

## 32.—Municipal Assessed Valuations and Taxation, by Province, 1957—concluded

Item	Manitoba	Saskatch- ewan	Alberta	British Columbia	Yukon <sup>6</sup>	N.W.T. <sup>7</sup>
<b>Taxation</b>						
Tax levy.....\$'000	54,731	66,846	84,302	87,100	132	288
Tax Collections, Current and Arrears—						
Total.....\$'000	53,339	66,585	83,226	86,996	120	253
Percentage of levy.....p.c.	97.5	99.6	98.7	99.9	90.9	87.8
Taxes receivable, current and arrears.\$'000	12,196	19,972	20,299	5,017	52	73
Percentage of levy.....p.c.	22.3	29.9	24.1	5.8	39.4	25.3

<sup>1</sup> City of St. John's only.   <sup>2</sup> Includes: N.S.—household tax, Halifax; N.B.—occupancy tax, Fredericton, and rentals tax, Moncton; Sask.—special franchise.   <sup>3</sup> Total of valuations assessed but exempt from taxation; excludes exempt property not assessed.   <sup>4</sup> Incomplete.   <sup>5</sup> Excludes permissive exemptions.   <sup>6</sup> City of Dawson only.   <sup>7</sup> Yellowknife only.   <sup>8</sup> Excludes rural municipalities.   <sup>9</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	1953	1954	1955	1956	1957
	\$	\$	\$	\$	\$
<b>SASKATCHEWAN—</b>					
Hail.....	2,863,832	2,522,027	2,872,218	2,684,147	2,290,566
Telephone.....	863,634	900,545	904,568	897,318	941,769
Drainage.....	6,794	7,368	7,593	2,834	11,450
<b>TOTALS.....</b>	<b>3,734,260</b>	<b>3,429,940</b>	<b>3,784,379</b>	<b>3,584,299</b>	<b>3,243,785</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 1957. The amounts shown include debt incurred for general and school purposes, debenture debt incurred for and by utilities, and debenture debt incurred by 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, 1957

Province	Gross Ordinary Revenue	Gross Ordinary Expenditure	Province or Territory	Gross Ordinary Revenue	Gross Ordinary Expenditure
	\$'000	\$'000		\$'000	\$'000
Newfoundland.....	4,913	4,976	Saskatchewan.....	87,165	86,384
Prince Edward Island.....	2,452	2,382	Alberta.....	125,857	124,133
Nova Scotia.....	35,237	34,996	British Columbia.....	128,431	125,131
New Brunswick.....	31,212	30,672	Yukon.....	273	271
Quebec.....	318,613	319,311	Northwest Territories.....	492	430
Ontario.....	605,519	596,084	<b>Totals.....</b>	<b>1,414,284</b>	<b>1,398,188</b>
Manitoba.....	74,120	73,418			