3.-Municipal Public Finance.

The statistics of the rural and urban population of Canada, appearing on pages 119 to 127 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 newcomers. 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 undertock 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. Subsequently other reports appeared of the municipal statistics of urban municipalities of between 3,000 and 10,000 population and municipalities of between 1,000 and 3,000 population. The statistics of these later reports were summarized on pp. 802-805 of the 1922-23 Year Book.

Statistics of Urban Municipalities of 5,000 Population and over.—In the present edition of the Year Book, statistics are presented of 81 urban municipalities of 5,000 population and over reporting to the Bureau for the calendar year 1922.

The total assessed value of taxable property in the 81 cities and towns reporting for 1922 was \$2,993,675,627, being a per capita value of \$1,010.84. The per capita assessed values of taxable property by provinces were as follows: Prince Edward Island \$521.58, Nova Scotia \$572.06, New Brunswick \$464.85, Quebec \$1,067.24, Ontario \$980.93, Manitoba \$1,170.31, Saskatchewan \$1,022.67, Alberta \$1,009.71 and British Columbia \$1,297.80. 'The 63 cities and towns reporting in the provinces east of Manitoba had an assessed value of taxable property of \$968.03 per capita, as compared with \$1,154.56 per capita for the 18 cities and towns in the provinces west of Ontario.