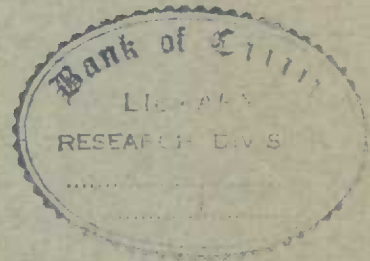


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CANADA

DOMINION BUREAU OF STATISTICS

FINANCE STATISTICS BRANCH



MUNICIPAL

TAX LEVIES AND RECEIPTS

BY

PROVINCES

Published by Authority of the HON. R. B. HANSON, K.C., M.P.,
Minister of Trade and Commerce.

OTTAWA
1935

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CANADA

ADDRESS ALL
COMMUNICATIONS TO
R. H. COATS
DOMINION STATISTICIAN
OTTAWA

DOMINION BUREAU OF STATISTICS

OTTAWA,

CANADA

Dear Sir,-

We recently sent you a report on "Municipal Tax Levies and Receipts by Provinces" and it has just been discovered that the statistics of tax receipts of rural municipalities, published in the Ontario Government's annual reports, had certain duplications.

Will you kindly substitute the enclosed table for the one shown on page 6 of the report sent to you?

Will you also please correct the figures for Ontario shown in Table I on page 2 of the report to now read

<u>1 9 3 1</u>	<u>1 9 3 2</u>	<u>1 9 3 3</u>
\$	\$	\$
122,316,767	121,284,311	116,920,000

Yours very truly,

J. R. Munro,
Chief, Finance Statistics Branch.

DOMINION BUREAU OF STATISTICS - CANADA

FINANCE STATISTICS BRANCH

Dominion Statistician:	R. H. Coats, LL.D., F.R.S.C., F.S.S. (Hon.)
Chief, Finance Statistics Branch:	Colonel J. R. Munro

MUNICIPAL TAX LEVIES AND RECEIPTS

The growing interest of the public in statistics relative to the financial activities of provincial and municipal governments throughout the country is evidenced by the many requests which reach the Bureau for such information. Difficulty has been encountered in procuring comparable data, owing to the fact that there has been no uniformity of practice as between provinces in the collection of statistics of finance, and no uniform method of presenting these facts where such information is obtained. This is particularly noticeable in relation to the statistics for earlier years.

A recent conference of provincial treasury officials with the Bureau, in connection with statistics of provincial government finance, has paved the way for more satisfactory and reliable information, and a report covering provincial finance for the years 1932 and 1933 is now in the process of printing. It is hoped that a similar arrangement in connection with municipal statistics may be made in due course which will bring about a uniform method of presenting these statistics.

There has been considerable demand of late for statistics dealing with municipal taxation and the Bureau, with the assistance of provincial government officials, presents herewith a series of tables showing, as completely as it is possible to give, taxation levies and receipts of municipalities by provinces from 1913 to 1933 inclusive. The figures represent general purpose, school and other taxation, though as noted on page 4 Quebec school taxes cannot be shown separately for cities, towns and rural municipalities.

In the case of the province of Prince Edward Island, the municipal system comprises only the City of Charlottetown and seven small incorporated towns. Statistics for towns are not available, while for the City of Charlottetown tax receipts only for the more recent years are procurable.

In Nova Scotia, no statistics have been collected showing municipal tax levies. With regard to tax receipts, information is not available for cities prior to 1918, while the receipts for villages are included with "Rural" tax receipts.

With regard to New Brunswick, the provincial government has never collected information showing taxation levies and receipts. The tax receipts for the cities of Saint John, Moncton and Fredericton alone, are shown for the years 1931 to 1933 (Table I).

Statistics showing tax levies in Quebec were not collected. While tax receipts for general purposes are available for cities, towns and rural municipalities which include villages, school tax receipts are not so separated, and can be given only for "all municipalities" from 1915.

Statistics of levies and receipts for villages in Ontario are included with towns. Tax receipts are not available prior to the year 1924.

