is the true purchase price. To enforce such provision it should be declared that a false consideration named, or failure to make the affidavit, renders the deed void or voidable, as the judgment of the Legislature deems wise.

The Code of Civil Procedure should be amended so as to provide that appraisers shall take an oath to appraise property at its full cash value, as defined by the Political Code—meaning at its market value—as the term is understood among all business people.

#### ASSESSMENTS COMPARED.

While the Board may in time effect an equalization of the values between counties, there is an inequality between the assessments of real and of personal property that the Board cannot rectify. In 1878 real estate and improvements were valued at \$457,821,706, and in 1888 at \$909,635,331; an increase of 98 per cent. In 1878 the personal property, exclusive of money, was assessed at \$107,926,342, and in 1888 at \$145,861,108; an increase of 35 per cent. Merchandise was assessed, in 1878, at \$25,779,855, and in 1888 at \$34,803,462; an increase of 35 per cent. Money, in 1878, was assessed at \$9,103,455, and in 1888 at \$11,309,005; an increase of only 24 per cent. When we reflect upon the wonderful progress this State has made in the building of towns and centers where the commodities of mer-

chants and personal property and banks aggregate, it needs no argument to show that the money and merchandise of this State, in a large degree, escape taxation. In January, 1888, according to the Bank Commissioners' Report, there was "money on hand" in the savings and commercial banks the amount of \$17,090,873, being \$5,781,868 more than the whole amount assessed on the first Monday in March of that year.

It is thus seen that the burden of taxation is unequally borne by the landed interest. Money and personal property have a fixed value, and the latter can at all times be readily exchanged for the former, and this quality of interchangeability adds to the value of personal property. The orchardist or vineyardist is assessed for his improvements in the way of trees and vines, for from three to five years before one dollar of profit is realized, or before he is certain that the proper plantation is made suitable to the climate or soil, or that the product will find a market. To add to his burden the money which he invariably is compelled to borrow being taxed, he pays the taxes on the same in form of an increased rate of interest. There is also an inequality in the taxation of real estate. Mining claims and improvements were assessed in 1888, in March, at \$5,673,316, yet the State Mineralogist reports that the output of gold in 1887, ending December thirty-first, was \$13,662,923, showing conclusively that mining claims are assessed below their value even relatively to other lands. The purpose of the Board has been and is now to point out to Assessors the faults and deficiencies of their assessment of one year, so as to remedy them the next year. In this way the work of equalization may be carried on successfully without resorting to the harsh, though legally just, method of an increase, by the Board, of the assessment roll.

Supervisors can do much to remedy the evils of ill-proportioned assessments, but they are not generally alive to their duty. There is a widespread opinion among Supervisors, gained from a decision of the Supreme Court, that a complaint must be made formally that property has been underassessed, before the Board can take steps to increase the assessment. That decision was rendered before the adoption of the new Constitution, which expressly declares that the Supervisors, under such rules as they may prescribe, have power to increase or lower any assessment contained in the assessment roll. County equalization, as usually conducted, is a farce, and it will continue to be so until citizens of the county awake to the necessity of adjusting the differences of valuations in the county as the prime and essential foundation for the equalization between counties.

As a contribution to the literature of taxation, so far as it relates to the expediency of the taxation of personal property, we call attention to certain property produced annually which is not assessed.

The number of sheep assessed for 1888 is 2,315,269, valued at \$3,473,578, and the wool product of the State is 30,000,000 pounds, yet the amount of wool assessed is only 857,400 pounds, assessed at \$63,082.

The amount of hops assessed is 125,250 pounds, valued at \$10,183. Per contra, the vineyardists and wine makers are forced to carry over their product to the next year, and the product of 1887 is assessed in 1888 for 9,216,192 gallons, valued at \$1,483,595.

The wool and hops are shipped out of the State before the assessment period, while certain other classes of personal property (which our tables will indicate) are carried over beyond such period, and are therefore assessed.

Much personal property escapes assessment, because not visible to the Assessor. The value and amount of land is known, but the amount and quality of the personal property cannot be ascertained by the Assessor.

The Assessor is the assessor of land, but the citizen is his own assessor, with every incentive to undervaluation.

We repeat the recommendation of the former Board, that a law should be passed compelling owners of personal property to take an inventory of property on the first Monday in March, and to make an affidavit both as to the amount and to its value.

Many persons fail to make a statement to the Assessor, being willing to incur the penalty of having the Assessor make a so called arbitrary assessment, for the reason that such an assessment will not approach the true value of the property. There should be a criminal penalty attaching to the refusal to make the statements.

#### MORTGAGES HELD BY THE STATE.

Several of the institutions supported by the State, such as the University and the Asylum for Deaf, Dumb, and Blind, loan money secured by mortgages upon real estate. The Supreme Court has decided that such mortgages, being the property of the State, are not assessable, and they have not been assessed for several years. The question then arose, shall the mortgagee have the benefit of a deduction of such mortgage?

The Board directed that the property must be assessed to the owner at its full value. The Constitution reads "that for the purpose of assessment, the mortgage is to be deemed an interest in the property." As the State acquired no interest for assessment purposes by the mortgage given to it, the Board argued that there remained but one owner for assessment purposes, to wit: he who held the legal title, and hence the property should be assessed to such owner at its full cash value, without deduction on account of the mortgage.

We have been overruled by the Supreme Court in a case lately decided. The Court held that while the mortgage created no interest which was assessable, yet, because the Constitution declared that a mortgage should be deducted, the mortgage held by the State should be deducted.

Conceding that the Supreme Court may have rightly interpreted the law, it must likewise be conceded that good policy dictates that the rule of the Board should be crystallized into law.

The loaning of money by State institutions places the State in competition with the business of banks, disturbs the revenue system of the State and the various counties, and introduces an inequality between the counties in respect to the burden of taxation. For instance, the University, at present, holds mortgages to the extent of \$641,687, distributed as follows: Alameda, \$31,687; San Francisco, \$485,000; Merced, \$100,000; San Joaquin, \$25,000. By the withdrawal of that much taxable property, for instance in San Francisco, the city and county rate is increased to raise the specific amount required for city and county purposes, which increase of rate is borne by the taxpayers. To illustrate: Suppose two counties, upon an assumed assessment, could each raise the same amount of money for county purposes, by the levy of the same rate of taxation. Suppose the University, by the first Monday in March, should loan \$100,000 in one county, has not the State by such loan withdrawn from that county that much taxable property and increased the rate of taxation of the citizens? Again, by the withdrawal of taxable property through the medium of loans in certain counties, other counties have to pay more than their share of State taxation. The State has no right to be unjust. The support of these institutions should be derived from general taxation, falling with equal pressure upon all property. While it may seem to savor of circumlocution, justice to the counties

where State mortgages are not held, and to those engaged in loaning money, demands that the State mortgages should pay the taxes, both State and county, and that any deficiency in the funds for the support of the institutions of the State should be met by general taxation.

We have had printed the assessment of ditches, telegraph and telephone lines, for the purpose of aiding the Assessors to an agreed and uniform assessment upon telegraph and telephone lines, and also for the purpose of enforcing upon the Legislature the necessity of having the Constitution so amended as to bestow upon the Board the power to assess at least telegraph lines. The franchise of the telegraph company is not assessed, and the highest assessment put upon the line is below the cost of the structure.

We beg to call attention to the steady growth of the assessment of property, exclusive of railroads, it having advanced from \$635,028,554 in 1880, to \$1,064,802,225 in 1888, an increase of 59.60 per cent.

This increase is due not alone to the actual increase in value, but has been aided by the efforts of the several State Boards of Equalization in inducing a more intelligent and faithful performance of duty by the Assessors.

Respectfully,

C. E. WILCOXON,  
L. C. MOREHOUSE,  
G. E. SLOSS,  
J. T. GAFFEY,  
J. P. DUNN.

E. W. MASLIN, Clerk.

#### A PLAIN STATEMENT IN RELATION TO PAST RAILROAD ASSESSMENTS.

After the late decision of the United States Supreme Court, which declared the assessments of the Central Pacific, Southern Pacific, and other roads for 1883, 1884, and 1885 to be invalid, the State Board of Equalization was blamed for the loss of the cases, on account, as it was supposed, of a defective assessment. It is due to myself and to the other members of the Board (two of whom are not members of the present Board) to make a plain statement of the facts.

The cases wherein the People was plaintiff, and the Central, Southern, and California Pacific and Northern Pacific Railway Companies were defendants, went up to the Supreme Court upon such willful and unwarranted misrepresentation of the facts that the matter calls for such notice as shall vindicate our integrity and intelligence.

The cases against the Central Pacific and Southern Pacific Companies were decided against the State on the ground that the Board had assessed the franchises of those companies, which were derived from the General Government, and therefore unassessable, and because the assessment of the franchise, being incorporated with the assessment of the roadway, road-bed, rails, and rolling stock of said companies, and incapable of separation therefrom for want of certainty, the whole assessment was void.

The question of assessing the franchises of those companies separately, so that in the event of the assessment being declared invalid, the other parts of the assessment might stand, was early presented to the Board. The matter was submitted to the Attorney-General, Hon. E. C. Marshall, and

his associates, who were then engaged in the prosecution of actions against those companies to recover the taxes for 1880, 1881, and 1882, and we were advised in writing to assess the parts, as defined in the Constitution, as a unit. Under the advice of the Attorney-General, but against the judgment of the members of the Board, except that of Mr. Dunn, the Board assessed the franchises with the other property as a unit. In this respect we contend we were blameless.

In the cases decided by the Supreme Court, the matter set up, by way of defense, was: By the Central, that the steamers Transit and Thoroughfare, by the Northern Railway, that the steamer Solano, and by the Central, and probably by the California Pacific, that the fences on the line of the Central and California Pacific between the roadway of the companies and co-terminous owners, had been assessed by the Board in the years 1883, 1884, and 1885.

Such defense was untrue in every respect. It must be remembered that the assessment of 1883 was made in August of that year, and that the Supreme Court of this State, in the case of San Francisco vs. The Central Pacific Railroad Company, 63 Cal. Reports, page 469, had decided, at the June term, and before the assessment of the road, that the Board had not the power to assess the steamers used by the companies in transporting passengers on cars across the waters of the State. We would have been worse than idiots to have disregarded the judgment of the highest tribunal of the State.

As to the assessment of the fences, the members of the Board had heard the argument before the Circuit Court of the United States, in respect to the alleged assessment of the fences by the prior Board, and knew the decision of the Court, which was delivered before the assessment in August, 1883, and, of course, the Board, if it had any other intention, which it had not, did not assess the fences.

The singular part of the conduct of those suits is that no testimony was taken, either in Court or by deposition, as to the action of the Board, or any of its members, in relation to the assessment of steamers, ferries, or fences, or whether the State had assessed a Federal or a State franchise. Those cases went to the Supreme Court upon an agreed state of facts, in the form, I think, of findings of facts by the Court, assented to as to the truth of the findings by the Attorney-General and attorneys of the companies, in which the false statement was made that the Board had assessed the steamers and fences. In fact, the Attorney-General took no steps to inform himself as to the truth of the concession. He simply agreed away the cause of the State. Doubtless the cases would have been lost in which the franchises were involved, but if the case of the California Pacific had gone to the Supreme Court on its merits, the Court would have been compelled to have decided the question whether the companies have a right to deduct their mortgages, which the Court refused in the above cases to decide.

I hope I have made the matter plain that the Board is entirely blameless, and I leave the question with the Legislature and a discriminating public.

I suggest, however, that it might be competent for the Legislature to direct the Board to reassess the delinquent roads for the years for which they have refused to pay their taxes.

Respectfully,

C. E. WILCOXON,  
Chairman.



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

| COUNTIES.       | Casks and Tanks—Value. | HORSES—THOROUGH-BRED. |           | HORSES—GRADED. |             |
|-----------------|------------------------|-----------------------|-----------|----------------|-------------|
|                 |                        | Number.               | Value.    | Number.        | Value.      |
| Alameda         | \$250                  | 26                    | \$7,800   | 260            | \$39,000    |
| Alpine          |                        |                       |           | 179            | 6,400       |
| Amador          |                        | 17                    | 4,350     | 891            | 30,340      |
| Butte           |                        | 9                     | 3,600     |                |             |
| Calaveras       | 1,700                  | 6                     | 1,800     | 2,800          | 140,000     |
| Colusa          |                        | 20                    | 11,500    | 6,399          | 295,930     |
| Contra Costa    |                        | 23                    | 13,800    |                |             |
| Del Norte       |                        | 1                     | 400       |                |             |
| El Dorado       | 7,920                  |                       |           |                |             |
| Fresno          |                        | 19                    | 8,700     | 8,133          | 333,931     |
| Humboldt        |                        | 9                     | 4,200     | 3,263          | 130,490     |
| Inyo            |                        | 8                     | 3,500     | 30             | 5,400       |
| Kern            |                        |                       |           | 805            | 65,255      |
| Lake            | 300                    |                       |           |                |             |
| Lassen          |                        |                       |           | 106            | 13,550      |
| Los Angeles     | 26,101                 | 101                   | 27,835    |                |             |
| Marin           |                        | 4                     | 1,400     | 896            | 35,515      |
| Mariposa        |                        |                       |           |                |             |
| Mendocino       |                        | 15                    | 5,400     |                |             |
| Merced          |                        | 33                    | 6,600     | 2,730          | 136,500     |
| Modoc           |                        | 11                    | 3,030     |                |             |
| Mono            |                        | 2                     | 800       | 1,137          | 31,552      |
| Monterey        |                        | 9                     | 11,350    | 31             | 13,175      |
| Napa            | 138,655                | 13                    | 4,025     |                |             |
| Nevada          |                        | 2                     | 475       |                |             |
| Placer          | 4,325                  | 24                    | 8,100     |                |             |
| Plumas          |                        | 9                     | 2,475     |                |             |
| Sacramento      | 7,700                  | 138                   | 39,330    | 495            | 78,300      |
| San Benito      | 840                    | 12                    | 6,200     | 41             | 8,100       |
| San Bernardino  | 3,760                  | 8                     | 5,040     | 2,715          | 109,958     |
| San Diego       |                        | 27                    | 9,837     | 2,844          | 128,754     |
| San Francisco   |                        |                       |           | 12,260         | 877,526     |
| San Joaquin     |                        | 43                    | 19,500    |                |             |
| San Luis Obispo |                        | 25                    | 7,175     | 5,135          | 171,306     |
| San Mateo       |                        | 9                     | 3,450     |                |             |
| Santa Barbara   |                        | 42                    | 15,624    | 4,341          | 133,340     |
| Santa Clara     | 50,070                 | 47                    | 42,300    |                |             |
| Santa Cruz      | 3,000                  | 12                    | 4,800     |                |             |
| Shasta          |                        | 1                     | 500       |                |             |
| Sierra          |                        | 7                     | 1,100     | 908            | 27,555      |
| Siskiyou        |                        |                       |           |                |             |
| Solano          | 6,000                  | 29                    | 13,920    | 2,918          | 120,513     |
| Sonoma          | 74,585                 | 72                    | 59,400    | 364            | 36,400      |
| Stanislaus      |                        | 33                    | 11,750    | 5,703          | 251,871     |
| Sutter          |                        | 29                    | 8,800     | 2,110          | 109,161     |
| Tehama          | 16,000                 | 24                    | 5,000     | 51             | 13,705      |
| Trinity         |                        |                       |           | 98             | 7,350       |
| Tulare          |                        | 27                    | 10,550    | 10,676         | 449,573     |
| Tuolumne        |                        | 5                     | 1,250     | 1,395          | 55,800      |
| Ventura         | 2,715                  | 8                     | 3,900     |                |             |
| Yolo            |                        | 46                    | 23,800    |                |             |
| Yuba            |                        | 1                     | 1,000     | 23             | 7,575       |
| Totals          | \$343,921              | 1,006                 | \$425,366 | 79,739         | \$3,863,825 |

