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PROGRESS OF THE CITY, 1873.



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 1871—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 1872.

FISCAL YEAR.	Total Annual Rates.	PARTICULAR CLASS OF ASSESSMENTS.			Total Annual Assessments.
		Real Estate.	Improvem'ts.	Pers. 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	18,907,800	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	37,906,102	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
1867-68.....	3 00	58,207,892	In Real.	51,152,964	109,360,826
1868-69.....	3 05	63,631,721	In Real.	42,782,308	106,414,029
1869-70.....	3 08	69,776,693	In Real.	44,982,908	114,759,511
1870-71.....	2 84½	75,145,717	In Real.	31,246,159	106,391,876
1871-72.....	2 97	76,124,551	In Real.	28,900,988	105,025,539

The amount absolutely collected on for the last three years is much less than the aggregate valuations. For the year 1868-69, the delinquent list amounted to \$429,709 on an assessed value of \$13,500,000 ; in 1869-70 to \$556,320 on \$18,062,340 ; in 1870-71 to \$170,603 on \$5,996,584, and in 1871-72 to \$237,787 on \$8,006,311. The small amount of delinquent taxes of 1870-71 and 1871-72, compared with the two previous years, may be accounted for by the

* For table of Municipal Expenditures from 1850 to 1865, see SAN FRANCISCO DIRECTORY for 1866, page 10.
† Exclusive of Mortgages, which amounted in 1869-70 to near \$16,000,000, now held to be exempt from taxation.