Tax receipts for Manitoba are not available prior to 1931, while receipts for cities are only shown for 1932 and 1933.

In Saskatchewan tax receipts for cities are not available prior to 1921.

In Alberta tax levies for cities in 1922 and towns for 1926 are not available, while statistics showing tax receipts were not collected prior to 1923. City tax receipts for 1923 are not shown.

British Columbia has no municipal organization of towns, while villages were first erected in 1922. Tax levies for cities prior to 1918 are not available, nor are those for villages earlier than 1923. Statistics of tax receipts for cities and rural districts are shown beginning with 1917, and those for villages in 1922.

While the tables generally cover the period 1913-1933 the following Table I gives a comparative statement as between provinces for the three latest available years.

Table I. - Total Tax Receipts, All Municipalities, (including Arrears and Penalties).

Province	1931	1932	1933
	\$	\$	\$
Prince Edward Island (a)	168,646	145,830	156,135
New Brunswick (b)	2,598,910	2,441,063	2,295,247
Nova Scotia	6,605,580	6,613,675	6,440,471
Quebec	73,761,481	79,612,584	79,471,242
Ontario	^{122,316,767} 133,513,288	^{121,284,311} 131,755,503	^{116,920,000} 128,089,995
Manitoba	(c)	17,290,889	17,104,553
Saskatchewan	18,392,914	17,616,414	15,822,643
Alberta	10,255,692	12,032,471	11,661,595
British Columbia	18,260,430	17,089,972	17,521,554

(a) City of Charlottetown only. (See page 1).

(b) These figures are for the cities of Saint John, Moncton and Fredericton, only. (See page 1)

(c) Tax collections for all municipalities but cities, was \$6,998,963 and for the city of Winnipeg \$10,874,891, while the total tax imposition for the cities of Brandon, Portage la Prairie and St. Boniface was \$1,652,241.

TABLE II.

NOVA SCOTIA

Year	Total Tax Receipts (including Arrears and Penalties)			
	Cities	Towns	Rural	All Municipi- palities
1913	\$ not	\$ 304,311	\$ 425,650	not
1914		1,020,112	454,443	
1915	avail-	1,062,602	530,046	avail-
1916		1,176,128	538,684	
1917	able.	1,247,393	590,736	able.
1918	1,123,202	1,537,039	802,346	3,462,587
1919	1,080,242	1,612,693	750,746	3,443,681
1920	1,298,689	1,825,705	975,386	4,099,780
1921	1,503,546	2,076,270	1,147,914	4,727,730
1922	1,761,153	2,222,313	1,245,836	5,229,302
1923	2,500,378	2,425,908	1,441,680	6,367,966
1924	2,411,345	2,379,617	1,393,436	6,184,398
1925	2,318,117	2,339,967	1,353,946	6,012,030
1926	2,514,418	2,479,323	1,403,871	6,397,612
1927	2,549,151	2,531,901	1,495,557	6,576,609
1928	2,868,658	2,551,086	1,381,621	6,801,365
1929	2,659,526	2,711,436	1,442,956	6,813,918
1930	2,594,743	2,604,381	1,442,970	6,642,094
1931	2,593,028	2,601,634	1,410,918	6,605,580
1932	2,651,218	2,565,668	1,396,739	6,613,675
1933	2,595,398	2,521,828	1,323,245	6,440,471

TABLE III.

QUEBEC.