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

| COUNTIES.       | HORSES—AMERICAN. |             | HORSES—COMMON. |             | COLTS.  |             |
|-----------------|------------------|-------------|----------------|-------------|---------|-------------|
|                 | Number.          | Value.      | Number.        | Value.      | Number. | Value.      |
| Alameda         | 6,756            | \$405,360   | 450            | \$5,000     | 628     | \$18,840    |
| Alpine          | 23               | 1,425       |                |             | 80      | 1,550       |
| Amador          | 1,728            | 86,280      |                |             | 666     | 17,680      |
| Butte           | 3,348            | 167,400     | 3,977          | 159,080     | 1,739   | 52,170      |
| Calaveras       | 125              | 12,500      |                |             | 650     | 13,000      |
| Colusa          | 1,242            | 127,030     |                |             | 2,092   | 55,803      |
| Contra Costa    | 2,676            | 267,600     | 640            | 17,000      | 2,830   | 70,750      |
| Del Norte       | 202              | 13,015      | 177            | 6,050       | 99      | 2,300       |
| El Dorado       | 344              | 21,710      | 2,209          | 87,800      | 706     | 14,880      |
| Fresno          | 1,785            | 131,271     |                |             | 3,017   | 70,047      |
| Humboldt        | 1,326            | 99,450      |                |             | 1,338   | 26,760      |
| Inyo            | 1,320            | 46,760      | 1,812          | 29,765      | 1,374   | 20,804      |
| Kern            | 3,283            | 105,038     |                |             | 1,262   | 34,783      |
| Lake            | 2,185            | 109,275     |                |             | 397     | 19,895      |
| Lassen          | 753              | 56,475      | 6,116          | 170,914     | 1,861   | 21,920      |
| Los Angeles     | 4,867            | 374,617     | 11,625         | 503,985     | 4,359   | 136,799     |
| Marin           | 850              | 75,305      |                |             | 575     | 22,035      |
| Mariposa        | 261              | 13,789      | 1,402          | 45,912      | 678     | 11,692      |
| Mendocino       | 850              | 80,750      | 3,491          | 162,361     | 1,140   | 31,042      |
| Merced          | 1,013            | 81,040      | 1,365          | 34,512      | 1,850   | 50,662      |
| Modoc           | 1,683            | 89,945      | 6,889          | 203,531     | 2,185   | 30,845      |
| Mono            | 118              | 8,265       |                |             | 306     | 3,421       |
| Monterey        | 3,523            | 228,995     | 5,285          | 185,075     | 2,493   | 67,095      |
| Napa            | 2,165            | 178,489     | 1,724          | 63,405      | 1,253   | 38,775      |
| Nevada          | 769              | 57,265      | 1,457          | 50,775      | 649     | 13,595      |
| Placer          | 1,161            | 92,035      | 2,159          | 80,857      | 1,165   | 30,625      |
| Plumas          | 1,105            | 69,855      | 695            | 15,260      | 516     | 10,120      |
| Sacramento      | 4,186            | 366,275     | 495            | 12,375      | 2,709   | 75,380      |
| San Benito      | 2,123            | 137,010     | 1,747          | 52,675      | 2,339   | 65,250      |
| San Bernardino  | 583              | 49,613      | 491            | 7,365       | 963     | 20,319      |
| San Diego       | 908              | 77,115      | 2,283          | 62,270      | 1,286   | 17,258      |
| San Francisco   |                  |             |                |             |         |             |
| San Joaquin     | 4,112            | 312,512     | 9,890          | 321,696     | 4,254   | 133,663     |
| San Luis Obispo | 1,541            | 105,096     |                |             | 2,729   | 67,877      |
| San Mateo       | 553              | 54,805      | 2,183          | 100,443     | 832     | 21,220      |
| Santa Barbara   | 2,539            | 165,340     |                |             | 1,257   | 27,805      |
| Santa Clara     | 4,065            | 521,200     | 3,500          | 128,140     | 3,103   | 98,760      |
| Santa Cruz      | 3,290            | 162,420     |                |             | 620     | 15,500      |
| Shasta          | 745              | 44,563      | 3,514          | 107,608     | 1,195   | 20,075      |
| Sierra          | 154              | 7,665       |                |             | 404     | 6,165       |
| Siskiyou        | 1,994            | 113,255     | 5,467          | 149,166     | 1,773   | 28,184      |
| Solano          | 2,560            | 220,160     |                |             | 2,345   | 86,178      |
| Sonoma          | 7,624            | 419,320     |                |             | 1,653   | 57,855      |
| Stanislaus      | 1,587            | 142,825     |                |             | 10,076  | 74,994      |
| Sutter          | 1,123            | 106,486     | 310            | 9,325       | 1,698   | 61,335      |
| Tehama          | 2,295            | 155,245     | 2,373          | 101,490     | 1,493   | 48,205      |
| Trinity         | 741              | 22,220      |                |             | 92      | 1,840       |
| Tulare          | 1,784            | 153,870     |                |             | 5,448   | 113,917     |
| Tuolumne        | 600              | 39,000      |                |             | 450     | 8,100       |
| Ventura         | 1,250            | 95,950      | 2,521          | 114,755     | 1,675   | 55,248      |
| Yolo            | 4,500            | 382,250     |                |             | 3,605   | 81,160      |
| Yuba            | 810              | 79,380      | 2,367          | 96,045      | 991     | 26,850      |
| Totals          | 97,128           | \$6,934,624 | 88,614         | \$3,084,635 | 88,898  | \$2,101,056 |

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

| COUNTIES.       | CATTLE—BEEF.  |                  | CATTLE—STOCK.  |                    | CALVES.        |                    |
|-----------------|---------------|------------------|----------------|--------------------|----------------|--------------------|
|                 | Number.       | Value.           | Number.        | Value.             | Number.        | Value.             |
| Alameda         | 150           | \$4,500          | 4,500          | \$67,500           | 1,510          | \$7,550            |
| Alpine          | 3             | 70               | 436            | 7,026              | 373            | 3,004              |
| Amador          |               |                  | 4,685          | 74,485             |                |                    |
| Butte           | 72            | 2,160            | 8,996          | 134,940            | 1,999          | 15,992             |
| Calaveras       | 40            | 800              | 5,320          | 79,800             | 2,860          | 22,880             |
| Colusa          | 233           | 5,465            | 6,711          | 125,193            | 2,113          | 12,327             |
| Contra Costa    | 217           | 5,425            | 2,987          | 44,805             | 1,425          | 11,400             |
| Del Norte       |               |                  | 1,274          | 19,603             | 783            | 4,807              |
| El Dorado       |               |                  | 3,160          | 52,895             | 4,093          | 40,195             |
| Fresno          | 193           | 4,380            | 39,748         | 594,624            | 5,246          | 32,290             |
| Humboldt        | 1,208         | 30,200           | 14,553         | 218,295            | 7,887          | 42,643             |
| Inyo            | 207           | 4,140            | 7,110          | 94,562             | 4,289          | 33,900             |
| Kern            | 682           | 17,050           | 47,400         | 730,822            | 7,312          | 35,402             |
| Lake            | 30            | 594              | 2,588          | 31,017             | 2,255          | 11,274             |
| Lassen          | 769           | 16,918           | 14,965         | 209,510            | 6,975          | 55,800             |
| Los Angeles     | 225           | 4,425            | 19,337         | 306,763            | 6,080          | 51,090             |
| Marin           |               |                  | 5,176          | 76,450             | 3,734          | 34,507             |
| Mariposa        | 204           | 4,773            | 6,056          | 96,896             | 1,391          | 6,955              |
| Mendocino       | 563           | 14,360           | 8,136          | 114,039            | 2,071          | 15,490             |
| Merced          | 145           | 3,675            | 16,573         | 248,595            | 5,092          | 30,552             |
| Modoc           | 647           | 12,769           | 24,351         | 349,693            | 10,702         | 85,467             |
| Mono            | 1,314         | 32,850           | 2,726          | 32,712             | 995            | 7,462              |
| Monterey        |               |                  | 12,938         | 185,970            | 7,693          | 38,465             |
| Napa            | 170           | 5,172            | 4,341          | 70,707             | 2,754          | 18,235             |
| Nevada          |               |                  | 3,758          | 53,500             | 1,665          | 12,515             |
| Placer          | 192           | 4,030            | 2,859          | 43,501             | 2,184          | 13,461             |
| Plumas          | 215           | 5,375            | 1,615          | 24,225             | 1,500          | 12,000             |
| Sacramento      | 742           | 17,585           | 6,943          | 97,895             | 6,365          | 52,195             |
| San Benito      |               |                  | 14,912         | 223,680            | 7,149          | 55,590             |
| San Bernardino  | 465           | 11,625           | 7,385          | 73,850             | 1,731          | 8,655              |
| San Diego       | 94            | 1,625            | 22,178         | 332,689            | 3,657          | 22,418             |
| San Francisco   |               |                  |                |                    |                |                    |
| San Joaquin     | 159           | 3,498            | 12,849         | 205,584            | 4,926          | 36,945             |
| San Luis Obispo | 812           | 16,345           | 40,626         | 473,945            | 9,633          | 19,643             |
| San Mateo       | 282           | 6,875            | 3,644          | 50,335             | 3,238          | 17,830             |
| Santa Barbara   | 432           | 10,800           | 11,712         | 210,816            | 1,621          | 6,484              |
| Santa Clara     |               |                  | 14,034         | 210,654            | 5,059          | 47,580             |
| Santa Cruz      | 370           | 11,100           | 2,755          | 46,835             | 725            | 3,625              |
| Shasta          | 151           | 2,991            | 7,621          | 116,247            | 2,365          | 16,469             |
| Sierra          | 87            | 2,175            | 1,636          | 20,115             | 748            | 5,195              |
| Siskiyou        | 514           | 11,870           | 17,890         | 265,766            | 7,479          | 61,262             |
| Solano          | 263           | 7,364            | 4,347          | 65,205             | 6,340          | 56,426             |
| Sonoma          | 430           | 10,750           | 3,066          | 38,325             | 1,730          | 17,300             |
| Stanislaus      | 105           | 2,474            | 8,405          | 122,263            | 3,384          | 27,111             |
| Sutter          | 27            | 600              | 3,032          | 35,313             | 1,991          | 15,695             |
| Tehama          | 645           | 12,950           | 5,022          | 90,393             | 2,258          | 21,909             |
| Trinity         | 40            | 1,200            | 3,600          | 45,000             | 180            | 900                |
| Tulare          | 1,589         | 34,520           | 22,714         | 340,596            | 7,050          | 67,232             |
| Tuolumne        |               |                  | 3,500          | 45,750             | 600            | 3,000              |
| Ventura         |               |                  | 6,188          | 94,524             | 1,757          | 17,373             |
| Yolo            | 237           | 6,165            | 4,191          | 76,565             | 3,095          | 32,635             |
| Yuba            | 99            | 2,775            | 2,915          | 46,650             | 2,327          | 12,800             |
| <b>Totals</b>   | <b>15,022</b> | <b>\$354,468</b> | <b>503,435</b> | <b>\$7,417,123</b> | <b>108,389</b> | <b>\$1,281,935</b> |

NOTE.—San Francisco beef cattle and oxen, \$7,330.

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

| COUNTIES.       | COWS—THOROUGHbred. |           | COWS—AMERICAN. |             | COWS—GRADED. |             |
|-----------------|--------------------|-----------|----------------|-------------|--------------|-------------|
|                 | Number.            | Value.    | Number.        | Value.      | Number.      | Value.      |
| Alameda         | 162                | \$9,720   | 5,718          | \$114,360   | 1,020        | \$40,800    |
| Alpine          |                    |           | 2,651          | 59,410      | 225          | 2,385       |
| Amador          |                    |           |                |             |              |             |
| Butte           | 25                 | 1,500     | 3,176          | 86,049      |              |             |
| Calaveras       | 4                  | 640       |                |             | 2,200        | 44,000      |
| Colusa          | 28                 | 2,280     | 2,586          | 77,885      |              |             |
| Contra Costa    | 60                 | 5,000     | 5,047          | 116,081     | 270          | 8,100       |
| Del Norte       |                    |           |                |             | 2,907        | 58,140      |
| El Dorado       |                    |           | 4,136          | 101,795     |              |             |
| Fresno          | 11                 | 725       | 3,624          | 97,839      |              |             |
| Humboldt        | 17                 | 1,505     |                |             | 9,646        | 192,920     |
| Inyo            | 22                 | 2,160     | 810            | 20,200      |              |             |
| Kern            |                    |           |                |             | 2,210        | 56,425      |
| Lake            |                    |           | 1,975          | 43,469      |              |             |
| Lassen          |                    |           | 1,764          | 35,280      |              |             |
| Los Angeles     | 265                | 18,750    | 68             | 4,535       | 10,084       | 348,145     |
| Marin           | 156                | 6,505     | 25,234         | 504,930     |              |             |
| Mariposa        |                    |           | 687            | 17,175      |              |             |
| Mendocino       | 8                  | 800       |                |             |              |             |
| Merced          | 4                  | 350       | 2,006          | 50,150      |              |             |
| Modoc           | 110                | 4,400     | 1,790          | 35,283      |              |             |
| Mono            | 7                  | 525       | 619            | 12,380      |              |             |
| Monterey        | 7                  | 525       | 1,851          | 37,020      | 5,695        | 105,355     |
| Napa            | 49                 | 3,440     | 4,102          | 91,639      |              |             |
| Nevada          | 27                 | 2,880     | 2,610          | 66,235      |              |             |
| Placer          |                    |           | 3,475          | 92,620      | 21           | 650         |
| Plumas          | 9                  | 540       | 2,916          | 78,900      |              |             |
| Sacramento      | 103                | 5,470     | 7,943          | 198,575     | 87           | 3,000       |
| San Benito      |                    |           | 4,080          | 89,550      |              |             |
| San Bernardino  | 14                 | 1,400     |                |             | 3,107        | 77,675      |
| San Diego       | 32                 | 2,095     | 248            | 8,785       | 2,386        | 68,045      |
| San Francisco   |                    |           |                |             | 7,248        | 190,194     |
| San Joaquin     | 103                | 8,320     | 5,106          | 127,650     | 40           | 1,800       |
| San Luis Obispo | 37                 | 1,375     |                |             | 15,137       | 302,980     |
| San Mateo       | 499                | 16,920    |                |             | 9,948        | 198,965     |
| Santa Barbara   | 152                | 7,600     |                |             | 5,837        | 145,925     |
| Santa Clara     | 139                | 9,240     | 8,689          | 224,245     |              |             |
| Santa Cruz      |                    |           |                |             | 4,638        | 93,950      |
| Shasta          |                    |           | 2,353          | 46,460      |              |             |
| Sierra          |                    |           |                |             | 948          | 20,495      |
| Siskiyou        |                    |           | 3,073          | 74,885      |              |             |
| Solano          | 72                 | 4,320     | 4,910          | 127,169     |              |             |
| Sonoma          | 80                 | 8,000     | 18,219         | 364,380     |              |             |
| Stanislaus      | 11                 | 865       | 1,897          | 55,432      |              |             |
| Sutter          | 10                 | 1,350     | 2,052          | 51,895      | 15           | 305         |
| Tehama          | 111                | 18,275    | 1,907          | 47,165      |              |             |
| Trinity         | 6                  | 300       | 841            | 21,025      |              |             |
| Tulare          | 43                 | 3,725     | 6,579          | 164,890     |              |             |
| Tuolumne        | 1                  | 100       |                |             | 1,000        | 25,000      |
| Ventura         | 21                 | 1,625     |                |             | 1,139        | 26,729      |
| Yolo            | 20                 | 1,330     | 4,520          | 126,955     |              |             |
| Yuba            |                    |           | 3,427          | 71,970      |              |             |
| Totals          | 2,425              | \$154,555 | 152,689        | \$3,544,266 | 85,762       | \$2,014,983 |



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

| COUNTIES.       | MULES.        |                    | JACKS AND JENNIES. |                  | LAMBS.         |                  |
|-----------------|---------------|--------------------|--------------------|------------------|----------------|------------------|
|                 | Number.       | Value.             | Number.            | Value.           | Number.        | Value.           |
| Alameda         | 252           | \$15,640           | 5                  | \$50             | 45             | \$90             |
| Alpine          | 5             | 200                |                    |                  | 150            | 150              |
| Amador          | 102           | 6,415              |                    |                  |                |                  |
| Butte           | 2,275         | 136,500            | 36                 | 5,760            | 4,885          | 1,221            |
| Calaveras       | 75            | 4,500              | 75                 | 600              | 4,000          | 1,000            |
| Colusa          | 4,520         | 384,920            | 64                 | 10,865           | 4,571          | 2,415            |
| Contra Costa    | 345           | 17,250             |                    |                  |                |                  |
| Del Norte       | 34            | 1,370              | 1                  | 30               |                |                  |
| El Dorado       | 44            | 2,605              | 14                 | 155              |                |                  |
| Fresno          | 1,553         | 99,915             | 50                 | 5,270            | 98,892         | 47,947           |
| Humboldt        | 799           | 39,950             | 18                 | 3,120            | 11,100         | 4,440            |
| Inyo            | 158           | 6,000              | 47                 | 1,800            | 15             | 15               |
| Kern            | 795           | 44,235             |                    | 6,377            | 69,875         | 34,937           |
| Lake            | 149           | 9,100              | 9                  | 2,900            |                |                  |
| Lassen          | 142           | 6,370              | 9                  | 1,750            |                |                  |
| Los Angeles     | 1,397         | 102,600            | 51                 | 2,990            | 5,100          | 3,775            |
| Marin           | 27            | 1,350              |                    |                  | 179            | 179              |
| Mariposa        | 191           | 6,550              | 83                 | 1,254            | 20,446         | 10,223           |
| Mendocino       | 323           | 16,150             | 17                 | 2,950            | 21,866         | 10,933           |
| Merced          | 2,009         | 141,685            | 32                 | 4,695            | 44,448         | 22,224           |
| Modoc           | 539           | 19,577             | 28                 | 6,050            |                |                  |
| Mono            | 61            | 2,035              | 22                 | 600              |                |                  |
| Monterey        | 128           | 7,395              |                    |                  |                |                  |
| Napa            | 378           | 35,395             | 8                  | 1,850            | 5,305          | 2,797            |
| Nevada          | 83            | 3,005              | 3                  | 80               | 30             | 15               |
| Placer          | 172           | 9,785              |                    |                  | 8,714          | 4,382            |
| Plumas          | 45            | 2,700              |                    |                  |                |                  |
| Sacramento      | 316           | 28,155             | 13                 | 2,430            | 10,340         | 5,170            |
| San Benito      | 89            | 3,540              | 9                  | 550              | 6,860          | 3,430            |
| San Bernardino  | 276           | 13,800             | 11                 | 413              | 380            | 190              |
| San Diego       | 296           | 11,070             | 52                 | 819              | 2,660          | 665              |
| San Francisco   | 72            | 3,885              |                    |                  |                |                  |
| San Joaquin     | 2,231         | 175,658            | 63                 | 12,852           | 11,540         | 2,885            |
| San Luis Obispo | 253           | 10,910             | 5                  | 400              | 3,650          | 1,828            |
| San Mateo       | 96            | 4,240              |                    |                  |                |                  |
| Santa Barbara   | 621           | 37,998             | 15                 | 290              |                |                  |
| Santa Clara     | 176           | 10,330             | 2                  | 20               |                |                  |
| Santa Cruz      | 122           | 8,540              | 45                 | 450              |                |                  |
| Shasta          | 381           | 15,525             | 14                 | 1,877            | 7              | 3                |
| Sierra          | 122           | 5,205              | 3                  | 30               |                |                  |
| Siskiyou        | 808           | 30,670             | 48                 | 5,960            |                |                  |
| Solano          | 1,640         | 136,120            | 5                  | 905              | 1,600          | 800              |
| Sonoma          | 386           | 21,230             | 22                 | 220              | 12,460         | 6,230            |
| Stanislaus      | 3,490         | 276,208            | 120                | 17,053           | 13,275         | 6,561            |
| Sutter          | 1,163         | 95,295             | 7                  | 2,530            | 1,430          | 360              |
| Tehama          | 1,328         | 112,600            | 19                 | 5,750            | 24,160         | 12,080           |
| Trinity         | 246           | 7,380              | 5                  | 400              | 810            | 810              |
| Tulare          | 1,299         | 73,850             | 70                 | 5,375            |                |                  |
| Tuolumne        | 80            | 4,000              | 65                 | 1,950            | 1,500          | 750              |
| Ventura         | 271           | 12,155             | 2                  | 400              | 5,425          | 2,785            |
| Yolo            | 2,064         | 194,005            | 24                 | 10,285           |                |                  |
| Yuba            | 243           | 15,330             | 12                 | 2,115            |                |                  |
| <b>Totals</b>   | <b>34,665</b> | <b>\$2,430,896</b> | <b>1,203</b>       | <b>\$132,220</b> | <b>395,718</b> | <b>\$191,288</b> |

