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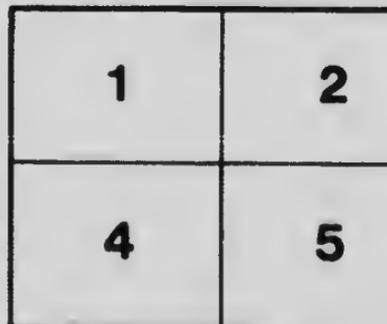
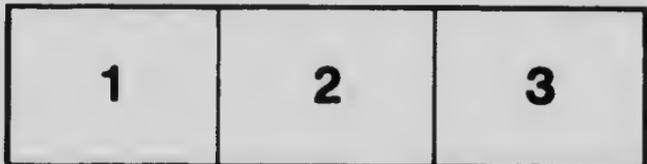
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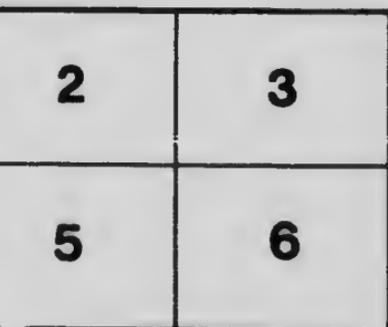
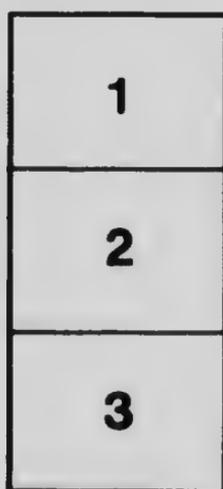
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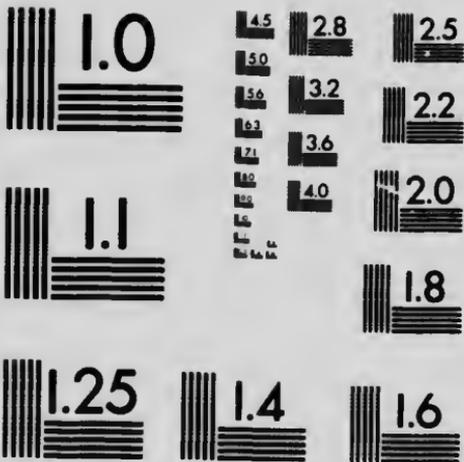
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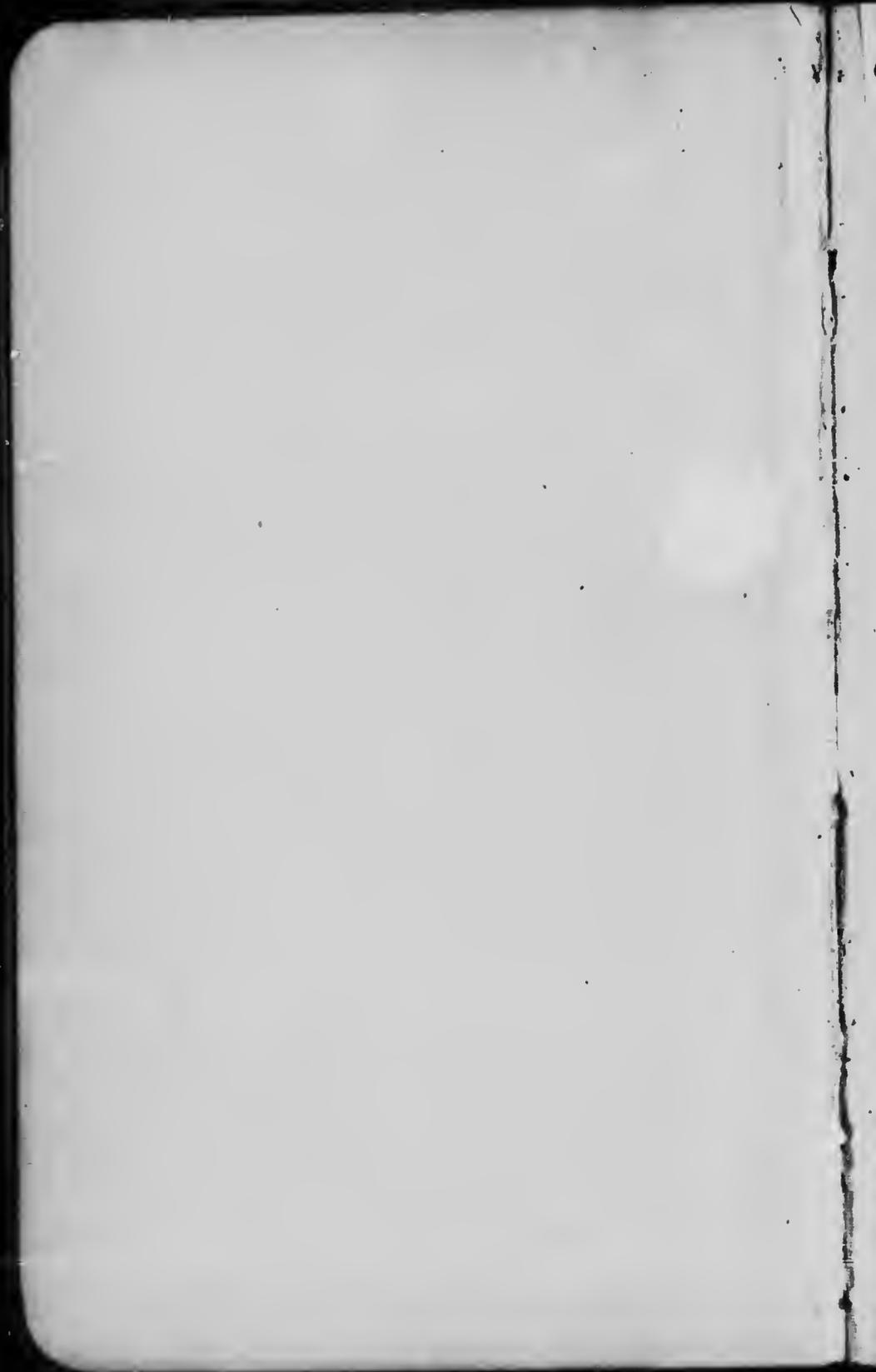
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Canadian Municipal Statistics

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Preface

WE have endeavored to make our 1917 edition of "Canadian Municipal Statistics" more comprehensive than the previous editions, and have included financial statements from practically all borrowing municipalities in Canada.

The summary of Municipal Law prepared for us by Mr. Alexander Bruce, K.C., of Toronto, has been revised and enlarged to cover the laws of three additional Provinces.

As a new feature we have added colored maps of the Dominion and the various Provinces.

We are indebted to municipal officials throughout Canada for their courtesy in furnishing us with statistics and take this opportunity of expressing our appreciation of their assistance.

Care has been exercised in effort to render each financial statement as accurate and complete as possible, and we present this volume to our clients with the hope that it may prove of service in connection with their growing interest in Canadian Municipal Investments.

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WOOD, GUNDY AND COMPANY

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22'





CANADIAN MUNICIPAL STATISTICS

Dominion of Canada

Area.....	3,729,655	square miles
Population.....		8,000,000
Total Funded Debt.....		\$1,043,839,434
Less, Sinking Funds...\$	12,563,828	
Other Investments	316,119,435	\$328,683,263
Total Net Debt.....		\$715,156,171
Total Ordinary Revenue.....		\$172,147,838
Total Ordinary Expenditure.....		\$130,350,727
Surplus.....		\$ 41,797,111
Total Exports.....		\$882,872,502
Total Imports.....		\$564,505,796
Savings Banks' Deposits.....		\$864,163,334
Total Assets.....		\$839,893,110

24

24'



Longitude West from Greenwich.

G U L F

S I L A W R E N E

PRINCE EDWARD ISLAND

CAPE BRETON ISLAND

N O V A S C O T I A

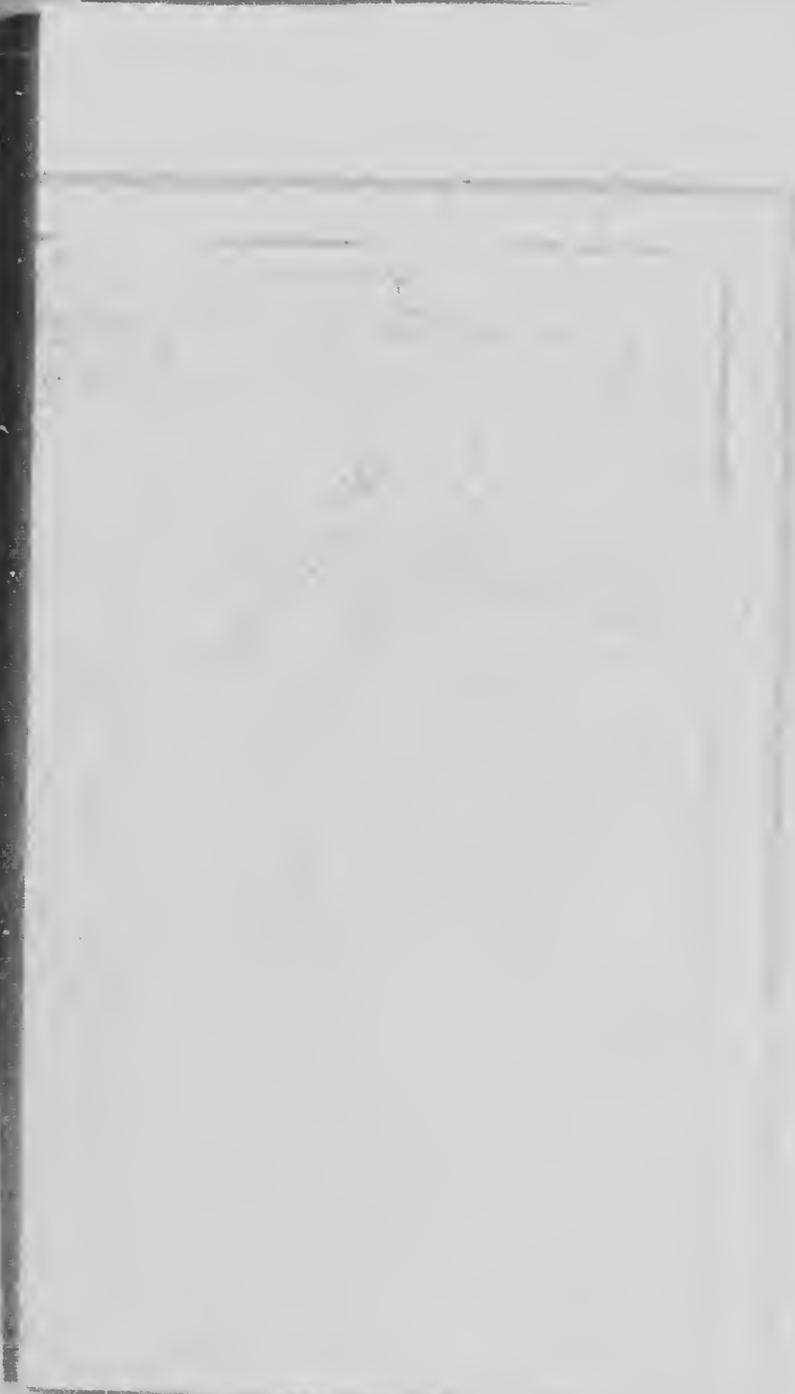
A T L A N T I C

MARITIME PROVINCES SCALES

Statute Miles, 37-1 Inch.

Kilometres, 59-1 Inch.

Rand McNally's New 11 x 14 Map of Maritime Provinces Copyright by Rand McNally & Co.



CANADIAN MUNICIPAL STATISTICS

Province of Prince Edward Island

Area.....	2,184 square miles
Population, 1911 (last census).....	93,728
1901.....	103,259
Funded Debt.....	\$818,000
Sinking Fund.....	\$163,090
Annual Dominion Government Sub- sidy.....	\$371,182
Revenue for last fiscal year.....	\$500,000
Expenditure for last fiscal year.....	\$500,000

CANADIAN MUNICIPAL STATISTICS

City of Charlottetown, P.E.I.

Assessed Value for Taxation.....	\$4,468,635
Exemptions not included above.....	1,000,000
General Debenture Debt.....	639,500
Less, Sinking Fund.....	\$56,000
Waterworks Debentures.....	88,500
Net Debenture Debt.....	\$495,000
Revenue from Public Utilities.....	17,000
(After deducting operating expenses)	
Value of Municipality's Assets.....	726,091
Tax Rate, Total, 13.75.	
Area, 836 acres.	
Population, 12,000.	

Town of Summerside, P.E.I.

Assessed Value for Taxation.....	\$1,880,780
Exemptions not included above.....	396,300
General Debenture Debt.....	129,500
Less, Sinking Fund.....	\$24,250
Waterworks Debentures.....	90,000
Net Debenture Debt.....	\$ 15,250
Revenue from Public Utilities.....	4,381
(After deducting operating expenses)	
Value of Municipality's Assets.....	197,001
Tax Rate, Total, 10 mills.	
Area, 1,000 acres.	
Population, 3,300.	

CANADIAN MUNICIPAL STATISTICS

Province of Nova Scotia

Area.....	21,427 square miles
Population, 1911 (last census).....	492,338
1901.....	459,574
Funded Debt (net).....	\$6,947,664
Sinking Fund.....	\$ 435,110
Provincial Guarantees.....	\$ 192,975
Annual Dominion Government Sub- sidy.....	\$ 636,667
Revenue for last fiscal year.....	\$1,953,302
Expenditure for last fiscal year.....	\$2,073,672
Provincial Assets.....	\$7,689,123



CANADIAN MUNICIPAL STATISTICS

City of Halifax, N.S.

Assessed Value for Taxation.....	\$36,668,095
Exemptions not included above.....	14,771,200
General Debenture Debt.....	5,999,090
Less, Sinking Fund.....	\$ 569,127
Waterworks Debentures.....	1,412,013
	<u>1,981,140</u>
Net Debenture Debt.....	\$4,017,950
Revenue from Public Utilities.....	10,000
(After deducting operating expenses)	
Value of Municipality's Assets.....	5,740,813
Tax Rate, General, 12.6 mills. School, 7.6 mills. Population, 50,000.	

City of Sydney, N.S.

Assessed Value for Taxation.....	\$8,270,400
Exemptions not included above.....	9,000,000
General Debenture Debt.....	1,818,500
Less, Sinking Fund.....	\$314,153
Waterworks Debentures.....	633,000
	<u>947,153</u>
Net Debenture Debt.....	\$ 871,347
Value of Municipality's Assets.....	1,118,000
Area, 3,730 acres. Population, 20,000.	

Town of Glac Bay, N.S.

Assessed Value for Taxation.....	\$4,000,000
Exemptions not included above.....	1,440,000
General Debenture Debt.....	619,500
Less, Sinking Fund.....	\$ 35,070
Waterworks Debentures.....	267,000
Light and Power Debentures....	85,000
	387,070
Net Debenture Debt.....	\$232,430
Net Local Improvement Debt	
(Property owners' share only, after deducting Sinking Fund. \$2,595).....	113,405
Revenue for Public Utilities	8,971
Value of Municipality's Assets.....	925,403
Tax Rate, General, 20 mills. School, 10 mills.	
Area, 6,200 acres.	
Population, 17,000.	

Town of Amherst, N.S.

Assessed Value for Taxation.....	\$4,580,624
Exemptions not included above.....	750,000
General Debenture Debt.....	919,500
Less, Sinking Fund.....	\$113,997
Waterworks Debentures.....	321,000
	434,997
Net Debenture Debt.....	\$ 484,503
Revenue from Public Utilities.....	5,500
(After deducting operating expenses)	
Value of Municipality's Assets.....	1,066,780
Tax Rate, General, 24 mills. School, 5 mills.	
Area, 13,000 acres.	
Population, 11,000.	

CANADIAN MUNICIPAL STATISTICS

Town of New Glasgow, N.S.

Assessed Value for Taxation.....	\$4,202,785
Exemptions not included above.....	250,000
General Debenture Debt.....	773,750
Less, Sinking Fund.....	\$ 50,965
Waterworks Debentures.....	366,100
Net Debenture Debt.....	\$417,065
Local Improvement Debt.....	\$356,685
Local Improvement Debt.....	70,500
Value of Municipality's Assets.....	640,940
Tax Rate, General, 12 mills. School, 6 mills.	
Population, 9,500.	

Town of Sydney Mines, N.S.

Assessed Value for Taxation.....	\$1,842,982
Exemptions not included above.....	44,130
General Debenture Debt.....	266,500
Less, Sinking Fund.....	\$60,000
Waterworks Debentures.....	85,000
Net Debenture Debt.....	\$145,000
Net Debenture Debt.....	\$121,500
Revenue from Public Utilities.....	5,953
(After deducting operating expenses)	
Value of Municipality's Assets.....	376,357
Tax Rate, Total, 25 mills.	
Area, 3,196 acres.	
Population, 9,054.	

WOOD, GUNDEY AND COMPANY

Town of Truro, N.S.

Assessed Value for Taxation.....	\$3,467,525
Exemptions not included above.....	500,000
General Debenture Debt.....	743,110
Less, Sinking Fund.....	\$144,835
Waterworks Debentures.....	176,230
Light and Power Debentures....	83,725
Net Debenture Debt.....	\$338,320
Revenue from Public Utilities.....	13,472
(After deducting operating expenses)	
Value of Municipality's Assets.....	920,809
Tax Rate, General, 15 mills. School, 6 mills.	
Area, 4,000 acres.	
Population, 7,500.	

Town of Yarmouth, N.S.

Assessed Value for Taxation.....	\$3,750,970
Exemptions not included above.....	502,000
General Debenture Debt.....	443,500
Less, Sinking Fund.....	\$ 10,310
Waterworks Debentures.....	357,000
Light and Power Debentures....	13,500
Net Debenture Debt.....	\$ 62,690
Value of Municipality's Assets.....	545,810
Tax Rate, General, 14.8 mills. School, 6.2 mills.	
Area, 1,280 acres.	
Population, 7,000.	

CANADIAN MUNICIPAL STATISTICS

Town of Dartmouth, N.S.

Assessed Value for Taxation.....		\$2,823,000
General Debenture Debt.....		653,400
Less, Sinking Fund.....	\$ 18,719	
Waterworks Debentures.....	236,200	
Electric Light Debentures.....	3,000	
Ferry Debentures.....	266,000	528,919
Net Debenture Debt.....		\$124,481
Revenue from Public Utilities....		10,902
(After deducting operating expenses)		
Value of Municipality's Assets.....		300,274

Tax Rate, General, 9.2 mills. School, 10.3 mills.

Area, 1,533 acres.

Population, 6,500.

Town of North Sydney, N.S.

Assessed Value for Taxation.....		\$2,061,600
Exemptions not included above.....		162,875
General Debenture Debt.....		404,500
Less, Sinking Fund.....	\$104,809	
Waterworks and Sewers De-		
bentures.....	253,500	358,309
Net Debenture Debt.....		\$46,191
Value of Municipality's Assets.....		452,498

Tax Rate, General, 16.5 mills. School, 5 mills.

Population, 5,639.

WOOD, GUNDY AND COMPANY

Town of Springhill, N.S.

Assessed Value for Taxation.....		\$794,000
General Debenture Debt.....		219,000
Less, Sinking Fund.....	\$20,000	
Waterworks Debentures.....	140,000	160,000
Net Debenture Debt		\$59,000
Revenue from Public Utilities.....		7,400
(After deducting operating expenses)		
Value of Municipality's Assets.....		282,400
Tax Rate: General, 14.5 mills. School, 13.5 mills.		
Area, 2,900 acres.		
Population, 5,370.		

Town of New Waterford, N.S.

Assessed Value for Taxation.....		\$1,201,500
Exemptions not included above.....		59,000
General Debenture Debt.....		12,000
Less, Sinking Fund.....	\$720	720
Net Debenture Debt.....		\$11,280
Value of Municipality's Assets.....		20,000
Tax Rate, General, 11.9 mills. School, 13.1 mills.		
Area, 1,300 acres.		
Population, 5,000.		

CANADIAN MUNICIPAL STATISTICS

Town of Stellarton, N.S.

Assessed Value for Taxation.....	\$1,116,050	
General Debenture Debt.....	154,500	
Less, Sinking Fund.....	\$17,715	
Waterworks Debentures.....	84,000	101,715
Value of Municipality's Assets.....	\$188,692	
Tax Rate, General, 13 mills. School, 7 mills.		
Area, 2,880 acres.		
Population, 4,500.		

Town of Westville, N.S.

Assessed Value for Taxation.....	\$1,009,350	
Exemptions not included above.....	32,400	
General Debenture Debt.....	86,000	
Less, Sinking Fund.....	\$10,135	
Waterworks Debentures.....	71,000	81,135
Net Debenture Debt.....	\$ 4,865	
Revenue from Public Utilities.....	2,762	
(After deducting operating expenses)		
Value of Municipality's Assets.....	125,460	
Tax Rate, General, 13.5 mills. School, 4.5 mills.		
Area, 3,200 acres.		
Population, 4,500.		

WOOD, GUNDY AND COMPANY

Town of Pictou, N.S.

Assessed Value for Taxation.....		\$1,184,115
Exemptions not included above.....		54,175
General Debenture Debt.....		256,200
Less, Sinking Fund.....	\$ 16,628	
Waterworks Debentures.....	119,900	136,528
Net Debenture Debt.....		\$119,672
Value of Municipality's Assets.....		292,644
Tax Rate, General, 20.25 mills. School, 8.75 mills.		
Population, 3,179.		

Town of Windsor, N.S.

Assessed Value for Taxation.....		\$1,389,850
Exemptions not included above.....		450,000
General Debenture Debt.....		143,100
Less, Sinking Fund.....	\$38,191	
Waterworks Debentures.....	55,000	93,191
Net Debenture Debt.....		\$ 49,909
Revenue from Public Utilities.....		3,115
(After deducting operating expenses)		
Value of Municipality's Assets.....		232,619
Tax Rate, General, 13.5 mills. School, 6.5 mills.		
Area, 2,600 acres.		
Population, 3,000.		

CANADIAN MUNICIPAL STATISTICS

Town of Lunenburg, N.S.

Assessed Value for Taxation.....	\$1,144,285
Exemptions not included above.....	48,940
General Debenture Debt.....	186,500
Less, Sinking Fund.....	\$ 2,187
Waterworks Debentures.....	78,500
Net Debenture Debt.....	<u>80,687</u>
Net Debenture Debt.....	\$105,813
Value of Municipality's Assets.....	125,000.
Tax Rate, General, 15.5 mills. School, 6.5 mills.	
Area, 1,000 acres.	
Population, 3,000.	

Town of Inverness, N.S.

Assessed Value for Taxation.....	\$467,010
Exemptions not included above.....	55,000
General Debenture Debt.....	55,500
Less, Sinking Fund.....	\$ 8,878
Waterworks Debentures.....	55,500
Net Debenture Debt.....	<u>64,378</u>
Net Debenture Debt.....	Nil
Local Improvement Debt.....	\$15,000
Value of Municipality's Assets.....	81,479
Tax Rate, General, 11.6 mills. School, 9.4 mills.	
Population, 2,700.	

WOOD, GUNDY AND COMPANY

Town of Dominion, N.S.

Assessed Value for Taxation.....		\$505,617
Exemptions not included above.....		2,800
General Debenture Debt.....		14,000
Less, Sinking Fund.....	\$ 1,300	
Waterworks Debentures.....	14,000	15,300
Net Debenture Debt.....		Nil
Value of Municipality's Assets.....		\$37,653
Tax Rate, General, 22.5 mills. School, 8 mills.		
Area, 200 acres.		
Population, 2,589.		

Town of Bridgewater, N.S.

Assessed Value for Taxation.....		\$804,226
Exemptions not included above.....		14,400
General Debenture Debt.....		245,000
Less, Sinking Fund.....	\$14,569	
Waterworks Debentures.....	78,000	92,569
Net Debenture Debt.....		\$152,431
Value of Municipality's Assets.....		281,963
Tax Rate, General, 16 mills. School, 5 mills.		
Population, 2,500.		

CANADIAN MUNICIPAL STATISTICS

Town of Parrsboro, N.S.

Assessed Value for Taxation		\$500,434
Exemptions not included above.....		30,700
General Debenture Debt		91,100
Less, Sinking Fund.....	\$ 2,502	
Waterworks Debentures	52,500	
Light and Power Debentures	10,100	65,102
Net Debenture Debt.....		\$ 25,998
Revenue from Public Utilities.....		384
(After deducting operating expenses)		
Value of Municipality's Assets.....		125,346
Tax Rate, General, 15.3 mills. School, 6 mills.		
Population, 2,500.		

Town of Kentville, N.S.

Assessed Value for Taxation.....		\$624,875
Exemptions not included above.....		144,000
General Debenture Debt.....		104,150
Less, Sinking Fund.....	\$14,618	
Waterworks Debentures.....	59,000	73,618
Net Debenture Debt		\$ 30,532
Value of Municipality's Assets.....		145,046
Tax Rate, General, 11 mills. School, 9 mills.		
Area, 5,300 acres.		
Population, 2,304.		

WOOD, GUN DY AND COMPANY

Town of Liverpool, N.S.

Assessed Value for Taxation.....		\$774,720
Exemptions not included above.....		22,865
General Debenture Debt.....		166,780
Less, Sinking Fund.....	\$15,600	
Waterworks Debentures.....	33,100	48,700
Net Debenture Debt.....		\$118,080
Value of Municipality's Assets.....		181,316
Tax Rate, General, 14 mills. School, 4 mills.		
Population, 2,109.		

Town of Antigonish, N.S.

Assessed Value for Taxation.....		\$470,700
Exemptions not included above.....		36,700
General Debenture Debt.....		68,000
Less, Sinking Fund.....	\$ 6,706	
Waterworks Debentures.....	45,000	51,706
Net Debenture Debt.....		\$16,294
Value of Municipality's Assets.....		87,706
Tax Rate, General, 13 mills. School, 7 mills.		
Population, 2,000.		

CANADIAN MUNICIPAL STATISTICS

Town of Canso, N.S.

Assessed Value for Taxation.....		\$340,809
Exemptions not included above.....		55,000
General Debenture Debt.....		18,750
Less, Sinking Fund.....	\$ 1,500	
Light and Power Debentures....	15,000	16,500
Net Debenture Debt.....		\$ 2,250
Value of Municipality's Assets.....		38,381
Tax Rate, General, 10.8 mills. School, 11.7 mills.		
Population, 1,700.		

Town of Oxford, N.S.

Assessed Value for Taxation.....		\$280,260
Exemptions not included above.....		11,345
General Debenture Debt.....		3,000
Less, Sinking Fund.....	\$490	490
Net Debenture Debt.....		\$ 2,510
Value of Municipality's Assets.....		17,561
Tax Rate, General, 12 mills. School, 12 mills.		
Area, 3,000 acres.		
Population, 1,500.		

WOOD, GUN DY AND COMPANY

Town of Trenton, N.S.

Assessed Value for Taxation.....		\$995,500
Exemptions not included above.....		7,005
General Debenture Debt.....		70,000
Less, Sinking Fund.....	\$ 2,200	
Waterworks Debentures.....	45,000	47,200
Net Debenture Debt.....		\$22,800
Value of Municipality's Assets.....		88,172
Tax Rate, General, 21.5 mills. School, 3.5 mills.		
Area, 2,000 acres.		
Population, 1,500.		

Town of Wolfville, N.S.

Assessed Value for Taxation.....		\$601,949
Exemptions not included above.....		600,000
General Debenture Debt.....		99,000
Less, Sinking Fund.....	\$ 8,042	
Waterworks Debentures.....	68,000	76,042
Net Debenture Debt.....		\$ 22,958
Value of Municipality's Assets.....		159,850
Tax Rate, General, 13 mills. School, 7 mills.		
Population, 1,458.		

CANADIAN MUNICIPAL STATISTICS

Town of Shelburne, N.S.

Assessed Value for Taxation.....		\$375,860
Exemptions not included above.....		8,715
General Debenture Debt.....		42,500
Less, Sinking Fund.....	\$ 3,340	
Light and Power Debentures....	32,000	35,340
Net Debenture Debt.....		\$ 7,160
Value of Municipality's Assets.....		63,990

Tax Rate, General, 12.6 mills. School, 7.6 mills.

Area, 2,560 acres.

Population, 1,450.

Town of Bear River, N.S.

Assessed Value for Taxation.....	\$190,000
Exemptions not included above.....	35,000
General Debenture Debt.....	Nil

Tax Rate, General, 7.5 mills. School, 1.53 mills.

Area, 400 acres.

Population, 1,400.

WOOD, GUNDEY AND COMPANY

Town of Louisburg, N.S.

Assessed Value for Taxation.....		\$249,728
Exemptions not included above.....		6,400
General Debenture Debt.....		16,000
Less, Sinking Fund.....	\$1,336	1,336
Net Debenture Debt.....		\$14,664
Value of Municipality's Assets.....		17,000

Tax Rate, Total, 2.75 mills.

Area, 3,840 acres.

Population, 1,300.

Town of Digby, N.S.

Assessed Value for Taxation.....		\$608,899
Exemptions not included above.....		23,450
General Debenture Debt.....		41,800
Less, Sinking Fund.....	\$ 1,264	
Waterworks Debentures.....	36,300	37,564
Net Debenture Debt.....		\$ 4,236
Value of Municipality's Assets.....		57,283

Tax Rate, General, 14 mills. School, 6 mills.

Area, 1,400 acres.

Population, 1,250.

CANADIAN MUNICIPAL STATISTICS

Town of Annapolis, N.S.

Assessed Value for Taxation.....		\$330,753
Exemptions not included above.....		13,425
General Debenture Debt.....		50,000
Less, Sinking Fund.....	\$13,680	
Waterworks Debentures.....	22,500	
Light and Power Debentures....	23,000	59,180
Net Debenture Debt.....		Nil
Revenue from Public Utilities.....		\$ 4,025
(After deducting operating expenses)		
Value of Municipality's Assets.....		96,284
Tax Rate, General, 1.67 mills. School, .82 mills.		
Population, 1,200.		

Village of Port Hood, N.S.

Assessed Value for Taxation.....		\$300,000
Exemptions not included above.....		75,000
General Debenture Debt.....		10,500
Less, Sinking Fund.....	\$1,800	1,800
Net Debenture Debt.....		\$ 8,700
Value of Municipality's Assets.....		12,000
Tax Rate, General, 12.5 mills. School, 11 mills.		
Area, 2,000 acres.		
Population, 1,000.		

County of Annapolis, N.S.

Assessed Value for Taxation.....		\$3,319,400
General Debenture Debt.....		35,000
Less, Sinking Fund.....	\$9,752	9,752
Net Debenture Debt.....		\$25,248
Value of Municipality's Assets.....		52,000

Tax Rate, Total, .75 mills.

Area, 375,000 acres.

Population, 12,000.

County of Antigonish, N.S.

Assessed Value for Taxation.....		\$1,537,066
General Debenture Debt.....		37,000
Less, Sinking Fund.....	\$8,140	8,140
Net Debenture Debt.....		\$28,860
Value of Municipality's Assets.....		35,000

Tax Rate, Total, 12.5 mills.

Population, 12,000.

CANADIAN MUNICIPAL STATISTICS

County of Cape Breton, N.S.

Assessed Value for Taxation.....		\$3,170,870
General Debenture Debt.....		250,500
Less, Sinking Fund.....	\$28,412	28,412
Net Debenture Debt.....		\$222,088
Value of Municipality's Assets.....		429,302
Tax Rate, Total, 12.5 mills.		

