

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 included in the municipal levies in these two provinces, are as follows:—

Item	1941 \$	1942 \$	1943 \$
Saskatchewan—			
Public Revenue Taxes (Provincial).....	1,833,846	1,785,638	1,718,209
Telephone and Hail Taxes.....	1,327,092	1,574,966	1,652,003
Totals, Saskatchewan.....	<u>3,160,938</u>	<u>3,360,604</u>	<u>3,370,212</u>
Alberta—			
Social Services, Educational and Wild Lands Taxes (Provincial).....	<u>1,077,694</u>	<u>1,045,855</u>	<u>983,286</u>

There has been no marked fluctuation in the trend of municipal tax levies in Canada in the years 1941-43. While most provinces show increases, this does not necessarily mean an increased burden on the individual taxpayer in all instances, but is more the result, in part at least, of the increases reflected in assessed valuations. In Nova Scotia the increases in 1942 and 1943 are, to a considerable extent, 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. The most significant change that occurred during this period was the increase in tax collections in relation to total levies; this in turn has resulted in substantial reductions in the amount of unpaid taxes outstanding at the end of these years although these 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 39 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 40.

40.—Taxation in Improvement Districts of Saskatchewan and Alberta, 1941-43

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
Saskatchewan—¹	\$	\$		\$	\$	\$	
1941.....	592,844	567,926	95.8	1,716,917	126,092	1,843,009	310.9
1942.....	621,170	594,732	95.7	1,717,207	160,414	1,877,621	302.3
1943.....	641,380	807,927	126.0	1,554,204	185,338	1,739,542	271.2
Alberta—²							
1941.....	1,878,384	1,537,869	81.9	5,553,856	*	5,553,856	295.7
1942.....	2,039,600	1,956,360	95.9	5,401,034	*	5,401,034	264.8
1943.....	1,966,296	2,284,376	116.2	4,553,510	*	4,553,510	231.6
Totals—							
1941.....	2,471,228	2,105,795	85.2	7,270,773	126,092	7,396,865	299.3
1942.....	2,660,770	2,551,092	95.9	7,118,241	160,414	7,278,655	273.6
1943.....	2,607,676	3,092,303	118.6	6,107,714	185,338	6,293,052	241.3

¹ Includes Public Revenue (Provincial) Taxes of \$60,529 (1941); \$60,471 (1942); and \$59,786 (1943).

² Includes Social Services, Educational and Wild Lands Taxes (Provincial) of \$196,314 (1941); \$193,717 (1942); and \$184,336 (1943).

* Not reported separately.