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

| COUNTIES.             | SHEEP—IMPORTED OR FINE. |          | SHEEP—GRADED. |           | SHEEP—COMMON. |             |
|-----------------------|-------------------------|----------|---------------|-----------|---------------|-------------|
|                       | Number.                 | Value.   | Number.       | Value.    | Number.       | Value.      |
| Alameda .....         | 350                     | \$1,400  |               |           | 10,110        | \$10,110    |
| Alpine .....          |                         |          | 323           | \$482     |               |             |
| Amador .....          |                         |          |               |           | 5,619         | 8,390       |
| Butte .....           | 4                       | 40       | 8,412         | 12,618    | 43,772        | 54,720      |
| Calaveras .....       | 10                      | 50       | 2,600         | 6,500     | 25,500        | 33,250      |
| Colusa .....          |                         |          | 401           | 1,215     | 93,445        | 140,407     |
| Contra Costa .....    |                         |          |               |           | 3,840         | 5,760       |
| Del Norte .....       |                         |          |               |           | 1,351         | 1,846       |
| El Dorado .....       |                         |          |               |           | 9,595         | 14,540      |
| Fresno .....          | 21                      | 84       | 12,720        | 22,265    | 261,820       | 378,265     |
| Humboldt .....        |                         |          | 691           | 2,447     | 156,994       | 235,491     |
| Inyo .....            |                         |          | 15            | 60        | 5,676         | 6,629       |
| Kern .....            | 1,090                   | 5,450    |               |           | 317,132       | 510,710     |
| Lake .....            |                         |          |               |           | 32,450        | 48,675      |
| Lassen .....          |                         |          |               |           | 24,650        | 36,975      |
| Los Angeles .....     | 30                      | 1,500    | 96,605        | 168,070   | 139,540       | 163,333     |
| Marin .....           |                         |          |               |           | 199           | 324         |
| Mariposa .....        | 119                     | 595      |               |           | 45,209        | 59,361      |
| Mendocino .....       |                         |          | 337           | 2,120     | 195,570       | 293,355     |
| Merced .....          | 286                     | 1,287    | 2,292         | 5,730     | 131,034       | 196,551     |
| Modoc .....           |                         |          |               |           | 20,438        | 30,832      |
| Mono .....            |                         |          |               |           | 3,018         | 3,018       |
| Monterey .....        |                         |          |               |           | 16,350        | 24,525      |
| Napa .....            |                         |          |               |           | 30,135        | 45,805      |
| Nevada .....          |                         |          |               |           | 3,080         | 4,575       |
| Placer .....          | 45                      | 450      |               |           | 50,803        | 76,194      |
| Plumas .....          |                         |          |               |           | 825           | 1,238       |
| Sacramento .....      | 436                     | 10,900   | 7,345         | 23,870    | 17,460        | 26,190      |
| San Benito .....      |                         |          |               |           | 26,031        | 40,045      |
| San Bernardino .....  |                         |          | 2,635         | 52,700    | 9,655         | 16,414      |
| San Diego .....       |                         |          | 20,127        | 29,883    | 37,634        | 47,941      |
| San Francisco .....   |                         |          | 1,065         | 3,390     |               |             |
| San Joaquin .....     | 198                     | 990      | 840           | 2,520     | 24,009        | 24,009      |
| San Luis Obispo ..... |                         |          | 14,863        | 27,066    | 7,847         | 10,022      |
| San Mateo .....       |                         |          |               |           | 1,093         | 1,660       |
| Santa Barbara .....   |                         |          | 83,420        | 125,130   |               |             |
| Santa Clara .....     | 3                       | 90       |               |           | 4,060         | 6,090       |
| Santa Cruz .....      |                         |          |               |           | 560           | 1,120       |
| Shasta .....          |                         |          | 163           | 270       | 11,934        | 17,901      |
| Sierra .....          |                         |          |               |           | 97            | 140         |
| Siskiyou .....        |                         |          |               |           | 42,461        | 63,158      |
| Solano .....          | 200                     | 2,000    | 58,120        | 87,180    |               |             |
| Sonoma .....          |                         |          | 1,935         | 9,675     | 150,710       | 226,065     |
| Stanislaus .....      |                         |          |               |           | 53,613        | 83,987      |
| Sutter .....          |                         |          | 90            | 450       | 32,326        | 47,906      |
| Tehama .....          |                         |          |               |           | 165,718       | 290,007     |
| Trinity .....         |                         |          |               |           | 27,310        | 40,965      |
| Tulare .....          |                         |          | 4,850         | 9,700     | 192,885       | 292,976     |
| Tuolumne .....        |                         |          |               |           | 4,435         | 6,650       |
| Ventura .....         |                         |          | 200           | 810       | 43,991        | 66,018      |
| Yolo .....            | 1,356                   | 5,485    |               |           | 44,556        | 65,960      |
| Yuba .....            |                         |          |               |           | 34,764        | 52,145      |
| Totals .....          | 4,148                   | \$30,321 | 320,049       | \$594,551 | 2,561,309     | \$3,817,248 |

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

| COUNTIES.             | GOATS—COMMON. |          | GOATS—ANGORA. |          | POULTRY.         |           |
|-----------------------|---------------|----------|---------------|----------|------------------|-----------|
|                       | Number.       | Value.   | Number.       | Value.   | Number of Dozen. | Value.    |
| Alameda .....         | 72            | \$360    | * 50          | \$500    | 5,250            | \$15,750  |
| Alpine .....          |               |          |               |          | 92               | 387       |
| Amador .....          | 3,261         | 2,505    |               |          | 145              | 507       |
| Butte .....           | 726           | 1,089    | 156           | 328      | 1,838            | 5,514     |
| Calaveras .....       | 2,000         | 1,500    | 200           | 300      | 1,200            | 3,600     |
| Colusa .....          | 2,217         | 3,328    |               |          | 2,850            | 8,551     |
| Contra Costa .....    |               |          |               |          | 3,260            | 16,300    |
| Del Norte .....       |               |          |               |          | 251              | 760       |
| El Dorado .....       | 12,783        | 15,155   |               |          | 1,155            | 5,775     |
| Fresno .....          | 1,563         | 1,306    |               |          | 4,931            | 15,252    |
| Humboldt .....        | 110           | 130      | 7             | 14       | 2,631            | 5,577     |
| Inyo .....            | 3,002         | 3,002    |               |          | 590              | 2,360     |
| Kern .....            | 649           | 714      |               |          |                  | 1,602     |
| Lake .....            | 1,737         | 1,737    |               |          | 760              | 2,280     |
| Lassen .....          | 1,240         | 1,240    |               |          | 490              | 1,470     |
| Los Angeles .....     | 926           | 1,516    | 225           | 2,250    | 10,324           | *335,075  |
| Marin .....           |               |          |               |          | 470              | 1,600     |
| Mariposa .....        | 4,205         | 4,053    | 2,810         | 4,200    | 766              | 2,172     |
| Mendocino .....       | 3,214         | 4,022    |               |          | 1,078            | 3,234     |
| Merced .....          | 1,169         | 1,169    |               |          | 2,052            | 6,156     |
| Modoc .....           | 1,171         | 984      |               |          | 1,000            | 2,973     |
| Mono .....            | 149           | 149      |               |          | 133              | 665       |
| Monterey .....        | 326           | 490      | 500           | 2,500    | 5,146            | 15,540    |
| Napa .....            | 793           | 1,195    |               |          |                  | 11,225    |
| Nevada .....          | 1,176         | 1,190    |               |          | 895              | 4,475     |
| Placer .....          | 3,696         | 3,696    |               |          | 1,776            | 8,880     |
| Plumas .....          |               |          |               |          | 810              | 4,050     |
| Sacramento .....      | 2,016         | 3,025    | 38            | 610      | 4,447            | 17,120    |
| San Benito .....      | 705           | 645      |               |          | 2,110            | 5,275     |
| San Bernardino .....  | 940           | 940      |               |          | 2,080            | 6,090     |
| San Diego .....       | 775           | 775      |               |          | 1,549            | 4,680     |
| San Francisco .....   | 61            | 311      |               |          | 664              | 7,777     |
| San Joaquin .....     | 43            | 43       |               |          | 5,810            | 17,430    |
| San Luis Obispo ..... | 679           | 702      | 412           | 680      | 2,832            | 8,159     |
| San Mateo .....       | 190           | 190      |               |          | 797              | 2,390     |
| Santa Barbara .....   |               |          |               |          | 2,613            | 6,532     |
| Santa Clara .....     | 120           | 180      |               |          | 4,962            | 24,810    |
| Santa Cruz .....      | 40            | 60       |               |          | 1,954            | 5,860     |
| Shasta .....          | 4,334         | 5,207    | 420           | 1,150    | 1,815            | 4,112     |
| Sierra .....          | 427           | 605      |               |          |                  |           |
| Siskiyou .....        | 1,929         | 2,882    |               |          | 704              | 2,166     |
| Solano .....          |               |          |               |          | 3,240            | 12,960    |
| Sonoma .....          | 250           | 250      |               |          | 3,915            | 19,575    |
| Stanislaus .....      | 154           | 264      |               |          | 2,706            | 8,249     |
| Sutter .....          |               |          |               |          | 2,451            | 7,636     |
| Tehama .....          | 318           | 497      |               |          | 1,780            | 5,340     |
| Trinity .....         | 50            | 50       |               |          | 307              | 1,535     |
| Tulare .....          | 4,893         | 5,073    |               |          | 1,347            | 3,426     |
| Tuolumne .....        | 200           | 200      |               |          | 730              | 3,650     |
| Ventura .....         | 650           | 650      |               |          | 1,542            | 3,084     |
| Yolo .....            |               |          |               |          | 2,503            | 7,575     |
| Yuba .....            | 225           | 225      |               |          | 325              | 975       |
| Totals .....          | 65,244        | \$73,354 | 4,818         | \$12,532 | 93,026           | \$668,106 |

\* Clearly an error. See remarks in report.



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

| COUNTIES.       | WHEAT.           |             | OATS.            |          | BARLEY.          |           |
|-----------------|------------------|-------------|------------------|----------|------------------|-----------|
|                 | Number of Cents. | Value.      | Number of Cents. | Value.   | Number of Cents. | Value.    |
| Alameda         | 66,342           | \$66,342    | 1,120            | \$1,120  | 61,675           | \$46,250  |
| Alpine          | 300              | 450         | 510              | 765      |                  |           |
| Amador          | 300              | 400         |                  |          | 4,200            | 4,200     |
| Butte           | 108,000          | 108,000     |                  |          | 4,620            | 4,158     |
| Calaveras       | 800              | 1,200       |                  |          | 500              | 500       |
| Colusa          | 267,620          | 267,620     |                  |          | 57,920           | 34,980    |
| Contra Costa    | 1,106,310        | 1,106,310   |                  |          | 4,326            | 3,244     |
| Del Norte       |                  |             |                  |          |                  |           |
| El Dorado       | 20               | 20          |                  |          | 240              | 240       |
| Fresno          | 21,645           | 21,580      |                  | 6,040    | 46,925           | 35,145    |
| Humboldt        | 550              | 255         | 6,610            | 3,305    | 2,720            | 1,360     |
| Inyo            | 1,080            | 1,350       | 500              | 625      | 665              | 832       |
| Kern            |                  | 5,720       |                  |          | 4,000            | 4,000     |
| Lake            | 5,000            | 5,000       |                  |          |                  |           |
| Lassen          |                  |             |                  |          |                  |           |
| Los Angeles     | 32,700           | 29,430      |                  |          | 179,020          | 97,934    |
| Marin           | 433              | 540         |                  |          | 500              | 570       |
| Mariposa        |                  |             |                  |          |                  |           |
| Mendocino       |                  | 4,582       |                  |          |                  |           |
| Merced          | 155,000          | 139,500     |                  |          | 30,180           | 22,635    |
| Modoc           |                  |             |                  |          |                  |           |
| Mono            |                  |             |                  |          |                  |           |
| Monterey        | 39,365           | 39,365      |                  |          | 46,380           | 30,645    |
| Napa            | 6,245            | 7,494       |                  |          |                  |           |
| Nevada          |                  |             |                  |          |                  |           |
| Placer          | 3,880            | 4,275       |                  |          |                  |           |
| Plumas          |                  | 6,750       |                  |          |                  | 725       |
| Sacramento      | 44,765           | 44,765      | 890              | 800      | 13,462           | 10,770    |
| San Benito      | 77,440           | 77,150      |                  |          | 31,560           | 23,040    |
| San Bernardino  | 640              | 704         |                  |          | 3,472            | 3,472     |
| San Diego       | 6,720            | 3,360       |                  |          | 6,480            | 3,898     |
| San Francisco   |                  |             |                  |          |                  |           |
| San Joaquin     | 671,560          | 691,745     |                  |          | 87,200           | 65,602    |
| San Luis Obispo |                  |             |                  |          |                  |           |
| San Mateo       |                  |             |                  |          |                  |           |
| Santa Barbara   |                  |             |                  |          |                  |           |
| Santa Clara     | 35,900           | 43,070      | 80               | 80       | 37,968           | 30,375    |
| Santa Cruz      | 2,230            | 1,670       | 1,700            | 1,275    | 2,760            | 2,020     |
| Shasta          | 1,870            | 1,870       |                  |          | 690              | 690       |
| Sierra          |                  |             |                  |          |                  | 700       |
| Siskiyou        | 16,680           | 14,675      | 1,500            | 1,369    | 3,540            | 2,552     |
| Solano          | 73,000           | 73,000      |                  |          | 60,000           | 45,000    |
| Sonoma          |                  |             |                  |          |                  |           |
| Stanislaus      | 337,320          | 400,674     | 940              | 457      | 41,000           | 24,497    |
| Sutter          | 78,620           | 74,852      |                  |          | 2,580            | 2,227     |
| Tehama          | 44,240           | 54,992      | 40               | 50       | 8,820            | 9,124     |
| Trinity         |                  |             |                  |          |                  | 500       |
| Tulare          | 149,020          | 125,723     |                  |          | 47,820           | 29,401    |
| Tuolumne        | 1,400            | 2,100       |                  |          | 350              | 525       |
| Ventura         | 2,220            | 1,838       |                  |          | 71,480           | 42,741    |
| Yolo            | 122,220          | 123,410     |                  |          | 19,600           | 14,690    |
| Yuba            | 37,310           | 37,310      |                  |          | 6,140            | 5,525     |
| Totals          | 3,518,745        | \$3,589,091 | 13,890           | \$15,886 | 888,793          | \$604,767 |

NOTE.—Lassen, all grains, \$10,000; Modoc, all grains, \$18,626; San Luis Obispo, all grains, \$38,916; Santa Barbara, all grains, \$7,119; Mariposa, all grains, \$3,411; San Francisco, all grains, \$268,254; San Mateo, all grains, \$2,460; Sonoma, all grains, \$25,270.

