

There has been a slow steady rise in the trend of municipal tax levies in recent years. While most provinces show increases, this does not necessarily mean an increased burden on the individual taxpayer in all instances, but is the result, in part at least, of increased assessed valuations. In Nova Scotia and New Brunswick the increases are, to a considerable extent, owing to the establishment of larger school units, so that certain municipalities are now levying taxes formerly levied by rural school boards. During the years 1946-50, tax collections continued high in relation to total levies, resulting in substantial reductions in the amount of taxes outstanding, although these are still relatively high in most provinces. The situation varies considerably for different classes of municipalities.

Reference has been made heretofore to the Improvement Districts in Saskatchewan and Alberta which, although not incorporated municipalities, are maintained more or less as self-sustaining areas on such a basis by the provincial governments. 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, 1946-50

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							
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
1949.....	1,059,128	998,933	94.3	998,607	316,755	1,315,362	124.2
1950.....	922,214	807,596	87.5	896,170	385,940	1,282,110	139.0
Alberta—							
1946.....	1,944,378	2,314,184	119.0	3,408,445	..	3,408,445	175.3
1947.....	2,189,138	2,380,949	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
1949.....	2,826,748	2,707,741	95.8	2,021,843	..	2,021,843	71.5
1950.....	2,338,172	2,219,100	95.0	1,837,339	..	1,837,339	78.6
Totals—							
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
1949.....	3,885,876	3,706,674	95.4	3,020,450	316,755	3,337,205	85.9
1950.....	3,260,386	3,026,496	92.8	2,733,509	385,940	3,119,449	95.7

¹ Includes public revenue (provincial) taxes amounting to \$53,558 in 1946, \$53,619 in 1947, \$56,636 in 1948, \$62,329 in 1949 and \$52,834 in 1950.

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 the trend was downward but since 1947 it has shown a considerable increase.