County of Colchester, N.S.

Assessed Value for Taxation.....		\$3,161,760
General Debenture Debt.....		48,000
Less, Sinking Fund.....	\$6,800	6,800
Net Debenture Debt.....		\$ 41,200
Value of Municipality's Assets.....		100,000
Tax Rate, Total, 6.9 mills.		
Area, 914,800 acres.		
Population, 16,924.		

WOOD, GUNDEY AND COMPANY

County of Cumberland, N.S.

Assessed Value for Taxation.....	\$3,663,858
General Debenture Debt.....	15,000
Less, Sinking Fund.....	<u>\$2,500</u> 2,500
Net Debenture Debt.....	\$12,500
Value of Municipality's Assets.....	50,000
Tax Rate, Total, 7.75 mills.	
Population, 40,543.	

County of Digby, N.S.

Assessed Value for Taxation.....	\$999,651
General Debenture Debt.....	33,000
Value of Municipality's Assets.....	<u>65,649</u>
Tax Rate, Total, 16 mills.	

CANADIAN MUNICIPAL STATISTICS

County of Guysborough, N.S.

Assessed Value for Taxation.....	\$525,846
General Debenture Debt.....	5,000
Less Sinking Fund.....	<u>\$262</u> 262
Net Debenture Debt.....	\$ 4,738
Value of Municipality's Assets.....	13,555
Tax Rate, Total, 30 mills.	
Population, 11,194.	

County of Halifax, N.S.

Assessed Value for Taxation.....	\$3,505,808
General Debenture Debt.....	44,166
Less, Sinking Fund.....	<u>\$21,204</u> 21,204
Net Debenture Debt.....	\$22,962
Value of Municipality's Assets.....	52,856
Tax Rate, Total, 23.7 mills.	
Population, 30,000.	

WOOD, GUNDY AND COMPANY

County of Hants, N.S.

Assessed Value for Taxation.....	\$3,211,135
General Debenture Debt.....	21,500
Value of Municipality's Assets.....	44,249
Tax Rate, Total, 8.3 mills.	

County of Inverness, N.S.

Assessed Value for Taxation.....	\$972,880
General Debenture Debt.....	142,600
Less. Sinking Fund.....	<u>\$52,844</u> 52,844
Net Debenture Debt.....	\$ 89,756
Value of Municipality's Assets.....	159,195
Tax Rate, Total, 30.3 mills.	

CANADIAN MUNICIPAL STATISTICS

County of Kings, N.S.

Assessed Value for Taxation.....	\$4,600,000
General Debenture Debt.....	20,000
Value of Municipality's Assets.....	30,000
Tax Rate, Total, 5.2 mills.	
Population, 23,000.	

County of Lunenburg, N.S.

Assessed Value for Taxation.....	\$3,000,328
General Debenture Debt.....	113,500
Less, Sinking Fund.....	<u>\$17,118</u> 17,118
Net Debenture Debt.....	\$ 96,382
Value of Municipality's Assets.....	131,188
Tax Rate, Total, 9 mills.	
Area, 768,000 acres.	
Population, 33,689.	

WOOD, GUNDEY AND COMPANY

County of Pictou, N.S.

Assessed Value for Taxation.....	\$4,284,000
General Debenture Debt.....	Nil
Value of Municipality's Assets.....	63,934
Tax Rate, Total, 7.25 mills.	
Area, 677,360 acres.	
Population, 35,358.	

County of Queens, N.S.

Assessed Value for Taxation.....	\$1,113,850
General Debenture Debt.....	39,418
Less, Sinking Fund.....	\$3,512 3,512
Net Debenture Debt.....	\$35,936
Value of Municipality's Assets.....	37,933
Tax Rate, Total, 10 mills.	
Population, 10,000	

CANADIAN MUNICIPAL STATISTICS

County of Richmond, N.S.

Assessed Value for Taxation.....		\$879,445
General Debenture Debt.....		30,500
Less, Sinking Fund.....	\$3,086	<u>3,086</u>
Net Debenture Debt.....		\$27,414
Value of Municipality's Assets.....		30,677
Tax Rate, Total, 19.5 mills.		
Area, 312,960 acres.		
Population, 13,003.		

County of Shelburne, N.S.

Assessed Value for Taxation.....		\$519,814
General Debenture Debt.....		41,600
Less, Sinking Fund.....	\$8,107	<u>8,107</u>
Net Debenture Debt.....		\$33,493
Value of Municipality's Assets.....		49,094
Tax Rate, Total, 16 mills.		

County of Victoria, N.S.

Assessed Value for Taxation.....	\$561,000
General Debenture Debt.....	5,000
Less, Sinking Fund.....	\$3,000
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Net Debenture Debt.....	\$ 2,000
Value of Municipality's Assets.....	29,500
Tax Rate, Total, 33.6 mills.	

County of Yarmouth, N.S.

Assessed Value for Taxation.....	\$1,577,448
General Debenture Debt.....	2,000
Value of Municipality's Assets.....	24,000
Tax Rate, Total, 6.4 mills.	
Area, 130,248 acres.	
Population, 13,139.	

CANADIAN MUNICIPAL STATISTICS

Province of New Brunswick

Area.....	27,985 square miles
Population, 1911 (last census).....	351,889
1901.....	331,120
Funded Debt.....	\$8,728,885
Sinking Fund.....	\$511,812
Provincial Guarantees.....	\$7,963,000
Annual Dominion Government Sub- sidy.....	\$637,976
Revenue for last fiscal year.....	\$1,580,531
Expenditure for last fiscal year.....	\$1,568,254
Approximate assessable value of all property within the Province	\$110,848,317
Provincial Assets.....	\$35,000,000



CANADIAN MUNICIPAL STATISTICS

City of St. John, N.B.

Assessed Value for Taxation.....	\$38,430,400
Exemptions not included above.....	7,439,800
General Debenture Debt.....	4,912,403
Less, Sinking Fund.....	\$1,069,133
Waterworks Debentures.....	1,905,234
Wharves Debentures.....	1,240,217
Market Debentures.....	120,000
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Net Debenture Debt.....	\$ 577,819
Net Local Improvement Debt	
(Property owners' share only, after deducting	
Sinking Fund, \$3,238).....	12,729
Net Revenue from Public Utilities.....	40,431
Value of Municipality's Assets.....	7,421,286
Tax Rate, Total, 19.5 mills.	
Area, 13,440 acres.	
Population, 54,000.	

City of Moncton, N.B.

Assessed Value for Taxation.....	\$9,170,000
Exemptions not included above.....	7,000,000
General Debenture Debt.....	1,720,491
Less, Sinking Fund.....	\$100,642
Waterworks and Light Deben-	
tures.....	912,991
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Net Debenture Debt.....	\$ 706,858
Revenue from Public Utilities.....	3,867
(After deducting operating expenses)	
Value of Municipality's Assets.....	2,030,054
Tax Rate, General, 11.7 mills. School, 5.8 mills.	
Area, 2,092 acres.	
Population, 15,000.	

City of Fredericton, N.B.

Assessed Value for Taxation.....		\$5,962,883
Exemptions not included above.....		2,500,000
General Debenture Debt.....		588,574
Less, Sinking Fund.....	\$ 7,638	
Waterworks Debentures.....	179,000	
Light and Power Debentures...	20,000	206,638
Net Debenture Debt.....		\$381,936
Revenue from Public Utilities.....		2,672
(After deducting operating expenses)		
Value of Municipality's Assets.....		730,014
Tax Rate, General, 20 mills.		
Area, 15,360 acres.		
Population, 8,500.		

Town of Chatham, N.B.

Assessed Value for Taxation.....		\$1,292,200
General Debenture Debt.....		289,000
Less, Sinking Fund.....	\$ 47,715	
Waterworks Debentures.....	158,000	
Electric Light Debentures.....	65,000	270,715
Net Debenture Debt.....		\$ 18,285
Value of Municipality's Assets.....		327,000
Population, 5,000.		

CANADIAN MUNICIPAL STATISTICS

Town of Campbellton, N.B.

Assessed Value for Taxation.....		\$2,518,600
Exemptions not included above.....		300,000
General Debenture Debt.....		410,000
Less, Sinking Fund.....	\$ 23,116	
Waterworks Debentures.....	220,000	
Light and Power Debentures.....	90,000	333,116
Net Debenture Debt.....		\$76,884
Revenue from Public Utilities.....		7,345
<i>(After deducting operating expenses)</i>		
Value of Municipality's Assets.....		531,686
Tax Rate, General, 10.5 mills. School, 4.5 mills.		
Area, 1,000 acres.		
Population, 4,500.		

Town of Bathurst, N.B.

Assessed Value for Taxation.....		\$675,000
General Debenture Debt.....		155,000
Less, Sinking Fund.....	\$ 2,700	
Waterworks Debentures.....	150,000	152,700
Net Debenture Debt.....		\$ 2,300
Value of Municipality's Assets.....		160,000
Tax Rate, General, 28.6 mills. School, 11 mills.		
Area, 1,000 acres.		
Population, 4,000.		

WOOD, GUNDY AND COMPANY

Town of Woodstock, N.B.

Assessed Value for Taxation.....		\$2,100,000
Exemptions not included above.....		500,000
General Debenture Debt.....		176,000
Less, Sinking Fund.....	\$ 4,000	
Waterworks Debentures.....	85,000	89,000
Net Debenture Debt.....		\$ 87,000
Revenue from Public Utilities.....		3,000
(After deducting operating expenses)		
Value of Municipality's Assets.....		135,000
Tax Rate, Total, 20 mills.		
Population, 3,850.		

Town of St. Stephen, N.B.

Assessed Value for Taxation.....		\$1,778,200
Exemptions not included above.....		300,000
General Debenture Debt.....		326,100
Less, Sinking Fund.....	\$ 21,422	
Waterworks Debentures.....	230,000	251,422
Net Debenture Debt.....		\$ 74,678
Revenue from Public Utilities.....		6,755
(After deducting operating expenses)		
Value of Municipality's Assets.....		316,791
Tax Rate: General, 15.16 mills. School, 5.88 mills.		
Area, 1,800 acres.		
Population, 3,273.		

CANADIAN MUNICIPAL STATISTICS

Town of Newcastle, N.B.

Assessed Value for Taxation.....	\$823,000
Exemptions not included above.....	300,000
General Debenture Debt.....	189,000
Less, Sinking Fund.....	\$19,621
Waterworks Debentures.....	60,000
Light and Power Debentures....	16,000
Other Utility Debentures.....	97,000
Net Debenture Debt.....	Nil
Local Improvement Debt.....	\$ 10,000
Revenue from Public Utilities.....	3,126
(After deducting operating expenses)	
Value of Municipality's Assets.....	212,367
Tax Rate, Total, 39 mills.	
Area, 7,680 acres.	
Population, 3,000.	

Town of Sackville, N.B.

Assessed Value for Taxation.....	\$1,190,000
Exemptions not included above.....	500,000
General Debenture Debt.....	110,000
Less, Sinking Fund.....	\$ 8,158
Waterworks Debentures.....	110,000
Net Debenture Debt.....	Nil
Local Improvement Debt.....	\$ 31,000
Revenue from Public Utilities.....	792
(After deducting operating expenses)	
Value of Municipality's Assets.....	150,000
Tax Rate, General, 15 mills. School, 5 mills.	
Area, 2,660 acres.	
Population, 2,300	

WOOD, GUNDEY AND COMPANY

Town of Edmundston, N.B.

Assessed Value for Taxation.....		\$900,000
Exemptions not included above.....		75,000
General Debenture Debt.....		135,000
Less, Waterworks Debentures.....	\$75,000	
Light and Power Debentures....	60,000	135,000
Net Debenture Debt.....		Nil
Local Improvement Debt.....		\$ 25,000
Value of Municipality's Assets.....		180,000
Tax Rate, General, 10 mills. School, 4 mills.		
Area, 1,440 acres.		
Population, 2,000.		

Town of Sussex, N.B.

Assessed Value for Taxation.....		\$1,266,800
General Debenture Debt.....		112,000
Less, Sinking Fund.....	\$17,616	
Waterworks Debentures.....	25,000	42,616
Net Debenture Debt.....		\$69,384
Value of Municipality's Assets.....		69,610
Tax Rate, General, 11.5 mills. School, 9.8 mills.		
Area, 1,000 acres.		
Population, 2,000.		

CANADIAN MUNICIPAL STATISTICS

Town of Dalhousie, N.B.

Assessed Value for Taxation.....		\$430,850
Exemptions not included above.....		324,241
General Debenture Debt.....		113,000
Less, Sinking Fund	\$ 3,301	
Waterworks Debentures.....	70,000	
Light and Power Debentures....	30,000	103,301
Net Debenture Debt.....		\$ 9,699
Value of Municipality's Assets.....		86,000

Tax Rate, Total 14 mills.

Population, 1,800.

County of Albert, N.B.

Assessed Value for Taxation.....	\$2,125,810
Value of Municipality's Assets.....	12,000

Tax Rate, Total, 7.5 mills.

Population, 9,691.

WOOD, GUNDY AND COMPANY

County of Carleton, N.B.

Assessed Value for Taxation.....	\$6,455,000
General Debenture Debt.....	29,000
Value of Municipality's Assets.....	60,000
Tax Rate, total, 5 mills.	
Population, 23,000.	

County of Gloucester, N.B.

Assessed Value for Taxation.....	\$4,664,320
General Debenture Debt.....	68,000
Less, Sinking Fund.....	\$19,307 19,307
Net Debenture Debt.....	\$ 48,693
Value of Municipality's Assets.....	45,000
Population, 32,662.	

CANADIAN MUNICIPAL STATISTICS

County of Kent, N.B.

Assessed Value for Taxation.....	\$2,374,394
General Debenture Debt.....	16,000
Less, Sinking Fund.....	<u>\$7,007</u> 7,007
Net Debenture Debt.....	\$ 8,993
Value of Municipality's Assets.....	5,000
Tax Rate, Total, 2.6 mills.	
Population, 24,376.	

County of Madawaska, N.B.

Assessed Value for Taxation.....	\$1,500,000
General Debenture Debt.....	170,000
Population, 16,800.	

WOOD, GUNDY AND COMPANY

County of Northumberland, N.B.

Assessed Value for Taxation.....	\$3,078,230
General Debenture Debt.....	63,600
Less, Sinking Fund.....	<u>\$2,537</u> 2,537
Net Debenture Debt.....	\$ 61,063
Value of Municipality's Assets.....	200,000
Tax Rate, Total, 7.5 mills.	
Population, 31,194.	

County of St. John, N.B.

Assessed Value for Taxation.....	\$54,484,456
General Debenture Debt.....	330,500
Less, Sinking Fund.....	<u>\$62,267</u> 62,267
Net Debenture Debt.....	\$268,233
Value of Municipality's Assets.....	632,500
Population, 72,000.	

CANADIAN MUNICIPAL STATISTICS

County of Victoria, N.B.

Assessed Value for Taxation.....	\$2,367,848
Net Debenture Debt.....	13,000
Value of Municipality's Assets.....	18,000
Population, 11,359.	

County of Westmoreland, N.B.

Assessed Value for Taxation.....	\$11,508,365
Value of Municipality's Assets.....	84,932
Tax Rate, Total, 5.7 mills.	
Population, 44,621.	

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CANADIAN MUNICIPAL STATISTICS

Province of Quebec

Area.....	703,653 square miles
Population, 1916 (estimated).....	2,367,559
1901.....	1,648,898
Funded Debt.....	\$38,346,128
Sinking Fund.....	\$1,487,347
Provincial Guarantees.....	\$4,070,500
Annual Dominion Government Subsidy.....	\$1,969,630
Revenue for last fiscal year.....	\$9,647,982
Expenditure for last fiscal year.....	\$9,436,688
Approximate assessable value of all property within the Province..	\$1,274,899,601

CANADIAN MUNICIPAL STATISTICS

City of Montreal, Que.

Assessed Value for Taxation.....	\$612,539,761
Exemptions not included above.....	206,760,692
General Debenture Debt.....	99,306,899
Less, Sinking Fund.....	<u>\$1,516,120</u> 1,516,120
*Net Debenture Debt.....	<u>\$97,790,779</u>
Value of Municipality's Assets.....	68,830,000
Tax Rate, General, 10.266 mills. School, 5 mills.	
Area, 26,227 acres.	
Population, 600,000.	
*Utility Debentures are not deducted.	

City of Quebec, Que.

Assessed Value for Taxation.....	\$70,872,138
Exemptions not included above.....	17,917,025
Total Bonded Debt.....	14,376,267
Less, Sinking Fund.....	<u>\$ 177,967</u>
Waterworks Debentures.....	<u>4,000,000</u> 4,177,967
Net Debenture Debt.....	<u>\$10,198,300</u>
Value of Municipality's Assets.....	14,998,793
Tax Rate, General, 18.5 mills.	
Area, 4,851 acres.	
Population, 100,000.	

WOOD, GUNDY AND COMPANY

City of Maisonneuve, Que.

Assessed Value for Taxation.....	\$33,732,924
Exemptions not included above.....	8,640,337
General Debenture Debt.....	16,809,723
Value of Municipality's Assets.....	23,940,793
Tax Rate, General, 10.5 mills. School, 5 mills.	
Area, 1,133 acres.	
Population, 34,856.	

City of Verdun, Que.

Assessed Value for Taxation.....	\$16,603,445
Exemptions not included above.....	3,264,590
General Debenture Debt.....	2,109,965
Less, Sinking Fund.....	\$ 84,750
Waterworks Debentures.....	318,351
Light and Power Debentures...	159,524 562,625
Net Debenture Debt.....	\$1,547,340
Local Improvement Debt.....	315,035
Revenue from Public Utilities.....	97,005
(After deducting operating expenses)	
Value of Municipality's Assets.....	2,305,864
Tax Rate, General, 7.5 mills. School, 2.5 mills.	
Area, 2,892 acres.	
Population, 26,000.	

CANADIAN MUNICIPAL STATISTICS

City of Hull, Que.

Assessed Value for Taxation.....	\$8,447,092
Exemptions not included above.....	3,143,639
General Debenture Debt.....	1,536,630
Less, Sinking Fund.....	\$ 38,446
Waterworks Debentures.....	828,023
Light and Power Debentures....	46,025 912,494
Net Debenture Debt.....	\$ 624,136
Net Local Improvement Debt	
(Property owners' share only, after deducting	
Sinking Fund of \$39,854)	271,045
Revenue from Public Utilities.....	45,527
(After deducting operating expenses)	
Value of Municipality's Assets.....	1,700,000
Tax Rate, General, 12.5 mills. School, 8 mills.	
Area, 4,000 acres.	
Population, 21,758.	

City of Sherbrooke, Que.

Assessed Value for Taxation.....	\$10,524,270
Exemptions not included above.....	6,249,850
General Debenture Debt.....	1,781,900
Less, Sinking Fund.....	\$206,505
Waterworks Debentures.....	377,500
Light and Power Debentures....	425,000 1,009,005
Net Debenture Debt.....	\$ 772,895
Revenue from Public Utilities.....	471,925
(After deducting operating expenses)	
Value of Municipality's Assets.....	2,154,637
Tax Rate, General, 10 mills. School, 6 mills.	
Area, 3,104 acres.	
Population, 21,470.	

City of Three Rivers, Que.

Assessed Value for Taxation.....	\$14,795,425
Exemptions not included above.....	6,551,625
General Debenture Debt.....	1,735,500
Less, Sinking Fund.....	\$162,587
Waterworks Debentures.....	423,500
Light and Power Debentures....	34,250
Ferry (Toll) Debentures.....	100,000
Bridge (Toll) Debentures.....	151,000
	871,337
Net Debenture Debt.....	\$ 864,163
Net Local Improvement Debt	
(Property owners' share only, after deducting	
Sinking Fund, \$60,268).....	1,064,732
Value of Municipality's Assets.....	3,269,048
Tax Rate, General, 16 mills. School, 4 mills.	
Area, 3,200 acres.	
Population, 20,000.	

City of Westmount, Que.

Assessed Value for Taxation.....	\$44,260,850
Exemptions not included above.....	9,447,630
General Debenture Debt.....	3,423,503
Less, Sinking Fund.....	\$554,505
Light and Power Debentures....	425,000
	979,503
Net Debenture Debt.....	\$2,443,998
Local Improvement Debt.....	748,164
(Property owners' share only)	
Revenue from Public Utilities.....	66,452
(After deducting operating expenses)	
Value of Municipality's Assets.....	5,814,208
Tax Rate, General, 9.5 mills. School, 5 mills.	
Area, 976 acres.	
Population, 18,500.	

CANADIAN MUNICIPAL STATISTICS

City of Lachine, Que.

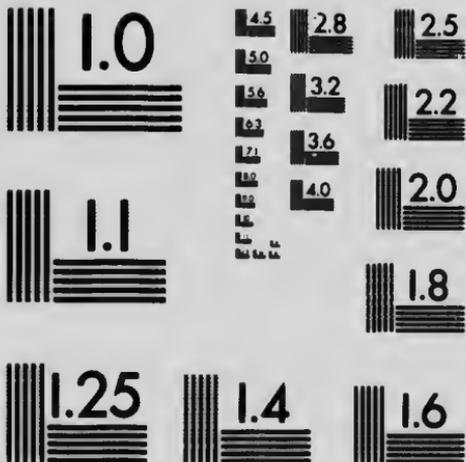
Assessed Value for Taxation.....	\$13,333,632
Exemptions not included above.....	2,275,525
General Debenture Debt.....	2,469,000
Less, Sinking Fund.....	\$ 36,336
Waterworks Debentures.....	404,634
Electric Light Debentures.....	174,675
	<u>615,645</u>
Net Debenture Debt.....	\$1,853,355
Revenue from Public Utilities.....	6,472
(After deducting operating expenses)	
Value of Municipality's Assets.....	2,237,973
Tax Rate, General, 13.75 mills. School, 1.25 mills.	
Area, 2,860 acres.	
Population, 15,000.	

City of St. Hyacinthe, Que.

Assessed Value for Taxation.....	\$5,269,977
Exemptions not included above.....	1,284,115
General Debenture Debt.....	573,909
Less, Sinking Fund.....	\$ 4,971
Waterworks and Electric Light	
Debentures.....	337,420
	<u>342,391</u>
Net Debenture Debt.....	\$ 231,518
Local Improvement Debt.....	26,592
(Property owners' share only)	
Value of Municipality's Assets.....	1,006,214
Tax Rate, General, 7.5 mills. School, 7.5 mills.	
Area, 1,800 acres.	
Population, 12,228.	







MICROCOPY RESOLUTION TEST CHART
NATIONAL BUREAU OF STANDARDS
STANDARD REFERENCE MATERIAL 1010a
(ANSI and ISO TEST CHART No. 2)

WOOD, GUNDY AND COMPANY

City of Outremont, Que.

Assessed Value for Taxation.....	\$17,387,878
Exemptions not included above.....	5,399,398
General Debenture Debt.....	901,092
Net Local Improvement Debt (After deducting Sinking Fund of \$147,280).....	1,301,628
Value of Municipality's Assets.....	2,491,682
Tax Rate, General, 8.5 mills. School, 4.8 mills.	
Area, 975 acres.	
Population, 12,000.	

City of Valleyfield, Que.

Assessed Value for Taxation.....	\$4,578,575
Exemptions not included above.....	688,400
General Debenture Debt.....	677,000
Less, Sinking Fund.....	\$14,000 14,000
Net Debenture Debt.....	\$ 663,000
Revenue from Public Utilities..... (After deducting operating expenses)	15,000
Value of Municipality's Assets.....	741,477
Tax Rate, General, 13.5 mills. School, 4.2 mills.	
Area, 731 acres.	
Population, 9,500.	

CANADIAN MUNICIPAL STATISTICS

City of Sorel, Que.

Assessed Value for Taxation.....	\$2,659,900
Exemptions not included above.....	1,538,500
General Debenture Debt.....	496,500
Less, Waterworks Debentures.....	\$164,977
Light and Power Debentures...	51,362
Net Debenture Debt.....	\$280,161
Local Improvement Debt.....	48,500
(Property owners' share only)	
Revenue from Public Utilities.....	27,084
(After deducting operating expenses)	
Value of Municipality's Assets.....	657,220
Tax Rate, General, 7.5 mills. School, 5 mills.	
Area, 2,000 acres.	
Population, 9,000.	

Town of Joliette, Que.

Assessed Value for Taxation.....	\$3,007,745
Exemptions not included above.....	2,032,400
General Debenture Debt.....	469,500
Less, Sinking Fund.....	\$29,598
Net Debenture Debt.....	\$439,902
Value of Municipality's Assets.....	685,530
Tax Rate, General, 9 mills. School, 3.3 mills.	
Area, 1,288 acres.	
Population, 8,625.	

WOOD, GUNDY AND COMPANY

City of Levis, Que.

Assessed Value for Taxation.....		\$3,236,000
Exemptions not included above.....		1,359,000
General Debenture Debt.....		800,472
Less, Sinking Fund.....	\$ 345	
Wate. works Debentures.....	464,923	465,268
Net Debenture Debt.....		\$335,204
Revenue from Public Utilities.....		25,600
(After deducting operating expenses)		
Value of Municipality's Assets.....		817,565
Tax Rate, General, 8.75 mills. School, 3 mills.		
Area, 1,064 acres.		
Population, 8,149.		

Town of St. John's, Que.

Assessed Value for Taxation.....	\$4,301,150
Exemptions not included above.....	1,226,000
General Debenture Debt.....	228,000
Value of Municipality's Assets.....	317,000
Tax Rate, Total, 10 mills.	
Area, 640 acres.	
Population, 8,040.	

CANADIAN MUNICIPAL STATISTICS

Town of Grand Mere, Que.

Assessed Value for Taxation.....	\$2,407,985
Exemptions not included above.....	4,547,650
General Debenture Debt.....	377,000
Less, Sinking Fund.....	\$25,946
Waterworks Debentures.....	65,000
Net Debenture Debt.....	\$286,054
Value of Municipality's Assets	526,885
Tax Rate, General, 10 mills.	
Area, 850 acres.	
Population, 8,000.	

City of Thetford Mines, Que.

Assessed Value for Taxation.....	\$2,841,833
Exemptions not included above.....	9,000,000
General Debenture Debt.....	202,000
Less, Sinking Fund.....	5,000
Waterworks Debentures.....	200,000
Net Debenture Debt.....	Nil
Local Improvement Debt.....	\$112,000
Revenue from Public Utilities.....	20,383
Value of Municipality's Assets	459,480
Tax Rate, General, 7.5 mills.	
Area, 1,532 acres.	
Population, 7,200.	

WOOD, GUNDY AND COMPANY

City of Fraserville, Que.

Assessed Value for Taxation.....		\$2,403,692
Exemptions not included above.....		168,000
General Debenture Debt.....		710,121
Less, Sinking Fund.....	\$ 2,065	
Waterworks Debentures.....	403,500	
Light and Power Debentures.....	220,200	625,765
Net Debenture Debt.....		\$ 84,356
Local Improvement Debt.....		172,841
(Property owners' share only)		
Value of Municipality's Assets.....		949,940
Tax Rate, General, 10 mills. School, 7.5 mills.		
Area, 5,000 acres.		
Population, 7,167.		

Town of Chicoutimi, Que

Assessed Value for Taxation.....		\$2,737,036
Exemptions not included above.....		3,297,033
General Debenture Debt.....		864,787
Less, Waterworks Debentures.....	\$250,000	250,000
Net Debenture Debt.....		\$614,787
Revenue from Public Utilities.....		17,735
(After deducting operating expenses)		
Value of Municipality's Assets.....		903,515
Tax Rate, Total, 15 mills.		
Area, 1,200 acres.		
Population, 6,500.		

W Y

CANADIAN MUNICIPAL STATISTICS

Town of Shawinigan Falls, Que.

Assessed Value for Taxation.....		\$10,204,552
Exemptions not included above.....		644,3
General Debenture Debt.....		497,790
Less, Sinking Fund.....	\$ 6,001	
Waterworks Debentures.....	115,500	122,301
Net Debenture Debt.....		\$375,495
Value of Municipality's Assets.....		64,000
Tax Rate, General, 10 mills. School, 2 mills.		
Population, 6,200.		

Town of Longueuil, Que.

Assessed Value for Taxation.....		\$3,123,835
Exemptions not included above.....		842,300
General Debenture Debt.....		472,000
Less, Sinking Fund.....	\$ 12,706	
Waterworks Debentures.....	165,750	178,456
Net Debenture Debt.....		\$293,544
Revenue from Public Utilities.....		6,000
(After deducting operating expenses)		
Value of Municipality's Assets.....		545,038
Tax Rate, General, 10 mills. School, 5 mills.		
Area, 730 acres.		
Population, 6,000.		

Village of Granby, Que.

Assessed Value for Taxation.....	\$1,941,795
Exemptions not included above.....	765,400
General Debenture Debt.....	247,000
Less, Waterworks Debentures.....	\$100,000
Light and Power Debentures...	15,000
Net Debenture Debt.....	115,000
Local Improvement Debt.....	\$132,000
Value of Municipality's Assets.....	51,834
	253,500

Tax Rate, General, 15 mills. School, 9 mills.

Area, 600 acres.

Population, 5,650.

Town of Magog, Que.

Assessed Value for Taxation.....	\$1,564,580
Exemptions not included above.....	500,000
General Debenture Debt.....	256,365
Less, Waterworks Debentures.....	\$ 38,340
Light and Power Debentures...	169,950
Net Debenture Debt.....	208,290
	\$ 48,075
Value of Municipality's Assets.....	344,080

Tax Rate, General, 11, mills School, 5 mills.

Area, 2,560 acres.

Population, 5,000.

CANADIAN MUNICIPAL STATISTICS

Town of St. Lambert, Que.

Assessed Value for Taxation.....		\$6,743,656
Exemptions not included above.....		565,991
General Debenture Debt.....		517,946
Less, Sinking Fund.....	\$ 10,000	
Waterworks Debentures.....	101,160	
Light and Power Debentures....	18,788	129,948
Debenture Debt.....		\$ 387,998
Improvement Debt.....		560,989
Revenue from Public Utilities.....		5,562
(After deducting operating expenses)		
Value of Municipality's Assets.....		1,093,397
Tax Rate, General, 8.5 mills. School, 3.5 mills.		
Area, 1,192 acres.		
Population, 5,000.		

Town of Jonquieres, Que.

Assessed Value for Taxation.....		\$1,026,745
Exemptions not included above.....		156,000
General Debenture Debt.....		294,000
Less, Waterworks Debentures.....	\$ 63,000	
Light and Power Debentures....	100,000	163,000
Net Debenture Debt.....		\$131,000
Value of Municipality's Assets.....		316,015
Tax Rate, General, 7 mills. School, 6 mills.		
Area, 1,600 acres.		
Population, 4,800.		

Town of St. Pierre, Que.

Assessed Value for Taxation.....	\$2,865,890
Exemptions not included above.....	299,000
Total Debenture Debt.....	456,000
Value of Municipality's Assets.....	474,568

Tax Rate, General, 10 mills. School, 7 mills.
Area, 212 acres.
Population, 4,800.

Town of Lauzon, Que.

Assessed Value for Taxation.....	\$1,633,000
Exemptions not included above.....	4,830,200
General Debenture Debt.....	4,700
Value of Municipality's Assets.....	28,000

Tax Rate, General, 2.5 mills. School, 3.3 mills.
Area, 3,500 acres.
Population, 4,733.

N Y

CANADIAN MUNICIPAL STATISTICS

Town of Victoriaville, Que.

