

Section 6.—Municipal Public Finance

Municipal Taxation.—Table 31 shows, for the year 1962, local taxes levied by municipalities and by some school authorities and total taxes outstanding at the end of the year. Because of the considerable differences in the division of responsibility for services between the provincial governments and their respective municipalities, these figures should not be used as a basis for interprovincial comparisons of the relative burden of municipal taxation.

31.—Municipal Taxation, by Province, 1962

Item	New-found-land	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario
Taxation						
Taxation revenue..... \$'000	5,070	3,058	43,134	33,671	395,229	690,806
Tax Collections, Current and Arrears—						
Total..... \$'000	4,802	2,830	40,837	32,523	387,151	686,306
Percentage of taxation revenue..... p.c.	94.71	92.55	94.67	96.59	97.96	99.35
Taxes receivable, current and arrears..... \$'000	1,970	965	15,048	11,659	71,347	75,895
Percentage of taxation revenue..... p.c.	38.86	31.55	34.89	34.63	18.05	10.99
	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	N.W.T.
Taxation revenue..... \$'000	83,139	89,528	135,461	146,582	226	400
Tax Collections Current and Arrears—						
Total..... \$'000	79,421	88,051	132,648	146,000	190	399
Percentage of taxation revenue..... p.c.	95.53	98.35	97.92	99.60	84.07	99.75
Taxes receivable, current and arrears..... \$'000	14,861	20,351	24,228	8,422	108	97
Percentage of taxation revenue..... p.c.	17.87	22.73	17.88	5.70	47.79	24.25

Municipal Revenue, Expenditure and Debt.—Tables 32, 33 and 34 show comparative totals and details of gross ordinary revenue and expenditure of municipal governments, by province; and Table 35 sets out the direct and indirect debt of local governments for the fiscal years ended nearest Dec. 31, 1961.

32.—Gross Ordinary Revenue and Expenditure of Municipal Governments, by Province, Fiscal Years Ended Nearest Dec. 31, 1961

Province	Gross Ordinary Revenue ¹	Gross Ordinary Expenditure ²	Province or Territory	Gross Ordinary Revenue ¹	Gross Ordinary Expenditure ²
	\$'000	\$'000		\$'000	\$'000
Newfoundland.....	7,194	7,185	Saskatchewan.....	114,117	112,299
Prince Edward Island.....	3,571	3,499	Alberta.....	181,455	178,443
Nova Scotia.....	50,791	50,942	British Columbia.....	201,126	199,065
New Brunswick.....	44,529	44,078	Yukon Territory.....	549	510
Quebec.....	455,693	467,068	Northwest Territories.....	598	571
Ontario.....	849,476	834,876	Canada.....	2,006,001	1,993,766
Manitoba.....	96,902	95,230			

¹ Includes surplus from previous years (see Table 33).

² Includes deficit from previous years (see Table 34).