Year	Tax Receipts for General Purposes 1/				Tax Receipts for Schools	Total Tax Receipts (including Arrears and Penalties)
	Cities	Towns	Rural	All Municipalities	All Municipalities	All Municipalities
1915	21,598,972	\$ 2,715,804	\$ 2,979,502	\$ 27,294,278	\$ 5,993,837	33,288,115
1916	18,029,923	4,374,675	3,299,644	25,704,242	6,427,247	32,131,489
1917	19,319,439	3,306,672	3,633,009	26,259,120	6,963,473	33,222,593
1918	21,548,073	3,154,677	4,716,715	29,419,465	7,208,942	36,628,407
1919	27,641,196	4,175,271	6,108,746	37,925,213	8,076,698	47,001,911
1920	30,794,031	4,458,860	8,419,879	43,672,770	10,256,579	53,929,349
1921	34,966,554	4,795,645	8,628,944	48,391,143	12,009,507	60,400,650
1922	34,845,340	3,498,102	5,781,495	44,124,937	13,187,053	57,311,990
1923	36,446,893	3,114,474	5,360,705	44,922,072	13,935,118	58,857,190
1924	39,081,104	4,024,034	5,669,486	48,774,624	15,461,627	64,236,251
1925	39,784,450	3,965,491	5,739,315	49,489,256	16,165,615	65,654,871
1926	41,039,108	4,470,341	5,991,534	51,500,983	16,278,275	67,779,258
1927	43,003,806	4,745,268	6,507,293	54,256,367	16,787,724	71,044,091
1928	37,360,207	3,218,101	4,251,879	44,830,187	17,129,253	62,619,679
1929	42,901,144	3,318,519	4,355,093	50,574,756	18,195,635	69,450,228
1930	46,750,987	3,321,618	4,396,138	54,468,743	18,179,817	73,337,620
1931	46,586,614	3,153,217	4,032,004	53,771,835	19,313,919	73,761,481
1932	53,265,743	3,572,977	3,424,701	60,263,421	18,847,791	79,612,584
1933	52,541,678	3,469,193	3,418,308	59,429,179	19,623,222	79,471,242

1/ Ordinary receipts from 1914-1917 inclusive.

TABLE IV.

ONTARIO.

Year	Total Tax Levies			
	Cities	Towns and Villages	Rural	All Municipalities
	\$	\$	\$	\$
1913	18,993,302	5,749,152	9,488,760	34,231,214
1914	21,966,342	6,394,827	10,217,707	38,578,876
1915	27,119,433	6,899,187	11,579,136	45,597,756
1916	28,042,234	7,565,840	12,694,023	48,302,097
1917	30,629,890	8,195,697	14,134,232	52,959,819
1918	35,405,927	9,016,810	16,317,735	60,740,472
1919	36,010,732	9,621,406	16,337,352	61,969,490
1920	41,762,452	11,217,643	19,292,858	72,272,953
1921	48,905,684	12,776,097	21,335,831	83,017,612
1922	51,743,834	13,702,122	23,167,671	88,613,627
1923	53,501,585	14,393,292	23,678,115	91,572,992
1924	55,674,690	15,167,062	24,236,448	95,078,200
1925	57,465,186	15,976,825	24,499,839	97,491,850
1926	58,046,704	16,717,021	27,382,475	102,146,200
1927	60,775,236	17,702,196	27,596,527	106,073,959
1928	63,056,558	18,415,329	29,369,158	110,841,045
1929	66,615,635	18,608,659	30,563,128	115,787,422
1930	71,237,732	19,403,544	32,089,696	122,730,972
1931	77,571,138	19,947,625	31,138,921	128,657,684
1932	77,250,955	20,483,063	29,100,996	126,835,014
1933	74,479,138	19,333,933	26,618,487	120,431,558

TABLE IV. - Concl'd.

ONTARIO - Concl'd.

Year	Total Tax Receipts (including Arrears and Penalties)			
	Cities	Towns and Villages	Rural	All Municip- alities
	\$	\$	\$	\$
1924	55,637,685	14,865,842	33,252,959	103,756 286
1925	54,575,847	15,300,445	33,860,824	103,737,116
1926	55,320,672	15,987,866	34,921,542	106,230 080
1927	58,725,817	16,971,790	37,175,273	112,872,880
1928	60,417,637	18,206,939	39,166,951	117,791,527
1929	67,617,407	18,371,014	41,675,962	127,664,383
1930	70,605,321	18,956,763	42,648,345	132,209,929
1931	74,296,577	19,046,197	40,170,514	133,513 288
1932	75,033,040	18,843,365	37,879,098	131,755 503
1933	72,240,837	18,138,389	37,710,769	128,089 995

TABLE IV. - Concl'd.

