

## FINANCE.

## 25.—Municipal Statistics by Provinces, 1914—concluded.

Cities and Towns.	Assessed population.	Assessed valuation of all taxable property.	Value of property exempt from taxes, or liable for local improvements only.	Deben- ture debt.	Sinking fund.	Taxes levied.	Tax rate, mills on \$
British Columbia—		\$	\$	\$	\$	\$	
Nanaimo. . . .	8,500	5,946,085	299,675	816,893	116,556	366,405	{ 34.00 with 1/8 off. 14 Gross 24.00 Net. 20.00
New West- minster. . . .	15,000	20,686,270	2,000,000	4,568,700	182,286	406,876	{ Gross 24.00 Net. 20.00
North Van- couver. . . .	<i>8,196</i>	20,843,225	1,770,370	2,876,494	186,538	355,334	15.50
Vancouver. . .	106,110	150,456,660	76,199,743	28,844,240	3,010,078	4,363,800	{ Gross 24.44 Net. 22.00 20.00
Victoria. . . .	<i>31,660</i>	89,151,990	17,419,540	16,747,101	1,909,633	2,222,641	20.00

EXPLANATORY NOTES.—(1) In the first column of Table 25 the assessed population of 1914 is given in cases where this was furnished; but where the population of 1914 was either not supplied or was only estimated the census figures of 1911 are given and are printed in italics to differentiate them from the other figures in the column. (2) In the case of Thetford Mines, Que., the value of property exempt from taxes, or liable for local improvements only, does not include the value of the mines. (3) The amounts given in the column for taxes levied in Brandon, Man. (\$500,805), and Lethbridge, Alberta (\$619,466), are exclusive of local improvements. (4) In the province of Quebec the taxes levied and the tax rates do not include the rates levied for schools. (5) At Ottawa, Ont., there are two tax rates, consisting of 20.80 mills on the dollar for those electing to send their children to the ordinary public schools and 25.40 mills on the dollar for those who maintain the separate or Roman Catholic schools. At Montreal, Que., there are different school tax rates. In the central wards, i.e., those which constituted Montreal before the recent annexation of adjoining municipalities, the school tax is collected by the city for Catholic and Protestant School Boards which have jurisdiction therein. Here the school tax rate is for Roman Catholics 4 mills on the \$, and for Protestants and neutral 5 mills on the \$. In the recently annexed wards the school tax is collected by the various School Boards which are still independent of the older City Boards. The rates levied by these Independent Boards vary between 2½ mills to 6 mills on the \$. At Winnipeg, Man., there are two tax rates, viz., 14.8 mills on the dollar for the general assessment and 6½ per cent. of the annual rental of premises occupied for the business assessment. (6) At Regina, Sask., the debenture debt, amounting to \$3,474,471, does not include the local improvement debt. (7) At Vancouver, B.C., improvements are exempt from taxation. (8) At Medicine Hat, Alberta, the gross debt is \$3,818,715.