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

| COUNTIES.             | CORN.               |          | BRANDIES AND OTHER LIQUORS. |             | WINES.             |             |
|-----------------------|---------------------|----------|-----------------------------|-------------|--------------------|-------------|
|                       | Number of Centsals. | Value.   | Gallons.                    | Value.      | Number of Gallons. | Value.      |
| Alameda .....         | 3,300               | \$3,300  | 26,025                      | \$26,025    | 400,200            | \$40,020    |
| Alpine .....          |                     |          |                             |             | 18,650             | 4,500       |
| Amador .....          |                     |          |                             |             |                    |             |
| Butte .....           |                     |          | 5,560                       | 8,340       | 879                | 219         |
| Calaveras .....       | 50                  | 100      | 5,500                       | 11,000      | 17,000             | 3,400       |
| Colusa .....          | 610                 | 510      |                             | 13,525      |                    |             |
| Contra Costa .....    |                     |          |                             |             | 48,000             | 3,500       |
| Del Norte .....       |                     |          | 1,230                       | 2,885       | 175                | 275         |
| El Dorado .....       |                     |          | 1,125                       | 1,135       | 27,805             | 3,545       |
| Fresno .....          | 2,125               | 1,677    |                             | 5,398       | 171,710            | 19,167      |
| Humboldt .....        |                     |          | 6,616                       | 13,233      | 170                | 110         |
| Inyo .....            | 1,300               | 1,625    | 902                         | 1,320       | 280                | 95          |
| Kern .....            |                     |          |                             |             |                    |             |
| Lake .....            |                     |          |                             | 2,415       | 18,550             | 1,850       |
| Lassen .....          |                     |          |                             |             |                    |             |
| Los Angeles .....     | 65,400              | 45,780   | 122,718                     | 63,930      | 1,191,555          | 147,151     |
| Marin .....           |                     |          |                             |             |                    |             |
| Mariposa .....        |                     |          | 516                         | 985         | 4,100              | 939         |
| Mendocino .....       |                     |          | 6,088                       | 12,178      |                    |             |
| Merced .....          | 2,280               | 1,710    |                             |             |                    |             |
| Modoc .....           |                     |          | 530                         | 1,302       | 175                | 275         |
| Mono .....            |                     |          | 544                         | 1,360       |                    |             |
| Monterey .....        |                     |          |                             | 10,760      |                    |             |
| Napa .....            | 220                 | 220      | 43,207                      | 17,282      | 4,244,179          | 443,536     |
| Nevada .....          |                     |          | 2,815                       | 3,830       | 4,800              | 1,580       |
| Placer .....          |                     |          | 2,170                       | 1,425       | 26,475             | 5,023       |
| Plumas .....          |                     |          |                             |             |                    |             |
| Sacramento .....      | 4,195               | 3,535    | 8,040                       | 5,225       | 18,460             | 2,030       |
| San Benito .....      | 100                 | 80       | 200                         | 300         | 8,000              | 640         |
| San Bernardino .....  |                     |          | 3,010                       | 6,020       | 63,000             | 12,600      |
| San Diego .....       | 460                 | 310      |                             | 8,407       | 5,947              | 1,084       |
| San Francisco .....   |                     |          |                             | 873,339     |                    | 256,642     |
| San Joaquin .....     | 1,120               | 1,090    | 5,035                       | 4,904       | 98,300             | 11,796      |
| San Luis Obispo ..... |                     |          | 2,821                       | 5,492       | 1,044              | 1,477       |
| San Mateo .....       |                     |          |                             | 5,625       |                    | 880         |
| Santa Barbara .....   |                     |          |                             |             |                    |             |
| Santa Clara .....     | 1,000               | 1,000    | 147,179                     | 147,179     | 920,850            | 92,085      |
| Santa Cruz .....      | 935                 | 465      | 1,400                       | 2,100       | 143,000            | 14,300      |
| Shasta .....          |                     |          | 690                         | 2,546       | 3,360              | 674         |
| Sierra .....          |                     |          |                             |             |                    |             |
| Siskiyou .....        |                     |          |                             | 3,920       | 50                 | 100         |
| Solano .....          |                     |          | 5,000                       | 4,500       | 131,500            | 18,410      |
| Sonoma .....          |                     |          | 40,000                      | 60,000      | 2,249,650          | 225,940     |
| Stanislaus .....      | 540                 | 415      |                             |             | 20,050             | 4,200       |
| Sutter .....          | 1,620               | 1,397    | 390                         | 785         |                    |             |
| Tehama .....          |                     |          | 8,500                       | 8,500       | 200,000            | 20,000      |
| Trinity .....         |                     |          | 600                         | 1,200       |                    |             |
| Tulare .....          |                     |          | 2,685                       | 3,110       | 12,100             | 3,450       |
| Tuolumne .....        |                     |          | 550                         | 825         | 29,200             | 4,380       |
| Ventura .....         | 44,180              | 21,278   | 250                         | 313         | 2,180              | 436         |
| Yolo .....            |                     |          |                             |             |                    |             |
| Yuba .....            | 600                 | 450      | 4,590                       | 10,100      | 71,375             | 11,425      |
| Totals .....          | 130,035             | \$34,922 | 456,486                     | \$1,352,726 | 10,152,769         | \$1,357,764 |

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

| COUNTIES.       | BEEHIVES. |          | HAY.            |           | HOPS.             |          |
|-----------------|-----------|----------|-----------------|-----------|-------------------|----------|
|                 | Number.   | Value.   | Number of Tons. | Value.    | Number of Pounds. | Value.   |
| Alameda         |           |          | 12,507          | \$125,070 |                   |          |
| Alpine          | 46        | \$115    | 226             | 1,780     |                   |          |
| Amador          |           |          | 82              | 520       |                   |          |
| Butte           | 366       | 366      | 2,246           | 15,722    |                   |          |
| Calaveras       | 507       | 507      | 100             | 800       |                   |          |
| Colusa          | 187       | 364      | 1,495           | 8,819     |                   |          |
| Contra Costa    | 473       | 946      | 1,900           | 9,500     |                   |          |
| Del Norte       | 89        | 89       |                 |           |                   |          |
| El Dorado       | 195       | 200      | 112             | 1,290     |                   |          |
| Fresno          |           | 4,396    | 2,436           | 11,716    |                   |          |
| Humboldt        | 69        | 69       | 166             | 1,508     |                   |          |
| Inyo            | 1,590     | 3,174    | 308             | 923       | 50                | \$10     |
| Kern            | 696       | 1,392    |                 | 3,139     |                   |          |
| Lake            | 65        | 65       | 608             | 4,865     | 1,000             | 100      |
| Lassen          |           |          | 1,194           | 5,970     |                   |          |
| Los Angeles     | 9,638     | 15,170   | 5,901           | 49,807    |                   |          |
| Marin           |           |          | 113             | 740       |                   |          |
| Mariposa        |           |          | 366             | 3,699     |                   |          |
| Mendocino       | 59        | 118      | 766             | 4,596     |                   |          |
| Merced          | 79        | 79       | 3,138           | 15,690    |                   |          |
| Modoc           | 43        | 203      | 3,849           | 13,071    |                   |          |
| Mono            | 126       | 252      | 975             | 3,110     |                   |          |
| Monterey        | 519       | 520      |                 |           |                   |          |
| Napa            | 28        | 28       | 1,035           | 6,337     |                   |          |
| Nevada          | 142       | 350      | 25              | 350       |                   |          |
| Placer          | 259       | 303      | 355             | 2,401     |                   |          |
| Plumas          | 120       | 240      |                 | 8,650     |                   |          |
| Sacramento      | 80        | 140      | 865             | 6,185     | 69,000            | 3,795    |
| San Benito      | 250       | 250      | 7,240           | 17,975    |                   |          |
| San Bernardino  | 5,165     | 5,165    | 648             | 6,480     | 500               | 50       |
| San Diego       | 17,779    | 22,325   | 1,115           | 10,015    |                   |          |
| San Francisco   |           |          | 1,260           | 12,749    |                   | 12,046   |
| San Joaquin     | 744       | 744      | 12,613          | 25,226    | 18,400            | 920      |
| San Luis Obispo | 636       | 619      | 3,827           | 15,136    |                   |          |
| San Mateo       | 50        | 115      | 1,200           | 6,340     |                   |          |
| Santa Barbara   | 3,743     | 3,743    |                 |           |                   |          |
| Santa Clara     | 392       | 525      | 9,490           | 55,035    | 2,450             | 735      |
| Santa Cruz      |           |          | 3,240           | 16,200    | 100,000           | 3,500    |
| Shasta          | 370       | 370      | 581             | 4,324     |                   |          |
| Sierra          |           |          | 151             | 1,475     |                   |          |
| Siskiyou        | 555       | 1,125    | 480             | 2,705     |                   |          |
| Solano          |           |          | 970             | 6,790     |                   |          |
| Sonoma          |           |          | 1,250           | 8,750     | 10,000            | 600      |
| Stanislaus      | 150       | 229      | 3,003           | 24,647    |                   |          |
| Sutter          | 100       | 100      | 786             | 3,623     |                   |          |
| Tehama          | 106       | 319      | 1,547           | 12,450    |                   |          |
| Trinity         |           |          | 11              | 220       |                   |          |
| Tulare          | 2,684     | 3,233    | 2,142           | 7,346     |                   |          |
| Tuolumne        | 200       | 200      | 195             | 2,925     |                   |          |
| Ventura         | 11,217    | 16,825   | 1,047           | 5,494     |                   |          |
| Yolo            |           |          | 1,480           | 7,410     |                   |          |
| Yuba            |           |          | 339             | 2,715     |                   | 250      |
| Totals          | 59,517    | \$84,973 | 95,383          | \$562,288 | 201,400           | \$22,006 |

## SCHEDULE B.

Showing kinds of Property Assessed, and the Assessed Value of each kind in the several Counties, for 1888.

| COUNTIES.       | State, County, or Municipal Bonds. | Jewelry or Plate—Value. | WATCHES |             | Money.       | Solvent Credits. |
|-----------------|------------------------------------|-------------------------|---------|-------------|--------------|------------------|
|                 |                                    |                         | Number. | Value.      |              |                  |
| Alameda         |                                    | \$49,725                | 7,425   | \$92,500    | \$13,325     | \$244,054        |
| Alpine          |                                    | 200                     | 22      | 634         | 1,000        | 1,033            |
| Amador          |                                    | 1,250                   | 200     | 3,500       | 5,390        | 39,600           |
| Butte           |                                    | 5,350                   | 955     | 23,875      | 94,420       | 293,317          |
| Calaveras       | \$6,600                            | 975                     | 648     | 7,776       | 30,385       | 32,005           |
| Colusa          |                                    | 2,960                   | 724     | 16,738      | 162,112      | 258,681          |
| Contra Costa    |                                    | 1,465                   | 213     | 5,665       | 54,290       | 68,572           |
| Del Norte       | 1,053                              | 680                     | 145     | 2,588       | 28,228       | 28,367           |
| El Dorado       |                                    | 2,175                   | 374     | 9,850       | 58,365       | 24,560           |
| Fresno          |                                    | 6,862                   | 1,449   | 30,454      |              |                  |
| Humboldt        |                                    |                         | 824     | 18,641      | 419,049      | 458,522          |
| Inyo            |                                    | 750                     | 263     | 3,331       | 6,850        | 10,824           |
| Kern            |                                    | 1,335                   | 355     | 6,487       |              |                  |
| Lake            | 200                                | 305                     | 252     | 4,576       | 111,181      | 22,210           |
| Lassen          |                                    | 665                     | 166     | 3,127       | 9,471        | 85,992           |
| Los Angeles     | 10,970                             | 39,385                  | 5,800   | 105,005     | 446,050      | 712,165          |
| Marin           |                                    | 5,530                   | 117     | 4,875       | 52,565       |                  |
| Mariposa        |                                    | 320                     | 157     | 3,034       | 5,048        | 19,060           |
| Mendocino       |                                    | 1,055                   | 493     | 11,339      | 142,650      | 64,536           |
| Merced          |                                    | 1,825                   | 472     | 4,720       | 29,143       | 45,766           |
| Modoc           |                                    | 587                     | 252     | 5,269       | 15,570       | 130,525          |
| Mono            |                                    | 570                     | 78      | 2,093       | 5,550        | 3,349            |
| Monterey        | 490                                | 3,750                   | 2,478   | 33,720      | 52,535       | 90,385           |
| Napa            |                                    | 11,115                  | 1,075   | 20,540      | 121,490      | 255,444          |
| Nevada          | 10,500                             | 2,965                   | 293     | 12,510      | 60,265       | 47,370           |
| Placer          |                                    | 4,570                   | 648     | 21,108      | 79,228       | 169,624          |
| Plumas          | 1,500                              | 395                     | 111     | 4,300       | 12,598       | 30,515           |
| Sacramento      | 52,000                             | 10,185                  | 1,420   | 41,990      | 150,480      | 427,090          |
| San Benito      |                                    | 600                     | 161     | 3,995       | 31,870       | 69,490           |
| San Bernardino  | 11,300                             | 9,890                   | 1,181   | 27,280      | 109,450      | 295,805          |
| San Diego       | 40,611                             | 9,444                   | 1,732   | 31,470      | 229,119      | 172,684          |
| San Francisco   | 62,745                             | 471,310                 | 5,984   | 207,333     | 6,518,046    | 8,954,939        |
| San Joaquin     | 6,000                              | 11,110                  | 2,146   | 41,847      | 111,560      | 441,523          |
| San Luis Obispo |                                    | 2,134                   | 902     | 13,215      | 162,516      | 116,204          |
| San Mateo       |                                    | 6,320                   | 185     | 5,465       | 93,620       | 230,430          |
| Santa Barbara   |                                    | 4,256                   |         | 12,370      | 60,242       | 71,540           |
| Santa Clara     | 16,025                             | 14,240                  | 2,915   | 52,470      | 627,582      | 142,638          |
| Santa Cruz      |                                    | 1,620                   | 874     | 13,985      | 72,935       | 29,705           |
| Shasta          | 75,959                             | 1,083                   | 527     | 11,118      | 36,649       | 67,207           |
| Sierra          | 1,500                              | 575                     | 88      | 4,325       | 15,178       | 34,490           |
| Siskiyou        | 800                                | 1,395                   | 232     | 7,406       | 130,750      | 151,290          |
| Solano          |                                    |                         | 1,185   | 17,775      | 65,898       | 85,423           |
| Sonoma          | 2,100                              | 9,855                   | 1,780   | 32,040      | 274,340      | 385,641          |
| Stanislaus      |                                    | 3,497                   | 885     | 22,529      | 80,754       | 109,241          |
| Sutter          |                                    |                         |         |             | 44,350       | 111,489          |
| Tehama          |                                    | 1,080                   | 479     | 12,026      | 52,792       | 55,787           |
| Trinity         | 6,720                              | 995                     | 168     | 5,928       | 15,373       | 52,607           |
| Tulare          |                                    | 4,805                   | 984     | 16,904      | 145,790      | 143,385          |
| Tuolumne        |                                    | 1,245                   | 200     | 8,000       | 10,000       | 18,366           |
| Ventura         |                                    | 250                     | 495     | 9,130       | 61,048       | 169,569          |
| Yolo            |                                    | 3,300                   | 569     | 18,300      | 124,300      | 220,575          |
| Yuba            |                                    | 1,165                   | 100     | 4,985       | 67,605       | 69,340           |
| Totals          | \$307,073                          | \$717,118               | 51,181  | \$1,080,191 | \$11,309,005 | \$15,762,984     |

NOTE.—Fresno, money and credits, \$278,492. Kern, money and credits, \$60,005.

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

| COUNTIES.       | Casks and Tanks—Value. | HORSES—THOROUGH-BRED. |           | HORSES—GRADED. |             |
|-----------------|------------------------|-----------------------|-----------|----------------|-------------|
|                 |                        | Number.               | Value.    | Number.        | Value.      |
| Alameda         | \$400                  | 150                   | \$45,000  | 398            | \$59,700    |
| Alpine          |                        |                       |           | 132            | 4,755       |
| Amador          |                        | 19                    | 3,800     | 1,955          | 98,955      |
| Butte           |                        | 11                    | 3,960     | 1,968          | 157,440     |
| Calaveras       | 1,500                  | 5                     | 1,000     | 2,600          | 130,000     |
| Colusa          |                        | 11                    | 4,400     | 5,788          | 252,715     |
| Contra Costa    |                        | 24                    | 14,400    | 1,382          | 142,100     |
| Del Norte       |                        |                       |           |                |             |
| El Dorado       | 3,770                  |                       |           |                |             |
| Fresno          |                        | 27                    | 13,880    | 9,753          | 364,773     |
| Humboldt        |                        | 12                    | 59,000    |                |             |
| Inyo            |                        | 2                     | 1,100     | 40             | 7,505       |
| Kern            |                        |                       |           | 1,020          | 84,229      |
| Lake            | 1,365                  |                       |           |                |             |
| Lassen          |                        |                       |           | 184            | 24,070      |
| Los Angeles     | 41,305                 | 128                   | 38,400    | 13,347         | 518,280     |
| Marin           |                        | 5                     | 1,700     | 1,057          | 45,680      |
| Mariposa        |                        | 19                    | 2,570     |                |             |
| Mendocino       |                        | 2                     | 700       | 3,900          | 195,000     |
| Merced          |                        | 41                    | 12,775    | 6,112          | 165,885     |
| Modoc           |                        |                       |           |                |             |
| Mono            |                        | 3                     | 700       | 43             | 3,450       |
| Monterey        |                        | 6                     | 6,335     | 38             | 14,835      |
| Napa            | 139,295                | 21                    | 5,390     |                |             |
| Nevada          |                        | 5                     | 1,000     |                |             |
| Placer          | 4,690                  | 18                    | 6,300     |                |             |
| Plumas          |                        | 5                     | 400       | 170            | 18,411      |
| Sacramento      | 7,970                  | 146                   | 39,420    | 472            | 74,575      |
| San Benito      | 1,120                  | 12                    | 6,600     | 39             | 7,050       |
| San Bernardino  | 4,520                  | 7                     | 8,500     | 3,590          | 148,080     |
| San Diego       |                        | 35                    | 10,730    | 2,892          | 133,081     |
| San Francisco   |                        |                       |           |                |             |
| San Joaquin     |                        | 50                    | 22,400    |                |             |
| San Luis Obispo |                        | 37                    | 9,700     | 5,759          | 211,879     |
| San Mateo       |                        | 6                     | 3,200     | 269            | 28,500      |
| Santa Barbara   |                        | 54                    | 19,980    | 4,620          | 143,220     |
| Santa Clara     | 80,605                 | 60                    | 43,560    |                |             |
| Santa Cruz      | 2,500                  | 9                     | 3,465     | 3,330          | 193,140     |
| Shasta          |                        | 7                     | 2,700     |                |             |
| Sierra          |                        | 9                     | 1,650     | 1,042          | 36,670      |
| Siskiyou        |                        | 16                    | 5,950     | 5,303          | 128,041     |
| Solano          |                        | 25                    | 10,000    | 1,862          | 93,100      |
| Sonoma          | 75,180                 | 83                    | 58,100    | 393            | 45,195      |
| Stanislaus      |                        | 29                    | 9,400     | 5,406          | 286,310     |
| Sutter          |                        | 38                    | 11,650    | 1,106          | 100,490     |
| Tehama          | 35,000                 | 19                    | 3,700     | 47             | 11,850      |
| Trinity         |                        | 3                     | 750       | 107            | 9,025       |
| Tulare          |                        | 36                    | 12,785    |                |             |
| Tuolumne        |                        | 6                     | 1,500     | 1,250          | 50,000      |
| Ventura         | 7,930                  | 9                     | 3,850     |                |             |
| Yolo            |                        | 53                    | 26,500    |                |             |
| Yuba            |                        | 1                     | 1,000     | 35             | 9,100       |
| Totals          | \$407,150              | 1,264                 | \$539,900 | 87,406         | \$3,997,089 |

