

10-31-2016

## 1917 and 1918, State Board of Equalization Report

Follow this and additional works at: [https://digitalcommons.csumb.edu/hornbeck\\_usa\\_3\\_e](https://digitalcommons.csumb.edu/hornbeck_usa_3_e)



Part of the [Arts and Humanities Commons](#), [Business Commons](#), [Education Commons](#), [Law Commons](#), and the [Social and Behavioral Sciences Commons](#)

---

### Recommended Citation

"1917 and 1918, State Board of Equalization Report" (2016). *California Board of Equalization Reports*. 18.  
[https://digitalcommons.csumb.edu/hornbeck\\_usa\\_3\\_e/18](https://digitalcommons.csumb.edu/hornbeck_usa_3_e/18)

This Report is brought to you for free and open access by the State of California Documents at Digital Commons @ CSUMB. It has been accepted for inclusion in California Board of Equalization Reports by an authorized administrator of Digital Commons @ CSUMB. For more information, please contact [digitalcommons@csumb.edu](mailto:digitalcommons@csumb.edu).

50

REPORT  
OF THE  
California  
State Board of Equalization  
FOR  
1917-1918

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



CALIFORNIA STATE PRINTING OFFICE  
SACRAMENTO  
1918

41494

Digitized by Google

Original from  
UNIVERSITY OF MINNESOTA

## 50

579295

## REPORT OF THE STATE BOARD OF EQUALIZATION.

To His Excellency WM. D. STEPHENS, Governor.

SIR: In compliance with law the State Board of Equalization submits the following report covering the assessment years 1917 and 1918:

At this writing (October, 1918) two serious propositions menace the revenue system of California, one imminent, the other prospective.

### Single Tax.

The single-taxers are again flaunting before the voters for the fourth consecutive time, their obnoxious creed of taxing land values only. Under the initiative provision of the constitution these people have been enabled to again place on the ballot a proposition to repeal the entire taxing systems now in vogue for state, county, municipal, and other taxing purposes, and to propose as a substitute the land tax idea.

The proposition is before the people for the November election and reads as follows:

"On and after January 1, 1919, all public revenues, state, county, municipal, and district, shall be raised by taxation of the value of land irrespective of improvements thereon; *provided*, that war veteran, college and church exemptions in sections 1 $\frac{1}{2}$ , 1 $\frac{1}{2}$  and 1a, article XIII of the constitution, are not affected hereby.

The intent of this single tax amendment is to prevent the holding of land out of use for speculation and to apply the land values which the community creates to community purposes.

All constitutional provisions and laws in conflict herewith are hereby repealed."

Had this single tax idea not been voted down so decisively in the last six years, a greater feeling of insecurity might obtain. But we believe the people generally have been fully educated to the baneful effect which would flow from its adoption.

Perhaps a better idea could be gathered by setting forth a table giving assessed values of property in California for the last two years:

	1917	1918
Real estate .....	\$1,860,624,230	\$1,872,539,149
Improvements .....	781,398,064	751,063,743
Personal property .....	330,236,203	452,186,522
Money and solvent credits .....	41,595,406	45,032,907
Total nonoperative property .....	\$3,014,053,903	\$3,120,825,321
Public utility property locally assessed .....	546,309,258	511,888,946
Railroads assessed by State Board of Equalization .....	162,180,349	177,966,127
Totals .....	\$3,723,113,539	\$3,810,680,294

If single tax should be adopted, about all that would be left subject to taxation would be the values set forth under the heading of "Real Estate." It will be noted that more than one-half the assessable wealth of the state would absolutely disappear from the assessment roll.

#### Government Ownership.

The other menace to our revenue system which maintains the state government is government ownership of certain public utilities. While government ownership is only prospective, yet it should not lightly be dismissed. Throughout the nation many prominent people are committed to and are constantly urging government ownership of railroads, telegraph and telephone lines, and there is no telling when Congress may have a majority in favor of such ownership, if such majority does not already exist. Moreover, many of the largest newspapers of the United States are strongly anchored on the side of government, state, and municipal ownership of public utilities, and daily the people are being fed on strong editorials looking to this end.

If public ownership of utilities should come to pass—even government ownership of railroads and telegraph and telephone lines—it would seriously cripple California by reason of the fact that the state tax system which has been so effective for the past eight years, would be badly bent if not entirely broken. We use the word "effective" advisedly, for by the operation of the present state tax system none of the common forms of property have been called upon in the past eight years to contribute a single cent to maintain the state government.

Under the present system of taxation for raising revenue for support and maintenance of the state government, the principal source of income is from taxation of the gross receipts of railroads; in fact, nearly 50 per cent of our taxes come from that source alone.

It is well understood, however, that government ownership would relate to those public utilities only—railroads, telegraph and telephone lines—which are transcontinental in character, and would not relate to those utilities which operate intrastate or perhaps extend into an adjoining sister state. In other words, if government ownership were to come today, we are of the belief that it would extend to the following utilities and that California would lose taxes approximately as follows:

	1917 taxes	1918 taxes
Southern Pacific System.....	\$3,518,313 42	\$4,069,821 29
Santa Fe System.....	1,091,239 04	1,253,823 22
Western Pacific System.....	193,184 06	222,129 04
Los Angeles and Salt Lake System.....	197,764 54	205,584 44
Pacific Telephone and Telegraph.....	622,657 48	603,063 64
Western Union Telegraph.....	41,057 00	47,927 00
Postal Telegraph-Cable .....	5,380 74	6,309 52
<b>Totals .....</b>	<b>\$5,662,576 89</b>	<b>\$6,402,711 04</b>

It is possible that government ownership would also include the express companies and the Pullman sleeping company, involving an additional \$150,000 in taxes.

