

There has been only a slow steady rise in the trend of municipal tax levies in Canada in the years 1944-48. 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 so that certain municipalities are now levying taxes formerly 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 varies considerably. Reference has been made heretofore 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 45 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 46.

#### 46.—Taxation in Improvement Districts of Saskatchewan and Alberta, 1945-48

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>							
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
1947 .....	755,824	722,871	95.6	1,189,069	254,876	1,443,945	191.0
1948 .....	936,871	981,978	104.8	1,097,074	269,016	1,366,090	145.8
<b>Alberta—</b>							
1945 .....	1,524,539	1,611,255	105.7	3,891,080	..	3,891,080	255.2
1946 .....	1,044,378	2,314,184	119.0	3,408,445	..	3,408,445	175.3
1947 .....	2,189,138	2,330,949	108.8	2,851,758	..	2,851,758	130.3
1948 .....	2,117,557	2,321,189	109.6	2,197,955	..	2,197,955	103.8
<b>Totals—</b>							
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
1947 .....	2,944,962	3,103,820	105.4	4,040,827	254,876	4,295,703	145.9
1948 .....	3,054,428	3,303,167	108.1	3,295,029	269,016	3,564,045	116.7

<sup>1</sup> Includes public revenue (provincial) taxes amounting to \$54,459 in 1945, \$53,558 in 1946, \$53,619 in 1947 and \$56,636 in 1948.

### Subsection 3.—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. From 1933 to 1946, however, the trend was downward. In 1947 and 1948 the total of municipal debenture debt showed a considerable increase, Saskatchewan only showing a decline each year, and that at a retarded rate.