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1915 and 1916, State Board of Equalization Report

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REPORT

OF THE

California State Board of Equalization

FOR

1915-1916

STATE BOARD OF EQUALIZATION

JOHN C. CORBETT, First District
R. E. COLLINS, Third District, Chairman
JOHN S. CHAMBERS, Controller

JOHN MITCHELL, Second District
JEFF McELVAINE, Fourth District
T. M. EBY, Secretary



STATE BOARD OF
EQUALIZATION

CALIFORNIA STATE PRINTING OFFICE
SACRAMENTO
1916

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CONTENTS.

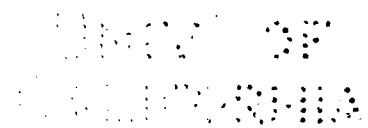
	PAGE
REPORT OF THE STATE BOARD OF EQUALIZATION.....	5
STATE ASSESSMENT ROLL.....	5
NEW APPRAISEMENT LAW.....	5-6
RAILROAD ASSESSMENTS	6
VETERANS' EXEMPTION	6
MORE EXEMPTIONS	6-7
COLLEGE EXEMPTIONS	7
SHIPPING EXEMPTION	8
ASSESSMENT OF MOTOR VEHICLES.....	8
THE JITNEY QUESTION.....	8-12
PASSENGER EARNINGS	10-11
JITNEY LOSS, 1915.....	11
LOSS OF REVENUE BY MUNICIPAL OWNERSHIP.....	12
UNITED STATES ESTATE TAX.....	12
NUMBER OF CORPORATIONS ASSESSED.....	12-13
COMPARISON OF OLD AND NEW TAX SYSTEMS.....	13-15
TABLE SHOWING REVENUE PRODUCED BY NEW SYSTEM.....	15
SMALL DELINQUENCIES IN TAX PAYMENTS.....	16
DELINQUENT TAXES AND PENALTIES (TABLE).....	17
ESTIMATE OF TAX RECEIPTS, 69TH AND 70TH FISCAL YEARS.....	18-19
DECISIONS AFFECTING NEW TAX SYSTEM.....	19-20
INSURANCE SUITS AND TABLE.....	20-22
INCREASE OF PUBLIC UTILITY TAX RATES.....	22-23
TAX BURDEN, PUBLIC UTILITIES, JANUARY, 1915.....	23
NEW INVESTIGATION OF TAX BURDEN.....	24-25
NO INVESTIGATION OF TAX BURDEN BY STATE BOARD OF EQUALIZATION.....	25
QUERY AS TO NECESSITY FOR ASCERTAINING AVERAGE TAX BURDENS.....	25-28
CONVENTIONS OF COUNTY OFFICIALS.....	28
CONSTITUTIONAL AMENDMENTS AFFECTING TAXATION.....	29-30
DETAILED STATEMENT OF EXPENDITURES, 1915 AND 1916.....	31-34
APPENDIX—	
SCHEDULE A—Veterans' exemption	35
SCHEDULE B—Number of acres assessed, and value of real estate and improvements, 1915	36-37
SCHEDULE C—Valuation of all property after equalization, 1915.....	38-39
SCHEDULE D—Number of acres assessed, and value of real estate and improvements, 1916	40-41
SCHEDULE E—Valuation of all property after equalization, 1916.....	42-43
SCHEDULE F—Total of the state assessment rolls, 1850 to 1916.....	44
SCHEDULE G—Assessment of property in municipalities by county assessors	45-53
SCHEDULE H—Kinds of personal property assessed, and value, 1916.....	54-56
SCHEDULE I—Number of fruit trees growing in spring of 1916.....	57-61
SCHEDULE J—Acres of grapevines growing in spring of 1916.....	62
SCHEDULE K—Number of acres sown for crop of 1916.....	63-65
SCHEDULE L—Assessment of railroads by the State Board of Equalization, 1915 and 1916.....	66

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CONTENTS—Continued.

	PAGE
SCHEDULE M—State taxes levied against railroads, 1915 and 1916.....	67-69
SCHEDULE N—State taxes levied against gas and electric companies, 1915 and 1916.....	70-73
SCHEDULE O—State taxes levied against telephone and telegraph com- panies, 1915 and 1916.....	74-77
SCHEDULE P—State taxes levied against car companies, 1915 and 1916..	78
SCHEDULE P-a—State taxes levied against express companies, 1915 and 1916	78
SCHEDULE Q—State taxes levied against state banks, 1915 and 1916.....	79-86
SCHEDULE R—State taxes levied against national banks, 1915 and 1916..	87-91
SCHEDULE S—State taxes levied against insurance companies, 1915 and 1916	92-96
SPECIAL REPORT ON RELATIVE TAX BURDEN, 1913-1915.....	97-102
BULLETIN OF STATE BOARD OF EQUALIZATION—	
IN MEMORIAM, CLARENCE D. HAYWARD.....	104
PROCEEDINGS OF COUNTY ASSESSORS' ASSOCIATION, FIFTEENTH ANNUAL CONVENTION	105-148
PAPERS READ AT THE FIFTEENTH CONVENTION—	
RANDOM THOUGHTS ON VALUATIONS— <i>John Ginty</i>	109-112
CENTRAL CONTROL OF ASSESSMENTS— <i>R. E. Collins</i>	113-115
COST OF GOVERNMENT— <i>John S. Chambers</i>	115-126
TAXATION OF JITNEY BUSES— <i>W. V. Hill</i>	126-129
ANNUAL CONFERENCE OF NATIONAL TAX ASSOCIATION— <i>John Mitchell</i>	129-142
STATE CONTROL OF BOND ISSUES— <i>Geo. G. Tunell</i>	142-146
BEST METHODS OF TAXATION— <i>A. A. De Camp</i>	146-148



REPORT OF THE STATE BOARD OF EQUALIZATION.

To His Excellency HIRAM W. JOHNSON,
Governor.

SIR: In compliance with law the State Board of Equalization submits the following report covering the assessment years 1915 and 1916:

State Assessment Roll.

The assessment of property for county purposes, known as the non-operative property, increased \$123,984,644 in 1916 over the preceding assessment, or from \$2,791,893,777 in 1915 to \$2,915,878,421 in 1916. This increase in assessed values is distributed as follows:

Real estate -----	\$103,121,024
Improvements -----	6,613,984
Personal property -----	12,949,330
Money and solvent credits -----	1,300,306

Of the increase shown in the assessment of real estate over \$93,000,000 of the amount is assigned to Los Angeles County. Prior to and during the 1916 assessment Los Angeles County had appraisers at work assisting the county assessor in the work of appraising real estate and, to some extent, improvements. The work was systematically taken up and very thoroughly gone into, with the result that the nonoperative real estate assessment was increased from \$440,390,555 to \$533,617,675. The assessed value of improvements, however, decreased from \$175,459,990 to \$169,883,825.

The assessment of the operative property—otherwise the property belonging to public utilities—as assessed by the county assessors, increased \$143,516,626. The principal increase in this class of property is assigned to the fact that the city and county of San Francisco in 1916 added over one hundred millions to its operative roll by assessing the franchises of the common or closed corporations not heretofore assessed. Los Angeles also increased the operative roll by nearly forty millions. In fact, nearly every county in the state increased the assessments of the operative property to some extent.

New Appraisement Law.

The legislature of 1915 enacted a statute authorizing the boards of supervisors to appoint appraisers to assist the assessor in appraising property for assessment purposes. So far but very few of the counties have seen fit to take advantage of this very salutary provision. While

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in a large county, where the real estate is varied as to use and occupation, the expense of appraising is no doubt great, yet it stands to reason that if the work is well done the county will be reimbursed for the outlay from the first collection of taxes under the new appraisalment. While under the present system of maintaining the state government the state is not vitally interested in the assessment of nonoperative property, yet we sincerely hope more of the counties will awake to the possibilities under the new statute and proceed to act under it. It certainly is along the line of better and more equitable assessment.

Moreover, a fair appraisalment of the property situate within the limits of municipalities would most likely increase the value to such extent that it could well form the basis for municipal taxation instead of having two separate assessments as at present.

Again, we are not unmindful of the fact that increased assessments pave the way for an increase of taxes to be paid, but we attribute common honesty to the supervisors or other tax-fixing authorities, and utter our belief that with a largely increased assessment roll there would still be a tendency to keep the tax rate down to the lowest notch consistent with the needs of a growing county or city. At any rate the experiment with appraisalment is well worth a trial.

Railroad Assessments.

The assessment by this board of the franchise, roadway, roadbed, rails and rolling stock of railroads operated in more than one county was increased \$2,070,954. A table showing such assessment is set forth in the appendix.

Veterans' Exemption.

The assessed value of property exempted under the "veterans' exemption" ratified in 1911 continues each year in relatively the same amount:

	Number of claimants	Value of exemptions
1912 -----	10,692	\$7,220,992
1913 -----	13,902	8,868,302
1914 -----	14,989	10,180,506
1915 -----	15,647	10,942,175
1916 -----	16,459	9,451,574

A table showing exemptions by counties for the years 1915 and 1916 is contained in the appendix.

More Exemptions.

Since our last report two more classes of property have been exempted from taxation by a vote of the people. At the general elec-

tion held in November, 1914, two sections were added to Article XIII of the constitution, numbered sections 1a and 4, providing as follows:

Sec. 1a. Any educational institution of collegiate grade, within the state of California, not conducted for profit, shall hold exempt from taxation its buildings and equipment, its grounds within which its buildings are located, not exceeding one hundred acres in area, its securities and income used exclusively for the purposes of education.

Sec. 4. All vessels of more than fifty tons burden registered at any port in this state and engaged in the transportation of freight or passengers, shall be exempt from taxation except for state purposes, until and including the first day of January, nineteen hundred thirty-five.

Under the college exemption amendment assessed values have been exempted as follows:

College Exemptions.		
	1915	1916
Alameda County.		
Mills College	\$58,700	\$116,150
St. Mary's College (Oakland)	92,925	90,000
St. Mary's College (Albany)	24,800	24,800
Pacific Theological Seminary (Oakland)	-----	21,500
Oakland College of Medicine and Surgery (Oakland)	-----	8,325
Los Angeles County.		
University of Southern California	54,360	75,790
College of Dentistry, U. S. C.	25,800	34,495
Santa Clara College	10,245	12,660
Throop College of Technology	91,225	92,570
Occidental College	157,335	226,040
Whittier College	13,560	11,140
Nazarene University	57,595	55,480
Pomona College	62,780	184,390
Lordsburg College	-----	17,985
Southwestern University	-----	1,345
University of California	-----	41,080
Marin County.		
San Francisco Theological Seminary	-----	43,800
San Bernardino County.		
College of Medical Evangelists	64,245	65,140
University of Redlands	33,250	32,750
City and County of San Francisco.		
St. Ignatius College	50,090	47,090
Leland Stanford Junior University	154,440	164,440
Santa Clara County.		
Leland Stanford Junior University	10,800	10,800
Santa Clara College	155,470	155,470
College of the Pacific	46,950	47,500
College of Notre Dame	165,175	171,240
Total college exemptions	\$1,329,745	\$1,751,920

Shipping Exemption.

Under the shipping amendment, vessels heretofore carried on the assessment rolls at about eight million dollars were lost from the rolls, nearly the entire amount being upon the assessment roll of the city and county of San Francisco. About seven counties only were affected by the amendment.

Assessment of Motor Vehicles.

From the reports made to this board it appears that for the assessment year 1916 there were 127,051 motor vehicles assessed on the county rolls at a total assessed value of \$32,949,924, or an average of \$259 for each motor vehicle. It is probable that an assessment for at least an equal amount also appears on the rolls of the several municipalities.