Such a loss of revenue would compel the state to avail itself of the constitutional provision for the levy of a deficiency *ad valorem* tax on all of the assessable property in the state. Taking the total assessable wealth of the state at, say, three and one-half billions, it would require in the neighborhood of 18 cents on each \$100 of assessed property to make good the amount of taxes lost.

#### New Tax System.

The adoption of the single tax measure would absolutely compel the adoption of an entire new tax system for state, county, municipal, and all other tax-raising jurisdictions, while government ownership, under the tax laws as now constituted, would no doubt require some severe remodeling to promote justice among the taxpayers. While we do not feel there is much danger at present from the single tax propaganda, yet the question of public ownership is fraught with danger. If government ownership comes with a saving clause that local taxation shall not be affected for a period of two or three years, then our state may have time, through the legislature, to formulate and adopt a new tax system; if we are not saved by abeyance provision, then will come at once the old, antiquated *ad valorem* tax system with all its inequalities and injustices, to meet deficiencies.

#### Future Expenditures.

It is almost certain that within the next year or two the state will be called upon to make some extremely large appropriations for the assistance of our returning soldiers who have been engaged in the great European war. The report of the State Controller will no doubt enter into a full discussion of this subject.

It may be here said, however, that if the amount the state is now receiving from taxation of corporations, coupled with the large surplus alleged to exist in our state treasury, shall prove insufficient, the only methods for additional revenue are the *ad valorem* tax on all property, or the revision of tax ratios as applied to the taxation of corporations.

There is no reason to believe that the state's income from taxation will decrease to any material extent. The following table is therefore set forth for the guidance of the Executive and legislature, with the assertion of our belief that the receipts from taxation for the seventy-first and seventy-second fiscal years will closely approximate the receipts for the seventieth year.

## Taxes from Corporations, Sixty-ninth and Seventieth Fiscal Years.

	1917 tax	1918 tax
Railroads, including street railways.....	\$7,151,299 88	\$7,882,910 56
Gas and electric companies.....	2,742,148 10	3,000,014 80
Telephone and telegraph companies.....	849,942 92	923,242 40
Car companies.....	123,191 92	144,506 20
Express companies.....	53,107 44	62,928 60
Insurance companies.....	1,152,851 12	1,354,604 42
National banks.....	1,151,972 68	1,160,784 00
State banks.....	1,033,145 89	1,097,188 22
Franchises, general corporations.....	1,337,693 00	1,389,516 00
Franchises, oil corporations.....	552,084 00	414,174 00
Franchises, mining corporations.....	102,783 00	78,767 00
Franchises, water corporations.....	86,544 00	69,183 00
Franchises, building and loan corporations.....	19,662 00	21,261 00
Franchises, nonoperating public utilities.....	4,947 00	4,524 00
Totals.....	\$16,394,672 44	\$17,698,602 80

## Adjustment of Corporate Tax Ratios.

The legislature of 1917 again adjusted, or, more properly, equalized the rates of percentage applicable to corporations taxed solely for state purposes. The following table gives the changes:

	From (1915)	To (1917)
Railroads and street railways.....	5.25%	5.25%
Gas and electric companies.....	5.25%	5.60%
Telephone and telegraph companies.....	4.50%	4.20%
Car companies.....	3.95%	3.95%
Express companies.....	1.60%	.90%
Insurance companies.....	2.00%	2.00%
Banks.....	1.20%	1.16%
General franchises.....	1.20%	1.20%

## Veterans' Exemption.

We may soon expect a very material increase in the value of property exempted from taxation under the so-called veterans' exemption law. When demobilization is effected of the troops engaged in the present world war, all of those receiving an honorable discharge are entitled to a deduction of \$1,000 from the assessment of their property. The exemption extends to those who have served in the "army, navy, marine corps, and revenue marine service of the United States." Moreover, the exemption law will undoubtedly extend to all those who have been inducted into the military service but who have not been sent abroad.

The following table gives the exemptions by years since the law became effective:

	Number of claimants	Value of exemptions
1912	10,692	\$7,220,992
1913	13,902	8,898,303
1914	14,989	10,180,506
1915	15,647	10,942,175
1916	16,459	9,451,574
1917	17,865	11,824,887
1918	17,968	11,601,482

#### Insurance Litigation.

The question of what constitutes "return premiums" under the state tax law as applicable to life insurance companies is still before the courts.

In the Appendix will be found a history and the status of the insurance litigation as reported to this board by Hon. John W. Stetson, the state's special counsel.

Respectfully submitted.

R. E. COLLINS, Chairman.

J. C. CORBETT.

JOHN MITCHELL.

JEFF McELVAINE.

JOHN S. CHAMBERS, *Controller*.

T. M. EBY, Secretary.

Oct. 23, 1918.



## SCHEDULE G.

Showing Certain Kinds of Personal Property Assessed, and the Assessed Value for 1918.

