

45.—Municipal Taxation, by Provinces, 1946-50—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—							
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
1949.....	30,423,098	29,223,263	96.1	5,528,560	4,266,927	9,795,487	32.2
1950.....	32,658,247	30,416,670	93.1	6,977,569	3,769,230	10,746,799	33.0
Saskatchewan—¹							
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	10,029,034 ²	19,694,796	59.3 ³
1949.....	35,960,687	33,671,898	93.6	10,412,745	9,407,765	19,820,510	55.1
1950.....	38,177,754	35,081,615	91.9	12,115,867	8,725,251	20,841,118	54.6
Alberta—⁴							
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
1949.....	35,003,570	34,759,892	99.3	7,650,413	11,028,278	18,678,691	53.4
1950.....	39,562,655	37,311,961	94.3	10,608,071	10,772,481	21,380,552	54.0
British Columbia—							
1946.....	22,623,665	22,684,018	100.3	1,613,434	8,207,688	9,821,122	43.4
1947.....	25,473,598	25,093,444	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
1949.....	31,567,181	31,119,127	98.6	3,024,234	6,160,178	9,184,412	29.1
1950.....	33,292,455	33,555,169	100.8	3,135,089	5,989,343	9,124,432	27.4

¹ Includes estimates as actual figures are not available in some instances. ² Excludes \$1,366,821 in each of the years 1946 and 1947 and \$2,051,422 in 1948, 1949 and 1950 being compensation through Provincial Government for loss of income tax. ³ No figures available for Quebec since 1945. ⁴ Includes certain provincial and other special taxes (see text following this table), but excludes taxes in Improvement Districts.

Because of the 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:—

Province and Tax	1946	1947	1948	1949	1950
	\$	\$	\$	\$	\$
Saskatchewan—					
Public revenue taxes (provincial) ..	1,661,667	1,636,076	1,662,404	1,689,059	1,756,869
Telephone and hail taxes.....	2,106,250	2,293,634	2,067,203	1,770,416	1,936,645
Totals, Saskatchewan.....	3,767,917	3,929,710	3,729,607	3,459,475	3,693,514
Alberta—					
Educational and wild lands taxes (provincial).....	1,009,951 ¹	9,965	11,864	9,101	16,561

¹ Includes social services taxes.