

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 \$15,185,026, and extraordinary expenditures \$5,209,136, a grand total of \$20,394,162. The aggregate available assets were \$58,751,680, and the aggregate liabilities \$55,719,413. A summary by provinces of the statistics of principal interest will be found on pages 802 and 803 (Table 33.)

**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 \$7,375,876 were from taxation, or \$17.59 per head of the estimated population; the total extraordinary receipts were \$5,448,828, bringing the total receipts (including \$35,306 not classified as ordinary or extraordinary) to \$16,168,929. Aggregate ordinary expenditures were \$11,318,446, and extraordinary expenditures \$4,848,882, making the grand total expenditure (including \$32,661 not classified) \$16,199,989. Aggregate available assets were \$37,718,155, and aggregate liabilities \$33,407,404. A summary by provinces of the statistics of principal interest will be found on pages 804 and 805 (Table 34.)

**Comparisons of Finances of Larger and Smaller Municipalities**—The general basis of municipal finance in Canada is the assessed value of taxable property. On the basis of the above-mentioned reports, this amounted in the cities to \$981.75 per head, in the larger towns to \$507.17 and in the smaller towns and villages to \$541.69 per head of population.

Receipts from compulsory taxation per head of population were in the cities \$27.34, in the larger towns \$16.97, in the smaller towns and villages \$17.60. Total ordinary receipts amounted to \$45.48, \$27.70 and \$25.49 per head of population respectively, and extraordinary receipts to \$17.55, \$8.10 and \$13.00 respectively.

Ordinary expenditures per head of population were in the cities \$43.03, in larger towns \$27.48 and in smaller towns and villages \$27.00; extraordinary expenditures were \$18.01, \$9.43 and \$11.57 per head respectively.

Assets per head of population were \$151.72 in the cities, \$106.31 in the larger towns and \$59.98 in the smaller towns and villages. Liabilities per head were \$202.44 in the cities, \$100.82 in the larger towns and \$79.69 in the smaller towns and villages.

**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.