County	Cattle		Hogs		Mules		Horses	
	Number	Value	Number	Value	Number	Value	Number	Value
Alameda	128,950	\$690,400	6,100	\$61,000	125	\$7,500	<sup>2</sup> 23,200	\$1,076,000
Alpine	1,557	30,600	83	440	4	90	162	4,876
Amador	14,114	262,360	2,228	10,770	82	4,390	1,910	72,530
Butte	20,900	585,200	7,200	36,000	1,750	105,000	6,500	357,500
Calaveras	17,500	350,000	1,500	6,000	100	7,500	2,000	100,000
Colusa	19,973	475,040	14,461	74,585	2,641	181,075	4,084	163,490
Contra Costa	27,590	689,750	18,000	111,600	900	48,000	14,980	599,200
Del Norte	4,900	85,750	150	600	4	200	250	1,250
El Dorado	9,000	180,000	500	5,000	300	12,000	2,500	100,000
Fresno	27,340	546,800	7,680	35,380	2,670	290,250	8,976	359,040
Glenn	28,734	774,960	14,033	70,230	2,079	114,664	3,794	161,810
Humboldt	54,200	1,015,000	2,850	8,250	212	6,180	5,440	185,650
Imperial	59,622	2,066,770	34,194	205,164	2,292	114,600	11,222	561,100
Inyo	28,843	685,879	3,023	9,119	870	31,365	3,033	139,780
Kern	156,394	2,074,734	-----	73,357	3,031	124,795	10,780	338,868
Kings	40,764	825,505	-----	67,380	1,233	51,420	8,623	299,405
Lake	8,240	165,595	3,883	18,151	136	6,440	2,113	103,060
Lassen	32,308	713,795	2,454	11,594	534	23,640	7,281	305,075
Los Angeles	29,052	800,146	8,586	59,125	5,351	196,105	18,513	737,445
Madera	34,133	676,270	-----	23,150	2,038	84,950	4,351	147,140
Marin	18,500	555,000	8,630	149,450	-----	-----	2,050	102,500
Mariposa	13,200	224,400	2,500	7,500	280	11,200	1,280	38,400
Mendocino	19,226	480,650	6,602	33,010	330	9,900	3,967	158,680
Merced	117,517 <sup>3</sup>	3,074,680	12,500	62,500	1,950	117,000	7,500	300,000
Modoc	48,272	1,013,712	3,897	14,850	537	19,300	9,444	329,970
Mono	5,459	123,115	147	1,225	40	2,345	612	33,910
Monterey	40,000	1,200,000	5,500	38,500	450	27,000	5,500	165,000
Napa	31,400	942,000	7,050	61,200	1,500	75,000	10,090	504,500
Nevada	6,045	99,675	585	4,680	32	1,600	1,635	85,020
Orange	15,550	466,500	800	8,000	2,890	429,000	7,760	776,000
Placer	5,500	137,500	500	2,500	350	10,500	2,200	55,000
Plumas	9,464	231,845	405	3,060	20	845	1,475	100,145
Riverside	7,149	190,210	2,982	15,065	1,373	46,035	5,062	167,610
Sacramento	6,000	210,000	3,100	31,000	200	12,000	7,000	350,000
San Benito	28,767	810,180	5,097	21,350	117	3,955	5,446	212,495
San Bernardino	11,650	174,750	4,200	21,000	1,801	90,050	5,105	127,625
San Diego	29,277	443,780	10,620	30,970	1,831	72,620	8,964	272,330
San Francisco	-----	-----	-----	-----	-----	-----	-----	-----
San Joaquin	-----	727,265	-----	53,450	-----	83,305	-----	665,675
San Luis Obispo	76,500	1,377,000	14,000	73,000	540	27,000	9,210	414,450
San Mateo	-----	150,000	-----	3,000	-----	1,000	-----	20,000
Santa Barbara	3,000	52,500	4,500	18,000	200	10,000	2,500	150,000
Santa Clara	29,625	773,550	7,650	38,249	310	15,505	8,210	476,195
Santa Cruz	3,088	92,635	595	8,935	58	1,450	2,262	90,485
Shasta	29,755	465,820	6,547	30,825	200	7,955	3,873	142,600
Sierra	3,000	50,000	50	200	20	1,000	1,000	25,000
Siskiyou	43,775	1,192,868	5,431	31,499	168	9,072	6,188	383,656
Solano	-----	257,800	-----	24,120	-----	99,660	-----	352,955
Sonoma	56,910	1,422,750	4,040	28,280	380	15,200	9,870	493,500
Stanislaus	68,918	1,620,815	-----	64,268	2,776	127,585	12,535	505,255
Sutter	7,418	162,415	6,120	32,031	930	47,455	3,436	164,405
Tehama	32,768	983,040	5,920	41,440	1,460	80,300	4,395	215,355
Trinity	10,350	158,420	1,116	5,580	167	5,770	1,059	37,845
Tulare	63,121	1,352,140	-----	85,875	2,477	129,500	12,513	537,245
Tuolumne	13,230	198,450	-----	3,000	90	4,500	1,044	41,760
Ventura	17,580	351,600	-----	27,600	1,140	79,800	3,700	222,000
Yolo	-----	364,800	-----	84,420	-----	132,800	-----	186,300
Yuba	10,100	202,000	2,000	10,020	230	17,155	1,680	75,000

<sup>1</sup>Includes 6,850 calves, value \$27,400. <sup>2</sup>Includes 7,900 colts, value \$158,000. <sup>3</sup>Includes 15,600 calves, value \$124,800.

## REPORT OF THE STATE BOARD OF EQUALIZATION.

35

## SCHEDULE G—Concluded.

Showing Certain Kinds of Personal Property Assessed, and the Assessed Value for 1918.

