

there exist local improvement districts, areas which have not as yet been organized 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 29 which gives statistics of the numbers and types of municipalities in 1934.

29.—Numbers of Municipalities, by Provinces and Classes, 1934.

Province.	Cities.	Towns.	Villages.	Counties.	Other Rural Municipalities.	Local Improvement Districts.	Suburban Municipalities.	Total.
P.E. Island.....	1	7	Nil	Nil	Nil	Nil	Nil	8
Nova Scotia.....	2	43	Nil	1	24	Nil	Nil	69
New Brunswick....	3	20	2	15	Nil	Nil	Nil	40
Quebec.....	25	102	302	75	1,023	Nil	Nil	1,527
Ontario.....	28	147	156	38 ²	571 ³	Nil	Nil	940
Manitoba.....	4	31 ⁴	22	Nil	112	Nil	5	174
Saskatchewan.....	8	80	385	Nil	302	84	Nil	859
Alberta.....	7	53	147	Nil	163	234	Nil	604
British Columbia..	33	Nil	17	Nil	28	Nil	Nil	78
Totals.....	111	483	1,031	128	2,223	318	5	4,299

¹ Nova Scotia has 18 counties, some of which are "municipalities", while others are divided into "municipalities".

² There are 43 counties in all, geographically, but a number are united for municipal purposes.

³ Officially known as "townships".

⁴ 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 published 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 1913-34.* 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.