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## 1927 and 1928, State Board of Equalization Report

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REPORT  
OF THE  
California  
State Board of Equalization  
FOR  
1927-1928

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Including Special Reports to the Legislature  
Concerning Comparative Tax Burdens  
and Utility Valuations

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STATE BOARD OF EQUALIZATION



628aa

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## BIENNIAL REPORT TO THE GOVERNOR

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Respectfully submitted.

DIXWELL L. PIERCE, *Secretary.*  
December 1, 1928.

## REVIEW OF TAX LITIGATION

During the past two years California has been particularly successful with reference to tax litigation. But one judgment has been rendered against the state in the Supreme Court, while in several matters the position of the taxing authorities has been upheld. With comparatively few exceptions, the validity of our revenue system has remained unquestioned.

The one judgment involving a tax matter which has become final against the state was in the case of *Perkins Manufacturing Company vs. Jordan*, 200 Cal. 667, in which the Supreme Court decided that the Corporation License Tax Act administered by the Secretary of State was invalid as applied to a foreign corporation. Although the possible effect of this holding caused some anxiety with reference to prior collections, no corporation has been a successful litigant in its effort to recover license taxes paid under the act in question. Because of the manifest inequity of continuing to exact these payments from domestic corporations, the 1927 legislature repealed the tax.

### BANKS

Much has been said concerning bank tax litigation. However, it may not be inappropriate to review briefly the facts.

In 1926 certain national banks paid their shareholders' taxes under protest, claiming discrimination contrary to the provisions of Section 5219 of the United States Revised Statutes. It was said that the 7 per cent assessment of intangibles, as required by Section 3627a of the Political Code (adopted in 1925) was discriminatory, since capital in competition with banks was afforded more favorable tax treatment. Similar protests were made in 1927 and in 1928. Some litigation has been instituted for recovery of the taxes.

Because of inclusion by our board of the item of "interest due but uncollected" in arriving at the value of bank shares, several state and national banks have protested their taxes to this extent and some have filed suits to recover portions of their 1926 and 1927 levies. As will appear from the tabulation appended, the amounts involved are comparatively small, and the aggregate litigated for both years is less than \$30,000.

In addition, a few state banks have commenced action for recovery of taxes on grounds analogous to those urged by national banks with reference to discrimination. The First National Bank of Selma has asked for the return of \$1,229.68 because of alleged overassessment producing an excess tax to that extent.

Although many of these suits have been pending in the superior court for more than a year, none of them has been tried. Demurrers are on file and remain to be determined. It should be observed that no bank has secured judgment against the state for the return of 1926 or 1927 taxes paid or any part thereof. Even if this should occur, in the normal course of litigation considerable time would elapse before a judgment could become final.

The Attorney General has afforded us a complete list of actions brought for the recovery of bank taxes, as appearing from the records of his office. Approximately 260 national banks were taxed by us in 1926; seventeen have sued alleging discrimination. Approximately 255 national banks were taxed by us in 1927; thirty-four have sued alleging discrimination.

The entire amount involved in litigated bank taxes is \$2,253,245.51. This is confined to 1926 and 1927 levies. Although practically all banks have paid the first installment of 1928 taxes, so far as we are informed, no suits have been brought for the recovery of these payments.

The percentages of tax involved in litigation are as follows:

<i>Tax year</i>	<i>Class of bank</i>	<i>Total tax levied</i>	<i>Amount litigated</i>	<i>Percentage in litigation</i>
1926	National	\$1,513,942 54	\$965,430 73	63.769
1926	State	2,833,860 76	293,694 45	10.364
1927	National	1,924,886 49	994,120 33	51.646
1927	State	2,459,906 09	None	None
<b>Totals</b>		<b>\$8,732,594 88</b>	<b>\$2,253,245 51</b>	<b>25.803</b>

In view of the limitation imposed by section 3669a of the Political Code, we do not apprehend that any bank which has not already instituted suit for the recovery of 1926 or 1927 taxes can do so now effectively. Following are the data which the Attorney General has afforded concerning pending bank litigation:

#### TAX YEAR 1926

##### SUITS BY NATIONAL BANKS INVOLVING QUESTION OF DISCRIMINATION

(At Issue on Demurrer)

<i>Name of plaintiff</i>	<i>Amount sought to be recovered</i>
Anglo and London-Paris National Bank	\$114,070 48
Bank of California National Association	250,037 12
California National Bank of Sacramento	24,238 31
Central National Bank of Oakland	35,965 88
Citizens National Bank of Los Angeles	91,430 12
Crocker First National Bank of San Francisco	111,230 66
Farmers & Merchants National Bank of Los Angeles	63,130 06
First National Bank in South Pasadena	1,476 00
First National Bank of Los Angeles	111,292 64
Florence National Bank	693 06
Graham National Bank	859 86
Merchants National Trust & Savings Bank of Los Angeles	45,824 12
National City Bank of Los Angeles	16,679 34
Pacific National Bank of Los Angeles	18,147 64
Pacific National Bank of San Francisco	17,881 00
Peoples National Bank of Los Angeles	8,487 84
United States National Bank of Los Angeles	13,986 10

#### TAX YEAR 1926

##### SUITS BY NATIONAL BANKS INVOLVING QUESTION OF INTEREST

(At Issue on Demurrer)

<i>Name of plaintiff</i>	<i>Amount sought to be recovered</i>
Anglo and London-Paris National Bank	\$6,471 28*
Bank of California National Association	4,800 00*
California National Bank of Sacramento	580 00
Central National Bank of Oakland	298 27*
First National Bank in Berkeley	72 50
First National Bank of Healdsburg	43 50
First National Bank of Pleasanton	36 44
First National Bank of Selma	72 50†

\*Also included in amount sued for because of discrimination.

†Also asking for return of \$1,229.68 because of alleged overassessment.



## TAX YEAR 1926

## SUITS BY STATE BANKS INVOLVING QUESTION OF DISCRIMINATION

(At Issue on Demurrer)

<i>Name of plaintiff</i>	<i>Amount sought to be recovered</i>
Citizens Trust and Savings Bank.....	\$58,584 84
Liberty Bank of America.....	23,164 16
Pacific Southwest Trust and Savings Bank.....	197,137 84
Pacific Southwest Trust and Savings Bank.....	3,367 12
Pacific Southwest Trust and Savings Bank (Inglewood Savings Bank).....	944 00
Pacific Southwest Trust and Savings Bank (Lennox State Bank).....	857 08

## TAX YEAR 1926

## SUITS BY STATE BANKS INVOLVING QUESTION OF INTEREST

(At Issue on Demurrer)

<i>Name of plaintiff</i>	<i>Amount sought to be recovered</i>
Amador Valley Savings Bank.....	\$159 35
Anglo-California Trust Company.....	1,908 28
Banca Popolare Fugazi.....	461 69
Bank of America.....	2,426 61
Bank of Ceres.....	58 00
Bank of Martinez.....	83 01
Bank of Mill Valley.....	65 49
Bank of Tehachapi.....	20 09
Bank of Tehama.....	290 00
Bank of Willows.....	159 50
California State Bank.....	59 01
California Trust and Savings Bank.....	322 83
Exchange Bank.....	118 13
First Savings Bank of Healdsburg.....	189 28
Marine Trust and Savings Bank.....	66 45
Merced Security Savings Bank.....	304 42
Mission Bank.....	29 00
Pacific Southwest Trust and Savings Bank, L. A. ....	4,027 07*
Peoples Bank.....	1,250 35
Salinas City Bank.....	271 00
Santa Cruz Bank of Savings and Loan.....	130 50
Savings Bank of Sutter.....	275 50
Scott Valley Bank.....	172 55
Southern Trust and Commerce Bank.....	513 60
Whittier Savings Bank.....	274 77

\*Also included in amount sued for because of discrimination.