County	Sheep		Goats		Poultry		Automobiles	
	Number	Value	Number	Value	Dozens	Value	Number	Value
Alameda	14,150	\$849,000	650	\$3,250	16,200	\$64,800	13,200	\$2,640,000
Alpine	2,950	8,352	10	30	32	96	23	3,585
Amador	7,510	32,648	2,125	4,575	21	140	557	155,114
Butte	25,000	250,000	800	4,000	3,000	15,000	1,500	625,000
Calaveras	110,000	52,000	2,500	5,000	1,000	4,000	150	60,000
Colusa	38,225	217,385			1,261	3,790	1,007	296,560
Contra Costa	21,160	105,800			9,500	33,250	2,337	578,360
Del Norte	300	1,200					146	19,600
El Dorado	8,000	20,000	3,000	6,000	1,000	5,000	425	170,000
Fresno	85,760	257,280	476	2,380	21,342	64,025	11,000	2,380,000
Glenn	88,201	529,206	1,130	3,390	5,398	16,194	1,028	302,232
Humboldt	34,020	86,550	1,250	1,875	1,750	4,375	1,380	289,800
Imperial	47,173	235,865			9,920	38,680	2,682	745,500
Inyo	37,949	192,980			1,384	6,015	524	164,274
Kern	194,845	762,903	574	1,265	4,103	11,894	4,875	1,087,075
Kings	42,964	156,065			2,650	7,955	1,943	407,440
Lake	8,035	40,795	1,587	2,675	1,500	5,250	462	108,715
Lassen	59,515	357,090	99	396	1,003	4,012	450	92,900
Los Angeles	23,069	74,600	2,760	26,165	31,137	126,775	67,311	17,556,700
Madera	22,914	79,400	253	530	202 <sup>1</sup>	805	926	191,300
Marin	5,100	25,500	550	1,375	3,500	14,000	1,088	346,465
Mariposa	7,500	22,500	700	1,400	300	900	402	120,000
Mendocino	57,620	230,480	2,755	5,510	2,845	8,535	270	204,660
Merced	263,750	224,750	3,000	6,000	6,000	18,000	1,650	330,000
Modoc	61,403	378,945	151	605	1,263	5,320	483	91,255
Mono	11,653	62,035	20	30	81	405	36	11,755
Monterey	30,000	210,000	1,200	3,600	2,000	8,000	1,100	440,000
Napa	15,200	76,000	800	2,400	7,800	39,000	1,164	465,000
Nevada	5,400	27,000	470	940	740	2,960	487	150,970
Orange					1,460	10,220	5,780	2,312,000
Placer	20,000	60,000	900	1,800	1,500	3,750	800	120,000
Plumas	834	3,775			414	1,485	249	74,100
Riverside	3,000	6,000	2,044	5,286	3,993	9,145	2,754	498,380
Sacramento	20,000	100,000	100	500	16,000	96,000	7,160	1,868,760
San Benito	7,396	40,660	1,136	4,500	4,586	11,465	966	290,645
San Bernardino	1,200	1,800	504	756	1,810	5,430	5,282	891,950
San Diego	3,490	10,470	560	560	7,844	24,750	8,611	2,510,680
San Francisco							19,750	5,925,000
San Joaquin		219,805		1,455		23,720	5,938	1,640,306
San Luis Obispo	12,000	60,000	1,500	3,750	4,800	14,400	1,895	227,400
San Mateo		4,000		2,000		4,000	1,950	385,000
Santa Barbara	14,000	28,000			2,400	8,400	3,650	1,423,500
Santa Clara	2,250	9,000	910	2,745	29,480	88,475	6,702	1,745,555
Santa Cruz	575	2,875	500	1,250	8,540	21,350	1,784	404,690
Shasta	6,568	37,345	2,343	5,180	1,014	2,805	634	155,590
Sierra	800	1,200					100	36,550
Siskiyou	15,303	96,515	140	700	972	2,430	902	230,010
Solano		243,870				8,790	1,653	557,870
Sonoma	32,450	162,250	3,620	10,860	15,410	46,230	3,962	1,188,600
Stanislaus	40,619	138,725	1,026	2,105	15,500	49,520	4,896	1,193,235
Sutter	40,977	199,450			3,815	12,845	776	336,520
Tehama	166,160	1,329,280	10,000	30,000	3,720	18,600	1,262	448,010
Trinity	3,077	15,385	606	2,020	422	2,110	90	26,050
Tulare	14,325	68,055	250	500	2,200	6,600	3,729	1,118,700
Tuolumne	3,850	11,550	1,243	2,486	558	1,674	527	131,750
Ventura	9,950	24,780	700	1,750			1,800	468,000
Yolo		150,400		1,000		8,710	1,640	360,100
Yuba	42,140	210,700	1,125	2,250		4,915	772	244,900

<sup>1</sup>Includes 4,000 lambs, value \$4,000. <sup>2</sup>Includes 23,500 lambs, value \$23,500.