Assessed Value for Taxation.....	\$1,883,847
Exemptions not included above.....	814,700
General Debenture Debt.....	467,719
Less, Sinking Fund.....	\$45,153 45,153
Net Debenture Debt.....	\$ 422,566
Value of Municipality's Assets.....	2,627,485
Tax Rate, General, 5 mills. School, 4 mills.	
Area, 1,925 acres.	
Population, 4,352.	

Town of St. Jerome, Que.

Assessed Value for Taxation.....	\$1,858,350
Exemptions not included above.....	323,000
General Debenture Debt.....	489,569
Less, Waterworks Debentures.....	\$ 76,005
Light and Power Debentures....	205,000 281,005
Net Debenture Debt.....	\$208,564
Revenue from Public Utilities.....	17,206
(After deducting operating expenses)	
Value of Municipality's Assets.....	571,990
Tax Rate, General, 11.5 mills.	
Area, 7,404 acres.	
Population, 4,202.	

WOOD, GUNDY AND COMPANY

Town of Montreal East, Que.

Assessed Value for Taxation.....	\$6,996,850
Exemptions not included above.....	973,300
General Debenture Debt.....	496,000
Local Improvement Debt.....	505,000
Value of Municipality's Assets.....	892,286
Area, 7,371 acres.	
Population, 4,000.	

Town of St. Romuald d'Etchemin, Que.

Assessed Value for Taxation.....	\$ 576,300
Exemptions not included above.....	1,200,000
General Debenture Debt.....	95,000
Less, Waterworks Debentures.....	\$55,000
Net Debenture Debt.....	\$ 40,000
Local Improvement Debt.....	72,000
Value of Municipality's Assets.....	100,219
Tax Rate, General, 11 mills.	
Area, 4,000 acres.	
Population, 4,000.	

CANADIAN MUNICIPAL STATISTICS

Village of Montmorency, Que.

Assessed Value for Taxation.....	\$625,246
Exemptions not included above.....	2,560
General Debenture Debt.....	41,000
Less, Sinking Fund.....	\$ 875
Waterworks Debentures.....	<u>43,000</u> <u>43,875</u>
Net Debenture Debt.....	Nil
Local Improvement Debt.....	2,000
(Property owners' share only)	
Revenue from Public Utilities.....	1,500
(After deducting operating expenses)	
Value of Municipality's Assets.....	57,000
Tax Rate, General, 5 mills.	
Area, 754 acres.	
Population, 3,800.	

Town of Buckingham, Que.

Assessed Value for Taxation.....	\$670,941
Exemptions not included above.....	204,675
General Debenture Debt.....	164,500
Local Improvement Debt.....	11,000
Revenue from Public Utilities.....	8,105
(After deducting operating expenses)	
Value of Municipality's Assets.....	131,476
Tax Rate, General, 12.5 mills. School, 16 mills.	
Area, 1,280 acres.	
Population, 3,778.	

WOOD, GUNDY AND COMPANY

Town of La Tuque, Que.

Assessed Value for Taxation.....	\$ 965,520
Exemptions not included above.....	1,050,175
Total Debenture Debt.....	180,000
Revenue from Public Utilities..... (After deducting operating expenses)	4,215
Value of Municipality's Assets.....	234,479
Tax Rate, General, 9 mills.	
Area, 4,250 acres.	
Population, 3,500.	

Town of Aylmer, Que.

Assessed Value for Taxation.....	\$802,755
General Debenture Debt.....	162,154
Less, Sinking Fund.....	\$ 4,964
Waterworks Debentures.....	93,203
Net Debenture Debt.....	98,167
Local Improvement Debt.....	\$ 63,987
Value of Municipality's Assets.....	60,000
	205,700
Tax Rate, General, 10 mills. School, 10 mills.	
Area, 1,100 acres.	
Population, 3,500.	

CANADIAN MUNICIPAL STATISTICS

Town of Farnham, Que.

Assessed Value for Taxation.....	\$1,427,625
Exemptions not included above.....	990,653
General Debenture Debt.....	214,820
Less, Sinking Fund.....	\$ 16,500
Waterworks Debentures.....	30,000
Light and Power Debentures....	100,000
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Net Debenture Debt.....	\$ 68,320
Revenue from Public Utilities.....	21,066
(After deducting operating expenses)	
Value of Municipality's Assets.....	589,885
Tax Rate, General, 8 mills. School, 7.5 mills.	
Area, 846 acres.	
Population, 3,488.	

Town of Rimouski, Que.

Assessed Value for Taxation.....	\$1,095,380
Exemptions not included above.....	531,400
General Debenture Debt.....	155,000
Less, Sinking Fund.....	\$ 13,447
Waterworks Debentures.....	155,000
	<hr/>
Net Debenture Debt.....	Nil
Local Improvement Debt.....	\$ 56,000
Revenue from Public Utilities.....	5,800
(After deducting operating expenses)	
Value of Municipality's Assets.....	184,997
Tax Rate, General, 15.1 mills. School, 2.5 mills.	
Area, 841 acres.	
Population, 3,298.	

WOOD, GUNDY AND COMPANY

Town of Megantic, Que.

Assessed Value for Taxation.....		\$762,195
Exemptions not included above.....		203,225
General Debenture Debt.....		116,447
Less, Sinking Fund.....	\$37,334	
Light and Power Debentures.....	3,796	41,130
Net Debenture Debt.....		\$ 75,317
Revenue from Public Utilities.....		3,649
(After deducting operating expenses)		
Value of Municipality's Assets.....		129,785
Tax Rate, General, 11 mills. School, 9 mills.		
Area, 4,670 acres.		
Population, 3,250.		

Town of Coaticook, Que.

Assessed Value for Taxation.....		\$1,192,750
Exemptions not included above.....		20,000
General Debenture Debt.....		170,500
Less, Waterworks Debentures.....	\$30,000	30,000
Net Debenture Debt.....		\$140,500
Value of Municipality's Assets.....		171,967
Tax Rate, General, 12.5 mills. School, 6 mills.		
Area, 2,800 acres.		
Population, 3,202.		

CANADIAN MUNICIPAL STATISTICS

Town of Montmagny, Que.

Assessed Value for Taxation.....	\$832,010
Exemptions not included above.....	609,000
Total Debenture Debt.....	84,076
Value of Municipality's Assets.....	83,395

Tax Rate, General, 17.4 mills.

Area, 570 acres.

Population, 3,100.

Town of St. Laurent, Que.

Assessed Value for Taxation.....	\$3,190,978
Exemptions not included above.....	1,829,340
General Debenture Debt.....	474,912
Less, Waterworks Debentures.....	<u>\$107,000</u> 107,000
Net Debenture Debt.....	\$367,912

Net Local Improvement Debt

(Property owners' share only, after deducting
Sinking Fund, \$3,060)..... 31,128

Revenue from Public Utilities..... 1,100
(After deducting operating expenses)

Value of Municipality's Assets..... 622,596

Tax Rate, General, 10 mills. School, 2.5 mills.

Area, 966 acres.

Population, 3,015.

WOOD, GUNDY AND COMPANY

Town of East Angus, Que.

Assessed Value for Taxation.....		\$1,574,825
Exemptions not included above.....		314,000
General Debenture Debt.....		110,000
Less, Sinking Fund.....	\$ 2,000	
Waterworks Debentures.....	100,000	102,000
Net Debenture Debt.....		\$8,000
Revenue from Public Utilities.....		4,000
(After deducting operating expenses)		
Tax Rate, General, 9 mills. School, 6 mills.		
Area, 640 acres.		
Population, 3,000.		

Town of Nicolet, Que.

Assessed Value for Taxation.....		\$493,650
Exemptions not included above.....		143,100
General Debenture Debt.....		92,000
Less, Sinking Fund.....	\$ 2,000	
Waterworks Debentures.....	41,000	
Light and Power Debentures....	10,000	53,000
Net Debenture Debt.....		\$39,000
Value of Municipality's Assets.....		84,547
Tax Rate, General, 6.2 mills. School, 6 mills.		
Area, 1,287 acres.		
Population, 2,800.		

CANADIAN MUNICIPAL STATISTICS

Town of Pointe Claire, Que.

Assessed Value for Taxation.....	\$2,455,890
Exemptions not included above.....	133,000
Total Debenture Debt.....	350,000
Revenue from Public Utilities.....	12,323
(After deducting operating expenses)	
Value of Municipality's Assets.....	410,179
Tax Rate, General, 10 mills.	
Area, 2,391 acres.	
Population, 2,700.	

Town of Ste. Agathe des Monts, Que.

Assessed Value for Taxation.....	\$1,205,140
Exemptions not included above.....	394,800
General Debenture Debt.....	192,528
Revenue from Public Utilities.....	6,378
(After deducting operating expenses)	
Value of Municipality's Assets.....	236,242
Tax Rate, General, 11.5 mills.	
Area, 2,400 acres.	
Population, 2,600.	

WOOD, GUNDY AND COMPANY

Town of St. Therese, Que.

Assessed Value for Taxation.....	\$634,000
Exemptions not included above.....	119,000
General Debenture Debt.....	35,000
Value of Municipality's Assets.....	12,000
Tax Rate, Total, 11 mills.	
Area, 300 acres.	
Population, 2,530.	

Town of Drummondville, Que.

Assessed Value for Taxation.....	\$960,000
Exemptions not included above.....	225,000
General Debenture Debt.....	205,505
Less, Sinking Fund.....	\$ 1,242
Waterworks Debentures.....	30,000
Net Debenture Debt.....	31,242
Local Improvement Debt.....	\$174,263
(Property owners' share only)	44,350
Value of Municipality's Assets.....	222,796
Tax Rate, General, 15 mills. School, 16.5 mills.	
Area, 600 acres.	
Population, 2,500.	

Y
CANADIAN MUNICIPAL STATISTICS

Town of Richmond, Que.

Assessed Value for Taxation.....	\$820,160
Exemptions not included above.....	189,800
General Debenture Debt.....	83,076
Less, Waterworks Debentures.....	<u>\$49,622</u> 49,622
Net Debenture Debt.....	\$ 33,454
Revenue from Public Utilities.....	4,500
(After deducting operating expenses)	
Value of Municipality's Assets.....	132,542

Tax Rate, General, 14 mills. School, 6 mills.

Area, 1,000 acres.

Population, 2,200.

Town of Beauharnois, Que.

Assessed Value for Taxation.....	818,600
Exemptions not included above.....	367,875
General Debenture Debt.....	90,000
Revenue from Public Utilities.....	10,000
(After deducting operating expenses)	
Value of Municipality's Assets.....	102,728

Tax Rate, General, 10 mills.

Area, 515 acres.

Population, 2,138.

WOOD, GUNDEY AND COMPANY

Town of Windsor Mills, Que.

Assessed Value for Taxation.....		\$ 05,000
Exemptions not included above.....		92,060
General Debenture Debt.....		70,100
Less, Waterworks Debentures.....	\$ 19,000	
Light and Power Debentures....	27,375	46,375
Net Debenture Debt.....		\$ 23,725
Value of Municipality's Assets.....		111,983
Tax Rate, General, 12 mills.		
Area, 1,525 acres.		
Population, 2,125.		

Town of Ste. Rose, Que.

Assessed Value for Taxation.....		\$1,052,350
Exemptions not included above.....		250,000
Total Debenture Debt.....		138,000
Revenue from Public Utilities.....		400
(After deducting operating expenses)		
Value of Municipality's Assets.....		189,009
Tax Rate, General, 10 mills.		
Area, 1,600 acres.		
Population, 2,123.		

CANADIAN MUNICIPAL STATISTICS

Town of Black Lake, Que.

Assessed Value for Taxation.....	\$702,725
Exemptions not included above.....	72,000
General Debenture Debt.....	110,000
Less, Waterworks Debentures.....	<u>\$110,000</u> 110,000
Net Debenture Debt.....	Nil
Value of Municipality's Assets.....	\$157,734

Tax Rate, General, 10 mills.

Area, 1,360 acres.

Population, 2,090.

Village of St. Jerome de Matane, Que.

Assessed Value for Taxation.....	\$321,916
Exemptions not included above.....	148,000
General Debenture Debt.....	8,000

Tax Rate, General, 4 mills. School, 7 mills.

Area, 460 acres.

Population, 2,020.

WOOD, GUNDY AND COMPANY

Town of Iberville, Que.

Assessed Value for Taxation.....	\$791,080
Exemptions not included above.....	377,100
Total Debenture Debt.....	113,000
Revenue from Public Utilities.....	6,112
(After deducting operating expenses)	
Value of Municipality's Assets.....	146,305
Tax Rate, General, 10 mills.	
Area, 627 acres.	
Population, 2,000.	

Town of Terrebonne, Que.

Assessed Value for Taxation.....	\$1,000,000
Exemptions not included above.....	700,000
General Debenture Debt.....	90,000
Less, Sinking Fund.....	\$20,000
Waterworks Debentures.....	20,000
Light and Power Debentures....	14,000
Net Debenture Debt.....	\$ 36,000
Revenue from Public Utilities.....	5,000
(After deducting operating expenses)	
Value of Municipality's Assets.....	230,000
Tax Rate, Total, 7 mills.	
Area, 1,350 acres.	
Population, 2,000.	

CANADIAN MUNICIPAL STATISTICS

Town of Waterloo, Que.

Assessed Value for Taxation.....		\$571,600
Exemptions not included above.....		205,900
General Debenture Debt.....		81,000
Less, Sinking Fund.....	\$ 2,000	
Waterworks Debentures.....	40,000	42,000
Net Debenture Debt.....		\$39,000
Revenue from Public Utilities.....		2,138
<small>(After deducting operating expenses)</small>		
Value of Municipality's Assets.....		73,746
Tax Rate, General, 5 mills. School, 12 mills.		
Area, 640 acres.		
Population, 2,000.		

Municipality of Wotton, Que.

Assessed Value for Taxation.....		\$412,705
Exemptions not included above.....		87,650
General Debenture Debt.....		19,511
Local Improvement Debt.....		489
<small>(Property owners' share only)</small>		
Value of Municipality's Assets.....		19,964
Tax Rate, General, 12 mills. School, 6.25 mills.		
Area, 33,600 acres.		
Population, 1,993.		

Town of Ste. Anne de Bellevue, Que.

Assessed Value for Taxation.....	\$1,843,270
Exemptions not included above.....	741,800
Total Debenture Debt.....	285,800
Revenue from Public Utilities.....	10,000
(After deducting operating expenses)	
Value of Municipality's Assets.....	50,912
Tax Rate, General, 10 mills.	
Area, 200 acres.	
Population, 1,923.	

Town of Gatineau Pointe, Que.

Assessed Value for Taxation.....	\$214,700
Exemptions not included above.....	104,100
Total Debenture Debt.....	31,096
Revenue from Public Utilities.....	1,078
(After deducting operating expenses)	
Value of Municipality's Assets.....	63,015
Tax Rate, General, 13.3 mills.	
Area, 1,010 acres.	
Population, 1,900.	

CANADIAN MUNICIPAL STATISTICS

Village of St. Gabriel de Brandon, Que.

Assessed Value for Taxation.....		\$323,505
General Debenture Debt.....		58,400
Less, Sinking Fund.....	\$ 8,000	
Waterworks Debentures.....	38,600	
Light and Power Debentures....	18,800	65,400
Net Debenture Debt.....		Nil
Local Improvement Debt.....		\$ 1,000
(Property owners' share only)		
Revenue from Public Utilities.....		2,624
(After deducting operating expenses)		
Value of Municipality's Assets.....		60,400

Tax Rate, General 10 mills. School, 10 mills.
 Area, 600 acres.
 Population, 1,760.

Village of St. Raymond, Que.

Assessed Value for Taxation.....		\$178,000
Exemptions not included above.....		67,000
General Debenture Debt.....		23,000
Less, Light and Power Debentures..	\$23,000	23,000
Net Debenture Debt.....		Nil

Tax Rate, General, 9 mills. School, 9 mills.
 Area, 800 acres.
 Population, 1,716.

WOOD, GUNDY AND COMPANY

Town of Dorval, Que.

Assessed Value for Taxation.....	\$3,421,933
Exemptions not included above.....	140,650
Total Debenture Debt.....	257,500
Revenue from Public Utilities..... (After deducting operating expenses)	3,200
Value of Municipality's Assets.....	257,500

Tax Rate, General, 9 mills.

Area, 2,240 acres.

Population, 1,700.

Village of Malbaie, Que.

Assessed Value for Taxation.....	\$344,900
Exemptions not included above.....	145,524
General Debenture Debt.....	43,653
Less, Sinking Fund.....	\$ 7,988
Waterworks Debentures.....	13,012
Net Debenture Debt.....	\$ 22,653
Value of Municipality's Assets.....	493,924

Tax Rate, General, 9 mills. School, 8.8 mills.

Area, 1,440 acres.

Population, 1,634.

CANADIAN MUNICIPAL STATISTICS

Town of St. Tite, Que.

Assessed Value for Taxation.....	\$389,535
Exemptions not included above.....	420,700
General Debenture Debt.....	50,000
Less, Sinking Fund.....	\$500 500
Net Debenture Debt.....	\$49,500
Value of Municipality's Assets.....	16,575

Tax Rate, General, 8 mills.

Area, 1,088 acres.

Population, 1,632.

Village of Pierreville, Que.

Assessed Value for Taxation.....	\$219,000
Exemptions not included above.....	314,000
General Debenture Debt.....	9,000
Value of Municipality's Assets.....	9,000

Tax Rate, General, 9.3 mills. School, 9.66 mills.

Area, 110 acres.

Population, 1,550.

Town of Beloeil, Que.

Assessed Value for Taxation.....	\$611,175
Exemptions not included above.....	108,500
General Debenture Debt.....	30,570
Value of Municipality's Assets.....	30,570
Tax Rate, General, 10 mills.	
Area, 481 acres.	
Population, 1,540.	

Village of Laurentides, Que.

Assessed Value for Taxation.....	\$450,000
Exemptions not included above.....	200,000
General Debenture Debt.....	40,000
Less, Sinking Fund.....	\$ 400
Waterworks Debentures.....	20,000
Net Debenture Debt.....	\$19,600
Revenue from Public Utilities.....	1,500
(After deducting operating expenses)	
Value of Municipality's Assets.....	50,000
Tax Rate, General, 7 mills.	
Area, 3,000 acres.	
Population, 1,500.	

CANADIAN MUNICIPAL STATISTICS

Town of Lennoxville, Que.

Assessed Value for Taxation.....	\$583,585
Exemptions not included above.....	142,900
General Debenture Debt.....	15,000
Value of Municipality's Assets.....	11,200

Tax Rate, General, 14 mills. School, 9 mills.

Area, 2,845 acres.

Population, 1,500.

Town of Rigaud, Que.

Assessed Value for Taxation.....	\$438,540	
Exemptions not included above.....	188,400	
General Debenture Debt.....	37,000	
Less, Sinking Fund.....	\$ 425	
Waterworks Debentures.....	32,000	32,425
Net Debenture Debt.....	\$ 4,575	
Revenue from Public Utilities.....	2,600	
(After deducting operating expenses)		
Value of Municipality's Assets.....	627,940	

Tax Rate, General, 3.8 mills. School, 5 mills.

Area, 720 acres.

Population, 1,500.

WOOD, GUNDY AND COMPANY

Town of Montreal West, Que.

Assessed Value for Taxation.....	\$3,287,085
Exemptions not included above.....	244,182
General Debenture Debt.....	523,000
Less, Sinking Fund.....	\$36,750
Waterworks Debentures.....	57,000
Net Debenture Debt.....	\$429,250
Local Improvement Debt.....	69,000
Net Revenue from Public Utilities.....	2,395
Value of Municipality's Assets.....	650,242
Tax Rate, General, 6 mills.	
Area, 400 acres.	
Population, 1,356.	

Town of Arthabaska, Que.

Assessed Value for Taxation.....	\$396,225
Exemptions not included above.....	427,700
General Debenture Debt.....	60,073
Less, Sinking Fund.....	\$1,903
Net Debenture Debt.....	\$58,170
Revenue from Public Utilities.....	1,877
(After deducting operating expenses)	
Value of Municipality's Assets.....	75,640
Tax Rate, General, 10 mills. School, 10 mills.	
Area, 2,000 acres.	
Population, 1,338.	

CANADIAN MUNICIPAL STATISTICS

Town of St. Michel de Laval, Que.

Assessed Value for Taxation.....	\$6,229,621
Exemptions not included above.....	150,000
General Debenture Debt.....	423,000
Less, Waterworks Debentures.....	<u>\$100,000</u> 100,000
Net Debenture Debt.....	\$323,000
Value of Municipality's Assets.....	103,600

Tax Rate, General, 4 mills.

Population, 1,200.

Town of Beaconsfield, P.Q.

Assessed Value for Taxation.....	\$2,230,044
Exemptions not included above.....	1,583,584
General Debenture Debt.....	225,000
Less, Light and Power Debentures..	<u>\$20,000</u> 20,000
Net Deber Debt.....	\$205,000
Value of M. pality's Ass.	20,000

Tax Rate, General, 9.5 mills. School, 1.5 mills.

Area, 2,560 acres.

Population, 1,100.

Village of Kenogami, Que.

Assessed Value for Taxation.....	\$592,860
Exemptions not included above.....	758,737
General Debenture Debt.....	17,000
Value of Municipality's Assets.....	7,000

Tax Rate, General, 36 mills. School, 15 mills.

Area, 364 acres.

Population, 1,100.

Town of Montreal North, Que.

Assessed Value for Taxation.....	\$3,711,831
Exemptions not included above.....	989,075
General Debenture Debt.....	320,000
Less, Sinking Fund.....	\$ 5,800
Waterworks Debentures.....	70,000
	<hr/>
Net Debenture Debt.....	\$244,200
Local Improvement Debt.....	210,000
Value of Municipality's Assets.....	473,803

Tax Rate, General, 7 mills.

Area, 2,687 acres.

Population, 1,000.

CANADIAN MUNICIPAL STATISTICS

Village of Sutton, Que.

Assessed Value for Taxation.....		\$319,740
Exemptions not included above.....		30,000
General Debenture Debt.....		16,200
Less, Sinking Fund.....	\$ 905	
Waterworks Debentures.....	8,000	
Light and Power Debentures....	5,200	14,105
Net Debenture Debt.....		\$ 2,095
Value of Municipality's Assets.....		57,461

Tax Rate, Total, 8.5 mills.

Area, 750 acres.

Population, 1,000.

Village of Warwick, Que.

Assessed Value for Taxation.....		\$246,000
Exemptions not included above.....		100,000
General Debenture Debt.....		28,000
Less, Waterworks Debentures.....	\$28,000	28,000
Net Debenture Debt.....		Nil
Value of Municipality's Assets.....		\$23,062

Tax Rate, General, 6.66 mills. School, 5 mills.

Area, 800 acres.

Population, 1,000.

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ONTARIO



SCALES:
Statute Miles 100 = 1 Inch
Nautical Miles 100 = 1.5 Inch
Kilometers 100 = 1 Inch
0 20 40 60 80 100 120
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CANADIAN MUNICIPAL STATISTICS

Province of Ontario

Area.....	418,262 square miles
Population, 1916 (estimated).....	2,750,000
1911 (last census).....	2,523,274
1901.....	2,182,947
Funded Debt.....	\$46,061,401
Sinking Fund and Cash.....	\$5,524,288
Provincial Guarantees.....	\$10,345,849
Annual Dominion Government Sudsidy.....	\$2,396,379
Revenue for last fiscal year.....	\$13,841,339
Expenditure for last fiscal year....	\$12,706,332
Approximate assessable value of all property within the Prov- ince.....	\$2,000,000,000
Provincial Assets	\$536,641,839

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CANADIAN MUNICIPAL STATISTICS

City of Toronto, Ont.

Assessed Value for Taxation.....	\$581,951,013
Exemptions not included above.....	81,527,539
General Debenture Debt.....	80,389,339
Less, Sinking Fund.....	\$11,927,092
Waterworks Debentures.....	13,896,690
Hydro Electric Light Debs.	7,898,000
Street Railway Debentures....	2,082,737
Industrial Exhibition Debs...	1,230,075
Street Ry. Paving Debs.....	4,277,010
Civic Abattoir Debentures.....	415,608
	<u>41,727,212</u>
Net Debenture Debt.....	\$38,662,127
Net Local Improvement Debt	
(Property owners' share, only after deducting	
Sinking Fund, \$5,735,218).....	5,222,188
Value of Municipality's Assets.....	80,000,000
Tax Rate, General, 16 mills. School, 6.5 mills.	
Area, 25,330 acres.	
Population, 463,705.	

City of Hamilton, Ont.

Assessed Value for Taxation.....	\$81,346,235
Exemptions not included above.....	16,099,085
General Debenture Debt.....	10,877,146
Less, Sinking Fund.....	\$1,808,004
Waterworks Debentures.....	2,704,176
Light and Power Debentures....	840,000
	<u>5,352,180</u>
Net Debenture Debt.....	\$ 5,524,966
Local Improvement Debt.....	1,174,009
(Property owners' share only)	
Revenue from Public Utilities.....	465,636
After deducting operating expenses)	
Value of Municipality's Assets.....	19,065,427
Tax Rate, General, 14.6 mills. School, 6.4 mills.	
Area, 7,143 acres.	
Population, 104,491.	

WOOD, GUNDY AND COMPANY

City of Ottawa, Ont.

Assessed Value for Taxation.....	\$111,028,756
Exemptions not included above.....	39,449,320
General Debenture Debt.....	12,344,437
Less, Sinking Fund.....	\$2,697,706
Waterworks Debentures.....	3,224,549
Light and Power Debentures..	700,000
	<hr/>
Net Debenture Debt.....	\$ 5,722,182
Net Local Improvement Debt	
(Property owners' share only, after deducting	
Sinking Fund of \$776,099)	2,224,603
Revenue from Public Utilities.....	194,149
(After deducting operating expenses)	
Value of Municipality's Assets.....	15,000,000
Tax Rate, General, 13.1 mills. School, 14.2 mills.	
Area, 5,000 acres.	
Population, 100,163.	

City of London, Ont.

Assessed Value for Taxation.....	\$39,362,178
Exemptions not included above...	4,114,180
General Debenture Debt.....	6,929,063
Less, Sinking Fund.....	\$ 410,347
Waterworks Debentures.....	1,027,575
Light and Power Debentures...	705,768
London and Port Stanley Rail-	
way Debentures.....	900,000
	<hr/>
Net Debenture Debt	\$3,885,373
Net Local Improvement Debt.	476,996
(Property owners' share only)	
Revenue from Public Utilities.....	180,668
(After deducting operating expenses)	
Value of Municipality's Assets.....	7,751,291
Tax Rate: General, 22.66 mills. School, 9.98 mills.	
Area, 6,302 acres.	
Population, 57,301.	

CANADIAN MUNICIPAL STATISTICS

City of Windsor, Ont.

Assessed Value for Taxation.....	\$22,606,689
Exemptions not included above	3,842,375
General Debenture Debt.....	1,824,025
Less, Sinking Fund.....	\$ 20,555
Waterworks Debentures.....	284,467
Hydro Electric Debentures.....	219,137
	<u>524,159</u>
Net General Debenture Debt.....	\$1,299,866
Local Improvement Debt.....	631,587
(Property owners' share only)	
Revenue from Public Utilities.....	161,187
(After deducting operating expenses)	
Value of Municipality's Assets.....	4,258,800
Tax Rate: General, 15.334 mills. School, 7.666 mills.	
Area, 2,400 acres.	
Population, 26,524.	

City of Brantford, Ont.

Assessed Value for Taxation.....	\$17,672,000
Exemptions not included above	3,709,000
General Debenture Debt	2,515,678
Less, Sinking Fund.....	\$602,563
Waterworks Debentures.....	699,956
Light and Power Debentures....	185,000
Street Railway Debentures.....	270,000
	<u>1,757,519</u>
Net General Debenture Debt.....	\$ 758,159
Net Local Improvement Debt	
(Property owners' share only, after deducting	
Sinking Fund of \$208,066).....	677,528
Revenue from Public Utilities.....	97,028
(After deducting operating expenses)	
Value of Municipality's Assets.....	4,201,064
Tax Rate: General, 18.3 mills. School, 7.7 mills.	
Area, 2,957 acres.	
Population, 26,006.	

City of Kingston, Ont.

Assessed Value for Taxation.....	\$13,340,829
Exemptions not included above.....	4,867,440
General Debenture Debt.....	1,432,068
Less, Sinking Fund.....	\$115,498
Waterworks Debentures.....	158,600
Light and Power Debentures....	446,241
	720,339
Net Debenture Debt.....	\$ 711,729
Net Local Improvement Debt	
(Property owners' share only, after deducting Sinking Fund of \$76,661).....	168,391
Revenue from Public Utilities.....	105,708
(After deducting operating expenses)	
Value of Municipality's Assets.....	1,155,700
Tax Rate, General, 17.58 mills. School, 8.42 mills.	
Area, 2,300 acres.	
Population, 22,546.	

City of Fort William, Ont.

Assessed Value for Taxation.....	\$39,764,329
Exemptions not included above.....	2,491,890
General Debenture Debt.....	6,609,414
Less, Sinking Fund.....	\$1,122,502
Waterworks Debentures.....	1,431,205
Light and Power Debentures..	341,314
Street Railway Debentures.....	1,112,000
Telephone Debentures.....	390,000
	4,397,021
Net Debenture Debt.....	\$ 2,212,393
Net Local Improvement Debt	
(Property owners' share only, after deducting Sinking Fund of \$241,135).....	941,361
Revenue from Public Utilities.....	161,154
(After deducting operating expenses)	
Value of Municipality's Assets.....	10,318,354
Tax Rate, General, 18.79 mills. School, 4.2 mills.	
Area, 9,865 acres.	
Population, 20,854	

CANADIAN MUNICIPAL STATISTICS

City of Peterborough, Ont.

Assessed Value for Taxation.....	\$13,161,405
Exemptions not included above.....	2,366,700
General Debenture Debt.....	1,924,499
Less, Sinking Fund.....	\$349,945
Waterworks Debentures.....	600,000
Light and Power Debentures....	120,000
	1,069,945
Net Debenture Debt.....	\$ 854,554
Net Local Improvement Debt	
(Property owners' share only, after deducting Sinking Fund of \$89,177).....	323,858
Revenue from Public Utilities.....	58,890
(After deducting operating expenses)	
Value of Municipality's Assets.....	2,724,286
Tax Rate: General, 19.92 mills. School, 7.34 mills.	
Area, 2,822 acres.	
Population, 20,426.	

City of Kitchener, Ont.

Assessed Value for Taxation.....	\$11,518,095
Exemptions not included above.....	50,000
General Debenture Debt.....	1,804,078
Less, Waterworks Debentures.....	\$213,324
Light and Power Debentures....	465,791
Street Railway Debentures....	151,916
	831,031
Net Debenture Debt.....	\$ 973,047
Local Improvement Debt.....	504,025
(Property owners' share only)	
Revenue from Public Utilities.....	17,141
(After deducting operating expenses)	
Value of Municipality's Assets.....	3,115,206
Tax Rate, General, 18.51 mills. School, 7.49 mills.	
Area, 3,182 acres.	
Population, 19,266.	

City of St. Catharines, Ont.

Assessed Value for Taxation.....	\$13,235,710
Exemptions not included above.....	1,639,875
General Debenture Debt.....	2,057,054
Less, Sinking Fund.....	\$405,930
Waterworks Debentures.....	646,800
Light and Power Debentures....	200,000
	<u>1,252,730</u>
Net Debenture Debt.....	\$ 804,324
Net Local Improvement Debt	
(After deducting Sinking Fund of \$275,380)	871,905
Revenue from Public Utilities.....	70,037
(After deducting operating expenses)	
Value of Municipality's Assets.....	4,597,669
Tax Rate, General, 19.38 mills. School, 6.12 mills.	
Area, 2,560 acres.	
Population, 18,000.	

