

section shall remain in force until changed by the legislature. Until the year 1918 the state shall reimburse any and all counties which sustain loss of revenue by the withdrawal of railroad property from county taxation. The legislature shall provide for reimbursement from the general funds of any county to districts therein where loss is occasioned in such districts by the withdrawal from local taxation of property taxed for state purposes only.

(g) No injunction shall ever issue in any suit, action, or proceeding in any court against this state or against any officer thereof to prevent or enjoin the collection of any tax levied under the provisions of this section; but after payment action may be maintained to recover any tax illegally collected in such manner and at such time as may now or hereafter be provided by law.

ARTICLE IV.

SEC. 22. * * * That for the purpose of raising \$5,000,000 to be used in establishing, maintaining, and supporting in the city and county of San Francisco, state of California, an exposition in commemoration of the completing of the Panama Canal, to be known as the Panama-Pacific International Exposition, the state board of equalization shall, for the fiscal year beginning July 1, 1911, and for each fiscal year thereafter, to and including the fiscal year beginning July 1, 1914, fix, establish, and levy such an ad valorem rate of taxation, as when levied upon all the taxable property in the state, after making due allowance for delinquency, shall produce for each of such fiscal years a sum of \$1,250,000. The said taxes shall be levied, assessed, and collected upon every kind and character of property in the state of California not exempt from taxation under the law, and subject to taxation on the 1st day of July, 1910, and in the same manner, and by the same method, as other state taxes are levied, assessed, and collected under the law, as the same existed on the 1st day of July, 1910.

The state board of equalization shall each year, at the time it determines the amount of revenue required for other state purposes, determine, fix, and include the rate of tax necessary to raise the revenue herein provided for.

There is hereby created in the state treasury a fund to be known as the Panama-Pacific International Exposition fund, and all moneys collected pursuant to this provision, after deducting the proportionate share of the expense for the collection of the same, shall be paid into the state treasury and credited to such fund. All moneys so paid into such fund are hereby appropriated, without reference to fiscal years, for the use, establishment, maintenance, and support of said exposition. No tax, license fee, or charge of any kind or character shall ever be levied or assessed or charged against any property of said exposition, or against any property used as exhibit therein, while being used or exhibited in connection therewith.

SEC. 25. The legislature shall not pass local or special laws in any of the following enumerated cases; that is to say, * * * tenth, for the assessment or collection of taxes; * * * thirteenth, extending the time for the collection of taxes, * * * twentieth, exempting property from taxation.

ARTICLE IX.

SEC. 6. * * * The entire revenue derived from the state school fund and from the general state school tax shall be applied exclusively to the support of day and evening elementary schools; but the legislature may authorize and cause to be levied a special state school tax for the support of day and evening secondary schools and technical schools, or either of such schools, included in the public school system; and all revenue derived from such special tax shall be applied exclusively to the support of the schools for which said special tax shall be levied.

SEC. 10. All property now or hereafter held in trust for the founding, maintenance, or benefit of the Leland Stanford Junior Uni-

versity, or of any department thereof, may be exempted by special act from state taxation, and all personal property so held; the Palo Alto farm as described in the endowment grants to the trustees of the university, and all other real property so held and used by the university, for educational purposes exclusively, may be similarly exempted from county and municipal taxation: *Provided*, That residents of California shall be charged no fees for tuition unless such fees be authorized by act of the legislature.

SEC. 11. All property now or hereafter belonging to the California School of Mechanical Arts, having its school buildings located in the city and county of San Francisco, shall be exempt from taxation. The legislature may modify, suspend, and revive at will the exemption from taxation herein given.

SEC. 12. All property now or hereafter belonging to the California Academy of Sciences, having its buildings located in the city and county of San Francisco, shall be exempt from taxation. The legislature may modify, suspend, and revive at will the exemption herein given.

SEC. 13. All property now or hereafter belonging to the Cogswell Polytechnic College, having its buildings located in the city and county of San Francisco, shall be exempt from taxation. The legislature may modify, suspend, and revive at will the exemption herein given.

ARTICLE XI.

SEC. 7½. Any county may frame a charter for its own government consistent with and subject to the constitution * * * by submitting the question at a general or special election * * * for the formation, in such counties, of road districts for the care, maintenance, repair, inspection, and supervision only of roads, highways, and bridges; * * * for the organization, government, powers, and jurisdiction of such districts and divisions, and for raising revenue therein, for such purposes, by taxation, upon the assent of a majority of the qualified electors of such districts or divisions, * * * for the incurring of indebtedness therefor by such counties, districts, or divisions for such purposes, * * * and for levying and collecting taxes against the property of the counties, districts, or divisions, for the payment of the principal and interest of such indebtedness at maturity.

SEC. 12. The legislature shall have no power to impose taxes upon counties, cities, towns, or other public or municipal corporations, or upon the inhabitants or property thereof, for county, city, town, or other municipal purposes, but may, by general laws, vest in the corporate authorities thereof the power to assess and collect taxes for such purposes.

SEC. 13. The legislature shall not delegate to any special commission, private corporation, company, association, or individual any power * * * to levy taxes or assessments.

OFFICERS.

The officers most directly concerned with taxation are:

- (1) The county assessors, elected for four years.
- (2) The county auditor, elected for four years.
- (3) The county collectors, who are usually ex officio the license collectors, elected for four years.
- (4) The county boards of supervisors, who act ex officio as county boards of equalization.
- (5) The state board of equalization, consisting of the state controller and four members elected by districts, for four years, assesses the franchises and gross earnings of public service and certain other corporations and performs numerous other duties.
- (6) The state controller, elected for four years.
- (7) The state treasurer, elected for four years.

Certain cities may elect their own assessors and tax collectors for municipal taxation.