ORIGINAL DEFECTIVE

THE DAILY RECORD-UNION.

FRIDAY.....SEPTEMBER 17, 1880.

Signal Corps Report—September 16, 1880.

TIME.	BAR	THR	HUM	WIND	RA'N	WEATH.
4:02 A. M.....	29.83	57	81	S. E. 10	....	Clear
7 A. M.....	29.88	61	77	S. 11	....	Clear
8:02 A. M.....	29.90	63	72	S. W. 10	....	Clear
2 P. M.....	29.87	78	46	S. 8	....	Clear
8:02 P. M.....	29.88	65	63	S. 7	....	Clear

Max. ther., 79 degrees. Min. ther., 55 degrees.

Weather Probabilities.

WASHINGTON, September 16th.—For Pacific coast: Clear or fair weather.

ADVERTISEMENT MENTION.

Fourth Ward Republican Club, Howe's Hall to-night.
Sacramento Hussars—Notice.
First Ward Democratic Club to-night.
N. S. G. W. Parlor 3, to-night.
Boys in Blue to-night.
Musical and Military Entertainment, Sacramento Zouaves.
Republican Rally to-night.

Auction Sales.

Sherburn & Smith Saturday.
Martin Pflug & Co. to-day.

Business Advertisements.

S. J. Nathan & Co., importations of clothing.
Club Saloon, 228 J street.
East India Ague Cure—H. C. Kirk & Co.
Money Wanted, $5,000—Chance for investment.
Card—Jesse Slaughter & Co., whitewashers.
Trotters and Road Horses for sale—D. McCarty.
Adams, McNeill & Co., Importers.
Fountain Mining Co.—Delinquent List.
Neubourg & Lages' Star Mills and Malt House.
Dr. W. H. Hare, Dentist, 605 J street.
Murray & Lanman's Florida Water.

LOCAL INTELLIGENCE.

THE NEW DEPOT.—The new freight depot is fast approaching completion. The laying of the roof was finished yesterday, and the floor is all down, the sides mostly inclosed and the work of hanging the sliding doors for stopping the entrances is being pushed forward. The entire building will be occupied for freight business by the 1st of next month, and just in time for the unusual amount of freight handled each year in connection with the State Fair. Parties attending the State Fair with implements and materials of all kinds will appreciate the conveniences afforded by the new extension freight building, as it brings it within the power of the freight agent to extend far greater facilities and accommodations to shippers than was possible under the former condition of things. A new, large sign, reading "Central Pacific Railroad," was placed in position yesterday, immediately facing J street, and extending the width of the two-story upright in the central portion of the depot.

CHANGES OF TIME DURING FAIR.—The Arizona express, which leaves San Francisco at 4 P. M. and arrives at Galt at 9:30 P. M., will come through to Sacramento during Fair week, arriving here at 10:30. It will leave here every day Fair week at 6 A. M., arriving in San Francisco at 12:30. This will prove a great convenience to people in that direction who may attend the Fair, and there can be no doubt that owing to the visit of the President and party, and other attractions, there will be far the largest attendance that has ever been seen at any previous Fair in this State. The above arrangement will give an extra train over that road as follows: From San Francisco to Sacramento, commencing Monday, September 20th, and ending on Friday the 24th. Going the other way, the extra train will commence to run from Sacramento on Tuesday, September 21st, and end Saturday the 25th, according to the railroad company's official bulletin.

GRAIN BOAT STRIKERS.—The sixteen men sent from San Francisco to make up the crew of the Dover at Knight's Landing, a few days since, came down with the steamer night before last to this city, and upon arrival left her employ and stated that they were going back to San Francisco. This was another step to be urged to remain, and for payment of higher wages. Captain Foster at once obtained enough stevedores in this city to unload, and the steamer left again yesterday morning for the upper Sacramento with twelve new men in the crew, gathered at this point. The steamer Flora started up the river yesterday afternoon with a full crew, of which five were new men. Ten men were sent up from San Francisco last evening to meet the steamer Dana upon her arrival at Knight's Landing and fill the complement of her crew.

POLICE COURT.—In the Police Court yesterday Amanda Cordosa, upon his two charges of battery, was given till to-morrow before hearing of his cases; C. Logan, James Ward, Thomas Rice and Edward Lamberson, the I street peace disturbers, were convicted of vagrancy and given thirty days in the County Jail; James Cooper, of the same crew, was given three days in the County Jail, and the case of Thomas Reed continued until to-day; John McEwing, charged with disturbing the peace was discharged; George Rogers, for battery, tried, convicted and sentenced to pay a fine of $50 and costs; the cases of Anna Sullivan and William O'Neil, for disturbing the peace, were dismissed, and Noble Thompson, for disturbing the peace, was fined $5 and costs, after which the Court adjourned.

