On Appendix Pages 25-A and 26-A will be found similar tax tabulations for each of the seven individual cities.

Total delinquent collections shown in all of these tabulations are for delinquent amounts existing after current collection periods. Owing to the accounting methods of some of the municipalities, it was not feasible to supply the item of "Total of the Delinquent Taxes at the End of each Year", and this accounts for the absence of these figures in the tables. The total tax rate for each of the seven cities for the tax year 1935-1936 is as follows:

City of Alameda - 4.52
City of Albany - 4.99
City of Berkeley - 4.55
Town of Emeryville - 2.85
City of Oakland - 4.79
City of Piedmont - 4.23
City of San Leandro - 4.02

The tax rates shown above are those of districts having highest tax rates within their respective cities.

In connection with the foregoing tables and those included in the Appendix, it should be borne in mind that under provision of Section 3628-A of Political Code as amended,

"Notes, stocks, bonds, mortgages, and other securities are taxed upon their actual value at the rate of 2/10% of 1%. Solvent credits are taxed upon their actual value at the rate of 1/10 of 1%.

Assessed valuations shown are set up on an equalized basis and are composed of three classes of property: land, improvements, and personal. Up to 1935, property of whatever kind owned by public utilities companies was not included, but set aside for exclusive taxation by the State for its use and purposes. There are two other classes of property--securities and solvent credits--which are not included in the assessed valuations and are taxed upon fixed millage basis, the product, however, being included in the levy. The foregoing explains why "tax rates" shown will not produce the "levies" from "assessed valuations."

It is of interest to note that from the comparative tax rates shown above, with the exception of the Town of Emeryville, all of the current rates are higher than that of San Francisco, which is 3.78, the rate for the City of Oakland being more than 25% higher than that of San Francisco. While the compactness of the latter city undoubtedly has something to do with this differential, it is believed that the