## TAX YEAR 1927

## SUITS BY NATIONAL BANKS INVOLVING QUESTION OF DISCRIMINATION

(At Issue on Demurrer)

<i>Name of plaintiff</i>	<i>Amount sought to be recovered</i>
Bank of California National Association.....	\$245,527 88
Bank of Italy National Trust and Savings Association.....	366,886 80
Brotherhood National Bank of San Francisco.....	8,851 18
Central National Bank of Oakland.....	45,560 06
Central National Bank of Pasadena.....	1,781 82
Citizens National Bank of Alameda.....	2,544 64
Commercial National Bank of Upland.....	1,651 74
Crocker First National Bank of San Francisco.....	113,902 48
First National Bank in Berkeley.....	7,152 70
First National Bank in Burbank.....	791 68
First National Bank in Hayward.....	910 68
First National Bank in Santa Monica.....	2,250 66
First National Bank in South Pasadena.....	1,469 36
First National Bank of Anaheim.....	3,462 24
First National Bank of Arcata.....	1,137 66
First National Bank of Chico.....	758 16
First National Bank of Eureka.....	11,360 48
First National Bank of Healdsburg.....	3,242 82
First National Bank of Hollister.....	3,615 30
First National Bank of La Habra.....	1,455 38
First National Bank of Marysville.....	1,310 04
First National Bank of Red Bluff.....	2,133 12
First National Bank of Redlands.....	1,799 68
First National Bank of Ripon.....	499 36
First National Bank of St. Helena.....	1,196 00
First National Bank of San Pedro.....	2,967 82
First National Bank of Santa Maria.....	3,179 36
First National Bank of Suisun.....	1,634 08
First National Bank of Tulare.....	1,710 84
First National Bank of Turlock.....	1,118 70
First National Bank of Yuba City.....	1,740 24
Lodi National Bank, The.....	8,532 04
Pacific National Bank of San Francisco.....	17,808 00
Sonoma County National Bank.....	8,745 92

## TAX YEAR 1927

## SUIT BY NATIONAL BANKS INVOLVING QUESTION OF INTEREST AND DISCRIMINATION

(At Issue on Demurrer)

## Name of plaintiff

Anglo and London-Paris National Bank

Amount sought  
to be recovered

\$115,931 42\*

\*Includes \$3,705.08 on interest item.

These suits are still pending, notwithstanding the adoption by the people of a new method for taxing banks "according to or measured by their net income." (Proposition No. 3 on the ballot, November 6, 1928.) How the matter will end remains to be seen.

## RAILROADS

There are but two railroad tax suits now pending and both are in the Supreme Court. Each involves the taxation of the earnings from interurban electric railroad and ferry service between San Francisco and the East Bay. In one the state is respondent and in the other it is appellant.

The Southern Pacific Company has appealed a judgment for the state in the superior court of Sacramento County, holding that electric railroad earnings of the company may be taxed at a 7 per cent rate rather than 5½ per cent, while the state has appealed a judgment from the same court holding that Key System Transit Company may not be taxed as to its entire revenues on the ground that its ferryboats are not used exclusively in rail line business. In the latter case there is also involved the question of the taxability of certain commissary earnings.

## OPERATIVE PROPERTY

In June, 1927, the Pacific Telephone and Telegraph Company and the Southern California Telephone Company commenced original proceedings in mandamus in the Supreme Court to compel our board to declare certain property of the petitioners to be operative, and, therefore, exempt from local taxation. The principal point involved was whether property not owned by a company taxed on its gross receipts could be claimed as operative, if leased by that company and used exclusively for operative purposes. The petitions were denied but thereafter a rehearing was granted and the proceedings dismissed by the petitioners, so that the question still remains undetermined so far as our Supreme Court is concerned.

It should be observed, however, that the Supreme Court of the United States, in the case of *Hopkins vs. Southern California Telephone Company*, 273 U. S. 685, has decided that instruments leased by that company and used in its telephone business are operative, notwithstanding that they are not owned by the company.

Mandamus proceedings involving the classification of property as operative or nonoperative have been instituted in the Supreme Court by Feather River Power Company. The petition is for a writ to compel our Board to declare petitioner's property operative as of the first Monday in March of this year and the matter is now under submission. Several questions are involved, such as the sufficiency of the petitioner's

reports to the state board and the assessor of the county wherein the property is situated, the nature of the use of the property on the assessment date, and the basis of taxation in view of the fact that no operations were claimed prior to the day preceding the first Monday in March, so that there were no gross receipts from operation for the previous calendar year.

#### MOTOR VEHICLE TRANSPORTATION LICENSE TAX

All litigation involving the constitutionality of the quarterly motor vehicle transportation license tax, based upon 4 per cent of gross receipts from operation, for which provision was made by chapter 341, Statutes 1923, and chapter 412, Statutes 1925, was determined in favor of the state in the latter part of 1926. Pending this final determination a large part of the taxes assessed under these acts had remained unpaid.

There are on file in the superior court of Sacramento County about 500 cases and in the justice's court of the city of Sacramento about 4000 cases in which the state is seeking to collect delinquent motor vehicle transportation license taxes. About 25 of this group are ready for trial and will involve the effect of the repeal of each act on the right of the state to collect. The 1923 law was repealed on July 24, 1925, while the 1925 act was repealed on January 1, 1928. The bar of the statute of limitations to collections under the 1923 statute is claimed in some cases.

California Transit Company has instituted an action to recover taxes paid under protest under the act of 1925, involving the right of the state to demand payment of the 4 per cent tax on operations during the period between the adoption of section 15 of Article XIII of the constitution (November 2, 1926) and the first Monday in March, 1927. The state has not filed its appearance.

#### HIGHWAY TRANSPORTATION COMPANIES

An action was commenced in the United States District Court by Bekins Van Lines against Riley, as Controller, to enjoin the collection of the 5 per cent highway transportation company tax on gross earnings for which provision is made by section 15 of Article XIII of the constitution on the ground that such an imposition is violative of the equal protection clause of the federal constitution. The bill was dismissed and an appeal to the Supreme Court of the United States is being prepared.

B and H Transportation Company brought an action in the superior court of Los Angeles County questioning the right of our board to include receipts from intracity business in the tax base under section 15 of Article XIII of the constitution. A demurrer to the complaint was sustained and a demurrer to an amended complaint is pending.

The superior court of Sacramento County gave judgment in favor of the state against Leslie T. Alward in an action predicated upon the proposition that our board was in error in including in the tax base under section 15 of Article XIII revenue from performing a contract to carry United States mail. This judgment has been appealed by the plaintiff and the matter is partially briefed in the Supreme Court.

**MOTOR VEHICLE FUEL TAXES**

The constitutionality of chapter 267, Statutes 1923, providing for the tax of two cents on each gallon of motor vehicle fuel distributed in California has been upheld by the District Court of Appeal in its decision in the case of *People vs. Sterling*, 54 Cal. App. Dec. 777. In the same case it was decided that gasoline which is one-half kerosene constitutes "a volatile and inflammable liquid," and if sold to operate automobiles upon public highways, is subject to the license tax on its entire volume.

Important holdings were made by the Supreme Court in the cases of *People vs. Ventura Refining Company*, 75 Cal. Dec. 759 and *People vs. Richfield Oil Company* and *People vs. General Petroleum Company*, immediately following in the reports. In these matters it was determined that the state is entitled to collect the license tax for distributions made under executory contracts of sale entered into prior to May 14, 1923, if such contracts contained no fixity of price which would prevent the indemnification of the distributor for taxes accruing. The law had contained an exemption for contracts of sale entered into prior to May 14, 1923, and the question of the extent of this exemption involved several hundred thousands of dollars of taxes in cases such as those described.

An attempt to invalidate gasoline tax statutes because of alleged conflict with anti-toll provisions in the Federal Highway Act and violation of the fourteenth amendment of the federal constitution was involved in an action begun recently in the United States District Court (*Williams vs. Riley*). The bill was dismissed and we are informed that an appeal is being prepared to the United States Supreme Court.

**FRANCHISE TAXES**

Action of our Board in assessing for general corporate franchise the business conducted by certain title insurance companies not coming within the purview of the taxation provided particularly for insurance companies, has been upheld in suits brought in the superior court of Sacramento County by Title Guarantee and Trust Company and Title Insurance and Trust Company of Los Angeles. As the judgment has not yet been formally entered, we are not in a position to say whether the holding will be appealed.

Eight suits are on file against the state in the superior court brought by corporations alleging that their general corporate franchises have been overassessed by our board because of the alleged nonprofit character of their activities. None of these cases has been tried.

**LITIGATION INVOLVING GENERAL PROPERTY TAXES**

In the case of *Arnold vs. Hopkins*, 75 Cal. Dec. 397, the Supreme Court decided that section 3627a of the Political Code, providing for special tax treatment of intangibles, was invalid both as originally enacted in 1925 and as amended in 1927, thus resulting in the reestablishment of the law concerning the taxation of such property to its previous condition. However, since the adoption of section 16 of Article XIII of the constitution at the last general election, it would appear that the legislature may provide for special treatment of such properties without reference to the constitutional objections which were previously sustained.