ONTARIO - Concl'd.

Year	Total Tax Receipts (including Arrears and Penalties)			
	Cities	Towns and Villages	Rural	All Municipalities
	\$	\$	\$	\$
1924	55,637,685	14,865,842	24,022,744	94,526,271
1925	54,575,847	15,300,445	24,682,918	94,559,210
1926	55,320,672	15,987,866	25,394,653	96,703,171
1927	58,725,817	16,971,790	27,729,011	103,426,618
1928	60,417,637	18,206,939	28,825,394	107,449,970
1929	67,617,407	18,371,014	30,704,585	116,693,006
1930	70,605,321	18,956,263	31,066,512	120,627,896
1931	74,296,577	19,046,197	28,973,993	122,316,767
1932	75,033,040	18,843,365	27,407,906	121,284,311
1933	72,240,837	18,133,389	26,540,774	116,920,000

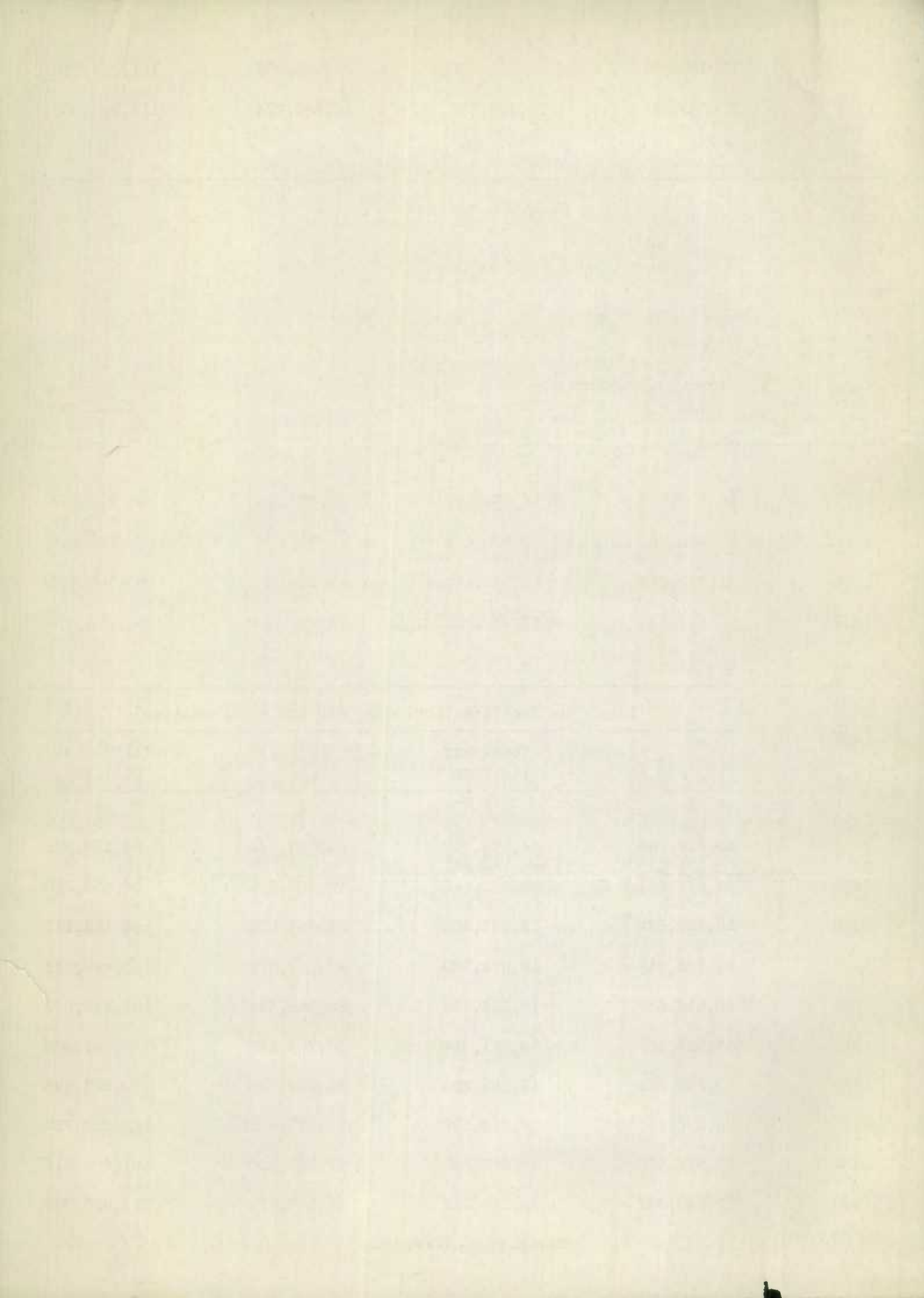


TABLE V.

MANITOBA

Year	Total Tax Levies				
	Cities	Towns	Villages	Rural	All Munici- palities
	\$	\$	\$	\$	\$
1913	4,252,927	676,319	89,153	2,711,723	7,730,122
1914	5,265,493	787,142	91,994	3,304,641	9,449,270
1915	5,158,450	723,307	71,986	3,863,301	9,817,044
1916	5,354,539	807,871	99,619	4,520,198	10,782,227
1917	5,311,325	837,471	112,877	5,112,126	11,373,801
1918	6,354,134	913,265	133,553	5,879,792	13,285,744
1919	6,560,001	888,377	75,311	6,223,777	13,747,466
1920	6,845,636	897,556	197,742	8,138,050	16,073,985
