

of Quebec municipalities, including counties, have risen from \$19,478,740 in 1914 to \$51,350,365 in 1926 - an increase of 164 per cent. The tax levies of Manitoba municipalities have similarly increased from \$9,922,537 in 1912 to \$17,543,437 in 1926 or by 77 per cent, the tax levies of Saskatchewan municipalities from \$13,358,627 in 1914 to \$27,148,051 in 1926 or by 103 per cent, and the tax levies of Alberta municipalities from \$10,022,247 in 1914 to \$17,294,961 in 1925, or by 72 per cent. Thus, in spite of the war responsibilities of the Dominion Government, the increase in its expenditures since pre-war days has been proportionately much less than that of provincial expenditures and less than that of municipal expenditures in certain provinces, while if our expenditures due to the war are deducted and the normal expenditures of the Dominion are alone considered, it becomes evident that the Dominion Government is by far the most economical of Canadian taxing authorities. Even since 1921 the provinces of Canada have added \$50,000,000 annually to their collective expenditures, while the expenditures of the Dominion, exclusive of the \$16,000,000 of old debts written off, were \$70,000,000 less in 1928 than in 1923 and over \$100,000,000 less in 1928 than in 1922.

In conclusion, it need hardly be stated that in this comparison there is no intention of reflecting upon how the provinces or the municipalities spend their money, or upon the value