Under the state law, the city is allowed to levy taxes 5% in excess of budget requirements as a precaution against tax delinquency, and in 1935-36 they were able to collect $41,000 above budget requirements, allowing them to put this in a reserve fund against the city's bonded debt.

The City of Fresno is divided into 12 tax districts, each district, as it was admitted to the city, having been made liable only for that part of the bonded indebtedness from which it specifically benefited. Among the 12 districts there are six different city rates. On Appendix Page No. 7 will be found a tabulation of these rates. The total combined rates for the city ranges from 3.64 to 3.82 per $100 of assessed valuation. The basis of assessment in Fresno County has been 50% for a number of years, as established by the State Board of Equalization. The appraisals are supposed to be on the basis of real value of the property. In practice, the County Assessor stated that specimen appraisals are made as a basis for appraising of whole neighborhoods in the city. The Assessor also stated he felt that the assessments actually averaged 50%. As an illustration of the variance between his assessments and valuations placed by the Board of Equalization, the Assessor stated that in 1934 the Board figured his assessments to be 50.24%, while in 1936 the Board claimed his valuations were only 40% and raised the valuation to what it considered 50%. It should be noted that public utilities came under the county levy in 1934, their valuation fixed by the State Board of Equalization but levied at the rate established by the Country Board of Supervisors. Previous to that, the utilities had been directly levied by the state and proportionate benefits returned to local governments.

There are no ad valorem assessment districts, with their pyramiding indebtedness, within the city limits of Fresno, and there is only one district in the immediate vicinity.

The state sales tax, resulting from the law passed in 1934, the proceeds of which are used for the support of the state, has no peculiar application in Fresno. It is a 3% tax on all goods sold retail, except necessities, and the percent runs higher on small purchases. No taxes have been levied on real estate or personal property