CRIMINAL CASES.—In the Superior Court yesterday Cy. McClintock, charged with grand larceny, pleaded not guilty, and his case was set for hearing on the 1st of October. In the case of the People vs. William Lee, petit larceny, defendant pleaded guilty, and was sentenced to pay a fine of $10 or be confined 40 days in the County Jail. He was charged with stealing a shotgun from John Galloway.

POLICE ARRESTS.—Arrests were made in the city yesterday as follows: An unknown drunk, by local officer Coffee; Mrs. Edith Stone, disturbing the peace, by officer Rider; Mrs. Rhody McGrath, disturbing the peace, by officer Woods; Cell No. 9 (refuses to give his name), disturbing the peace, by officer Fredericks; Joe Vagus and Kate Reed, disturbing the peace, by officers Rider and Cafferty; Thomas O'Neil, battery, by officers Rider, Carroll and Cafferty; Margaret Stanley, disturbing the peace, by officer Rider; Thomas Fitzpatrick, disturbing the peace, by local officer Thorpe.

MERCHANDISE REPORT.—The following freight for Sacramento passed Ogden on the 14th instant: Hall, Luhrs & Co., 25 cases mackerel; Huntington, Hopkins & Co., 1 case locks, 2 cases mauls, unhandled, 1 case hardware; H. Fisher, 3 cases candy; H. S. Crocker, 1 case envelopes; L. Lewis & Co., 2 boxes lamp shades, 4 crates chimneys; Dennery & Co., 26 boxes lamp chimneys.

ARRESTS YESTERDAY.—J. F. McCauley and J. O. Kane, Justice of the Peace at Hicksville, were yesterday arrested by Constable J. C. Medley, charged with misdemeanor, growing out of a replevin suit before Justice Kane. They were admitted to bail before Justice Coggins of this city, and the examination is fixed for the 29th instant.

THE RIVER.—The steamer Dover with barge Garfield went up yesterday. The Empire City with barge Sacramento came down. San Joaquin with barge of coal for Union Mills came up from below. The schooner Sacramento will depart for San Quentin this morning with bolts and bars.

SALMON FISHING.—The salmon fishing season, which opened on the 15th, is said to be a very prolific one in the opening, a large quantity of fish are being taken. The Washington cannery has started up and running full force, with prospects of a large business during the present run.

FINE LOAD OF GRAIN.—The steamer Dover, upon her last trip from the upper Sacramento, brought down 10,078 sacks of wheat which was of remarkably fine quality and running considerably over legal weight. The cargo weighed about 680 tons.

DIVORCE GRANTED.—In the Superior Court yesterday Catherine Lambert was granted a divorce from Frank H. Lambert, upon the grounds of failure to provide and cruel treatment. She was also given the custody of their two children.

SEVENTH DAY ADVENTISTS.—About fifty Seventh Day Adventists passed through from Chico for Oakland yesterday, to attend the State Camp Meeting of that denomination, now in session there.

THOSE WHO KNOW the Red House, know that our motto is and always has been not to advertise an article which we have not on hand, nor at a price we do not intend to sell it at. *

LADIES, don't forget to see the Millinery Department, Mechanics' Store, with its present stock of the newest and most fashionable goods to be procured in the market. *

WORSTED DRESS GOODS, a variety of shades, 12½ cents a yard. Mechanics' Store.*

EQUALIZATION PROBLEM.

WHAT PRESIDENT DUTTON AND ATTORNEY CATLIN THINK.

The Supreme Court Decides Against the State Board of Equalization as to Inquiry into Individual Assessments.

On receipt of the news yesterday that the State Board of Equalization had been by the Supreme Court perpetually enjoined from raising or lowering individual assessments, a representative of the RECORD UNION called upon Warren Dutton, President of the State Board of Equalization, and requested to know his views of the matter.

Question—Mr. Dutton, what will be the effect of the Supreme Court decision?

Answer—I have not seen the opinion yet. We have a telegram informing us that a writ of prohibition has been ordered permanently to run against us. Its effect is to establish that we have no jurisdiction over any assessment on the roll, and are limited in our powers to equalization as between counties.

Q.—That is, that you can raise or lower in aggregate by per centum.