Under the new motor vehicle license law, passed in 1915, all of these machines are required to pay the state an annual license tax graded according to the power and ranging from \$8.80 to \$25.00. It would seem that this class of property, in a measure, is bearing a tax disproportionate to other classes of property assessed.

If the incoming legislature is to submit to the people any constitutional provisions revising the existing law relating to what property is subject to assessment, we suggest that it embody a provision exempting auto vehicles from local taxation.

The Jitney Question.

We desire again to call attention to the loss of revenue to the state by reason of the operation of automobiles and autobus lines in competition, as common carriers, with the steam and electric lines throughout the state.

In November, 1910, at the time of the adoption of the amendment (No. 1) to the constitution providing for the taxation of public service corporations on the basis of their gross receipts, the automobile was practically an unknown factor in the public utility field. During the past two and one-half years, however, the automobile has developed into a definite and permanently established public utility for the transportation of freight and passengers in competition with the steam and electric railroads of the state. During this period this class of utility has made great inroads on the earnings formerly enjoyed by the steam and electric railroads, and this loss of revenue to the roads has resulted, in turn, in a corresponding loss of revenue to the state.

It was estimated in our 1914 report that the steam and electric lines lost \$2,500,000 as a direct result of the competition of the so-called jitney and autobus, and figures compiled by the lines for the year 1915 place their loss as a result of the same cause at \$4,469,688. From

information received from the steam and electric lines the indications are that their losses in revenue in this respect will be greater for the year 1916 than for 1915, and this is particularly true of the passenger earnings of a number of lines which report that the autobus competition is steadily increasing.

The steam lines having their termini in San Francisco bay district showed a very considerable increase in gross receipts for the year 1915, as compared with 1914, which they attribute largely to the Exposition travel and the unprecedented movement of freight over the entire country; while, with the exception of a few lines not having jitney and autobus competition, the electric lines throughout the state suffered decreases in their gross receipts for the same period. The comparative gain and loss of the steam and electric lines for the two years is best illustrated by the following figures, which represent the gross taxable receipts of several of the principal steam and electric lines for the two periods:

	1914 taxable receipts	1915 taxable receipts	Increase+ Decrease-
<i>Steam Lines.</i>			
Southern Pacific Company.....	\$58,059,423 08	\$63,116,823 53	+\$5,057,400 45
Atchison, Topeka and Santa Fe Railway.....	18,196,324 46	19,340,859 96	+ 1,144,535 50
Northwestern Pacific Railroad Co.....	3,733,204 53	3,982,513 38	+ 249,308 85
San Pedro, Los Angeles and Salt Lake Railroad.....	3,730,798 00	3,622,385 00	- 108,413 00
San Diego and Southeastern Railroad.....	361,745 52	277,425 57	- 84,319 95
Western Pacific Railroad.....	2,602,908 36	2,943,127 23	+ 340,218 87
Yosemite Valley Railroad.....	281,080 19	442,141 55	+ 161,061 36
Mt. Tamalpais and Muir Woods Railway.....	56,201 95	178,344 36	+ 122,142 41
<i>Electric Lines.</i>			
Bakersfield and Kern Electric Railway.....	95,060 18	47,603 20	- 47,456 98
Central California Traction Company.....	339,957 73	279,271 99	- 60,685 74
Fresno Traction Company.....	237,204 26	227,816 85	- 9,387 41
Humboldt Transit Company.....	90,472 82	77,994 37	- 12,478 45
Los Angeles Railway.....	6,725,207 46	6,081,385 79	- 643,821 67
Northern Electric Railway.....	817,905 32	791,096 75	- 26,808 56
Pacific Electric Railway.....	8,803,109 35	8,786,866 62	- 16,242 73
Sacramento Street Railway.....	556,908 00	425,337 97	- 131,570 03
Peninsular Railway.....	301,066 94	286,347 19	- 14,719 75
San Francisco-Oakland Terminal Railways.....	4,612,364 78	4,616,625 85	+ 4,261 07
San Jose Railroads.....	352,381 09	336,473 57	- 15,907 52
Tidewater Southern Railway.....	95,238 50	83,387 84	- 11,850 66
United Railroads of San Francisco.....	8,379,786 76	7,998,842 78	- 380,943 98
Visalia Electric Railroad.....	102,732 96	85,864 05	- 16,868 91

The total taxable gross receipts of the steam and electric lines for the year ending December 31, 1915, amounted to \$130,706,884.22, as against \$125,358,630.31 for the corresponding year 1914, an increase of \$5,348,253.98. The extraordinary condition prevailing in 1915 was therefore responsible for the increase in the taxable gross receipts of the steam lines. From the advanced information we have received, the

indications are that the 1916 earnings will show a small increase as compared with 1915 earnings.

As a further clarification of the matter of loss of earnings, a short table giving a shrinkage in the earnings of some of the smaller roads will not be amiss. The table following relates to *passenger earnings* only. The receipts are for the calendar years ending December 31st respectively:

Passenger Earnings.

	1912	1913	1914	1915
Bakersfield and Kern Electric.....	\$110,842	\$106,664	\$94,120	\$46,906
Central California Traction.....	251,167	261,052	253,514	190,300
Colusa and Lake.....	10,877	8,476	6,079	Finis
Fresno Traction.....	193,211	222,285	235,433	223,869
Humboldt Transit.....	85,975	87,480	90,386	77,946
Los Angeles and San Diego Beach.....	69,865	68,045	55,305	65,803
Los Angeles Railway.....	6,479,694	6,927,046	6,658,243	6,014,229
McCloud River.....	20,579	23,105	20,169	15,546
Modesto Interurban.....	5,668	5,460	4,661	3,779
Monterey and Pacific Grove.....	42,900	41,813	35,631	32,449
Mt. Tamalpais and Muir Woods.....	70,359	63,067	56,201	178,306
Nevada-California-Oregon.....	133,561	76,649	95,136	90,391
Nevada County Narrow Gauge.....	54,212	61,027	55,166	56,743
Northern Electric.....	397,384	537,683	527,275	477,385
Ocean Shore.....	85,348	85,452	85,954	68,022
Pacific Electric.....	7,015,732	7,526,379	7,013,883	6,967,416
Pacific Gas and Electric (Sacramento).....	540,830	570,046	553,748	422,734
Peninsular Railway.....	237,446	241,469	250,571	241,207
Point Loma.....	29,832	60,659	45,129	39,597
Quincy Western.....	5,535	5,309	5,642	5,226
San Diego and Southeastern.....	185,320	147,559	124,673	130,746
San Diego Electric.....	859,526	1,001,314	930,069	992,552
San Francisco-Oakland Terminal.....	4,340,960	4,446,977	4,336,455	4,330,445
San Jose Railroads.....	339,964	347,508	337,439	322,975
Sierra Railway of California.....	102,736	103,985	105,713	71,871
Stockton Electric.....	183,591	197,225	206,756	203,346
Stockton Terminal and Eastern.....	5,759	6,120	6,828	4,678
Tidewater and Southern.....	2,607	9,406	62,025	47,844
Union Traction.....	88,750	80,702	72,596	60,017
United Railroads of San Francisco.....	8,426,354	8,503,401	8,313,041	7,939,907
Visalia Electric.....	54,197	49,946	43,024	33,688
Yreka Railroad.....	16,175	13,397	8,732	5,038

It is not intended by the above table to say that the entire shrinkage in passenger earnings of the specified roads is to be attributed entirely to the operation of jitneys. Much of the decrease can, of course, be allotted to the privately-owned autos and other vehicles. Competition with other roads is also a factor. But there is no doubt that a high percentage of the decline in earnings is traceable directly to the jitneys.

Take, for instance, the United Railroads and the San Francisco-Oakland Terminal Railways, each operating a direct line or lines to the Exposition grounds in San Francisco during the entire year 1915, each showing a decrease in earnings in 1915 over 1914, when as a matter of fact a handsome increase should have been shown. It is admitted, of course, that the municipal railway with direct lines to the fair

grounds tended to cut down the earnings of other transportation companies to a very considerable extent, but the loss, to a marked degree, must be assigned to the jitneys and autobusses. In fact, the United Railroads estimates its loss in 1915 by the jitneys and autobusses alone at one million dollars, and the Key Route system estimates a loss of four hundred thousand dollars along the same line.

Finally, as an exhibit in this jitney question, we submit herewith a table showing the estimated loss of revenue to several roads. These estimates were made upon a written request of this board and refer to loss of revenue in the year 1915. Many of the estimates are based upon actual observation and count of the carrying capacity of the jitneys and autobusses. Privately-owned vehicles do not enter into these figures except perhaps to a very minor extent.

Jitney Loss, Year 1915.*

Amador Central	\$3,000
Atchison, Topeka and Santa Fe.....	335,000
Bakersfield & Kern.....	50,000
Central California Traction.....	52,214
Glendale and Montrose.....	6,570
Holton Interurban	40,000
Humboldt Transit	19,000
Lake Tahoe	1,000
Los Angeles and San Diego Beach.....	7,900
Los Angeles Railway.....	500,000
Monterey and Pacific Grove.....	1,640
Nevada County Narrow Gauge.....	5,350
Nevada County Traction.....	1,242
Northern Electric	30,000
Northwestern Pacific	40,000
Ocean Shore	19,005
Pacific Coast	24,000
Pacific Electric	454,360
Pacific Gas & Electric (Sacramento).....	100,000
Pajaro Valley Consolidated	360
Peninsular Railway	12,350
San Diego and Southeastern.....	150,000
San Diego Electric and Point Loma.....	210,000
San Francisco-Oakland Terminal Railways.....	400,000
San Jose Railroads	4,700
San Pedro, Los Angeles and Salt Lake.....	82,500
Santa Barbara and Suburban.....	8,000
Sierra Railway of California.....	50,000
Southern Pacific Company (passenger only).....	500,000
South San Francisco Railroad and Power.....	1,800
Stockton Electric	10,000
Stockton Terminal and Eastern	4,200
Sunset Railway	43,200
Tidewater Southern	40,000
United Railroads of San Francisco.....	1,000,000
Ventura County Railway.....	1,607
Visalia Electric	35,000
Wells, Fargo & Co.....	180,000
Yosemite Valley	40,000
Yreka Railroad	5,000

\$4,469,688.00m

From the point of view of state revenue, this board considers this a serious situation, and urgently recommends that legislation be enacted to provide a tax on the class of utility referred to sufficient to reimburse the state for its losses. To classify this form of utility under the state tax law would require an amendment to the constitution, but there should be no difficulty in arriving at a figure in the way of a license tax, based on the average earnings or seating capacity that would be the equivalent of the tax paid by the steam and electric lines.

Loss of Revenue by Municipal Ownership.

The loss of revenue to the state from municipal ownership of public utilities was commented upon in our last report. There seems to be no reason in equity why the municipally-owned utility should not bear its just proportion of a state tax. If the separation law is to continue it should not be permissible for the state's political subdivisions to undermine the law by reaching in and pulling out some of the main props.

It must be remembered that the constitutional provision under which the state is collecting its principal revenue from taxation has a provision that if at any time the revenues derived under the present system (and receipts from all other sources) prove inadequate to maintain the state government, then and in that event a general deficiency tax ad valorem shall be levied upon all of the property in the state sufficient to meet such deficiency.