## SCHEDULE H.

## Number of Fruit Trees Growing in Spring of 1918.

County	Apple		Apricot		Cherry		Fig	
	Bearing	Non-bearing	Bearing	Non-bearing	Bearing	Non-bearing	Bearing	Non-bearing
Alameda	30,000	300	240,700	2,000	90,000	1,800	2,200	
Alpine	700		8		60			
Amador	1,582	830	1,385	6	710	100	402	15
Butte	13,000	28,000	7,100	800	1,700	2,000	9,500	4,600
Calaveras	6,000	500	2,000	100	500	100	300	100
Colusa	1,500		4,000	6,000	100		4,000	
Contra Costa	83,500	750	47,000	1,500	16,000	6,000	2,500	350
Del Norte								
El Dorado	14,000	2,500	720		8,000	500	2,500	55
Fresno	20,540	610	10,500	105			100,420	1,820
Glenn	5,900	3,624	6,314	4,100	500	750	7,000	9,000
Humboldt	55,600	3,725	257	300	1,500	510	25	15
Imperial		33	8,306	4,721		182	4,006	4,170
Inyo	90,000	25,000	1,100	50	175		20	
Kern	100	2,025	230	245			14	97
Kings	165,400							
Lake	2,000	500	2,000	150	750		500	
Lassen	9,000	4,500	400	400	2,800	800		
Los Angeles	49,374	15,929	47,543	21,917	7,624	15,504	12,509	17,781
Madera	754	603	3,417	980	11	2	2,562	980
Marin	2,000		1,500					
Mariposa	10,000		500		160		450	
Mendocino	55,750	21,000	3,020	1,500	3,350	2,800	1,900	1,000
Merced	5,000	2,500	8,750	14,000	700	650	20,000	70,000
Modoc	25,230	13,500	575	375	1,100	1,800		
Mono								
Monterey	108,000	2,000	20,000	6,000	4,000	1,100	800	400
Napa	98,700	52,905	38,400	16,900	58,680	30,600	19,800	4,200
Nevada	11,400	3,300	115		375	130	300	
Orange	9,300		70,000				800	
Placer	18,450	2,850	7,900	7,800	32,367	25,180	5,040	82
Plumas	3,250				150			
Riverside	97,040	107,920	424,700	406,800	28,200	20,100	1,680	800
Sacramento	12,500	1,500	24,800	1,500	16,000	2,000	4,400	200
San Benito	130,000	2,000	195,487	105,839	6,456	1,000		
San Bernardino	152,200	697,400	112,400	70,300	8,500	10,000		
San Diego	21,400	3,630	9,100	1,430	1,200		780	
San Francisco								
San Joaquin	13,333	2,080	64,824	12,470	97,546	22,828	7,512	2,882
San Luis Obispo	23,980	53,400	20,000	52,300	1,000	3,500	1,800	
San Mateo	46,150		9,000		1,200		200	
Santa Barbara	6,500		12,750		650			
Santa Clara	38,000	22,000	611,100	45,000	197,000	183,000	3,100	
Santa Cruz	455,980	54,300	49,330	31,602	17,150	6,841	240	60
Shasta	4,000		800		500		800	
Sierra	6,200	275			250	30		
Siskiyou	1,400				350			
Solano	3,500		245,700		99,000		6,000	
Sonoma	284,780	21,650	30,150	4,740	51,780	57,210	2,310	110
Stanislaus	2,100	200	34,500	21,400	1,100		81,700	21,700
Sutter	5,220		1,745		3,703		7,768	527
Tehama	16,915		46,440		5,315		14,175	
Trinity	5,000	2,000	150	250	350	150	70	
Tulare	15,000		20,500		455		30,000	
Tuolumne	18,000	10,000	177	200	200	500	475	50
Ventura	3,940	1,510	257,244	238,765	285		865	
Yolo	1,950		94,120		1,800		11,300	
Yuba	90	30	120	20	25	20	120	350

## SCHEDULE H—Continued.

## Number of Fruit Trees Growing in Spring of 1918.

County	Olive		Peach		Pear		Plum	
	Bearing	Non-bearing	Bearing	Non-bearing	Bearing	Non-bearing	Bearing	Non-bearing
Alameda	7,200	800	45,900	4,300	58,000	1,700	35,300	1,900
Alpine				3	80		130	
Amador	259	51	1,410	250	5,430	50	1,500	
Butte	24,800	60,000	240,000	65,000	30,000	20,000	8,000	2,500
Calaveras	4,000	3,000	4,000	1,000	500	100	2,000	100
Colusa	1,000		4,000		5,000		3,000	5,000
Contra Costa	8,500	500	48,000	7,500	95,000	14,000	3,500	
Del Norte								
El Dorado	4,700	200	150,000	17,500	150,000	40,000	12,000	1,000
Fresno	50,160	1,960	3,750,630	2,640			15,350	
Glenn	4,500	10,000	10,620	9,750	6,000	15,000	2,460	2,280
Humboldt			5,323	1,987	1,002	4,500	850	250
Imperial	4,080	2,130	1,083	1,908	5,830	2,520	410	1,090
Inyo			23,600	400	16,600	1,250	1,900	
Kern	40	860	450		190	1,025	50	120
Kings			254,500					
Lake	3,800		120,000	4,000	49,000	154,000		
Lassen			4,000	2,000	700	500	1,200	500
Los Angeles	34,603	9,475	40,812	14,030	18,372	129,684	7,785	5,101
Madera	5,830	316	33,208	790	691	170	1,511	2
Marin			2,000					
Mariposa	3,000		800		350		100	
Mendocino	200		9,500	7,050	45,000	110,000	700	2,500
Merced	11,000	16,000	475,000	60,000	8,500	3,000	5,700	5,500
Modoc			1,870	1,350	940	800	1,100	250
Mono								
Monterey	3,000	1,000	10,000	1,700	5,000	1,400	5,600	1,600
Napa	8,200	2,800	146,980	48,500	93,700	52,770	98,980	42,300
Nevada	120		14,500	600	88,000	21,000	4,930	1,460
Orange	4,500		7,500		400		2,000	
Placer	205,050	3,550	1,193,000	131,520	148,650	109,000	357,500	80,779
Plumas			135		712		460	
Riverside	113,340	59,380	249,900	116,000	39,000	48,700	10,000	3,100
Sacramento	29,000	4,000	80,000	8,000	100,000	50,000	17,000	1,500
San Benito			28,300	8,000	20,000	40,000	730	140
San Bernardino	61,000	70,900	68,000	170,200	1,700	9,000	4,800	4,400
San Diego	34,960	7,000	5,460	1,950	1,940	220		
San Francisco								
San Joaquin	50,516	12,938	339,637	60,020	49,099	15,888	99,233	33,795
San Luis Obispo	2,000		25,000	70,000	15,000	40,000	3,300	1,000
San Mateo	7,400		1,650		2,850		1,300	
Santa Barbara	34,600	2,000	12,000	1,700	1,000			
Santa Clara	23,000		473,600	3,500	175,550	38,000	150,000	
Santa Cruz	120		10,894	3,180	13,680	15,100	112,300	4,600
Shasta	10,000	18,000	52,500	4,500	20,000		1,000	
Sierra			350	35	440	19	450	25
Slackyou					900		260	
Solano	3,000		500,000		325,000		190,000	
Sonoma	35,320	7,940	33,290	17,850	75,860	1,330	6,550	290
Stanislaus	5,200	7,000	424,200	69,000	25,300	3,200	3,600	2,500
Sutter	3,480	5,000	368,281	143,290	13,069	10,067	5,531	6,665
Tehama	90,720		942,697		78,812	1,000	4,000	
Trinity			1,200	400	800	300	200	100
Tulare	90,200		658,090		2,420		33,225	
Tuolumne	50	40	7,000	1,600	1,300	500	1,800	350
Ventura	7,900		3,180		130		220	
Yolo	6,820		79,320		58,900		36,375	
Yuba	350	700	300	235	500	600	300	250