A.—Yes, on all the different classes of property.

Q.—Suppose Doe is admittedly assessed to full value, but Roe is admittedly assessed too low and that you raise the aggregate roll a given per cent. on the property of their county, is not Doe unjustly burdened in order to make Roe pay his fair share?

A.—Yes, sir. We can equalize only as to real estate, improvements on such real estate and personal property, except money, by such per centum of addition or reduction as is sufficient to raise or reduce to full cash value.

Q.—Can you go on and take testimony as to individual assessments, as you have been doing?

A.—I think so, in order to gain proper information as to true values, and to inform the Board as to the proper assessment aggregate in a county.

Q.—Then your process will be the same, but your final action different?

A.—Yes.

Q.—Can you say what the Board will do in the matter now?

A.—I cannot; we have not yet decided. I cannot tell what the course of the Board will be.

Q.—What time have you left in which to equalize?

A.—Until Saturday. We must fix the tax levy that day.

Q.—So hereafter local Boards must equalize individual assessments?

A.—Yes; their action is now absolute.

MR. CATLIN'S VIEWS.

A. P. Catlin, who has been of counsel for the Board, was next called upon and questioned as to his view of the case.

Q.—What is the case, plainly stated, which the Supreme Court has just decided, and what is its effect, Mr. Catlin?

A.—Complaints whose individual assessments were being inquired into petitioned the Supreme Court for writs of prohibition, and set forth that the State Board exceeds its authority in proceeding to act upon individual assessments of petitioners, with a view of increasing the same over and above the values placed thereon by the Assessors and County Boards of Equalization in the several counties; that, in short, the Board has only authority to increase or lower the entire assessment roll of a county.

Q.—What did the State Board claim?

A.—It claimed under the ninth subdivision of Section 3692 of the Political Code and Section 9, Article XIII. of the Constitution, it had the right "to increase or lower the entire *assessment roll or any assessment contained therein*." Mr. Catlin here referred to the Constitution and the statute in full.

The ninth section of Article XIII. of the Constitution reads:

A State Board of Equalization, consisting of one member from each Congressional District in this state, shall be elected by the qualified electors of their respective districts at the general election to be held in the year 1879, whose term of office after those first elected shall be four years, whose duty it shall be to equalize the valuation of the taxable property of the several counties in the State for the purposes of taxation, The Controller of State shall be ex officio a member of the Board. The Boards of Supervisors of the several counties of the State shall constitute Boards of Equalization for their respective counties, whose duty it shall be to equalize the valuation of the taxable property in the county for the purpose of taxation; provided, such State and County Boards of Equalization are hereby authorized and empowered, under such rules of notice as the County Boards may prescribe, as to the county assessments, and under such rules of notice as the State Board may prescribe, as to the action of the State Board, *to increase or lower the entire assessment roll, or any assessment contained therein*, so as to equalize the assessment of the property contained in said assessment roll, and make the assessment conform to the true value in money of the property contained in said roll.

The statute (1880) follows the Constitution. Subdivisions 8, 9 and 10, Section 3692, Political Code, reads (referring to the State Board):

8. To meet at the State Capitol on the third Monday in August, and remain in session from day to day, Sundays excepted, until the third Monday in September.

9. At such meeting to equalize the valuation of the taxable property of the several counties in this State for the purposes of taxation; and to that end, under such rules of notice to the Clerk of the Board of Supervisors of the county affected thereby as it may prescribe, to increase or lower the entire assessment roll, or any assessment contained therein, so as to equalize the assessment of the property contained in said roll and make the assessment conform to the true value in money to the property assessed, and to fix the rate of State taxation, and to do the things provided in Section 3693 of said Code.

10. To visit as a Board, or by the individual members thereof, whenever deemed necessary, the several counties of the State, for the purpose of inspecting the property and learning the value thereof.

Q.—This statute of 1880 was an amendment to the Code?

A.—Yes; amending so as to conform to the Constitution.

Q.—And what do you understand the Supreme Court to have decided?

A.—By granting the writs of prohibition it has decided that the State Board has no power to act on an individual assessment for the purposes of increasing or decreasing the same, and is limited to the power to increase or lower the valuation of the entire assessment roll for the purposes of equalizing the general valuations between all the counties. Of course, I have not yet seen the opinion, and do not know what its line of reasoning is.