City of Stratford, Ont.

Assessed Value for Taxation.....	\$9,395,829
Exemptions not included above.....	2,081,625
General Debenture Debt.....	1,460,797
Less, Sinking Fund.....	\$208,985
Waterworks Debentures.....	275,219
Light and Power Debentures....	159,520
	<u>643,724</u>
Net Debenture Debt.....	\$817,073
Net Local Improvement Debt	
(Property owners' share only, after deducting	
Sinking Fund of \$231,623).....	287,620
Revenue from Public Utilities.....	11,000
(After deducting operating expenses)	
Value of Municipality's Assets.....	925,000
Tax Rate, General, 20 mills. School, 10.8 mills.	
Area, 2,835 acres.	
Population, 17,371.	

CANADIAN MUNICIPAL STATISTICS

City of St. Thomas, Ont.

Assessed Value for Taxation.....		\$10,912,388
Exemptions not included above.....		1,619,150
General Debenture Debt.....		996,780
Less, Sinking Fund.....	\$ 11,418	
Waterworks Debentures.....	262,301	
Light and Power Debentures.....	272,770	
Street Railway Debentures.....	82,104	628,593
Net Debenture Debt.....		\$368,187
Net Local Improvement Debt		
(Property owners' share only, after deducting		
Sinking Fund, of \$18,229).....		175,878
Revenue from Public Utilities.....		66,103
(After deducting operating expenses)		
Value of Municipality's Assets.....		1,707,778
Tax Rate, General, 15.6 mills. School, 9.4 mills.		
Area, 1,800 acres.		
Population, 17,174.		

City of Guelph, Ont.

Assessed Value for Taxation.....		\$9,019,294
Exemptions not included above.....		2,194,170
General Debenture Debt.....		1,778,476
Less, Sinking Fund.....	\$493,980	
Waterworks Debentures.....	229,784	
Light and Power Debentures.....	250,711	
Radial Railway Debentures.....	160,962	
Guelph Junction Railway De-		
bentures.....	193,000	1,328,437
Net Debenture Debt.....		\$ 450,039
Net Local Improvement Debt		
(Property owners' share only, after deducting		
Sinking Fund of \$111,037).....		423,161
Value of Municipality's Assets.....		2,933,265
Tax Rate, General, 19.99 mills. School, 9.6 mills.		
Area, 3,104 acres.		
Population, 16,022.		

WOOD, GUNDY AND COMPANY

City of Port Arthur, Ont.

Assessed Value for Taxation.....	\$21,668,715
Exemptions not included above.....	5,016,125
General Debenture Debt.....	5,738,091
Less, Sinking Fund.....	\$ 637,643
Waterworks Debentures.....	1,647,605
Light and Power Debentures....	626,000
Street Railway Debentures.....	940,184
Telephone Debentures.....	337,500
	<u>4,188,932</u>
Net Debenture Debt.....	\$1,549,159
Net Local Improvement Debt	
(Property owners' share only, after deducting	
Sinking Fund of \$199,205).....	1,510,775
Revenue from Public Utilities.....	177,201
(After deducting operating expenses)	
Value of Municipality's Assets.....	5,000,000
Tax Rate, General, 17.3 mills. School, 3.7 mills.	
Area, 10,275 acres.	
Population, 15,000.	

City of Sault Ste. Marie, Ont.

Assessed Value for Taxation.....	\$11,904,200
Exemptions not included above.....	967,500
General Debenture Debt.....	1,583,858
Less, Sinking Fund.....	\$159,485
Waterworks and Light Debens	500,000
Amount Assumed by Lake	
Superior Corporation.....	179,528
	<u>839,013</u>
Net Debenture Debt.....	\$ 744,845
Net Local Improvement Debt	
(Property owners' share only, after deducting	
Sinking Fund of \$96,634).....	363,733
Revenue from Public Utilities.....	64,949
(After deducting operating expenses)	
Value of Municipality's Assets.....	2,071,365
Tax Rate: General, 16.1 mills. School, 7.4 mills.	
Area, 3,000 acres.	
Population, 14,500.	

CANADIAN MUNICIPAL STATISTICS

City of Chatham, Ont.

Assessed Value for Taxation.....	\$7,878,023
Exemptions not included above.....	154,800
General Debenture Debt.....	480,100
Less, Waterworks Debentures.....	\$76,419
Light and Power Debentures....	88,862
Street Railway Debentures....	43,873
Net Debenture Debt.....	\$ 270,946
Local Improvement Debt.....	378,760
(Property owners' share only)	
Revenue from Public Utilities	4,000
(After deducting operating expenses)	
Value of Municipality's Assets.....	1,554,765

Tax Rate, General, 17.86 mills. School, 9.14 mills.

Area, 1,650 acres.
Population, 12,863.

City of Belleville, Ont.

Assessed Value for Taxation	\$6,106,079
Exemptions not included above.....	1,589,080
General Debenture Debt.....	1,150,824
Less, Sinking Fund.....	\$344,715
Waterworks Debentures.....	226,205
Light and Power Debentures....	72,928
Net Debenture Debt.....	\$ 506,976
Local Improvement Debt.....	172,352
(Property owners' share only)	
Revenue from Public Utilities.....	32,313
(After deducting operating expenses)	
Value of Municipality's Assets.....	1,078,541

Tax Rate, General, 22.6 mills. School, 9.7 mills.

Area, 1,800 acres.
Population, 12,277.

City of Niagara Falls, Ont.

Assessed Value for Taxation.....	\$8,843,775
Exemptions not included above.....	600,000
General Debenture Debt.....	401,511
Less, Waterworks Debentures.....	\$93,202
Electric Light Debentures.....	96,006
Net Debenture Debt.....	\$ 212,303
Local Improvement Debt.....	531,893
Revenue from Public Utilities.....	35,940
(After deducting operating expenses)	
Value of Municipality's Assets.....	1,625,060
Tax Rate, General, 17.2 mills. School, 7.8 mills.	
Area, 1,414 acres.	
Population, 12,000.	

Town of Owen Sound, Ont.

Assessed Value for Taxation.....	\$6,291,420
Exemptions not included above.....	1,500,000
General Debenture Debt.....	1,152,580
Less, Sinking Fund.....	\$167,101
Waterworks Debentures.....	260,017
Light and Power Debentures....	250,000
Net Debenture Debt.....	677,118
Net Local Improvement Debt	\$ 475,462
(Property owners' share only, after deducting Sinking Fund, \$49,500)	
.....	111,789
Net Revenue from Public Utilities.....	31,758
Value of Municipality's Assets.....	1,899,683
Tax Rate, General, 20 mills. School, 10 mills.	
Area, 2,909 acres.	
Population, 11,900.	

CANADIAN MUNICIPAL STATISTICS

City of Galt, Ont.

Assessed Value for Taxation.....	\$7,216,767
Exemptions not included above.....	1,489,685
General Debenture Debt.....	1,602,566
Less, Sinking Fund.....	\$319,880
Waterworks Debentures.....	398,380
Light and Power Debentures....	166,000
	<u>884,260</u>
Net Debenture Debt.....	\$718,306
Net Local Improvement Debt	
(Property owners' share only, after deducting	
Sinking Fund of \$58,528).....	81,492
Value of Municipality's Assets.....	1,643,549
Tax Rate, General, 19.78 mills. School, 9.22 mills.	
Area, 1,600 acres.	
Population, 11,852.	

City of Sarnia, Ont.

Assessed Value for Taxation.....	\$8,200,496
Exemptions not included above.....	549,086
General Debenture Debt.....	571,385
Less, Sinking Fund.....	\$ 11,661
Light and Power Debentures....	334,258
	<u>345,919</u>
Net Debenture Debt.....	\$ 225,466
Local Improvement Debt.....	340,309
Value of Municipality's Assets.....	1,242,545
Tax Rate, General, 17.23 mills. School, 9.02 mills.	
Area, 1,450 acres.	
Population, 11,503.	

WOOD, GUNDY AND COMPANY

City of Woodstock, Ont.

Assessed Value for Taxation.....		\$5,140,327
Exemptions not included above.....		579,640
General Debenture Debt.....		762,463
Less, Sinking Fund.....	\$210,742	
Waterworks Debentures.....	182,443	
Light and Power Debentures....	107,385	500,570
Net Debenture Debt.....		\$ 261,893
Net Local Improvement Debt		
(Property owners' share only, after deducting		
Sinking Fund of \$74,022).....		74,786
Revenue from Public Utilities.....		22,000
(After deducting operating expenses)		
Value of Municipality's Assets.....		1,134,991
Tax Rate, General, 14.2 mills. School, 9.4 mills.		
Area, 1,525 acres.		
Population, 10,084.		

Town of North Bay, Ont.

Assessed Value for Taxation.....		\$6,257,840
Exemptions not included above.....		772,550
General Debenture Debt.....		715,531
Less, Waterworks Debentures.....	\$152,037	152,037
Net Debenture Debt.....		\$ 563,494
Local Improvement Debt.....		90,374
(Property owners' share only)		
Revenue from Public Utilities.....		13,150
(After deducting operating expenses)		
Value of Municipality's Assets.....		1,032,074
Tax Rate, General, 14 mills. School, 11.5 mills.		
Area, 2,100 acres.		
Population, 9,855.		

CANADIAN MUNICIPAL STATISTICS

Town of Brockville, Ont.

Assessed Value for Taxation.....	\$4,823,400
Exemptions not included above	786,070
General Debenture Debt.....	799,783
Less, Sinking Fund.....	\$245,270
Waterworks Debentures.....	212,148
Light and Power Debentures....	180,049
	<u>637,467</u>
Net Debenture Debt.....	\$162,316
Net Local Improvement Debt	
(Property owners' share only, after deduction	
Sinking Fund of \$13,857).....	118,591
Revenue from Public Utilities.....	45,841
(After deducting operating expenses)	
Value of Municipality's Assets.....	1,105,582
Tax Rate, General, 20.77 mills. School, 9.73 mills.	
Area, 1,242 acres.	
Population, 9,473.	

Town of Oshawa, Ont.

Assessed Value for Taxation.....	\$4,099,889
Exemptions not included above.....	403,585
General Debenture Debt.....	427,019
Less, Waterworks Debentures..	\$146,736
	<u>146,736</u>
Net Debenture Debt.....	\$280,283
Local Improvement Debt.....	176,817
(Property owners' share only)	
Revenue from Public Utilities.....	12,090
(After deducting operating expenses)	
Value of Municipality's Assets.....	196,389
Tax Rate, General, 16.8 mills. School, 11.2 mills.	
Area, 2,400 acres.	
Population, 8,812.	

Town of Orillia, Ont.

Assessed Value for Taxation.....	\$3,551,865
Exemptions not included above.....	84,700
General Debenture Debt.....	865,381
Less, Sinking Fund.....	\$ 5,606
Waterworks Debentures.....	177,735
Light and Power Debentures....	424,722
Net Debenture Debt.....	\$257,318
Local Improvement Debt	46,855
(Property owners' share only)	
Value of Municipality's Assets.....	850,000
Tax Rate, General, 20.9 mills. School, 9.1 mills.	
Area, 1,600 acres.	
Population, 8,057.	

Town of Prembroke, Ont.

Assessed Value for Taxation.....	\$3,842,930
Exemptions not included above.....	500,000
General Debenture Debt.....	444,643
Less, Sinking Fund.....	\$ 50,831
Waterworks Debentures.....	136,395
Net Debenture Debt.....	\$257,417
Local Improvement Debt.....	46,647
Revenue from Public Utilities.....	10,000
(After deducting operating expenses)	
Value of Municipality's Assets.....	650,000
Tax Rate, General, 22.6 mills. School, 9.4 mills.	
Area, 119 acres.	
Population, 8,000.	

CANADIAN MUNICIPAL STATISTICS

Town of Welland, Ont.

Assessed Value for Taxation.....	\$4,438,630
Exemptions not included above.....	503,310
General Debenture Debt.....	782,875
Less, Sinking Fund.....	\$203,735
Waterworks Debentures.....	191,250
Light and Power Debentures....	90,000
	<u>484,985</u>
Net Debenture Debt.....	\$ 297,890
Local Improvement Debt.....	177,604
(Property owners' share only)	
Value of Municipality's Assets.....	1,119,182
Tax Rate, General, 21.4 mills. School, 8.6 mills.	
Area, 1,200 acres.	
Population, 7,900.	

Town of Lindsay, Ont.

Assessed Value for Taxation.....	\$3,094,390
Exemptions not included above.....	657,575
General Debenture Debt.....	537,334
Less, Sinking Fund.....	\$18,367
Waterworks Debentures.....	93,051
	<u>111,418</u>
Net Debenture Debt.....	\$425,916
Net Local Improvement Debt	
(Property owners' share only, after deducting	
Sinking Fund of \$c.255)	105,169
Revenue from Public Utilities....	5,951
(After deducting operating expenses)	
Value of Municipality's Assets.....	408,895
Tax Rate, General, 23.88 mills. School, 12.12 mills.	
Area, 1,600 acres.	
Population, 7,800.	

WOOD, GUNDY AND COMPANY

Town of Collingwood, Ont.

Assesed Value for Taxation.....		\$3,117,671
Exemptions not included above.....		693,904
General Debenture Debt.....		429,278
Less, Sinking Fund.....	\$16,041	
Waterworks Debentures.....	89,022	105,063
Net Debenture Debt.....		\$324,215
Local Improvement Debt.....		99,144
Value of Municipality's Assets.....		487,077
Tax Rate, General, 24.34 mills. School, 10.66 mills.		
Area, 4,440 acres.		
Population, 7,010.		

Town of Cornwall, Ont.

Assesed Value for Taxation.....		\$2,155,918
Exemptions not included above.....		436,075
General Debenture Debt.....		197,500
Less, Waterworks Debentures.....	\$126,000	126,000
Net Debenture Debt.....		\$ 71,500
Local Improvement Debt.....		45,000
Revenue from Public Utilities.....		12,734
(After deducting operating expenses)		
Value of Municipality's Assets.....		395,000
Tax Rate, General, 19.3 mills. School, 12.7 mills.		
Area, 950 acres.		
Population, 6,800.		

CANADIAN MUNICIPAL STATISTICS

Town of Barrie, Ont.

Assessed Value for Taxation.....	\$3,491,900
Exemptions not included above.....	499,510
General Debenture Debt.....	363,364
Less, Waterworks Debentures.....	\$63,956
Light and Power Debentures....	<u>44,547</u> 108,503
Net Debenture Debt.....	\$254,861
Local Improvement Debt.....	50,000
(Property owners' share only)	
Value of Municipality's Ass. ts.....	542,101
Tax Rate, General, 20.8 mills. School, 11.2 mills.	
Area, 2,550 acres.	
Population, 6,453.	

Town of Sudbury, Ont.

Assessed Value for Taxation.....	\$4,363,905
Exemptions not included above.....	776,300
General Debenture Debt.....	623,497
Less, Waterworks Debentures.....	\$106,807
Light and Power Debentures....	<u>43,198</u> 150,005
Net Debenture Debt.....	\$473,492
Revenue from Public Utilities.....	62,006
(After deducting operating expenses)	
Value of Municipality's Assets.....	978,596
Tax Rate, General, 20.5 mills. School, 12.87 mills.	
Area, 2,560 acres.	
Population, 6,400.	

WOOD, GUN DY AND COMPANY

Town of Midland, Ont.

Assessed Value for Taxation.....	\$2,342,194
Exemptions not included above.....	461,400
General Debenture Debt.....	363,086
Less, Waterworks and Electric	
Light Debentures.....	<u>\$ 124,070</u> 124,070
Net Debenture Debt.....	\$239,016
Local Improvement Debt.....	39,276
(Property owners' share only)	
Value of Municipality's Assets.....	501,400
Tax Rate, General, 21.78 mills. School, 12.22 mills.	
Area, 1,400 acres.	
Population, 6,258.	

Town of Parry Sound, Ont.

Assessed Value for Taxation.....	\$1,798,321
Exemptions not included above.....	236,850
General Debenture Debt.....	263,486
Less, Waterworks Debentures.....	\$39,718
Light and Power Debentures....	<u>47,234</u> 86,952
Net Debenture Debt.....	\$176,534
Local Improvement Debt.....	1,267
(Property owners' share only)	
Revenue from Public Utilities.....	17,249
(After deducting operating expenses)	
Value of Municipality's Assets.....	387,635
Tax Rate, General, 19.55 mills. School, 11.45 mills.	
Area, 1,300 acres.	
Population, 6,121.	

CANADIAN MUNICIPAL STATISTICS

Town of Smith's Falls, Ont.

Assessed Value for Taxation.....	\$3,783,602
Exemptions not included above.....	542,100
General Debenture Debt.....	666,982
Less, Waterworks Debentures.....	<u>\$140,728</u> 140,728
Net Debenture Debt.....	\$526,254
Local Improvement Debt.....	173,152
(Property owners' share only)	
Revenue from Public Utilities.....	6,000
(After deducting operating expenses)	
Value of Municipality's Assets.....	700,000
Tax Rate, General, 17.3 mills. School, 8.1 mills.	
Area, 1,030 acres.	
Population, 6,021.	

Town of Renfrew, Ont.

Assessed Value for Taxation.....	\$2,714,819
Exemptions not included above.....	484,215
General Debenture Debt.....	393,009
Less, Waterworks Debentures.....	\$ 72,889
Light and Power Debentures....	15,797
Power Development Debentures.....	<u>169,221</u> 257,907
Net Debenture Debt.....	\$135,102
Local Improvement Debt.....	44,646
(Property owners' share only)	
Revenue from Public Utilities.....	5,734
(After deducting operating expenses)	
Value of Municipality's Assets.....	642,599
Tax Rate, General, 17 mills. School, 6 mills.	
Area, 2,500 acres.	
Population, 5,520.	

WOOD, GUNDY AND COMPANY

Town of Steelton, Ont.

Assessed Value for Taxation.....	\$2,726,601
Exemptions not included above.....	164,000
General Debenture Debt.....	242,368
Less, Sinking Fund.....	\$ 10,760
Waterworks Debentures.....	108,595
Light and Power Debentures... ..	30,000
Net Debenture Debt.....	\$ 93,013
Local Improvement Debt.....	203,111
Value of Municipality's Assets.....	546,009
Tax Rate, General, 16 mills. School 10 mills.	
Area, 1,800 acres.	
Population, 5,409.	

Town of Walkerville, Ont.

Assessed Value for Taxation.....	\$7,560,789
Exemptions not included above.....	320,870
General Debenture Debt.....	506,771
Less, Light and Power Debentures..	\$90,907 90,907
Net Debenture Debt.....	\$415,864
Local Improvement Debt.....	140,095
(Property owners' share only)	
Revenue from Public Utilities.....	5,641
(After deducting operating expenses)	
Value of Municipality's Assets.....	866,707
Tax Rate, General, 21 mills. School, 5.6 mills.	
Area, 600 acres.	
Population, 5,349.	

CANADIAN MUNICIPAL STATISTICS

Town of Ingersoll, Ont.

Assessed Value for Taxation.....	\$2,462,535
Exemptions not included above.....	250,200
General Debenture Debt.....	298,400
Less, Sinking Fund	\$ 47,535
Waterworks Debentures.....	125,000
Light and Power Debentures....	79,800
	<u>252,335</u>
Net Debenture Debt.....	\$ 46,065
Local Improvement Debt.....	3,800
(Property owners' share only)	
Value of Municipality's Assets.....	492,800
Tax Rate, General, 19.1 mills. School, 9.9 mills.	
Area, 2,200 acres.	
Population, 5,300.	

Town of Kenora, Ont.

Assessed Value for Taxation.....	\$2,914,475
Exemptions not included above.....	1,054,175
General Debenture Debt.....	959,978
Less, Sinking Fund.....	\$102,977
Waterworks Debentures.....	181,773
Light and Power Debentures....	569,697
Telephone Debentures.....	17,302
	<u>871,749</u>
Net Debenture Debt.....	\$ 88,229
Net Local Improvement Debt	
(Property owners' share only, after deducting	
Sinking Fund of \$35,234)	57,794
Revenue from Public Utilities.....	33,691
(After deducting operating expenses)	
Value of Municipality's Assets.....	1,413,923
Tax Rate, General, 21.27 mills. School, 8.73 mills.	
Area, 7,140 acres.	
Population 5,275	

Town of Thorold, Ont.

Assessed Value for Taxation.....	\$1,620,547
Exemptions not included above.....	321,650
General Debenture Debt.....	149,571
Less, Waterworks Debentures.....	\$87,446 87,446
Net Debenture Debt.....	\$ 62,125
Local Improvement Debt.....	181,691
Revenue from Public Utilities.....	632
(After deducting operating expenses)	
Value of Municipality's Assets.....	275,500
Tax Rate, General, 20 mills. School, 8.5 mills.	
Area, 650 acres.	
Population, 5,001.	

Town of Port Hope, Ont.

Assessed Value for Taxation.....	\$2,584,660
Exemptions not included above.....	218,640
General Debenture Debt.....	293,310
Less, Sinking Fund.....	\$ 2,599
Waterworks Debentures.....	75,605 78,204
Net Debenture Debt.....	\$215,106
Local Improvement Debt.....	7,463
(Property owners' share only)	
Value of Municipality's Assets.....	463,728
Tax Rate, General, 21 mills. School, 8 mills.	
Area, 1,085 acres.	
Population, 5,000.	

CANADIAN MUNICIPAL STATISTICS

Town of Trenton, Ont.

Assessed Value for Taxation.....	\$2,138,562
Exemptions not included above.....	184,030
General Debenture Debt.....	251,935
Less, Power Debentures.....	\$39,756 39,756
Net Debenture Debt.....	\$212,179
Revenue from Public Utilities.....	2,950
(After deducting operating expenses)	
Value of Municipality's Assets.....	356,259
Tax Rate, General, 22 mills. School, 10 mills.	
Area, 1,800 acres.	
Population, 5,000.	

Town of Cobalt, Ont.

Assessed Value for Taxation.....	\$3,890,274
Exemptions not included above.....	164,325
General Debenture Debt.....	148,729
Less, Sinking Fund.....	\$83,483
Waterworks Debentures.....	81,500 164,983
Net Debenture Debt.....	Nil
Revenue from Public Utilities.....	\$ 8,373
(After deducting operating expenses)	
Value of Municipality's Assets.....	353,746
Tax Rate, General, 24.8 mills. School, 10.2 mills.	
Area, 529 acres.	
Population, 4,974.	

WOOD, GUNDY AND COMPANY

Town of Waterloo, Ont.

Assessed Value for Taxation.....		\$3,460,550
Exemptions not included above.....		371,340
General Debenture Debt.....		328,238
Less, Sinking Fund.....	\$ 5,623	
Waterworks Debentures.....	81,185	
Light and Power Debentures....	108,098	194,906
Net Debenture Debt.....		\$133,332
Local Improvement Debt.....		255,360
Value of Municipality's Assets.....		750,056
Tax Rate, General, 17.06 mills. School, 6.94 mills.		
Area, 2,800 acres.		
Population, 4,956.		

Town of Preston, Ont.

Assessed Value for Taxation.....		\$2,906,611
Exemptions not included above.....		169,100
General Debenture Debt.....		499,493
Less, Waterworks Debentures.....	\$120,759	
Light and Power Debentures....	65,319	186,078
Net Debenture Debt.....		\$313,415
Local Improvement Debt.....		26,128
(Property owners' share only)		
Revenue from Public Utilities.....		19,181
(After deducting operating expenses)		
Value of Municipality's Assets.....		693,906
Tax Rate, General, 19.22 mills. School, 6.78 mills.		
Area, 1,300 acres.		
Population, 4,949.		

CANADIAN MUNICIPAL STATISTICS

Town of Goderich, Ont.

Assessed Value for Taxation.....	\$2,258,500
General Debenture Debt.....	373,366
Less, Sinking Fund.....	\$51,489
Waterworks Debentures.....	89,614
Light and Power Debentures...	52,926
	<u>194,029</u>
Net Debenture Debt.....	\$179,337
Local Improvement Debt.....	35,953
(Property owners' share only)	
Value of Municipality's Assets.....	446,361
Tax Rate, General, 22 mills. School, 8 mills.	
Area, 1,000 acres.	
Population, 4,811.	

Town of Hawkesbury, Ont.

Assessed Value for Taxation.....	\$1,010,841
Exemptions not included above.....	215,500
General Debenture Debt.....	171,057
Less, Waterworks Debentures.....	\$73,208
	<u>73,208</u>
Net Debenture Debt.....	\$ 97,849
Value of Municipality's Assets.....	259,500
Tax Rate, General, 31 mills. School, 8 mills.	
Area, 1,113 acres.	
Population, 4,716.	

WOOD, GUNDEY AND COMPANY

Town of Dundas, Ont.

Assessed Value for Taxation.....		\$2,103,590
Exemptions not included above		1,713,150
General Debenture Debt.....		183,934
Less, Sinking Fund.....	\$ 9,922	
Waterworks Debentures.....	59,526	
Light and Power Debentures....	50,179	119,627
Net Debenture Debt.....		\$64,307
Revenue from Public Utilities.....		16,063
(After deducting operating expenses)		
Value of Municipality's Assets.....		349,714
Tax Rate, General, 19.5 mills. School, 9.5 mills.		
Area, 780 acres.		
Population, 4,652.		

Town of Cobourg, Ont.

Assessed Value for Taxation.....		\$2,187,698
Exemptions not included above		64,535
General Debenture Debt.....		194,127
Less, Sinking Fund.....	\$17,534	17,534
Net Debenture Debt.....		17,593
Local Improvement Debt		10,533
(Property owners' share only)		
Value of Municipality's Assets.....		300,000
Tax Rate, General, 21.87 mills. School, 10.00 mills.		
Area, 2,560 acres.		
Population, 4,477.		

CANADIAN MUNICIPAL STATISTICS

Town of Paris, Ont.

Assessed Value for Taxation.....	\$1,814,338
Exemptions not included above.....	267,600
General Debenture Debt.....	138,093
Less, Sinking Fund.....	\$21,130
Water, Light and Power De-	
bentures.....	66,000 87,130
Net Debenture Debt.....	\$ 50,963
Net Local Improvement Debt	
(Property owners' share only, after deducting	
Sinking Fund).....	8,000
Revenue from Public Utilities.....	4,827
(After deducting operating expenses)	
Value of Municipality's Assets.....	10,074.
Tax Rate, General, 24.5 mills. School, 17 mills.	
Area, 760 acres.	
Population, 4,370.	

Town of Arnprior, Ont.

Assessed Value for Taxation.....	\$1,325,396
Exemptions not included above.....	120,000
General Debenture Debt.....	235,252
Less, Sinking Fund.....	18,000
Waterworks Debentures.....	18,000 135,243
Net Debenture Debt.....	\$100,009
Local Improvement Debt.....	93,010
Value of Municipality's Assets.....	447,616
Tax Rate, General, 22.66 mills. School, 13.79 mills.	
Area, 1,150 acres	
Population, 4,300.	

WOOD, GUN DY AND COMPANY

Town of Eastview, Ont.

Assessed Value for Taxation.....	\$1,105,018
Exemptions not included above.....	109,350
General Debenture Debt.....	11,018
Net Local Improvement Debt (Property owners' share only, after deducting Sinking Fund of \$3,443).....	27,139
Value of Municipality's Assets.....	113,799
Tax Rate, General, 16.2 mills. School, 6.1 mills.	
Area, 700 acres.	
Population, 4,200.	

Town of Wallaceburg, Ont.

Assessed Value for Taxation.....	\$1,636,975
Exemptions not included above.....	233,000
General Debenture Debt.....	337,634
Less, Waterworks Debentures.....	\$197,992
Light and Power Debentures....	43,864
Net Debenture Debt.....	\$ 95,778
Local Improvement Debt.....	69,952
Value of Municipality's Assets.....	443,975
Tax Rate, General, 24 mills. School, 11 mills.	
Area, 576 acres.	
Population, 4,107.	

CANADIAN MUNICIPAL STATISTICS

Town of Copper Cliff, Ont.

Assessed Value for Taxation.....	\$4,069,677
Exemptions not included above.....	112,200
General Debenture Debt.....	49,568
Value of Municipality's Assets.....	80,000
Tax Rate, General, 9.3 mills. School, 3.7 mills.	
Area, 1,679 acres.	
Population, 4,064.	

Town of Simcoe, Ont.

Assessed Value for Taxation.....	\$2,533,380
Exemptions not included above.....	155,240
General Debenture Debt.....	262,845
Less, Waterworks Debentures.....	\$62,582
Light and Power Debentures....	35,435
Net Debenture Debt.....	\$164,828
Local Improvement Debt.....	79,344
(Property owners' share only)	
Value of Municipality's Assets.....	387,000
Tax Rate, General, 16.6 mills. School, 5.4 mills.	
Area, 794 acres.	
Population, 4,061.	

Town of Brampton, Ont.

Assessed Value of Taxation.....		\$2,098,613
Exemptions not included above.....		281,150
General Debenture Debt.....		268,962
Less, Waterworks Debentures.....	\$52,793	
Light and Power Debentures...	63,071	115,864
Net Debenture Debt.....		\$153,098
Local Improvement Debt.....		120,993
(Property owners' share only)		
Revenue from Public Utilities.....		6,704
(After deducting operating expenses)		
Value of Municipality's Assets.....		212,123
Tax Rate, General, 21.9 mills. School, 6.1 mills.		
Area, 1,054 acres.		
Population, 4,041.		

Town of Penetanguishene, Ont.

Assessed Value for Taxation.....		\$1,135,768
Exemptions not included above.....		614,800
General Debenture Debt.....		171,308
Less, Sinking Fund.....	\$11,085	
Waterworks Debentures.....	37,566	
Light and Power Debentures...	27,801	76,452
Net Debenture Debt.....		\$ 94,856
Local Improvement Debt.....		23,153
Revenue from Public Utilities.....		1,140
(After deducting operating expenses)		
Value of Municipality's Assets.....		272,688
Tax Rate, General, 18 mills. School, 12 mills.		
Area, 1,716 acres.		
Population, 4,000.		

CANADIAN MUNICIPAL STATISTICS

Town of St. Mary's, Ont.

Assessed Value for Taxation.....	\$1,939,070	
General Debenture Debt.....	234,662	
Less, Sinking Fund.....	\$12,063	
Waterworks and Lighting De-		
bentures.....	99,075	111,138
Net Debenture Debt.....	\$123,524	
Local Improvement Debt.....	13,332	
(Property owners' share only)		
Value of Municipality's Assets.....	325,000	
Tax Rate, General, 14.21 mills. School, 9.01 mills.		
Area, 2,683 acres.		
Population, 4,000.		

Town of Cavelton Place, Ont.

Assessed Value for Taxation.....	\$1,900,000	
General Debenture Debt.....	255,818	
Less, Waterworks Debentures ..	\$179,739	179,739
Net Debenture Debt.....	\$ 76,079	
Value of Municipality's Assets.....	311,736	
Tax Rate, General, 37 mills. School, 9.37 mills.		
Area, 1,300 acres.		
Population, 3,900.		

WOOD, GUN DY AND COMPANY

Town of Petrolia, Ont.

