

## 32.—Municipal Assessed Valuations and Taxation, by Province, 1959—concluded

Item	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon <sup>6</sup>	N.W.T. <sup>7</sup>
<b>Taxation</b>						
Tax levy..... \$'000	61,639	75,396	100,201	115,530	135	368
Tax Collections, Current and Arrears—						
Total..... \$'000	59,997	71,468	98,771	114,708	139	311
Percentage of levy..... p.c.	97.34	94.79	98.57	99.29	102.96	84.28
Taxes receivable, current and arrears..... \$'000	12,183	20,405	20,912	6,663	57	70
Percentage of levy..... p.c.	19.72	27.06	20.87	5.77	42.22	18.97

<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> Cities of Dawson and Whitehorse. <sup>7</sup> Yellowknife only. <sup>8</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 hail insurance associations and rural telephone companies 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:—

<u>Tax</u>	<u>1955</u>	<u>1956</u>	<u>1957</u>	<u>1958</u>	<u>1959</u>
	\$	\$	\$	\$	\$
Hail.....	2,872,218	2,684,147	2,290,566	2,358,432	2,241,283
Telephone.....	904,568	897,318	941,769	968,974	981,743
Drainage.....	7,593	2,834	11,450	50,907	1,526
<b>TOTALS.....</b>	<b>3,784,379</b>	<b>3,584,299</b>	<b>3,243,785</b>	<b>3,378,313</b>	<b>3,224,552</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 1959. 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, 1959

Province	Gross Ordinary Revenue	Gross Ordinary Expenditure	Province or Territory	Gross Ordinary Revenue	Gross Ordinary Expenditure
	\$'000	\$'000		\$'000	\$'000
Newfoundland.....	6,518	6,329	Saskatchewan.....	99,787	98,173
Prince Edward Island.....	2,888	2,807	Alberta.....	153,447	151,530
Nova Scotia.....	42,463	42,450	British Columbia.....	169,302	167,000
New Brunswick.....	38,028	37,341	Yukon Territory.....	431	419
Quebec.....	414,671	415,298	Northwest Territories.....	591	518
Ontario.....	751,887	743,958			
Manitoba.....	84,561	83,720	<b>Totals.....</b>	<b>1,764,574</b>	<b>1,749,543</b>