### **MATTERS OF GENERAL CONCERN AFFECTING THE REVENUE SYSTEM**

As we have indicated in our review of tax litigation, the stability of our revenue system is becoming more and more firmly established with the passage of time and the determination of constitutional questions relating to tax matters. Various administrative difficulties have been met through appropriate amendment of the statutes. Meanwhile, the fundamental soundness of our basic laws seems generally accepted.

While it is true that economic changes may induce modification of methods of raising funds for public expenditure, it must be observed that radical revision of taxation should be had only in case of extreme urgency. The present revenue system has provided ample funds for state expenditure and has yielded a surplus which will probably exceed twenty million dollars at the end of the current biennium. These facts are not to be lightly discarded.

#### **PUBLIC UTILITIES**

In our special report concerning comparative tax burdens of operative and nonoperative property, appearing on following pages, we have directed attention to the possibilities for additional state revenue through certain adjustments of rates of gross receipts taxation imposed on public utilities to make their taxes conformable to the average burden of other taxpayers. There does not seem to be any occasion for apprehension that these taxes will prove an insufficient source of revenue during the next biennium.

#### **BANKS**

Regardless of the question of the relative merits of the new tax "according to or measured by net income" and the methods formerly employed as a means of taxing banks and other corporations, it seems an unwarranted invasion of the sovereign rights of a state for the federal government to provide such an inelastic method for the taxation of national banks that the state is compelled to revolutionize a very large part of its revenue system in order to tax such institutions. Therefore, we urge that the legislature memorialize Congress to so amend section 5219 of the Revised Statutes of the United States that California and other states of the Union may have greater latitude in a matter which should be regarded as strictly within their sovereign powers. Obviously, there is no occasion for the degree of "protection" which is now afforded national banks under the federal laws.

#### **FRANCHISES**

In view of the fact that subdivision 2 of section 16 of Article XIII of the constitution, adopted November 6, 1928, authorizes the legislature to supplant the method of taxation prescribed by section 14*d* of Article XIII and section 3664*d* of the Political Code, by requiring that hereafter corporations shall pay taxes "according to or measured by their net income," we deem it pertinent to give the statistical history of the franchise tax during the years in which it was in operation:

## STATISTICAL HISTORY OF THE FRANCHISE TAX

<i>Year of assessment</i>	<i>Rate of tax per \$100</i>	<i>Number of franchises assessed</i>	<i>Total tax assessed</i>	<i>Average tax per corporation</i>
1911	1	18,264	\$1,677,970	\$91.873
1912	1	18,109	1,630,898	90.060
1913	1	18,866	1,575,495	83.510
1914	1	19,322	1,761,946	91.188
1915	1.2	20,376	1,938,565	95.139
1916	1.2	18,098	1,957,797	108.177
1917	1.2	16,713	2,104,013	125.891
1918	1.2	17,083	1,972,425	115.462
1919	1.2	16,615	2,034,270	122.435
1920	1.2	18,568	2,321,805	125.044
1921	1.6	19,003	3,147,026	165.606
1922	1.6	19,116	3,179,052	166.303
1923	1.6	20,479	3,497,012	170.761
1924	1.6	22,473	3,931,996	174.965
1925	1.6	23,521	3,950,084	167.938
1926	1.6	24,578	4,057,026	165.067
1927	1.8	26,606	4,725,215	177.599
1928	1.8	28,304	4,691,340	165.748

The future of "franchise" taxes computed according to net income remains largely to be determined by legislative and administrative action. Since we apprehend that banks will not pay more than one-third as much taxes as formerly, it would seem to follow that franchise taxes must be increased materially in order to maintain the flow of revenue from these two sources.

## HIGHWAY TRANSPORTATION COMPANIES

Statistics showing the result of the levy on the gross receipts of common carriers operating over the public highways of this state over regular routes or between fixed termini are set forth in the appendix to this report. The tax has been in effect for two years, having been imposed as the result of the adoption of a constitutional amendment on November 2, 1926, which added section 15 to Article XIII of the constitution.

The efficient administration of this tax has required our board to apprise itself of trucking operations in the state so that we might determine what companies are liable to the tax and whether or not we have correct information concerning their gross receipts from operation. Unlike other forms of gross receipts taxes, this is not primarily confined to larger corporations. Many of the "companies" coming within the purview of the law are individuals heretofore unaccustomed to dealing directly with the state in connection with any matters affecting their business. They have been quite unfamiliar with the distinction between operative and nonoperative receipts and operative and nonoperative property.

Because of these factors, it was deemed advisable to arrange for representatives of our board to make a canvass of the state in order to inform us fully of the facts concerning such operations and, also, in order to advise those coming within the classification of highway transportation companies with regard to their tax liability. This program of supervision was inaugurated with reference to the current taxes and had the direct result of adding \$3,924,430 to the gross receipts liable to this form of taxation. It also accomplished much toward better informing the public as to the application of the law.

Although the present form of taxation on these companies is a distinct improvement over the former motor vehicle transportation license tax (repealed in 1927), there are certain inequalities existing under

the present law which should be removed. This tax is restricted to companies operating as common carriers over a regular route or between fixed terminals; the classification excludes from its purview the operations of those hauling under contract and those carrying on a spasmodic business in different sectors. Frequently, such operators come into direct competition with highway transportation companies and cause disastrous diminishment of the revenues of the latter, inasmuch as the contract haulers are not subject to as heavy taxation and, therefore, feel at liberty to cut rates.

It will be remembered that the electorate adopted as Proposition Number 8 on the ballot for November 6, 1928, what was popularly known as the "Wagy Bill," which raised the registration fees on trucks through amendment of section 77 of the California vehicle act. That bill, however, was designed to accomplish equity between trucks and other types of motor vehicles using the public roads, and, more than anything else, to compel trucking interests to bear their proportionate share of the highway repair bill. It did not afford an adequate method of equalizing the taxes between those subject to the gross receipts levy and those hauling for hire who are not so taxed. We shall comment upon this further in our recommendations as to legislation.

#### MOTOR VEHICLE FUEL TAXES

The motor vehicle fuel tax has raised more funds for state purposes than any other levy. After five years of administration of this tax, we are led to conclude that it is the most scientific and, at the same time, the simplest and most economical method of raising revenue that the state has yet devised.

For the most part, the imposition of the tax has functioned smoothly. As we have indicated in our summary of tax litigation, the state has been successful in upholding the validity of the tax and its right to certain payments which were contested on account of contractual arrangements. A few administrative difficulties have developed and we desire to make some recommendations concerning them. These will be outlined later in our report.

#### DISTRIBUTION OF REVENUE LAWS

For the purpose of enabling officials, taxpayers, students of taxation and others interested in revenue matters to have the complete laws of the state relating to revenue in accessible form, our board arranged for the compilation of these laws by the secretary and their publication in a single volume. This publication seems to be justified by the demand for the book, entitled "Revenue Laws of California, 1928," as more than 2000 copies have already been distributed on special request. Additional requests for copies are being received almost daily from various sources.

#### RECOMMENDATIONS AS TO LEGISLATION

Inasmuch as the California Tax Commission will undoubtedly submit its findings and recommendations to the legislature concerning tax legislation, the function of our board in advocating changes is restricted materially. However, through our constant contact with problems of

taxation arising in the course of the administration of the state's revenue laws, we have observed certain matters, which we deem it advisable to mention.

To equalize the tax burden between those motor vehicle transportation operators who are subject to gross receipts taxation under section 15 of Article XIII of the constitution and those who are not, we recommend that the California vehicle act be amended to require all those who operate for hire to secure special licenses at fees which will be materially greater than those now prescribed for commercial vehicles generally. It is submitted that persons so using the highways derive more than usual benefit and should pay accordingly.

Owing to sharp competitive conditions in motor vehicle fuel sales there has developed an apparent tendency to place adulterated products on the market as "gasoline." This practice is twofold in its ill effects: (1) the public buys a product which is an unsatisfactory fuel and may actually cause serious damage to motor equipment; (2) the state frequently is unable to collect the entire motor vehicle fuel tax on the adulterated product, since much of the adulteration is done by unauthorized persons who have no license from our board, and, therefore, do not make returns to us concerning their distribution.

To avoid this situation we recommend that the motor vehicle fuel tax laws be amended to specify a standard for motor vehicle fuel and to make it unlawful to sell products not meeting that standard; that we be empowered to arrange for such inspection of fuel as may be necessary to determine whether it complies with the standard; that appropriate penal provisions be enacted for violations of the law.

There are, in addition, certain minor administrative changes which should be made in the fuel tax laws with regard to penalties and the relationship between the two-cent and the one-cent act. By means of these changes, ambiguities which now exist may be removed.