We state the proposition, therefore, that it is manifestly unfair for San Francisco and Los Angeles, or any other subdivision of the state, to take over a public utility taxed solely for state purposes without paying to the state the amount of taxes which would ordinarily accrue under private ownership. To do so creates a great liability for a deficiency in the state's revenues, and if resort is had to an ad valorem deficiency tax an unwarranted burden is cast upon the people of the state who do not live in the cities concerned.

We recommend the enactment of a law by which the municipalities owning and operating public utilities shall be required to report to this board and pay a tax commensurate with the state's other taxpayers.

United States Estate Tax.

Another source of eventual probable loss of state revenue is in the federal act providing an "estate tax" as pitted against the California inheritance tax. This matter, however, will no doubt receive full attention at the hands of the State Controller in his report.

Number of Corporations Assessed.

There were 2,371 less corporations assessed on the state assessment roll in 1916 than in the preceding year. This drop in number may be

attributed to three principal causes: First, the reenactment of the state license tax, graduated considerably higher in amounts than has been the policy heretofore pursued by the state. In round numbers 5,000 corporations forfeited their charters for the nonpayment of this tax. It may be here added that about 1,600 have since revived and restored their charters; second, since the enactment of the so-called blue-sky law, and other regulatory measures, there has been a decided falling off in the number of domestic or California corporations being created, there being in 1915 about 1,100 less than in 1914; third, voluntary dissolution on completion of business for which the corporation was created.

The number of corporations assessed in the past two years was as follows:

	1915	1916
Railroads and street railways-----	152	134
Light, heat and power-----	179	167
Telephone and telegraph-----	170	159
Car companies-----	9	9
Express companies-----	3	3
Insurance companies-----	340	317
Banks-----	765	736
Mining companies-----	1,204	1,012
Oil companies-----	863	743
Water companies-----	1,040	980
Building and loan-----	97	93
General corporations-----	17,172	15,270
	<hr/>	<hr/>
	21,994	19,623

Comparison of Old and New Tax Systems.

In the preceding six years (1911-1916) the common forms of property—real estate, improvements and personal property—have not been called upon to contribute one cent to maintain the state government in any of its many functions. And this notwithstanding the fact that many new governmental functions and policies have been assumed by the state in the last six years, involving a very considerable increase in state expenditures.

Under the old ad valorem system of assessment which was in use prior to the year 1911, the state's chief source of revenue was from taxation of all classes of property. Annually the state collected from this source, in round numbers, about eight millions of dollars:

1905-----	\$7,957,724	44
1906-----	7,588,580	19
1907-----	8,365,815	94
1908-----	7,960,935	84
1909-----	8,879,813	29
1910-----	8,376,297	69

NOTE.—These amounts are taken from the reports of the State Controller.

At every recurring session of the legislature a cry goes up that the adoption of the new commutated tax system was a mistake; that it is inequitable; that the system has broken down; that it does not and will not afford the necessary revenue for running the state. Many other maledictions are hurled against the system, and the denouncing is not confined to legislative sources alone but was and is participated in by others prominent in the fiscal affairs of the state.

The first year of the new law (1911) gave us over *two millions of dollars* more revenue from taxation at the original corporate tax rates than was collected the last year (1910) under the ad valorem system, and which required 35.3 cents on every hundred dollars of taxable property to raise.

But of this two million dollars excess revenue approximately one million represented refunds and reimbursements to counties and cities because of the withdrawal of public utility properties from local taxation. In other words, the state merely acted as an agent, collecting the money and handing it over to the subdivisions. Therefore, this amount is not properly chargeable against the state.

The new tax system from the beginning has proved a fine revenue producer. It not only has met requirements, but in conjunction with other, though minor, sources of revenue has developed a surplus. It is working very smoothly. Business has now adjusted itself to this method of taxation and a very satisfactory condition exists.

What this law has accomplished is shown by the following table:

REPORT OF THE STATE BOARD OF EQUALIZATION.

	1911	1912	1913	1914	1915	1916
Railroads, including street railways.....	\$4,776,203 53	\$4,941,224 70	\$6,255,664 08	\$6,317,675 16	\$6,581,327 02	\$6,862,111 44
Gas and electric.....	1,224,767 34	1,364,700 06	1,721,319 58	1,941,326 48	2,278,590 38	2,441,513 16
Telegraph and telephone.....	424,799 94	486,242 98	640,184 98	708,504 74	787,215 46	861,829 24
Car companies.....	89,262 02	91,292 74	125,109 40	124,614 16	122,761 52	169,567 16
Express.....	102,351 70	104,453 82	112,745 92	107,755 74	78,295 64	84,186 36
National banks.....	884,708 02	872,903 50	914,646 16	945,920 76	1,153,442 56	1,169,719 38
State banks.....	803,938 18	828,480 04	863,672 34	885,823 86	1,074,702 18	1,066,204 48
Insurance.....	520,214 68	602,204 88	762,704 34	816,086 54	1,022,455 96	1,065,272 32
General corporations.....	1,106,845 00	1,143,860 00	1,106,210 00	1,140,810 00	1,337,897 00	1,308,984 00
Oil corporations.....	346,359 00	300,800 00	291,085 00	445,155 00	410,034 00	451,968 00
Water corporations.....	119,441 00	94,180 00	89,610 00	95,660 00	104,469 00	103,593 00
Mining corporations.....	94,650 00	80,145 00	74,895 00	66,310 00	69,870 00	74,889 00
Building and loan companies.....	10,675 00	11,913 00	13,695 00	14,011 00	17,295 00	18,363 00
Totals.....	\$10,454,215 46	\$10,922,405 72	\$12,971,541 80	\$13,609,663 44	\$15,038,355 72	\$15,678,200 54

Small Delinquencies in Tax Payments.

As a wise precaution the framers of the new state tax law inserted in the constitution a provision that:

“No injunction shall ever issue in any suit, action or proceeding in any court against this state or against any officer thereof to prevent or enjoin the collection of any tax levied under the provisions of this section; but after payment action may be maintained to recover any tax illegally collected in such manner and at such time as may now or hereafter be provided by law.”

In consequence, the showing of delinquency of taxes levied against the public utilities, banks and insurance companies in five completed years is fairly negligible, as shown by the following summary:

Delinquent Taxes and Penalties.

	Total taxes levied—1911-1915, inclusive	Delinquent taxes and penalties					Total delinquency
		1911	1912	1913	1914	1915	
Railroads	\$28,872,094 54				\$55 84	\$23 63	\$79 47
Gas and electric	8,530,703 84		\$90 00	\$113 85	93 15	2,113 29	2,410 29
Telephone and telegraph	3,046,948 10			95 17	14 18	21 51	130 86
Car	553,039 84						
Express	505,697 82						
Insurance	3,723,676 40	\$471 13	13 68	2,454 24	839 79	3,316 45	7,115 29
National banks	4,721,621 00						
State banks	4,456,616 60	12,652 63	16,294 84	14,363 72	6,026 36	6,417 79	55,753 34
Totals	\$54,410,308 14	\$13,123 76	\$16,398 52	\$17,026 98	\$7,049 32	\$11,892 67	\$65,491 25

As stated in our last report, almost the entire amount of delinquency of the state banks may be charged to banks being liquidated by the state bank commissioner. It is extremely doubtful if the state is ever able to collect these bank delinquencies.

Eliminating these insolvent banks, we have the splendid showing of only about ten thousand dollars uncollected in a levy of near fifty-five million dollars. Could any tax law operate to better effect in this respect?

Estimate of Tax Receipts, Sixty-ninth and Seventieth Fiscal Years.

To the end that the Governor and legislature might have before them the latest information relative to revenues, this board sought from the public service utilities an estimate of gross taxable receipts for the year ending December 31, 1916, and which would show approximately the amount of revenue from taxation available for the sixty-ninth fiscal year ending June 30, 1918.

We are agreeably surprised to learn that the public utilities estimate their receipts will be slightly in advance over those received for the calendar year 1915. Owing to the heavy increase in traffic, both freight and passenger, which would naturally flow by reason of the World's Fair held in San Francisco in 1915, the prevailing opinion was that the utility receipts in 1916 would show quite a heavy decrease.

As to the estimate of taxes from the banks, insurance companies and general corporate franchises, we of course have no means of estimating the increase or decrease from these sources. We are compelled, therefore, to adopt as our estimates the actual showing for the year 1915.

Our estimate of taxes available for the sixty-ninth and seventieth fiscal years is as follows:

	Sixty-eighth fiscal year. actual	Sixty-ninth and seventieth fiscal years. estimated
Railroads, including street railways.....	\$6,862,112 00	\$7,007,575 00
Gas and electric.....	2,441,513 00	2,550,508 00
Telephone and telegraph.....	861,829 00	890,866 00
Car companies.....	169,567 00	129,050 00
Express companies.....	84,186 00	93,805 00
Insurance companies.....	1,065,272 00	1,065,272 00
National banks.....	1,169,719 00	1,169,719 00
State banks.....	1,066,205 00	1,066,205 00
General franchises.....	1,957,797 00	1,957,797 00
Totals.....	\$15,678,200 00	\$15,930,297 00

The table shows an estimated increase from taxes of about a quarter of a million dollars.

As to estimated receipts from sources other than taxation, reference should be had to the report of the state controller. Such receipts will be in the neighborhood of \$4,780,500.

Decisions Affecting New Tax System.

County of San Bernardino vs. State Board of Equalization. Supreme Court. Decided February 8, 1916.

Involved in the action was the question as to whether a precooling plant together with the ice manufacturing plant, repair shop and connecting tracks, were "operative property" of the Pacific Fruit Express Company, a "car company," taxed on its gross receipts from operation under the new commutated tax system. Held, that the property was operative and not subject to local taxation.

Southern Pacific Company vs. Levee District No. 1 of Sutter County. Supreme Court. Decided March 8, 1916.

Involved was the question whether the railroad company should be required to pay the levee district tax and also to pay the state the entire tax based upon a percentage of its gross receipts without permitting the company to deduct such district payment from the total state tax; or whether the state, under the bond reimbursement clause of the constitution, should pay the district tax out of the total tax paid by the railroad, as aforesaid. Held, that under a full and fair interpretation of all of the provisions of the constitutional provisions relating to the commutated tax system, the levee district was one of the state's political subdivisions which were to be reimbursed for bond taxes, notwithstanding the oft repeated phrase contained in the constitutional tax provision that the payment to the state by a public utility of a percentage of its gross receipts "shall be in lieu of all other taxes * * * state, county, and municipal, upon the property of" the public utility so taxed. Held, further, that it was the duty of the state to pay the tax to the district.

The People vs. Bank of Shasta County. Supreme Court. Decided April 24, 1916.

The bank was in liquidation, having been taken over by the State Bank Commissioner for that purpose. While a bank, as a going concern, is to be taxed upon the "book value" of its stock (such book value being the amount paid in on the stock, plus the surplus and undivided profits), yet the value of a share of stock in a bank in liquidation is to be its pro rata of the actual assets of the bank. As to the litigated bank, the court found that the liabilities exceeded the assets and that the shares of stock possessed no taxable value, and that therefore the state tax was without warrant in law. Under this decision

it is highly improbable that the state will be able to reap much, if any, taxes from banks in liquidation.

Bank of California National Association vs. Roberts, State Treasurer.
Supreme Court. Decided September 21, 1916.

