

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. 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, summary statistics are presented of 81 urban municipalities of 5,000 population and over reporting to the Bureau for the calendar year 1922 (Table 32).

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.

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.

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.

Copies of the detailed report on the finances of these municipalities may be obtained from the Dominion Bureau of Statistics.