

36.—Municipal Taxation, by Provinces, 1944-47—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
	\$	\$		\$	\$	\$	
Quebec—							
1944.....	74,428,078	31,008,759 ³	91·8 ³	19,553,478	14,756,456 ⁴	34,309,934	46·1
1945.....	81,066,353	..	..	17,875,172	12,836,487	30,711,659	37·9
1946.....	..	..	..	..	..	..	..
1947.....	..	..	..	..	..	..	..
Ontario—							
1944.....	111,380,748	114,435,002	102·7	13,977,678	13,422,460	27,400,138	24·6
1945.....	108,162,977	110,003,248	101·7	11,722,272	11,430,367	23,152,639	21·4
1946.....	117,628,950	117,925,376	100·3	11,115,210	8,033,594	19,148,804	16·3
1947.....	135,402,232	133,406,269	98·5	10,885,288	5,135,715	16,021,003	11·8
Manitoba—							
1944.....	18,884,541	21,162,059	112·1	4,502,178	7,408,245	11,910,423	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
1947.....	22,913,313	22,495,093	98·2	3,570,625	4,758,020	8,328,645	36·3
Saskatchewan—							
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
1947.....	29,337,261	28,712,019	97·9	10,392,172	10,605,292	20,997,464	71·6
Alberta—							
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
1947.....	26,290,949	26,474,274	100·7	6,380,108	11,410,124	17,790,232	67·7
British Columbia—							
1944.....	19,788,626	20,339,931	102·8	2,118,136	11,548,982	13,667,118	69·1
1945.....	20,824,060	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
1947.....	25,473,598	25,093,044	98·5	1,976,956	7,423,629	9,400,585	36·9
Totals—							
1944.....	281,403,304	257,187,742 ⁶	109·2 ⁶	78,164,148	?	154,757,120	55·0
1945.....	291,693,025	?	?	66,131,697	?	134,021,467	45·9
1946.....	?	?	?	?	?	?	?
1947.....	?	?	?	?	?	?	?

¹ Includes estimates in some instances as actual figures are not available. ² Excludes \$1,328,914 in 1944, \$1,363,007 in 1945, and \$1,366,821 in 1946 and 1947, compensation through Provincial Government for loss of income tax (see p. 1036).

³ Excludes cities and towns. ⁴ Cities and towns only. ⁵ Includes certain provincial and other special taxes (see text following this table), but excludes taxes in Improvement Districts. ⁶ See notes applying to the provinces. ⁷ Totals not complete.

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 the figures in Table 36 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 situa-