## SCHEDULE H—Continued.

## Number of Fruit Trees Growing in Spring of 1918.

County	Prune		Lemon		Lime		Orange	
	Bearing	Non-bearing	Bearing	Non-bearing	Bearing	Non-bearing	Bearing	Non-bearing
Alameda	153,800	9,250	1,300		30		3,500	100
Alpine	30							
Amador	2,412	50	20	4			376	60
Butte	210,000	180,000	600	700			190,000	34,000
Calaveras	500	200	50	50			300	200
Colusa	120,000	450,000	60,000	1,500			10,000	20,000
Contra Costa	90,000	8,000	600	100			4,000	300
Del Norte								
El Dorado	140,000			7			200	20
Fresno	67,530		25,530	8,340			140,330	16,055
Glenn	22,932	25,000	5,000	30,000	25	40	15,000	125,000
Humboldt	5,000	750						
Imperial			525	1,500			2,100	4,770
Inyo	1,010		10	4				
Kern	200	470	30	130			450	920
Kings	30,000							
Lake	55,000	80,000						
Lassen	1,200	500						
Los Angeles	7,220	4,279	123,053	194,794			563,849	158,913
Madera	124	835	19	2			28	23
Marin	1,000							
Mariposa	200		40				500	
Mendocino	52,500	72,000						
Merced	7,500	10,200	1,800	950			5,000	4,100
Modoc	500	125						
Mono								
Monterey	5,000	1,200	150	100				
Napa	550,850	583,000	200	150			7,000	4,000
Nevada	9,050	2,420	15				175	25
Orange	100		300,000				975,000	
Placer	12,000	2,600	400	63			30,000	1,308
Plumas								
Riverside	43,700	14,300	283,575	138,700			1,720,400	202,300
Sacramento	125,000	6,000	3,200	150			145,000	15,000
San Benito	140,300	165,000						
San Bernardino	2,150	4,000	295,300	235,000			3,305,900	865,200
San Diego	3,420	600	105,220	19,440			62,430	3,200
San Francisco								
San Joaquin	98,571	33,089	454	130			4,408	294
San Luis Obispo	19,740	89,000	3,800				5,000	
San Mateo	4,000		300				400	
Santa Barbara	1,000		152,000	6,000			750	
Santa Clara	5,729,200	323,000	5,700	13,000	500		2,500	800
Santa Cruz			920	28			163	90
Shasta	125,000	20,000	250				1,000	
Sierra								
Siskiyou	1,100							
Solano	555,000		3,000		300		8,500	
Sonoma	430,780	515,270	508	15			9,010	230
Stanislaus	15,100	2,800	100				5,200	
Sutter	105,733	142,420	158	62			2,960	
Tehama	120,750	6,000					27,520	
Trinity								
Tulare	355,650		185,700		70		1,451,205	
Tuolumne	800	250	10	6			100	25
Ventura	2,683		200,443	358,240	25		358,240	144,200
Yolo	67,400						1,900	
Yuba	300	600	15	20			200	40

## SCHEDULE H—Concluded.

## Number of Fruit Trees Growing in Spring of 1918.

County	Pomelo		Almond		Walnut	
	Bearing	Non-bearing	Bearing	Non-bearing	Bearing	Non-bearing
Alameda	13		43,500	5,500	6,000	2,800
Alpine						
Amador	25		3,012	650	144	79
Butte			190,000	40,000	1,000	2,000
Calaveras			1,200	300	1,500	500
Colusa	500	500	45,300	308,000	5,000	2,000
Contra Costa			186,000	14,900	37,000	18,500
Del Norte						
El Dorado			3,000	1,200	13,750	100
Fresno						
Glenn	200	1,000	15,000	150,000	3,500	500
Humboldt					250	3,500
Imperial	2,023	43,675		561		
Inyo			15		35	25
Kern			30	100	5	200
Kings						
Lake			15,000	40,000	1,000	12,000
Lassen			20	20	100	100
Los Angeles	2,057	1,066	7,533	3,636	276,318	144,238
Madera		1	983	337	61	29
Marin						
Mariposa			50		100	
Mendocino					3,500	9,000
Merced	500	250	85,000	105,000	3,500	3,545
Modoc						
Mono						
Monterey			2,000	5,500	2,500	1,000
Napa			50,000	15,000	33,000	20,400
Nevada			255		2,450	1,500
Orange					220,000	
Placer	250	200	5,000		300	
Plumas						
Riverside	13,320	1,600	88,400	42,570	13,520	51,420
Sacramento	300	100	150,000	20,000	7,500	1,000
San Benito			11,800	5,400	2,200	5,300
San Bernardino	40,000	90,000	400	3,500	50,300	101,000
San Diego	800	200	1,100	340	3,610	930
San Francisco						
San Joaquin			298,942	88,503	85,131	58,403
San Luis Obispo	500		21,840	448,400	36,000	14,000
San Mateo			1,000		3,150	
Santa Barbara					60,700	13,500
Santa Clara	500		28,700	5,500	23,800	8,630
Santa Cruz			195	406	1,110	360
Shasta			3,000		800	
Sierra					45	10
Siskiyou						
Solano			125,000		8,000	
Sonoma			7,780	560	5,820	980
Stanislaus			413,500	170,800	28,500	5,300
Sutter			140,872	51,160	2,085	3,332
Tehama			53,725		4,000	
Trinity			50		300	1,000
Tulare	40,500		16,350		25,820	
Tuolumne			200	100	900	400
Ventura	2,400		26,240		174,544	43,458
Yolo					320,400	
Yuba			350	250	35	15

