

### Section 6.—Municipal Government Finance

**Municipal Taxation.**—Table 30 shows, for the year 1963, 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, 1963

Item	New-found-land	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario								
							Manitoba	Saskat-chewan	Alberta	British Columbia	Yukon Territory	North-west Territories		
Taxation revenue..... \$'000	5,778	3,488	45,979	36,799	429,037	743,999								
<b>Tax Collections, Current and Arrears—</b>														
<b>Total..... \$'000</b>	5,267	3,246	43,938	35,163	419,512	741,428								
Percentage of taxation revenue..... p.c.	91.16	93.06	95.56	95.55	97.78	99.65								
Taxes receivable, current and arrears..... \$'000	2,666	1,013	15,672	13,082	80,872	81,263								
Percentage of taxation revenue..... p.c.	46.14	29.04	34.08	35.55	18.85	10.92								
Taxation revenue..... \$'000	88,540	93,632	143,173	161,566	227	412								
<b>Tax Collections, Current and Arrears—</b>														
<b>Total..... \$'000</b>	86,184	91,806	138,597	161,436	223	405								
Percentage of taxation revenue..... p.c.	97.34	98.05	96.80	99.92	98.23	98.30								
Taxes receivable, current and arrears..... \$'000	15,727	19,661	26,902	8,831	113	114								
Percentage of taxation revenue..... p.c.	17.76	21.00	18.72	5.47	49.78	27.67								

**Municipal Revenue, Expenditure and Debt.**—Tables 31, 32 and 33 show comparative totals and details of current 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, 1963.

31.—Current Revenue and Expenditure of Municipal Governments, by Province, Fiscal Years Ended Nearest Dec. 31, 1963

Province	Current Revenue <sup>1</sup>	Current Expenditure <sup>2</sup>	Province or Territory	Current Revenue <sup>1</sup>	Current Expenditure <sup>2</sup>
	\$'000	\$'000		\$'000	\$'000
Newfoundland.....	9,130	9,260	Saskatchewan.....	126,600	125,417
Prince Edward Island.....	4,289	4,263	Alberta.....	207,266	208,768
Nova Scotia.....	60,507	60,460	British Columbia.....	231,624	228,281
New Brunswick.....	52,410	52,267	Yukon Territory.....	563	526
Quebec.....	510,519	519,772	Northwest Territories.....	708	699
Ontario.....	992,922	978,435	<b>Canada.....</b>	<b>2,367,739</b>	<b>2,297,135</b>
Manitoba.....	111,201	110,987			

<sup>1</sup> Includes surplus from previous years (see Table 32).

<sup>2</sup> Includes deficit from previous years (see Table 33).