

38.—Municipal Taxation, by Provinces, 1941-44

NOTE.—See text on p. 924 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—	\$	\$		\$	\$	\$	
1941.....	332,290	335,748	101.0	154,809	2	154,809	46.6
1942.....	335,133	321,841	96.0	163,461	2	163,461	48.8
1943.....	339,632	344,677	101.5	152,766	2	152,766	45.0
1944.....	337,233	334,713	99.3	150,712	2	150,712	44.7
Nova Scotia—							
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
1944.....	9,584,165	9,750,605	101.7	3,771,845	257,623	4,029,468	42.0
New Brunswick—							
1941.....	6,081,023	5,942,567	97.7	5,457,673	2	5,457,673	89.7
1942.....	5,120,066 ²	5,618,872 ²	109.7	4,515,132	2	4,515,132	71.0
1943.....	5,082,812 ³	5,462,616 ³	107.5	3,925,587	2	3,925,587	77.2
1944.....	5,377,195 ³	5,514,272 ³	102.5	3,526,083	2	3,526,083	65.6
Quebec—							
1941.....	72,572,664	28,192,858 ⁴	103.0 ⁴	51,994,690	2	51,994,690	71.6
1942.....	77,003,966	29,783,003 ⁴	103.6 ⁴	37,708,154	2	37,708,154	49.0
1943.....	75,906,155	77,519,824 ⁴	102.1 ⁴	26,080,874	16,564,008 ⁵	42,644,882	56.2
1944.....	74,428,078	31,008,759 ⁴	91.8 ⁴	19,553,478	14,756,456 ⁵	34,309,934	46.1
Ontario—							
1941.....	112,255,899	119,015,813	106.0	24,271,248	15,397,458	39,668,706	35.3
1942.....	110,277,001	115,283,003 ⁴	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
1944.....	111,380,748	114,435,002	102.7	13,977,678	13,422,460	27,400,138	24.6
Manitoba—							
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	5,668,562	14,459,245	20,128,107	110.9
1944.....	18,884,541	21,162,059	112.1	4,502,178	7,408,245 ⁶	11,910,423 ⁶	63.1
Saskatchewan—							
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
1943.....	22,097,720	29,917,214	135.4	29,216,503	16,515,146	45,731,649	206.9
1944.....	23,131,386	32,758,402	141.6	19,075,183	14,381,610	33,456,793	144.6
Alberta—							
1941.....	16,223,383	17,619,512	108.6	22,016,963	12,466,649 ⁸	34,483,612	212.6
1942.....	16,377,157	17,810,992	108.8	20,591,000	11,706,667 ⁸	32,297,667	197.2
1943.....	17,183,306 ⁹	20,503,890	119.3	18,379,502	14,723,032	33,102,534	192.6
1944.....	18,491,338	21,883,999	118.3	15,999,256	12,623,585	28,622,841	154.8
British Columbia—							
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
1944.....	19,788,620	20,339,931	102.1	2,118,136	11,548,982	13,667,118	69.1
Totals—							
1941.....	272,458,272	237,680,441 ¹⁰	104.6 ¹⁰	162,185,089	74,947,470 ¹⁰	237,132,559	87.0
1942.....	275,983,328	239,169,396 ¹⁰	105.0 ¹⁰	137,240,492	71,165,135 ¹⁰	208,405,537	75.5
1943.....	278,696,513	288,195,747 ¹⁰	107.0 ¹⁰	108,638,448	88,484,188 ¹⁰	196,522,636	70.5
1944.....	281,403,304	257,187,742 ¹⁰	109.2 ¹⁰	82,674,549	74,398,961 ¹⁰	157,073,510	55.8

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

³ Excludes \$1,243,384 in 1942, \$1,266,087 in 1943 and \$1,328,914 in 1944 compensation through Provincial Government for loss of income tax (see pp. 930 and 937). ⁴ Excludes cities and towns.

⁵ Cities and towns only. ⁶ Reduction from 1943 accounted for by write-off of tax titles for City of Winnipeg.

⁷ Includes certain provincial and other special taxes (see text following this table), but excludes taxes in "Improvement Districts". ⁸ Cities only; not reported separately for other municipalities.

⁹ 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 regard them as "trust" taxes. ¹⁰ See notes applying to the provinces.

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