Involved what was claimed to be "double taxation." The Bank of California owns a majority of the shares of stock of the National Bank of D. O. Mills & Co. (Sacramento), and of the Mission Bank (a domestic savings bank in San Francisco). The tax was levied upon the book value of the shares in each of the three banks, without allowing the Bank of California a deduction for the shares held in the other two banks. In its claim of double taxation the bank relied upon a line of cases decided by the California Supreme Court prior to the amendment of section one of article thirteen of the constitution and the addition thereto of section fourteen of said article, constituting the present scheme of state taxation. Held, that the former decisions on double taxation were not applicable under the existing tax law; that if an apparent double tax had been levied upon such shares of stock of the Bank of California, it was warranted by the constitutional provisions providing the new method of taxing banks, and that such new method was not in conflict with the law laid down by congress for taxing national banks. The state received the judgment by a reversal of the lower court.

Insurance Suits.

The actions which were commenced by several mutual life insurance companies against the state to recover taxes, in which actions Hon. John W. Stetson is representing the state, remain about the same as shown in our last report, with the exception that the actions brought by the Northwestern Mutual and the Massachusetts Mutual were decided by the superior court in favor of the state and are now on appeal to the Supreme Court of the state. The taxes involved in the several actions total \$388,211.31. The status of the actions is shown by the following exhibit:

TABLE OF ACTIONS COMMENCED IN SUPERIOR COURT, SAN FRANCISCO, AGAINST THE STATE TREASURER, TO RECOVER TAXES PAID BY LIFE INSURANCE COMPANIES UNDER PROTEST.

Suits Commenced February, 1912.

Plaintiff	Case No.	Amount of demand	Status of action
Northwestern Mutual* -----	40655	\$10,294 32	Judgment for defendant. On appeal in Supreme Court. No. 7585.

*Page 22.

Suits Commenced February, 1913.

Plaintiff	Case No.	Amount of demand	Status of action
Northwestern Mutual* -----	47290	\$14,316 60	Same as above.
Massachusetts Mutual* -----	47291	2,273 74	Same as above.
Robert L. Cox, assignee of Germania, National, Equitable, Fidelity Mutual, New England Mutual, The Aetna, Manhattan, Prudential, Travelers, Home, Metropolitan, Mutual Life, Union Central, Pacific Mutual.	47315	37,367 81	Answer filed.

Suits Commenced February, 1914.

Northwestern Mutual -----	54757	\$18,218 02	Not at issue.
Massachusetts Mutual -----	54758	3,089 80	Not at issue.
New York Life -----	54663	14,811 18	Answer filed.
Robert L. Cox, assignee of Germania, National, Equitable, Fidelity Mutual, New England Mutual, The Aetna, Manhattan, Prudential, Travelers, Home, Metropolitan, Mutual Life, Union Central, Pacific Mutual, Columbian National.	54740	53,455 47	Answer filed.

Suits Commenced February, 1915.

Northwestern Mutual -----	62301	\$20,223 76	Not at issue.
Massachusetts Mutual -----	62340	3,448 82	Not at issue.
New York Life -----	62366	16,860 32	Answer filed.
Robert L. Cox, assignee of Germania, National, Equitable, Fidelity Mutual, New England Mutual, The Aetna, Manhattan, Prudential, Travelers, Home, Metropolitan, Mutual Life, Union Central, Pacific Mutual, Columbian National.	62368	56,036 10	Answer filed.

Suits Commenced February, 1916.

Northwestern Mutual -----	71782	\$24,069 24	Not at issue.
Massachusetts Mutual -----	71780	4,421 08	Not at issue.
Phoenix Mutual Life -----	71779	1,285 48	Not at issue.
New York Life -----	71812	23,892 96	Answer filed.
Robert L. Cox, assignee of Germania, National, Equitable, Fidelity Mutual, New England Mutual, The Aetna, Manhattan, Prudential, Travelers, Home, Metropolitan, Mutual Life, Union Central, Pacific Mutual, Columbian National.	71843	70,957 31	Answer filed.

*Page 22.

Suit Commenced August, 1916.

Plaintiff	Case No.	Amount of demand	Status of action
Northwestern Mutual		\$13,189 27	Demurrer filed.

*The first three cases shown in the table were tried before Hon. James M. Seawell, Judge of the Superior Court, San Francisco, in August, 1914. These cases were decided in favor of the defendant, the state; the companies thereafter appealed to the Supreme Court, and such appeals are now pending. These cases will be called on the January calendar of the Supreme Court in 1918, unless advanced by order of the court. A petition requesting their advancement, upon a showing of the importance of an early decision, has been prepared and will be presented to the court, with the expectation that favorable action may secure a hearing as early as the January calendar in 1917. A decision may be reasonably expected within three months after such hearing. The remaining actions in which the same companies are plaintiff, and also the action commenced by the New York Life, have not been pressed, pending a decision in the appealed cases, the law of which would be equally applicable to the others and possibly dispense with the necessity of trials. The cases brought in the name of Robert Lynn Cox, as assignee, for the most part of old line or stock companies, involve somewhat different questions of law, and have for one reason or another remained dormant, the plaintiff not having brought them to trial.

Increase of Public Utility Tax Rates.

In the month of December, 1914, the Governor appointed Professor Carl C. Plehn, the then special advisor of this board, and Mr. Clyde L. Seavey, a member of the State Board of Control, to investigate and report upon the question as to whether the public utilities were paying taxes at the same rate as property taxed for local purposes. This board also participated to some extent in such investigation.

The investigation was a proceeding supplementary to, and might be said to have been a continuation of, the investigation made by this board in 1912 and upon which an exhaustive report was made to the legislature in 1913.

Owing to the limit of time which confronted the investigators in 1914 (the legislature meeting in January, 1915), and for other causes explained in the report of the committee, it was found impracticable to go into the matter of appraisal of local property or a revaluation of the property of the public utilities.

The investigators did, however, collect and arrange considerable valuable data on total assessments, taxes, etc., by which satisfactory conclusions could be arrived at as to percentages of taxes paid to actual values by both local property and public utility property.

The committee reported as a finding of fact "that property taxed for local purposes is now bearing a tax equal to 1.2183 per cent of its true value," and further set forth in detail the ratios which should be applied to the public utility corporations to properly adjust the tax burdens, which ratios it seems the legislature finally adopted.

The findings and report of these special investigators are set forth in full in the appendix.

As a result of this investigation, and based directly upon the report of the committee, the legislature on January 28, 1915 (Chapter 2, Laws

of 1915), revised the tax rates to be paid by the public utilities as shown in the following table:

	From (1913)	To (1915)
Railroads, including street railways.....	4.75%	5.25%
Gas and electric companies.....	4.60%	5.25%
Telegraph and telephone companies.....	4.20%	4.50%
Express companies	2.00%	1.60%
Car companies	4.00%	3.95%
Insurance companies	1.75%	2.00%
Banks	1.00%	1.20%
General corporate franchises.....	1.00%	1.20%

As stated above, a revaluation of the public utility properties was out of the question. Hence, in order to determine what the average tax burden was in January, 1915, after the adjustment of ratios, it is necessary to take the valuations, ratios, and other findings as they existed in 1910-1912, and make our computations from that point.

It would therefore appear that, based upon the findings of said committee and the action of the legislature in the adjustment of the corporate tax ratios, the percentage of tax payment to actual values of the public utilities in January, 1915, was as follows:

Tax Burden, Public Utilities, January, 1915.

	Tax rates		Increase+ Decrease-		Ratios of com- mercial values	
	1910- 1912	1915	Absol- ute	Per cent	1913 rate	1915 rate
Railroads	4.00%	5.25%	+1.25	+31.25	1.1021	1.2353
Gas and electric.....	4.00%	5.25%	+1.25	+31.25	.8763	1.0177
Telephone and telegraph.....	3.50%	4.50%	+1.00	+28.5714	1.1245	1.2228
Car companies	3.00%	3.95%	+ .95	+31.6667	1.2587	1.2414
Express companies	2.00%	1.60%	— .40	—20.00	1.5413	1.7677

Note.—As determined by this board in the 1912 appraisalment and investigation the "net to gross earnings" and the "percentage of tax payment to actual value" of public utilities were as follows:

	Earnings net to gross	Tax ratios to actual value
Railroads	36.8 %	.9092
Gas and electric.....	38.23%	.75
Telephone and telegraph.....	21.10%	.9060
Car companies	14.55%	.8813
Express companies	8.64%	1.5413

Solution:

Railroads	36.8 —1.25÷ 36.8 = .9600	.9092 ÷ .9600 × 1.3125 = 1.2353
Gas and electric.....	38.23—1.25÷ 38.23= .9673	.75 ÷ .9763 × 1.3125 = 1.0177
Telephone and telegraph.....	21.10—1.00÷ 21.10= .9526	.9060 ÷ .9721 × 1.285714= 1.2228
Car companies	14.55— .95÷ 14.55= .9347	.8813 ÷ .9347 × 1.316667= 1.2414
Express companies	8.64+ .40÷ 8.64= 1.0463	1.5413 ÷ 1.0463 × 1.20 = 1.7677

New Investigation of Tax Burden.

The legislature of 1915 authorized the Governor to direct any state officer, or to appoint or authorize the employment of any expert or other assistants to investigate and report to the legislature in January, 1917, among other matters, "the relative burden of taxes borne by general property values and corporation property values taxed directly by the state under the existing system of taxation."

In pursuance of this law the Governor appointed Messrs. C. L. Seavey, E. A. Dickson and Lee C. Gates to make such investigation and report.

The committee appointed by the Governor will render a separate report to the legislature of its findings. However, as to the relative burden of tax ratios paid by the public utilities the preliminary findings of the committee have been made and printed in advance of other matters under investigation, and in this report the committee finds that the public utilities at this date are paying the following percentages of actual property valuations:

Companies	Value	Taxes	Ratio, per cent
Railroad companies	\$519,620,000 00	\$6,789,063 34	1.3065
Gas and electric companies.....	224,902,300 00	2,438,576 64	1.0838
Telephone and telegraph companies.....	60,714,250 00	848,790 92	1.3983
Express companies	4,272,000 00	83,954 28	1.9652
Car companies	11,665,000 00	151,295 02	1.2970
All classes	\$821,173,550 00	\$10,311,680 20	1.2556

Speaking of the foregoing ratios, the committee says in its report:

"It was the intent of the legislature in 1915, when it last readjusted the rates of the gross receipts taxes, to impose on all classes of companies a tax that should be, as nearly as possible, equal to 1.25 per cent of the value of the property used. In so far as the stock and bond value is at all an indication of the values of the properties used, it would appear from the table at the beginning that this intent was realized on the average for all companies, but that in no one class was it exactly reached. By that standard the railroads are five one-hundredths of one per cent too high, the gas and electric companies are low, but that may be attributed to the special factors discussed above. The rates on the telephone and telegraph companies are higher than it was intended to make them by nearly fifteen one-hundredths of one per cent, those on the express companies very much higher still, namely, too high by nearly three-fourths of one per cent, and those on the car companies are the nearest to the intended tax."

It is evident that the committee has fallen into a slight error in the above findings. The committee of investigation of 1914, as a matter of

fact, found that local property was bearing a tax ratio of 1.2183 per cent of actual value, and it was upon this basis said committee recommended the several increases and decreases in public utility tax ratios to adjust such ratios to that borne by local property. Moreover, as corroboratory, the ratios levied against banks and general corporate franchises by the legislature was 1.2 per cent.

Based upon the assessed value of local property as assessed for the year 1915, and total taxes levied thereon, the committee finds that local property was assessed at approximately 41.929 per cent of the actual value, and that such local property was, in 1915, taxed at 1.2192 per cent of actual value.

The findings of the committee in the matter of the assessed to actual value and tax burden based upon the 1916 assessment was not complete at the time this report went to press.

No Investigation of Tax Burden by State Board of Equalization.