In the compilation of laws relating to revenues, we found certain inconsistencies which we believe should be eliminated from the statutes. As these defects consist mainly of technical faults in wording or repeals by implication and court decisions, it appears appropriate that they should be reviewed for the purpose of curative legislation. A summary of the legislative changes necessary to remove the defects is appended:

#### POLITICAL CODE

1. **Section 3611.** This should be amended to make failure to file an affidavit or furnish evidence in support of a claim for church exemption constitute waiver of the exemption (as it does in other cases). This will cure the defect pointed out by the Supreme Court in *First M. E. Church vs. Los Angeles*, 75 Cal. Dec. 701, wherein it was held that due to the wording of the section, no proof need be furnished the assessor to entitle the church to exemption.

2. **Section 3713.** This was last amended in 1909, to provide for tax levies for the sixty-first and sixty-second fiscal years. It is manifestly obsolete and should be repealed.

3. **Sections 3824, 3825, 3828.** These have become obsolete, due to the adoption of section 9a of Article XIII of the constitution in 1924. They provide for adjustments in unsecured personal property taxes



no longer necessary because the constitution fixes definitely the rate. No useful purpose is served by their retention in the Code, where they cause confusion. They should be repealed.

4. **Sections 3839 to 3856, inclusive.** These sections provide for a poll tax on aliens. They were declared unconstitutional by the Supreme Court in the case of *In re Kotta*, 187 Cal. 27, because violative of the fourteenth amendment to federal constitution. As the sections are inoperative, they should be repealed.

5. **Section 3898, Sub. 5a.** This subsection provides for reimbursement of a purchaser at a tax sale when a sale of land made under the provisions of section 3897 or of section 3771 is void. No sales to purchasers are made under the latter section; they were formerly, but in 1921 section 3771 was amended and section 3771a added. Now section 3771a relates to sales to purchasers. Therefore, section 3898 should be amended accordingly.

6. **Section 3898a.** There are two sections of this number. In the interests of intelligent codification, one of them should be renumbered.

#### GENERAL LAWS

7. **"An act concerning the assessment of animals" (Act March 30, 1872, Stats. 1871-2, p. 754).** This provides for the assessment of transitory live stock; the matter is sufficiently covered by the Political Code and court decisions. The act causes confusion and is probably unconstitutional in its provisions relating to a division between counties of taxes on such property. (See *People vs. Townsend*, 56 Cal. 633.) It should be repealed.

#### SUMMARY OF TAXES LEVIED (Seventy-ninth and Eightieth Fiscal Years)

##### GENERAL FUND REVENUES

Source of tax	1927 tax	1928 tax
Steam railroads.....	\$12,081,704 76	\$12,071,538 72
Short line steam railroads.....	417,977 42	366,902 84
Electric and street railways.....	3,063,938 56	3,068,025 52
Gas and electric companies.....	11,209,410 52	12,351,488 92
Telephone and telegraph companies.....	3,681,430 20	4,039,509 60
Car companies.....	347,338 32	382,538 82
Express companies.....	94,133 46	91,647 82
State banks.....	2,459,905 09	2,220,417 36
National banks.....	1,924,886 49	2,546,362 92
Insurance companies.....	5,481,679 92	6,192,418 00
General franchises.....	4,725,215 50	4,691,340 00
Totals .....	\$45,487,620 24	\$48,022,189 82

##### HIGHWAY REVENUES<sup>1</sup>

Source of tax	1927 tax	1928 tax
Motor vehicle fuel distributors.....	\$19,149,929 62	\$30,693,097 62
Highway transportation companies.....	807,548 49	999,541 04
Totals .....	\$19,957,478 11	\$31,692,638 66

<sup>1</sup> Motor vehicle transportation license taxes (chapter 412, Statutes 1925) are excluded, because of uncertainty as to amount, owing to litigation. They are comparatively unimportant.

NOTE.—All amounts are for fiscal years.

**Manner in Which the Appropriation for Support of the State Board of Equalization Was Expended for the Seventy-Eighth Fiscal Year, Ending June 30, 1927**

**Manner in Which the Appropriation for Salaries of the State Board of Equalization Was Expended for the Seventy-eighth Fiscal Year, Ending June 30, 1927**

**Manner in Which the Appropriation for Traveling Expenses of the State Board of Equalization Was Expended for the Seventy-eighth Fiscal Year, Ending June 30, 1927**

**Manner in Which the Appropriation for Special Investigations of the State Board of Equalization Was Expended for the Seventy-eighth Fiscal Year, Ending June 30, 1927**

**Manner in Which the Appropriation for Fuel Tax of the State Board of Equalization Was Expended for the Seventy-eighth Fiscal Year, Ending June 30, 1927**

**Manner in Which the Appropriation for Transportation Tax of the State Board of Equalization Was Expended for the Seventy-eighth Fiscal Year, Ending June 30, 1927**

	Seventy-eighth fiscal year
Transportation tax expert.....	\$2,360 00
Clerical and office.....	10,358 83
Freight, cartage and express.....	52 98
Material and supplies.....	174 07
Postage.....	748 00
Printing.....	927 00
Property and equipment.....	4,732 60
Service and expense.....	38 40
Total expenditures.....	\$19,392 78

## DETAILED STATEMENT OF EXPENDITURES—Continued

Manner in Which the Appropriation for Support of the State Board of Equalization Was Expended for the Seventy-ninth Fiscal Year, Ending June 30, 1928

	Seventy-ninth fiscal year
Salary, board members.....	\$14,665 20
Salary, secretary.....	3,666 30
Salary, porter.....	440 00
Clerical and office.....	11,793 37
Appraisals.....	16,521 30
Freight, cartage and express.....	103 65
Material and supplies.....	274 55
Postage.....	160 12
Printing.....	1,782 12
Property and equipment.....	182 00
Service and expense.....	447 20
Telephone and telegraph.....	148 78
Traveling expenses.....	5,347 53
<b>Total expenditures.....</b>	<b>\$55,522 12</b>

Manner in Which the Emergency Fund (Executive Order No. 281) of the State Board of Equalization Was Expended for the Seventy-ninth Fiscal Year, Ending June 30, 1928

	Seventy-ninth fiscal year
Salary, board members.....	\$1,334 80
Salary, secretary.....	333 70
Salary, porter.....	40 00
Clerical and office.....	1,555 00
Appraisals.....	550 00
Traveling expenses.....	1,182 55
<b>Total expenditures.....</b>	<b>\$4,906 05</b>

Manner in Which the Appropriation for Fuel Tax of the State Board of Equalization Was Expended for the Seventy-ninth Fiscal Year, Ending June 30, 1928

	Seventy-ninth fiscal year
Salary, auditors.....	\$5,160 00
Freight, cartage and express.....	5 32
Material and supplies.....	52 27
Postage.....	40 00
Printing.....	91 40
Property and equipment.....	1,283 76
Service and expense.....	18 00
Telephone and telegraph.....	46 92
Traveling.....	1,413 09
<b>Total expenditures.....</b>	<b>\$8,110 76</b>

Manner in Which the Appropriation for Transportation Tax of the State Board of Equalization was Expended for the Seventy-ninth Fiscal Year, Ending June 30, 1928

	Seventy-ninth fiscal year
Manager transportation department.....	\$2,280 00
Clerical and office.....	14,403 17
Freight, cartage and express.....	13 99
Material and supplies.....	379 41
Postage.....	1,894 35
Printing.....	4,582 86
Property and equipment.....	684 75
Service and expense.....	463 40
Telephone and telegraph.....	276 11
Traveling.....	1,682 23
<b>Total expenditures.....</b>	<b>\$26,730 27</b>

