condition in the future. He based his statement on the assumption that "75% of the cases on the relief rolls consisted of bums that won’t work anywhere else, and the other 25% who really want to work are handicapped either mentally or physically." At the time this statement was made W. P. A. workers in the East Bay Area were threatening a sit-down strike for a 10% increase in wage scales. Some workmen on several W. P. A. projects did walk off the job, but the agitation proved to be little more than a "tempest in a teapot."

E. Taxation.


The seven cities of the East Bay Area operate under their own charters, containing different provisions relative to taxation, budgetary, and fiscal procedure. Each of the cities makes its own levy for municipal purposes, and with the exception of Oakland, each collects its own taxes.

Limitations are imposed upon increases in the yearly expenditures of counties and cities within California; Section 20 of Article XI, Constitution of the State of California, as amended, provides that:

"Expenditures in any county, city and county, municipality, district, or other political subdivision of this State shall not in any year exceed by more than 5% the expenditures of such a county, city and county, municipality, district, or other political subdivision for the preceding year, unless previously authorized by vote or the Board of Equalization."

The fiscal year of the cities and counties for the State of California extends from July 1st to June 30th; taxes are levied each year on or before September 15th on the assessed property as of the first Monday in March preceding. Taxes may be paid in two instalments; first instalment becomes delinquent on December 5th, and the second instalment on April 20th of each year. Ordinarily, an 8% penalty is added to taxes delinquent on the first instalment, and an additional penalty of 3% is added to all taxes delinquent after April 20th. A charge of fifty cents per parcel is placed on all taxes delinquent after the latter date. Interest at the rate of 1% per month is charged on the original amount of the taxes after July 1st for a period of five years, after which the property, if not redeemed, is sold.

State emergency legislation, designed as a relief to taxpayers, temporarily permits the payment of delinquent taxes without penalty in ten annual instalments, subject to a prompt payment of current taxes. This emergency legislation has recently been