1921	8,690,732	1,180,606	270,634	9,546,514	19,688,486
1922	8,830,012	1,162,232	260,354	9,172,267	19,302,895
1923	8,917,710	1,061,172	246,197	8,934,742	19,159,821
1924	8,396,927	1,136,706	225,371	8,195,486	17,954,490
1925	8,885,313	1,093,176	227,307	8,059,977	18,265,773
1926	8,112,527	1,035,303	234,310	8,161,347	17,543,487
1927	8,426,713	1,030,120	235,317	7,839,152	17,531,302
1928	8,598,675	1,012,290	240,266	8,056,492	17,907,723
1929	9,232,546	1,079,308	255,200	8,896,612	19,463,666
1930	9,496,714	1,046,213	252,208	8,527,562	19,322,697
1931	10,432,788	1,091,119	(a)1,567,629	5,991,439	19,082,975
1932	12,580,215	1,087,897	(a)1,554,839	5,375,349	20,598,300
1933	11,624,449	1,063,787	(a)1,508,429	4,747,831	18,944,496

(a) Includes five suburban municipalities formerly shown with rural.

Year	Total Tax Receipts (Collections)				
	Cities	Towns	Villages	Rural	All Munici- palities
		\$	\$	\$	\$
1931	Not available.	977,129	(a)1,346,095	4,675,739	6,998,963
1932	10,979,128	883,651	(a)1,227,405	4,200,705	17,290,889
1933	10,216,704	921,292	(a)1,230,992	4,735,564	17,104,553

(a) Includes five suburban municipalities formerly shown with rural.

TABLE VI.

SASKATCHEWAN.