## SCHEDULE I.

## Acres of Grapevines Growing in Spring of 1918.

County	Table grapes acres		Raisin grapes, acres		Wine grapes, acres	
	Bearing	Non- bearing	Bearing	Non- bearing	Bearing	Non- bearing
Alameda	950				1,175	
Alpine						
Amador	35				75	
Butte	35		50		60	
Calaveras	50	50	10	10	1,500	500
Colusa	400	340	500	130	60	
Contra Costa	1,800	900			3,900	
Del Norte						
El Dorado	40				100	
Fresno	8,205		89,000		22,740	
Glenn	150	68				
Humboldt						
Imperial	1,500					
Inyo	250		50		160	
Kern	39		816	309	35	
Kings			10,705		120	
Lake	90				250	
Lassen						
Los Angeles	4,629	1,125	410		277	
Madera	333	269	1,588	339	2,659	1,016
Marin						
Mariposa	80		80		10	
Mendocino					2,560	200
Merced	1,100	750	975	1,850	3,000	450
Modoc						
Mono						
Monterey	4,000	600			3,200	600
Napa					22,500	7,640
Nevada	205				705	
Orange						
Placer	3,800	3,550			2,475	2,200
Plumas						
Riverside	20		50	93	1,630	
Sacramento	9,700	400	150		19,100	
San Benito					300	25
San Bernardino	800		2,400		14,530	
San Diego	730		2,400		610	
San Francisco						
San Joaquin	15,412	651			13,078	157
San Luis Obispo	30				270	
San Mateo						
Santa Barbara					220	
Santa Clara	350				4,750	2,700
Santa Cruz	210		400			
Shasta	200		300		500	
Sierra						
Siskiyou						
Solano	820				3,900	50
Sonoma	280	3			15,890	
Stanislaus	1,718		518		2,073	
Sutter	62		5,590		205	
Tehama	200		650		750	
Trinity						
Tulare	3,000		18,000		1,000	
Tuolumne	250	325			755	900
Ventura						
Yolo	1,120		1,500		600	
Yuba	1,000	1,500	900	1,400	500	300

## SCHEDULE J.

## Number of Acres Sown for Crop of 1918.

County	Wheat	Oats	Barley	Corn	Hay	Rye	Cotton
Alameda	8,000	2,375	10,200	800	70,500		
Alpine	275	50	75		1,400		
Amador	3,830	2,145	4,450	320			
Butte	15,000	4,000	20,000	300	18,000		
Calaveras	1,500	500	2,000	50	4,000		
Colusa	40,000	300	180,000	2,000			
Contra Costa	16,500	17,000	72,000	900			
Del Norte	100	200	500	2,000	3,800		
El Dorado	400	3,000	1,000		4,000		
Fresno	61,780	250	45,320	1,320	27,240		1,240
Glenn	4,300	560	54,000	780	15,000		625
Humboldt		6,500	2,500		7,500		
Imperial	9,050	634	60,761	<sup>1</sup> 81,648	1,053		77,216
Inyo	8,000	2,500	1,400	9,000	6,000		
Kern	20,000		20,000	10,000	15,000		750
Kings	8,750		14,500	5,000			250
Lake	6,000	1,500	5,000	850	8,000		
Lassen	21,000	2,000	6,000	100	42,800	2,500	
Los Angeles	1,000	10,710	5,300	423	12,112		
Madera	13,000	1,391	19,500	12		332	
Marin		600			5,700		
Mariposa	1,000	250	1,200	200	2,000	150	
Mendocino	14,000	7,800	8,000	1,100	48,000	150	
Merced	12,000	15,000	135,000	8,000	18,000	13,000	
Modoc	23,350	1,575	9,000		59,500	8,125	
Mono			100		2,500		
Monterey	5,000	7,000	120,000	400	100,000	100	
Napa	4,850	8,500	8,000	3,000	46,000		
Nevada					6,300		
Orange	800		25,000		12,000		
Placer	30,250	8,200	12,300	150	16,150		
Plumas	2,200	7,300	1,080		6,300		
Riverside	17,500	7,500	56,500	<sup>2</sup> 9,537	21,940		15,150
Sacramento	45,000	50,000	60,000	1,500	80,000		
San Benito	5,000	1,300	25,000		9,000		
San Bernardino	<sup>3</sup> 5,645			5,850	8,557		
San Diego	16,620	8,440	25,320	3,400	28,660		
San Francisco							
San Joaquin	35,000	20,000	165,000	10,000	25,000	1,100	
San Luis Obispo	60,000	2,000	30,000	1,000	50,000		
San Mateo	2,800	3,150	4,500	150	25,000		
Santa Barbara	2,500	1,500	25,000	100	25,000		
Santa Clara	4,380	2,800	22,325	350	42,750		
Santa Cruz					8,330		
Shasta	15,000	3,000	2,500	700	12,000		
Sierra	1,500	1,000	2,000		3,500	500	
Siskiyou	23,000	4,100	7,200		23,300		
Solano	150,000	10,000	160,000	500	75,000		
Sonoma	3,100	2,840	2,010	1,250	61,150		
Stanislaus	7,070	10,000	100,000	5,188		500	
Sutter	19,750	4,434	45,438		4,050		80
Tehama	59,650	6,375	56,500	390	40,360		
Trinity	1,900	1,500	400	150	3,500		
Tulare	15,000	4,000	35,000	3,000	4,500		
Tuolumne	1,300	1,200	1,200	40	500	25	
Ventura							
Yolo	24,250	500	180,250	2,500			
Yuba	30,400	14,935	19,515	353	7,940		