**Showing Certain Kinds of Property Assessed and the Assessed Value for 1928**

•Pounds

## SCHEDULE F—Continued

Showing Certain Kinds of Property Assessed and the Assessed Value for 1928

Counties	Mules		Horses		Sheep		Stock goats	
	Number	Value	Number	Value	Number	Value	Number	Value
Alameda.....	1,000	\$75,000	8,500	\$425,000	40,000	\$180,000	500	\$1,000
Alpine.....	6	300	60	3,000	3,275	11,888		
Amador.....	43	17,000	849	25,365	16,274	48,045	2,078	3,105
Butte.....	420	21,000	2,500	100,000	45,000	180,000	250	375
Calaveras.....	10	400	400	1,200	9,000	27,000	500	500
Columbia.....	756	25,275	1,250	31,150	101,700	406,300		
Contra Costa.....	300	15,000	4,700	235,000	27,600	110,400		
Del Norte.....			125	5,000	335	1,005		
El Dorado.....	57	3,990	2,000	80,000	10,500	42,000	4,200	6,300
Fresno.....	3,996	119,680	13,125	328,125	140,711	393,689	111	222
Glenn.....	1,000	50,000	2,500	75,000	170,000	680,000	2,000	4,000
Humboldt.....	151	4,530	3,368	145,300	77,361	348,125	7,023	10,345
Imperial.....	2,169	86,760	5,503	110,060	33,797	101,391	1,460	4,380
Inyo.....	337	5,730	1,544	32,211	7,450	41,450		
Kern.....	2,072	53,020	6,202	135,720	130,437	357,865	746	1,490
Kings.....	834	27,520	4,283	123,690	43,009	143,640		
Lake.....	72	2,065	937	29,170	16,895	50,505	871	1,475
Lassen.....	300	12,000	4,000	160,000	35,000	210,000		
Los Angeles.....	2,351	119,600	7,138	313,730	2,308	4,640	655	2,915
Madera.....	1,321	32,755	4,595	88,735	46,772	125,145	631	1,440
Marina.....	7	240	1,602	64,140	1,076	21,575		
Mariposa.....	50	1,250	700	14,000	15,000	75,000	300	300
Mendocino.....	150	3,000	1,000	30,000	130,000	520,000	500	500
Merced.....	1,820	54,600	8,315	207,875	61,100	244,400	840	1,680
Modoc.....	241	4,820	4,593	22,965	67,439	337,185	245	400
Mono.....	25	1,230	260	8,950	13,446	54,284	308	1,232
Monterey.....	940	37,600	6,520	195,600	39,300	157,200	320	640
Napa.....	1,000	50,000	2,000	80,000	30,000	150,000	250	1,250
Nevada.....	44	1,100	590	23,600	10,100	40,400	630	1,260
Orange.....	1,950	195,000	3,500	262,500	900	10,800		
Placer.....	260	13,000	1,830	54,900	38,600	154,400	560	840
Plumas.....	14	580	737	65,080	3,327	12,255	15	45
Riverside.....	1,085	28,300	4,545	113,800	2,525	7,610	215	560
Sacramento.....	150	6,000	900	22,500	25,000	100,000	200	300
San Benito.....	25	800	2,541	91,445	38,014	117,275	260	540
San Bernardino.....	654	77,970	2,940	255,585	3,370	19,980		
San Diego.....	1,000	33,000	7,450	225,000	5,000	16,000		
San Francisco.....								
San Joaquin.....	1,101	44,040	7,310	292,400	50,850	203,400	391	782
San Luis Obispo.....	380	14,400	4,520	135,600	8,500	34,000	240	480
San Mateo.....								
Santa Barbara.....			2,800	112,000	13,000	52,000		
Santa Clara.....	170	17,000	2,850	142,500			200	2,400
Santa Cruz.....	30	600	1,590	47,700	582	1,745		
Shasta.....	238	7,140	1,980	49,500	21,344	85,375	2,499	3,750
Sierra.....	8	225	326	9,200	1,090	2,650		
Shiyou.....	183	7,320	4,782	215,190	43,280	216,400	293	1,465
Solano.....	608	30,430	4,010	200,525	106,400	425,600		
Sonoma.....	100	2,500	1,000	25,000	40,000	120,000	1,000	2,000
Stanislaus.....	1,554	48,820	9,005	262,125	48,447	145,490	610	3,050
Sutter.....	492	18,350	2,115	61,950	37,355	148,660	120	780
Tehama.....	671	20,130	1,967	39,940	173,150	692,600	8,350	12,525
Trinity.....	101	3,030	651	19,530	3,867	15,468	461	922
Tulare.....	4,000	12,000	14,000	35,000	95,000	380,000	600	1,200
Tuolumne.....	35	1,400	400	12,000	4,503	31,520	1,100	2,200
Ventura.....	750	22,500	3,500	105,000	4,400	8,800		
Yolo.....	1,350	52,100	5,050	121,200	171,000	662,100		
Yuba.....	174	3,995	1,195	26,675	35,439	142,225	248	495
Totals.....	38,735	\$1,486,295	192,683	\$6,098,431	2,305,828	\$8,850,795	38,780	\$79,233

## REPORT OF THE STATE BOARD OF EQUALIZATION

## SCHEDULE F—Continued

Showing Certain Kinds of Property Assessed and the Assessed Value for 1928

Counties	Milk goats		Poultry		Automobiles	
	Number	Value	Dozen	Value	Number	Assessment
Alameda.....	3,500	\$35,000	70,000	\$70,000	114,030	\$12,543,300
Alpine.....			47	141	30	6,350
Amador.....			690	1,955	1,860	242,375
Butte.....	75	750	8,750	43,750	8,634	1,009,148
Calaveras.....	15	150	1,000	3,000	1,500	300,000
Colusa.....			1,000	5,000	3,270	536,700
Contra Costa.....	100	1,000	9,150	36,600	17,120	2,996,000
Del Norte.....					730	109,500
El Dorado.....	400	2,000	2,500	12,500	2,400	283,200
Fresno.....	210	2,100	16,239	64,956	39,452	7,890,400
Glenn.....	50	500	40,000	200,000	3,800	475,000
Humboldt.....	47	470	8,063	24,190	10,808	1,806,900
Imperial.....	845	2,535	9,138	45,690	10,571	1,057,100
Inyo.....			765	3,825	2,051	338,924
Kern.....			8,646	39,040	30,096	3,677,230
Kings.....			3,585	14,065	5,577	697,645
Lake.....			1,714	8,570	1,847	213,580
Lassen.....			1,500	7,500	3,219	643,800
Los Angeles.....	928	4,740	150,568	466,015	663,737	132,412,637
Madera.....	29	285	2,360	9,955	4,981	555,779
Marin.....	204	370	27,721	70,275	6,776	1,003,075
Mariposa.....	50	100	150	750	1,000	200,000
Merced.....			15,000	45,000	5,400	540,000
Merced.....	8	80	11,220	44,880	10,586	952,740
Modoc.....			849	4,245	816	91,812
Mono.....			992	4,960	95	17,755
Monterey.....	100	700	12,680	50,720	14,074	2,111,100
Napa.....	1,000	10,000	25,000	100,000	7,000	1,750,000
Nevada.....			960	4,800	2,510	335,560
Orange.....	175	3,500	16,800	201,600	34,500	15,625,000
Placer.....	172	860	1,075	5,375	8,775	789,750
Plumas.....			443	1,390	1,381	260,980
Riverside.....	160	810	28,130	90,200	18,900	2,680,400
Sacramento.....	150	750	28,000	140,000	27,250	2,725,000
San Benito.....			6,080	30,450	3,406	431,370
San Bernardino.....	58	255	36,362	114,730	29,309	9,434,220
San Diego.....	750	2,400	27,500	127,500	49,993	10,753,275
San Francisco.....					98,511	21,610,044
San Joaquin.....			20,078	80,315	25,780	3,717,991
San Luis Obispo.....			5,260	15,780	5,130	564,500
San Mateo.....					14,000	1,750,000
Santa Barbara.....			9,000	45,000	18,880	3,140,500
Santa Clara.....	400	2,800	31,190	187,140	35,200	6,688,000
Santa Cruz.....	87	435	19,468	47,670	10,688	1,036,815
Shasta.....			3,155	15,775	3,565	306,425
Sierra.....					431	70,065
Siskiyou.....	37	370	4,052	20,260	5,820	1,164,000
Solano.....			6,036	24,145	11,113	1,749,255
Sonoma.....	100	300	500,000	1,500,000	15,000	3,000,000
Stanislaus.....	395	1,730	27,708	110,835	19,523	2,284,545
Sutter.....			6,457	35,055	4,272	515,510
Tehama.....	10	100	5,375	26,880	3,987	558,180
Trinity.....			304	1,520	414	41,895
Tulare.....	250	2,500	32,550	130,200	21,000	2,100,000
Tuolumne.....	10	50	1,400	7,000	1,460	292,000
Ventura.....					16,691	2,503,650
Yolo.....			8,200	41,000	7,120	1,052,240
Yuba.....			1,594	5,970	3,228	476,665
Totals.....	10,315	\$77,640	1,256,515	\$4,388,172	1,469,297	\$271,419,885

