

38.—Municipal Taxation, by Provinces, 1943-46—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
	\$	\$		\$	\$	\$	
Manitoba—							
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 ⁷	11,910,423 ⁷	63·1
1945.....	19,907,359	21,666,411	108·8	3,729,976	6,711,043	10,441,019	52·4
1946.....	21,850,851	24,078,551	110·2	3,321,263	5,875,686	9,196,949	42·1
Saskatchewan—⁸							
1943.....	22,097,720	29,917,214	135·4	29,216,503	16,515,146	45,731,649	207·0
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
1946.....	26,778,439	27,825,445	103·9	11,309,019	11,272,746	22,581,765	84·3
Alberta—⁸							
1943.....	17,183,306	20,503,890	119·3	13,852,468	15,504,143	29,356,611	170·8
1944.....	18,491,338	21,883,999	118·3	11,488,855	14,817,596	26,306,451	142·3
1945.....	20,126,704	21,982,639	109·2	9,753,560	13,162,366	22,915,926	113·8
1946.....	23,290,792	24,633,528	105·8	6,748,050	12,833,210	19,581,260	84·1
British Columbia—							
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	102·8	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
1946.....	22,623,665	22,684,018	100·3	1,613,434	8,207,688	9,821,122	43·4
Totals—							
1943.....	278,696,513	298,195,747 ⁹	107·0 ⁹	103,511,414	89,265,299 ⁹	192,776,713	69·2
1944.....	281,403,304	257,187,742 ⁹	109·2 ⁹	78,164,148	76,592,972 ⁹	154,757,120	55·0
1945.....	291,693,025	6	6	66,131,697	67,889,770	134,021,467	45·9
1946.....	6	6	6	6	6	6	6

¹ Includes estimates in some instances as actual figures are not available. ² Not reported separately.
³ Excludes \$1,266,087 in 1943, \$1,328,914 in 1944, \$1,363,007 in 1945 and \$1,366,821 in 1946 compensation through Provincial Government for loss of income tax (see pp. 1008). ⁴ Cities and towns only.
⁵ Excludes cities and towns. ⁶ At time of publication figures for Quebec were not available.
⁷ Reduction from 1943 accounted for by write-off of tax titles for city of Winnipeg.
⁸ Includes certain provincial and other special taxes (see text following this table), but excludes taxes in Improvement Districts. ⁹ 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 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 amounts of such taxes included in the municipal levies in these two provinces, are as follows:—

Item	1943	1944	1945	1946
	\$	\$	\$	\$
Saskatchewan—				
Public Revenue Taxes (Provincial)....	1,718,209	1,650,131	1,621,273	1,661,667
Telephone and Hail Taxes.....	1,652,003	2,208,942	2,366,483	2,106,250
Totals, Saskatchewan.....	3,370,212	3,859,073	3,987,756	3,767,917
Alberta—				
Social Services, Educational and Wild Lands Taxes (Provincial).....	983,286	1,010,475	1,033,456	1,009,951