Assessed Value for Taxation.....	\$1,278,665
Exemptions not included above.....	325,900
General Debenture Debt.....	288,769
Less, Waterworks Debentures.....	\$87,138
Light and Power Debentures....	35,000
Net Debenture Debt.....	\$166,631
Local Improvement Debt	33,867
(Property owners' share only)	
Revenue from Public Utilities.....	2,800
(After deducting operating expenses)	
Value of Municipality's Assets.....	322,441
Tax Rate, General, 20 mills. School, 13.33 mills.	
Area, 2,700 acres.	
Population, 3,890.	

Town of Newmarket, Ont.

Assessed Value for Taxation.....	\$1,430,000
Exemptions not included above.....	263,825
General Debenture Debt.....	126,731
Less, Waterworks Debentures.....	\$23,149
Light and Power Debentures....	20,735
Net Debenture Debt.....	\$ 82,847
Net Local Improvement Debt	
(Property owners' share only, after deducting	
Sinking Fund)	5,817
Revenue from Public Utilities.	3,000
(After deducting operating expenses)	
Value of Municipality's Assets.....	238,607
Tax Rate, General, 18.4 mills. School, 10.6 mills.	
Area, 724 acres.	
Population, 3,825.	

CANADIAN MUNICIPAL STATISTICS

Town of Bowmanville, Ont.

Assessed Value for Taxation.....	\$1,917,510
Exemptions not included above.....	134,400
General Debenture Debt.....	233,280
Less, Sinking Fund.....	\$ 10,990
Waterworks Debentures.....	174,276
	<u>185,266</u>
Net Debenture Debt.....	\$ 48,014
Local Improvement Debt.....	39,881
(Property owners' share only)	
Revenue from Public Utilities.....	2,500
(After deducting operating expenses)	
Value of Municipality's Assets.....	263,839
Tax Rate, General, 19.5 mills. School, 5.5 mills.	
Area, 2,857 acres.	
Population, 3,655.	

Town of Leamington, Ont.

Assessed Value for Taxation.....	\$1,653,451
Exemptions not included above.....	153,600
General Debenture Debt.....	70,957
Less, Waterworks Debentures.....	\$16,064
Light and Power Debentures....	7,398
	<u>23,462</u>
Net Debenture Debt.....	\$ 47,495
Local Improvement Debt.....	109,128
Revenue from Public Utilities.....	12,200
(After deducting operating expenses)	
Value of Municipality's Assets.....	175,000
Tax Rate, General, 16.17 mills. School, 9.83 mills.	
Area, 815 acres.	
Population, 3,652.	

Town of Ganaroque, Ont.

Assessed Value for Taxation.....	\$1,455,606
Exemptions not included above.....	198,350
General Debenture Debt.....	251,014
Less, Sinking Fund.....	\$ 66,562
Waterworks Debentures.....	155,000
	221,562
Net Debenture Debt.....	\$ 29,452
Net Local Improvement Debt.....	7,557
(Property owners' share only)	
Value of Municipality's Assets.....	449,249
Tax Rate, General, 22.5 mills. School, 9 mills.	
Area, 1,267 acres.	
Population, 3,604.	

Town of Fort Frances, Ont.

Assessed Value for Taxation.....	\$3,239,185
Exemptions not included above.....	274,420
General Debenture Debt.....	242,903
Less, Sinking Fund.....	\$27,972
Waterworks Debentures.....	73,780
Light and Power Debentures....	10,000
Telephone Debentures.....	23,000
	134,752
Net Debenture Debt.....	\$108,151
Local Improvement Debt.....	74,655
(Property owners' share only)	
Revenue from Public Utilities.....	4,811
(After deducting operating expenses)	
Value of Municipality's Assets.....	506,282
Tax Rate, General, 17.5 mills. School, 6 mills.	
Area, 780 acres.	
Population, 3,500.	

CANADIAN MUNICIPAL STATISTICS

Town of Perth, Ont.

Assessed Value for Taxation.....	\$1,225,675
Exemptions not included above.....	295,500
General Debenture Debt.....	123,889
Less, Light and Power Debentures..	<u>\$8,900 8,900</u>
Net Debenture Debt.....	\$114,989
Local Improvement Debt.....	109,487
(Property owners' share only)	
Value of Municipality's Assets.....	309,507
Tax Rate, General, 24.2 mills. School, 10.8 mills.	
Area, 1,400 acres.	
Population, 3,478.	

Town of Haileybury, Ont.

Assessed Value for Taxation.....	\$1,953,770
Exemptions not included above.....	416,225
General Debenture Debt.....	275,252
Less, Waterworks Debentures.....	<u>\$119,256 119,256</u>
Net Debenture Debt.....	\$155,996
Net Local Improvement Debt	
(Property owners' share only, after deducting	
Sinking Fund of \$10,095).....	16,071
Revenue from Public Utilities.....	4,948
(After deducting operating expenses)	
Value of Municipality's Assets.....	346,195
Tax Rate, General, 20 mills. School, 9.91 mills.	
Area, 750 acres.	
Population, 3,410.	

Town of Dunnville, Ont.

Assessed Value for Taxation.....	\$1,682,925
Exemptions not included above.....	344,600
General Debenture Debt.....	255,212
Less, Sinking Fund.....	\$12,742
Waterworks Debentures.....	40,819
Light and Power Debentures....	53,000
Net Debenture Debt.....	\$148,651
Local Improvement Debt.....	58,463
(Property owners' share only)	
Value of Municipality's Assets.....	393,182
Tax Rate, General, 17.827 mills. School, 8.173 mills.	
Area, 938 acres.	
Population, 3,398.	

Town of Picton, Ont.

Assessed Value for Taxation.....	\$1,821,465
General Debenture Debt.....	55,073
Less, Waterworks Debentures.....	\$5,337
Light and Power Debentures....	4,004
Net Debenture Debt.....	\$ 45,732
Revenue from Public Utilities.....	13,917
(After deducting operating expenses)	
Value of Municipality's Assets.....	153,904
Tax Rate, General, 15.81 mills. School, 8.19 mills.	
Area, 552 acres.	
Population, 3,355.	

CANADIAN MUNICIPAL STATISTICS

Town of Rockland, Ont.

Assessed Value for Taxation.....	\$335,825
Exemptions not included above.....	99,400
General Debenture Debt.....	7,152
Tax Rate, General, 18.8 mills. School, 12.7 mills.	
Area, 700 acres.	
Population, 3,278.	

Town of Campbellford, Ont.

Assessed Value for Taxation.....	\$1,329,926	
General Debenture Debt.....	168,346	
Less, Waterworks Debentures.....	\$ 3,460	
Light and Power Debentures....	103,802	107,262
Net Debenture Debt.....	\$ 61,084	
Value of Municipality's Assets.....	290,097	
Tax Rate, Total, 24 mills.		
Area, 600 acres.		
Population, 3,225.		

Town of Hanover, Ont.

Assessed Value for Taxation.....	\$1,088,300
Exemptions not included above.....	57,075
General Debenture Debt.....	92,597
Less, Waterworks Debentures.....	\$42,508 42,508
Net Debenture Debt.....	\$ 50,089
Local Improvement Debt.....	27,672
Value of Municipality's Assets.....	192,976
Tax Rate, General, 19.7 mills. School, 9.3 mills.	
Area, 520 acres.	
Population, 3,221.	

Town of Napanee, Ont.

Assessed Value for Taxation.....	\$1,653,447
Exemptions not included above.....	339,900
General Debenture Debt.....	108,556
Local Improvement Debt.....	40,977
(Property owners' share only)	
Value of Municipality's Assets.....	197,762
Tax Rate, General, 23 mills. School, 11 mills.	
Area, 1,000 acres.	
Population, 3,100.	

CANADIAN MUNICIPAL STATISTICS

Town of Tillsonburg, Ont.

Assessed Value for Taxation.....	\$1,523,425
Exemptions not included above.....	231,500
General Debenture Debt.....	164,110
Less, Sinking Fund.....	\$40,073
Light and Power Debentures....	30,000
Net Debenture Debt.....	\$ 94,037
Local Improvement Debt.....	28,257
(Property owners' share only)	
Value of Municipality's Assets.....	241,751
Tax Rate, General, 22.5 mills. School, 9 mills.	
Area, 1,602 acres.	
Population, 3,084.	

Town of Sandwich, Ont.

Assessed Value for Taxation.....	\$2,355,858
Exemptions not included above.....	905,550
General Debenture Debt.....	131,191
Less, Waterworks Debentures.....	\$21,485
Net Debenture Debt.....	\$109,706
Local Improvement Debt.....	148,253
Value of Municipality's Assets.....	527,742
Tax Rate, General, 17.63 mills. School, 5.07 mills.	
Area, 2,000 acres.	
Population, 3,077.	

Town of Sturgeon Falls, Ont.

Assessed Value for Taxation.....	\$1,767,000
Exemptions not included above.....	600,000
General Debenture Debt.....	110,765
Less, Waterworks Debentures.....	<u>\$13,503</u> 13,503
Net Debenture Debt.....	\$ 97,262
Value of Municipality's Assets.....	168,698
Tax Rate, General, 5 mills. School, 4.5 mills.	
Area, 640 acres.	
Population, 3,061.	

Town of Listowel, Ont.

Assessed Value for Taxation.....	\$1,070,944
Exemptions not included above.....	80,000
General Debenture Debt.....	184,615
Less, Sinking Fund.....	<u>\$43,193</u>
Waterworks Debentures.....	27,584
Light and Power Debentures...	<u>39,723</u> 110,500
Net Debenture Debt.....	\$ 74,115
Local Improvement Debt.....	16,201
(Property owners' share only)	
Value of Municipality's Assets.....	150,000
Tax Rate, General, 22 mills. School, 10 mills.	
Area, 1,500 acres.	
Population, 3,000.	

CANADIAN MUNICIPAL STATISTICS

Town of Strathroy, Ont.

Assessed Value for Taxation.....		\$1,245,745
Exemptions not included above.....		163,480
General Debenture Debt.....		140,127
Less, Waterworks and Lighting De- bentures.....	\$75,532	75,532
Net Debenture Debt.....		\$ 64,595
Local Improvement Debt.....		2,529
(Property owners' share only)		
Revenue from Public Utilities.....		3,406
(After deducting operating expenses)		
Value of Municipality's Assets.....		124,000
Tax Rate, General, 21.60¢ mills. School, 9.392 mills.		
Area, 2,200 acres.		
Population, 2,998.		

Town of Walkerton, Ont.

Assessed Value for Taxation.....		\$834,079
Exemptions not included above.....		298,900
General Debenture Debt.....		52,892
Less, Sinking Fund.....	\$ 1,386	
Waterworks Debentures.....	17,398	18,784
Net Debenture Debt.....		\$ 34,108
Net Local Improvement Debt		
(Property owners' share only, after deducting Sinking Fund of \$7,599).....		4,948
Revenue from Public Utilities.....		1,992
(After deducting operating expenses)		
Value of Municipality's Assets.....		140,545
Tax Rate, General, 20.53 mills. School, 10.47 mills.		
Area, 1,407 acres.		
Population, 2,995.		

WOOD, GUNDEY AND COMPANY

Town of Meaford, Ont.

Assessed Value for Taxation.....	\$1,325,323
Exemptions not included above.....	108,500
General Debenture Debt.....	216,039
Less, Waterworks Debentures.....	\$ 20,824 20,824
Net Debenture Debt.....	\$195,215
Local Improvement Debt.....	10,556
Value of Municipality's Assets.....	226,595
Tax Rate, General, 20 mills. School, 11 mills.	
Area, 1,500 acres.	
Population, 2,984.	

Town of Whitby, Ont.

Assessed Value for Taxation.....	\$1,337,916
Exemptions not included above.....	871,675
General Debenture Debt.....	272,462
Less, Waterworks Debentures.....	\$104,266 104,266
Net Debenture Debt.....	\$168,196
Local Improvement Debt.....	15,760
(Property owners' share only)	
Revenue from Public Utilities.....	9,000
(After deducting operating expenses)	
Value of Municipality's Assets.....	360,183
Tax Rate, General, 10.1 mills. School, 7.2 mills.	
Area, 3,800 acres.	
Population, 2,901.	

CANADIAN MUNICIPAL STATISTICS

Town of Hespeler, Ont.

Assessed Value for Taxation.....	\$1,441,255
Exemptions not included above.....	104,100
General Debenture Debt.....	135,555
Less, Waterworks Debentures.....	\$43,562
Light and Power Debentures....	25,633
Net Debenture Debt.....	\$ 66,360
Local Improvement Debt.....	12,765
(Property owner's share only)	
Revenue from Public Utilities.....	3,236
(After deducting operating expenses)	
Value of Municipality's Assets.....	214,773
Tax Rate, General, 19.9 mills. School, 6.1 mills.	

Area, 464 acres.
Population, 2,887.

Town of Oakville, Ont.

Assessed Value for Taxation.....	\$2,025,519
Exemptions not included above.....	286,800
General Debenture Debt.....	256,384
Less, Sinking Fund.....	\$ 820
Water and Light Debentures....	132,088
Net Debenture Debt.....	\$123,476
Local Improvement Debt.....	106,201
(Property owners' share only)	
Value of Municipality's Assets.....	473,861
Tax Rate, General, 19.46 mills. School, 6.9 mills.	

Area, 947 acres.
Population, 2,881.

Town of Bracebridge, Ont.

Assessed Value for Taxation.....		\$853,158
Exemptions not included above.....		229,800
General Debenture Debt.....		158,180
Less, Waterworks Debentures.....	\$48,611	
Light and Power Debentures....	65,242	113,853
Net Debenture Debt.....		\$44,327
Local Improvement Debt.....		18,073
(Property owners' share only)		
Revenue from Public Utilities.....		18,259
(After deducting operating expenses)		
Value of Municipality's Assets.....		298,680
Tax Rate, General, 18 mills. School, 12.5 mills.		
Area, 605 acres.		
Population, 2,803.		

Town of Prescott, Ont.

Assessed Value for Taxation.....		\$1,509,274
Exemptions not included above.....		292,000
General Debenture Debt.....		178,607
Less, Sinking Fund	\$ 4,155	
Waterworks Debentures.....	77,033	
Light and Power Debentures....	22,393	103,581
Net Debenture Debt.....		\$ 75,026
Value of Municipality's Assets.....		286,488
Tax Rate, General, 17.5 mills. School, 10 mills.		
Area, 640 acres.		
Population, 2,740.		

CANADIAN MUNICIPAL STATISTICS

Town of Almonte, Ont.

Assessed Value for Taxation.....		\$820,658
Exemptions not included above.....		212,845
General Debenture Debt.....		83,377
Less, Sinking Fund.....	\$15,925	
Light and Power Debentures....	32,478	48,403
Net Debenture Debt.....		\$34,974
Revenue from Public Utilities.....		3,634
(After deducting operating expenses)		
Value of Municipality's Assets.....		123,700
Tax Rate, General, 20.1 mills. School, 10.9 mills.		
Area 700 acres.		
Population, 2,676.		

Town of Mimico, Ont.

Assessed Value for Taxation.....		\$1,293,274
Exemptions not included above.....		34,650
General Debenture Debt.....		169,294
Less, Waterworks Debentures.....	\$120,000	
Light and Power Debentures....	17,918	137,918
Net Debenture Debt.....		\$ 31,376
Local Improvement Debt.....		26,761
(Property owners' share only)		
Value of Municipality's Assets.....		200,443
Tax Rate, General, 20.3 mills. School, 7.7 mills.		
Area, 500 acres.		
Population, 2,665.		

Town of Alexandria, Ont.

Assessed Value for Taxation.....		\$491,944
Exemptions not included above		98,000
General Debenture Debt.....		30,700
Less, Waterworks Debentures.....	\$14,795	
Light and Power Debentures...	15,905	30,700
Net Debenture Debt.....		Nil
Local Improvement Debt.....		\$21,895
Value of Municipality's Assets.....		45,063
Tax Rate, General, 25.8 mills. School, 12.4 mills.		
Area, 400 acres.		
Population, 2,500.		

Town of Aurora, Ont.

Assessed Value for Taxation.....		\$1,070,713
Exemptions not included above.....		87,000
General Debenture Debt.....		72,906
Less, Waterworks Debentures.....	\$ 7,956	
Light and Power Debentures...	19,092	27,048
Net Debenture Debt.....		\$45,858
Revenue from Public Utilities.....		9,074
(After deducting operating expenses)		
Value of Municipality's Assets.....		107,994
Tax Rate, General, 21 mills. School, 8 mills.		
Area, 1,200 acres.		
Population, 2,500		

CANADIAN MUNICIPAL STATISTICS

Town of Orangeville, Ont.

Assessed Value for Taxation.....		\$1,035,562
Exemptions not included above.....		89,800
General Debenture Debt.....		99,585
Less, Sinking Fund.....	\$19,009	
Waterworks Debentures.....	21,859	40,868
Net Debenture Debt.....		\$58,717
Local Improvement Debt.....		15,272
(Property owners' share only)		
Revenue from Public Utilities.....		1,395
(After deducting operating expenses)		
Value of Municipality's Assets.....		79,683
Tax Rate, General, 19.68 mills. School, 11.32 mills.		
Area, 1,732 acres.		
Population, 2,493.		

Town of Wingham, Ont.

Assessed Value for Taxation.....		\$925,247
General Debenture Debt.....		200,981
Less, Sinking Fund.....	\$35,682	
Waterworks Debentures.....	48,832	
Light and Power Debentures....	37,670	122,184
Net Debenture Debt.....		\$ 78,797
Local Improvement Debt.....		24,292
(Property owners' share only)		
Net Revenue from Public Utilities.....		1,268
Value of Municipality's Assets.....		234,136
Tax Rate, General, 24 mills. School, 9 mills.		
Area, 625 acres.		
Population, 2,444.		

Town of Ford City

Assessed Value for Taxation.....	\$1,230,307
Exemptions not included above.....	85,000
General Debenture Debt.....	82,768
Local Improvement Debt	47,321
(Property owners' share only)	
Value of Municipality's Assets.....	38,978
Tax Rate, General, 6.5 mills. School, 2 mills.	
Area, 553 acres.	
Population, 2,400.	

Town of Huntsville, Ont.

Assessed Value for Taxation.....	\$597,318
Exemptions not included above.....	59,400
General Debenture Debt.....	78,855
Leas, Waterworks Debentures.....	\$22,898
Light and Power Debentures....	12,427
Net Debenture Debt.....	\$ 43,530
Value of Municipality's Assets.....	103,566
Tax Rate, General, 26 mills. School, 13 mills.	
Area, 500 acres.	
Population, 2,395.	

CANADIAN MUNICIPAL STATISTICS

Town of Ridgetown, Ont.

Assessed Value for Taxation.....	\$688,185
Exemptions not included above.....	96,750
General Debenture Debt.....	95,288
Less, Waterworks Debentures.....	\$45,978
Light and Power Debentures.....	18,903
Net Debenture Debt.....	\$ 30,407
Revenue from Public Utilities.....	3,055
(After deducting operating expenses)	
Value of Municipality's Assets.....	123,829
Tax Rate, General, 19 mills. School, 12 mills.	
Area, 614 acres.	
Population, 2,389.	

Town of Burlington, Ont.

Assessed Value for Taxation.....	\$1,340,222
Exemptions not included above.....	93,700
General Debenture Debt.....	215,408
Less, Waterworks Debentures.....	\$66,283
Net Debenture Debt.....	\$149,125
Local Improvement Debt.....	16,364
(Property owners' share only)	
Value of Municipality's Assets.....	235,745
Tax Rate, General, 22.5 mills. School, 7.5 mills.	
Area, 563 acres.	
Population, 2,374.	

Town of Aylmer, Ont.

Assessed Value for Taxation.....	\$1,184,329
Exemptions not included above.....	106,390
General Debenture Debt.....	144,544
Less, Sinking Fund.....	\$ 3,598
Waterworks Debentures.....	50,418
Light and Power Debentures....	10,981
Net Debenture Debt.....	<u>64,997</u>
Local Improvement Debt.....	\$79,547
(Property owners' share only)	56,118
Revenue from Public Utilities.....	6,949
(After deducting operating expenses)	
Value of Municipality's Assets.....	173,650
Tax Rate, General, 23 mills. School, 7 mills.	
Area, 500 acres.	
Population, 2,371.	

Town of Amherstburg, Ont.

Assessed Value for Taxation.....	\$856,539
Exemptions not included above.....	223,380
General Debenture Debt.....	38,589
Less, Waterworks Debentures....	\$14,888
Net Debenture Debt.....	<u>14,888</u>
Local Improvement Debt.....	\$23,701
Value of Municipality's Assets.....	69,617
	80,031
Tax Rate, General, 12.2 mills. School, 9.8 mills.	
Area, 600 acres.	
Population, 2,356.	

CANADIAN MUNICIPAL STATISTICS

Town of Weston, Ont.

Assessed Value for Taxation.....	\$1,662,849
Exemptions not included above.....	165,800
General Debenture Debt.....	264,432
Less, Waterworks Debentures.....	\$81,823
Light and Power Debentures... ..	17,299
Net Debenture Debt.....	\$99,122
Local Improvement Debt.....	\$165,310
(Property owners' share only)	71,735
Value of Municipality's Assets.....	348,000
Tax Rate, General, 20.6 mills. School, 7.9 mills.	
Area, 450 acres.	
Population, 2,307.	

Town of Kincardine, Ont.

Assessed Value for Taxation.....	\$749,264
Exemptions not included above.....	57,380
General Debenture Debt.....	88,512
Less, Sinking Fund.....	\$13,318
Waterworks Debentures.....	18,149
Light and Power Debentures ...	4,200
Net Debenture Debt.....	\$ 35,667
Net Local Improvement Debt	\$ 52,845
(Property owners' share only, after deducting	
Sinking Fund of \$4,887).....	3,941
Revenue from Public Utilities.....	1,506
(After deducting operating expenses)	
Value of Municipality's Assets.....	216,448
Tax Rate, General, 24.2 mills. School, 11.6 mills.	
Area, 2,000 acres.	
Population, 2,306.	

WOOD, GUNDY AND COMPANY

Town of Elmira, Ont.

Assessed Value for Taxation.....		\$842,800
Exemptions not included above.....		125,100
General Debenture Debt.....		85,947
Less, Waterworks Debentures.....	\$29,121	
Light and Power Debentures...	19,494	48,615
Net Debenture Debt.....		\$ 37,332
Local Improvement Debt.....		24,806
(Property owners' share only)		
Revenue from Public Utilities.....		7,046
(After deducting operating expenses)		
Value of Municipality's Assets.....		119,900
Tax Rate, General, 14 mills. School, 5.5 mills.		
Area, 500 acres.		
Population, 2,300.		

Town of Clinton, Ont.

Assessed Value for Taxation.....		\$731,840
Exemptions not included above.....		126,600
General Debenture Debt.....		147,983
Less, Sinking Fund.....	\$44,394	
Waterworks Debentures.....	62,000	
Light and Power Debentures...	33,000	139,394
Net Debenture Debt.....		\$ 8,589
Local Improvement Debt.....		4,391
(Property owners' share only)		
Value of Municipality's Assets.....		194,004
Tax Rate, General, 19 mills. School, 10.5 mills.		
Area, 903 acres.		
Population, 2,252.		

CANADIAN MUNICIPAL STATISTICS

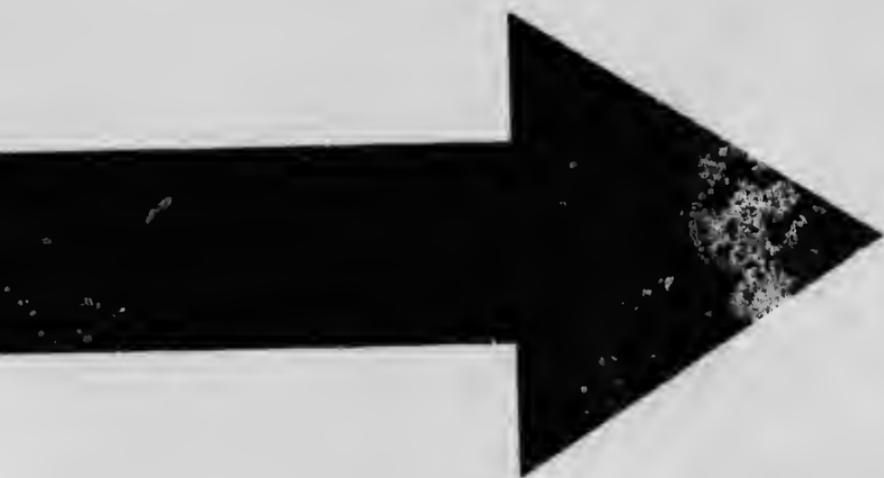
Town of Deseronto, Ont.

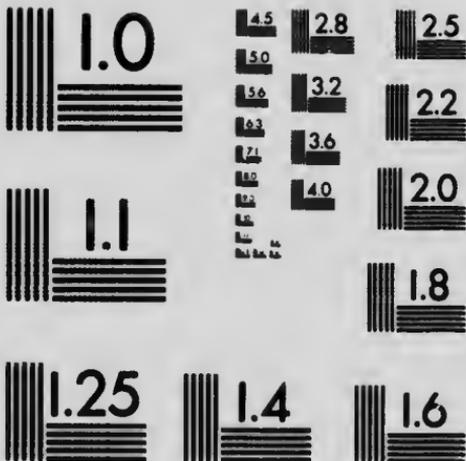
Assessed Value for Taxation.....	\$1,015,429
Exemptions not included above.....	174,750
General Debenture Debt.....	74,712
Less, Waterworks Debentures.....	\$17,740
Power Debentures.....	42,312
Bay of Quinte Railway De- bentures.....	14,444
Net Debenture Debt.....	\$ 216
Value of Municipality's Assets.....	142,594
Tax Rate, General, 21.8 mills. School, 8.2 mills.	
Area, 530 acres.	
Population, 2,207.	

Town of Cochrane, Ont.

Assessed Value for Taxation.....	\$1,060,229
Exemptions not included above.....	647,566
General Debenture Debt.....	181,819
Less, Waterworks Debentures.....	\$50,000
Net Debenture Debt.....	\$131,819
Revenue from Public Utilities.....	3,400
(After deducting operating expenses)	
Value of Municipality's Assets.....	190,000
Tax Rate, General, 20 mills. School, 8 mills.	
Area, 500 acres.	
Population, 2,200.	







MICROCOPY RESOLUTION TEST CHART
NATIONAL BUREAU OF STANDARDS
STANDARD REFERENCE MATERIAL 1010a
(ANSI and ISO TEST CHART No. 2)

Town of New Liskeard, Ont.

Assessed Value for Taxation.....	\$1,142,073
Exemptions not included above.....	117,918
General Debenture Debt.....	125,000
Less, Waterworks Debentures.....	\$68,500 68,500
Net Debenture Debt.....	\$ 56,500
Local Improvement Debt.....	40,000
(Property owners' share only)	
Revenue from Public Utilities.....	2,000
(After deducting operating expenses)	
Value of Municipality's Assets.....	247,300
Tax Rate, General, 21.35 mills. School, 8.5 mills.	
Area, 600 acres.	
Population, 2,200.	

Village of Merritton, Ont.

Assessed Value for Taxation.....	\$1,198,206
Exemptions not included above.....	57,425
General Debenture Debt.....	27,906
Less, Waterworks Debentures.....	\$4,444
Light and Power Debentures....	\$6,338 10,782
Net Debenture Debt.....	\$17,124
Revenue from Public Utilities.....	5,136
(After deducting operating expenses)	
Value of Municipality's Assets.....	92,634
Tax Rate, General, 6.4 mills. School, 6.5 mills.	
Area, 433 acres.	
Population, 2,173.	

CANADIAN MUNICIPAL STATISTICS

Town of Warton, Ont.

Assessed Value for Taxation.....		\$726,017
Exemptions not included above.....		64,825
General Debenture Debt.....		133,703
Less, Sinking Fund.....	\$21,523	
Waterworks Debentures.....	15,639	37,162
Net Debenture Debt.....		\$ 96,541
Local Improvement Debt		25,084
(Property owner.' share only)		
Revenue from Public Utilities.....		4,070
(After deducting operating expenses)		
Value of Municipality's Assets.....		202,751
Tax Rate, General, 25 mills. School, 12 mills.		
Area, 718 acres.		
Population, 2,098.		

Town of Milton, Ont.

Assessed Value for Taxation.....		\$664,974
Exemptions not included above.....		167,550
General Debenture Debt.....		98,679
Less, Waterworks Debentures.....	\$12,234	
Light and Power Debentures....	20,005	32,239
Net Debenture Debt.....		\$ 66,440
Revenue from Public Utilities.....		2,237
(After deducting operating expenses)		
Value of Municipality's Assets.....		102,105
Tax Rate, General, 20.125 mills. School, 9.875 mills.		
Area, 400 acres.		
Population, 2,072.		

Town of Bridgeburg, Ont.

Assessed Value for Taxation.....	\$1,532,888
Exemptions not included above.....	62,375
General Debenture Debt.....	186,832
Less, Waterworks Debentures.....	<u>\$37,474</u> 37,474
Net Debenture Debt.....	\$149,358
Local Improvement Debt	17,550
(Property owners' share only)	
Revenue from Public Utilities.....	4,637
(After deducting operating expenses)	
Value of Municipality's Assets.....	43,000
Tax Rate, General, 18.2 mills. School, 3.8 mills.	
Area, 678 acres.	
Population, 2,066.	

Town of Seaforth, Ont.

Assessed Value for Taxation.....	\$857,574
Exemptions not included above.....	142,500
General Debenture Debt.....	139,314
Less, Sinking Fund.....	<u>\$56,409</u>
Light and Power Debentures....	25,000 81,409
Net Debenture Debt.....	\$ 57,905
Net Local Improvement Debt	
(Property owners' share only, after deducting Sinking Fund, \$15,019).....	19,756
Revenue from Public Utilities..	4,295
(After deducting operating expenses)	
Value of Municipality's Assets.....	234,339
Tax Rate, General, 23.2 mills. School, 10.3 mills.	
Area, 550 acres.	
Population, 2,004.	

CANADIAN MUNICIPAL STATISTICS

Town of Gravenhurst, Ont.

Assessed Value for Taxation.....		\$552,202
Exemptions not included above.....		70,950
General Debenture Debt.....		173,392
Less, Sinking Fund.....	\$ 7,249	
Waterworks Debentures.....	31,871	
Light and Power Debentures....	92,118	131,238
Net Debenture Debt.....		\$ 42,154
Value of Municipality's Assets.....		184,959
Tax Rate, General, 18.6 mills. School, 19.4 mills.		
Area, 572 acres.		
Population, 2,000.		

Town of Mount Forest, Ont.

Assessed Value for Taxation.....		\$750,000
Exemptions not included above.....		13,000
General Debenture Debt.....		128,090
Less, Sinking Fund.....	\$35,493	
Waterworks Debentures.....	21,380	
Light and Power Debentures....	8,086	64,959
Net Debenture Debt.....		\$63,131
Local Improvement Debt.....		10,910
Value of Municipality's Assets.....		99,000
Tax Rate, General, 23 mills. School, 9 mills.		
Area, 1,500 acres.		
Population, 2,000.		

Village of Port Colborne, Ont.

Assessed Value for Taxation.....	\$1,936,693
Exemptions not included above.....	134,000
General Debenture Debt.....	108,910
Less, Waterworks Debentures.....	<u>\$32,577 32,577</u>
Net Debenture Debt.....	\$ 76,333
Revenue from Public Utilities.....	2,500
(After deducting operating expenses)	
Value of Municipality's Assets.....	164,309
Tax Rate, General, 18 mills. School, 10 mills.	
Area, 386 acres.	
Population, 2,000.	

Town of Chesley, Ont.

