

there exist local improvement districts, areas which have not as yet been organized into rural municipalities, 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. Their statistics are therefore included in Table 36 which gives statistics of the numbers and types of municipalities in 1936.

36.—Numbers of Municipalities, by Provinces and Classes, 1936.

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	"	1	24	"	"	69
New Brunswick...	3	20	2	15	Nil	"	"	40
Quebec.....	26	102	305	76	1,031	"	"	1,540
Ontario.....	27	145	156	38 ²	571 ³	"	"	937
Manitoba.....	4	31 ⁴	22	Nil	112	"	5	174
Saskatchewan....	8	81	382	"	302	82	Nil	855
Alberta.....	7	52	146	"	161	240	"	606
British Columbia..	33	Nil	18	"	28	Nil	"	79
Totals.....	111	481	1,031	129	2,229	322	5	4,366

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 1913-36.* 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.