

There has been only a slow steady rise in the trend of municipal tax levies in Canada in the years 1943-46. 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. Tax collections continued high in relation to total levies; this, in recent years, 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 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 to them in relation to municipal organization in these provinces, and the fact that they may become incorporated, or part of existing municipalities at some future date, the corresponding information with regard to them is shown in Table 39.

39.—Taxation in Improvement Districts of Saskatchewan and Alberta, 1943-46

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	\$	\$		\$	\$	\$	
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	²	1,279,027	208.3
1945.....	511,947	537,908	105.1	1,137,871	224,829	1,362,700	266.2
1946.....	686,023	716,446	104.4	1,202,423	233,457	1,435,880	209.3
Alberta—							
1943 ³	1,966,296	2,284,376	116.2	4,553,510	⁴	4,553,510	231.6
1944.....	1,383,922	1,732,895	125.2	3,790,050	⁴	3,790,050	273.9
1945.....	1,524,539	1,611,255	105.7	3,891,080	⁴	3,891,080	255.2
1946.....	1,944,378	2,314,184	119.0	3,408,445	⁴	3,408,445	175.3
Totals—							
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	⁴	5,069,077	253.7
1945.....	2,036,486	2,149,163	105.5	5,028,951	224,829	5,253,780	258.0
1946.....	2,630,401	3,030,630	115.2	4,610,868	233,457	4,844,325	184.2

¹ Includes Public Revenue (Provincial) Taxes of \$59,786 (1943); \$56,998 (1944); \$54,459 (1945) and \$53,558 (1946). ² Not available. ³ Includes Social Services, Educational and Wild Lands Taxes (Provincial) of \$184,336. ⁴ 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 1920's and early 1930's. Since 1933, however, the trend has been downward.