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

| COUNTIES.             | HORSES—AMERICAN. |             | HORSES—COMMON. |             | COLTS.  |             |
|-----------------------|------------------|-------------|----------------|-------------|---------|-------------|
|                       | Number.          | Value.      | Number.        | Value.      | Number. | Value.      |
| Alameda .....         | 8,996            | \$539,760   | 328            | \$6,560     | 695     | \$20,850    |
| Alpine .....          |                  |             |                |             | 92      | 1,628       |
| Amador .....          | 407              | 27,820      |                |             | 699     | 20,060      |
| Butte .....           | 4,011            | 180,495     |                |             | 1,610   | 48,300      |
| Calaveras .....       | 200              | 23,000      |                |             | 935     | 18,700      |
| Colusa .....          | 1,333            | 125,550     |                |             | 2,665   | 67,560      |
| Contra Costa .....    | 4,440            | 232,614     | 605            | 13,835      | 3,522   | 91,877      |
| Del Norte .....       | 187              | 13,220      | 274            | 9,140       | 85      | 2,460       |
| El Dorado .....       | 2,409            | 112,485     |                |             | 649     | 13,460      |
| Fresno .....          | 2,202            | 146,555     |                |             | 3,374   | 71,318      |
| Humboldt .....        | 1,093            | 87,440      | 3,723          | 148,920     | 1,319   | 29,018      |
| Inyo .....            | 801              | 35,345      | 2,230          | 59,015      | 818     | 10,930      |
| Kern .....            | 3,457            | 114,696     |                |             | 1,498   | 35,362      |
| Lake .....            | 440              | 41,800      | 1,563          | 77,400      | 718     | 21,365      |
| Lassen .....          | 829              | 62,175      | 7,413          | 196,073     | 1,856   | 21,080      |
| Los Angeles .....     | 6,810            | 458,175     |                |             | 4,211   | 103,665     |
| Marin .....           | 782              | 68,445      |                |             | 499     | 19,265      |
| Mariposa .....        | 412              | 22,950      | 1,020          | 26,963      | 657     | 11,676      |
| Mendocino .....       | 530              | 58,300      |                |             | 1,337   | 35,430      |
| Merced .....          | 1,168            | 88,840      | 4,402          | 167,531     | 1,677   | 38,759      |
| Modoc .....           | 3,307            | 152,128     |                |             | 2,039   | 31,545      |
| Mono .....            | 165              | 9,390       | 1,037          | 25,303      | 399     | 5,228       |
| Monterey .....        | 3,672            | 225,830     | 5,327          | 196,430     | 2,576   | 54,740      |
| Napa .....            | 2,959            | 195,530     | 1,820          | 67,005      | 1,049   | 30,945      |
| Nevada .....          | 898              | 66,405      | 1,310          | 44,840      | 688     | 14,665      |
| Placer .....          | 1,112            | 90,955      | 2,076          | 79,751      | 1,106   | 30,645      |
| Plumas .....          | 1,654            | 83,789      |                |             | 608     | 17,425      |
| Sacramento .....      | 4,527            | 339,525     | 234            | 5,850       | 2,810   | 80,085      |
| San Benito .....      | 2,285            | 149,700     | 1,696          | 52,140      | 2,662   | 79,990      |
| San Bernardino .....  | 898              | 89,800      | 511            | 9,198       | 1,243   | 25,233      |
| San Diego .....       | 1,224            | 108,485     | 2,030          | 54,765      | 1,423   | 25,946      |
| San Francisco .....   | 11,894           | 853,457     |                |             |         |             |
| San Joaquin .....     | 4,327            | 320,198     | 8,420          | 261,020     | 4,355   | 130,650     |
| San Luis Obispo ..... | 1,226            | 91,172      |                |             | 2,910   | 71,639      |
| San Mateo .....       | 2,265            | 139,285     |                |             | 760     | 20,260      |
| Santa Barbara .....   | 2,728            | 177,320     |                |             | 1,346   | 29,612      |
| Santa Clara .....     | 7,316            | 629,175     | 2,383          | 83,405      | 3,464   | 103,920     |
| Santa Cruz .....      |                  |             |                |             | 670     | 9,440       |
| Shasta .....          | 1,485            | 87,740      | 2,855          | 80,360      | 1,195   | 20,239      |
| Sierra .....          | 72               | 4,335       |                |             | 519     | 8,025       |
| Siskiyou .....        | 2,050            | 119,046     |                |             | 1,804   | 30,240      |
| Solano .....          | 2,494            | 224,550     | 984            | 24,600      | 2,469   | 86,415      |
| Sonoma .....          | 7,680            | 399,360     |                |             | 1,715   | 44,590      |
| Stanislaus .....      | 1,075            | 102,520     |                |             | 2,821   | 77,141      |
| Sutter .....          | 2,150            | 114,609     | 251            | 7,790       | 1,988   | 58,707      |
| Tehama .....          | 2,659            | 166,110     | 1,562          | 60,610      | 1,505   | 47,825      |
| Trinity .....         | 1,024            | 32,637      |                |             | 77      | 1,540       |
| Tulare .....          | 1,974            | 161,455     | 10,913         | 473,204     | 6,133   | 134,592     |
| Tuolumne .....        | 560              | 36,400      |                |             | 440     | 7,920       |
| Ventura .....         | 1,112            | 90,080      | 2,931          | 122,685     | 1,868   | 55,955      |
| Yolo .....            | 4,970            | 400,490     |                |             | 2,135   | 84,175      |
| Yuba .....            | 504              | 56,950      | 2,894          | 115,760     | 1,139   | 28,740      |
| Totals .....          | 122,773          | \$8,158,091 | 70,792         | \$2,470,153 | 84,482  | \$2,130,785 |

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

| COUNTIES.             | CATTLE—BEEF. |           | CATTLE—STOCK. |             | CALVES. |             |
|-----------------------|--------------|-----------|---------------|-------------|---------|-------------|
|                       | Number.      | Value.    | Number.       | Value.      | Number. | Value.      |
| Alameda .....         | 902          | \$27,060  | 4,820         | \$72,300    | 1,295   | \$6,475     |
| Alpine .....          | 29           | 580       | 460           | 5,520       | 101     | 2,005       |
| Amador .....          | 173          | 5,005     | 7,309         | 100,775     |         |             |
| Butte .....           | 37           | 1,110     | 9,335         | 149,360     | 2,619   | 23,571      |
| Calaveras .....       | 50           | 1,000     | 5,530         | 82,950      | 2,190   | 17,520      |
| Colusa .....          |              |           | 6,644         | 98,390      | 2,761   | 17,245      |
| Gontra Costa .....    |              |           | 6,493         | 98,821      | 3,876   | 37,707      |
| Del Norte .....       |              |           | 1,097         | 15,637      | 836     | 5,044       |
| El Dorado .....       |              |           | 2,864         | 55,675      | 3,712   | 37,120      |
| Fresno .....          | 734          | 19,502    | 17,933        | 427,404     | 5,267   | 35,155      |
| Humboldt .....        | 986          | 24,650    | 14,060        | 210,900     | 8,677   | 52,062      |
| Inyo .....            | 177          | 3,547     | 9,022         | 108,264     | 3,776   | 22,650      |
| Kern .....            | 399          | 9,975     | 44,109        | 661,635     | 7,330   | 38,195      |
| Lake .....            | 77           | 1,180     | 2,703         | 32,140      | 1,625   | 11,532      |
| Lassen .....          | 1,233        | 24,660    | 17,279        | 241,906     | 8,153   | 65,234      |
| Los Angeles .....     | 537          | 11,265    | 34,260        | 297,900     | 5,336   | 20,705      |
| Marin .....           |              |           | 5,021         | 76,755      | 4,009   | 32,036      |
| Mariposa .....        | 181          | 3,906     | 5,383         | 86,003      | 952     | 5,086       |
| Mendocino .....       |              |           | 8,059         | 120,885     | 3,148   | 19,657      |
| Merced .....          | 520          | 13,060    | 18,340        | 275,100     | 5,772   | 32,201      |
| Modoc .....           | 256          | 5,520     | 26,399        | 403,397     | 11,515  | 90,315      |
| Mono .....            | 874          | 21,830    | 4,225         | 50,709      | 1,079   | 6,816       |
| Monterey .....        |              |           | 11,724        | 175,360     | 7,347   | 36,735      |
| Napa .....            | 125          | 3,750     | 4,944         | 76,632      | 2,466   | 19,470      |
| Nevada .....          |              |           | 3,689         | 51,745      | 1,600   | 12,320      |
| Placer .....          | 200          | 4,365     | 2,889         | 42,747      | 2,324   | 16,895      |
| Plumas .....          | 626          | 14,310    | 3,559         | 53,385      | 3,164   | 25,346      |
| Sacramento .....      | 807          | 19,770    | 7,120         | 124,600     | 5,897   | 48,945      |
| San Benito .....      |              |           | 15,463        | 232,260     | 6,831   | 51,835      |
| San Bernardino .....  | 594          | 13,725    | 7,860         | 79,386      | 2,723   | 13,615      |
| San Diego .....       | 499          | 8,380     | 20,547        | 286,040     | 3,411   | 20,222      |
| San Francisco .....   | 145          | 4,332     |               |             |         |             |
| San Joaquin .....     | 54           | 1,080     | 12,559        | 200,544     | 5,001   | 35,007      |
| San Luis Obispo ..... | 1,229        | 26,908    | 38,967        | 495,428     | 7,935   | 31,740      |
| San Mateo .....       | 177          | 4,125     | 3,214         | 28,205      | 3,342   | 21,610      |
| Santa Barbara .....   | 378          | 8,505     | 16,245        | 276,165     | 1,842   | 7,368       |
| Santa Clara .....     | 344          | 9,675     | 12,123        | 182,465     | 5,280   | 52,800      |
| Santa Cruz .....      | 160          | 4,800     | 2,420         | 31,460      | 630     | 3,150       |
| Shasta .....          | 125          | 2,262     | 7,613         | 98,563      | 3,266   | 21,341      |
| Sierra .....          | 90           | 2,250     | 1,507         | 21,085      | 819     | 5,865       |
| Siskiyou .....        | 344          | 7,854     | 19,026        | 288,438     | 7,280   | 58,859      |
| Solano .....          | 375          | 7,500     | 4,572         | 68,580      | 6,248   | 56,232      |
| Sonoma .....          | 360          | 9,000     | 3,415         | 44,395      | 3,220   | 19,320      |
| Stanislaus .....      | 92           | 1,940     | 7,866         | 129,960     | 2,598   | 29,743      |
| Sutter .....          | 6            | 120       | 3,734         | 56,949      | 2,483   | 19,535      |
| Tehama .....          | 462          | 9,240     | 5,737         | 86,056      | 1,074   | 8,036       |
| Trinity .....         |              |           | 3,390         | 50,850      | 1,191   | 11,910      |
| Tulare .....          | 161          | 3,865     | 28,392        | 300,117     | 7,704   | 52,001      |
| Tuolumne .....        |              |           | 3,100         | 46,500      | 520     | 2,600       |
| Ventura .....         |              |           | 7,294         | 92,335      | 1,012   | 8,222       |
| Yolo .....            | 329          | 9,285     | 3,953         | 60,400      | 3,009   | 29,470      |
| Yuba .....            | 35           | 945       | 2,898         | 43,470      | 2,436   | 12,180      |
| Totals .....          | 14,882       | \$351,836 | 517,165       | \$7,398,446 | 186,682 | \$1,310,753 |

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

| COUNTIES.             | Cows—THOROUGHBRED. |           | Cows—AMERICAN. |             | Cows—GRADED. |             |
|-----------------------|--------------------|-----------|----------------|-------------|--------------|-------------|
|                       | Number.            | Value.    | Number.        | Value.      | Number.      | Value.      |
| Alameda .....         | 257                | \$15,420  | 6,410          | \$128,200   | 1,015        | \$40,600    |
| Alpine .....          |                    |           |                |             | 165          | 3,300       |
| Amador .....          |                    |           | 2,533          | 58,730      |              |             |
| Butte .....           | 10                 | 700       | 2,268          | 68,040      |              |             |
| Calaveras .....       | 15                 | 1,275     |                |             |              |             |
| Colusa .....          | 47                 | 2,750     | 2,657          | 68,055      |              |             |
| Contra Costa .....    | 65                 | 4,875     |                |             |              |             |
| Del Norte .....       |                    |           |                |             |              |             |
| El Dorado .....       |                    |           |                |             |              |             |
| Fresno .....          |                    |           | 3,908          | 107,839     |              |             |
| Humboldt .....        | 20                 | 1,870     | 10,481         | 209,620     |              |             |
| Inyo .....            | 29                 | 1,615     | 751            | 18,790      |              |             |
| Kern .....            |                    |           |                |             |              |             |
| Lake .....            |                    |           |                |             |              |             |
| Lassen .....          | 8                  | 400       |                |             |              |             |
| Los Angeles .....     | 203                | 12,080    |                |             | 10,245       | 260,865     |
| Marin .....           | 32                 | 1,325     | 24,946         | 499,970     |              |             |
| Mariposa .....        | 3                  | 200       | 403            | 12,120      |              |             |
| Mendocino .....       | 6                  | 450       |                |             |              |             |
| Merced .....          |                    |           | 1,722          | 43,050      | 25           | 1,250       |
| Modoc .....           | 117                | 4,504     |                |             |              |             |
| Mono .....            |                    |           |                |             |              |             |
| Monterey .....        | 5                  | 375       | 1,890          | 37,800      | 5,731        | 103,160     |
| Napa .....            | 50                 | 4,000     | 4,319          | 100,416     |              |             |
| Nevada .....          | 36                 | 3,945     | 2,595          | 65,760      |              |             |
| Placer .....          | 7                  | 370       | 3,242          | 72,290      |              |             |
| Plumas .....          | 12                 | 725       | 3,255          | 81,375      |              |             |
| Sacramento .....      | 135                | 7,830     | 7,420          | 189,210     | 108          | 3,780       |
| San Benito .....      |                    |           |                |             | 4,052        | 81,295      |
| San Bernardino .....  | 37                 | 3,700     |                |             | 3,445        | 93,015      |
| San Diego .....       | 33                 | 2,290     | 90             | 3,735       | 725          | 21,344      |
| San Francisco .....   |                    |           | 5,939          | 163,130     |              |             |
| San Joaquin .....     | 57                 | 4,275     |                |             |              |             |
| San Luis Obispo ..... | 290                | 7,250     |                |             | 17,607       | 387,354     |
| San Mateo .....       | 149                | 10,150    | 10             | 400         | 156          | 6,240       |
| Santa Barbara .....   | 264                | 13,200    |                |             | 6,384        | 159,600     |
| Santa Clara .....     | 163                | 11,410    | 8,813          | 264,390     |              |             |
| Santa Cruz .....      | 11                 | 550       |                |             | 4,360        | 87,636      |
| Shasta .....          |                    |           | 78             | 2,000       | 10           | 410         |
| Sierra .....          |                    |           |                |             |              |             |
| Siskiyou .....        | 50                 | 4,475     | 3,137          | 78,239      |              |             |
| Solano .....          | 91                 | 4,550     | 5,462          | 133,819     |              |             |
| Sonoma .....          | 84                 | 8,400     | 17,635         | 352,700     |              |             |
| Stanislaus .....      | 7                  | 340       | 2,257          | 53,861      |              |             |
| Sutter .....          | 13                 | 1,750     | 2,035          | 54,497      |              |             |
| Tehama .....          | 121                | 20,225    | 1,663          | 41,580      |              |             |
| Trinity .....         |                    |           |                |             | 13           | 660         |
| Tulare .....          | 93                 | 5,510     |                |             | 6,198        | 154,990     |
| Tuolumne .....        | 1                  | 100       |                |             | 900          | 22,500      |
| Ventura .....         | 7                  | 575       |                |             | 3            | 110         |
| Yolo .....            | 20                 | 1,000     | 5,495          | 131,870     |              |             |
| Yuba .....            | 1                  | 100       | 2,674          | 61,400      |              |             |
| Totals .....          | 2,549              | \$164,559 | 134,088        | \$3,102,886 | 61,142       | \$1,428,109 |