Q.—If the Board has the power conceded to lower or raise the entire roll of a county, how will this affect those individual assessments admittedly correct, as say A is assessed for $20,000 of values at full cash value, while B is assessed on $3,000,000 of value but put down for only $2,500,000 for instance. Will not an increase of the roll in such cases work hardships?

A.—Most certainly, inevitably, and that is one of the difficulties in the way of making a general increase or reduction. Smaller taxpayers are usually assessed nearer to full cash values than larger ones. Formerly, but not so much recently, counties assessed at 65, 75 and 80 per cent. of true value, and made the individual assessments through the county run on a level in that respect; but the power left to the State Board to raise a whole roll, by adding a percentage to it, will tend to make the county assessments come up all around to the true cash value, as commanded by the law. If it was not for this power, they would fall back into the old groove, undoubtedly.

Q.—You think, then, that after all, the new system will make it to the interest of the smaller owners of property to see to it that the larger properties are assessed at full cash values?

A.—It will have that tendency.

Q.—Is there any way save by an amendment to the Constitution to give to the State Board the power to inquire into individual assessments for the purposes of increase or of reduction?

A.—None, save by amendment to the Constitution.

THE OPINION OF THE COURT.

Shortly after the close of the foregoing interviews, the full text of the opinion of the Supreme Court came to hand. The decision is by Ross, J.; Morrison, C. J., McKinstry, Thornton and Myrick, JJ., concurring, and Sharpstein and McKee, JJ., dissenting. The case is that of Wells, Fargo & Co. vs. the State Board of Equalization. The Court says there is but a simple question in the case, i. e., the construction of Section 9, Article XIII. of the Constitution, given above in full. The Court says if the Board has the power to increase or lower any and every individual assessment in every county, it is a tremendous power unquestionably, that might lead to great abuses. It could call to Sacramento every taxpayer in the State to answer as to his property values. These facts, while of no force if the power exists, should

AWAKEN CAUTION

In considering the question. The section provides for a State Board and County Boards. All are Boards of Equalization. "To equalize is to make equal, to cause to correspond, or be alike in amount or degree as compared with something." The State Board, the section says, is "to equalize the valuation of the taxable property *of* the several counties in the State for the purposes of taxation," while the County Boards are "to equalize the valuation of the taxable property *in* the county for the purposes of taxation." An ambiguous *proviso* follows: "This proviso cannot be read as it is claimed on behalf of the State Board it should be read, that the State Board is authorized and empowered to 'increase or lower the entire assessment roll or any assessment contained therein,' and exactly the same power is conferred on the County Boards in respect to the rolls of their respective counties. To do so would not only lead to the most glaring absurdities and serious conflicts between the respective Boards, but would make the proviso inconsistent with the body of the section and contrary to the fundamental idea of equalization." The County Boards are given

POWER TO EQUALIZE

In the county, i. e., to compare assessments one with the other, and make them equal, but a County Board cannot increase or lower the entire assessment roll upon any theory of equalization. No County Board can look at the assessment roll of any county but its own. The Court say: "It, therefore, can have nothing with which to compare the assessment roll of its own county as a whole; and yet the very idea of equalization of necessity presupposes something with which to compare the thing to be equalized. The construction contended for on the part of the State Board would compel us to hold not only that the State Board has the same power as the respective County Boards to increase or lower any individual assessment in an assessment roll, but that the County Boards have the like power with the State Board to increase or lower the entire assessment roll of their respective counties, and that, too, without any power of comparing the roll with anything."

IF BOTH BOARDS HAVE THE POWER

To raise and lower the entire assessment roll, and a County Board should lower its roll 10 per cent. and the State Board raise it 10 per cent., which would be the valid assessment? Or suppose a County Board should raise an individual assessment and the State Board should lower it, what then? The Constitution has given the State Board no appellate power over the action of the County Boards. The reading therefore of the constitutional section, as contended for by the State Board, would lead to serious and absurd results. But read the proviso distributively *redendo singula singulis*, and the whole equalization system provided by the Constitution is symmetrical and harmonious and accords with that manifest intent of local government which permeates almost every part of the Constitution. The County Boards are more familiar with property in their counties than the State Board can be, and it was wise therefore to limit the powers of the State Board to the equalization of the assessment rolls of the various counties by comparing the assessment rolls of each county with the rolls of each and all the others, and thus make the assessment conform to the true value in money of the property contained in the respective rolls, while to the local Boards is given the power only to increase or lower individual assessments. Thus each Board becomes a Board of Equalization. The Court thus

CONCLUDE.

