

Because of these inconsistencies and the fact also that there are considerable differences in the division of responsibility for services between the Provincial Governments and their respective municipalities, extreme caution should be exercised in using these figures as a basis for interprovincial comparisons of the relative burden of municipal taxation. Also, in Saskatchewan and Alberta, municipalities are required to levy certain taxes for and on behalf of the Provincial Government and for other special purposes for which there is no comparable situation in other provinces. The amount of such taxes which are included in the municipal levies in these two provinces, are as follows:—

<i>Item</i>	<i>1940</i>	<i>1941</i>	<i>1942</i>
	\$	\$	\$
Saskatchewan—			
Public Revenue Taxes (Provincial).....	1,985,910	1,833,846	1,785,638
Telephone and Hail Taxes.....	1,526,527	1,327,092	1,574,966
	<u>3,512,437</u>	<u>3,160,938</u>	<u>3,360,604</u>
Totals, Special Taxes.....			
	<u>3,512,437</u>	<u>3,160,938</u>	<u>3,360,604</u>
Alberta—			
Social Services, Educational and Wild Lands Taxes (Provincial).....	1,046,458	1,077,694	1,045,855
	<u>1,046,458</u>	<u>1,077,694</u>	<u>1,045,855</u>

There has been no marked fluctuation in the trend of municipal tax levies in Canada in these years. While most provinces show increases this does not necessarily mean an increased burden on the individual taxpayer in all instances, but more so is the result, in part at least, of the increases reflected in assessed valuations. In Nova Scotia the increase in 1942 would, to a considerable extent, be due to the establishment of "larger school units" previously referred to in this section, whereby some municipalities are now levying certain taxes which formerly were levied by rural school boards. It is also to be noted that Ontario shows consistent reductions in taxation while at the same time taxable assessed valuations have increased in the corresponding period. The most significant change that occurred during this period was the increase in tax collections in relation to total levies. In 1940 collections equalled only 101.2 p.c. of the levy for that year; in 1941 104.6 p.c. while in 1942 they further increased to 105.0 p.c. This in turn has resulted in substantial reductions in the amount of unpaid taxes outstanding at the end of these years although such are still relatively high in most provinces in relation to current year's levies. The situation for different classes of municipalities will of course vary considerably. Reference has heretofore been made to the Improvement Districts in Saskatchewan and Alberta, which, although not being incorporated municipalities are, nevertheless, maintained by the Provincial Governments more or less as self-sustaining areas on the same basis. Taxation figures for these districts are excluded from Table 34 but by reason of the special significance attached thereto in relation to municipal organization in these provinces, and the fact that such may become incorporated, or part of existing municipalities at some future date, the corresponding information with respect thereto is shown in Table 35.