

Section 6.—Municipal Government Finance

Municipal Taxation.—Table 29 shows, for the year 1964, 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.

29.—Municipal Taxation, by Province, 1964

Item	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario
Taxation revenue..... \$'000	6,935	3,913	48,950	39,250	449,734	805,515
Tax Collections, Current and Arrears—						
Total..... \$'000	6,333	3,630	47,517	38,393	..	804,444
Percentage of taxation revenue..... p.c.	91.31	92.77	97.07	97.82	..	99.87
Taxes receivable, current and arrears..... \$'000	2,782	1,131	15,267	13,787	61,375 ¹	84,590
Percentage of taxation revenue..... p.c.	40.11	28.90	31.19	35.13	..	10.50
	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon Territory	Northwest Territories
Taxation revenue..... \$'000	94,889	100,235	147,776	178,002	232	499
Tax Collections, Current and Arrears—						
Total..... \$'000	92,529	97,669	145,322	175,619	219	482
Percentage of taxation revenue..... p.c.	97.51	97.44	98.34	98.66	94.39	96.59
Taxes receivable, current and arrears..... \$'000	16,575	19,401	27,804	7,092	126	122
Percentage of taxation revenue..... p.c.	17.47	19.36	18.81	3.98	54.31	24.45

¹ Data for Quebec schools not available.

Municipal Revenue, Expenditure and Debt.—Tables 30, 31 and 32 show comparative totals and details of current revenue and expenditure of municipal governments, by province, and Table 33 sets out the direct and indirect debt of local governments for the fiscal years ended nearest Dec. 31, 1964.

30.—Current Revenue and Expenditure of Municipal Governments, by Province, Fiscal Years Ended Nearest Dec. 31, 1964

Province	Current Revenue ¹	Current Expenditure ²	Province or Territory	Current Revenue ¹	Current Expenditure ²
	\$'000	\$'000		\$'000	\$'000
Newfoundland.....	10,605	9,978	Saskatchewan.....	138,540	136,900
Prince Edward Island.....	4,739	4,676	Alberta.....	216,751	215,338
Nova Scotia.....	64,685	64,497	British Columbia.....	250,849	248,351
New Brunswick.....	56,817	55,999	Yukon Territory.....	560	518
Quebec.....	615,338	616,044	Northwest Territories.....	971	924
Ontario.....	1,067,449	1,052,280			
Manitoba.....	118,532	118,307	Canada.....	2,545,836	2,523,812

¹ Includes surplus from previous years (see Table 31).

² Includes deficit from previous years (see Table 32).