"If the State Board can interfere with individual assessments upon an assessment roll, it must examine all of the other individual assessments, for in that way alone can the assessments be *equalized*. Now, the time allowed by the statute for the action of the State Board of Equalization is, and the time that can be allowed by any law that can be passed upon the subject, must of necessity be limited to a brief period; for the State Board certainly cannot act before the assessment rolls are made up, and must act before the taxes are paid. It is perfectly plain that any time that could be allowed between these periods would make it impossible for the State Board to act upon the many thousand individual assessments within the State. And we think it clear that the framers of the Constitution never intended that they should do so."

DISSENTING OPINION.

Mr. Justice Sharpstein files a dissenting opinion, and says that by reading all the portions of the section together that relate to the State Board, the intention is in all reasonably clear. He says: "It seems to me that they should be read as follows: 'It shall be the duty of the State Board of Equalization to equalize the valuation of the taxable property of the several counties of the State for the purposes of taxation, and, under such rules as it may prescribe for its action, to increase or lower the entire assessment roll, or any assessment contained therein, so as to equalize the assessment of the property contained in said assessment roll, and make the assessment conform to the true value in money of the property assessed.' The proviso is not repugnant to anything that precedes it. To 'equalize the valuation of the taxable property of the *several* counties' is to equalize it in each separate county, distinct from any other county. In this view there is no inconsistency between the clause of the proviso which confers upon the State Board the power to increase or lower any assessment contained in any roll, and the preceding clause, which confers upon that Board the power to equalize the valuation of the taxable property of each separate and distinct county. There is no clause outside of the proviso which confers upon the State Board the power 'to increase or lower the entire assessment roll' of any county. Without the aid of the proviso, it would be extremely difficult to ascertain what powers were intended to be given to the State Board."

COUNTY GOVERNMENT BILL.

There was much commotion among county officers and politicians yesterday on receipt of the news of the decision of the Supreme Court regarding the county government law, and under which the election for county officers was to have been held. The general belief is that there will be no election of county officers this fall; that present incumbents will hold over; that the failure of the law enacted by the Legislature leaves the old condition of affairs to prevail of necessity, inasmuch as the Constitution made it imperative that the Legislature should enact laws providing for the election or appointment of county officers. There are some who hold different views and declare that an election is imperative under the Constitution, which says one must be held in even-numbered years, etc. The decision of the Court is as follows:

IN BANK.

[Filed September 16, 1880.]

BY THE COURT—THORNTON, J., AND MYRICK, J., DISSENTING.

Leonard vs. January, No. 7,334.—We are of the opinion that the Act of the Legislature entitled "An Act to amend Sections 4,000, 4,003, 4,004, 4,006, 4,022, 4,028, 4,024, 4,025, 4,026, 4,028, 4,029, 4,046, 4,087, 4,103, 4,104, 4,109, 4,115, 4,116, 4,119, 4,165, 4,192, 4,204, 4,221, 4,256, 4,314, 4,328, 4,329, 4,344 and add two sections, to be known as Sections 4,292 and 4,348, and repeal Sections 4,005, 4,105, 4,106, and 10, 4,111, 4,134, 4,334, to establish a system of county governments," approved April 27, 1880, is in conflict with the Constitution of the State, and is therefore void. Writ denied.

An opinion will be filed at an early day.

(Morrison, C. J., not having heard the argument, took no part in the decision.)

FREIGHT MOVEMENTS.—The following carloads of freight were received in this city yesterday: One of merchandise, 2 of paving granite blocks, 1 of K. D. boxes, 1 of walnut lumber, 6 of Cumberland coal, 1 of flour, 1 of material, 1 of wood, 3 of canned fruit, 1 of hogs, 1 of melons, 1 of coal, 1 of stallions. Through carloads East were forwarded as follows: Seven of canned fruit, 3 of wine, 2 of sugar, 4 of merchandise, 3 of salmon, 23 of barley, 1 of M. seed, 3 of green fruit, 2 of wool, and 2 of hides.

ACCIDENT.—Mr. Myers, of the Tivoli House, was walking beside his team yesterday, which was drawing a load near his house, when, by a sudden pull of the horses, a trace chain parted and the chain bar flew out and struck Mr. Myers, cutting and laying open the flesh over the wall of the abdomen some two or three inches in length. The bar also struck and laid open the joint of his right thumb. He is quite severely hurt, but the real extent of his injury has not yet developed.

