of 20.8 square miles and its limits are not identical with those of the city of Stockton. School district taxes are paid to the County Treasurer on the basis of the County Assessor's valuation, and is included in the county tax bill.

The Port District, in addition to the city of Stockton includes a strip of territory one-half mile on each side of the ship channel for eleven miles of its length. The population of this strip, which is largely rural, is estimated to be 2037. Taxes of the Port District are also based on the County Assessor's valuations and are also included in the county tax bill.

While the books of the county do not show accumulated delinquency, by dint of a little supplementary bookkeeping, it was possible to arrive at these figures and they are as shown in the tabulation. These figures indicate that after rising to a high of $730,517 in the year 1932-33, the accumulation has steadily decreased since, and currently (1937-38) amounts to but $314,223.

It will be noted by referring to the city's tax tabulation, shown on appendix page 7A that accumulated delinquency is not shown. This, for the reason that the city's bookkeeping methods do not provide the data necessary to arrive at an accurate figure. A review of the city's accounts, however, indicated that after reaching a high of not to exceed $250,000, by the end of 1935, accumulated delinquency has been reduced until it was less than $150,000 by the end of 1937 and judging by current payments will not exceed $100,000 by the end of 1938.

While there is no accurate way of determining the exact difference in the amount of assessed value placed on property in the City of Stockton by the County and City Assessors, it is believed that the City Assessors figures will aggregate approximately one-third more than that of the County Assessor.

Owing to the many changes which have been made in the laws affecting taxation within recent years, comparisons between the different years are of little value. A reference to the County Tax tabulation on Appendix page 8A and the City Tabulation on Appendix page 7A shows the city rate for 1937 to be $18.60 per $1000 of assessed value and the county rate for 1937-38 was $17 per $1000 of assessed value in Stockton. Owing to a difference in the basis of assessment between the County and City these rates are not comparable.