Year	Total Tax Levies				
	Cities	Towns	Villages	Rural	All Munici- palities
	\$	\$	\$	\$	\$
1913	4,662,200	1,271,181	640,166	5,826,110	12,399,657
1914	3,582,797	1,485,574	769,265	7,520,991	13,358,627
1915	4,182,342	1,576,104	741,139	7,830,336	14,329,921
1916	3,773,988	1,531,076	803,825	9,538,532	15,647,421
1917	3,883,911	1,717,168	891,759	10,493,681	16,986,519
1918	3,830,103	1,907,973	1,032,068	13,018,110	19,788,254
1919	4,200,076	1,963,026	1,105,110	16,580,168	23,848,380
1920	5,179,652	2,400,385	1,358,258	18,048,738	26,987,033
1921	5,656,252	2,574,623	1,466,128	19,892,395	29,589,398
1922	5,460,208	2,423,247	1,445,143	18,497,317	27,825,915
1923	5,269,587	2,377,538	1,506,628	18,506,303	27,660,056
1924	5,162,263	2,240,555	1,524,985	17,959,474	26,887,277
1925	5,138,936	2,167,683	1,500,673	17,783,695	26,590,987
1926	5,287,670	2,134,445	1,522,300	18,019,079	26,963,494
1927	5,175,416	2,084,242	1,546,936	17,918,476	26,725,070
1928	5,438,803	1,892,834	1,676,825	18,936,266	27,944,728
1929	5,753,834	1,960,647	1,736,509	19,112,838	28,563,828
1930	6,006,053	2,059,798	1,780,326	19,558,667	29,404,844
1931	6,459,688	1,990,144	1,614,835	16,394,423	26,459,090
1932	6,448,872	1,891,257	1,482,404	14,565,944	24,388,477
1933	6,101,776	1,711,388	1,310,453	11,839,606	20,963,223

TABLE VI.- Concl'd.

SASKATCHEWAN - Concl'd.

Year	Total Tax Receipts (including Arrears and Penalties)				
	Cities	Towns	Villages	Rural	All Municipi-
	\$	\$	\$	\$	palities
1913	Not	1,136,773	308,578	5,420,264	Not
1914		1,163,095	365,909	6,298,781	
1915		1,506,186	422,188	8,499,177	
1916	avail-	1,301,303	784,049	9,299,692	avail-
1917		1,500,800	853,916	10,864,121	
1918		1,603,500	956,285	11,909,129	
1919	able.	1,745,902	1,064,180	15,176,983	able.
1920		2,010,643	1,211,667	15,600,276	
1921	2,830,864	2,111,402	1,294,877	16,041,478	22,278,621
1922	4,634,623	2,006,875	1,356,280	19,316,725	27,314,503
1923	4,612,985	1,966,850	1,409,887	18,090,186	26,079,908
1924	4,436,802	1,882,861	1,444,332	18,245,769	26,009,764
1925	4,490,083	1,903,425	1,492,902	19,359,229	27,245,639
1926	4,791,429	1,883,528	1,474,344	18,150,768	26,300,069
1927	4,711,192	1,897,255	1,519,735	18,113,746	26,241,928
1928	5,236,409	1,759,513	1,578,882	18,794,793	27,369,597
1929	5,323,251	1,753,488	1,588,543	17,946,944	26,612,226
1930	5,249,164	1,582,824	1,456,810	12,511,031	20,799,829
1931	5,269,904	1,530,192	1,322,075	10,270,743	18,392,914
1932	4,995,403	1,405,725	1,185,338	10,029,948	17,616,414
1933	4,723,216	1,258,414	1,089,800	8,751,218	15,822,648

TABLE VII.

ALBERTA

Year	Total Tax Levies				All Munici- palities
	Cities	Towns	Villages	Rural	
	\$	\$	\$	\$	\$
1914	8,072,332	1,138,569	169,754	411,191	9,791,846
1915	6,795,044	965,585	135,368	702,378	8,598,375
1916	3,442,487	837,989	175,939	1,476,832	5,933,247
1917	4,392,086	891,989	209,333	1,122,058	6,615,466
1918	4,537,990	967,546	497,680	4,002,364	10,005,580
1919	6,194,569	1,059,100	232,954	2,378,049	9,864,672
1920	9,025,103	1,194,612	251,614	2,792,079	13,263,408
1921	7,712,788	1,224,372	276,139	3,155,357	12,368,656
1922	(a)	1,155,831	243,044	2,971,669	(a)
1923	6,748,858	2,007,721	328,311	8,497,117	17,582,007
1924	6,082,389	1,813,358	251,263	6,215,811	14,362,821
1925	8,103,096	1,641,783	246,183	6,352,857	16,343,919
1926	6,293,608	(a)	247,012	6,092,235	(a)
1927	8,172,157	763,208	242,497	7,485,543	16,663,405
1928	7,729,882	775,010	308,840	7,576,584	16,390,316
1929	9,199,417	888,034	343,226	5,544,302	15,974,979
1930	9,240,038	946,304	382,036	4,606,502	15,174,880
1931	9,765,066	1,045,896	359,581	4,278,710	15,449,253
1932	10,234,843	973,768	328,314	3,916,715	15,453,640
1933	9,418,130	956,462	294,386	3,559,688	14,228,666

(a) Not available.