CAPS DISPLAYED.—At J. F. Slater's store the new caps for the drivers in trotting races are on display. They were ordered by the State Agricultural Society, and are very neat. They are of flannel, with a broad visor and have a neat knot of ribbon in front. They are of these colors: red, white, pink, blue, green, orange, yellow; red, white and blue, orange and blue, blue and pink, red and yellow, and red and black.

ATTEMPTED BURGLARY.—An attempt was made night before last by burglars to enter the gunshop of Charles Flohr, and also the shop of A. Flohr, on Sixth street, between J and K, but were prevented from entering by dogs fastened in the shops. One of the dogs was struck and badly hurt by the burglars.

CROWDED FULL WITH BARGAINS.—Every department has them, and never so much so as at the present time. An inspection will convince you that we are bed-rock on prices at the Red House. *

VISIT the Millinery Department, Mechanics' Store, and note the great variety of new fashions in bonnets, hats, feathers and trimmings. *

WORSTED DRESS GOODS, a variety of shades, 12½ cents a yard. Mechanics' Store.*

VISITORS, don't forget Jas. Lansing, International; 100 beds outside, 50 cents upward.*

ONE DOLLAR buys ladies' kid, fox shoes at the Red House. *

FOR A DRESS SUIT, go to the Red House. *

WORSTED DRESS GOODS, a variety of shades, 12½ cents a yard. Mechanics' Store.*

CHILDREN'S SCHOOL SHOES at Red House.*

GENTS' NECKTIES, new designs. Red House.*

ASSESSMENT VALUES.

Below is presented another compilation from the records of the State Board of Equalization. The comparison with 1879 is continued, and will be found to be an especially interesting study. The exhibit for all the counties will be concluded in two more issues of this table:

Counties.	Number of acres of land. 1880.	1879.	Value of real estate. 1880.	1879.	Improvements on realty. 1880.	1879.	Personalty, as classed by county and of deductions for unsecured debts. 1880.	1879.	Amount of money. 1880.	1879.	Value of all property after deductions. 1880.	Value of property after deductions. 1879.	Mortg's and Trust Deeds included in realty and included in personalty. 1880.	Assessed value of capital stock, franchises and credits not assessed. Included in personalty. 1880.	Value of franchises made after deduction. Included in personalty. 1880.	Value of franchises made after deduction. Included in personalty. 1879.
*Nevada	210,294	209,654	$3,331,835	$3,737,687	$1,854,523	$1,961,400	$1,887,315	$1,271,964	$185,505	$280,095	$6,001,090+	$6,079,756	$398,408	$10,366	$43,000	$42,640
Alameda	437,396	413,869	31,331,835	29,125,331	11,281,241	10,717,525	4,303,904	3,749,393	3,749,393	3,749,393	44,666,463	44,166,463	12,430,146	109,661	1,000	1,111
Alpine	37,548	33,502	162,008	162,008	520,085	471,769	1,196,630	1,196,630	1,196,630	1,196,630	3,083,315	3,083,315	363,685	2,300	1,795	1,795
Amador	1,730,999	1,731,972	3,795,415	4,077,647	1,228,156	1,228,156	1,228,156	1,228,156	1,228,156	1,228,156	5,023,571	5,305,803	358,896	1,010,201	1,111	1,111
Butte	760,619	754,799	3,490,493	3,490,493	2,696,661	2,696,661	5,407,252	5,407,252	5,407,252	5,407,252	9,558,851	9,558,851	567,000	3,400	11,000	11,000
Calaveras	1,289,560+	714,885	2,166,745	2,166,745	1,338,835	1,338,835	1,338,835	1,338,835	1,338,835	1,338,835	4,844,451	4,844,451	3,633,059	9,600	15,867	11,279
Colusa	1,181,585	151,900	1,631,401	1,631,401	1,338,430	1,312,762	1,312,762	1,312,762	1,312,762	1,312,762	3,196,192	3,196,192	328,832	1,000		
Contra Costa	1,221,025	1,477,432	10,941,808	10,941,808	16,143,777	16,143,777	16,143,777	16,143,777	16,143,777	16,143,777	27,085,585	27,085,585	557,000	5,365	57,367	57,367
Del Norte	485,674	350,770	3,126,315	3,126,315	6,732,560	6,732,560	6,732,560	6,732,560	6,732,560	6,732,560	9,858,875	9,858,875	584,625	9,000	27,000	27,000
El Dorado	1,338,830	1,312,762	7,076,258	7,076,258	3,584,625	3,584,625	3,584,625	3,584,625	3,584,625	3,584,625	7,665,156	7,665,156	830,698	5,365	83,294	83,294
Fresno	1,477,432	1,477,432	7,665,156	7,665,156	5,583,850	5,583,850	5,583,850	5,583,850	5,583,850	5,583,850	9,182,601	9,182,601	1,709,238	69,855	789,319	789,319
Humboldt	1,364,834	1,364,834	6,373,883	6,373,883	1,122,009	1,122,009	1,122,009	1,122,009	1,122,009	1,122,009	9,666,943	9,666,943	1,090,479	2,000	21,993	21,993
Inyo	1,600,223	1,600,223	3,887,631	3,887,631	1,026,962	1,026,962	1,026,962	1,026,962	1,026,962	1,026,962	2,100,302	2,100,302	352,000	1,083,702	197,597	197,597
Kern	624,185	624,185	3,887,631	3,887,631	1,026,962	1,026,962	1,026,962	1,026,962	1,026,962	1,026,962	2,100,302	2,100,302	352,000	1,083,702	197,597	197,597
Kings	1,000,000	1,000,000	4,000,000	4,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	4,000,000	4,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Lake	181,585	151,900	1,338,835	1,338,835	1,338,430	1,312,762	1,312,762	1,312,762	1,312,762	1,312,762	3,196,192	3,196,192	328,832	1,000	11,279	11,279
Los Angeles	1,351,240	1,221,025	10,477,432	10,941,808	16,143,777	16,143,777	16,143,777	16,143,777	16,143,777	16,143,777	27,085,585	27,085,585	557,000	5,365	57,367	57,367
Madera	1,027,458	485,674	4,606,767	4,606,767	2,677,519	2,677,519	2,677,519	2,677,519	2,677,519	2,677,519	5,101,149	5,101,149	1,126,009	9,000	27,000	27,000
Marin	1,027,458	1,338,830	4,606,767	4,606,767	2,802,238	2,802,238	2,802,238	2,802,238	2,802,238	2,802,238	6,373,883	6,373,883	1,364,834	2,000	21,993	21,993
Mariposa	1,199,254	1,312,762	3,126,315	3,126,315	1,364,834	1,364,834	1,364,834	1,364,834	1,364,834	1,364,834	4,606,767	4,606,767	830,698	5,365	83,294	83,294
Mendocino	1,364,834	1,364,834	4,606,767	4,606,767	1,364,834	1,364,834	1,364,834	1,364,834	1,364,834	1,364,834	4,606,767	4,606,767	830,698	5,365	83,294	83,294
Merced	714,119	783,399	2,677,519	2,802,238	1,122,009	1,122,009	1,122,009	1,122,009	1,122,009	1,122,009	2,802,238	2,802,238	1,122,009	9,000	27,000	27,000
