

There has been no marked fluctuation in the trend of municipal tax levies in Canada in the years 1942-45. 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 and New Brunswick the increases 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 although these are still relatively high in most provinces. 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 38 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 39.

**39.—Taxation in Improvement Districts of Saskatchewan and Alberta, 1942-45**

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>Saskatchewan—<sup>1</sup></b>	\$	\$		\$	\$	\$	
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
1944.....	613,981	787,801	128.3	1,279,027	<sup>2</sup>	1,279,027	208.3
1945.....	511,947	537,908	105.1	1,137,871	224,829	1,362,700	266.2
<b>Alberta—<sup>3</sup></b>							
1942.....	2,039,600	1,956,360	95.9	5,401,034	<sup>4</sup>	5,401,034	264.8
1943.....	1,966,296	2,284,376	116.2	4,553,510	<sup>4</sup>	4,553,510	231.6
1944.....	1,383,922	1,732,895	125.2	3,790,050	<sup>4</sup>	3,790,050	273.9
1945.....	1,524,539	1,611,255	105.7	3,891,080	<sup>4</sup>	3,891,080	255.2
<b>Totals—</b>							
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
1944.....	1,997,903	2,520,696	126.2	5,069,077	<sup>4</sup>	5,069,077	253.7
1945.....	2,036,486	2,149,163	105.5	5,028,951	224,829	5,253,780	257.9

<sup>1</sup> Includes Public Revenue (Provincial) Taxes of \$60,471 (1942); \$59,786 (1943); \$56,998 (1944) and \$54,459 (1945). <sup>2</sup> Not available. <sup>3</sup> Includes Social Services, Educational and Wild Lands Taxes (Provincial) of \$193,717 (1942); and \$184,336 (1943); not shown separately in 1944 or 1945. <sup>4</sup> Not reported separately.

**Subsection 4.—Municipal Debt**

The rapid growth experienced by municipalities in Canada coupled with increased demands and responsibilities for improvements, schools, utilities, and other services or facilities has resulted in the incurring of a heavy burden of debt. Debenture borrowings increased rapidly in the period 1900-12 and again during the 'twenties and early 'thirties. Since 1933, however, the trend has been downward.