

3.—Municipal Public Finance.

The statistics of the rural and urban population of Canada appearing on pages 167 to 175 of this issue of the Year Book, show that between 1901 and 1921, the urban population of Canada more than doubled, increasing from 2,014,222 to 4,352,442; further, this growth has been greater in the cities, more especially the larger cities, than in the towns and villages. The aggregation of great numbers of people into the cities within a comparatively short space of time has made it necessary for costly public services to be furnished to the new-comers. Problems of water supply, road and bridge building, police and fire protection, sanitation and sewage, transportation, education, public health and recreation have been faced and more or less satisfactorily solved, often at great expense. Some municipalities, indeed, in the period before the war, considered it expedient to provide public services for prospective, as well as for existing population, and later found that the prospects did not become actualities as rapidly as they had expected. The result of the great actual growth and the great expectations of growth was a rapid increase in municipal taxation which has made municipal public finance a very important part of the public finance of Canada, attracting a very considerable amount of attention from theoretical students of public finance, from municipal officials, from bond houses and generally from the urban ratepayer.

Investigators of municipal public finance have, however, found great difficulties in pursuing their studies on account of the incomparability of the statistics collected by Provincial Governments, or the entire absence of such statistics, for as late as 1919 only six provinces compiled and published their municipal statistics. Accordingly, in response to suggestions from the Union of Canadian Municipalities and the Municipal Improvement League of Canada, the Dominion Bureau of Statistics undertook to collect independently through its Finance Branch the statistics for a fixed group of municipalities, of 10,000 population or over, according to schedules and methods of compilation approved by the provinces. The results of the first investigation for the calendar year 1919 were published in summary form on pages 570 to 580 of the 1920 Year Book, as well as in greater detail in a special report.

Statistics of Urban Municipalities of 10,000 Population and over.—In the present issue of the Year Book the statistics for 1920 of Canadian cities of 10,000 population and over are printed in considerable detail, a summary of the more important statistics being given by provinces and for the whole country in Table 29, which shows that the 57 cities included in the report had in that year taxable land and buildings assessed at \$2,858,792,013, and tax-exempt land and buildings assessed at \$686,365,646. Their ordinary receipts aggregated \$168,840,791, of which \$94,407,640 were derived from taxation, being \$33.38 per head of the census population; their extraordinary receipts were \$41,679,649, a total of \$210,520,440, while their grand total expenditure was \$210,692,260. Available and revenue-producing assets amounted to \$389,148,881, and total assets to \$809,861,298, while total liabilities were \$675,610,499. For individual cities, statistics of receipts are given in Table 31, of expenditures in Table 30, 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