

taxation, being \$33.38 per head of the census population; their extraordinary receipts were \$41,679,648, a total of \$210,520,440, while their grand total expenditure was \$210,692,259. Available and revenue-producing assets amounted to \$389,148,880, and total assets to \$809,861,299, while total liabilities were \$675,610,501. For individual cities statistics of receipts are given in Table 30, of expenditures in Table 31, of assets and liabilities in Table 32.

Statistics of Urban Municipalities of from 3,000 to 10,000 Population.—According to the statistics compiled and published by the Finance Branch of the Dominion Bureau of Statistics for urban municipalities with a population of from 3,000 to 10,000, the 103 municipalities of this class reporting had in the calendar year 1919 an estimated population of 552,668. The aggregate value of taxable property was in that year \$280,294,473, and of property exempted from taxation \$108,239,833. The total ordinary receipts of these 103 municipalities were \$15,309,562, of which \$9,380,217 were derived from taxes, being \$16.97 per head of the estimated population. The extraordinary receipts were \$4,476,454, bringing the total receipts up to \$19,786,016. The aggregate ordinary expenditures were \$15,185,024 and extraordinary expenditures \$5,209,137, a grand total of \$20,394,161. The aggregate available assets were \$58,751,681, and the aggregate liabilities \$55,719,411.

Statistics of Smaller Urban Municipalities of 1,000 to 3,000 Population.—Statistics have been compiled and published for 1920 by the Finance Branch of the Dominion Bureau of Statistics for 241 towns and villages having an estimated population in that year of between 1,000 and 3,000, and an aggregate estimated population of 419,197. The aggregate value of the taxable property in these municipalities in 1920 was \$227,073,141, and of property exempted from taxation \$49,295,401. The total ordinary receipts of the 241 municipalities were \$10,684,795, of which \$7,375,878 proceeded from taxation, or \$17.59 per head of the estimated population; the total extraordinary receipts were \$5,448,829, bringing the total receipts (including \$35,306 not classified as ordinary or extraordinary) to \$16,168,930. Aggregate ordinary expenditures were \$11,318,446 and extraordinary expenditure \$4,848,881, making the grand total expenditure (including \$32,661 not classified) \$16,199,988. Aggregate available assets were \$37,718,157, and aggregate liabilities \$33,407,405.

All these reports may be obtained on application to the Dominion Statistician.

NOTE.—According to the census of 1921, 55 cities in Canada had at that time a population of 10,000 or over. The municipal authorities of Amherst, Dartmouth and New Glasgow, all in Nova Scotia, and of Oshawa and North Bay in Ontario, had previously estimated their populations as being 10,000 or over; they were classified as such in the 1919 report and are here retained for comparative purposes. Three urban municipalities having more than 10,000 population by the census, failed to send in a report and are not included; viz., Guelph, Glace Bay and Shawinigan Falls.