By reason of the passage of the act approved May 10, 1915, "An act authorizing and providing for an investigation and report upon the matter of revenue and taxation, and making an appropriation therefor," and the appointment by the Governor of a committee to carry out the intentions of the act, as set forth above, the State Board of Equalization was of the belief that a separate and independent investigation by this board was unnecessary, and would be a waste of funds. No investigation was therefore undertaken. Moreover, the funds at the command of this board which might be available for such purpose were very limited, while the act authorizing the investigation carried an appropriation of \$75,000.

Query as to Necessity for Ascertaining Average Tax Burdens.

Since the adoption of the present state tax system the state has made two rather expensive appraisements of local property and public utility property in an effort to ascertain, as near as may be, the percentage of tax to actual value which each is paying, with the view to an adjustment of the rates if disparity exists. One very full appraisalment was made in 1912 and another is now in progress, to be reported to the incoming 1917 legislature. Another "estimate" on a percentage basis was made in 1914.

Our constitution provides that "all property in the state *except as otherwise in this constitution provided*, * * * shall be taxed in proportion to its value, to be ascertained as provided by law, *or as hereinafter provided*." The italicized words came into the constitution along with the new tax system.

It has generally been considered that under the uniformity clause of the constitution it was necessary to keep as nearly on a level plane the

tax which each class of property was compelled to bear. In other words, it was seemingly conceded that it would be unlawful to fix tax ratios against the property of the public utility which would cause that class of property to bear a higher burden than the common forms of property constituting a separate and distinct class.

That this was the legislative view is borne out by the fact that at each adjustment of tax ratios on corporate properties a section was adopted, the last of which read as follows:

“In so far as the rates of taxation upon the property and franchises described and enumerated in section fourteen of article thirteen of the constitution of the state of California and in section one of said act approved April 1, 1911, as amended February 3, 1913, differ from the rates of taxation upon such property and franchises as fixed and defined by this act, it is hereby declared to be the intent and purpose of the legislature, two-thirds of all the members elected to each of the two houses voting in favor thereof, by virtue of the authority conferred upon the legislature by subdivision *f* of section fourteen of article thirteen of the constitution to change the rates of taxation heretofore fixed and imposed by said section of the constitution and enumerated and specified in said act approved April 1, 1911, as amended February 3, 1913, to the rates fixed, determined, established and set forth by and in this act.

This tax levy, and each and every of the percentages or rates of taxation herein and hereby determined, made, fixed and established to be paid by the persons, firms, companies and corporations specified, described or included in section fourteen of article thirteen of the constitution, are and have been determined, made, fixed and established after a full, complete, open and public investigation and hearing by and before this legislature upon and respecting the value of each and all of the properties and franchises included within or enumerated in section fourteen of article thirteen of the constitution, and of all other and different property subject to taxation of any kind within the state of California, of which investigation and hearing every and all persons, firms, companies and corporations concerned therein or affected thereby had due notice; and at which investigation and hearing the legislature took oral and written evidence and at which hearing every and all persons, firms, companies and corporations concerned therein or affected thereby and who desired so to do, were given an opportunity to and did appear and were heard and introduced evidence before this legislature respecting and showing the value of said properties and franchises included within or enumerated in said section fourteen of article thirteen of the constitution and also respecting and showing the value of all other and different property subject to taxation of any kind within the state of California, and after the due consideration of all of said evidence by this legislature and its ascertainment and determination therefrom and thereon of the value of said and all of said hereinbefore mentioned properties and franchises; and the percentages or rates of taxation

herein and hereby determined, fixed and established have been and are determined, fixed and established, and have been and are based, upon the value of each, all and every of the properties and franchises included within or enumerated in said section fourteen of article thirteen of the constitution as ascertained and determined as aforesaid by this legislature and constitute and are the percentages or rates of taxation ascertained and determined by this legislature which when applied in the manner provided and required by law, do and will levy a tax upon said properties and franchises included within or enumerated in said section fourteen of article thirteen of the constitution in proportion to the value of the same and in proportion to the value of every and all other and different property subject to taxation of any kind within the state of California as ascertained and determined as aforesaid by this legislature."

In the very recent case of Bank of California National Association against Roberts, as State Treasurer (Supreme Court, September 21, 1916), the question in a manner is touched upon, although the direct question was not before the court in this case. We give herewith, without further comment, an excerpt from the case:

"Does the constitution of California prohibit such double taxation as may be involved in the assessment here complained of? No doubt our constitution, as it stood prior to the amendments of 1910, did contain such prohibition. Section 1 of article XIII, as it originally read, provided that "All property in the state, not exempt under the laws of the United States, shall be taxed in proportion to its value, to be ascertained as provided by law." This is the language which was held, in the cases above cited, to forbid double taxation. "All property" is not taxed in proportion to its value if some of it is taxed once and some of it more than once upon the ascertained value. (*Burke vs. Badlam, supra.*) But when the new system of taxing certain corporations for state purposes was embodied in the constitution, section 1 was also amended. That section was made to read as follows:

"All property in the state *except as otherwise in this constitution provided*, not exempt under the laws of the United States, shall be taxed in proportion to its value, to be ascertained as provided by law, or as hereinafter provided." The change consisted in the addition of the italicized words. Here is an express declaration that the general rule requiring property to be taxed in proportion to its value shall be subject to the qualification that such proportionate method of taxation shall not apply where the constitution makes other provision. It has, as we have seen, made other provision for the assessment of bank property. The respondent claims that the words "except as otherwise in this constitution provided" qualify merely the subject of the sentence, to wit: "all property in the state." In other words, the contention is that this qualifying clause was meant to cover only the exemptions specifically provided for in section 1 and subsequent sections of article XIII. This is a strained interpretation of the language. The amendments to section 1 and to section 14 were proposed and adopted at the same time, and there can be no doubt that the changes formed

parts of a single comprehensive scheme. The plan of section 14 is in various respects inconsistent with the idea that the property therein described shall be assessed in proportion to its value. The taxes levied, while described as taxes upon the property of corporations, are not based upon any mode of ascertaining either the proportionate or the absolute value of such property. Thus, in subdivision *a*, railroad, telegraph, telephone, gas or electric and certain other companies are subjected to a tax of a certain percentage of their gross receipts from operations within this state. Subdivision *b* imposes upon insurance companies a tax of one and one-half per cent upon the amount of the gross premiums received. Such taxes can not upon any fair construction be said to comply with a requirement that all property shall be taxed in proportion to its value. Surely it was not believed, when section 14 was adopted, that the method of taxation therein provided for should be limited or controlled by any general provision such as that theretofore contained in section 1. The amendment of section 1 was designed to avoid any possible conflict with section 14. Even if, however, there should be any opposition between the general terms of section 1 and the provisions of section 14, the latter, as the more specific and particular enactment, would prevail."

Conventions of County Officials.

The several county officers of this state have perfected organizations and now hold annual conventions, meeting at different county seats. This board, or some of its members, usually attends the conventions of the assessors, auditors, tax collectors and supervisors.

These annual get-together sessions have accomplished splendid results in the interest of the counties. They act as a clearing house for the mutual exchange of ideas. Valuable and instructive papers are read and discussed. New methods of assessment and of valuing property are constantly coming to the front. Improved methods of writing the rolls and of making up the tax receipts are being evolved, all working to the end of economy and conservation of time. New and improved methods of county and city accounting, in which not alone the state and its subdivisions are interested but the federal government as well—these and many other questions are taken up, debated and solved.

The people of this state must understand that these conventions are undertaken, not in the interest of the individual officer, but solely in the interest of the county which the officer represents.

Under the salaries paid the county officials in a great many of the counties, the expense of attending these conventions works a great hardship on the officials, oftentimes precluding their attendance. Knowing the many advantages which accrue to the counties from these meetings, this board respectfully urges upon the legislature an amendment to the county government act whereby the actual expenses of the officers will be borne from the county funds.

Constitutional Amendments Affecting Taxation.

CHURCHES.

On November 6, 1900, section 1½ was added to Article XIII of the constitution by which church buildings and grounds covered thereby were exempted from all taxation, provided such property was used *exclusively* for religious purposes.

At the special election held on October 26, 1916, a proposition was submitted to the people to broaden the exemption by allowing such church property to be used "for social purposes for the benefit of the organized religious body." The proposition was defeated by the following vote: yes, 94,460; no, 168,171.

TAXATION.

On October 26, 1916, a constitutional amendment was submitted whereby was proposed a repeal of the entire system of taxation for state purposes, known as the "separation system"; the abolishment of the present elective state board of equalization and the creation of an appointive state tax commission in lieu of the board; and generally taking from the constitution the restriction features regarding taxation and making the entire tax scheme for state, county and local purposes, a legislative function free and untrammelled. The proposition was defeated: yes, 42,158; no, 205,597.

SINGLE TAX AND HOME RULE.

The single taxers on November 7, 1916, by an initiative measure, proposed a complete repeal of Article XIII of the constitution, being the fundamental law for all taxation in the state, and submitted in lieu thereof the following:

"Public revenues, state, county, municipal and district, shall be raised by taxation of land values exclusive of improvements, and no tax or charge for revenue shall be imposed on any labor product, occupation, business or person; but this shall not prevent the assessment of incomes and inheritances to provide funds for old age pensions, mothers' endowments, and workingmen's disemployment and disability insurance.

"Land holdings shall be equally assessed, according to their value for use or occupance, without regard to any work of man thereon; this value shall be determined in municipalities, and wherever else practicable, by the 'Somers system,' or other means of exact computation from central locations.

"The intent of this provision is to take for public use the rental and site values of land, and to reduce land holding to those only who live on or make productive use of it.

"Conflicting provisions are hereby repealed."

This was a most drastic and revolutionary measure which had for its object the placing of California entirely under the single tax propaganda. The voters, however, early awoke to the baneful effect the adoption of such a measure would have and the proposition was defeated by a vote of 260,332 for, and 576,533 against.

This is the third attempt of the single taxers to insidiously overthrow our tax system and inject their noxious creed. In the past few years they have operated under the guise of "home rule in taxation," submitting two constitutional amendments along this line, each of which met with merited defeat.

We feel that no tax law should be submitted to the people except it have the careful scrutiny and consideration of the legislative branch of the state, and particularly do we feel that any measure looking to single tax should come from the proper source, the legislature. In other words, we believe that the initiative feature of our constitution should not be permitted to invoke single tax, or any other tax method for that matter.

We therefore earnestly recommend the submission by the legislature of a constitutional amendment forbidding the practice. In the Ohio constitution (adopted September 3, 1912) we find the following limitation, and we recommend the insertion in our constitution of some provision along the same line:

"The powers defined herein as the 'initiative' and 'referendum' shall not be used to pass a law authorizing any classification of property for the purpose of levying different rates of taxation thereon or of authorizing the levy of any single tax on land or land values or land sites at a higher rate or by a different rule than is or may be applied to improvements thereon or to personal property."

Respectfully submitted.

R. E. COLLINS, *Chairman.*

JOHN C. CORBETT.

JOHN MITCHELL.

JEFF McELVAINE.

JOHN S. CHAMBERS, *Controller.*

T. M. EBY, *Secretary.*

SCHEDULE H.

Showing Certain Kinds of Personal Property Assessed, and the Assessed Value for 1916.

