

44.—Municipal Taxation, by Province, 1947-51—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
	\$	\$		\$	\$	\$	
Alberta—^z							
1947.....	28,539,423	28,961,806	101.5	9,329,701	11,439,178	20,768,879	72.8
1948.....	33,223,845	33,625,854	101.2	8,369,719	12,150,325	20,520,044	61.8
1949.....	38,343,373	37,572,671	98.0	9,672,256	11,028,278	20,700,534	54.0
1950.....	42,251,428	39,648,740	93.8	11,446,409	10,772,481	22,217,890	52.6
1951.....	46,065,178	44,066,024	95.7	13,022,860	10,356,788	23,379,648	50.8
British Columbia—							
1947.....	28,885,429	30,019,731	103.9	1,976,956	7,423,629	9,400,585	32.5
1948.....	31,569,359	32,129,247	101.8	2,547,197	6,627,977	9,175,174	29.1
1949.....	35,935,608	35,292,415	98.2	3,024,234	6,160,178	9,184,412	25.6
1950.....	38,958,707	38,941,143	100.0	3,135,089	6,003,092	9,138,181	23.5
1951.....	43,190,910	42,746,414	99.0	3,616,090	5,679,215	9,295,305	21.5

¹ Does not include schools; information not available.

² Excludes certain provincial and other special taxes (see text following this table), but includes 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 44 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 excluded in the municipal levies in Table 44 in these two provinces are as follows:—

<i>Province and Tax</i>	<i>1947</i>	<i>1948</i>	<i>1949</i>	<i>1950</i>	<i>1951</i>
	\$	\$	\$	\$	\$
SASKATCHEWAN—					
Public revenue.....	1,689,695	1,719,041	1,751,388	1,809,703	1,830,314
Hail.....	1,717,629	1,433,916	1,092,058	1,217,658	1,111,465
Telephone.....	576,005	633,287	678,358	718,987	760,610
Drainage.....	16,060	16,060	14,762	13,101	13,157
TOTALS, SASKATCHEWAN.....	3,999,389	3,802,304	3,536,566	3,750,449	3,715,546
ALBERTA—					
Educational and wild land taxes.....	40,542	33,236	29,299	28,655	...

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 the Provinces of Nova Scotia and New Brunswick the increases have, to a considerable extent, resulted from the establishment of larger school units, so that certain municipalities are now levying taxes formerly levied by rural school boards. During the years 1947-51, 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.