

33.—Number of Municipalities in Canada, by Provinces and Classes, 1932.

Province.	Cities.	Towns.	Villages.	Counties.	Other Rural Municipalities.	Local Improvement Districts.	Suburban Municipalities.	Total.
P.E. Island.....	1	7	-	-	-	-	-	8
Nova Scotia.....	2	43	-	3	24	-	-	69
New Brunswick...	3	20	2	15	-	-	-	40
Quebec.....	25	99	300	75	1,018	-	-	1,517
Ontario.....	28	146	156	33 ¹	571 ²	-	-	939
Manitoba.....	4	30	22	-	112	-	5	173
Saskatchewan.....	8	80	385	-	302	84	-	859
Alberta.....	7	54	145	-	163	234	-	603
British Columbia.	33	-	17	-	28	-	-	78
Canada.....	111	479	1,027	128	2,218	318	5	4,286

¹There are 44 counties in all, geographically, but a number are united for municipal purposes.

²Officially known as "townships".

³Nova Scotia has 18 counties, some of which are "municipalities", while others are divided into "municipalities".

Municipal Revenue from Taxation.—The following statement showing receipts from current taxes, arrears and penalties, though incomplete, is the only information available dealing with this important subject.

MUNICIPAL TAXATION RECEIPTS, BY PROVINCES, 1932.

	\$		\$
Prince Edward Island (Charlottetown only).....	145,830	Manitoba (tax collections).....	17,290,888
New Brunswick (St. John, Moncton and Fredericton only).....	2,441,063	Saskatchewan (tax collections).....	17,616,414
Nova Scotia (incl. prov. highway tax for towns and rural municipalities).....	6,613,674	Alberta (current tax collections).....	12,032,471
Quebec (tax collections).....	79,612,584	British Columbia (land, road and poll taxes).....	17,089,972
Ontario (taxation and rates).....	131,755,503	Total.....	284,598,399

Municipal Assessments.—Throughout the Dominion, the chief basis of municipal tax revenue is the real estate within the limits of the municipalities; though in certain provinces personal property, income, and business carried on are also taxed. General taxes are normally assessed at the rate of so many mills on the dollar of the assessed valuations. In the Prairie Provinces, the values of improvements made to real property are often rated at a very low figure, *e.g.*, in Saskatchewan, where the taxable valuations of buildings are about 12 p.c. of the taxable valuations of lands, and in Alberta, where they are about 28 p.c. of the taxable valuations of lands, as shown in Table 34.

There are various reasons for fluctuations in assessment valuations, due to differences in laws and varying practices with regard to assessment as among provinces, as among classes of municipalities and as among municipalities of the same class from year to year. Such matters are more fully dealt with in the special report of the Bureau of Statistics on "Assessment Valuations by Provinces", obtainable on request.

Land valuations in the West, which in earlier years were somewhat inflated, have of late been assessed on a sounder basis, and in some provinces the Equalization Boards have placed a more equitable valuation on lands as among the various rural municipalities.