From information obtained from various sources, it is believed that the relief burden in Sacramento County was very much less than the average for the state as a whole. This is possibly accounted for by the fact that employment by the State and Federal Governments was increased materially in Sacramento County, beginning with 1934.

E. Taxation


The City of Sacramento is governed under a special charter which became operative July the 1st, 1921 and provides for a Council-Manager form of government. Under the provisions of this charter, the city makes its own assessments, fixes the levy and collects the tax. Assessments are made as of the first Monday in March. Returns must be made to the City Assessor within fifteen days after the service of the blank form. Rolls are open to inspection during July. Appeals may be taken to the Board of Equalization, which convenes on the second Monday in July, and are heard during the sessions which follow. No tax bills are sent out, and taxes are payable to the City Tax Collector, no discount being allowed.

All personal property taxes and half of the realty taxes are due November 1st, and if not paid on or before December 5th, a penalty of 3% is added and a further penalty of 3% is made if taxes remain unpaid on the following April 20th. The second half of the realty tax is due January 20th, and if not paid on or before April 20th, a 3% penalty is added. The fiscal year of the cities and counties of the State of California extends from July the 1st to June 30th, and taxes are levied each year on or before September 15th.

Section 30 of Article XI, Constitution of the State of California, as amended, provides that:

"Expenditures in any county, municipality, district, or other political subdivision of this state shall not in any year exceed by more than 3% the expenditures of such a county, municipality, district, or other political subdivision for the preceding year unless previously authorized by vote or by the State Board of Equalization."

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

Public utilities, which were previously only taxed by the State on the basis of gross receipts, have been returned to the local assessment rolls. This has had the effect of increasing the tax base and, therefore, reducing the real property