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

| COUNTIES.             | Cows—COMMON.  |                    | OXEN.        |                  | HOGS.          |                  |
|-----------------------|---------------|--------------------|--------------|------------------|----------------|------------------|
|                       | Number.       | Value.             | Number.      | Value.           | Number.        | Value.           |
| Alameda .....         | 590           | \$5,900            | 8            | \$160            | 1,848          | \$9,240          |
| Alpine .....          |               |                    |              |                  | 68             | 284              |
| Amador .....          |               |                    | 49           | 1,775            | 1,392          | 5,698            |
| Butte .....           |               |                    | 175          | 8,750            | 9,036          | 27,189           |
| Calaveras .....       | 2,560         | 51,200             | 35           | 1,050            | 1,625          | 6,500            |
| Colusa .....          |               |                    |              |                  | 18,353         | 36,713           |
| Contra Costa .....    | 5,778         | 122,490            |              |                  | 4,404          | 11,343           |
| Del Norte .....       | 2,965         | 53,845             | 97           | 2,900            | 702            | 1,648            |
| El Dorado .....       | 3,948         | 86,950             | 42           | 1,735            | 1,190          | 4,760            |
| Fresno .....          |               |                    | 97           | 3,690            | 12,676         | 28,214           |
| Humboldt .....        |               |                    | 315          | 15,620           | 4,492          | 8,079            |
| Inyo .....            |               |                    | 29           | 725              | 899            | 1,348            |
| Kern .....            | 2,428         | 60,700             | 33           | 825              |                | 10,721           |
| Lake .....            | 1,712         | 38,851             | 46           | 765              | 4,564          | 7,414            |
| Lassen .....          | 2,031         | 40,620             | 71           | 1,640            | 1,423          | 2,846            |
| Los Angeles .....     |               |                    |              |                  | 4,196          | 13,630           |
| Marin .....           |               |                    | 38           | 1,850            | 6,565          | 22,234           |
| Mariposa .....        |               |                    | 36           | 1,350            | 4,739          | 8,939            |
| Mendocino .....       | 4,441         | 111,100            | 395          | 15,800           | 6,480          | 11,340           |
| Merced .....          |               |                    |              |                  | 5,886          | 10,390           |
| Modoc .....           | 1,807         | 35,725             | 132          | 3,195            | 3,158          | 4,608            |
| Mono .....            | 505           | 10,240             | 26           | 1,030            | 229            | 763              |
| Monterey .....        |               |                    |              |                  | 2,145          | 5,360            |
| Napa .....            |               |                    |              |                  | 4,138          | 12,179           |
| Nevada .....          |               |                    | 51           | 2,740            | 905            | 3,105            |
| Placer .....          |               |                    | 167          | 5,570            | 1,734          | 5,090            |
| Plumas .....          |               |                    | 75           | 2,505            | 473            | 2,375            |
| Sacramento .....      |               |                    | 132          | 4,290            | 14,875         | 44,625           |
| San Benito .....      |               |                    |              |                  | 2,598          | 4,965            |
| San Bernardino .....  |               |                    | 71           | 1,948            | 1,530          | 7,039            |
| San Diego .....       | 2,749         | 55,248             | 21           | 412              | 1,459          | 4,199            |
| San Francisco .....   |               |                    |              |                  | 3,322          | 16,265           |
| San Joaquin .....     | 4,934         | 123,350            |              |                  | 10,615         | 23,884           |
| San Luis Obispo ..... |               |                    | 8            | 160              | 5,765          | 10,603           |
| San Mateo .....       | 10,182        | 209,110            | 48           | 1,160            | 1,690          | 5,075            |
| Santa Barbara .....   |               |                    |              |                  | 2,714          | 5,428            |
| Santa Clara .....     |               |                    |              |                  | 4,335          | 13,005           |
| Santa Cruz .....      |               |                    | 135          | 4,050            | 965            | 2,400            |
| Shasta .....          | 3,212         | 64,160             | 75           | 2,520            | 8,047          | 15,781           |
| Sierra .....          | 1,019         | 21,855             | 136          | 4,295            | 140            | 770              |
| Siskiyou .....        |               |                    | 140          | 3,736            | 4,173          | 9,743            |
| Solano .....          |               |                    |              |                  | 6,800          | 13,600           |
| Sonoma .....          |               |                    | 92           | 3,220            | 17,235         | 48,250           |
| Stanislaus .....      |               |                    |              |                  |                | 17,130           |
| Sutter .....          |               |                    |              |                  | 7,362          | 15,755           |
| Tehama .....          |               |                    |              |                  | 8,918          | 26,755           |
| Trinity .....         | 375           | 9,375              | 47           | 1,655            | 329            | 998              |
| Tulare .....          |               |                    | 96           | 2,630            | 19,239         | 44,101           |
| Tuolumne .....        |               |                    | 40           | 1,200            | 2,100          | 5,250            |
| Ventura .....         | 1,303         | 30,692             |              |                  | 4,720          | 10,724           |
| Yolo .....            |               |                    |              |                  | 9,329          | 26,855           |
| Yuba .....            |               |                    | 183          | 5,945            | 4,040          | 9,070            |
| <b>Totals .....</b>   | <b>52,542</b> | <b>\$1,131,411</b> | <b>3,141</b> | <b>\$110,896</b> | <b>244,620</b> | <b>\$644,280</b> |

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

| COUNTIES.             | MULES.  |             | JACKS AND JENNIES. |           | LAMBS.  |           |
|-----------------------|---------|-------------|--------------------|-----------|---------|-----------|
|                       | Number. | Value.      | Number.            | Value.    | Number. | Value.    |
| Alameda .....         | 281     | \$19,670    | 6                  | \$60      | 100     | \$200     |
| Alpine .....          | 5       | 175         |                    |           | 248     | 124       |
| Amador .....          | 194     | 9,290       | 4                  | 600       |         |           |
| Butte .....           | 2,175   | 130,500     | 30                 | 7,050     | 9,700   | 2,425     |
| Calaveras .....       | 85      | 5,100       | 45                 | 900       | 11,484  | 2,871     |
| Colusa .....          | 4,537   | 342,021     | 48                 | 7,390     | 2,630   | 1,315     |
| Contra Costa .....    | 288     | 16,800      | 1                  | 10        | 89      | 100       |
| Del Norte .....       | 42      | 2,079       |                    |           |         |           |
| El Dorado .....       | 63      | 3,610       | 10                 | 115       |         |           |
| Fresno .....          | 2,312   | 135,815     | 68                 | 6,099     | 78,033  | 41,335    |
| Humboldt .....        | 775     | 34,875      | 15                 | 3,190     | 3,100   | 1,550     |
| Inyo .....            | 344     | 10,145      | 41                 | 2,110     |         |           |
| Kern .....            | 862     | 47,793      |                    | 6,300     | 53,936  | 26,968    |
| Lake .....            | 135     | 7,522       | 10                 | 2,440     |         |           |
| Lassen .....          | 202     | 7,725       | 11                 | 1,600     |         |           |
| Los Angeles .....     | 1,696   | 95,945      | 78                 | 2,205     | 8,560   | 4,465     |
| Marin .....           | 21      | 1,075       |                    |           | 107     | 110       |
| Mariposa .....        | 146     | 4,525       | 50                 | 1,066     | 12,147  | 6,073     |
| Mendocino .....       | 307     | 15,350      | 23                 | 2,783     | 8,360   | 4,180     |
| Merced .....          | 2,000   | 128,990     | 36                 | 4,410     | 35,980  | 14,392    |
| Modoc .....           | 359     | 12,710      | 18                 | 4,950     | 2,900   | 2,900     |
| Mono .....            | 29      | 1,510       | 17                 | 685       |         |           |
| Monterey .....        | 157     | 7,850       |                    |           |         |           |
| Napa .....            | 470     | 36,395      | 12                 | 2,100     | 3,785   | 1,892     |
| Nevada .....          | 67      | 2,860       | 8                  | 355       | 100     | 25        |
| Placer .....          | 171     | 10,025      | 4                  | 60        | 6,853   | 3,430     |
| Plumas .....          | 38      | 1,505       | 3                  | 30        |         |           |
| Sacramento .....      | 345     | 29,325      | 17                 | 3,485     | 9,860   | 4,930     |
| San Benito .....      | 125     | 3,995       | 1                  | 100       | 4,825   | 2,290     |
| San Bernardino .....  | 290     | 14,550      | 28                 | 485       |         |           |
| San Diego .....       | 540     | 24,985      | 82                 | 1,840     | 3,150   | 937       |
| San Francisco .....   | 249     | 11,215      |                    |           |         |           |
| San Joaquin .....     | 2,275   | 172,900     | 56                 | 11,032    | 7,432   | 3,716     |
| San Luis Obispo ..... | 249     | 11,301      | 15                 | 920       | 2,581   | 1,290     |
| San Mateo .....       | 93      | 4,965       | 1                  | 100       |         |           |
| Santa Barbara .....   | 687     | 42,594      | 22                 | 418       |         |           |
| Santa Clara .....     | 196     | 12,055      | 2                  | 60        |         |           |
| Santa Cruz .....      | 115     | 9,775       | 34                 | 510       |         |           |
| Shasta .....          | 386     | 16,225      | 19                 | 2,690     | 3       | 2         |
| Sierra .....          | 75      | 4,020       |                    |           |         |           |
| Siskiyou .....        | 924     | 25,363      | 60                 | 7,735     |         |           |
| Solano .....          | 1,620   | 137,700     | 3                  | 900       |         |           |
| Senoma .....          | 372     | 18,600      | 19                 | 475       | 9,300   | 4,650     |
| Stanislaus .....      | 3,714   | 260,740     | 82                 | 14,945    | 17,327  | 9,063     |
| Sutter .....          | 1,261   | 102,615     | 7                  | 1,690     | 590     | 167       |
| Tehama .....          | 1,053   | 91,955      | 20                 | 3,740     | 12,060  | 6,030     |
| Trinity .....         | 246     | 10,315      | 5                  | 370       | 285     | 142       |
| Tulare .....          | 1,357   | 76,245      | 43                 | 5,480     |         |           |
| Tuolumne .....        | 75      | 3,750       | 40                 | 400       | 1,500   | 750       |
| Ventura .....         | 291     | 13,945      |                    |           | 415     | 415       |
| Yolo .....            | 2,025   | 200,245     | 26                 | 12,250    |         |           |
| Yuba .....            | 265     | 14,860      | 11                 | 1,250     |         |           |
| Totals .....          | 36,589  | \$2,406,198 | 1,131              | \$127,383 | 307,440 | \$148,737 |

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

| COUNTIES.            | SHEEP—IMPORTED OR FINE. |          | SHEEP—GRADED. |           | SHEEP—COMMON. |             |
|----------------------|-------------------------|----------|---------------|-----------|---------------|-------------|
|                      | Number.                 | Value.   | Number.       | Value.    | Number.       | Value.      |
| Alameda.....         | 310                     | \$1,240  |               |           | 8,950         | \$8,950     |
| Alpine.....          |                         |          |               |           | 386           | 579         |
| Amador.....          |                         |          |               |           | 7,248         | 10,740      |
| Butte.....           |                         |          | 9,244         | \$13,866  | 38,324        | 47,905      |
| Calaveras.....       |                         |          |               |           | 29,980        | 44,970      |
| Colusa.....          |                         |          | 400           | 1,200     | 79,672        | 119,508     |
| Contra Costa.....    |                         |          |               |           | 7,666         | 13,649      |
| Del Norte.....       |                         |          |               |           | 811           | 1,214       |
| El Dorado.....       |                         |          |               |           | 8,590         | 12,855      |
| Fresno.....          | 400                     | 1,290    | 14,536        | 29,336    | 271,849       | 405,981     |
| Humboldt.....        |                         |          | 467           | 1,466     | 151,973       | 190,967     |
| Inyo.....            |                         |          | 10            | 60        | 2,216         | 6,388       |
| Kern.....            | 1,224                   | 6,120    |               |           | 389,347       | 634,637     |
| Lake.....            |                         |          |               |           | 26,862        | 40,293      |
| Lassen.....          |                         |          |               |           | 17,074        | 25,611      |
| Los Angeles.....     | 212                     | 2,350    | 64,420        | 93,760    | 119,972       | 172,770     |
| Marin.....           |                         |          |               |           | 243           | 405         |
| Mariposa.....        |                         |          |               |           | 32,506        | 48,913      |
| Mendocino.....       |                         |          | 273           | 1,365     | 165,612       | 248,418     |
| Merced.....          |                         |          | 624           | 1,992     | 117,009       | 157,962     |
| Modoc.....           |                         |          |               |           | 17,038        | 28,330      |
| Mono.....            |                         |          |               |           | 5,116         | 5,126       |
| Monterey.....        |                         |          |               |           | 14,200        | 24,850      |
| Napa.....            |                         |          |               |           | 26,931        | 43,995      |
| Nevada.....          |                         |          |               |           | 4,172         | 6,320       |
| Placer.....          | 45                      | 450      |               |           | 45,846        | 68,839      |
| Plumas.....          |                         |          | 100           | 240       | 809           | 1,216       |
| Sacramento.....      | 385                     | 5,775    | 4,260         | 11,715    | 16,280        | 24,420      |
| San Benito.....      |                         |          |               |           | 22,146        | 33,565      |
| San Bernardino.....  |                         |          | 21,950        | 43,900    | 7,390         | 11,085      |
| San Diego.....       |                         |          | 18,768        | 26,025    | 15,664        | 18,848      |
| San Francisco.....   |                         |          |               |           | 1,013         | 2,980       |
| San Joaquin.....     | 348                     | 1,740    |               |           | 20,811        | 31,217      |
| San Luis Obispo..... |                         |          | 98            | 197       | 12,884        | 16,105      |
| San Mateo.....       |                         |          |               |           | 1,024         | 3,208       |
| Santa Barbara.....   |                         |          | 67,840        | 101,760   |               |             |
| Santa Clara.....     |                         |          |               |           | 3,770         | 5,655       |
| Santa Cruz.....      |                         |          |               |           | 340           | 680         |
| Shasta.....          |                         |          |               |           | 10,462        | 15,495      |
| Sierra.....          |                         |          |               |           | 187           | 235         |
| Siskiyou.....        |                         |          |               |           | 33,461        | 49,009      |
| Solano.....          | 182                     | 1,820    | 52,860        | 92,505    |               |             |
| Sonoma.....          | 610                     | 6,100    | 1,785         | 8,925     | 144,760       | 217,140     |
| Stanislaus.....      |                         |          | 6,000         | 19,275    | 42,303        | 62,924      |
| Sutler.....          | 43                      | 410      | 50            | 208       | 32,760        | 48,561      |
| Tehama.....          | 1,234                   | 6,170    |               |           | 161,832       | 251,440     |
| Trinity.....         |                         |          | 134           | 519       | 18,351        | 27,526      |
| Tulare.....          |                         |          | 49,927        | 149,815   | 81,224        | 132,599     |
| Tuolumne.....        |                         |          |               |           | 4,430         | 6,645       |
| Ventura.....         |                         |          | 22            | 122       | 27,456        | 45,494      |
| Yolo.....            |                         |          | 1,100         | 4,400     | 40,854        | 63,730      |
| Yuba.....            |                         |          |               |           | 22,465        | 33,995      |
| Totals.....          | 4,993                   | \$33,465 | 314,868       | \$602,651 | 2,315,269     | \$3,473,578 |