County	Cattle		Hogs		Mules	
	Number	Value	Number	Value	Number	Value
Alameda		\$458,300		\$16,100		\$3,000
Alpine	1,142	24,370	77	308	4	100
Amador	13,556	244,420	1,659	6,140	120	6,460
Butte	21,750	435,000	7,600	23,600	2,070	124,200
Calaveras	18,400	315,506	1,600	4,800	100	7,500
Colusa	18,343	348,035	17,157	50,055	3,554	200,305
Contra Costa	31,850	798,250	15,750	55,125	1,160	58,000
Del Norte	6,200	111,600	400	800	4	200
El Dorado	8,400	168,000	850	4,250	325	13,000
Fresno	24,580	614,500	6,225	24,900	3,780	226,800
Glenn	42,638	598,175	15,440	53,038	2,182	148,670
Humboldt	52,740	655,620	3,026	10,620	3,010	10,540
Imperial	61,920	1,857,600	48,262	193,048	2,962	148,100
Inyo	20,488	486,330	3,144	12,348	533	17,875
Kern	90,500	1,629,000			2,200	110,000
Kings	35,449	716,810		60,270	1,078	53,900
Lake	6,850	121,300	4,350	10,875	315	12,600
Lassen	29,736	551,960	3,363	11,059	1,037	34,010
Los Angeles	23,168	829,830	12,832	47,510	5,218	265,355
Madera	27,797	471,940		19,195	3,091	136,565
Marin	15,900	497,500	2,500	10,000		
Mariposa	12,100	205,700	3,500	8,750	400	16,400
Mendocino	21,967	439,340	5,980	17,940	481	14,430
Merced	46,600	932,000	3,720	18,500	1,670	83,500
Modoc	48,360	736,235	5,830	12,117	895	48,362
Mono	5,282	95,670	152	1,070	75	3,740
Monterey	75,000	1,500,000	7,000	21,000	300	12,000
Napa	22,941	688,230	4,465	22,325	1,290	64,500
Nevada	7,230	108,450	483	2,415	24	1,200
Orange	14,850	445,500	700	2,100	3,000	375,000
Placer	6,500	130,000	1,000	5,000	300	1,500
Plumas	8,898	220,485	513	2,970	111	6,075
Riverside	11,682	202,050	6,611	25,825	1,423	66,105
Sacramento	7,500	187,500	3,000	15,000	250	10,000
San Benito	26,059	550,600	5,834	16,110	113	4,125
San Bernardino	11,134	167,010	2,882	14,410	814	40,700
San Diego	22,240	336,170	9,130	22,620	1,520	61,700
San Francisco						
San Joaquin		601,042		50,161		111,310
San Luis Obispo	103,250	1,806,875	17,222	51,675	740	37,000
San Mateo		175,500		3,800		2,400
Santa Barbara	9,700	154,715	5,900	23,600	820	41,000
Santa Clara	33,710	809,040	7,926	39,630	397	20,245
Santa Cruz		108,580	696	6,965	65	1,300
Shasta	30,122	428,570	4,877	18,545	356	13,500
Sierra	2,000	30,000	50	200	50	5,200
Siskiyou	36,543	825,871	5,572	17,050	238	13,775
Solano		309,510		18,810		111,230
Sonoma	58,860	1,471,500	1,730	8,650	390	15,600
Stanislaus	69,037	1,532,935		61,435	4,027	187,915
Sutter	7,441	163,435	6,456	21,820	1,336	71,250
Tehama	27,465	549,340	6,735	26,940	1,373	89,245
Trinity	9,439	141,585	1,360	4,080	195	5,545
Tulare	74,720	1,308,600	6,720	40,320	4,423	265,380
Tuolumne	13,620	136,200		4,320	100	5,000
Ventura	15,180	227,700	5,850	11,700	1,280	89,600
Yolo		308,630		51,860		145,675
Yuba	6,100	91,500	2,500	7,500	300	22,500
Totals		\$30,088,114		\$1,294,254		\$3,641,187

SCHEDULE H—Continued.

Showing Certain Kinds of Personal Property Assessed, and the Assessed Value for 1916.

County	Horses		Sheep		Goats	
	Number	Value	Number	Value	Number	Value
Alameda		\$178,500		\$61,200		\$500
Alpine	156	6,565	5,185	10,100		
Amador	2,083	78,803	312	825	210	415
Butte	7,100	390,500	24,000	72,000	750	1,875
Calaveras	2,600	96,000	15,000	37,500	2,500	3,750
Colusa	4,602	173,440	23,500	70,005	98	115
Contra Costa	18,340	653,600	21,500	64,500		
Del Norte	450	22,500	100	150		
El Dorado	2,600	104,000	7,000	14,000	2,000	3,000
Fresno	10,230	306,900	72,860	182,150		
Glenn	3,355	153,865	73,258	220,827	600	900
Humboldt	6,024	201,865	59,250	88,875	3,010	4,515
Imperial	10,478	523,900	35,843	71,686		
Inyo	4,401	163,277	19,818	79,272	900	1,800
Kern		325,000	270,000	675,000		
Kings	7,425	344,525	57,238	118,540		
Lake	2,150	107,500	6,900	13,800	2,180	2,180
Lassen	7,471	205,985	53,349	160,047	100	300
Los Angeles	20,601	882,180	10,865	22,450	2,333	8,125
Madera	4,139	150,015	5,584	10,585	406	810
Marin	2,000	100,000	4,500	13,500	300	600
Mariposa	1,600	56,000	6,000	15,600	400	720
Mendocino	5,089	203,560	63,073	126,146	2,966	4,499
Merced	6,980	279,200	48,900	122,250	7,200	14,400
Modoc	10,825	364,295	62,100	155,250	265	665
Mono	922	44,670	8,643	23,050	20	30
Monterey	2,500	75,000	25,000	75,000	1,000	3,000
Napa	10,874	426,960	10,885	32,055	638	1,276
Nevada	1,793	81,270	4,430	8,860	474	710
Orange	9,050	905,000				
Placer	2,500	100,000	25,000	50,000	750	750
Plumas	1,700	110,385	1,187	3,205		
Riverside	5,720	105,205	2,127	3,590	2,169	3,160
Sacramento	9,000	450,000	9,500	28,500	100	300
San Benito	4,436	194,240	10,948	32,845	303	375
San Bernardino	5,556	138,900	280	390	312	470
San Diego	8,005	230,630	1,700	5,100	240	240
San Francisco						
San Joaquin		670,180		70,700		220
San Luis Obispo	12,250	551,250	25,000	50,000	3,750	5,625
San Mateo		75,000		4,400		
Santa Barbara	4,450	267,000	12,325	24,650		
Santa Clara	12,842	860,410	2,400	9,600	874	2,625
Santa Cruz		113,330		1,125	500	1,250
Shasta	4,434	153,410	6,448	16,465	3,921	5,640
Sierra	1,000	25,000	400	500	50	100
Siskiyou	5,182	273,713	21,075	52,687	44	114
Solano		481,640		111,800		
Sonoma	11,730	469,200	28,770	57,540	3,680	6,340
Stanislaus	12,306	493,410	19,417	36,615	383	790
Sutter	3,419	156,420	30,300	65,210	3	15
Tehama	4,231	211,550	134,500	471,250	7,280	10,920
Trinity	1,253	42,085	1,598	3,965	355	710
Tulare	13,490	674,500	2,610	6,520	450	900
Tuolumne	2,000	80,000	500	1,500	1,200	2,400
Ventura	3,378	202,600	7,250	11,870	750	1,500
Yolo		215,150		128,320		
Yuba	2,000	100,000	17,340	34,770		
Totals		\$15,243,063		\$3,828,340		\$98,629

SCHEDULE H—Concluded.

Showing Certain Kinds of Personal Property Assessed, and the Assessed Value for 1916.

County	Poultry		Automobiles	
	Dozens	Value	Number	Value
Alameda		\$77,400	6,400	\$2,050,000
Alpine	49	147	15	2,325
Amador			239	72,225
Butte	3,500	10,500	1,033	309,900
Calaveras	1,000	2,500	100	40,000
Colusa	1,216	4,085	452	112,805
Contra Costa	9,000	22,500	980	343,000
Del Norte			90	18,000
El Dorado	1,500	7,500	200	80,000
Fresno	24,212	72,636	5,260	1,315,320
Glenn	3,911	12,588	380	67,563
Humboldt	3,150	7,875	1,050	262,625
Imperial	11,446	22,892	1,646	411,599
Inyo	1,643	8,076	208	58,735
Kern			2,250	405,000
Kings	5,076	15,228	825	161,000
Lake	2,200	6,600	241	68,710
Lassen	1,268	2,536	230	63,590
Los Angeles	27,741	90,085	40,962	16,785,105
Madera	622	1,865	361	70,265
Marin	5,200	15,600	820	228,000
Mariposa	850	1,050	208	87,880
Mendocino	3,243	9,729	458	117,248
Merced	6,740	20,220	799	127,577
Modoc	1,500	3,750	207	46,500
Mono	163	815	24	6,800
Monterey	2,500	7,500	980	262,000
Napa	6,880	27,320	724	289,600
Nevada	1,020	4,080	280	98,000
Orange	13,000	52,000	4,245	1,618,000
Placer	650	1,625	550	16,500
Plumas	471	1,710	102	20,124
Riverside	4,466	8,920	2,173	461,788
Sacramento	21,000	84,000	4,068	1,102,200
San Benito	6,218	15,545	449	136,270
San Bernardino	18,321	54,963	3,662	573,460
San Diego	6,910	20,810	9,171	277,370
San Francisco			11,519	3,518,400
San Joaquin		22,604	3,104	802,886
San Luis Obispo	7,310	21,930	690	128,000
San Mateo		9,000	1,139	371,325
Santa Barbara	3,120	9,360	2,890	1,008,800
Santa Clara	45,320	135,960	3,021	920,875
Santa Cruz		22,900	847	163,805
Shasta	1,066	3,198	224	50,655
Sierra	50	500	57	22,400
Siskiyou	1,148	2,870	359	168,805
Solano		11,875	780	299,125
Sonoma	17,320	51,960	2,243	672,000
Stanislaus	12,901	37,220	3,254	425,500
Sutter	3,447	11,625	344	93,685
Tehama	1,774	4,435	480	191,615
Trinity	526	2,630	49	11,850
Tulare	4,120	8,240	2,310	877,500
Tuolumne	1,000	3,000	262	81,835
Ventura			1,623	421,700
Yolo		8,635	1,283	252,600
Yuba	3,000	6,000	400	100,000
Totals		\$1,067,816	127,051	\$62,949,324

SCHEDULE I.

Number of Fruit Trees Growing in Spring of 1916.

