

45.—Municipal Taxation, by Provinces, 1945-48—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
	\$	\$		\$	\$	\$	
Ontario—							
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
1948.....	149,450,795	148,963,661	99.7	12,765,099	6,163,786	18,928,885	12.7
Manitoba—							
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
1948.....	27,154,286	26,210,912	96.5	4,447,077	4,549,261	8,996,338	33.1
Saskatchewan—							
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
1948.....	33,207,061	32,267,890	97.2	9,665,762	9,191,947	18,857,709	56.8
Alberta—							
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
1948.....	30,851,696	30,991,142	100.5	6,171,764	12,150,324	18,322,088	59.4
British Columbia—							
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
1947.....	25,473,598	25,093,044	98.5	1,976,956	7,423,629	9,400,585	36.9
1948.....	28,694,669	28,118,167	98.0	2,547,197	6,627,977	9,175,174	32.0

¹ Includes estimates in some instances as actual figures are not available. ² Excludes \$1,363,007 in 1945, \$1,366,821 in each year for 1946 and 1947 and \$2,051,422 in 1948 compensation through Provincial Government for loss of income tax (see p. 1020). ³ Includes certain provincial and other special taxes (see text following this table), but excludes taxes in Improvement Districts.

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 45 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	1945	1946	1947	1948
	\$	\$	\$	\$
Saskatchewan—				
Public revenue taxes (provincial).....	1,621,273	1,661,667	1,636,076 ¹	1,662,404
Telephone and hail taxes.....	2,366,483	2,106,250	2,293,634	2,067,203
Totals, Saskatchewan.....	3,987,756	3,767,917	3,929,710 ¹	3,729,607
Alberta—				
Social services, educational and wild lands taxes (provincial).....	1,033,456	1,009,951	9,965 ^{1,2}	11,864 ¹

¹ Excludes social services taxes.