

# PROGRESS OF THE CITY.



THE *City* of San Francisco was, for the first time, incorporated by the Legislature in May 1850, the organization of the *County* having been effected in the month previous, by the election of a Sheriff and other officers, thus establishing two distinct systems of government. The Consolidation Act took effect on the first day of July, 1856. Under its stringent provisions our municipal affairs have been administered with energy and fidelity, and a thorough reform has resulted. The enormous outlay consequent on the *dual* system of government has been entirely abolished or seriously reduced, while the checks upon lavish expenditure were so well devised as to defy evasion, and the contraction of debts has been inhibited. The financial history of all this is sufficiently indicated in the exhibit\* of the *Aggregated Annual Expenditures* of the City and County of San Francisco, from 1850 to 1867—since the first legislative organization of the government—*exclusive* of the sums paid in liquidation of the principal and interest of the bonded debts:

## Assessment and Rates of Taxation from 1850 to 1867.

FISCAL YEARS.	Total Annual Rates.	PARTICULAR CLASS OF ASSESSMENTS.			Total Annual Assessments.
		Real Estate.	Improvements.	Person'l Prop'ty.	
1850-51.....	\$2 00	\$16,849,054	In Personal.	\$4,772,160	\$21,621,214
1851-52.....	4 10	11,141,463	In Personal.	2,875,440	14,016,903
1852-53.....	4 41½	15,676,356	In Personal.	2,805,381	18,481,737
1853-54.....	3 88½	17,889,850	\$6,158,300	4,852,000	28,900,150
1854-55.....	3 85½	19,765,285	9,159,935	5,837,607	34,762,827
1855-56.....	3 85 5-6	18,607,800	8,394,925	5,073,847	32,076,572
1856-57.....	2 30	17,827,617	8,345,667	4,194,970	30,368,254
1857-58.....	2 30	15,576,545	7,394,296	12,426,335	35,397,176
1858-59.....	2 45	13,554,565	5,946,585	11,224,800	30,725,950
1859-60.....	3 16 9-10	14,172,235	6,523,985	9,323,002	30,019,222
1860-61.....	2 85	25,283,685	In Real	10,683,814	35,967,499
1861-62.....	2 87	31,871,897	In Real.	9,973,222	41,845,119
1862-63.....	2 74½	37,016,102	In Real.	29,540,554	66,556,656
1863-64.....	2 10	43,116,538	In Real.	34,002,627	77,119,165
1864-65.....	2 98	47,292,903	In Real.	33,443,262	80,736,165
1865-66.....	3 12	49,137,312	In Real.	39,129,145	88,266,457
1866-67.....	3 10	53,485,421	In Real.	43,214,976	96,700,397

The amount absolutely collected on is much less than the aggregate valuations for the last two years. In 1865-6 it was \$22,730,719 personal against \$39,775,500 assessed, and \$45,436,924 real estate against \$49,138,027 assessed, in all \$68,167,643 collected on against \$88,913,527 assessed.

\* For table of Municipal Expenditures from 1850 to 1865, see SAN FRANCISCO DIRECTORY for 1866, page 10.