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

| COUNTIES.             | GOATS—COMMON. |          | GOATS—ANGORA. |         | POULTRY.         |           |
|-----------------------|---------------|----------|---------------|---------|------------------|-----------|
|                       | Number.       | Value.   | Number.       | Value.  | Number of Dozen. | Value.    |
| Alameda .....         | 120           | \$600    | 78            | \$780   | 4,965            | \$14,895  |
| Alpine .....          |               |          |               |         | 82               | 246       |
| Amador .....          | 2,279         | 1,925    |               |         | 150              | 550       |
| Butte .....           | 936           | 1,170    |               |         | 1,856            | 6,032     |
| Calaveras .....       | 4,556         | 3,417    | 100           | 150     | 1,815            | 5,445     |
| Colusa .....          | 2,263         | 3,640    |               |         | 3,058            | 9,173     |
| Contra Costa .....    |               |          |               |         | 3,150            | 15,750    |
| Del Norte .....       |               |          |               |         | 284              | 856       |
| El Dorado .....       | 8,944         | 11,530   |               |         | 1,215            | 6,075     |
| Fresno .....          | 2,547         | 2,593    |               |         | 5,178            | 15,540    |
| Humboldt .....        | 263           | 426      | 6             | 210     | 2,197            | 5,199     |
| Inyo .....            | 4,000         | 4,000    | 7             | 70      | 522              | 2,610     |
| Kern .....            | 1,097         | 1,097    |               |         |                  | 1,531     |
| Lake .....            | 1,358         | 1,358    |               |         | 935              | 2,805     |
| Lassen .....          | 286           | 402      |               |         | 455              | 1,365     |
| Los Angeles .....     | 433           | 505      | 30            | 30      | 7,391            | 29,630    |
| Marin .....           |               |          |               |         | 400              | 1,370     |
| Mariposa .....        | 3,746         | 3,251    |               |         | 540              | 1,449     |
| Mendocino .....       | 550           | 825      |               |         | 1,343            | 4,029     |
| Merced .....          | 548           | 548      |               |         | 1,916            | 5,748     |
| Modoc .....           | 387           | 417      |               |         | 937              | 2,825     |
| Mono .....            | 132           | 132      |               |         | 177              | 1,086     |
| Monterey .....        | 160           | 240      | 450           | 2,250   | 4,983            | 12,455    |
| Napa .....            | 814           | 1,221    |               |         | 3,099            | 15,495    |
| Nevada .....          | 825           | 825      |               |         | 889              | 4,445     |
| Placer .....          | 2,310         | 2,310    |               |         | 1,753            | 8,765     |
| Plumas .....          | 46            | 69       |               |         | 499              | 2,495     |
| Sacramento .....      | 1,840         | 2,760    |               |         | 4,386            | 18,640    |
| San Benito .....      | 1,017         | 685      |               |         | 1,952            | 4,915     |
| San Bernardino .....  | 400           | 400      |               |         | 1,943            | 7,772     |
| San Diego .....       | 1,460         | 1,197    |               |         | 1,388            | 4,436     |
| San Francisco .....   | 32            | 158      |               |         |                  | 4,858     |
| San Joaquin .....     | 40            | 40       |               |         | 5,527            | 16,581    |
| San Luis Obispo ..... | 769           | 887      | 4             | 10      | 2,997            | 8,991     |
| San Mateo .....       | 135           | 205      |               |         | 553              | 2,213     |
| Santa Barbara .....   |               |          |               |         | 2,820            | 8,460     |
| Santa Clara .....     | 155           | 155      |               |         | 4,951            | 24,755    |
| Santa Cruz .....      |               |          |               |         | 1,530            | 4,590     |
| Shasta .....          | 5,310         | 6,378    |               |         | 1,426            | 4,707     |
| Sierra .....          | 375           | 535      |               |         |                  | 400       |
| Siskiyou .....        | 1,595         | 1,993    |               |         | 825              | 2,501     |
| Solano .....          |               |          |               |         | 3,000            | 12,000    |
| Sonoma .....          | 325           | 325      |               |         | 3,710            | 14,840    |
| Stanislaus .....      |               |          | 189           | 214     | 2,498            | 7,693     |
| Sutter .....          |               |          |               |         | 2,567            | 7,827     |
| Tehama .....          | 182           | 428      |               |         | 1,311            | 3,933     |
| Trinity .....         | 7             | 7        |               |         | 205              | 1,034     |
| Tulare .....          | 1,747         | 1,798    |               |         | 1,134            | 2,869     |
| Tuolumne .....        | 150           | 150      |               |         | 725              | 3,625     |
| Ventura .....         | 230           | 230      |               |         | 1,425            | 4,277     |
| Yolo .....            |               |          |               |         | 2,420            | 9,940     |
| Yuba .....            | 80            | 90       |               |         | 183              | 730       |
| Totals .....          | 54,449        | \$60,922 | 864           | \$3,714 | 99,265           | \$361,451 |

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

| COUNTIES.            | WHEAT.              |             | OATS.               |          | BARLEY.             |           |
|----------------------|---------------------|-------------|---------------------|----------|---------------------|-----------|
|                      | Number of Centsals. | Value.      | Number of Centsals. | Value.   | Number of Centsals. | Value.    |
| Alameda.....         | 64,292              | \$64,292    | 1,353               | \$1,353  | 72,445              | \$54,334  |
| Alpine.....          | 470                 | 587         |                     |          |                     |           |
| Amador.....          | 1,860               | 2,137       |                     |          | 3,960               | 3,380     |
| Butte.....           | 237,820             | 237,820     | 200                 | 160      | 43,560              | 34,848    |
| Calaveras.....       | 700                 | 700         |                     |          | 1,500               | 1,350     |
| Colusa.....          | 592,560             | 485,897     |                     |          | 112,040             | 67,226    |
| Contra Costa.....    | 1,326,580           | 1,326,580   | 1,200               | 1,200    | 47,140              | 23,685    |
| Del Norte.....       |                     |             |                     |          |                     |           |
| El Dorado.....       | 165                 | 210         |                     |          |                     |           |
| Fresno.....          | 41,130              | 31,102      |                     |          | 22,120              | 16,951    |
| Humboldt.....        |                     | 148         |                     | 3,715    |                     | 2,467     |
| Inyo.....            | 1,060               | 1,590       | 360                 | 540      | 460                 | 704       |
| Kern.....            |                     |             |                     |          |                     |           |
| Lake.....            | 9,058               | 6,794       |                     |          | 3,329               | 2,497     |
| Lassen.....          | 2,540               | 2,540       | 910                 | 910      | 1,580               | 1,580     |
| Los Angeles.....     | 11,600              | 11,000      |                     |          | 197,950             | 103,565   |
| Marin.....           | 420                 | 800         |                     |          | 1,360               | 1,160     |
| Mariposa.....        | 160                 | 170         |                     |          | 2,300               | 2,310     |
| Mendocino.....       | 6,780               | 6,780       |                     |          | 2,760               | 2,346     |
| Merced.....          | 93,000              | 69,750      |                     |          | 16,000              | 12,000    |
| Modoc.....           | 4,176               | 5,589       | 1,526               | 2,035    | 6,502               | 6,821     |
| Mono.....            | 60                  | 120         | 130                 | 260      | 60                  | 120       |
| Monterey.....        | 28,300              | 21,225      |                     |          | 155,480             | 62,195    |
| Napa.....            | 6,000               | 7,200       | 1,000               | 750      | 3,000               | 2,250     |
| Nevada.....          |                     |             |                     |          |                     |           |
| Placer.....          | 15,620              | 15,605      |                     |          | 4,720               | 3,595     |
| Plumas.....          | 600                 | 600         | 3,830               | 3,830    | 970                 | 970       |
| Sacramento.....      | 82,860              | 99,430      | 1,740               | 1,740    | 10,480              | 8,385     |
| San Benito.....      | 13,320              | 13,185      | 160                 | 160      | 41,560              | 21,530    |
| San Bernardino.....  | 2,345               | 1,876       |                     |          | 26,590              | 13,295    |
| San Diego.....       | 1,190               | 699         | 5                   | 6        | 4,142               | 2,633     |
| San Francisco.....   |                     |             |                     |          |                     |           |
| San Joaquin.....     | 720,814             | 684,774     |                     |          | 134,250             | 80,550    |
| San Luis Obispo..... |                     |             |                     |          |                     |           |
| San Mateo.....       | 1,680               | 2,045       | 250                 | 300      | 6,990               | 4,330     |
| Santa Barbara.....   |                     |             |                     |          |                     |           |
| Santa Clara.....     | 40,560              | 40,560      | 1,460               | 1,460    | 110,000             | 82,500    |
| Santa Cruz.....      | 1,720               | 1,290       | 1,467               | 1,100    | 2,270               | 1,362     |
| Shasta.....          | 6,192               | 6,285       |                     |          | 4,972               | 5,193     |
| Sierra.....          |                     |             |                     |          |                     | 795       |
| Siskiyou.....        | 10,760              | 9,518       | 1,760               | 1,710    | 1,560               | 1,400     |
| Solano.....          | 90,850              | 90,850      |                     |          | 72,840              | 54,630    |
| Sonoma.....          | 7,500               | 7,500       | 3,600               | 3,600    | 8,500               | 6,375     |
| Stanislaus.....      | 130,649             | 115,471     |                     |          | 15,030              | 11,111    |
| Sutter.....          | 177,740             | 138,052     |                     |          | 71,700              | 35,998    |
| Tehama.....          | 62,765              | 47,074      |                     |          | 9,205               | 6,904     |
| Trinity.....         |                     |             |                     |          |                     |           |
| Tulare.....          | 144,700             | 110,638     |                     |          | 15,460              | 11,407    |
| Tuolumne.....        | 1,500               | 2,250       |                     |          | 300                 | 458       |
| Ventura.....         | 1,720               | 1,372       |                     |          | 228,900             | 92,799    |
| Yolo.....            | 265,334             | 265,334     |                     |          | 36,120              | 22,618    |
| Yuba.....            | 40,020              | 30,015      |                     |          | 26,000              | 14,305    |
| Totals.....          | 4,249,170           | \$2,967,454 | 20,951              | \$24,829 | 1,526,105           | \$885,924 |

NOTE.—Kern, all grains, \$11,386; San Francisco, all grains, \$17,307,682; San Luis Obispo, all grains, \$25,030; Santa Barbara, all grains, \$3,428.

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

| COUNTIES.             | CORN.            |          | BRANDIES AND OTHER LIQUORS. |             | WINES.    |             |
|-----------------------|------------------|----------|-----------------------------|-------------|-----------|-------------|
|                       | Number of Cents. | Value.   | Gallons.                    | Value.      | Gallons.  | Value.      |
| Alameda .....         | 2,807            | \$2,807  | 48,036                      | \$96,072    | 500,000   | \$50,000    |
| Alpine .....          |                  |          |                             |             |           |             |
| Amador .....          |                  |          | 5,000                       | 1,200       |           |             |
| Butte .....           | 2,480            | 2,480    | 298                         | 447         | 675       | 192         |
| Calaveras .....       | 300              | 300      | 5,700                       | 8,650       | 10,000    | 2,000       |
| Colusa .....          | 2,260            | 1,872    |                             | 13,780      |           |             |
| Contra Costa .....    |                  |          |                             | 10,425      | 92,700    | 8,970       |
| Del Norte .....       |                  |          | 1,285                       | 2,891       | 350       | 540         |
| El Dorado .....       |                  |          | 1,385                       | 1,385       | 29,585    | 3,550       |
| Fresno .....          | 605              | 350      | 16,059                      | 3,202       | 282,015   | 53,504      |
| Humboldt .....        |                  |          | 6,050                       | 12,100      |           |             |
| Inyo .....            | 1,070            | 1,615    | 911                         | 1,486       | 285       | 165         |
| Kern .....            |                  |          |                             | 7,380       |           |             |
| Lake .....            | 45               | 45       | 226                         | 680         | 19,233    | 2,885       |
| Lassen .....          |                  |          | 345                         | 690         |           |             |
| Los Angeles .....     | 8,440            | 4,600    | 280,740                     | 147,175     | 878,195   | 98,660      |
| Marin .....           |                  |          |                             |             |           |             |
| Mariposa .....        |                  |          | 546                         | 1,270       | 1,290     | 447         |
| Mendocino .....       |                  |          | 5,204                       | 14,361      |           |             |
| Merced .....          | 2,950            | 2,212    |                             |             |           |             |
| Modoc .....           | 11               | 16       |                             |             | 446       | 448         |
| Mono .....            |                  |          |                             |             |           |             |
| Monterey .....        |                  |          |                             |             |           |             |
| Napa .....            | 2,250            | 2,250    | 27,450                      | 10,980      | 3,487,900 | 418,548     |
| Nevada .....          |                  |          | 100                         | 150         | 5,500     | 1,765       |
| Placer .....          |                  |          | 1,133                       | 919         | 22,785    | 4,510       |
| Plumas .....          |                  |          |                             |             |           |             |
| Sacramento .....      | 3,860            | 3,280    | 9,400                       | 6,580       | 19,780    | 2,570       |
| San Benito .....      | 220              | 220      | 200                         | 300         | 10,000    | 1,000       |
| San Bernardino .....  |                  |          | 2,875                       | 5,750       | 81,265    | 16,253      |
| San Diego .....       | 120              | 48       | 6,425                       | 6,425       | 8,885     | 1,571       |
| San Francisco .....   |                  |          |                             | 692,311     |           | 275,056     |
| San Joaquin .....     | 3,000            | 3,000    | 4,160                       | 4,160       | 121,423   | 15,785      |
| San Luis Obispo ..... |                  |          | 4,022                       | 6,844       |           |             |
| San Mateo .....       |                  |          |                             | 1,200       | 25,650    | 5,130       |
| Santa Barbara .....   |                  |          |                             |             |           |             |
| Santa Clara .....     | 400              | 400      | 154,752                     | 185,700     | 998,730   | 149,810     |
| Santa Cruz .....      | 630              | 315      | 1,560                       | 2,340       | 152,000   | 12,160      |
| Shasta .....          |                  |          |                             |             | 5,385     | 3,528       |
| Sierra .....          |                  |          |                             |             |           |             |
| Siskiyou .....        |                  |          | 1,649                       | 3,277       |           |             |
| Solano .....          |                  |          | 5,200                       | 4,680       | 190,400   | 28,560      |
| Sonoma .....          | 900              | 900      | 41,200                      | 37,080      | 2,136,450 | 213,645     |
| Stanislaus .....      |                  | 132      | 100                         | 150         | 25,740    | 5,198       |
| Sutter .....          | 1,080            | 660      | 160                         | 340         | 1,800     | 225         |
| Tehama .....          |                  |          | 267,000                     | 61,400      |           |             |
| Trinity .....         |                  |          |                             |             |           |             |
| Tulare .....          |                  |          | 785                         | 1,910       | 6,000     | 1,390       |
| Tuolumne .....        |                  |          | 1,000                       | 1,500       | 29,250    | 4,385       |
| Ventura .....         | 31,540           | 20,531   |                             |             | 7,275     | 1,625       |
| Yolo .....            |                  |          |                             |             |           |             |
| Yuba .....            | 600              | 480      | 5,495                       | 10,990      | 65,200    | 99,520      |
| Totals .....          | 65,568           | \$48,513 | 906,451                     | \$1,368,180 | 9,216,192 | \$1,483,595 |

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

| COUNTIES.       | BEEHIVES. |          | HAY.            |           | HORSES.           |          |
|-----------------|-----------|----------|-----------------|-----------|-------------------|----------|
|                 | Number.   | Value.   | Number of Tons. | Value.    | Number of Pounds. | Value.   |
| Alameda         |           |          | 14,279          | \$142,790 |                   |          |
| Alpine          | 50        | \$100    | 242             | 1,896     |                   |          |
| Amador          |           |          |                 |           |                   |          |
| Butte           | 290       | 290      | 1,207           | 12,070    |                   |          |
| Calaveras       | 454       | 454      | 400             | 3,200     | 150               | \$30     |
| Colusa          | 149       | 344      | 743             | 4,843     |                   |          |
| Contra Costa    | 215       | 355      | 873             | 5,353     |                   |          |
| Del Norte       | 84        | 90       |                 |           |                   |          |
| El Dorado       | 140       | 140      | 76              | 760       |                   |          |
| Fresno          |           | 2,628    | 1,145           | 9,824     |                   |          |
| Humboldt        |           |          |                 | 4,489     |                   |          |
| Inyo            | 1,313     | 3,284    | 153             | 459       |                   |          |
| Kern            | 925       | 1,850    |                 |           |                   |          |
| Lake            | 44        | 88       | 203             | 2,031     |                   |          |
| Lassen          |           |          | 2,008           | 10,040    |                   |          |
| Los Angeles     | 9,352     | 9,950    | 3,995           | 23,640    |                   |          |
| Marin           |           |          | 68              | 730       |                   |          |
| Mariposa        |           |          | 157             | 2,280     |                   |          |
| Mendocino       | 65        | 84       | 402             | 3,618     |                   |          |
| Merced          | 277       | 277      | 2,090           | 8,360     |                   |          |
| Modoc           | 23        | 155      | 3,872           | 13,667    |                   |          |
| Mono            | 134       | 212      | 495             | 1,598     |                   |          |
| Monterey        |           | 9,575    |                 |           |                   |          |
| Napa            | 25        | 25       | 1,125           | 9,000     | 12,500            | 375      |
| Nevada          |           | 245      | 35              | 545       |                   |          |
| Placer          | 215       | 238      | 209             | 2,363     |                   |          |
| Plumas          | 59        | 98       | 820             | 3,073     |                   |          |
| Sacramento      | 45        | 90       | 980             | 9,065     | 89,500            | 2,685    |
| San Benito      | 180       | 90       | 1,919           | 6,550     |                   |          |
| San Bernardino  | 5,290     | 5,290    | 403             | 4,030     |                   |          |
| San Diego       | 15,340    | 15,722   | 603             | 5,241     |                   |          |
| San Francisco   |           |          |                 | 18,405    |                   | 4,850    |
| San Joaquin     | 768       | 768      | 2,507           | 13,789    | 33,100            | 993      |
| San Luis Obispo | 278       | 278      | 2,422           | 9,688     |                   |          |
| San Mateo       |           |          | 449             | 4,560     |                   |          |
| Santa Barbara   | 3,927     | 3,927    |                 |           |                   |          |
| Santa Clara     | 235       | 235      | 7,245           | 57,960    | 4,000             | 600      |
| Santa Cruz      |           |          | 1,845           | 9,225     |                   |          |
| Shasta          | 54        | 83       | 441             | 2,695     |                   |          |
| Sierra          |           |          | 180             | 1,340     |                   |          |
| Siskiyou        | 716       | 1,463    | 391             | 2,110     |                   |          |
| Solano          |           |          | 530             | 3,710     |                   |          |
| Sonoma          | 106       | 106      | 925             | 7,400     | 13,000            | 650      |
| Stanislaus      | 198       | 240      | 421             | 3,047     |                   |          |
| Sutter          | 100       | 75       | 381             | 1,695     |                   |          |
| Tehama          | 191       | 484      | 299             | 2,991     |                   |          |
| Trinity         |           |          | 43              | 660       |                   |          |
| Tulare          | 1,396     | 1,758    | 1,095           | 6,468     |                   |          |
| Tuolumne        | 185       | 185      | 200             | 3,000     |                   |          |
| Ventura         | 9,720     | 9,720    | 952             | 4,757     |                   |          |
| Yolo            |           |          | 288             | 2,070     |                   |          |
| Yuba            |           |          | 130             | 1,300     |                   |          |
| Totals          | 52,543    | \$70,996 | 59,246          | \$448,385 | 152,250           | \$10,183 |

