

**Water charges.** In general, municipalities recoup all, or part, of the cost of supplying water through special charges for water consumption. Such charges take various forms, such as, for example, a water tax based on the rental value of the property occupied, or a charge based on the actual consumption of water.

### *Sources*

- 20.1 - 20.2.1 Public Finance Division, Institutional and Public Finance Statistics Branch, Statistics Canada.
- 20.2.2 Statistics Section, Systems and Planning Branch, Department of National Revenue, Taxation; Business Finance Division, General Statistics Branch, Statistics Canada.
- 20.2.3 - 20.2.4 Public Finance Division, Institutional and Public Finance Statistics Branch, Statistics Canada.
- 20.3 Federal-Provincial Relations Division, Department of Finance.
- 20.4 - 20.5 Public Finance Division, Institutional and Public Finance Statistics Branch, Statistics Canada.
- 20.6.1 Personal, Commodity and Estate Tax Division, Department of Finance.
- 20.6.2 - 20.6.3 Public Finance Division, Institutional and Public Finance Statistics Branch, Statistics Canada.