

34.—Municipal Assessed Valuations and Taxation, by Province, 1960—concluded

Item	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon ⁶	N.W.T. ⁷
Assessed Valuations						
Taxable Valuations on which Taxes are Levied—						
Real property..... \$'000	1,081,853	1,176,113	1,658,345	1,843,967	11,735	4,203
Personal property..... "	12,634	...	—
Business..... "	49,309	60,662	80,818	2,506
Other ² "	—	318	—	—	—	—
Totals..... \$'000	1,143,796	1,237,093	1,739,163	..	11,735	6,709
Total exemptions ³ \$'000	240,942	612,765	347,022 ⁴	553,396 ⁵	5,459	3,730
Taxation						
Tax levy..... \$'000	67,964	81,338	111,907	128,554	173	330
Tax Collections, Current and Arrears—						
Total..... \$'000	65,886	79,825	109,536	128,105	165	267
Percentage of levy..... p.c.	96.94	98.14	97.88	99.65	95.38	80.91
Taxes receivable, current and arrears..... \$'000	12,115	19,566	22,334	6,911	64	75
Percentage of levy..... p.c.	17.83	24.06	19.96	5.38	36.99	22.73

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 Whitehorse 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 34 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 34 are: hail, \$2,802,426; telephone, \$1,022,663; and drainage, \$143.

Subsection 2.—Municipal Revenue, Expenditure and Debt

Tables 35, 36 and 37 show comparative totals and details of gross ordinary revenue and expenditure of municipal governments, by province. Table 38 sets out the direct and indirect debt of local governments for the year 1960. 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.

35.—Gross Ordinary Revenue and Expenditure of Municipal Governments, by Province, Fiscal Years Ended Nearest Dec. 31, 1960

Province	Gross Ordinary Revenue	Gross Ordinary Expenditure	Province or Territory	Gross Ordinary Revenue	Gross Ordinary Expenditure
	\$'000	\$'000		\$'000	\$'000
Newfoundland.....	6,491	6,350	Saskatchewan.....	108,479	109,798
Prince Edward Island.....	3,126	3,119	Alberta.....	165,601	165,079
Nova Scotia.....	46,879	47,112	British Columbia.....	184,385	181,198
New Brunswick.....	41,218	40,398	Yukon Territory.....	360	361
Quebec.....	428,541	425,735	Northwest Territories.....	550	520
Ontario.....	790,704	782,671			
Manitoba.....	87,216	86,946	Totals.....	1,863,550	1,849,287