County	Apple		Apricot		Cherry	
	Bearing	Nonbearing	Bearing	Nonbearing	Bearing	Nonbearing
Alameda	52,000	800	126,000	1,000	81,000	2,100
Alpine	710			6	61	
Amador	1,532	830	1,365	60	710	100
Butte	13,000	28,000	7,000	900	1,500	3,200
Calaveras	6,000	500	2,000	100	500	100
Colusa	500		3,200		100	
Contra Costa	87,500	850	47,200	2,150	16,730	5,280
Del Norte	4,000	1,600				
El Dorado	11,925	2,249	600	108	6,685	2,389
Fresno	18,510	2,000	10,200			
Glenn	5,900	3,621	6,314	4,100	500	750
Humboldt	108,000	1,500	200		2,150	750
Imperial			10,700	7,078		72
Inyo	54,000	60,000	1,100	50	100	75
Kern	15,000	160,000	22,000	23,500	1,200	3,000
Kings			164,100	14,400		
Lake	19,539	1,223	2,214	149	787	
Lassen	8,600	4,477	365	394	2,700	736
Los Angeles	30,192	11,794	47,727	26,973	7,960	17,817
Madera	5,008	3,729	10,832	2,239		
Marin						
Mariposa	20,000	10,000	500		200	
Mendocino	450	665	25	45	50	25
Merced	5,000	2,500	25,000	8,543	750	625
Modoc	25,000	16,500	575	375	1,100	1,800
Mono						
Monterey	100,000	10,000	12,000	10,000	3,000	2,500
Napa	76,700	44,930	29,190	11,700	44,850	24,455
Nevada	12,630	3,400	150		325	100
Orange	12,325	5,000	8,600	6,000		
Placer	17,500	2,400	7,600	200	29,210	3,260
Plumas	3,250	3,200			150	400
Riverside	58,430	175,310	211,580	269,300	2,900	33,400
Sacramento	10,300	1,500	23,500	500	14,000	3,000
San Benito	19,500	500	75,000	30,000	3,000	
San Bernardino	62,900	327,500	165,200	83,000	4,300	8,000
San Diego	23,600	4,070	8,540	1,500	1,200	
San Francisco						
San Joaquin	6,198	518	17,680	2,461	13,602	2,526
San Luis Obispo	80,000	50,000	60,000	35,000	2,000	1,100
San Mateo	45,125	7,140	9,640	325	1,275	
Santa Barbara	10,000		11,240	1,500	650	
Santa Clara	28,000	31,000	599,000	32,000	197,000	200,000
Santa Cruz	605,234	98,480	45,140	23,283	15,400	8,330
Shasta	3,500	1,500	800		500	
Sierra	6,200	290			245	38
Siskiyou	1,250				325	
Solano	3,500		245,700		99,000	
Sonoma	258,750	42,270	25,220	6,070	46,780	7,210
Stanislaus	7,200		35,300	13,200	8,400	1,000
Sutter	6,696		1,825		2,729	
Tehama	16,915		46,440		5,315	
Trinity	8,000	3,000	200	150	600	250
Tulare	13,800		17,000			
Tuolumne	15,000	13,000	177	200	164	500
Ventura	3,874	1,650	314,589	256,000	285	
Yolo	2,000		126,400		1,000	
Yuba	8,500	2,500	12,000	2,000	500	250
Totals	2,019,273	1,142,088	2,598,928	879,559	623,438	335,138

SCHEDULE I—Continued.

Number of Fruit Trees Growing in Spring of 1916.

County	Fig		Olive		Peach	
	Bearing	Nonbearing	Bearing	Nonbearing	Bearing	Nonbearing
Alameda	2,500		5,800	150	85,000	3,250
Alpine						15
Amador	462	15	258	51	1,410	250
Butte	9,300	4,800	50,000	200,000	240,000	62,000
Calaveras	300	100	4,000	3,000	4,000	1,000
Colusa	1,000		4,000		5,000	
Contra Costa	2,000	850	8,500	200	52,300	6,500
Del Norte						
El Dorado	2,500	22	4,700	53	121,000	14,503
Fresno	158,590	1,520	48,950	2,160	3,728,110	
Glenn	7,000	9,000	4,500	7,860	10,620	9,750
Humboldt					3,500	750
Imperial	6,080	2,019	3,676	1,888	1,342	1,507
Inyo	15	5			28,000	700
Kern	1,500	3,800	5,000	42,000	52,000	46,000
Kings					502,400	15,700
Lake	529	95	3,825	12	12,747	3,769
Lassen					3,500	1,806
Los Angeles	15,691	28,282	65,986	31,803	68,927	68,259
Madera	728	2,473	1,738	15,437	59,567	23,377
Marin						
Mariposa	500		5,000		800	200
Mendocino					37	145
Merced	25,000	52,500	10,290	14,490	450,000	75,000
Modoc					1,870	1,350
Mono						
Monterey	700	500	2,500	1,200	8,000	3,500
Napa	20,030	3,346	7,880	2,595	137,732	41,770
Nevada	325		120		15,300	600
Orange	2,000		13,000		4,000	1,200
Placer	4,990	50	26,400	280	1,100,150	141,250
Plumas					130	375
Riverside	2,610	2,990	108,480	38,060	218,780	123,500
Sacramento	4,000	500	25,000	3,000	45,000	7,500
San Benito					21,500	
San Bernardino			42,900	58,680	670,300	271,300
San Diego	870		31,600	6,400	5,960	1,890
San Francisco						
San Joaquin	2,519	80	13,402	2,119	124,499	12,308
San Luis Obispo	1,800	1,600	2,000	1,700	50,000	25,000
San Mateo	150		8,350		1,500	
Santa Barbara			37,180	2,940	9,920	3,780
Santa Clara	2,700	1,500	15,000	5,000	530,000	20,000
Santa Cruz	209	85	311		8,600	5,140
Shasta	800		12,500	15,000	50,000	3,500
Sierra					356	35
Siskiyou					940	
Solano	6,000		3,000		500,000	
Sonoma	2,810	270	41,710	10,120	31,290	21,210
Stanislaus	18,000	3,850	7,600	5,000	376,100	51,000
Sutter	924	9,000	1,374		184,265	
Tehama	14,175		74,720		920,197	
Trinity	50	60			1,800	1,100
Tulare	85,140		84,840		413,600	
Tuolumne	472	48	41	30	5,500	2,000
Ventura	335		7,808	200	3,160	
Yolo	11,500		21,000		117,300	
Yuba	91,000	2,300	20,000	40,000	130,000	2,500
Totals	507,814	131,669	834,939	515,221	11,123,149	1,082,149

SCHEDULE I—Continued.

Number of Fruit Trees Growing in Spring of 1916.

County	Pear		Plum		Prune	
	Bearing	Nonbearing	Bearing	Nonbearing	Bearing	Nonbearing
Alameda	53,500	600	1,000	1,100	178,600	12,000
Alpine	62		124		31	
Amador	5,430	50	1,500		2,412	50
Butte	30,000	20,000	8,000	3,500	160,000	160,000
Calaveras	500	100	2,000	100	500	200
Colusa	1,000		300		180,000	15,000
Contra Costa	81,300	8,640	3,800	350	76,800	4,500
Del Norte						
El Dorado	105,000	29,391	10,000	1,470	141,400	
Fresno			13,550	3,000	80,270	
Glenn	6,000	15,000	2,460	2,260	22,062	19,110
Humboldt	1,500	5,000			16,000	250
Imperial	2,228	6,841			310	620
Inyo	14,500	3,150	1,900		1,910	
Kern	15,300	99,700	7,000	10,400	40,000	33,500
Kings					30,700	1,500
Lake	129,706	69,676			62,772	26,926
Lassen	636	456	1,096	370	1,180	214
Los Angeles	16,268	83,535	511	660	10,654	21,931
Madera	493	535			20	800
Marin						
Mariposa	500	10	200		300	
Mendocino	275	725	35		335	275
Merced	7,500	3,300	3,500	7,500	2,000	2,913
Modoc	940	800	1,085	265	500	125
Mono						
Monterey	4,000	2,200	4,000	1,400	4,500	1,500
Napa	89,160	23,410	91,610	41,320	259,330	489,900
Nevada	74,000	23,500	4,850	1,800	7,800	1,600
Orange	1,500	2,200	2,000			
Placer	140,200	22,500	350,200	20,200	10,500	2,000
Plumas	558	618	370	464		
Riverside	37,920	75,840	1,455	1,545	59,040	14,780
Sacramento	135,000	10,000	15,000	2,000	115,000	5,000
San Benito	7,000	2,500			225,000	100,000
San Bernardino	5,500	37,900				
San Diego	1,890				3,140	
San Francisco						
San Joaquin	13,690	7,392	24,460	3,980	40,820	3,208
San Luis Obispo	180,000	25,000	5,000	3,300	90,000	35,000
San Mateo	2,400		1,250		3,800	
Santa Barbara	1,480				1,140	
Santa Clara	153,000	22,300	298,700	15,300	5,595,000	425,000
Santa Cruz	12,700	8,453			71,200	5,342
Shasta	20,000		1,000		105,000	12,000
Sierra	441	18	450	12		
Siskiyou			1,120			
Solano	325,000		130,000		550,000	
Sonoma	74,840	1,870	6,230	330	387,292	532,529
Stanislaus	14,200	4,000	4,600	1,300	16,400	2,800
Sutter	10,962		3,699		57,295	
Tehama	78,812		4,000		120,750	
Trinity	1,100	600	600	350	200	400
Tulare	2,800		32,360		580	
Tuolumne	1,250	500	1,600	300	700	200
Ventura	130		215		2,683	
Yolo	45,500		29,600		83,200	
Yuba	120,100	81,000	90,000	53,000	60,000	51,280
Totals	2,027,751	669,310	1,166,630	177,556	8,880,335	1,982,411

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SCHEDULE I—Continued.

Number of Fruit Trees Growing in Spring of 1916.

County	Lemon		Lime		Orange	
	Bearing	Nonbearing	Bearing	Nonbearing	Bearing	Nonbearing
Alameda	1,300		16		3,500	
Alpine						
Amador	20	4			370	60
Butte	600	700			200,000	24,000
Calaveras	50	50			300	200
Colusa	1,500	45,000			15,000	20,000
Contra Costa	500	250			3,700	800
Del Norte						
El Dorado					180	1
Fresno	25,340	8,520			133,640	3,040
Glenn	5,000	30,000	25	40	15,000	100,000
Humboldt						
Imperial	1,305	2,001			3,074	6,208
Inyo						
Kern	500	86,000			40,500	95,000
Kings						
Lake					75	
Lassen						
Los Angeles	121,137	178,036			707,262	298,894
Madera						10
Marin						
Mariposa	100		10		1,000	100
Mendocino						
Merced	1,600	1,000			4,500	4,000
Modoc						
Mono						
Monterey	100	150			100	75
Napa	3,500	3,600			6,750	4,800
Nevada	15				160	60
Orange	212,300	17,850			845,000	575,000
Placer	465				30,000	1,000
Plumas						
Riverside	206,080	190,240			1,635,900	311,800
Sacramento	3,000	200			90,000	14,000
San Benito						
San Bernardino	234,180	210,150			3,005,100	694,530
San Diego	100,560	21,630			52,180	3,670
San Francisco						
San Joaquin	220	52			2,850	1,500
San Luis Obispo	4,000	3,500			6,000	4,000
San Mateo	150				220	
Santa Barbara	142,240	15,800			750	
Santa Clara	3,100	12,000	400	150	2,000	1,200
Santa Cruz	605	311			171	
Shasta	250				800	
Sierra						
Siskiyou						
Solano	3,000		300		8,500	
Sonoma	540	15			9,260	380
Stanislaus	1,000				11,700	
Sutter	74				263	
Tehama		500			23,620	
Trinity						
Tulare	180,090		55		1,104,160	
Tuolumne	10	6			100	25
Ventura	303,540	192,164	25		201,068	61,030
Yolo	1,000				1,450	
Yuba					5,000	8,000
Totals	1,558,971	1,019,729	331	190	8,237,115	2,227,573

SCHEDULE I—Concluded.

Number of Fruit Trees Growing in Spring of 1916.

