Subsection 2.—Municipal Taxation

Table 44 shows, by province, the taxes levied by municipalities in the years 1947-51 and the total taxes outstanding at the end of those years. Although these figures are as nearly comparable as existing published reports permit, nevertheless they still reflect some inconsistencies owing particularly to intra-provincial variations in the division of responsibility for tax administration between municipalities and school authorities. In some instances, school taxes are not included in the municipal levies.

44.—Municipal Taxation, by Province, 1947-51

Province and Year	Tax Levy	Tax Collections, Current and Arrears		Taxes Receivable, Current and	Property Acquired for Taxes	Total Taxes Receivable and Property Acquired for Taxes	
		Total	P.C. of Levy	Arrears	TOT TAXES	Total	P.C. of Levy
	\$	\$		8	8	•	
Newfoundland— 1949	931,215 1,030,979 1,453,917	845,334 969,971 1,347,540	90·8 94·1 92·7	265,703 353,138 404,946	::: :::	265,703 353,138 404,946	28·5 34·3 27·9
P. E. Island— 1947. 1948. 1949. 1950. 1951.	730,367 833,366 777,767 864,602 1,073,484	741,228 833,575 761,625 822,688 997,612	101.5 100.0 97.9 95.2 92.9	232,808 222,960 225,577 244,482 288,833	 	232,808 222,960 225,577 244,482 288,833	31·9 26·8 29·0 28·3 26·9
Nova Scotia— 1947	12,054,778 12,707,972 13,610,727 14,320,422 16,531,193	11,501,026 12,342,248 13,199,199 13,946,136 15,899,368	95·4 97·1 96·9 97·4 96·2	3,713,902 3,806,377 4,038,184 4,203,943 4,702,645	198,637 195,841 179,418 1,007,109 175,781	3,912,539 4,002,218 4,217,602 5,211,052 4,878,426	32·5 31·5 31·0 36·4 29·5
New Brunswick— 1947	8,015,433 9,141,136 11,116,471 12,294,380 12,579,650	7,673,308 8,426,173 10,201,899 11,178,375 12,116,729	95.7 92.2 91.8 91.0 96.3	2,704,833 2,792,139 3,544,853 4,356,118 4,207,475	93,674 88,474 80,629 183,070 89,148	2,798,507 2,880,613 3,625,482 4,539,188 4,296,623	34·9 31·5 32·6 36·9 34·2
Quebec — 1950 ³	80,204,341 143,689,638	••	::	18,549,933 23,091,184	4,205,544 3,554,166	22,755,477 26,645,350	28·4 18·5
Ontario— 1947	135,402,232 150,141,445 170,378,640 188,959,809 228,919,382	133,406,269 149,383,137 167,154,308 187,672,943 221,230,840	98.5 99.5 98.1 99.3 96.6	10,891,288 12,765,099 16,223,329 17,707,760 21,948,812	7,138,715 6,163,786 5,385,640 4,801,022 4,678,915	18,030,003 18,928,885 21,608,969 22,508,782 26,627,727	13·3 12·7 12·7 11·9 11·6
Manitoba— 1947	22,913,313 27,154,286 30,423,998 32,658,247 36,415,815	22, 495, 093 26, 210, 912 29, 223, 263 30, 416, 670 34, 735, 950	98·2 96·5 96·1 93·1 95·4	3,570,625 4,447,077 5,528,560 6,977,569 7,995,116	4,758,020 4,549,261 4,266,927 3,769,230 3,584,765	8,328,645 8,996,338 9,795,487 10,746,799 11,579,881	36·3 33·1 32·2 33·0 31·8
Saskatchewan—* 1947. 1948. 1949. 1950. 1951.	26, 474,721 30,768,101 34,202,279 36,215,067 39,591,746	25,894,925 29,961,977 32,030,434 33,241,810 37,655,710	97.8 97.4 93.7 91.8 95.1	11,365,059 10,714,649 11,411,352 13,002,572 12,937,436	10,863,771 10,298,050 9,724,520 9,111,191 8,497,767	22,228,830 21,012,699 21,135,872 22,113,763 21,435,203	84.0 68.3 61.8 61.1 54.1

For footnotes, see end of table.