

provinces. The deficiency in this respect would amount to something between \$1,500,000 and \$2,000,000. In Quebec, while school taxes, with few exceptions, are levied and collected by the school corporations which function independently of municipal authorities, they are nevertheless included in this tabulation for purposes of greater interprovincial comparability. It will therefore be apparent from the foregoing that the figures in Table 34, except in the case of Quebec, represent only the amount of tax levies, collections and arrears of the municipalities, and include school taxes only to the extent that such are also levied and collected by the municipalities for and on behalf of local school authorities. Taxes for schools outside incorporated municipal organizations are also not included.

34.—Municipal Taxation by Provinces, 1940-42

NOTE.—See text above for limitations on comparability of statistics in this table.

Province and Year	Tax Levy	Tax Collections Current and Arrears		Taxes Receivable (Current and Arrears)	Property Acquired for Taxes	Total Taxes Receivable and Property Acquired for Taxes	
		Total	P.C. of Levy			Total	P.C. of Levy
P.E. Island—¹	\$	\$		\$	\$	\$	
1940.....	344,019	336,877	97.9	228,549	2	228,549	66.4
1941.....	341,624	353,135	103.4	223,220	2	223,220	65.3
1942.....	337,642	329,744	97.7	232,113	2	232,113	68.7
Nova Scotia—							
1940.....	7,814,071	7,655,451	98.0	5,865,675	2	5,865,675	75.1
1941.....	7,942,111	8,204,506	103.3	5,640,929	2	5,640,929	71.0
1942.....	8,357,835	8,667,004	103.7	5,146,589	2	5,146,589	61.6
New Brunswick—							
1940.....	5,899,337	5,654,356	95.8	5,501,766	2	5,501,766	93.3
1941.....	6,081,023	5,942,567	97.7	5,457,673	2	5,457,673	89.7
1942.....	6,363,450 ⁷	6,862,256 ⁷	107.8	4,515,132	2	4,515,132	71.0
Quebec—							
1940.....	68,184,630	24,674,420 ³	98.5 ³	49,215,140	2	49,215,140	72.2
1941.....	72,572,664	28,192,858 ³	103.0 ³	51,994,690	2	51,994,690	71.6
1942.....	77,003,966	29,783,003 ³	103.6 ³	37,708,154	2	37,708,154	49.0
Ontario—							
1940.....	114,920,492	118,605,431	103.2	30,905,603	16,319,868	47,225,471	41.1
1941.....	112,255,899	119,015,813	106.0	24,271,248	15,397,458	39,668,706	35.3
1942.....	110,277,001	115,283,970	104.5	19,673,211	14,395,229	34,068,440	30.9
Manitoba—							
1940.....	17,440,881	17,931,471	102.8	9,788,660	16,421,729	26,210,389	150.3
1941.....	17,352,441	19,042,770	109.7	8,551,219	16,836,548	25,387,767	146.3
1942.....	17,634,629	19,368,465	109.8	7,395,197	15,242,846	22,638,043	128.4
Saskatchewan—⁴							
1940.....	21,451,886	20,129,245	93.8	38,541,522	15,624,633	54,166,155	252.5
1941.....	21,341,173	20,348,004	95.3	39,570,647	15,420,350	54,990,997	257.7
1942.....	21,804,647	22,607,586	103.7	38,258,324	15,526,072	53,784,396	246.7
Alberta—⁵							
1940.....	16,032,455	16,204,950	101.1	22,884,708	12,887,984 ⁶	35,772,692	223.1
1941.....	16,223,383	17,619,512	108.6	22,016,963	12,466,649 ⁶	34,483,612	212.6
1942.....	16,377,157	17,810,992	108.8	20,591,000	11,706,667 ⁶	32,297,667	197.2
British Columbia—							
1940.....	18,348,796	18,836,515	102.7	5,360,359	15,518,615	20,878,974	113.8
1941.....	18,357,288	18,978,663	103.4	4,526,911	14,826,465	19,353,376	105.4
1942.....	19,072,894	19,648,263	103.0	3,789,334	14,294,321	18,083,655	94.8
Totals—							
1940.....	270,436,567	230,028,716 ⁶	101.2 ⁶	168,291,982	76,772,829 ⁶	245,064,811	90.6
1941.....	272,467,606	237,697,828 ⁶	104.6 ⁶	162,253,500	74,947,470 ⁶	237,200,970	87.1
1942.....	277,229,221	240,361,283 ⁶	105.0 ⁶	137,309,054	71,165,135 ⁶	208,474,189	75.2

¹ Includes estimates in some instances as actual figures are not available. ² Not reported separately.
³ Excludes cities and towns. ⁴ Includes certain provincial and other special taxes (see text p. 853), but excludes taxes in "Improvement Districts". ⁵ Cities only, not reported separately for other municipalities. ⁶ See notes applying to the provinces. ⁷ Includes \$1,243,384 compensation through Provincial Government for loss of income tax, (see pp. 838 and 849).