Assessed Value for Taxation.....	\$693,070
Exemptions not included above.....	139,000
General Debenture Debt.....	88,435
Less, Waterworks Debentures.....	\$39,976
Light and Power Debentures...	<u>22,500 62,476</u>
Net Debenture Debt.....	\$ 25,959
Net Local Improvement Debt	
(Property owners' share only, after deducting	
Sinking Fund. \$19,994).....	
	21,958
Revenue from Public Utilities...	2,198
(After deducting operating expenses)	
Value of Municipality's Assets.....	175,000
Tax Rate, General, 18.6 mills. School, 11.4 mills.	
Area, 575 acres.	
Population, 1,975.	

CANADIAN MUNICIPAL STATISTICS

Town of Blind River, Ont.

Assessed Value for Taxation.....	\$510,220
Exemptions not included above.....	50,828
General Debenture Debt.....	31,765
Less, Sinking Fund.....	<u>\$6,394</u> 6,394
Net Debenture Debt.....	<u>\$25,371</u>
Value of Municipality's Assets.....	36,629
Tax Rate, General, 20 mills. School, 20 mills.	
Area, 200 acres.	
Population, 1,900.	

Town of Palmerston, Ont.

Assessed Value for Taxation.....	\$588,923
General Debenture Debt.....	159,908
Less, Sinking Fund.....	<u>\$ 5,584</u>
Waterworks Debentures.....	42,580
Light and Power Debentures ..	<u>10,510</u> 58,674
Net Debenture Debt.....	<u>\$101,234</u>
Value of Municipality's Assets.....	97,000
Area, 960 acres.	
Population, 1,865.	

Town of Thessalon, Ont.

Assessed Value for Taxation.....		\$545,945
Exemptions not included above.....		57,007
General Debenture Debt.....		70,497
Less, Sinking Fund.....	\$ 2,100	
Waterworks Debentures.....	10,092	
Light and Power Debentures....	13,823	26,015
Net Debenture Debt.....		\$44,482
Local Improvement Debt.....		10,085
(Property owners' share only)		
Value of Municipality's Assets.....		88,536
Tax Rate, General, 17.5 mills. School, 15 mills.		
Area, 726 acres.		
Population, 1,828.		

Village of Grimsby, Ont.

Assessed Value for Taxation.....		\$971,888
Exemptions not included above.....		86,000
General Debentures Debt.....		107,040
Less, Sinking Fund.....	\$ 6,703	
Waterworks Debentures.....	48,102	54,805
Net Debenture Debt.....		\$52,235
Local Improvement Debt.....		44,224
Tax Rate, General, 17 mills. School, 9.2 mills.		
Area, 500 acres.		
Population, 1,789.		

CANADIAN MUNICIPAL STATISTICS

Town of Tilbury, Ont.

Assessed Value for Taxation.....	540,800
General Debenture Debt.....	46,800
Less, Light and Power Debentures..	<u>\$9,873</u> 9,873
Net Debenture Debt.....	<u>\$36,927</u>
Improvement Debt.....	13,949
Tax Rate, General, 19.8 mills. School, 10 mills.	
Area, 500 acres.	
Population, 1,740.	

Town of Uxbridge, Ont.

Assessed Value for Taxation.....	\$546,720
Exemptions not included above.....	138,000
General Debenture Debt.....	64,429
Less, Waterworks Debentures.....	<u>\$5,157</u> 5,157
Net Debenture Debt.....	<u>\$59,272</u>
Net Local Improvement Debt.....	4,262
(Property owners' share only)	
Value of Municipality's Assets.....	80,000
Tax Rate, General, 21.4 mills. School, 10.6 mills.	
Area, 500 acres.	
Population, 1,740.	

Village of Acton, Ont.

Assessed Value for Taxation.....	\$565,920
Exemptions not included above.....	90,900
General Debenture Debt.....	39,514
Less, Sinking Fund.....	\$5,299
Light and Power Debentures....	7,959 13,258
Net Debenture Debt.....	\$26,256
Local Improvement Debt.....	7,400
(Property owners' share only)	
Value of Municipality's Assets	78,766
Tax Rate, General, 16.32 mills. School, 9.18 mills.	
Area, 425 acres.	
Population, 1,735.	

Village of Fergus, Ont.

Assessed Value for Taxation.....	\$736,605
Exemptions not included above.....	133,900
General Debenture Debt.....	92,483
Less, Waterworks Debentures.....	\$33,339
Light and Power Debentures....	15,546 48,885
Net Debenture Debt.....	\$43,598
Local Improvement Debt	2,000
(Property owners' share only)	
Value of Municipality's Assets.....	113,500
Tax Rate, General, 27 mills. School, 7.8 mills.	
Area, 856 acres.	
Population, 1,726.	

Town of Kingsville, Ont.

Assessed Value for Taxation.....	\$827,424
Exemptions not included above.....	110,600
General Debenture Debt.....	41,351
Less, Waterworks Debentures.....	\$14,036
	<hr/> 14,036
Net Debenture Debt.....	\$27,315
Local Improvement Debt.....	5,343
(Property owners' share only)	
Value of Municipality's Assets.....	95,741
Tax Rate, General, 17.9 mills. School, 6.1 mills.	
Area, 446 acres.	
Population, 1,706.	

Town of Glenheim, Ont.

Assessed Value for Taxation.....	\$685,828
Exemptions not included above.....	74,525
General Debenture Debt.....	17,685
Less, Light and Power Debentures..	\$13,825
	<hr/> 13,825
Net Debenture Debt.....	\$ 3,860
Local Improvement Debt.....	17,875
(Property owners' share only)	
Revenue from Public Utilities.....	6,675
(After deducting operating expenses)	
Value of Municipality's Assets.....	72,500
Tax Rate, General, 15.7 mills. School, 8.3 mills.	
Area, 490 acres.	
Population, 1,700.	

Town of Mitchell, Ont.

Assessed Value for Taxation.....		\$836,858
Exemptions not included above.....		113,845
General Debenture Debt.....		90,889
Less, Sinking Fund.....	\$15,490	
Waterworks Debentures.....	7,915	
Light and Power Debentures....	9,478	32,883
Net Debenture Debt.....		\$ 58,006
Local Improvement Debt.....		5,420
(Property owners' share only)		
Value of Municipality's Assets.....		124,668
Tax Rate, General, 20 mills. School, 12 mills.		
Area, 1,200 acres.		
Population, 1,687.		

Town of Niagara, Ont.

Assessed Value for Taxation.....		\$754,723
Exemptions not included above.....		175,000
General Debenture Debt.....		52,044
Less, Waterworks Debentures.....	\$15,314	
Light and Power Debentures....	14,091	29,405
Net Debenture Debt.....		\$ 22,639
Local Improvement Debt.....		16,945
Value of Municipality's Assets.....		128,000
Tax Rate, General, 18.64 mills. School, 5.36 mills.		
Area, 698 acres.		
Population, 1,685.		

CANADIAN MUNICIPAL STATISTICS

Town of Forest, Ont.

Assessed Value for Taxation.....		\$588,758
General Debenture Debt.....		57,034
Less, Light and Power Debentures..	\$32,276	<u>32,276</u>
Net Debenture Debt.....		\$24,758
Local Improvement Debt.....		35
(Property owners' share only)		
Value of Municipality's Assets.....		8 08
Tax Rate, General, 21.6 mills. School, 8.4 mills.		
Area, 950 acres.		
Population, 1,000		

Town of Vankleek Hill, Ont.

Assessed Value for Taxation.....		\$486,268
Exemptions not included above.....		84,000
General Debenture Debt.....		22,842
Value of Municipality's Assets.....		<u>32,000</u>
Tax Rate, General, 15.7 mills. School, 9.9 mills.		
Area, 560 acres.		
Population, 1,670.		

Town of Southampton, Ont.

Assessed Value for Taxation.....	\$574,347
Exemptions not included above.....	91,876
General Debenture Debt.....	72,638
Less, Waterworks Debentures.....	\$30,855
	<u>30,855</u>
Net Debenture Debt.....	\$ 41,783
Local Improvement Debt.....	3,033
(Property owners' share only)	
Revenue from Public Utilities.....	268
(After deducting operating expenses)	
Value of Municipality's Assets.....	107,500
Tax Rate, General, 20.5 mills. School, 12 mills.	
Area, 1,628 acres.	
Population, 1,647.	

Town of Mattawa, Ont.

Assessed Value for Taxation.....	\$304,319
General Debenture Debt.....	19,415
Value of Municipality's Assets.....	28,842
Tax Rate, General, 15 mills. School, 10 mills.	
Area, 1,046 acres.	
Population, 1,611.	

CANADIAN MUNICIPAL STATISTICS

Town of Durham, Ont.

Assessed Value for Taxation.....		\$624,670
General Debenture Debt.....		93,576
Less, Light and Power Debentures..	\$18,000	18,000
Net Debenture Debt.....		\$75,576
Value of Municipality's Assets.....		64,710
Tax Rate, General, 26.5 mills. School, 10.5 mills.		
Area, 950 acres.		
Population, 1,600.		

Village of Havelock, Ont.

Assessed Value for Taxation.....		\$425,000
Exemptions not included above.....		16,000
General Debenture Debt.....		14,900
Less, Sinking Fund.....	\$871	871
Net Debenture Debt.....		\$14,029
Value of Municipality's Assets.....		29,291
Tax Rate, General, 15.9 mills. School, 12.1 mills.		
Area, 479 acres.		
Population, 1,595.		

WOOD, GUNDY AND COMPANY

Village of New Hamburg, Ont.

Assessed Value for Taxation.....	\$681,782
Exemptions not included above.....	84,350
General Debenture Debt.....	74,230
Less, Light and Power Debentures..	<u>\$16,157</u> 16,157
Net Debenture Debt.....	\$ 58,073
Revenue from Public Utilities.....	1,000
(After deducting operating expenses)	
Value of Municipality's Assets.....	124,049
Tax Rate, General, 25 mills.	
Area, 816 acres.	
Population, 1,543.	

Town of Dresden, Ont.

Assessed Value for Taxation.....	\$562,040
Exemptions not included above.....	83,825
General Debenture Debt.....	49,293
Less, Waterworks Debentures.....	<u>\$14,878</u>
Light and Power Debentures....	15,340 30,218
Net Debenture Debt.....	\$19,075
Local Improvement Debt.....	6,108
(Property owners' share only)	
Revenue from Public Utilities.....	131
(After deducting operating expenses)	
Tax Rate, General, 19 mills. School, 8 mills.	
Area, 642 acres.	
Population, 1,521.	

CANADIAN MUNICIPAL STATISTICS

Town of Rainy River, Ont.

Assessed Value for Taxation.....		\$777,000
Exemptions not included above.....		72,400
General Debenture Debt.....		80,166
Less, Sinking Fund.....	\$ 6,169	
Waterworks Debentures.....	33,000	39,169
Net Debenture Debt.....		\$ 40,997
Local Improvement Debt.....		21,179
(Property owners' share only)		
Value of Municipality's Assets.....		141,708
Tax Rate, General, 18.9 mills. School, 9.6 mills.		
Area, 750 acres.		
Population, 1,502.		

Village of Victoria Harbor, Ont.

Assessed Value for Taxation.....		\$339,962
Exemptions not included above.....		23,700
General Debenture Debt.....		6,000
Less, Light and Power Debentures....	\$6,000	6,000
Net Debenture Debt.....		Nil
Value of Municipality's Assets.....		16,000
Tax Rate, General, 13.7 mills. School, 16.7 mills.		
Area, 800 acres.		
Population, 1,500.		

Town of Essex, Ont.

Assessed Value for Taxation.....		\$671,220
Exemptions not included above.....		102,016
General Debenture Debt.....		35,492
Less, Waterworks Debentures.....	\$20,549	20,549
Net Debenture Debt.....		\$ 14,943
Local Improvement Debt.....		53,547
Value of Municipality's Assets.....		125,000
Tax Rate, General, 16.9 mills. School, 12.6 mills.		
Area, 700 acres.		
Population, 1,500.		

Village of Harriston, Ont.

Assessed Value for Taxation.....		\$608,108
Exemptions not included above.....		106,000
General Debenture Debt.....		82,101
Less, Waterworks Debentures.....	\$33,339	
Light and Power Debentures....	10,318	43,657
Net Debenture Debt.....		\$ 38,444
Local Improvement Debt.....		9,923
(Property owners' share only)		
Revenue from Public Utilities.....		6,742
(After deducting operating expenses)		
Value of Municipality's Assets.....		105,702
Tax Rate, General, 19.5 mills. School, 9.5 mills.		
Area, 1,000 acres.		
Population, 1,492.		

CANADIAN MUNICIPAL STATISTICS

Village of Morrisburg, Ont.

Assessed Value for Taxation.....		\$621,427
General Debenture Debt.....		149,232
Less, Waterworks Debentures.....	\$ 25,000	
Light and Power Debentures....	108,100	133,100
Net Debenture Debt.....		\$ 16,132
Revenue from Public Utilities.....		6,062
(After deducting operating expenses)		
Value of Municipality's Assets.....		150,000
Tax Rate, General, 16 mills. School, 14 mills.		
Area, 1,323 acres.		
Population, 1,450.		

Town of Alliston, Ont.

Assessed Value for Taxation.....		\$519,048
Exemptions not included above.....		40,785
General Debenture Debt.....		42,491
Less, Waterworks Debentures.....	\$1,163	1,163
Net Debenture Debt.....		\$41,328
Revenue from Public Utilities.....		676
(After deducting operating expenses)		
Value of Municipality's Assets.....		59,071
Tax Rate, General, 20 mills. School, 10 mills.		
Area, 506 acres.		
Population, 1,385.		

Village of Tweed, Ont.

Assessed Value for Taxation.....	\$565,355
Exemptions not included above.....	81,800
General Debenture Debt.....	8,000
Value of Municipality's Assets.....	17,200
Tax Rate, General, 17.5 mills. School, 10 mills.	
Area 393 acres.	
Population, 1,365.	

Village of Port Dalhousie, Ont.

Assessed Value for Taxation.....	\$538,246
Exemptions not included above.....	47,700
General Debenture Debt.....	29,500
Less, Sinking Fund.....	\$ 1,544
Waterworks Debentures.....	12,122
Power Debentures.....	1,736
Net Debenture Debt.....	\$14,098
Value of Municipality's Assets.....	57,389
Tax Rate, General, 17.5 mills. School, 9.5 mills.	
Area, 224 acres.	
Population, 1,357.	

CANADIAN MUNICIPAL STATISTICS

Village of Port Elgin, Ont.

Assessed Value for Taxation.....		\$475,752
Exemptions not included above.....		53,555
General Debenture Debt.....		56,686
Less, Waterworks Debentures.....	\$34,926	34,926
Net Debenture Debt.....		\$21,760
Value of Municipality's Assets.....		65,033

Tax Rate, General, 22.2 mills. School, 9.8 mills.

Area, 640 acres.

Population, 1,348.

Village of Brighton, Ont.

Assessed Value for Taxation.....		\$592,352
Exemptions not included above.....		57,500
General Debenture Debt.....		50,000
Less, Waterworks Debentures.....	\$47,000	47,000
Net Debenture Debt.....		\$ 3,000
Value of Municipality's Assets.....		75,000

Tax Rate, General, 22 mills. School, 8 mills.

Area, 2,682 acres.

Population, 1,337.

Village of Norwich, Ont.

Assessed Value for Taxation.....		\$469,265
Exemptions not included above.....		55,600
General Debenture Debt.....		60,731
Less, Sinking Fund.....	\$ 1,928	
Waterworks Debentures.....	25,000	
Light and Power Debentures....	13,059	39,987
Net Debenture Debt.....		\$20,744
Local Improvement Debt.....		7,026
(Property owners' share only)		
Value of Municipality's Assets.....		52,000
Tax Rate, General, 17.2 mills. School, 8.8 mills.		
Area, 550 acres.		
Population, 1,301.		

Village of Watford, Ont.

Assessed Value for Taxation.....		\$372,855
General Debenture Debt.....		22,815
Value of Municipality's Assets.....		47,247
Tax Rate, General, 19.3 mills. School, 13.7 mills.		
Area, 400 acres.		
Population, 1,300.		

CANADIAN MUNICIPAL STATISTICS

Village of Port Perry, Ont.

Assessed Value for Taxation.....	\$558,302
Exemptions not included above.....	45,125
General Debenture Debt.....	22,200
Less, Waterworks Debentures.....	\$19,200
Net Debenture Debt.....	\$ 3,000
Value of Municipality's Assets.....	75,000

Tax Rate, General, 18 mills. School, 10 mills.

Area, 650 acres.

Population, 1,250.

Town of Parkhill, Ont.

Assessed Value for Taxation.....	\$441,506
Exemptions not included above.....	81,350
General Debenture Debt.....	40,246
Less, Sinking Fund.....	\$11,741
Waterworks Debentures.....	24,247
Net Debenture Debt.....	\$ 4,258
Revenue from Public Utilities.....	315
(After deducting operating expenses)	
Value of Municipality's Assets.....	36,000

Tax Rate, General, 21 mills. School, 11 mills.

Area, 533 acres.

Population, 1,248.

Town of Little Current, Ont.

Assessed Value for Taxation.....	\$297,389
Exemptions not included above.....	26,200
General Debenture Debt.....	23,720
Less, Sinking Fund.....	\$ 2,708
Light and Power Debentures....	20,000
Net Debenture Debt.....	\$ 1,012
Revenue from Public Utilities.....	307
(After deducting operating expenses)	
Value of Municipality's Assets.....	27,060
Tax Rate, General, 27 mills. School, 11 mills.	
Area, 400 acres.	
Population, 1,238.	

Village of Cardinal, Ont.

Assessed Value for Taxation.....	\$420,522
Exemptions not included above.....	8,600
General Debenture Debt.....	Nil
Value of Municipality's Assets.....	10,400
Tax Rate, General, 11 mills. School, 9 mills.	
Area, 450 acres.	
Population, 1,211.	

CANADIAN MUNICIPAL STATISTICS

Village of Elora, Ont.

Assessed Value for Taxation.....	\$513,569
Exemptions not included above.....	96,700
General Debenture Debt.....	14,090
Less, Hyrdo-Electric Debentures....	\$12,340 12,340
Net Debenture Debt.....	\$ 1,750

Tax Rate, General, 16.9 mills. School, 10.1 mills.

Area, 600 acres.

Population, 1,200.

Village of Kemptville, Ont.

Assessed Value for Taxation.....	51,569
Exemptions not included above.....	96,700
General Debenture Debt.....	5,469
Local Improvement Debt.....	6,820
Value of Municipality's Assets.....	45,143

Tax Rate, General, 17 mills. School, 11 mills.

Area, 360 acres.

Population, 1,150.

Village of Madoc, Ont.

Assessed Value for Taxation.....	\$380,000
Exemptions not included above.....	50,000
General Debenture Debt.....	14,723
Less, Light and Power Debentures..	\$7,500 7,500
Net Debenture Debt.....	\$ 7,223
Revenue from Public Utilities.....	1,593
(After deducting operating expenses)	
Value of Municipality's Assets.....	46,738
Tax Rate, General, 23 mills. School, 11.5 mills.	
Area, 423 acres.	
Population, 1,125.	

Village of Tavistock, Ont.

Assessed Value for Taxation.....	\$494,125
Exemptions not included above.....	15,000
General Debenture Debt.....	35,024
Less, Sinking Fund.....	\$ 1,167
Waterworks Debentures.....	20,024
Light and Power Debentures....	6,000 27,191
Net Debenture Debt.....	\$ 7,833
Revenue from Public Utilities.....	1,310
(After deducting operating expenses)	
Value of Municipality's Assets.....	55,500
Tax Rate, General, 16.3 mills. School, 8.1 mills.	
Area, 225 acres.	
Population, 1,104.	

CANADIAN MUNICIPAL STATISTICS

Village of Port Credit, Ont.

Assessed Value for Taxation.....		\$685,956
General Debenture Debt.....		39,349
Less, Light and Power Debentures..	\$7,300	<u>7,300</u>
Net Debenture Debt.....		\$32,049
Value of Municipality's Assets.....		42,000
Population 1,100.		

Village of Fort Erie, Ont.

Assessed Value for Taxation.....		\$715,549
Exemptions not included above.....		42,800
General Debenture Debt.....		63,378
Less, Waterworks Debentures.....	\$45,841	<u>45,841</u>
Net Debenture Debt.....		\$ 17,537
Value of Municipality's Assets.....		107,669
Tax Rate, General, 21 mills. School, 4 mills.		
Area, 689 acres.		
Population, 1,093.		

Village of Winchester, Ont.

Assessed Value for Taxation.....	\$413,482
Exemptions not included above.....	54,000
General Debenture Debt.....	27,052
Local Improvement Debt.....	14,031
Value of Municipality's Assets.....	22,180

Tax Rate, General, 16.21 mills. School, 13.79 mills.

Area, 500 acres.

Population, 1,065.

Village of Beamsville, Ont.

Assessed Value for Taxation.....	\$625,685
Exemptions not included above.....	26,800
General Debenture Debt.....	30,245
Less, Waterworks Debentures.....	<u>\$11,103</u> 11,103
Net Debenture Debt.....	\$19,142
Local Improvement Debt.....	2,665
(Property owners' share only)	
Revenue from Public Utilities	772
(After deducting operating expenses)	
Value of Municipality's Assets.....	55,852

Tax Rate, General, 15.7 mills. School, 7.3 mills.

Area, 507 acres.

Population, 1,050.

CANADIAN MUNICIPAL STATISTICS

Town of Stouffville, Ont.

Assessed Value for Taxation.....	\$431,525
Exemptions not included above.....	25,250
General Debenture Debt.....	23,706
Less, Waterworks Debentures.....	\$12,660
Light and Power Debentures....	6,687
Net Debenture Debt.....	\$ 4,359
Local Improvement Debt.....	2,179
(Property owners' share only)	
Value of Municipality's Assets.....	44,069
Tax Rate, General, 20.8 mills. School, 6.2 mills.	
Area, 440 acres.	
Population, 1,050.	

Village of Arthur, Ont.

Assessed Value for Taxation.....	\$404,070
Exemptions not included above.....	81,600
General Debenture Debt.....	33,519
Local Improvement Debt.....	6,200
(Property owners' share only)	
Value of Municipality's Assets.....	20,000
Tax Rate, General, 24.3 mills. School, 6.7 mills.	
Area, 1,000 acres.	
Population, 1,041.	

WOOD, GUNDY AND COMPANY

Town of Fenelon Falls, Ont.

Assessed Value for Taxation.....		\$413,101
Exemptions not included above.....		68,500
General Debenture Debt.....		68,112
Less, Water, Light and Power De- bentures.....	\$54,050	54,050
Net Debenture Debt.....		\$14,062
Local Improvement Debt.....		6,456
(Property owners' share only)		
Revenues from Public Utilities.....		3,364
(After deducting operating expenses)		
Value of Municipality's Assets.....		95,236
Tax Rate, General, 19.5 mills. School, 7.5 mills.		
Area, 536 acres.		
Population, 1,017.		

Village of Lakefield, Ont.

Assessed Value for Taxation.....		\$512,865
Exemptions not included above.....		68,500
General Debenture Debt.....		24,893
Less, Sinking Fund.....	\$7,764	7,764
Net Debenture Debt.....		\$17,129
Local Improvement Debt.....		3,323
(Property owners' share only)		
Value of Municipality's Assets.....		40,000
Tax Rate, General, 15.5 mills. School, 9.5 mills.		
Area, 500 acres.		
Population, 1,006.		

CANADIAN MUNICIPAL STATISTICS

Village of Markdale, Ont.

Assessed Value for Taxation.....		\$332,900
Exemptions not included above.....		103,190
General Debenture Debt.....		54,928
Less, Waterworks Debentures.....	\$23,154	
Light and Power Debentures....	19,360	42,514
Net Debenture Debt.....		\$12,414
Local Improvement Debt.....		6,486
(Property owners' share only)		
Revenue from Public Utilities.....		1,650
(After deducting operating expenses)		
Value of Municipality's Assets.....		70,956
Tax Rate, General, 22.5 mills. School, 12.5 mills.		
Area, 920 acres.		
Population, 1,000.		

Village of Stayner, Ont.

Assessed Value for Taxation.....		\$324,893
Exemptions not included above.....		51,610
General Debenture Debt.....		26,328
Less, Waterworks Debentures.....	\$13,859	
Light and Power Debentures....	8,221	22,080
Net Debenture Debt.....		\$ 4,248
Local Improvement Debt.....		4,166
(Property owners' share only)		
Value of Municipality's Assets.....		50,530
Tax Rate, General, 15 mills. School, 10 mills.		
Area, 1,152 acres.		
Population, 1,000.		

County of Brant, Ont.

Assessed Value for Taxation.....	\$13,677,948
General Debenture Debt.....	29,350
Value of Municipality's Assets.....	128,918
Area, 216,665 acres.	
Population, 20,364.	

County of Bruce, Ont.

Assessed Value for Taxation.....	\$29,040,888
General Debenture Debt.....	160,039
Value of Municipality's Assets.....	199,468
Tax Rate, Total, 3 mills.	
Area, 1,009,996 acres.	
Population, 50,000.	

CANADIAN MUNICIPAL STATISTICS

County of Carleton, Ont.

Assessed Value for Taxation.....	\$24,792,736
General Debenture Debt.....	248,214
Less, Sinking Fund.....	\$19,016 19,016
Net Debenture Debt.....	\$229,198
Value of Municipality's Assets	384,424

Tax Rate, Total, 4.034 mills.

Area, 563,243 acres.

Population, 33,539.

County of Dufferin, Ont.

Assessed Value for Taxation.....	\$10,000,000
General Debenture Debt.....	Nil
Value of Municipality's Assets.....	40,000

Tax Rate, Total, 4.5 mills.

Area, 356,160 acres.

Population, 15,690.

County of Elgin, Ont.

Assessed Value for Taxation.....	\$23,288,315
General Debenture Debt.....	38,384
Value of Municipality's Assets.....	188,000
Tax Rate, Total, 5.5 mills.	
Area, 450,200 acres.	
Population, 27,759.	

County of Essex, Ont.

Assessed Value for Taxation.....	\$32,861,000
General Debenture Debt.....	65,554
Value of Municipality's Assets.....	133,000
Tax Rate, Total, 3.4 mills.	
Area, 422,823 acres.	
Population, 45,715.	

CANADIAN MUNICIPAL STATISTICS

County of Frontenac, Ont.

Assessed Value for Taxation.....	\$6,921,500
General Debenture Debt.....	61,478
Value of Municipality's Assets.....	125,000

Tax Rate, Total, 10.5 mills.

Area, 692,882 acres.

Population, 18,583.

County of Grey, Ont.

Assessed Value for Taxation.....	\$33,354,900
General Debenture Debt.....	75,000
Less, Sinking Fund.....	\$14,250 14,250
Net Debenture Debt.....	\$60,750
Value of Municipality's Assets.....	218,659

Tax Rate, Total, 4.5 mills.

Area, 1,092,027 acres.

Population, 61,624.

County of Haldimand, Ont.

Assessed Value for Taxation.....	\$11,699,822
General Debenture Debt.....	110,086
Value of Municipality's Assets.....	189,849

Tax Rate, Total, 8.5 mills.

Area, 282,905 acres.

Population, 21,000.

County of Haliburton, Ont.

Assessed Value for Taxation.....	\$869,372
General Debenture Debt.....	Nil
Value of Municipality's Assets.....	7,000

Tax Rate, Total, 6 mills.

Area, 587,638 acres.

Population, 5,845.

CANADIAN MUNICIPAL STATISTICS

County of Halton, Ont.

Assessed Value for Taxation.....	\$16,501,418
General Debenture Debt.....	410,000
Value of Municipality's Assets.....	138,000

Tax Rate, Total, 6 mills.

Area, 232,000 acres.

Population, 22,500.

County of Hastings, Ont.

Assessed Value for Taxation.....	\$17,407,400
General Debenture Debt.....	302,141
Value of Municipality's Assets.....	412,000

Tax Rate, Total, 6 mills.

Area, 1,068,768 acres.

Population, 40,000.

County of Huron, Ont.

Assessed Value for Taxation.....	\$42,501,400
General Debenture Debt.....	160,000
Less, Sinking Fund.....	\$35,000 35,000
Net Debenture Debt.....	\$125,000
Value of Municipality's Assets.....	87,000

Tax Rate, Total, 3.125 mills.

Area, 800,000 acres.

Population, 49,913.

County of Kent, Ont.

Assessed Value for Taxation.....	\$32,250,046
General Debenture Debt.....	38,075
Value of Municipality's Assets.....	187,330

Tax Rate, Total, 2.6 mills.

Area, 570,664 acres.

Population, 40,508.

CANADIAN MUNICIPAL STATISTICS

County of Lambton, Ont.

Assessed Value for Taxation.....	\$29,680,189
General Debenture Debt.....	66,000
Value of Municipality's Assets.....	180,934
Tax Rate, Total, 7.24 mills.	
Area, 70,000 acres.	
Population, 37,500.	

County of Lanark, Ont.

Assessed Value for Taxation.....	\$13,727,068
General Debenture Debt.....	144,520
Value of Municipality's Assets.....	109,565
Tax Rate, Total, 5 mills.	
Area, 70,000 acres.	
Population, 26,184.	

**United Counties of Leeds and Grenville,
Ont.**

Assessed Value for Taxation.....	\$19,065,707
General Debenture Debt.....	205,171
Value of Municipality's Assets.....	125,094

Tax Rate, Total, 5 mills.

Area, 741,050 acres.

Population, 37,105.

**United Counties of Lennox and Addington,
Ont.**

Assessed Value for Taxation.....	\$8,457,016
General Debenture Debt.....	19,782
Value of Municipality's Assets.....	59,592

Tax Rate, Total, 10 mills.

Area, 455,867 acres.

Population, 18,641.

CANADIAN MUNICIPAL STATISTICS

County of Lincoln, Ont.

Assessed Value for Taxation.....	\$13,202,000
General Debenture Debt.....	159,000
Less, Sinking Fund.....	<u>\$6,497</u> 6,497
Net Debenture Debt.....	\$152,503
Value of Municipality's Assets.....	128,000

Tax Rate, Total, 6 mills.

Area, 120,000 acres.

Population, 23,000.

County of Middlesex, Ont.

Assessed Value for Taxation.....	\$39,192,750
General Debenture Debt.....	394,900
Less, Sinking Fund.....	<u>\$110,200</u> 110,200
Net Debenture Debt.....	\$284,700
Value of Municipality's Assets	242,200

Tax Rate, Total, 6.22 mills.

Area, 750,000 acres.

Population, 43,655.

County of Norfolk, Ont.

Assessed Value for Taxation.....	\$14,130,000
General Debenture Debt.....	75,000
Value of Municipality's Assets.....	59,000
Tax Rate, Total, 4 Mills.	
Area, 400,000 acres.	
Population, 25,552.	

**United Counties of Northumberland and
Durham, Ont.**

Assessed Value for Taxation.....	\$29,166,334
General Debenture Debt.....	67,155
Less, Sinking Fund.....	\$ 9,240 9,240
Net Debenture Debt.....	\$ 57,915
Value of Municipality's Assets.....	131,000
Tax Rate, Total, 7.35 mills.	
Area, 800,799 acres.	
Population, 55,428.	

CANADIAN MUNICIPAL STATISTICS

County of Ontario, Ont.

Assessed Value for Taxation.....	\$25,213,905
General Debenture Debt.....	118,740
Value of Municipality's Assets.....	166,655
Tax Rate, Total, 3.7 mills.	
Area, 514,191 acres.	
Population, 40,799.	

