

32.—Municipal Assessed Valuations and Taxation, by Province, 1958—concluded

Item	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon ⁶	N.W.T. ⁷
Taxation						
Tax levy..... \$'000	56,966	71,348	92,261	102,657	134	320
Tax Collections, Current and Arrears—						
Total..... \$'000	57,081	70,690	92,149	102,259	131	263
Percentage of levy..... p. c.	100.2	99.1	99.9	99.6	97.8	82.2
Taxes receivable, current and arrears..... \$'000	11,344	18,462	19,215	5,658	60	71
Percentage of levy..... p. c.	19.9	25.9	20.8	5.5	44.8	22.2

¹ City of St. John's only. ² Includes: N.S.—household tax, Halifax; N.B.—occupancy tax, Fredericton, and rentals tax, Moncton; Sask.—special franchise. ³ Total of valuations assessed but exempt from taxation; excludes exempt property not assessed. ⁴ Incomplete. ⁵ Excludes permissive exemptions. ⁶ City of Dawson only. ⁷ Yellowknife only. ⁸ 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	1954	1955	1956	1957	1958
	\$	\$	\$	\$	\$
Hall.....	2,522,027	2,872,218	2,684,147	2,290,566	2,358,432
Telephone.....	900,545	904,568	897,318	941,769	968,974
Drainage.....	7,368	7,593	2,834	11,450	50,907
TOTALS.....	3,429,940	3,784,379	3,584,299	3,243,785	3,378,313

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 1958. 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, 1958

Province	Gross Ordinary Revenue	Gross Ordinary Expenditure	Province or Territory	Gross Ordinary Revenue	Gross Ordinary Expenditure
	\$'000	\$'000		\$'000	\$'000
Newfoundland.....	5,950	5,228	Saskatchewan.....	93,733	92,773
Prince Edward Island.....	2,718	2,659	Alberta.....	140,808	139,485
Nova Scotia.....	38,917	39,052	British Columbia.....	149,091	146,427
New Brunswick.....	35,037	34,246	Yukon.....	355	351
Quebec.....	352,922	352,702	Northwest Territories.....	490	519
Ontario.....	668,057	658,992			
Manitoba.....	78,120	76,964	Totals.....	1,566,195	1,549,398