County	Pomelo		Almond		Walnut	
	Bearing	Nonbearing	Bearing	Nonbearing	Bearing	Nonbearing
Alameda	18		93,000	8,000	6,000	2,800
Alpine						4
Amador	25		3,012	650	144	79
Butte			14,000	30,000	1,000	2,000
Calaveras			1,200	300	1,500	500
Colusa	1,000	1,000	25,000	300,000	6,000	
Contra Costa			182,000	15,300	33,600	18,600
Del Norte						
El Dorado			2,000	2,197	13,500	160
Fresno			8,320			
Glenn	200	1,000	15,000	120,000	3,500	500
Humboldt					70	6,000
Imperial	2,480	70,583	607	430		
Inyo			11	4	25	35
Kern	2,000		4,000	6,850	500	4,400
Kings						
Lake			25,302	22,635	1,077	13,695
Lassen			20		100	
Los Angeles	985	1,980	7,610	14,773	107,802	62,800
Madera			300	300	10	580
Marin						
Mariposa			100		100	10
Mendocino			25	19	10	
Merced	450	200	42,500	90,000	1,500	3,419
Modoc						
Mono						
Monterey			1,000	1,500	1,500	1,500
Napa	200	120	67,400	21,420	24,870	21,040
Nevada			280	30	1,960	1,900
Orange					330,000	421,000
Placer	150	300	3,760	2,000	285	250
Plumas						
Riverside	17,670	14,787	98,350	42,150	20,020	80,080
Sacramento	200	50	120,000	11,000	6,000	1,500
San Benito			4,000		1,000	
San Bernardino	33,120	55,800			19,500	42,210
San Diego	800		1,700		2,050	960
San Francisco						
San Joaquin			106,202	25,301	1,598	4,461
San Luis Obispo	600	500	245,000	40,000	50,000	30,000
San Mateo			750		3,200	
Santa Barbara					60,700	12,800
Santa Clara	450	325	25,800	8,000	17,315	7,000
Santa Cruz			160		946	480
Shasta			3,000		500	
Sierra					45	10
Siskiyou						
Solano			125,000		8,000	
Sonoma			7,610	850	5,220	1,680
Stanislaus			18,000	40,400	11,000	6,000
Sutter			86,289		744	
Tehama			48,725		4,000	
Trinity					200	1,600
Tulare	36,000		15,000		21,600	
Tuolumne			161	60	600	300
Ventura	2,454		26,240		164,564	35,838
Yolo			53,800		2,100	
Yuba			12,100	2,400	3,000	1,500
Totals	98,902	146,645	1,494,334	806,569	941,955	767,781

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SCHEDULE J.

Acres of Grapevines Growing in Spring of 1916.

County	Table grapes, acres		Raisin grapes, acres		Wine grapes, acres	
	Bearing	Nonbearing	Bearing	Nonbearing	Bearing	Nonbearing
Alameda	1,150				1,400	
Alpine						
Amador	35				75	
Butte	35		50		60	
Calaveras	50	50	10	10	1,500	500
Colusa	1,200		3,000	800	500	
Contra Costa	1,875	1,160	45		5,125	310
Del Norte						
El Dorado	70				250	
Fresno	8,000	200	75,320	4,770	21,020	1,120
Glenn	150	68				
Humboldt						
Imperial	1,200					
Inyo	250	200				
Kern	300	40	625	90	60	
Kings			13,450	197	200	
Lake	90				400	
Lassen	10	30				
Los Angeles	6,156		40		674	
Madera	16		2,388		1,809	
Marin						
Mariposa	80	10	100	40	20	
Mendocino					2,464	275
Merced	975	500	875	150	3,000	400
Modoc						
Mono						
Monterey	3,100	1,600			2,500	1,400
Napa					23,640	7,010
Nevada	225				705	
Orange	40				60	
Placer	3,620	1,000			2,175	
Plumas						
Riverside	2,348	100				
Sacramento	9,200	200	150		18,000	1,450
San Benito	100	10			400	
San Bernardino	4,280				14,238	
San Diego	715		2,630		780	
San Francisco						
San Joaquin	7,360	76			9,785	135
San Luis Obispo	30				240	
San Mateo						
Santa Barbara					220	
Santa Clara	825	425			5,930	3,200
Santa Cruz	276	34			1,100	58
Shasta	150		275		650	
Sierra						
Siskiyou						
Solano	810				3,800	160
Sonoma	390	3			16,310	60
Stanislaus	1,769	128	367	65	2,301	
Sutter	88		2,905	848	235	
Tehama	200	103	425	425	1,150	
Trinity						
Tulare	2,125		15,320		830	
Tuolumne	200	375			675	1,000
Ventura						
Yolo	730		1,300		500	
Yuba	225	150	300	160	300	150
Totals	59,478	6,462	119,575	7,555	145,681	17,258

SCHEDULE K.

Number of Acres Sown for Crop of 1916.

County	Wheat	Oats	Barley	Corn	Hay	Rye	Hops
Alameda	22,000	2,100	33,000	700	82,000		800
Alpine	300	75	10	1	1,400		
Amador	8,800	2,145	4,450	320			
Butte	16,800	3,000	15,700	250	16,500		800
Calaveras	1,000	500	2,000	50	4,000		
Colusa	40,000	1,000	180,000	1,500	10,000		
Contra Costa	15,000	19,600	60,000	950			
Del Norte	65	2,500	300	1,260			
El Dorado	400	3,600	500		3,250		
Fresno	32,760	1,220	31,730	800	35,610		
Glenn	3,500	600	52,475	800	12,000		
Humboldt		6,500	1,800	200	7,500		
Imperial	1,883		83,540	52,207			
Inyo	8,750	2,560	1,700	8,240	6,000		
Kern	55,000	5,000	35,000				
Kings	10,000		11,000				
Lake	1,500	1,500	1,500	750	5,000		120
Lassen	17,000	2,000	4,000	50	2,000	2,000	
Los Angeles	2,588	2,821	5,171	229	3,927		
Madera	23,791	5,632	65,416				
Marin					4,000		
Mariposa	1,000	200	1,500	200	12,000	100	
Mendocino	10,500	3,000	6,000	500	35,000	100	2,800
Merced	7,000	13,200	82,000	11,400	12,000	9,600	
Modoc	16,404	1,363	7,652		59,262		
Mono	30	10			4,000		
Monterey	7,000	7,000	115,000	300	75,000	100	
Napa	4,000	7,500	6,000	3,500	40,000		
Nevada					6,400		
Orange	1,200		25,000		5,000		
Placer	18,270	7,500	9,500	45	25,000		100
Plumas	2,000	8,600	1,400		3,200		
Riverside	23,500	2,370	41,320	1,180	5,250		
Sacramento	35,000	34,000	43,000	1,200	85,000	25	3,000
San Benito	4,000	1,500	23,000		10,000		
San Bernardino		440	13,060	10,000	12,893		
San Diego	13,880	8,250	22,540	2,240	24,900		
San Francisco							
San Joaquin	60,000	20,000	140,000	2,000		6,000	200
San Luis Obispo	70,000	2,500	25,000	1,500	65,000	100	
San Mateo	1,450	36,500	4,000	150	27,000		
Santa Barbara	10,500	6,500	40,500	100	49,000		
Santa Clara	6,250	1,425	13,000	300	42,600		
Santa Cruz					2,340		
Shasta	7,000	3,000	2,500	750	12,000		200
Sierra	600	700	2,000		3,000	500	
Siskiyou	21,480	4,300			25,720		
Solano	140,000	20,000	200,000	500	150,000		
Sonoma	2,400	3,500	2,000	1,240	58,880		3,100
Stanislaus	20,000	35,000	110,000	2,387	1,325	365	
Sutter	9,014	2,299	15,872		4,704		
Tehama	58,780	4,750	50,175	400	43,850	75	625
Trinity	2,300	800	150	70	5,000		
Tulare	18,000	4,500	32,000	1,800	3,200		
Tuolumne	1,000	1,500	900		250		
Ventura							
Yolo	8,045	450	97,500	200	13,500		1,600
Yuba	29,000	9,000	75,000	320	9,500		610
Totals	870,183	321,070	1,796,861	110,589	1,124,941	18,965	13,985

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SCHEDULE K—Continued.

Number of Acres Sown for Crop of 1916.

County	Potatoes	Celery	Onions	Beans	Asparagus	Tomatoes	Straw-berries
Alameda	7,000	100	300	300	350	450	375
Alpine	8						
Amador	100						
Butte							
Calaveras	100		10	10		5	5
Colusa	500			2,500			
Contra Costa	7,700	960	1,500	3,000	4,500		
Del Norte							
El Dorado	100						
Fresno							500
Glenn			15	60			
Humboldt	500						
Imperial	125			300	536	310	
Inyo	1,500		10	150		10	10
Kern	500			400			
Kings							
Lake	100						
Lassen	600						
Los Angeles				4,083			618
Madera							
Marin	350						
Mariposa	400	10	10	100	2	10	5
Mendocino	600		10	50	1	50	25
Merced	3,700		50	2,100		200	40
Modoc	6,006						
Mono	10						
Monterey	500		10	3,000			150
Napa	2,000						
Nevada	275						
Orange	1,500	1,200		43,500			
Placer	15			15	50	100	1,100
Plumas							
Riverside	856			1,100			
Sacramento				35,000			1,200
San Benito							150
San Bernardino				550			
San Diego				2,180			
San Francisco							
San Joaquin	25,000	500	2,500	30,000	1,000	300	250
San Luis Obispo	850		20	22,000			15
San Mateo	625			1,250			
Santa Barbara	1,540			16,500			
Santa Clara	925	98	200	600		500	500
Santa Cruz							
Shasta	150			300			
Sierra	350						
Siskiyou	1,135						
Solano				900	100	200	
Sonoma	1,080					260	320
Stanislaus				15,000			
Sutter					20		
Tehama				300			
Trinity	200			40			
Tulare	940			730			
Tuolumne							
Ventura				67,800			
Yolo				575			
Yuba	120		20	1,645		40	25
---	67,760	2,868	4,655	256,041	6,559	2,485	5,313

SCHEDULE K—Concluded.

Number of Acres Sown for Crop of 1916.

County	Other berries	Cantaloupes	Other melons	Sugar beets	Standing alfalfa	Rice
Alameda	50	5	5	600	600	
Alpine					500	
Amador					1,130	
Butte					8,000	19,000
Calaveras	5	4	4		150	
Colusa					10,000	30,000
Contra Costa					1,800	
Del Norte						
El Dorado						
Fresno	340				65,720	100
Glenn					17,500	16,000
Humboldt					700	
Imperial*		13,043			95,562	
Inyo	30		1	40	32,000	
Kern				1,500	95,000	
Kings					35,133	
Lake					4,000	
Lassen					16,400	
Los Angeles				2,806	3,307	
Madera					17,000	
Marin					10	
Mariposa	25	25	20		150	
Mendocino	50	10	60		4,200	
Merced	20	125	25		74,200	30
Modoc					17,818	
Mono					3,000	
Monterey	150			25,000	10,000	
Napa					3,800	
Nevada					120	
Orange				30,000	2,700	
Placer	1,500	10	5	50	1,560	
Plumas					4,300	
Riverside†				750	25,384	
Sacramento	100				5,500	
San Benito					2,230	
San Bernardino				6,920	10,780	
San Diego				970	2,140	
San Francisco						
San Joaquin	100	50	300	10,000	8,000	
San Luis Obispo	15			10,000	3,500	
San Mateo						
Santa Barbara				7,500		
Santa Clara	500				4,300	
Santa Cruz					274	
Shasta					20,000	
Sierra					500	
Siskiyou						
Solano				200	40,000	280
Sonoma	800				350	
Stanislaus	25	3,000	1,000	60	77,916	300
Sutter					5,023	
Tehama					8,100	
Trinity					5,000	
Tulare				6,000	97,337	1,500
Tuolumne					50	
Ventura				300		
Yolo				13,300	16,500	13,500
Yuba	25				3,260	1,080
Totals	3,735	16,272	1,420	115,996	862,534	81,790

*Imperial also reports 44,116 acres of cotton.
 †Riverside also reports 1,700 acres of cotton.