County of Oxford, Ont.

Assessed Value for Taxation.....	\$26,971,432
General Debenture Debt.....	301,634
Value of Municipality's Assets.....	232,708
Tax Rate, Total, 6.84 mills.	
Area, 468,322 acres.	
Population, 31,685.	

County of Peel, Ont.

Assessed Value for Taxation.....	\$15,301,000
General Debenture Debt.....	232,352
Value of Municipality's Assets.....	102,732

Tax Rate, Total, 7 mills.

Area, 290,735 acres.

Population, 20,292.

County of Perth, Ont.

Assessed Value for Taxation.....	\$32,764,100
General Debenture Debt.....	50,871
Value of Municipality's Assets.....	192,808

Tax Rate, Total, 5.8 mills.

Area, 540,335 acres.

Population, 32,000.

CANADIAN MUNICIPAL STATISTICS

County of Peterborough, Ont.

Assessed Value for Taxation.....	\$9,091,005
General Debenture Debt.....	114,191
Value of Municipality's Assets	225,855
Tax Rate: Total, 8.33 mills.	
Area	1,196,000 acres.
Population	19,609.

**United Counties of Prescott and Russell,
Ont.**

Assessed Value for Taxation.....	\$16,518,472
General Debenture Debt.....	50,389
Value of Municipality's Assets.....	140,000
Tax Rate, Total, 4.06 mills.	
Area, 763,496 acres.	
Population, 66,400.	

County of Prince Edward, Ont.

Assessed Value for Taxation.....	\$12,000,000
General Debenture Debt.....	186,190
Value of Municipality's Assets.....	100,000

Tax Rate, Total, 8.83 mills.
Area, 233,668 acres.
Population, 16,000.

County of Renfrew, Ont.

Assessed Value for Taxation.....	\$20,625,805
General Debenture Debt.....	57,771
Value of Municipality's Assets.....	83,234

Tax Rate, Total, 3.6 mills.
Area, 1,047,713 acres.
Population, 49,032.

CANADIAN MUNICIPAL STATISTICS

County of Simcoe, Ont.

Assessed Value for Taxation.....	\$49,630,505
General Debenture Debt.....	99,750
Value of Municipality's Assets.....	150,000
Tax Rate, Total, 4 mills.	
Area, 1,000,000 acres.	
Population, 81,270.	

**United Counties of Stormont, Dundas and
Glengarry, Ont.**

Assessed Value for Taxation.....	\$25,367,525
General Debenture Debt.....	57,842
Value of Municipality's Assets.....	173,245
Tax Rate, Total, 4.5 mills.	
Area, 779,084 acres.	
Population, 59,232.	

County of Victoria, Ont.

Assessed Value for Taxation.....	\$16,182,898
General Debenture Debt.....	63,726
Less, Sinking Fund.....	<u>\$20,528</u> 20,528
Net Debenture Debt.....	\$ 43,198
Value of Municipality's Assets.....	135,442

Tax Rate, Total, 5.8 mills.
Area, 599,096 acres.
Population, 27,652.

County of Waterloo, Ont.

Assessed Value for Taxation.....	\$25,605,720
General Debenture Debt.....	21,355
Value of Municipality's Assets.....	111,921

Tax Rate, Total, 2.33 mills.
Area, 313,520 acres.
Population, 38,149.

CANADIAN MUNICIPAL STATISTICS

County of Welland, Ont.

Assessed Value for Taxation.....	\$32,806,361
General Debenture Debt.....	342,987
Less, Sinking Fund.....	<u>\$5,349</u> 5,349
Net Debenture Debt.....	\$337,638
Value of Municipality's Assets.....	578,119

Tax Rate, Total, 4.66 mills.

Area, 226,600 acres.

Population, 38,898.

County of Wellington, Ont.

Assessed Value for Taxation.....	\$29,710,356
General Debenture Debt.....	20,000
Less, Sinking Fund.....	<u>\$5,382</u> 5,382
Net Debenture Debt.....	\$ 14,618
Value of Municipality's Assets.....	100,000

Tax Rate, Total, 7 mills.

Area, 631,993 acres.

Population, 37,247.

County of Wentworth, Ont.

Assessed Value for Taxation.....	\$21,017,378
General Debenture Debt.....	246,677
Net Debenture Debt.....	174,142
Value of Municipality's Assets.....	381,000

Tax Rate, Total, 5.4 mills.

Area, 267,834 acres.

Population, 26,200.

County of York, Ont.

Assessed Value for Taxation.....	\$60,971,950
General Debenture Debt.....	256,011
Less, Sinking Fund.....	<u>\$7,938</u> <u>7,938</u>
Net Debenture Debt.....	\$248,073
Value of Municipality's Assets.....	86,025

Tax Rate, Total, 7.67 mills.

Area, 531,903 acres.

Population, 78,936.

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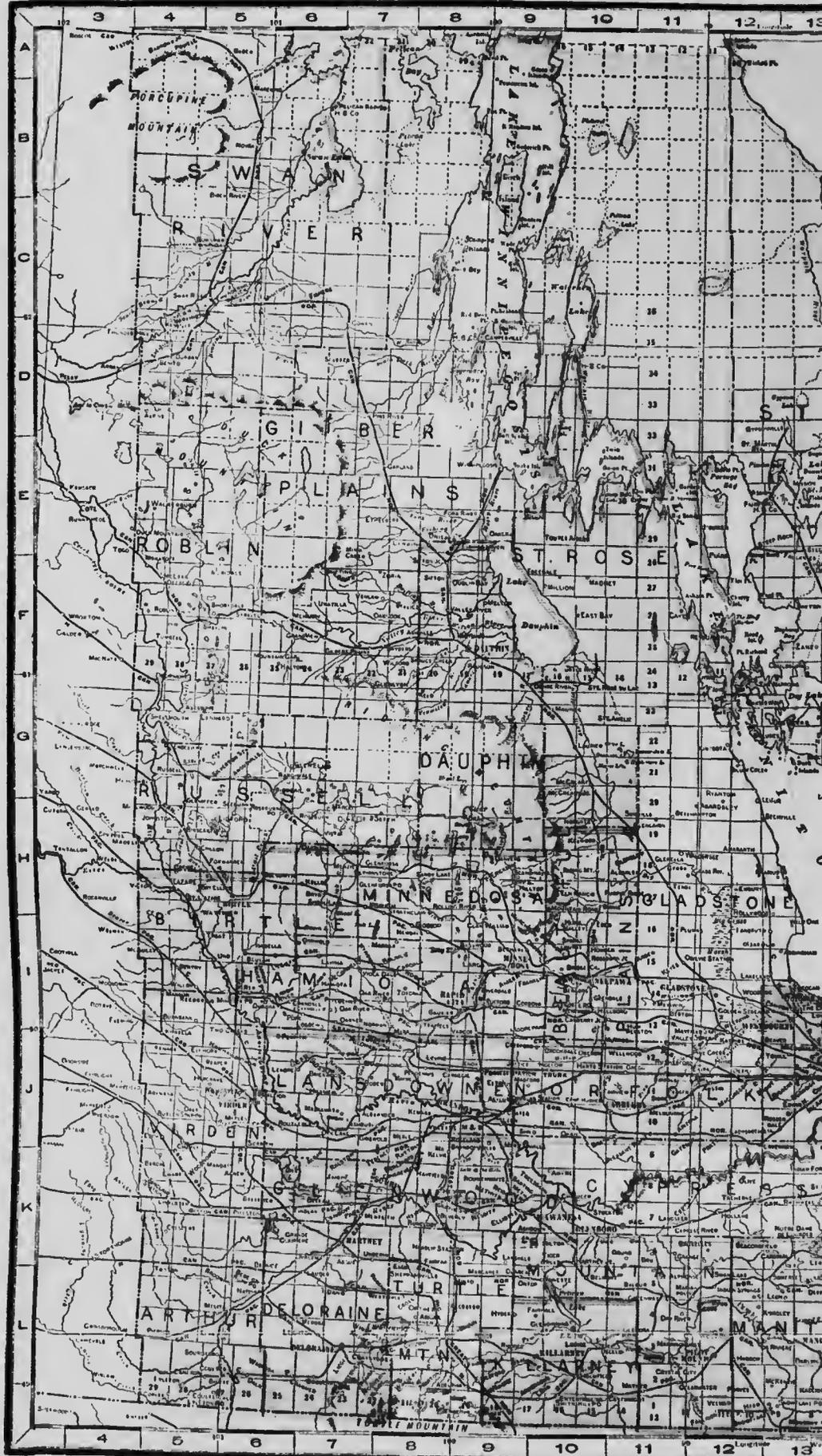
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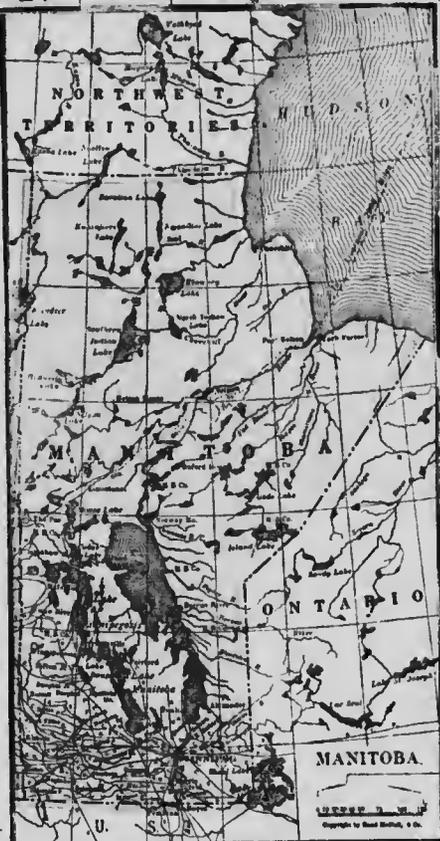
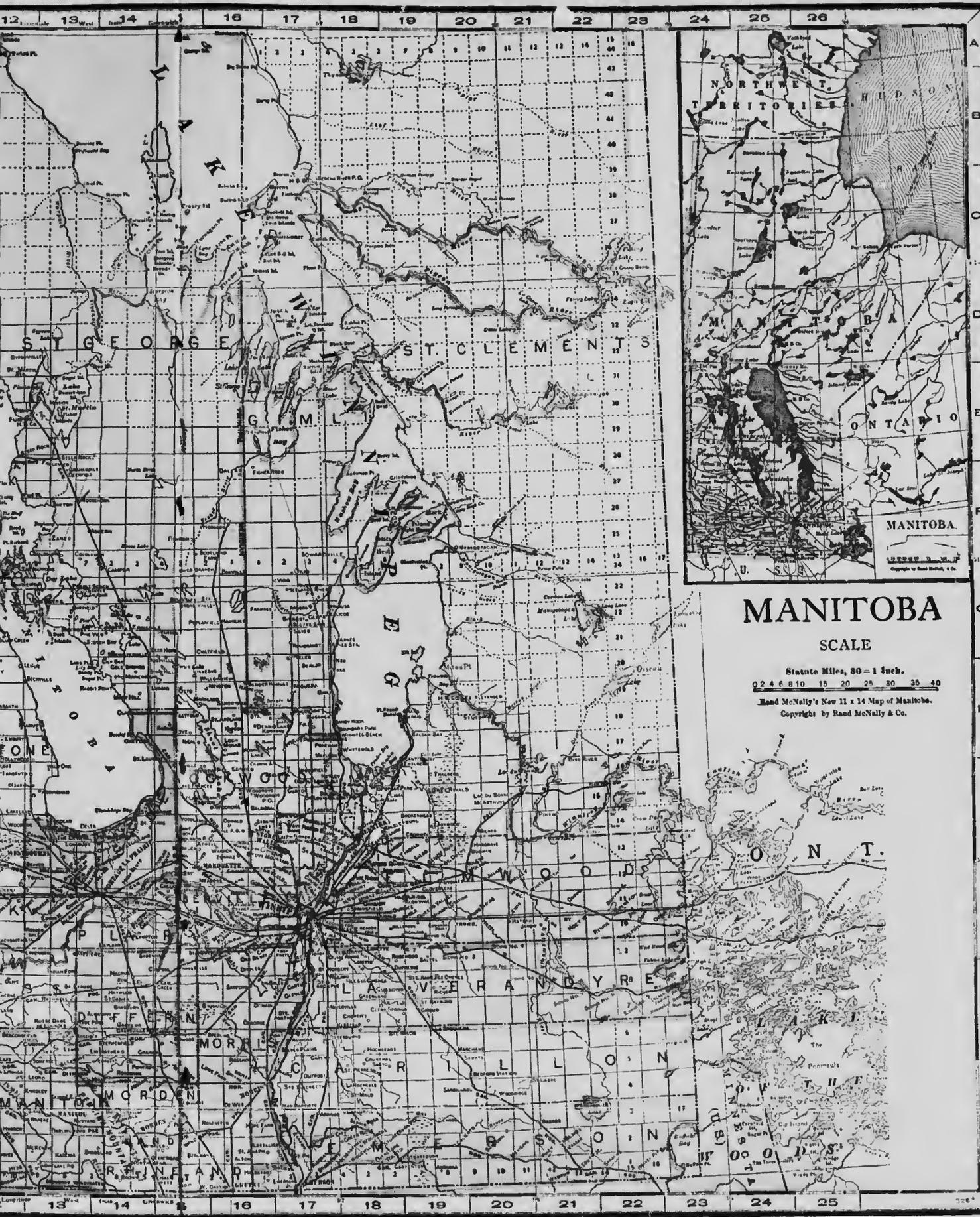
of Wentworth, Ont.

Taxation.....	\$21,017,378
Debt.....	246,677
City's Assets.....	174,142
Rate, Total, 5.4 mills.	381,000
Area, 267,834 acres.	
Population, 26,200.	

City of York, Ont.

Taxation.....	\$60,971,950
Debt.....	6,011
City's Assets.....	\$7,938
Rate, Total, 7.67 mills.	7,938
Area, 531,903 acres.	\$248,073
Population, 78,936.	86,025





MANITOBA

SCALE

Statute Miles, 80 = 1 inch.
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 Rand McNally's New 11 x 14 Map of Manitoba.
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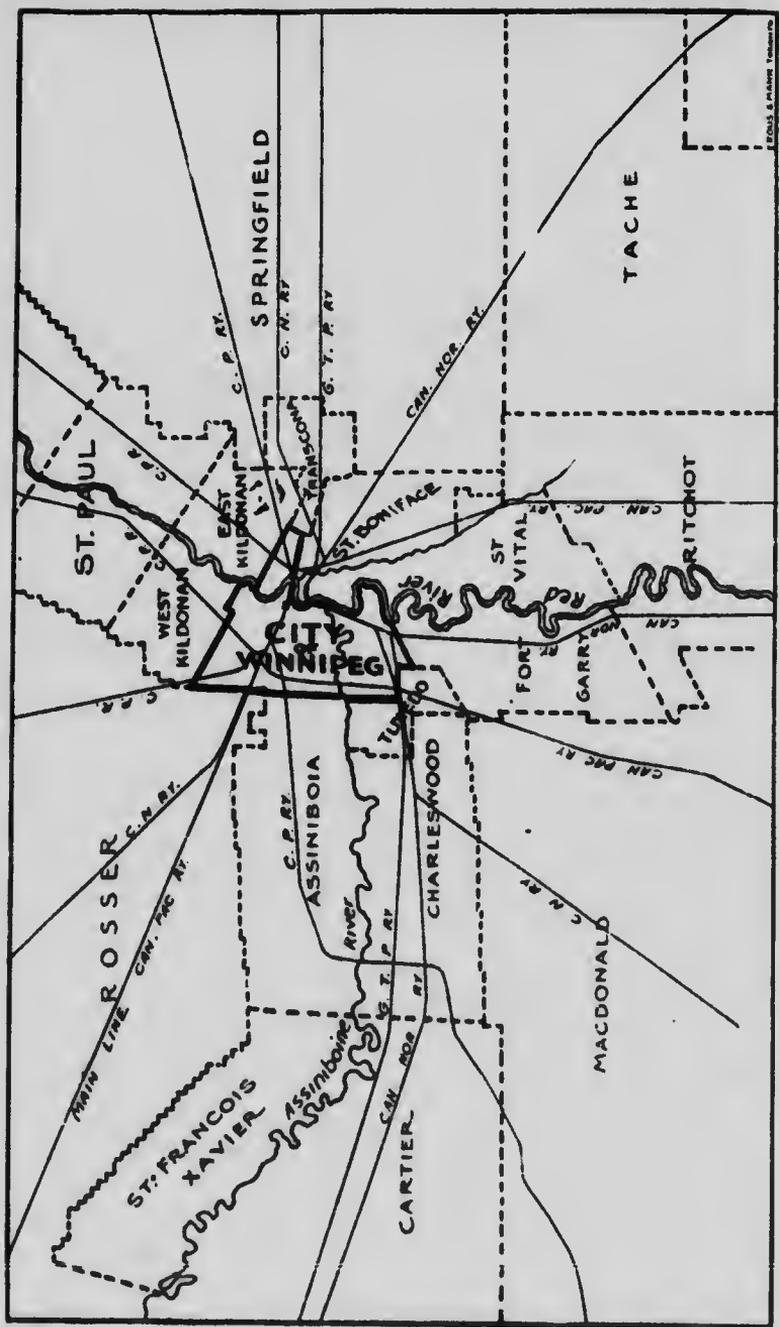
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CANADIAN MUNICIPAL STATISTICS

Province of Manitoba

Area.....	251,862 square miles
Population, 1916 (estimated)	578,000
1911 (last census)	233,614
1901.....	255,211
Funded Debt.....	\$28,323,273
Sinking Fund.....	\$806,630
Provincial Guarantees.....	\$26,920,873
Annual Dominion Government Subsidy.....	\$1,406,204
Revenue for last fiscal year.....	\$5,472,955
Expenditure for last fiscal year.....	\$6,026,596
Approximate assessable value of all property within the Province..	\$723,461,000
Provincial Assets.....	\$58,670,382



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CANADIAN MUNICIPAL STATISTICS

City of Winnipeg, Man.

Assessed Value for Taxation.....	\$278,732,370
Exemptions not included above.....	44,757,910
General Debenture Debt.....	29,272,959
Less, Sinking Fund.....	<u>\$3,345,697</u>
Waterworks Debentures.....	6,990,768
Light and Power Debentures	7,402,000
Repayable by School Board...	<u>3,500,000</u>
Net Debenture Debt.....	\$8,034,494
Net Local Improvement Debt	
(Property owners' share only, after deducting	
Sinking Fund of \$3,413,854)	9,439,993
Revenue from Public Utilities.....	120,487
(After deducting operating expenses)	
Value of Municipality's Assets.....	63,130,796
Tax Rate, General, 11.689 mills. School, 4.011 mills.	
Area, 14,685 acres.	
Population, 201,981.	

Winnipeg School District, Man.

Assessed Value for Taxation.....	\$278,832,370
Exemptions not included above.....	44,757,910
General Debenture Debt.....	5,199,840
Less, Sinking Fund.....	<u>\$458,535</u>
Net Debenture Debt.....	\$4,741,305
Value of Municipality's Assets.....	7,470,776
Tax Rate, 4.01 mills.	
Area, 15,296 acres.	
Population, 201,981.	

WOOD, GUNDY AND COMPANY

City of Brandon, Man.

Assesed Value for Taxation.....	\$14,175,825
Exemptions not included above.....	3,992,308
General Debenture Debt.....	2,038,039
Less, Sinking Fund.....	\$330,255
Waterworks Debentures.....	625,000
Street Railway Debentures.....	450,000
	<hr/>
Net Debenture Debt.....	\$632,784
Net Local Improvement Debt	
(Property owners' share only, after	
deducting Sinking Fund).....	817,163
Revenue from Public Utilities.....	52,947
(After deducting operating expenses)	
Value of Municipality's Assets.....	3,770,516
Tax Rate: General, 19 mills. School, 7 mills.	
Area, 5,760 acres.	
Population, 18,048.	

Brandon School District, Man.

Assesed Value for Taxation.....	\$15,500,000
General Debenture Debt.....	406,000
Less, Sinking Fund.....	\$68,000
	<hr/>
Net Debenture Debt.....	\$338,000
Value of Municipality's Assets.....	463,430
Tax Rate, 7 mills.	
Area, 5,760 acres.	
Population, 18,000.	

CANADIAN MUNICIPAL STATISTICS

City of St. Boniface, Man.

Assessed Value for Taxation.....	\$18,287,000
Exemptions not included above.....	3,405,290
General Debenture Debt.....	2,286,355
Less, Sinking Fund.....	\$382,200
Waterworks Debentures.....	550,000
	932,200
Net Debenture Debt.....	\$1,354,155
Net Local Improvement Debt	
(Property owners' share only, after deducting	
Sinking Fund of \$494,222).....	1,152,266
Value of Municipality's Assets.....	4,974,039
Tax Rate, General, 18.9 mills. School, 7.1 mills.	
Area, 11,290 acres.	
Population, 11,581.	

St. Boniface School District, Man.

Assessed Value for Taxation.....	\$18,287,060
General Debenture Debt.....	468,600
Value of Municipality's Assets.....	538,422
Tax Rate, Total, 7.1 mills.	
Area, 11,290 acres.	
Population, 11,581.	

WOOD, GUNDY AND COMPANY

City of Portage la Prairie, Man.

Assessed Value for Taxation.....	\$4,963,954
Exemptions not included above.....	1,598,654
General Debenture Debt.....	880,338
Less, Sinking Fund.....	\$ 89,131
Waterworks Debentures.....	519,338
Light and Power Debentures....	110,000
	<hr/>
Net Debenture Debt.....	\$161,869
Net Local Improvement Debt	
(Property owners' share only, after deducting	
Sinking Fund of \$33,004).....	60,696
Revenue from Public Utilities.....	38,033
(After deducting operating expenses)	
Value of Municipality's Assets.....	1,241,943
Tax Rate, General, 17.5 mills. School, 9 mills.	
Area, 5,691 acres.	
Population, 5,832.	

Portage la Prairie School District, Man.

Assessed Value for Taxation.....	\$4,963,954
Exemptions not included above.....	1,598,654
General Debenture Debt.....	21,115
Value of Municipality's Assets.....	125,689
Tax Rate, 9 mills.	
Area, 5,691 acres.	
Population, 5,832.	

CANADIAN MUNICIPAL STATISTICS

Town of Dauphin, Man.

Assessed Value for Taxation.....	\$2,368,368
Exemptions not included above.....	294,785
General Debenture Debt.....	484,307
Less, Waterworks Debentures.....	\$376,245
Electric Light Debentures.....	62,638
	<hr/>
Net Debenture Debt.....	\$ 45,424
Local Improvement Debt.....	137,935
(Property owners' share only)	
Revenue from Public Utilities.....	12,840
(After deducting operating expenses)	
Value of Municipality's Assets.....	716,916
Tax Rate, General, 18.4 mills. School, 12.6 mills.	
Area, 840 acres.	
Population, 4,000.	

Dauphin School District

Assessed Value for Taxation.....	\$2,905,998
General Debenture Debt.....	87,853
Value of Municipality's Assets.....	149,353
Area, 13,920 acres.	
Population, 4,000.	

WOOD, GUN DY AND COMPANY

Town of Transcona, Man.

Assessed Value for Taxation.....		\$6,336,460
General Debenture Debt.....		663,500
Less, Sinking Fund.....	\$ 1,729	
Waterworks Debentures.....	250,000	251,729
Net Debenture Debt.....		\$411,771
Local Improvement Debt.....		28,409
(Property owners' share only)		
Value of Municipality's Assets.....		550,933
Tax Rate, General, 10 mills.		
Area, 5,798 acres.		
Population, 3,568.		

Town of Selkirk, Man.

Assessed Value for Taxation.....		\$3,308,500
Exemptions not included above.....		1,050,500
General Debenture Debt.....		172,180
Less, Sinking Fund.....	\$ 3,565	
Waterworks Debentures.....	81,956	
Light and Power Debentures....	21,720	107,241
Net Debenture Debt.....		\$64,939
Local Improvement Debt.....		136,752
(Property owners' share only)		
Revenue from Public Utilities.....		20,348
(After deducting operating expenses)		
Value of Municipality's Assets.....		337,965
Tax Rate, General, 11.7 mills. School, 5.8 mills.		
Area, 5,654 acres.		
Population, 3,550.		

CANADIAN MUNICIPAL STATISTICS

Town of Neepawa, Man.

Assessed Value for Taxation.....	\$1,197,685
Exemptions not included above.....	233,865
General Debenture Debt.....	222,000
Less, Sinking Fund.....	\$ 14,666
Waterworks Debentures.....	145,000
Light and Power Debentures....	55,000
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Net Debenture Debt.....	\$ 7,334
Local Improvement Debt.....	75,309
(Property owners' share only)	
Revenue from Public Utilities.....	24,957
(After deducting operating expenses)	
Value of Municipality's Assets.....	302,309
Tax Rate, General, 8.5 mills. School, 8.5 mills.	
Area, 4,000 acres.	
Population, 2,300.	

Town of Souris, Man.

Assessed Value for Taxation.....	\$1,165,085
Exemptions not included above.....	231,400
General Debenture Debt.....	198,227
Less, Waterworks Debentures.....	\$87,400
Light and Power Debentures....	38,861
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Net Debenture Debt.....	\$71,966
Local Improvement Debt.....	30,371
(Property owners' share only)	
Revenue from Public Utilities.....	1,782
(After deducting operating expenses)	
Value of Municipality's Assets.....	281,391
Tax Rate, General, 19.4 mills. School, 10.6 mills.	
Area, 560 acres.	
Population, 2,200.	

Town of Minnedosa, Man.

Assessed Value for Taxation.....	\$1,123,940
Exemptions not included above.....	512,300
General Debenture Debt.....	66,000
Less, Sinking Fund.....	<u>\$3,059</u> 3,059
Net Debenture Debt.....	\$62,941
Net Local Improvement Debt.....	35,056
(Property owners' share only)	
Value of Municipality's Assets.....	47,137
Tax Rate, General, 14.2 mills. School, 9.8 mills.	
Area, 3,680 acres.	
Population, 1,850.	

Town of Virden, Man.

Assessed Value for Taxation.....	\$860,255
Exemptions not included above.....	276,020
General Debenture Debt.....	54,250
Value of Municipality's Assets.....	98,204
Tax Rate, General, 11.3 mills. School, 14.7 mills.	
Area, 640 acres.	
Population, 1,800.	

CANADIAN MUNICIPAL STATISTICS

Town of The Pas, Man.

Assessed Value for Taxation.....	\$2,465,830
Exemptions not included above.....	883,450
General Debenture Debt.....	262,000
Less, Sinking Fund.....	\$ 9,375
Waterworks and Sewer De-	
bentures.....	200,000
Light and Power Debentures..	50,000
Telephone Debentures.....	12,000
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Net Debenture Debt.....	Nil
Revenue from Public Utilities.....	\$ 2,032
(After deducting operating expenses)	
Value of Municipality's Assets.....	478,679
Tax Rate, General, 9.5 mills. School, 3.9 mills.	
Area, 1,000 acres.	
Population, 1,560.	

Town of Carman, Man.

Assessed Value for Taxation.....	\$868,681
Exemptions not included above.....	140,190
General Debenture Debt.....	73,333
Less, Waterworks Debentures.....	\$53,873
Light and Power Debentures...	19,460
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Net Debenture Debt.....	Nil
Value of Municipality's Assets.....	\$41,766
Tax Rate, General, 18.33 mills. School, 10 mills.	
Area, 640 acres.	
Population, 1,500.	

WOOD, GUNDEY AND COMPANY

Town of Morden, Man.

Assessed Value for Taxation..	\$775,415
Exemptions not included above.....		111,100
General Debenture Debt.....		20,752
Less, Light and Power Debentures..	\$8,563	8,563
Net Debenture Debt.....		\$12,189
Local Improvement Debt		5,051
(Property owners' share only)		
Value of Municipality's Assets.....		9,232
Tax Rate, General, 17 mills. School, 11 mills.		
Area, 640 acres.		
Population, 1,206.		

Town of Emerson, Man.

Assessed Value for Taxation.....		\$428,502
Exemptions not included above.....		161,595
General Debenture Debt.....		25,357
Value of Municipality's Assets.....		\$29,486
Tax Rate, General, 19.5 mills. School, 10 mills.		
Area, 3,200 acres.		
Population, 1,100.		

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CANADIAN MUNICIPAL STATISTICS

Town of Killarney, Man.

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Assessed Value for Taxation.....	\$620,000
General Debenture Debt.....	15,000
Local Improvement Debt.....	9,000
(Property owners' share only)	
Value of Municipality's Assets.....	39,000
Tax Rate, General, 9.9 mills. School, 10.5 mills.	
Area, 640 acres.	
Population, 1,012.	

Rural Municipality of Assiniboia, Man.

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Assessed Value for Taxation.....	\$17,099,896
General Debenture Debt.....	570,570
Less, Waterworks Debentures.....	<u>\$337,066</u> 337,066
Net Debenture Debt.....	\$ 233,504
Local Improvement Debt.....	671,484
Value of Municipality's Assets.....	1,604,498
Tax Rate, General, 3.335 mills. School, .635 mills.	
Area, 26,850 acres.	
Population, 9,205.	

Rural Municipality of Springfield, Man.

Assessed Value for Taxation.....	\$4,555,965
Exemptions not included above.....	1,702,700
General Debenture Debt.....	Nil
Value of Municipality's Assets.....	\$71,309

Tax Rate, General, 10.9 mills. School, 1.9 mills.

Area, 399,859 acres.

Population, 4,749.

Rural Municipality of East Kildonan, Man.

Assessed Value for Taxation.....	\$9,618,605
Exemptions not included above.....	193,653
General Debenture Debt.....	34,914
Net Local Improvement Debt	
(After deducting Sinking Fund of \$39,114)	235,402
Value of Municipality's Assets.....	21,392

Tax Rate. General, 5.2 mills. School, 4.8 mills.

Area, 7,997 acres.

Population, 4,283.

CANADIAN MUNICIPAL STATISTICS

Rural Municipality of Dauphin, Man.

Assessed Value for Taxation.....	\$1,430,271
Exemptions not included above.....	1,952,608
General Debenture Debt.....	26,089
Local Improvement Debt.....	68,650
Value of Municipality's Assets.....	137,790

Tax Rate, General, 22.4 mills. School, 6.7 mills.

Area, 363,928 acres.

Population, 4,061.

Rural Municipality of West Kildonan, Man.

Assessed Value for Taxation.....	\$1,400,745
Exemptions not included above.....	734,923
General Debenture Debt.....	12,500
Less, Sinking Fund.....	\$12,505 12,505
Net Debenture Debt.....	\$100,995
Net Local Improvement Debt	
(Property owners' share only, after deducting	
Sinking Fund of \$36,098).....	2,765
Value of Municipality's Assets.....	895

Tax Rate, General, 8.5 mills. School, 3.3 mills.

Area, 8,508 acres.

Population, 3,749.

Rural Municipality of St. Vital, Man.

Assessed Value for Taxation.....		\$7,117,235
Exemptions not included above.....		88,025
General Debenture Debt.....		674,154
Less, Sinking Fund.....	\$ 29,879	
Waterworks Debentures.....	227,400	257,279
Net Debenture Debt.....		\$416,875
Local Improvement Debt.....		210,491
(Property owners' share only)		
Value of Municipality's Assets.....		654,194
Tax Rate, General, 9.7 mills.		
Area, 14,070 acres.		
Population, 2,760.		

Rural Municipality of St. Andrew's, Man.

