

## 38.—Municipal Taxation, by Province, 1948-52—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
	\$	\$		\$	\$	\$	
<b>British Columbia—</b>							
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
1952.....	48,577,199	48,396,892	99.6	3,853,621	5,314,659	9,198,280	18.9

<sup>1</sup> Does not include schools; information not available.  
special taxes (see text following this table).

<sup>2</sup> Excludes certain provincial and other

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 38 as a basis for interprovincial comparisons of the relative burden of municipal taxation. Also, in Saskatchewan, 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. For Saskatchewan, the amounts of such taxes excluded in the municipal levies in Table 38 are as follows:—

<i>Province and Tax</i>	<i>1948</i>	<i>1949</i>	<i>1950</i>	<i>1951</i>	<i>1952</i>
	\$	\$	\$	\$	\$
<b>SASKATCHEWAN—</b>					
Public revenue.....	1,719,041	1,751,388	1,809,703	1,830,314	1,845,949
Hail.....	1,433,916	1,092,058	1,217,658	1,111,465	2,069,074
Telephone.....	633,287	678,358	718,987	760,610	814,269
Drainage.....	16,060	14,762	13,101	13,157	11,813
<b>TOTALS, SASKATCHEWAN.</b>	<b>3,802,304</b>	<b>3,536,566</b>	<b>3,759,449</b>	<b>3,715,546</b>	<b>4,741,105</b>

## 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.

Several important factors contributed to the 1933-46 decline—not least important the measure of control exercised by the provincial governments over capital expenditure involving the incurring of debt. In addition, there was a more or less orderly retrenchment during the depression years following periods of what proved to be unwarranted expansion which, along with widespread demands to ease the tax burden on real property, resulted in the severe curtailment of capital undertakings and works requiring debenture financing. Also, the greater part of the municipal long-term debt was represented by serial or instalment-type debentures, which require yearly repayments of principal. During the 1930's, the rehabilitation of existing assets and new works and improvements necessitated by normal expansion and development were sacrificed mainly in the interests of