

In connection with receipts, "compulsory taxation," consisting of taxation for general purposes, arrears, school taxes, poll tax, income tax and other special taxation, showed a total for all cities and towns dealt with in 1922 of \$108,500,292, with a per capita revenue from taxation of \$36.64. Taking the provinces separately, taxation receipts for the cities and towns amounted to \$134,279 in Prince Edward Island; \$3,064,307 in Nova Scotia; \$1,803,411 in New Brunswick; \$22,390,225 in Quebec; \$50,078,423 in Ontario; \$9,530,903 in Manitoba; \$4,691,941 in Saskatchewan; \$8,138,798 in Alberta and \$8,668,005 in British Columbia, with per capita revenues respectively of \$11.19 in Prince Edward Island; \$23.57 in Nova Scotia; \$21.68 in New Brunswick; \$26.78 in Quebec; \$41.02 in Ontario; \$40.34 in Manitoba; \$47.50 in Saskatchewan; \$58.50 in Alberta and \$42.18 in British Columbia.

The total ordinary receipts for cities and towns in 1922 amounted to \$185,298,248, while the extraordinary revenue was \$115,714,584, showing an ordinary per capita revenue of \$62.57 and an extraordinary per capita revenue of \$39.07.

A study of the expenditure statement shows that the total ordinary expenditure for the cities and towns making returns in 1922 amounted to \$225,659,986, while the extraordinary expenditure was \$82,073,521, an ordinary per capita expenditure of \$76.19 and an extraordinary of \$27.71.

The total assets of the cities and towns reporting in 1922 amounted to \$948,496,583, or \$320.27 per capita. Of this amount \$241,595,101 represented available assets; \$232,775,633 other revenue-producing assets and \$474,125,849 non revenue-producing and other assets, or a per capita figure of \$81.58 for available, \$78.60 for other revenue-producing and \$160.09 for non revenue-producing and other assets.

The liabilities of the cities and towns in 1922 amounted to \$774,034,572, showing a per capita indebtedness of \$261.36. Of this amount \$665,238,255 represented bonded debt, or a per capita bonded debt of \$224.28.

A summary by provinces of the statistics of principal interest for cities and towns of 5,000 population and over is given in Table 29. Table 30 shows the ordinary and extraordinary receipts in 1922 of each of the 81 municipalities reporting, and Table 31 shows ordinary and extraordinary expenditures in the same year. The assets and liabilities of these municipalities are given as in 1922 in Table 32.

More detailed information regarding the finances of these municipalities and of smaller urban municipalities, between 1,000 and 5,000 population, appears in special reports which may be obtained on application to the Dominion Bureau of Statistics.