

## 38.—Municipal Taxation, by Provinces, 1941-45—concluded.

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>Manitoba—</b>	\$	\$		\$	\$	\$	
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
1944. ....	18,884,541	21,162,059	112.1	4,502,178	7,408,245 <sup>6</sup>	11,910,423 <sup>6</sup>	63.1
1945. ....	19,907,359	21,666,411	108.8	3,729,976	6,711,043	10,441,019	52.4
<b>Saskatchewan—<sup>7</sup></b>							
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
1945. ....	24,472,774	26,771,259	109.4	14,381,434	13,164,621	27,546,055	112.6
<b>Alberta—<sup>7</sup></b>							
1942. ....	16,377,157	17,810,992	108.8	20,591,000	11,706,667 <sup>8</sup>	32,297,667	197.2
1943. ....	17,183,306 <sup>9</sup>	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
1945. ....	20,126,704	21,982,639	109.2	14,324,099	10,827,365	25,151,464	124.9
<b>British Columbia—</b>							
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
1945. ....	20,824,066	21,144,607	101.5	1,760,416	10,351,989	12,112,405	58.2
<b>Totals—</b>							
1942. ....	275,983,328	239,109,996 <sup>10</sup>	105.0 <sup>10</sup>	137,240,402	71,165,135 <sup>10</sup>	208,405,537	75.5
1943. ....	278,696,513	298,195,747 <sup>10</sup>	107.0 <sup>10</sup>	108,038,448	88,484,188 <sup>10</sup>	196,522,636	70.5
1944. ....	281,403,304	257,187,742 <sup>10</sup>	109.2 <sup>10</sup>	82,674,549	74,398,961 <sup>10</sup>	157,073,510	55.8
1945. ....	11	11	11	11	11	11	11

<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, \$1,266,087 in 1943, \$1,328,914 in 1944 and \$1,363,007 in 1945 compensation through Provincial Government for loss of income tax (see pp. 997 and 1005). <sup>4</sup> Excludes cities and towns. <sup>5</sup> Cities and towns only. <sup>6</sup> Reduction from 1943 accounted for by write-off of tax titles for city of Winnipeg. <sup>7</sup> Includes certain provincial and other special taxes (see text following this table), but excludes taxes in "Improvement Districts". <sup>8</sup> Cities only; not reported separately for other municipalities. <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 regard them as "trust" taxes. <sup>10</sup> See notes applying to the provinces. <sup>11</sup> At time of publication 1945 figures for Quebec were not available.

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

Item	1942	1943	1944	1945
	\$	\$	\$	\$
<b>Saskatchewan—</b>				
Public Revenue Taxes (Provincial).....	1,785,638	1,718,209	1,650,131	1,621,273
Telephone and Hail Taxes.....	1,574,966	1,652,003	2,208,942	2,366,483
<b>Totals, Saskatchewan.....</b>	<b>3,360,604</b>	<b>3,370,212</b>	<b>3,859,073</b>	<b>3,987,756</b>
<b>Alberta—</b>				
Social Services, Educational and Wild Lands Taxes (Provincial).....	1,045,855	983,286	1,010,475	1,033,456