

### 32.—Municipal Assessed Valuations and Taxation, by Province, 1956—concluded

Item	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia
<b>Taxation</b>					
Tax levy.....	\$'000 385,748	51,853	60,853	72,884	73,156
Tax Collections, Current and Arrears—					
Total.....	\$'000 380,230	50,183	60,530	72,383	72,778
Percentage of levy.....	p.c. 98.6	96.8	99.5	99.3	99.5
Taxes receivable, current and arrears.....	\$'000 40,978	11,427	21,074	19,547	5,166
Property acquired for taxes.....	\$'000 3,097	2,597	6,460	9,083	5,397
Total taxes receivable and property acquired.....	\$'000 44,075	14,024	27,534	28,630	10,563
Percentage of levy.....	p.c. 11.4	27.0	45.2	39.3	14.4

<sup>1</sup> Includes: N.S.—household tax, Halifax; N.B.—occupancy tax, Fredericton and rentals tax, Moncton; Sask.—special franchise. <sup>2</sup> Total of valuations assessed but exempt from taxation; excludes exempt property not assessed. <sup>3</sup> Incomplete. <sup>4</sup> Excludes permissive exemptions. <sup>5</sup> Excludes rural municipalities. <sup>6</sup> Excludes partial statutory and permissive exemptions.

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 32 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. The amounts of such taxes excluded in the Saskatchewan municipal levies in Table 32 are as follows:—

Tax	1952	1953	1954	1955	1956
<b>SASKATCHEWAN—</b>					
Public revenue.....	\$ 1,845,949	...	...	...	...
Hail.....	2,069,074	2,863,832	2,522,027	2,872,218	2,634,147
Telephone.....	814,269	863,634	900,545	904,568	897,318
Drainage.....	11,813	6,794	7,368	7,593	2,834
<b>TOTALS.....</b>	<b>4,741,105</b>	<b>3,734,260</b>	<b>3,429,940</b>	<b>3,784,379</b>	<b>3,584,299</b>

### Subsection 2.—Municipal Revenue, Expenditure and Debt

Tables 33, 34 and 35 show comparative totals and details of gross ordinary revenue and expenditure of municipal governments, by province. Table 36 sets out the direct and indirect debt of local governments for the year 1956. The amounts shown include debt incurred by municipalities for general purposes, schools and utilities, as well as debenture debt incurred directly by utilities, school authorities and certain special areas organized to provide specific local services.

### 33.—Gross Ordinary Revenue and Expenditure of Municipal Governments, by Province, Fiscal Years Ended Nearest Dec. 31, 1956

Province	Gross Ordinary Revenue	Gross Ordinary Expenditure	Province	Gross Ordinary Revenue	Gross Ordinary Expenditure
	\$'000	\$'000		\$'000	\$'000
Newfoundland.....	4,782	4,616	Manitoba.....	66,040	65,758
Prince Edward Island.....	2,248	2,200	Saskatchewan.....	77,173	75,622
Nova Scotia.....	32,507	32,411	Alberta.....	114,040	112,677
New Brunswick.....	27,417	27,204	British Columbia.....	111,142	108,597
Quebec.....	290,289	290,430			
Ontario.....	532,904	527,826	<b>Totals.....</b>	<b>1,258,542</b>	<b>1,247,341</b>