## SCHEDULE G

Number of Fruit Trees Growing in Spring of 1928

Counties	Apple		Apricot		Cherry		Fig	
	Bearing	Non-Bearing	Bearing	Non-Bearing	Bearing	Non-Bearing	Bearing	Non-Bearing
Alameda	300,000	1,000	25,000	2,000	80,000	2,000	2,000	
Alpine	650		8		58			
Amador	5,500	250	1,060		2,500		500	
Butte	32,600	4,700	8,500	1,150	4,500	1,750	19,000	12,500
Calaveras	6,000	1,000	2,000	100	500	100	400	100
Colusa	1,000		25,000	15,000	100		3,000	750
Contra Costa	1,500	1,350	108,000	7,125	12,000	5,000	2,500	1,000
Del Norte								
El Dorado	37,310	1,400	1,920	80	24,000	2,000	920	40
Fresno	22,000		20,000				1,500,000	
Glenn	8,000	3,000	250,000	100,000	2,500	1,000	140,000	100,000
Humboldt	62,000		550		2,400			
Imperial			2,455	386			399	806
Inyo								
Kern	68,250		90,080	4,400	2,100	500	9,880	3,200
Kings			298,340					
Lake	20,150	1,620	3,290	1,360	1,037	885	956	625
Lassen	9,000		4,000		2,800			
Los Angeles	11,063	5,926	13,290	1,581	1,063	60	4,922	382
Madera	7,557	1,716	101,952	9,947	22	40	86,895	1,797
Marin	500		200		200			
Mariposa	22,000		500		50		500	
Mendocino	93,000		250		1,200		200	
Merced	9,000	2,600	13,490	120	1,500	1,800	644,000	161,000
Modoc	9,000	1,000	500	100	4,000	200		
Monro								
Monterey	90,400		61,300		2,300			
Napa	50,000	30,000	10,000	10,000	50,000	20,000	6,000	3,000
Nevada	20,600	500	50	10	1,450	20	60	10
Orange	11,000	6,000	12,000	300			1,850	
Placer	49,918	2,442	19,280	943	62,773	22,033	6,564	182
Plumas	3,340				158			
Riverside	108,120	2,580	399,000	93,450	36,160	35,840	9,400	14,100
Sacramento	40,000	6,000	28,000	8,000	25,000	6,000	12,000	1,000
San Benito	11,543		358,807		997			
San Bernardino	520,650	4,140	202,960	800	43,290	12,420	4,225	2,990
San Diego	22,250		8,000		1,250		1,800	
San Francisco								
San Joaquin	16,324	4,012	113,396	62,140	197,105	12,751	93,500	63,529
San Luis Obispo	80,000	20,000	100,000	2,000	3,500	200	4,000	200
San Mateo	25,806		2,016		1,500		300	
Santa Barbara	18,000	7,700	29,000	19,800	3,500	1,700	600	1,100
Santa Clara	132,550		2,000,100		450,000		4,700	
Santa Cruz	387,800	57,552	63,300	55,293	14,383	760		
Shasta	25,000	5,692	3,750	1,984	3,000	1,185	2,700	500
Sierra	6,000	400			255	25		
Siskiyou								
Solano	3,500		215,400		99,500		6,100	
Sonoma	55,000	28,000	600	300	9,000	1,500		
Stanislaus	6,500		318,700		18,700		168,900	
Sutter	3,831		17,449	1,030	17,810	1,607	6,487	440
Tehama	25,000	2,000	45,000		4,500	900	8,500	1,800
Trinity	6,700	3,400	200	200	300	200	50	10
Tulare	1,600	653	4,672	1,092	115	200	5,918	3,116
Tuolumne	12,600	15,000	300	150	700	300	800	220
Ventura			630,000		1,500	20,000		
Yolo	5,000		194,200		2,000		37,500	
Yuba	9,100	4,200	6,000		2,500	9,000	4,290	220
Totals	2,473,612	225,833	5,813,865	400,841	1,195,776	161,976	2,802,316	374,617

## REPORT OF THE STATE BOARD OF EQUALIZATION

## SCHEDULE G—Continued

## Number of Fruit Trees Growing in Spring of 1928

Counties	Olive		Peach		Pear		Plum	
	Bearing	Non-Bearing	Bearing	Non-Bearing	Bearing	Non-Bearing	Bearing	Non-Bearing
Alameda.....	2,200		45,000	1,200	60,000	2,000	38,000	1,300
Alpine.....					50		120	
Amador.....	2,000		5,000		5,000		2,000	
Butte.....	223,000	230,000	320,000	73,000	45,500	75,000	28,750	4,000
Calaveras.....	5,000	3,000	3,000	1,000	500	100	1,500	100
Colusa.....	1,000		5,000	40,000	1,250	250	6,000	
Contra Costa.....	5,000		55,000	20,000	160,000	50,000		
Del Norte.....								
El Dorado.....	3,120	300	63,000	5,000	370,000	14,000		
Fresno.....	45,000		806,000				100,000	
Glenn.....	40,000	10,000	350,000	125,000	50,000	20,000	8,000	7,000
Humboldt.....			7,500		6,500		600	
Imperial.....	1,912	508	3,858	1,465	8,784	3,360		
Inyo.....								
Kern.....	49,260	1,740	76,100	37,700	108,000	36,000	72,600	23,400
Kings.....	23,000		375,156					
Lake.....	2,000	15	3,800	3,375	260,595	274,900	550	270
Lassen.....			5,000		700		1,200	
Los Angeles.....	249,412	1,040	31,112	4,203	86,457	9,403	5,716	997
Madera.....	24,955	106	196,935	34,232	3,174	129	32,666	5,944
Marin.....			500		2,000	2,000	500	
Mariposa.....	700		1,000		400		100	
Mendocino.....	100		7,500		325,000	110,000	6,500	
Merced.....	23,400	1,700	1,687,400	50,000	23,600	1,400	31,200	
Modoc.....			2,000	500	1,000	200	1,000	100
Mono.....								
Monterey.....			8,000		32,400		9,300	
Napa.....	6,000	500	20,000	10,000	200,000	200,000	5,000	5,000
Nevada.....	100		8,800	500	162,400	15,000	23,000	2,200
Orange.....	4,000		9,500		3,400		2,000	
Placer.....	41,788	104	938,809	118,921	509,755	173,690	980,824	148,613
Plumas.....			120		530		390	
Riverside.....	98,000	8,400	374,320	65,040	61,120	46,480	800	
Sacramento.....	262,000	18,000	220,000	13,000	600,000	100,000	260,000	40,000
San Benito.....			63,941		64,295			
San Bernardino.....	82,950		763,290	155,160	52,785	16,575	18,335	8,740
San Diego.....	20,000		7,000	500	1,800			
San Francisco.....								
San Joaquin.....	66,910	6,225	1,107,315	175,640	123,846	33,610	67,925	71,820
San Luis Obispo.....	2,000	200	55,000	5,000	140,600	5,000	20,000	300
San Mateo.....	450		8,400		7,550		3,150	
Santa Barbara.....	37,500		20,000	8,300	3,000	4,600	2,000	200
Santa Clara.....	5,000		710,000		690,000		150,300	
Santa Cruz.....		300	5,100	700	12,186	55,600		
Shasta.....	6,200	31,000	84,000	25,950	10,850	4,735	20,000	19,118
Sierra.....			350	50	400	60	450	25
Siskiyou.....								
Solano.....	3,000		649,200		357,300		198,000	
Sonoma.....			2,400	1,600	157,500	67,500	47,000	15,000
Stanislaus.....	27,900		1,224,000		31,800		24,700	
Sutter.....	3,250		1,298,735		28,703		30,204	
Tehama.....	72,500	30,000	194,000		40,000	10,000	6,000	
Trinity.....			1,700	900	1,550	950	300	250
Tulare.....	3,074	825	17,648	6,288	500	1,000	4,674	1,927
Tuolumne.....	60	20	3,000	1,000	900	1,000	1,000	300
Ventura.....					14,000			
Yolo.....	8,200		134,000		162,000			
Yuba.....	42,480	3,000	182,500	81,200	110,000	27,700		
Totals.....	1,441,772	346,983	12,155,983	1,066,424	5,099,068	1,362,251	2,212,354	356,604



## SCHEDULE G—Continued

Number of Fruit Trees Growing in Spring of 1928.

