

## 39.—Municipal Taxation, by Provinces, 1941-43

NOTE.—See text on p. 962 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
<b>P.E. Island—</b>	\$	\$		\$	\$	\$	
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
1943.....	339,632	351,295	103.4	230,736	2	230,736	69.8
<b>Nova Scotia—</b>							
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
1943.....	9,084,299	9,446,146	104.0	4,606,728	304,148	4,910,876	54.1
<b>New Brunswick—</b>							
1941.....	6,081,023	5,942,567	97.7	5,457,673	2	5,457,673	89.7
1942.....	5,120,066 <sup>2</sup>	5,618,872 <sup>3</sup>	109.7	4,515,132	2	4,515,132	71.0
1943.....	5,082,812 <sup>3</sup>	5,462,616 <sup>3</sup>	107.5	3,925,587	2	3,925,587	77.2
<b>Quebec—</b>							
1941.....	72,572,664	28,192,858 <sup>4</sup>	103.0 <sup>4</sup>	51,994,690	2	51,994,690	71.6
1942.....	77,003,966	29,783,003 <sup>4</sup>	103.6 <sup>4</sup>	37,708,154	2	37,708,154	49.0
1943.....	75,906,155	77,519,824	102.1	26,080,874	16,564,008 <sup>5</sup>	42,644,882	56.2
<b>Ontario—</b>							
1941.....	112,255,899	119,015,313	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
1943.....	111,546,480	114,331,179	102.4	17,002,865	12,872,522	29,875,387	26.8
<b>Manitoba—</b>							
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
1943.....	18,153,785	20,649,835	113.7	5,668,862	14,459,245	20,128,107	110.9
<b>Saskatchewan—<sup>6</sup></b>							
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	240.7
1943.....	22,097,720	29,917,214	135.4	29,216,503	16,515,146	45,731,649	206.9
<b>Alberta—<sup>7</sup></b>							
1941.....	16,223,383	17,619,512	108.6	22,016,963	12,466,649 <sup>7</sup>	34,483,612	212.6
1942.....	16,377,157	17,810,992	108.8	20,591,000	11,706,667 <sup>7</sup>	32,297,667	197.2
1943.....	17,183,306 <sup>8</sup>	20,503,890	119.3	17,379,502	14,723,032	32,102,534	186.8
<b>British Columbia—</b>							
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
1943.....	19,302,324	20,020,366	103.7	3,004,761	13,046,087	16,050,848	83.2
<b>Totals—</b>							
1941.....	272,467,606	237,697,828 <sup>8</sup>	104.6 <sup>8</sup>	162,253,500	74,947,470 <sup>8</sup>	237,200,970	87.1
1942.....	275,985,837	239,117,899 <sup>8</sup>	104.4 <sup>8</sup>	137,309,654	71,165,135 <sup>8</sup>	208,474,789	75.2
1943.....	278,696,513	298,202,365 <sup>8</sup>	107.0 <sup>8</sup>	107,116,418	89,484,188 <sup>8</sup>	195,600,606	70.2

<sup>1</sup> Includes estimates in some instances as actual figures are not available. <sup>2</sup> Not reported separately.

<sup>3</sup> Excludes \$1,243,384 in 1942 and \$1,266,087 in 1943 compensation through Provincial Government for loss of income tax (see pp. 952 and 960).

<sup>4</sup> Excludes cities and towns. <sup>5</sup> Cities and towns only.

<sup>6</sup> Includes certain provincial and other special taxes (see text following this table), but excludes taxes in "Improvement Districts". <sup>7</sup> Cities only; not reported separately for other municipalities.

<sup>8</sup> See notes applying to the provinces. <sup>9</sup> A large part of this increase is due to the inclusion of school and hospital levies formerly omitted because the municipal unit did not collect them or regarded them as "trust" taxes.

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