TABLE VII. - Concl'd.

ALBERTA - Concl'd.

Year	Total Receipts (including Arrears. and Penalties)				
	Cities	Towns	Villages	Rural	All Munici- palities
	\$	\$	\$	\$	\$
1923	(a)	1,201,415	273,143	3,224,313	(a)
1924	6,399,434	1,098,536	253,636	2,954,577	10,706,183
1925	5,604,674	904,183	254,328	2,931,447	9,694,632
1926	5,131,924	888,470	251,756	6,161,546	12,433,696
1927	6,226,093	851,522	266,443	3,228,795	10,572,853
1928	4,866,973	859,964	324,353	3,531,964	9,583,254
1929	5,392,487	950,888	284,564	4,377,302	11,005,241
1930	5,298,720	1,146,890	280,832	3,698,234	10,424,676
1931	5,950,603	837,171	310,367	3,157,551	10,255,692
1932	7,877,057	851,552	290,763	3,013,099	12,032,471
1933	7,750,764	838,029	272,967	2,799,835	11,661,595

(a) Not available.

TABLE VIII.
BRITISH COLUMBIA

Year	Total Tax Levies			
	Cities	Villages	Rural	All Municipi- palities
	\$	\$	\$	\$
1918	8,704,341	Not	2,983,784	11,688,125
1919	9,098,720		3,142,855	12,241,575
1920	10,152,820	avail-	3,649,804	13,802,624
1921	9,469,177		3,888,684	13,357,861
1922	10,073,780	able.	4,250,886	14,324,666
1923	10,095,609	12,499	4,350,363	14,458,471
1924	10,033,177	20,081	4,483,808	14,537,066
1925	9,790,479	20,411	4,447,985	14,258,875
1926	9,976,356	21,715	4,689,829	14,687,900
1927	10,186,491	22,088	5,087,671	15,296,250
1928	10,968,127	26,597	5,481,224	16,475,948
1929	15,378,440	31,331	2,979,461	18,389,232
1930	16,488,919	38,133	2,958,854	19,485,906
1931	17,326,574	39,570	3,031,051	20,397,195
1932	17,604,536	41,964	3,064,426	20,710,926
1933	16,610,315	42,316	3,028,828	19,681,459

TABLE VIII.

BRITISH COLUMBIA - Concl'd.

Year	Total Tax Receipts (including Arrears and Penalties)			
	Cities	Villages	Rural	All Munici- palities
	\$	\$	\$	\$
1917	6,582,419	Not	2,799,680	9,382,099
1918	7,825,997	avail- able.	2,804,358	10,630,355
1919	10,245,685		3,851,114	14,096,799
1920	11,334,280		4,184,812	15,519,092
1921	10,683,987		3,980,305	14,664,292
1922	10,480,260	2,457	4,145,060	14,627,777
1923	10,278,171	11,051	4,217,760	14,506,982
1924	9,413,604	18,478	4,424,334	13,856,416
1925	10,256,476	19,394	4,472,346	14,748,216
1926	10,114,021	23,301	4,721,113	14,858,435
1927	10,154,350	23,480	5,030,351	15,208,181
1928	10,770,377	27,593	5,355,706	16,153,676
1929	14,430,863	32,866	2,881,794	17,345,523
1930	15,083,792	37,896	2,867,358	17,989,046
1931	15,500,188	37,874	2,722,368	18,260,430
1932	14,538,900	38,061	2,513,011	17,089,972
1933	14,968,795	42,532	2,510,227	17,521,554

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