Counties	Prune		Lemon		Lime		Orange	
	Bearing	Non-Bearing	Bearing	Non-Bearing	Bearing	Non-Bearing	Bearing	Non-Bearing
Alameda.....	97,000	6,000	1,400		50		3,500	
Alpine.....	20							
Amador.....	7,000						450	
Butte.....	730,000	50,000	500	300			145,200	15,300
Calaveras.....	700	100	50	50			250	100
Colusa.....	300,000	150,000	51,000				3,000	
Contra Costa.....	14,200	8,000						
Del Norte.....								
El Dorado.....	81,000	4,000					450	
Fresno.....	64,000		15,000				250,000	
Glenn.....	325,000	70,000	7,000	4,000			80,000	64,000
Humboldt.....	5,900							
Imperial.....	600	395	159				9,814	564
Inyo.....								
Kern.....	36,000	29,400	960				114,030	12,600
Kings.....	39,725							
Lake.....	109,000	71,000						
Lassen.....	1,200							
Los Angeles.....	4,815	775	137,117	1,727	946	218	676,214	43,013
Madera.....	8,297	465					183	63
Marin.....	2,500							
Mariposa.....	70		20				1,000	
Mendocino.....	130,000	30,000						
Merced.....	353,200	9,200	1,600				2,580	
Modoc.....								
Mono.....								
Monterey.....	10,200							
Napa.....	900,000	90,000						
Nevada.....							50	
Orange.....			485,000	16,000			2,800,000	300,500
Placer.....							26,780	219
Plumas.....								
Riverside.....	62,000	1,600	313,990				1,341,640	23,290
Sacramento.....	255,000	40,000	9,000	300			125,000	3,000
San Benito.....	458,777							
San Bernardino.....	5,850		461,890	1,700			3,353,420	56,015
San Diego.....	4,800		100,000				100,000	
San Francisco.....								
San Joaquin.....	182,906	72,910	825	340			5,465	1,015
San Luis Obispo.....	250,000	30,000	32,000	100			3,500	360
San Mateo.....	3,800		250				300	
Santa Barbara.....		1,600	130,000	25,000			10,500	6,000
Santa Clara.....	6,950,250		4,000		1,000		4,000	
Santa Cruz.....	10,756	1,560	90					
Shasta.....	20,500	44,225	250				500	200
Sierra.....								
Siskiyou.....								
Solano.....	605,300		3,000		300		8,500	
Sonoma.....	160,000	40,000						
Stanislaus.....	79,700						13,600	
Sutter.....	454,332		200				2,800	
Tehama.....	202,000		800				10,000	
Trinity.....	350	550						
Tulare.....	7,896	1,840	2,580	12			35,813	450
Tuolumne.....	1,100	250	15				45	
Ventura.....			517,000	53,200			286,304	217,835
Yolo.....	210,000						1,400	
Yuba.....	173,600	27,300					7,200	
Totals.....	13,319,344	781,170	2,275,705	102,729	2,296	218	9,433,488	744,464

## REPORT OF THE STATE BOARD OF EQUALIZATION

## SCHEDULE G—Continued

## Number of Fruit Trees Growing in Spring of 1928

Counties	Pomelo		Almond		Walnut	
	Bearing	Non-Bearing	Bearing	Non-Bearing	Bearing	Non-Bearing
Alameda.....	50		45,000	2,000	8,000	1,900
Alpine.....						
Amador.....			3,500		1,000	750
Butte.....	1,100	150	720,000	8,000	110,000	9,000
Calaveras.....			1,400	400	1,500	500
Colusa.....	2,000		400,000	150,000	2,000	1,500
Contra Costa.....			90,000	30,000	105,000	60,500
Del Norte.....						
El Dorado.....			4,500	120	1,995	285
Fresno.....	10,000		1,000		15,000	
Glenn.....	1,000	500	300,000	70,000	35,000	25,000
Humboldt.....						
Imperial.....	218,956	187,648				
Inyo.....						
Kern.....	2,160		3,000		1,729	190
Kings.....						
Lake.....			29,500	16,060	15,700	24,530
Lassen.....						
Los Angeles.....	4,918	997	20,609	5,440	52,114	16,642
Madera.....			24,053	255	196	895
Marin.....					500	
Mariposa.....			10		50	
Mendocino.....			500		10,000	
Merced.....			452,740	3,810	16,530	11,840
Modoc.....						
Mono.....						
Monterey.....			75,000		2,000	
Napa.....	4,000	1,500	20,000	3,000	20,000	25,000
Nevada.....					2,100	200
Orange.....					185,000	7,000
Placer.....			42,572	399	42,170	1,140
Plumas.....						
Riverside.....	47,515		102,800	400	30,940	45,480
Sacramento.....			250,000	10,000	8,000	800
San Benito.....			4,980		5,627	
San Bernardino.....	130,305	3,825			73,788	175,162
San Diego.....	600		800		5,200	
San Francisco.....						
San Joaquin.....			498,206	55,715	116,100	42,901
San Luis Obispo.....	200		1,150,000	250,000	52,000	4,000
San Mateo.....			1,240		640	
Santa Barbara.....					81,000	9,500
Santa Clara.....	900		41,400		225,350	
Santa Cruz.....					450	300
Shasta.....			4,000	320	1,200	994
Sierra.....					55	
Siskiyou.....						
Solano.....			122,700		9,900	
Sonoma.....					2,100	1,650
Stanislaus.....			609,400		58,900	
Sutter.....			159,576		11,861	
Tehama.....			70,000	14,000	5,250	
Trinity.....			50		2,200	1,300
Tulare.....	1,250	300	778	190	1,014	1,293
Tuolumne.....			600	300	3,300	900
Ventura.....			19,340		280,000	220,000
Yolo.....			522,400			
Yuba.....			13,980		532	1,463
Totals.....	424,954	194,920	5,805,634	620,409	1,602,991	602,115

## SCHEDULE H

## Acres of Grapevines Growing in Spring of 1928

Counties	Table grapes		Raisin grapes		Wine grapes	
	Bearing	Non-Bearing	Bearing	Non-Bearing	Bearing	Non-Bearing
Alameda.....	200				12,000	400
Alpine.....						
Amador.....	100	50			500	300
Butte.....	330	150			180	40
Calaveras.....	60	60	10		1,600	1,650
Colusa.....	650		1,500		150	300
Contra Costa.....	600	75			6,125	1,500
Del Norte.....						
El Dorado.....	88	70			830	100
Fresno.....	16,250	6,350	100,000	3,475	27,000	9,000
Glenn.....	600	300	600	500		
Humboldt.....						
Imperial.....	2,229	1,265				
Inyo.....						
Kern.....	8,065	803	12,238	202	2,052	850
Kings.....			13,901	95	55	
Lake.....					560	317
Lassen.....			40			
Los Angeles.....	2,630		240		1,537	
Madera.....	3,365	284	16,382	574	3,180	901
Marin.....					200	
Mariposa.....	25	40	100	50		
Mendocino.....	50				4,000	2,500
Merced.....	7,270	210	10,190		2,610	240
Modoc.....						
Mono.....						
Monterey.....	30				650	250
Napa.....					15,000	5,000
Nevada.....	93	20			185	30
Orange.....			500			
Placer.....	1,541	54			3,882	220
Plumas.....						
Riverside.....	2,892	288	7		2,088	1,381
Sacramento.....	12,000	700	250	50	7,000	1,000
San Benito.....	25				900	350
San Bernardino.....	2,666	220	9,558	184	22,336	886
San Diego.....	2,500		7,850			
San Francisco.....						
San Joaquin.....	43,560	1,649			32,740	1,283
San Luis Obispo.....	250	100			600	350
San Mateo.....						
Santa Barbara.....	75	45			90	40
Santa Clara.....			12,560	700		
Santa Cruz.....	38	17			96	21
Shasta.....	80	43	65	20	230	155
Sierra.....						
Siskiyou.....						
Solano.....	850				5,350	
Sonoma.....			19,500	900		
Stanislaus.....	4,098	554	7,091	115	8,270	3,180
Sutter.....	19½	4	5,242½	324	225	203½
Tehama.....	325		900		600	300
Trinity.....						
Tulare.....	9,475	3,385	68,180	1,220	2,470	2,655
Tuolumne.....	1,260	1,400	50	30	500	300
Ventura.....						
Yolo.....	1,050		2,100		1,650	
Yuba.....	317	5	1,530	460	408	217
Totals.....	125,696½	18,150	290,584½	8,899	167,858	35,919½

