

Section 6.—Municipal Public Finance

Municipal Taxation.—Table 30 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.

30.—Municipal Taxation, by Province, 1962

Item	New-found-land	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario										
							Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	N.W.T.				
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	688,306										
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	34.83	18.05	10.99										
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 31, 32 and 33 show comparative totals and details of gross ordinary revenue and expenditure of municipal governments, by province, and Table 34 sets out the direct and indirect debt of local governments for the fiscal years ended nearest Dec. 31, 1962.

31.—Gross Ordinary Revenue and Expenditure of Municipal Governments, by Province, Fiscal Years Ended Nearest Dec. 31, 1962

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.....	7,886	7,751	Saskatchewan.....	120,378	119,797
Prince Edward Island.....	3,802	3,805	Alberta.....	195,697	195,784
Nova Scotia.....	56,183	56,352	British Columbia.....	219,086	216,406
New Brunswick.....	48,911	48,292	Yukon Territory.....	530	475
Quebec.....	463,210	471,785	Northwest Territories.....	687	688
Ontario.....	919,946	906,234			
Manitoba.....	105,484	104,248	Canada.....	2,141,860	2,131,617

¹ Includes surplus from previous years (see Table 32).
33).

² Includes deficit from previous years (see Table 33).