<sup>1</sup> Milo. <sup>2</sup> Includes sorghum, 6,728. <sup>3</sup> Includes oats and barley.



## SCHEDULE J—Continued.

## Number of Acres Sown for Crop of 1918.

County	Hops	Rice	Potatoes	Onions	Beans	Aspara- gus	Toma- toes
Alameda	800		0,800	500	500	325	650
Alpine			10				
Amador			125				
Butte	800	30,000	100		3,000		200
Calaveras			150	20	30		10
Colusa		50,000	500	200	6,000	100	300
Contra Costa			7,500	1,700	4,600	5,000	500
Del Norte			300		80		
El Dorado			300		100		
Fresno		320	240	80	640		75
Glenn		35,000			150		
Humboldt			450		800		
Imperial			347	310	287	775	536
Inyo			1,000	25	400		10
Kern		1,500	1,200		500		100
Kings					500		200
Lake	100		150		300		
Lassen			750				
Los Angeles			2,441		27,935	55	1,200
Madera		100	400				5
Marin			657				
Mariposa			500			1	30
Mendocino			800		115		60
Merced		400	14,200	100	14,000		250
Modoc							
Mono			120				
Monterey			2,000	50	32,500		
Napa			2,500		600		
Nevada			430		80		
Orange			4,500		50,000		
Placer			1,500	100	1,000		1,200
Plumas			820				
Riverside			1,834	703	7,302		1,448
Sacramento	2,000		4,000	500	70,000	5,000	550
San Benito							250
San Bernardino			1,200		1,300		600
San Diego					6,670		
San Francisco							
San Joaquin	200		25,000	8,000	40,000	250	600
San Luis Obispo			350		21,000		
San Mateo			1,000				
Santa Barbara			2,800	200	30,000		
Santa Clara			1,330	21,625	1,250		6,000
Santa Cruz							
Shasta	100		300		450		
Sierra			400				
Siskiyou			500				
Solano					10,000	2,000	2,500
Sonoma	2,940						280
Stanislaus		600	1,000		35,000		
Sutter						20	
Tehama	425				500		
Trinity			350		250		
Tulare			2,500		3,500		
Tuolumne			30	5	30		5
Ventura					80,000		
Yolo	1,000	30,000	1,000	250	32,000	150	
Yuba	501	7,995	65		6,605		50

<sup>1</sup>Includes sweet, 4,000. <sup>2</sup>Includes seed, 1,150.

## REPORT OF THE STATE BOARD OF EQUALIZATION.

43

## SCHEDULE J—Concluded.

## Number of Acres Sown for Crop of 1918.

County	Straw-berries	Other berries	Cantaloupes	Other melons	Sugar beets	Acreage of standing alfalfa	Peas
Alameda	325	75	8	5	3,750	600	
Alpine						400	
Amador							1,130
Butte					2,000	7,000	
Calaveras	5	5	4	4		150	
Colusa	100	100	100	100	1,500	20,000	
Contra Costa					400	2,000	
Del Norte	10						
El Dorado							
Fresno	620	250				67,240	
Glenn					1,900	20,000	
Humboldt						800	
Imperial	520		12,214	1,476	75	98,274	
Inyo	10	40	1	5	300	32,700	
Kern					5,000	90,000	
Kings					1,400	35,642	
Lake						4,000	
Lassen					100	17,000	
Los Angeles	451	35			1,992	4,192	
Madera	5		500		200	7,125	
Marin						150	
Mariposa	1		5	5		50	
Mendocino							
Merced	25	50	600	400	300	100,000	
Modoc						18,000	
Mono						3,200	
Monterey	250	175			16,210	16,000	3,000
Napa						4,000	
Nevada						105	
Orange					83,000	2,500	
Placer	2,000	2,800		100		2,400	
Plumas						7,800	
Riverside		9			8,050	35,412	
Sacramento	1,500	150				6,000	
San Benito	400				700	2,800	
San Bernardino			200	100	1,575	18,750	
San Diego					990	2,330	
San Francisco							
San Joaquin		250	300	250	20,000	30,000	
San Luis Obispo	15	20			9,000	3,500	
San Mateo	200						
Santa Barbara					9,000		
Santa Clara	200	450			3,050	3,750	
Santa Cruz						275	
Shasta						30,000	
Sierra						1,500	
Siskiyou						34,850	
Solano					200	50,000	
Sonoma	280	820				410	
Stanislaus			2,000	1,100	1,000	64,036	500
Sutter						6,754	
Tehama					1,000	7,800	
Trinity						1,300	
Tulare					7,500	98,500	
Tuolumne	3	5	2			50	
Ventura					12,000	750	
Yolo					1,625	40,160	
Yuba	5				10	4,815	