

Taxation in Saskatchewan

(By Geo. D. Mackie, City Commissioner,
Moose Jaw.)

Some time ago the Citizens Research Institute published a leaflet giving figures as to the debt of and taxation in a number of cities in the Dominion, and it seems an opportune time to consider these figures in relation to the debt and taxation of the larger places of population in the Province of Saskatchewan. The cost of food, material and labor is now on the downgrade and in every centre of population ratepayers are looking for relief from the onerous burden of taxation which now rests on their shoulders. The peak of high prices was reached in 1920 and these were reflected in the costs of municipal administration in the budgets for 1921, so that if the year 1921 is taken as the year of maximum expenditure, citizens, in each city, by comparing costs in the various cities, may secure an idea as to how they individually stand and endeavour, by mutual co-operation, to secure a diminution of taxation in this and following years. The figures quoted in the tables are compiled from information supplied by the officials in the various places named, and from the report of the Department of Municipal Affairs. The costs of Municipal Government, per capita have, heretofore, quoted at too low a figure, especially in the West, owing to the fact that the population has generally been estimated too high, but now that the 1921 census figures are available absolutely correct figures may now be obtained. In order that the figures in the tables may be compared with cities in other provinces it is of interest to note that for the year 1920 the total taxes levied per capita in Victoria and Vancouver, B.C., was \$46.96 and \$49.96; in Edmonton and Calgary, Alta., \$77.45 and \$63.82; in London, Ont., \$32.25 and in Winnipeg, Man., for 1921, \$53.62.

From Table I which sets out the amount of *Taxable Assessment per head of population*, it will be seen that the highest assessment is in Weyburn with \$1,626, and the lowest in Prince Albert with \$936.00 by way of comparison. London, Ont., assessment is \$1,041 and Brockville, Ont., \$662. Weyburn has the highest assessment on land per capita, while Swift Current has the highest assessment on improvements. As showing the difference between the relative dependence on land and improvements as a tax base in this province and the East, it is of interest to note that while Windsor, Ont., has an assessment per capita of \$580.00 and \$562.00 on land and improvements respectively, Regina assesses land at \$877.00 and improvements at \$231.00 per capita.

The burden of Debt in the centres of population in the Province of Saskatchewan is too high when compared with similar places in the East, but is somewhat lower than the cities to the West, as will be found on comparing the figures in Table II with figures already given. The city with the highest Net Debt per capita is Prince Albert with \$499.10, closely followed by Swift Current—\$400.13, while the lowest is Yorkton with \$179.75. The allocation of the debt in these cities is interesting; Regina has a per capita debt of \$129.99 for Public Utilities—waterworks, electric light and street railway, while Saskatoon has \$123.46; the other cities have no

municipal street railway and their Public Utility debts are,—Moose Jaw \$115.10, North Battleford \$73.43, Swift Current \$234.89 and Weyburn \$122.99. The general debt of these cities, that is the debt incurred for sidewalks, paving, sewerage and sewage disposal, street lighting, hospitals and works of such character are:—Swift Current \$94.87, Weyburn \$105.23, Regina \$122.19, North Battleford \$128.01, Moose Jaw \$136.93 and Saskatoon \$151.15. Next in order of debts outstanding come Swift Current \$70.37, North Battleford \$65.66, Regina \$38.72, Moose Jaw \$36.40, Weyburn \$35.39 and Prince Albert \$25.02.

The Total Taxes Levied in 1921 are set forth in Table III and shows that per head of population Swift Current levied the largest amount of taxes—\$80.07 and Prince Albert the least—\$40.20 per head. The distribution of the levy is interesting—for general Municipal purposes Swift Current levied \$59.25 per head, Weyburn \$45.57, Regina \$39.04, Moose Jaw \$37.08, Saskatoon \$31.68, North Battleford \$30.88, Yorkton \$25.63 and Prince Albert \$24.49. For Public School purposes it was necessary to raise by taxes the sum of \$26.13 per head of population in Weyburn, \$19.13 in Saskatoon, \$18.22 in Swift Current, \$14.93 in Regina, \$14.72 in North Battleford, \$12.88 in Moose Jaw, \$12.81 in Yorkton and \$11.78 in Prince Albert, while for High School purposes it cost each citizen in Weyburn \$7.24, Moose Jaw \$5.28, North Battleford \$5.12, Yorkton \$4.90, Saskatoon \$4.00, Prince Albert \$3.93, Swift Current \$2.60 and Regina \$2.59.

Putting this information in another way, we find that assuming the average family consists of five persons, each family carried in 1921 a debt; for City Government purposes of, in round figures, \$2,495.00 in Prince Albert, \$2,000.00 in Swift Current, \$1,703.00 in Saskatoon, \$1,449.00 in Regina, \$1,442.00 in Moose Jaw, \$1,340.00 in North Battleford, \$1,318.00 in Weyburn, and \$899.00 in Yorkton. The average contribution in taxes to the city's coffers from each family was—Swift Current \$400.00, Weyburn \$395.00, Regina \$289.00, Moose Jaw \$282.00, Saskatoon \$276.00, North Battleford \$256.00, Yorkton \$217.00, Prince Albert \$201.00.

TREES ABOUT PRAIRIE SCHOOLS

A short time ago very few school districts in the Prairie Provinces planted trees about the school-house, but in the last three years the number has been steadily increasing. This year in Saskatchewan alone 150 school districts will plant trees. The seedling seeds are obtained from the Dominion Forest Nursery Station at Indian Head, Sask.

SIMCOE COUNTY MUNICIPAL FOREST

Work was begun this spring in planting up the area in Vespra township, Simcoe county, Ontario, which the county council has acquired for a municipal forest. It will take several years to plant up the whole area of eight hundred acres, but the work will proceed year by year till it is done. It is possible that a nursery to grow part of the planting stock required will be started on the site.