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AGRICULTURAL STATISTICS—1887.

| COUNTIES.            | NUMBER OF ACRES SOWN FOR CROP OF 1887. |        |         |        |          |           | Number of Fruit Trees Growing. | ACRES OF GRAPEVINES PLANTED, FOR— |          |        | Acres of Grapevines Planted. |
|----------------------|--|--------|---------|--------|----------|-----------|--------------------------------|-----------------------------------|----------|--------|------------------------------|
|                      | Wheat.                                 | Oats.  | Barley. | Corn.  | For Hay. | Table.    |                                | Wine.                             | Raisins. |        |                              |
|                      |  |        |         |        |          |           |                                |                                   |          |        |                              |
| Alameda.....         | 19,758                                 | 53     | 18,662  | 300    | 32,830   | 366,410   | 190                            | 3,261                             | .....    | 3,451  |                              |
| Alpine.....          | 300                                    | 550    | 425     | 25     | 175      | 900       | .....                          | .....                             | .....    | 1,475  |                              |
| Amador.....          | 6,316                                  | .....  | 12,560  | 520    | 16,950   | 89,710    | 100                            | 746                               | .....    | 846    |                              |
| Butte.....           | 89,425                                 | 567    | 19,298  | 794    | 6,824    | 131,814   | 45                             | 125                               | 77       | 247    |                              |
| Calaveras.....       | 25,000                                 | 1,000  | 12,000  | 2,270  | 12,000   | 931,620   | 260                            | 1,180                             | .....    | 1,440  |                              |
| Colusa.....          | 351,230                                | .....  | 46,229  | .....  | .....    | 79,818    | .....                          | .....                             | .....    | 1,506  |                              |
| Contra Costa.....    | 80,316                                 | 1,500  | 40,500  | 1,300  | 35,000   | 141,619   | 250                            | 2,750                             | .....    | 3,000  |                              |
| Del Norte.....       | 20                                     | 656    | 40      | 75     | 755      | 6,018     | .....                          | 4                                 | .....    | 4      |                              |
| El Dorado.....       | 1,694                                  | 580    | 1,060   | 421    | 9,875    | 249,249   | 160                            | 1,410                             | .....    | 1,570  |                              |
| Fresno.....          | 109,560                                | .....  | 27,643  | .....  | 4,329    | 370,477   | .....                          | .....                             | .....    | 10,185 |                              |
| Humboldt.....        | 20,461                                 | 23,340 | 26,781  | .....  | 30,649   | 40,321    | .....                          | .....                             | .....    | .....  |                              |
| Inyo.....            | 2,500                                  | 1,000  | 1,000   | 1,200  | 3,500    | 14,440    | .....                          | .....                             | .....    | 95     |                              |
| Kern.....            | 12,000                                 | .....  | 13,000  | 5,000  | .....    | 54,000    | .....                          | .....                             | .....    | 45     |                              |
| Lake.....            | 1,340                                  | 850    | 4,618   | 370    | 7,845    | 85,548    | .....                          | .....                             | .....    | 985    |                              |
| Lassen.....          | .....                                  | .....  | .....   | .....  | .....    | .....     | .....                          | .....                             | .....    | .....  |                              |
| Los Angeles.....     | 68,680                                 | .....  | 29,700  | 17,300 | 24,000   | 987,500   | .....                          | .....                             | .....    | 493    |                              |
| Marin.....           | 500                                    | 450    | 525     | .....  | 4,230    | 41,907    | .....                          | .....                             | .....    | .....  |                              |
| Mariposa.....        | 1,483                                  | 114    | 2,200   | .....  | 582      | 11,157    | .....                          | .....                             | .....    | 108    |                              |
| Mendocino.....       | .....                                  | .....  | .....   | .....  | .....    | 46,200    | 60                             | 48                                | .....    | 514    |                              |
| Merced.....          | 180,125                                | .....  | 49,135  | 1,500  | 10,000   | 51,175    | 271                            | 243                               | .....    | .....  |                              |
| Modoc.....           | 4,000                                  | 1,500  | 3,000   | 100    | 1,000    | 20,227    | .....                          | .....                             | .....    | .....  |                              |
| Mono.....            | 14                                     | 11     | 15      | .....  | .....    | 400       | .....                          | .....                             | .....    | 150    |                              |
| Monterey.....        | 90,000                                 | 5,000  | 70,000  | 2,000  | 10,000   | 16,350    | .....                          | .....                             | .....    | .....  |                              |
| Napa.....            | 8,934                                  | 1,966  | 5,432   | 962    | 14,154   | 287,265   | 400                            | 14,031                            | .....    | 14,431 |                              |
| Nevada.....          | 2,940                                  | 1,180  | 600     | .....  | .....    | 122,233   | .....                          | .....                             | .....    | 235    |                              |
| Placer.....          | 17,333                                 | 3,588  | 10,067  | 17     | 7,536    | 359,609   | .....                          | .....                             | .....    | 2,221  |                              |
| Plumas.....          | .....                                  | .....  | .....   | .....  | .....    | 12,000    | .....                          | .....                             | .....    | .....  |                              |
| Sacramento.....      | 74,385                                 | 427    | 38,740  | 5,428  | 39,185   | 484,045   | 1,445                          | 5,020                             | .....    | 6,465  |                              |
| San Benito.....      | 28,000                                 | 250    | 8,800   | 150    | 1,800    | 68,100    | .....                          | .....                             | .....    | 110    |                              |
| San Bernardino.....  | 3,560                                  | 21     | 66,375  | 1,119  | 19,954   | 1,000,015 | .....                          | .....                             | .....    | 9,165  |                              |
| San Diego.....       | 16,614                                 | 565    | 2,800   | 531    | 5,010    | 91,148    | 790                            | 679                               | 7,447    | 8,916  |                              |
| San Francisco.....   | .....                                  | .....  | .....   | .....  | .....    | .....     | .....                          | .....                             | .....    | .....  |                              |
| San Joaquin.....     | 238,781                                | 250    | 47,984  | 350    | 2,921    | 123,471   | 860                            | 933                               | .....    | 1,793  |                              |
| San Luis Obispo..... | 83,475                                 | 5,200  | 42,280  | 680    | 17,980   | 83,625    | 183                            | 92                                | .....    | 275    |                              |



REPORT OF THE STATE BOARD OF EQUALIZATION.

|               |           |        |         |        |         |            |        |        |       |         |
|---------------|-----------|--------|---------|--------|---------|------------|--------|--------|-------|---------|
| San Mateo     | 20,000    | 1,500  | 8,000   | 100    | 1,000   | 19,742     |        |        |       | 625     |
| Santa Barbara | 68,430    | 113    | 35,670  | 1,546  | 7,573   | 1,365,735  |        |        |       | 527     |
| Santa Clara   | 29,568    | 4,185  | 27,438  | 273    | 51,215  | 221,574    | 6,155  |        |       | 9,423   |
| Santa Cruz    | 4,005     | 979    | 2,350   | 1,205  | 4,062   | 81,587     |        |        |       | 758     |
| Shasta        | 9,879     | 1,200  | 5,512   | 48     | 10,706  | 4,000      |        |        |       | 147     |
| Sierra        | 124       | 2,920  | 1,313   | 48     | 10,697  | 63,944     |        |        |       | 4       |
| Siskiyou      | 7,361     | 2,920  | 4,589   | 263    | 1,601   | 556,400    |        |        |       | 1,886   |
| Solano        | 57,744    | 227    | 36,118  | 36,500 | 80,561  | 656,867    | 19,683 |        |       | 21,883  |
| Sonoma        | 21,785    | 4,695  | 22,869  | 757    | 1,694   | 39,000     |        |        |       | 498     |
| Stanislaus    | 230,000   | 355    | 25,389  | 1,250  | 6,285   | 144,546    | 78     |        |       | 430     |
| Sutter        | 90,641    | 152    | 28,748  | 200    | 1,000   | 12,252     |        |        |       | 20      |
| Tehama        | 1,000     | 400    | 100     | 900    | 22,240  | 427,000    | 941    |        |       | 1,229   |
| Trinity       | 349,452   | 1,985  | 43,455  | 8,000  | 4,918   | 15,000     |        |        |       | 890     |
| Tulare        | 3,200     | 710    | 1,390   | 400    | 4,500   | 325,000    |        |        |       | 800     |
| Tuolumne      | 15,000    | 500    | 125,000 | 400    | 10,620  | 125,464    | 1,635  |        |       | 3,200   |
| Ventura       | 140,000   | 85     | 19,587  |        |         | 116,554    |        |        |       | 165     |
| Yolo          | 37,535    |        |         |        |         |            |        |        |       |         |
| Yuba          |           |        |         |        |         |            |        |        |       |         |
| Totals        | 2,624,488 | 70,614 | 988,951 | 93,802 | 567,103 | 10,541,541 | 59,014 | 12,478 | 7,524 | 111,010 |

AGRICULTURAL STATISTICS—1888.

| COUNTIES.       | NUMBER OF ACRES SOWN FOR CROP OF 1888. |        |         |        |          |           | NUMBER OF Fruit Trees Growing. | ACRES OF GRAPEVINES PLANTED, FOR— |          |        | Acres of Grapevines Planted. |
|-----------------|--|--------|---------|--------|----------|-----------|--------------------------------|-----------------------------------|----------|--------|------------------------------|
|                 | Wheat.                                 | Oats.  | Barley. | Corn.  | For Hay. | Table.    |                                | Wine.                             | Raisins. |        |                              |
|                 |  |        |         |        |          |           |                                |                                   |          |        |                              |
| Alameda         | 20,556                                 | 130    | 21,562  | 285    | 36,472   | 420,560   | 200                            | 3,321                             | ---      | 3,521  |                              |
| Alpine          | 450                                    | 530    | 460     | 20     | 200      | 1,250     | 135                            | 940                               | ---      | 1,075  |                              |
| Amador          | 4,651                                  | 72     | 12,880  | 700    | 12,402   | 120,911   | 313                            | 84                                | 47       | 444    |                              |
| Butte           | 70,614                                 | 555    | 10,148  | 41     | 7,396    | 149,412   | 200                            | 1,180                             | 60       | 1,440  |                              |
| Calaveras       | 8,350                                  | ---    | 11,000  | 225    | 12,000   | 825,500   | 127                            | ---                               | 98       | 225    |                              |
| Cotusa          | 364,974                                | 642    | 57,482  | 324    | 9,582    | 126,276   | 350                            | 3,150                             | ---      | 3,500  |                              |
| Contra Costa    | 78,415                                 | 1,450  | 42,250  | 1,850  | 37,900   | 149,119   | ---                            | 6                                 | ---      | 6      |                              |
| Del Norte       | 44                                     | 1,273  | 250     | 108    | 1,004    | 9,642     | ---                            | ---                               | ---      | ---    |                              |
| El Dorado       | 2,792                                  | ---    | 2,380   | ---    | 8,473    | 299,770   | 265                            | 1,385                             | 65       | 1,715  |                              |
| Fresno          | 135,080                                | 1,000  | 35,524  | 200    | 4,094    | 351,888   | 200                            | 3,808                             | 7,550    | 11,558 |                              |
| Humboldt        | 22,463                                 | 24,972 | 23,846  | 150    | 31,756   | 45,829    | ---                            | ---                               | ---      | ---    |                              |
| Inyo            | 1,788                                  | 684    | 507     | 970    | 5,205    | 23,864    | 9                              | 15                                | 1        | 25     |                              |
| Kern            | 14,000                                 | ---    | 22,000  | 6,000  | ---      | 78,000    | ---                            | ---                               | ---      | 74     |                              |
| Lake            | 5,740                                  | 520    | 3,383   | 340    | 8,251    | 83,448    | 47                             | 1,280                             | ---      | 1,327  |                              |
| Lassen          | ---                                    | ---    | ---     | ---    | ---      | ---       | ---                            | ---                               | ---      | ---    |                              |
| Los Angeles     | 56,400                                 | ---    | 33,900  | 16,300 | 14,200   | ---       | ---                            | ---                               | ---      | ---    |                              |
| Marin           | 467                                    | 560    | 480     | ---    | 4,517    | 43,615    | ---                            | ---                               | ---      | 553    |                              |
| Mariposa        | 604                                    | ---    | 2,874   | ---    | 3,059    | 11,265    | 12                             | 55                                | ---      | 67     |                              |
| Mendocino       | ---                                    | ---    | ---     | ---    | ---      | 50,000    | ---                            | ---                               | ---      | ---    |                              |
| Merced          | 254,100                                | ---    | 57,700  | 2,010  | 8,200    | 81,380    | 186                            | 315                               | 125      | 200    |                              |
| Modoc           | 75,000                                 | 1,500  | 40,720  | 37     | 98,000   | 75,000    | ---                            | ---                               | ---      | 626    |                              |
| Mono            | 110                                    | 18     | 111     | 13     | ---      | 525       | ---                            | ---                               | ---      | 100    |                              |
| Monterey        | 115,700                                | 6,000  | 85,000  | 2,500  | 15,000   | 17,800    | 400                            | ---                               | ---      | 400    |                              |
| Napa            | 8,469                                  | 2,165  | 5,932   | 1,132  | 14,349   | 295,365   | 275                            | 14,000                            | ---      | 14,375 |                              |
| Nevada          | ---                                    | 1,140  | 625     | ---    | 3,083    | 212,594   | ---                            | ---                               | ---      | 248    |                              |
| Placer          | 13,687                                 | 3,177  | 8,425   | ---    | 7,958    | 429,065   | 1,724                          | 360                               | 443      | 2,527  |                              |
| Plumas          | ---                                    | ---    | ---     | ---    | ---      | ---       | ---                            | ---                               | ---      | ---    |                              |
| Sacramento      | 76,170                                 | 385    | 37,960  | 4,874  | 38,743   | 503,180   | 1,470                          | 5,058                             | ---      | 6,528  |                              |
| San Benito      | 45,415                                 | 280    | 18,125  | 60     | 13,070   | 59,900    | 17                             | 113                               | ---      | 130    |                              |
| San Bernardino  | 3,740                                  | 16     | 85,470  | 1,005  | 23,285   | 1,847,945 | ---                            | ---                               | ---      | 11,415 |                              |
| San Diego       | 6,093                                  | 520    | 6,496   | 481    | 10,890   | 191,526   | 201                            | 627                               | 2,953    | 3,781  |                              |
| San Francisco   | ---                                    | ---    | ---     | ---    | ---      | ---       | ---                            | ---                               | ---      | ---    |                              |
| San Joaquin     | 206,562                                | 538    | 75,573  | 565    | 6,744    | 204,388   | 816                            | 943                               | 207      | 1,966  |                              |
| San Luis Obispo | 97,385                                 | 4,946  | 52,360  | 645    | 19,780   | 15,325    | 118                            | 108                               | 130      | 356    |                              |
| San Mateo       | 9,214                                  | 2,833  | 3,916   | 541    | 10,897   | 31,679    | 67                             | 694                               | 17       | 778    |                              |

REPORT OF THE STATE BOARD OF EQUALIZATION.

|               |           |           |        |         |            |        |        |         |
|---------------|-----------|-----------|--------|---------|------------|--------|--------|---------|
| Santa Barbara | 67,215    | 33,872    | 1,678  | 8,321   | 21,616     | 1,505  | 9,113  | 562     |
| Santa Clara   | 23,721    | 26,997    | 215    | 49,265  | 1,548,779  | 310    | 1,016  | 10,618  |
| Santa Cruz    | 4,969     | 3,086     | 2,062  | 4,811   | 282,211    | 75     | 78     | 1,326   |
| Shasta        | 7,352     | 3,349     | ---    | 10,617  | 82,000     | ---    | ---    | 158     |
| Sierra        | 130       | 1,320     | ---    | 10,860  | 4,820      | ---    | ---    | ---     |
| Siskiyou      | 8,227     | 3,134     | 30     | 31,425  | 73,283     | 4      | ---    | 4       |
| Solano        | 36,987    | 36,350    | 580    | 1,568   | 578,684    | 236    | 1,180  | 2,390   |
| Sonoma        | 19,840    | 24,950    | 29,230 | 86,370  | 946,800    | 1,100  | 22,345 | 23,480  |
| Stanislaus    | 254,380   | 20,389    | 154    | 1,500   | 40,000     | ---    | ---    | 516     |
| Sutter        | 82,997    | 32,698    | 727    | 8,924   | 210,066    | 135    | 36     | 485     |
| Tehama        | 89,550    | 24,850    | 61     | 17,803  | 254,694    | 274    | 1,840  | 2,197   |
| Trinity       | 10,000    | 200       | 500    | 10,000  | 20,000     | 200    | ---    | 200     |
| Tulare        | 312,002   | 53,650    | 943    | 17,455  | 344,102    | 1,011  | 444    | 3,701   |
| Tuolumne      | 3,300     | 1,435     | ---    | ---     | 15,250     | ---    | ---    | 900     |
| Ventura       | 3,336     | 69,201    | 6,644  | 8,376   | 382,308    | 102    | 143    | 377     |
| Yolo          | 145,000   | 12,000    | 600    | ---     | 132,614    | 600    | 1,450  | 3,000   |
| Yuba          | 29,588    | 16,270    | 225    | 10,182  | 74,970     | ---    | ---    | 277     |
| Totals        | 2,870,645 | 1,134,560 | 85,015 | 743,947 | 11,768,262 | 12,684 | 76,387 | 119,621 |
|               |           |           |        |         |            |        | 16,705 |         |