

into rural municipalities, and where the taxes are levied, collected and expended by the Provincial Governments. Such districts, however, may be regarded as on the way to becoming self-governing rural municipalities and their statistics are therefore included in Table 32, which gives statistics of the numbers and types of municipalities in 1933.

**32.—Number of Municipalities in Canada, by Provinces and Classes, 1933.**

Province.	Cities.	Towns.	Villages.	Counties.	Other Rural Municipalities.	Local Improvement Districts.	Suburban Municipalities.	Total.
P.E. Island.....	1	7	-	-	-	-	-	8
Nova Scotia.....	2	43	-	1	24	-	-	69
New Brunswick...	3	20	2	15	-	-	-	40
Quebec.....	25	101	302	75	1,023	-	-	1,526
Ontario.....	28	146	155	38 <sup>2</sup>	571 <sup>3</sup>	-	-	938
Manitoba.....	4	31 <sup>4</sup>	22	-	112	-	5	174
Saskatchewan.....	8	80	386	-	302	84	-	860
Alberta.....	7	54	145	-	163	234	-	603
British Columbia.	33	-	17	-	28	-	-	78
<b>Canada.....</b>	<b>111</b>	<b>482</b>	<b>1,629</b>	<b>128</b>	<b>2,223</b>	<b>318</b>	<b>5</b>	<b>4,296</b>

<sup>1</sup> Nova Scotia has 18 counties, some of which are "municipalities", while others are divided into "municipalities". <sup>2</sup> There are 44 counties in all, geographically, but a number are united for municipal purposes. <sup>3</sup> Officially known as "townships". <sup>4</sup> Includes Flinflon Municipal District.

**Municipal Revenue from Taxation.**—As a result of accumulated borrowings to meet conditions peculiar to the depression, the relentless advance of interest charges against realizable taxation has brought about a condition in many municipalities where expenditures are out of all proportion to receipts, in spite of the fact that the trend of interest rates has been definitely downwards. It is natural under such conditions that the general subject of taxation should receive the increasing attention of the public and, of all forms of taxation, the imposition of municipal taxes—where the tax is applied broadly to assessed valuations placed on homes and other real property and on incomes and business—hits the ratepayer's pocket most directly.

In view of the wide public interest in municipal taxation, the Dominion Bureau of Statistics has recently issued a bulletin giving as complete a picture as is possible of tax levies and taxation receipts of municipalities, classified into cities, towns and rural municipalities, by provinces, for the years 1913-33.\* The following summary table, taken therefrom gives figures of tax receipts for these years so far as they are available. Unfortunately, there are certain inconsistencies and omissions, as between provinces, which the footnotes to the table attempt to explain.

\* See the bulletin "Municipal Tax Levies and Receipts, by Provinces", obtainable from the Dominion Statistician.