Monterey	895,555	895,555	3,887,631	3,887,631	1,026,962	1,026,962	1,026,962	1,026,962	1,026,962	1,026,962	2,100,302	2,100,302	352,000	1,083,702	197,597	197,597
Napa	783,243	783,243	3,887,631	3,887,631	1,026,962	1,026,962	1,026,962	1,026,962	1,026,962	1,026,962	2,100,302	2,100,302	352,000	1,083,702	197,597	197,597
Nevada	1,854,407	1,854,407	6,373,883	6,373,883	1,364,834	1,364,834	1,364,834	1,364,834	1,364,834	1,364,834	9,666,943	9,666,943	1,090,479	2,000	21,993	21,993
Placer	1,200,000	1,200,000	4,606,767	4,606,767	1,364,834	1,364,834	1,364,834	1,364,834	1,364,834	1,364,834	9,182,601	9,182,601	1,709,238	69,855	789,319	789,319
Plumas	1,200,000	1,200,000	4,606,767	4,606,767	1,364,834	1,364,834	1,364,834	1,364,834	1,364,834	1,364,834	9,182,601	9,182,601	1,709,238	69,855	789,319	789,319
Sacramento	1,364,834	1,364,834	6,373,883	6,373,883	1,122,009	1,122,009	1,122,009	1,122,009	1,122,009	1,122,009	9,666,943	9,666,943	1,090,479	2,000	21,993	21,993
San Benito	1,600,223	1,600,223	3,887,631	3,887,631	1,026,962	1,026,962	1,026,962	1,026,962	1,026,962	1,026,962	2,100,302	2,100,302	352,000	1,083,702	197,597	197,597
San Bernardino	1,600,223	1,600,223	3,887,631	3,887,631	1,026,962	1,026,962	1,026,962	1,026,962	1,026,962	1,026,962	2,100,302	2,100,302	352,000	1,083,702	197,597	197,597
San Diego	1,364,834	1,364,834	6,373,883	6,373,883	1,122,009	1,122,009	1,122,009	1,122,009	1,122,009	1,122,009	9,666,943	9,666,943	1,090,479	2,000	21,993	21,993
San Francisco	1,364,834	1,364,834	6,373,883	6,373,883	1,122,009	1,122,009	1,122,009	1,122,009	1,122,009	1,122,009	9,666,943	9,666,943	1,090,479	2,000	21,993	21,993
San Joaquin	1,364,834	1,364,834	6,373,883	6,373,883	1,122,009	1,122,009	1,122,009	1,122,009	1,122,009	1,122,009	9,666,943	9,666,943	1,090,479	2,000	21,993	21,993
San Luis Obispo	1,364,834	1,364,834	6,373,883	6,373,883	1,122,009	1,122,009	1,122,009	1,122,009	1,122,009	1,122,009	9,666,943	9,666,943	1,090,479	2,000	21,993	21,993
San Mateo	1,364,834	1,364,834	6,373,883	6,373,883	1,122,009	1,122,009	1,122,009	1,122,009	1,122,009	1,122,009	9,666,943	9,666,943	1,090,479	2,000	21,993	21,993
Santa Barbara	1,364,834	1,364,834	6,373,883	6,373,883	1,122,009	1,122,009	1,122,009	1,122,009	1,122,009	1,122,009	9,666,943	9,666,943	1,090,479	2,000	21,993	21,993
Santa Clara	1,364,834	1,364,834	6,373,883	6,373,883	1,122,009	1,122,009	1,122,009	1,122,009	1,122,009	1,122,009	9,666,943	9,666,943	1,090,479	2,000	21,993	21,993
Santa Cruz	1,364,834	1,364,834	6,373,883	6,373,883	1,122,009	1,122,009	1,122,009	1,122,009	1,122,009	1,122,009	9,666,943	9,666,943	1,090,479	2,000	21,993	21,993
Shasta	1,364,834	1,364,834	6,373,883	6,373,883	1,122,009	1,122,009	1,122,009	1,122,009	1,122,009	1,122,009	9,666,943	9,666,943	1,090,479	2,000	21,993	21,993
Sierra	1,364,834	1,364,834	6,373,883	6,373,883	1,122,009	1,122,009	1,122,009	1,122,009	1,122,009	1,122,009	9,666,943	9,666,943	1,090,479	2,000	21,993	21,993
Siskiyou	1,364,834	1,364,834	6,373,883	6,373,883	1,122,009	1,122,009	1,122,009	1,122,009	1,122,009	1,122,009	9,666,943	9,666,943	1,090,479	2,000	21,993	21,993
Solano	1,364,834	1,364,834	6,373,883	6,373,883	1,122,009	1,122,009	1,122,009	1,122,009	1,122,009	1,122,009	9,666,943	9,666,943	1,090,479	2,000	21,993	21,993
Sonoma	1,364,834	1,364,834	6,373,883	6,373,883	1,122,009	1,122,009	1,122,009	1,122,009	1,122,009	1,122,009	9,666,943	9,666,943	1,090,479	2,000	21,993	21,993
Stanislaus	1,364,834	1,364,834	6,373,883	6,373,883	1,122,009	1,122,009	1,122,009	1,122,009	1,122,009	1,122,009	9,666,943	9,666,943	1,090,479	2,000	21,993	21,993
Sutter	1,364,834	1,364,834	6,373,883	6,373,883	1,122,009	1,122,009	1,122,009	1,122,009	1,122,009	1,122,009	9,666,943	9,666,943	1,090,479	2,000	21,993	21,993
Tehama	1,364,834	1,364,834	6,373,883	6,373,883	1,122,009	1,122,009	1,122,009	1,122,009	1,122,009	1,122,009	9,666,943	9,666,943	1,090,479	2,000	21,993	21,993
Trinity	1,364,834	1,364,834	6,373,883	6,373,883	1,122,009	1,122,009	1,122,009	1,122,009	1,122,009	1,122,009	9,666,943	9,666,943	1,090,479	2,000	21,993	21,993
Tulare	1,364,834	1,364,834	6,373,883	6,373,883	1,122,009	1,122,009	1,122,009	1,122,009	1,122,009	1,122,009	9,666,943	9,