## REPORT OF THE STATE BOARD OF EQUALIZATION

## SCHEDULE I

Number of Acres Sown in Crops, 1923

Counties	Wheat	Oats	Barley	Corn	Hay	Rye	Cotton
Alameda.....	7,000	5,000	12,500	2,500	40,000		
Alpine.....	289	54	40	900			
Amador.....	1,500	4,500	5,000	300			
Butte.....	26,000	15,000	7,500	50	20,000		
Calaveras.....	2,500	1,000	1,500	50	5,000	200	
Colusa.....	15,000	400	125,000	2,500	10,000	100	
Contra Costa.....	9,750	2,500	3,500	5,200	29,500		
Del Norte.....	35	320	125		2,000		
El Dorado.....	500	1,020	385	80	3,800	320	
Fresno.....	16,000	1,000	18,000	4,000			15,000
Glenn.....	26,000	3,000	50,000	7,000			2,000
Humboldt.....		1,000	500	100	2,000		
Imperial.....	9,280	1,697	77,935	18,705			32,307
Inyo.....							
Kern.....	6,000	1,500	15,000	20,000	35,000		43,000
Kings.....	55,000		25,000				15,000
Lake.....	1,680	325	1,650	250	4,100		
Lassen.....	3,000	2,000	8,000		45,000	4,000	
Los Angeles.....	979	3,230	7,414	398	8,294	10	
Madera.....	49,670	1,920	63,884	253	400	150	14,000
Marin.....	1,355	828	278	300	15,218	35	
Mariposa.....	5,000	500	1,200	200	7,500	10	
Mendocino.....	1,200	3,000	500	750	10,000		
Merced.....	6,800	660	22,180	4,280	6,700	1,360	21,000
Modoc.....	8,000	100	2,000		60,000	1,000	
Mono.....	200				1,500		
Monterey.....	11,000	2,500	60,000	400	11,500		
Napa.....	3,000	7,500	6,000	1,500	25,000		
Nevada.....	190	380	120	25	2,600	50	
Orange.....	9,000	2,500	16,000	325	7,000		
Placer.....	11,340	3,460	820		910		
Plumas.....	1,280	4,340	210			325	
Riverside.....	58,443			2,102	27,083		18,234
Sacramento.....	55,000	14,000	28,000	1,500			
San Benito.....	3,600	500	5,000		12,500		
San Bernardino.....				4,415	23,666		
San Diego.....	20,000	5,900	42,500	5,500	59,000		
San Francisco.....							
San Joaquin.....	140,000	10,000	90,000	15,000	10,000	250	500
San Luis Obispo.....	155,000	3,500	45,000	250	75,000	50	
San Mateo.....	150	1,450	750	10	4,000		
Santa Barbara.....	2,998	3,328	8,844	40	28,500		
Santa Clara.....	2,350	4,975	20,225	250	34,575		
Santa Cruz.....				126	1,244		
Shasta.....	14,000	2,000	2,000	1,500	20,000	350	
Sierra.....	1,300	200	200		3,000	200	
Siakiyou.....	22,834	2,724	7,845	197	28,327	6,120	
Solano.....	120,500	12,700	148,000	900	40,000		
Sonoma.....							
Stanislaus.....	12,100	4,975	34,431	1,402	241	19	525
Sutter.....	24,527	2,039	34,095		417		
Tehama.....	37,000	350	20,000	2,000	20,000		575
Trinity.....	3,200	1,800	300	320	5,000		
Tulare.....	15,000	11,000	10,000	8,000	6,500	100	30,000
Tuolumne.....	1,100	1,000	700		2,000		
Ventura.....					24,499		
Yolo.....	29,000		100,000				
Yuba.....	8,449	1,825	5,272	349	2,551		
Totals.....	1,014,940	155,500	1,135,403	113,937	781,125	14,849	192,141

## SCHEDULE I—Continued

## Number of Acres Sown in Crops, 1923

Counties	Hops	Rice	Potatoes	Onions	Beans	Peas	Asparagus	Tomatoes
Alameda			5,500	500	800	1,000	400	2,500
Alpine								
Amador			20					
Butte		30,000	75	20	300			
Calaveras	10		200	30	50	10		20
Colusa		20,000	300	50	3,500			
Contra Costa			3,500	3,500	2,000		1,500	27,500
Del Norte			150					
El Dorado			140	15	10	10		11
Fresno			640				800	
Glenn		28,000	200	100	150			750
Humboldt			500					
Imperial		1,208		20	184	3,305	2,287	1,316
Inyo								
Kern		800	2,600	750	250			15
Kings								
Lake	130		120		220			
Lassen			500					
Los Angeles			384	1,101	788		147	412
Madera			250	25	50			50
Marin					286	99	25	
Mariposa			300	10	5			5
Mendocino	500		600	5	40	10		10
Merced		26,000	7,340	260	6,120	80	60	580
Modoc			200					
Mono								
Monterey			1,800	250	18,300	3,500	40	1,250
Napa			200	50				200
Nevada			420		40			
Orange			1,300		28,000			
Placer	70							
Plumas			52					
Riverside			3,645	2,964	1,332		154	992
Sacramento	600		2,000	1,000	4,100		18,000	8,000
San Benito			40					2,000
San Bernardino			2,503	150	1,859			1,121
San Diego					16,500			
San Francisco								
San Joaquin	200		31,000	5,000	18,000	600	20,000	20,000
San Luis Obispo			400	100	14,500	2,850		100
San Mateo			500		300	500		150
Santa Barbara			16	700	54,000	580	10	525
Santa Clara			475	2,650	250	4,300		7,450
Santa Cruz	50		350	42	220	260		95
Shasta			1,000	20	250			200
Sierra			100					
Siskiyou								
Solano				2,000	7,800	300	8,100	2,000
Sonoma								
Stanislaus		550	1,549		21,500	225		250
Sutter								
Tehama	600		350	90	650	20	10	300
Trinity			500		25			
Tulare			1,200	800			100	400
Tuolumne			25	10	6	4	2	15
Ventura					44,000			3,000
Yolo	220	16,000	2,000	1,650	9,300		3,900	
Yuba	277	5,000	22	1	3,260	40		
Totals	2,657	127,558	74,966	23,863	258,945	17,673	55,535	81,217

## REPORT OF THE STATE BOARD OF EQUALIZATION

## SCHEDULE I—Continued

## Number of Acres Sown in Crops, 1928

Counties	Straw-berries	Other berries	Cantaloupes	Other melons	Sugar beets	Artichokes	Standing alfalfa
Alameda.....	450	450	500	10	4,500	10	14,000
Alpine.....							360
Amador.....							500
Butte.....	40	50	80	50			7,000
Calaveras.....	5	10	4	10			200
Colusa.....	30		100	50			10,000
Contra Costa.....							4,200
Del Norte.....							
El Dorado.....	65	100		12			695
Fresno.....	640	100		100			150,000
Glenn.....	100	350	50	150			50,000
Humboldt.....							3,500
Imperial.....	318		31,477	5,416			139,390
Inyo.....							
Kern.....	12	34	250	750			33,000
Kings.....			480	120			17,275
Lake.....							2,560
Lassen.....					50		25,000
Los Angeles.....	31	42	845	126	103		5,035
Madera.....	25	30	100	80			10,507
Marin.....						100	
Mariposa.....	3	5	5	5			100
Mendocino.....	30	10	50	60			2,500
Merced.....	130	76	283	648			40,260
Modoc.....					100		16,000
Mono.....							1,700
Monterey.....	700	225			400	3,000	
Napa.....	5	10					5,000
Nevada.....			20				50
Orange.....	175	150			4,000		3,600
Placer.....		84		40			630
Plumas.....							5,440
Riverside.....	38	80	292	825			29,578
Sacramento.....	800	300	150	200	700		15,000
San Benito.....	30	15					2,400
San Bernardino.....			260	432	242		14,539
San Diego.....							8,500
San Francisco.....							
San Joaquin.....	1,500	1,200	1,000	2,000	1,500		140,000
San Luis Obispo.....	30	20	5		700	350	4,000
San Mateo.....	250	60				500	100
Santa Barbara.....	45	22	25	5	3,000	10	10,904
Santa Clara.....	850	575			6,950		6,025
Santa Cruz.....	560	170				1,900	50
Shasta.....	72	105					13,000
Sierra.....							500
Siskiyou.....							31,723
Solano.....					700		
Sonoma.....							
Stanislaus.....		25	685	3,599			55,553
Sutter.....							2,039
Tohama.....	75	75	150	200			7,700
Trinity.....							4,000
Tulare.....	150	120	1,200	2,500			55,000
Tuolumne.....	40	20					320
Ventura.....					11,000		3,407
Yolo.....					5,360		45,120
Yuba.....	1						1,109
Totals.....	7,200	4,513	38,011	17,388	39,245	5,870	999,069