Assessed Value for Taxation.....		\$3,010,433
Local Improvement Debt		\$7,949
(Property owners' share only)		
Value of Municipality's Assets.....		117,825
Tax Rate, General, 14.5 mills. School, 5 mills.		
Area, 181,346 acres.		
Population, 2,565.		

CANADIAN MUNICIPAL STATISTICS

Rural Municipality of Fort Garry, Man.

Assessed Value for Taxation.....	\$12,481,415
Exemptions not included above.....	8,000,000
General Debenture Debt.....	125,500
Less, Sinking Fund.....	<u>\$12,094</u> 12,094
Net Debenture Debt.....	\$113,406
Net Local Improvement Debt	
(Property owners' share only, after deducting	
Sinking Fund, \$56,558)	243,895
Value of Municipality's Assets.....	600,000

Tax Rate, General, 4 mills. School, .5 mills.

Area, 15,282 acres.

Population, 2,494.

Rural Municipality of Macdonald, Man.

Assessed Value for Taxation.....	\$946,715
General Debenture Debt.....	45,000
Less, Sinking Fund.....	<u>\$4,500</u> 4,500
Net Debenture Debt.....	\$40,500
Local Improvement Debt.....	10,559
Value of Municipality's Assets.....	56,483

Tax Rate, General, 32 mills. School, 27 mills.

Area, 274,698 acres.

Population, 2,486.

Rural Municipality of Rosser, Man.

Assessed Value for Taxation.....	\$4,595,360
Exemptions not included above.....	100,000
General Debenture Debt.....	121,403
Local Improvement Debt.....	19,498
(Property owners' share only)	
Value of Municipality's Assets	72,949
Tax Rate, General, 8 mills. School, 4.7 mills.	
Area, 109,500 acres.	
Population, 2,401.	

Rural Municipality of Miniota, Man.

Assessed Value for Taxation.....	\$2,851,755
General Debenture Debt.....	66,000
Less, Sinking Fund.....	\$14,000
Net Debenture Debt.....	\$52,000
Value of Municipality's Assets.....	28,035
Tax Rate, General, 11.8 mills. School, 6.7 mills.	
Area, 185,041 acres.	
Population, 2,161.	

CANADIAN MUNICIPAL STATISTICS

Rural Municipality of Wallace, Man.

Assessed Value for Taxation.....	\$3,285,205
Exemptions not included above.....	94,520
General Debenture Debt.....	219,580
Less, Sinking Fund.....	<u>\$14,129</u> 14,129
Net Debenture Debt.....	\$205,451
Value of Municipality's Assets.....	131,161

Area, 275,200 acres.

Population, 1,846.

Rural Municipality of Archie, Man.

Assessed Value for Taxation.....	\$1,082,000
General Debenture Debt.....	Nil
Value of Municipality's Assets.....	20,082

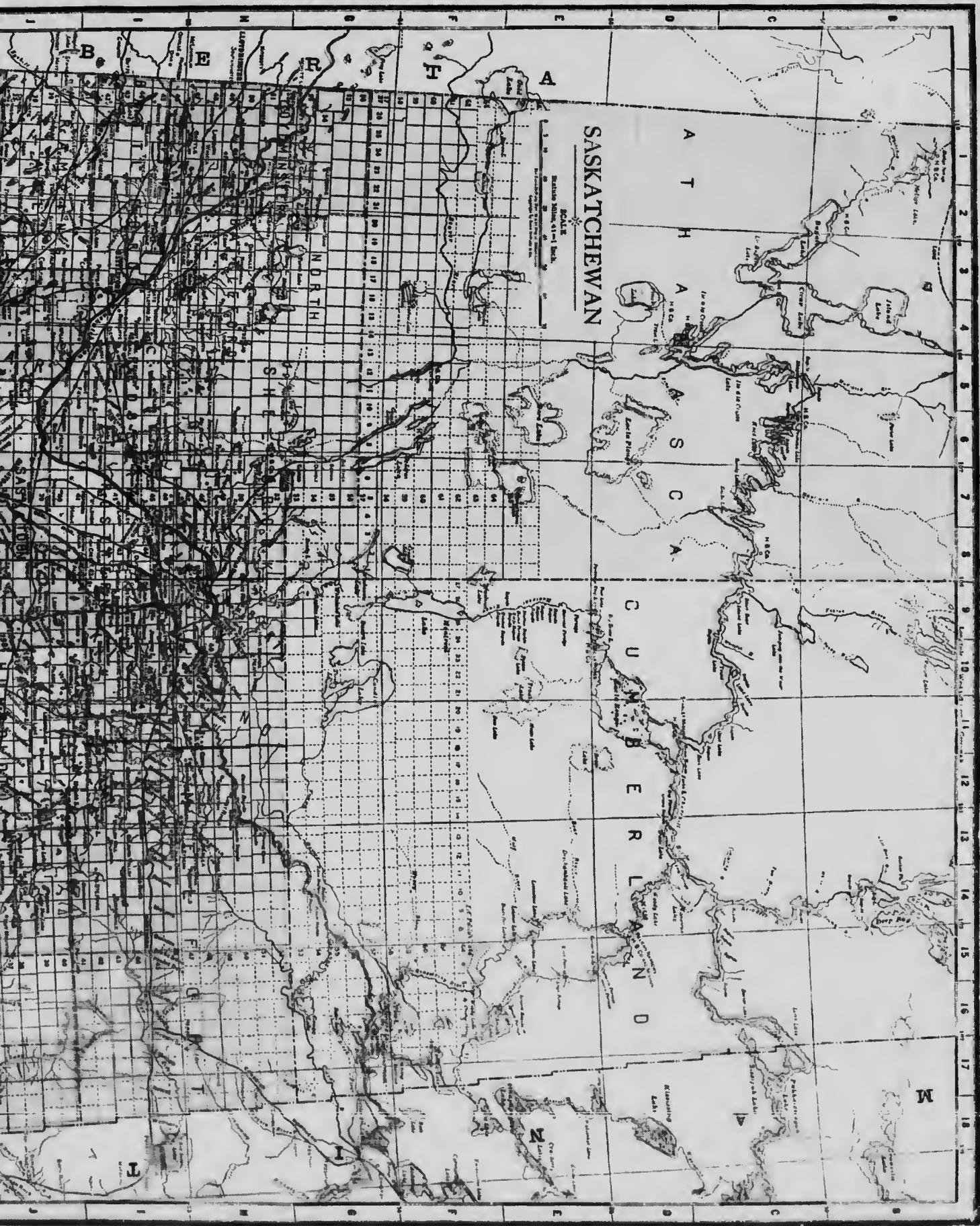
Tax Rate, Total, 25.25 mills.

Area, 138,240 acres.

Population, 1,112.

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CANADIAN MUNICIPAL STATISTICS

Province of Saskatchewan

Area.....	250,650 square miles
Population, 1915.....	691,000
1901.....	91,279
Funded Debt.....	\$ 25,292,043
Sinking Fund.....	\$558,036
Provincial Guarantees.....	\$32,550,000
Annual Dominion Government Sub- sidy.....	\$1,989,960
Revenue for last fiscal year.....	\$4,057,000
Expenditure for last fiscal year.....	\$5,259,000
Provincial Assets.....	\$149,267,520

CANADIAN MUNICIPAL STATISTICS

City of Regina, Sask.

Assessed Value for Taxation.....	\$50,970,645
Exemptions not included above.....	17,102,565
General Debenture Debt.....	8,754,644
Less, Sinking Fund.....	\$ 603,794
Waterworks Debentures.....	1,657,854
Light and Power Debentures....	1,421,304
Street Railway Debentures.....	1,675,000
Net Debenture Debt.....	\$ 3,396,692
Local Improvement Debt.....	1,661,156
(Property owners' share only)	
Revenue from Public Utilities.....	252,152
(After deducting operating expenses)	
Value of Municipality's Assets.....	19,240,238
Tax Rate, General, 16.5 mills. School, 5.4 mills.	
Area, 8,427 acres.	
Population, 40,000.	

Regina School District, Sask.

Assessed Value for Taxation.....	\$47,283,745
General Debenture Debt.....	943,892
Less, Sinking Fund.....	\$46,531 46,531
Net Debenture Debt.....	\$ 897,361
Value of Municipality's Assets.....	1,789,141
Tax Rate, 5.4 mills.	
Area, 8,747 acres.	
Population, 40,000.	

WOOD, GUN DY AND COMPANY

City of Saskatoon, Sask.

Assessed Value for Taxation.....	\$37,546,827
Exemptions not included above.....	2,842,610
General Debenture Debt.....	6,461,732
Less, Sinking Fund.....	\$451,549
Waterworks Debentures.....	673,648
Light and Power Debentures..	1,382,665
Street Railway Debentures....	725,000
	<u>3,232,862</u>
Net Debenture Debt.....	\$3,228,870
Net Local Improvement Debt	
(Property owners' share only, after deducting	
Sinking Fund of \$452,997).....	1,289,089
Revenue from Public Utilities.....	169,054
(After deducting operating expenses)	
Value of Municipality's Assets.....	11,237,905
Tax Rate, General, 11.5 mills. School, 6.85 mills.	
Area, 8,480 acres.	
Population, 21,054.	

Saskatoon School District, Sask.

Assessed Value for Taxation.....	\$39,047,794
General Debenture Debt.....	1,238,173
Less, Sinking Fund.....	\$15,728
	<u>15,728</u>
Net Debenture Debt.....	\$1,222,445
Value of Municipality's Assets.....	3,992,461
Tax Rate, 5.9 mills.	
Area, 22,840 acres.	
Population, 25,000.	

CANADIAN MUNICIPAL STATISTICS

City of Moose Jaw, Sask.

Assessed Value for Taxation.....	\$31,834,409
Exemptions not included above.....	5,989,900
General Debenture Debt.....	4,821,985
Less, Sinking Fund.....	\$ 262,768
Waterworks Debentures.....	1,242,807
Light and Power Debentures....	749,684
	<u>2,255,259</u>
Net Debenture Debt.....	\$2,566,726
Net Local Improvement Debt	
(Property owners' share only, after deducting	
Sinking Fund, \$87,606).....	804,387
Revenue from Public Utilities.....	53,218
(After deducting operating expenses)	
Value of Municipality's Assets.....	9,745,385
Tax Rate, General, 20.2 mills. School, 4.8 mills.	
Area, 9,760 acres.	
Population, 16,889.	

Moose Jaw School District, Sask.

Assessed Value for Taxation.....	\$30,565,642
General Debenture Debt.....	531,536
Value of Municipality's Assets	855,000
Tax Rate, 4.8 mills.	
Area, 5,120 acres.	
Population, 17,000.	

City of Prince Albert, Sask.

Assessed Value for Taxation.....	\$16,778,851
Exemptions not included above.....	2,057,540
General Debenture Debt.....	2,477,107
Less, Sinking Fund.....	\$164,453
Waterworks Debentures.....	500,326
Light and Power Debentures...	458,609
	<u>1,123,388</u>
Net Debenture Debt.....	\$1,354,019
Local Improvement Debt.....	61,534
(Property owners' share only)	
Value of Municipality's Assets.....	4,551,114
Tax Rate, General, 15.3 mills. School, 3.7 mills.	
Area, 9,600 acres.	
Population, 6,400.	

Prince Albert School District, Sask.

Assessed Value for Taxation.....	\$15,257,820
General Debenture Debt.....	169,821
Value of Municipality's Assets.....	240,349
Tax Rate, 3.15 mills.	
Area, 9,713 acres.	
Population, 6,140.	

CANADIAN MUNICIPAL STATISTICS

City of Weyburn, Sask.

Assessed Value for Taxation.....	\$7,247,341
Exemptions not included above.....	594,655
General Debenture Debt.....	784,923
Less, Sinking Fund.....	\$ 41,832
Waterworks Debentures.....	305,423
Light and Power Debentures....	165,000
Net Debenture Debt.....	\$ 272,668
Net Local Improvement Debt (Property owners' share only, after deducting Sinking Fund of \$1,454).....	77,191
Revenue from Public Utilities..... (After deducting operating expenses)	21,806
Value of Municipality's Assets.....	1,300,000
Tax Rate, General, 16.86 mills. School, 4.14 mills.	
Area, 3,680 acres.	
Population, 5,000.	

Weyburn School District, Sask.

Assessed Value for Taxation.....	\$8,300,000
General Debenture Debt.....	63,927
Value of Municipality's Assets.....	155,796
Tax Rate, 3.18 mills.	
Area, 16,000 acres.	
Population, 5,000.	

City of Swift Current, Sask.

Assessed Value for Taxation.....		\$8,978,014
Exemptions not included above.....		463,018
General Debenture Debt.....		1,161,349
Less, Sinking Fund.....	\$ 58,350	
Waterworks Debentures.....	403,500	
Light and Power Debentures...	244,500	706,350
Net Debenture Debt.....		\$454,999
Local Improvement Debt.....		69,124
(Property owners' share only)		
Value of Municipality's Assets.....		1,784,700
Tax Rate, General, 18 mills. School, 6.5 mills.		
Area, 3,680 acres.		
Population, 4,000.		

Swift Current School District, Sask.

Assessed Value for Taxation.....		\$9,985,000
General Debenture Debt.....		272,750
Value of Municipality's Assets.....		413,883
Tax Rate, 5.5 mills.		
Area, 16,000 acres.		
Population, 5,000.		

CANADIAN MUNICIPAL STATISTICS

City of North Battleford, Sask.

Assessed Value for Taxation.....	\$7,267,491
Exemptions not included above.....	602,015
General Debenture Debt.....	855,104
Less, Sinking Fund.....	\$ 30,380
Waterworks Debentures.....	189,000
Light and Power Debentures...	154,000
	<u>373,380</u>
Net Debenture Debt.....	\$481,724
Net Local Improvement Debt	
(Property owners' share only, after deducting	
Sinking Fund of \$7,630).....	250,107
Revenue from Public Utilities.....	29,270
(After deducting operating expenses)	
Value of Municipality's Assets.....	1,493,717
Tax Rate, General, 13.16 mills. School, 7.34 mills.	
Area, 7,000 acres.	
Population, 3,500.	

North Battleford School District, Sask.

Assessed Value for Taxation.....	\$7,992,484
General Debenture Debts.....	181,076
Value of Municipality's Assets.....	323,134
Tax Rate, 4.75 mills.	
Area, 14,080 acres.	
Population, 4,000.	

Town of Yorkton, Sask.

Assessed Value for Taxation.....	\$6,093,760
Exemptions not included above.....	611,195
General Debenture Debt.....	604,011
Less, Waterworks Debentures.....	\$132,067
Light and Power Debentures....	258,971
Net Debenture Debt.....	\$ 391,038
Local Improvement Debt	\$ 212,973
(Property owners' share only)	133,846
Revenue from Public Utilities.....	6,144
(After deducting operating expenses)	
Value of Municipality's Assets.....	1,166,374
Tax Rate, General, 14.5 mills. School, 6.5 mills.	
Area, 2,800 acres.	
Population, 3,144.	

Yorkton School District, Sask.

Assessed Value for Taxation.....	\$6,787,763
General Debenture Debt.....	67,825
Value of Municipality's Assets.....	164,116
Tax Rate, 5.23 mills.	
Area, 14,206 acres.	
Population, 3,219.	

CANADIAN MUNICIPAL STATISTICS

Town of Estevan, Sask.

Assessed Value for Taxation.....	\$3,054,787
Exemptions not included above.....	208,650
General Debenture Debt.....	445,132
Less, Waterworks Debentures.....	\$ 139,366
Light and Power Debentures....	69,729
	209,095
Net Debenture Debt.....	\$236,037
Local Improvement Debt.....	70,302
(Property owners' share only)	
Revenue from Public Utilities.....	3,225
(After deducting operating expenses)	
Value of Municipality's Assets.....	522,387
Tax Rate, General, 15 mills. School, 8 mills.	
Area, 3,360 acres.	
Population, 2,600.	

Town of Melville, Sask.

Assessed Value for Taxation.....	\$2,995,344
Exemptions not included above.....	200,545
General Debenture Debt.....	421,883
Less, Sinking Fund.....	\$11,339
Waterworks Debentures.....	76,231
Light and Power Debentures....	55,171
	142,741
Net Debenture Debt.....	\$279,142
Revenue from Public Utilities.....	6,304
(After deducting operating expenses)	
Value of Municipality's Assets.....	457,563
Tax Rate, General, 18 mills. School, 7 mills.	
Population, 2,500.	

Town of Maple Creek, Sask.

Assessed Value for Taxation.....		\$1,435,806
Exemptions not included above.....		134,417
General Debenture Debt.....		114,972
Less, Waterworks Debentures.....	\$58,000.	58,000
Net Debenture Debt.....		\$ 56,972
Local Improvement Debt.....		4,725
(Property owners' share only)		
Value of Municipality's Assets.....		199,189
Tax Rate, General, 9 mills. School, 8.5 mills.		
Area, 320 acres.		
Population, 1,600.		

Town of Humboldt, Sask.

Assessed Value for Taxation.....		\$1,472,533
Exemptions not included above.....		442,525
General Debenture Debt.....		424,056
Less, Waterworks Debentures.....	\$157,045	
Light and Power Debentures....	58,707	215,752
Net Debenture Debt.....		\$208,304
Local Improvement Debt.....		32,261
(Property owners' share only)		
Value of Municipality's Assets.....		582,199
Tax Rate, General, 21 mills. School, 12 mills.		
Population, 1,500.		

CANADIAN MUNICIPAL STATISTICS

Town of Battleford, Sask.

Assessed Value for Taxation.....	\$2,541,059	
Exemptions not included above.....	916,205	
General Debenture Debt.....	389,028	
Less, Sinking Fund.....	\$ 12,544	
Utility Debentures.....	239,764	252,308
Net Debenture Debt.....	\$136,720	
Local Improvement Debt.....	41,938	
(Property owners' share only)		
Revenue from Public Utilities.....	5,178	
(After deducting operating expenses)		
Value of Municipality's Assets.....	794,777	
Tax Rate, General, 26.5 mills. School, 8.8 mills.		
Area, 4,800 acres.		
Population, 1,500.		

Town of Indian Head, Sask.

Assessed Value for Taxation.....	\$1,185,067	
Exemptions not included above.....	155,600	
General Debenture Debt.....	254,597	
Less, Sinking Fund.....	\$ 6,967	
Waterworks Debentures.....	116,000	
Light and Power Debentures....	48,251	171,218
Net Debenture Debt.....	\$ 83,379	
Local Improvement Debt.....	7,970	
(Property owners' share only)		
Revenue from Public Utilities.....	11,151	
(After deducting operating expenses)		
Value of Municipality's Assets.....	323,176	
Tax Rate, General, 20.5 mills. Schools, 10 mills.		
Area, 640 acres.		
Population, 1,396.		

Town of Kamsack, Sask.

Assessed Value for Taxation.....	\$1,239,140
General Debenture Debt.....	133,409
Less, Waterworks Debentures.....	\$60,463
Light and Power Debentures...	23,993 84,456
Net Debenture Debt.....	\$ 48,953
Local Improvement Debt.....	30,958
Value of Municipality's Assets.....	289,517
Tax Rate, General, 20 mills. School, 6 mills.	
Area, 1,400 acres.	
Population, 1,250.	

Town of Moosomin, Sask.

Assessed Value for Taxation.....	\$915,379
General Debenture Debt.....	73,582
Less, Waterworks Debentures.....	\$24,245 24,245
Net Debenture Debt.....	\$49,337
Local Improvement Debt.....	1,568
(Property owners' share only)	
Value of Municipality's Assets..	107,718
Tax Rate, General, 12.7 mills. School, 13.3 mills.	
Area, 640 acres.	
Population, 1,250.	

CANADIAN MUNICIPAL STATISTICS

Town of Rosthern, Sask.

Assessed Value for Taxation.....	\$971,232
General Debenture Debt.....	41,608
Value of Municipality's Assets.....	73,591
Tax Rate, General, 11 mills. School, 8 mills.	
Area, 920 acres.	
Population, 1,215.	

Town of Assiniboia, Sask.

Assessed Value for Taxation.....	\$1,395,975
General Debenture Debt.....	85,000
Less, Waterworks Debentures.....	\$67,000
Light and Power Debentures...	17,000
	84,000
Net Debenture Debt.....	\$ 1,000
Value of Municipality's Assets.....	54,045
Tax Rate, General, 13 mills. School, 5 mills.	
Area, 160 acres.	
Population, 1,200.	

WOOD, GUN DY AND COMPANY

Town of Broadview, Sask.

Assessed Value for Taxation	\$563,700
Exemptions not included above.....	45,400
General Debenture Debt.....	30,000
Less, Light and Power Debentures..	<u>\$18,000</u> 18,000
Net Debenture Debt.....	\$12,000
Value of Municipality's Assets.....	63,518
Tax Rate, General, 12 mills. School, 12 mills.	
Area, 480 acres.	
Population, 1,200.	

Town of Canora, Sask.

Assessed Value for Taxation.....	\$1,265,130
Exemptions not included above.....	137,150
General Debenture Debt.....	141,558
Less, Waterworks Debentures.....	<u>\$76,208</u>
Light and Power Debentures....	38,877 115,085
Net Debenture Debt.....	\$ 26,473
Local Improvement Debt.....	17,428
Value of Municipality's Assets.....	238,003
Tax Rate, General, 18 mills. School, 10 mills.	
Area, 1,760 acres.	
Population, 1,200.	

CANADIAN MUNICIPAL STATISTICS

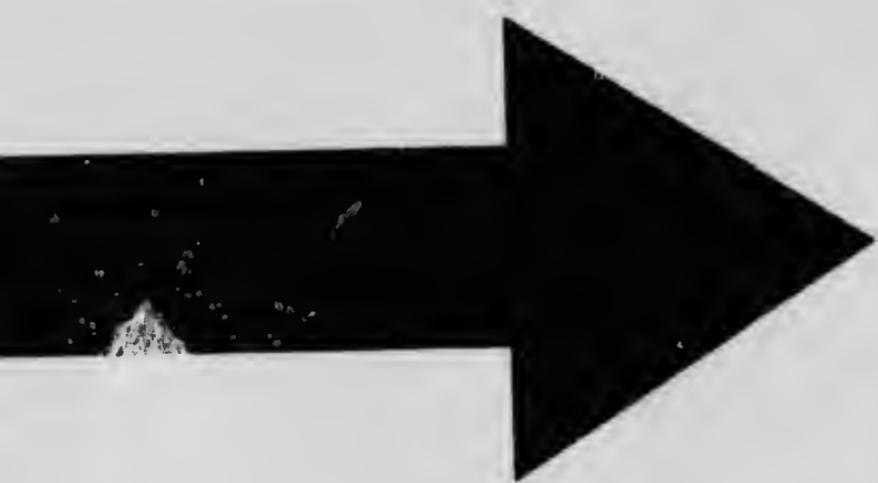
Town of Outlook, Sask.

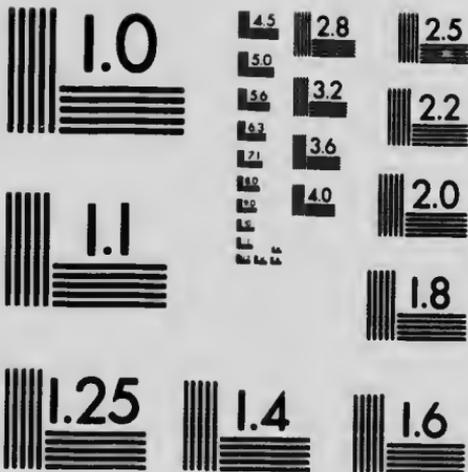
Assessed Value for Taxation.....	\$1,441,196
Exemptions not included above.....	40,000
General Debenture Debt.....	79,811
Less, Waterworks Debentures.....	\$26,878
Light and Power Debentures...	25,037
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Net Debenture Debt.....	\$ 27,896
Local Improvement Debt.....	26,313
Value of Municipality's Assets.....	133,283
Tax Rate, General, 13 mills. School, 7 mills.	
Area, 1,920 acres.	
Population, 1,200.	

Town of Wilkie, Sask.

Assessed Value for Taxation.....	\$1,300,060
Exemptions not included above.....	66,960
General Debenture Debt.....	104,259
Less, Waterworks Debentures.....	\$65,665
Light and Power Debentures...	19,881
	<hr/>
Net Debenture Debt.....	\$ 18,713
Local Improvement Debt.....	2,300
(Property owners' share only)	
Revenue from Public Utilities.....	1,377
(After deducting operating expenses)	
Value of Municipality's Assets.....	175,185
Tax Rate, General, 16.7 mills. School, 13.6 mills.	
Population, 1,200.	







MICROCOPY RESOLUTION TEST CHART
NATIONAL BUREAU OF STANDARDS
STANDARD REFERENCE MATERIAL 1010a
(ANSI and ISO TEST CHART No. 2)

Town of Melfort, Sask.

Assessed Value for Taxation.....	\$1,844,530
Exemptions not included above.....	168,380
General Debenture Debt.....	194,891
Less, Sinking Fund.....	\$ 5,928
Waterworks Debentures.....	95,986
Light and Power Debentures....	35,000
Telephone Debentures.....	7,641
	144,555
Net Debenture Debt.....	\$ 50,336
Local Improvement Debt.....	1,350
Revenue from Public Utilities.....	2,261
(After deducting operating expenses)	
Value of Municipality's Assets.....	319,111
Tax Rate, General, 15 mills. School, 8 mills.	
Area, 1,440 acres.	
Population, 1,080.	

Town of Arcola, Sask.

Assessed Value for Taxation.....	\$617,687
General Debenture Debt.....	72,747
Less, Sinking Fund.....	\$ 1,895
Waterworks Debentures.....	72,747
	74,642
Net Debenture Debt.....	Nil
Local Improvement Debt.....	\$11,574
Value of Municipality's Assets.....	143,362
Tax Rate, General, 16.5 mills. School, 13.5 mills.	
Population, 1,000.	

CANADIAN MUNICIPAL STATISTICS

Town of Kerrobert, Sask.

Assessed Value for Taxation.....	\$1,342,029
Exemptions not included above.....	102,237
General Debenture Debt.....	118,752
Less, Waterworks Debentures.....	<u>\$83,431</u> 83,431
Net Debenture Debt.....	\$35,321
Value of Municipality's Assets.....	171,724

Tax Rate, General, 12.5 mills. School, 7.5 mills.

Area, 1,280 acres.

Population, 1,000.

Town of Kindersley, Sask.

Assessed Value for Taxation.....	\$978,791
General Debenture Debt.....	171,692
Less, Waterworks and Electric Light Debentures.....	<u>\$121,990</u> 121,990
Net Debenture Debt.....	\$49,702
Revenue from Public Utilities.....	3,163
(After deducting operating expenses)	
Value of Municipality's Assets.....	213,293

Tax Rate, General, 34 mills. School, 8.5 mills.

Area, 2,560 acres.

Population, 1,000.

Town of Wolseley, Sask.

Assessed Value for Taxation.....		\$714,163
Exemptions not included above.....		107,475
General Debenture Debt.....		23,156
Less, Light and Power Debentures..	\$14,639	14,639
Net Debenture Debt.....		\$ 8,517
Local Improvement Debt .		16,727
(Property owners' share only)		
Value of Municipality's Assets.....		92,602
Tax Rate, General, 18.5 mills. School, 9 mills.		
Area, 640 acres.		
Population, 1,000.		

Town of Watrous, Sask.

Assessed Value for Taxation.....		\$1,575,000
General Debenture Debt.....		283,000
Less, Sinking Fund.....	\$ 2,500	
Waterworks Debentures.....	153,000	155,500
Net Debenture Debt.....		\$127,500
Local Improvement Debt.....		10,000
(Property owners' share only)		
Value of Municipality's Assets.....		314,000
Tax Rate, General, 30 mills. School, 6 mills.		
Area, 1,200 acres.		
Population, 900.		

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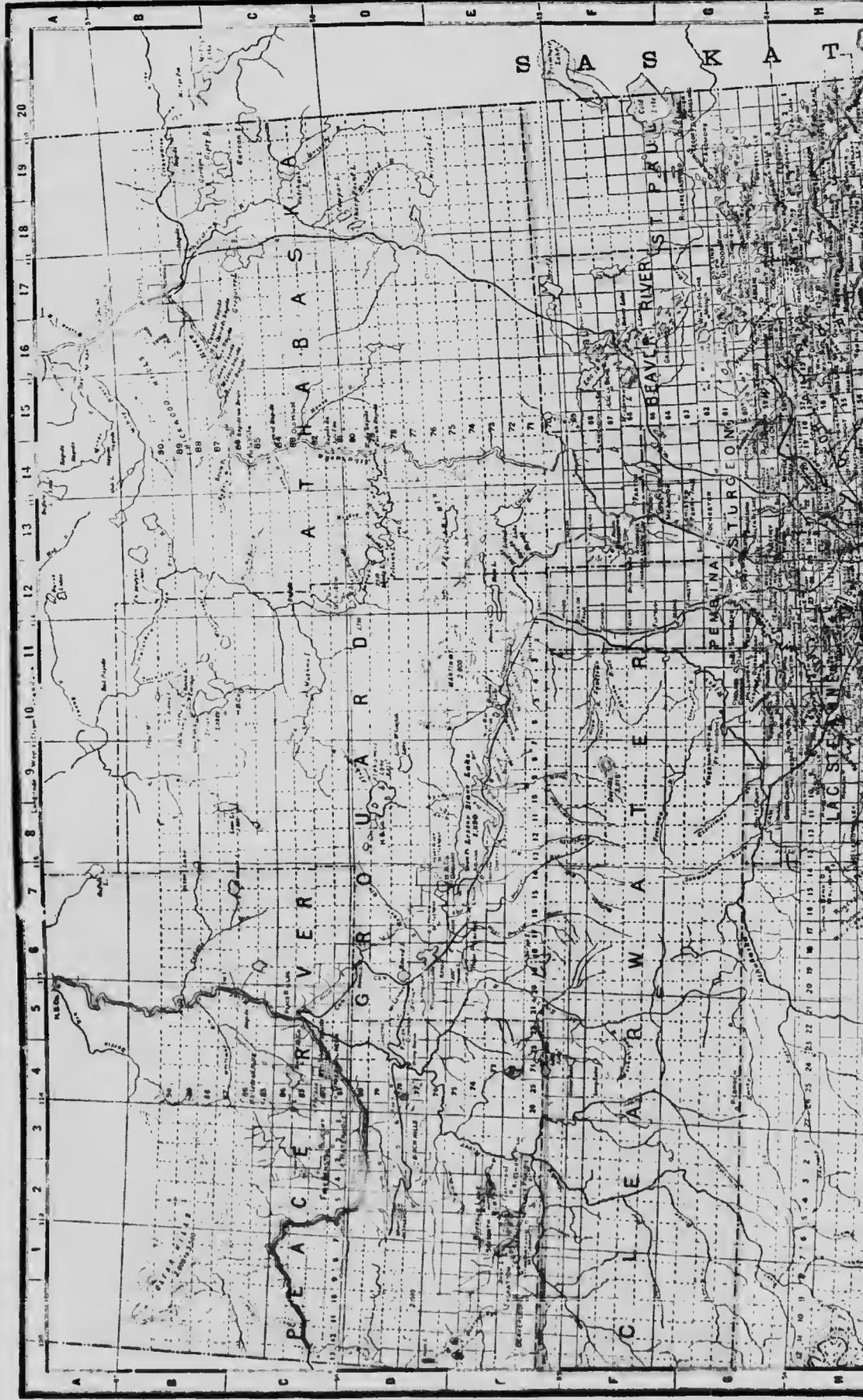
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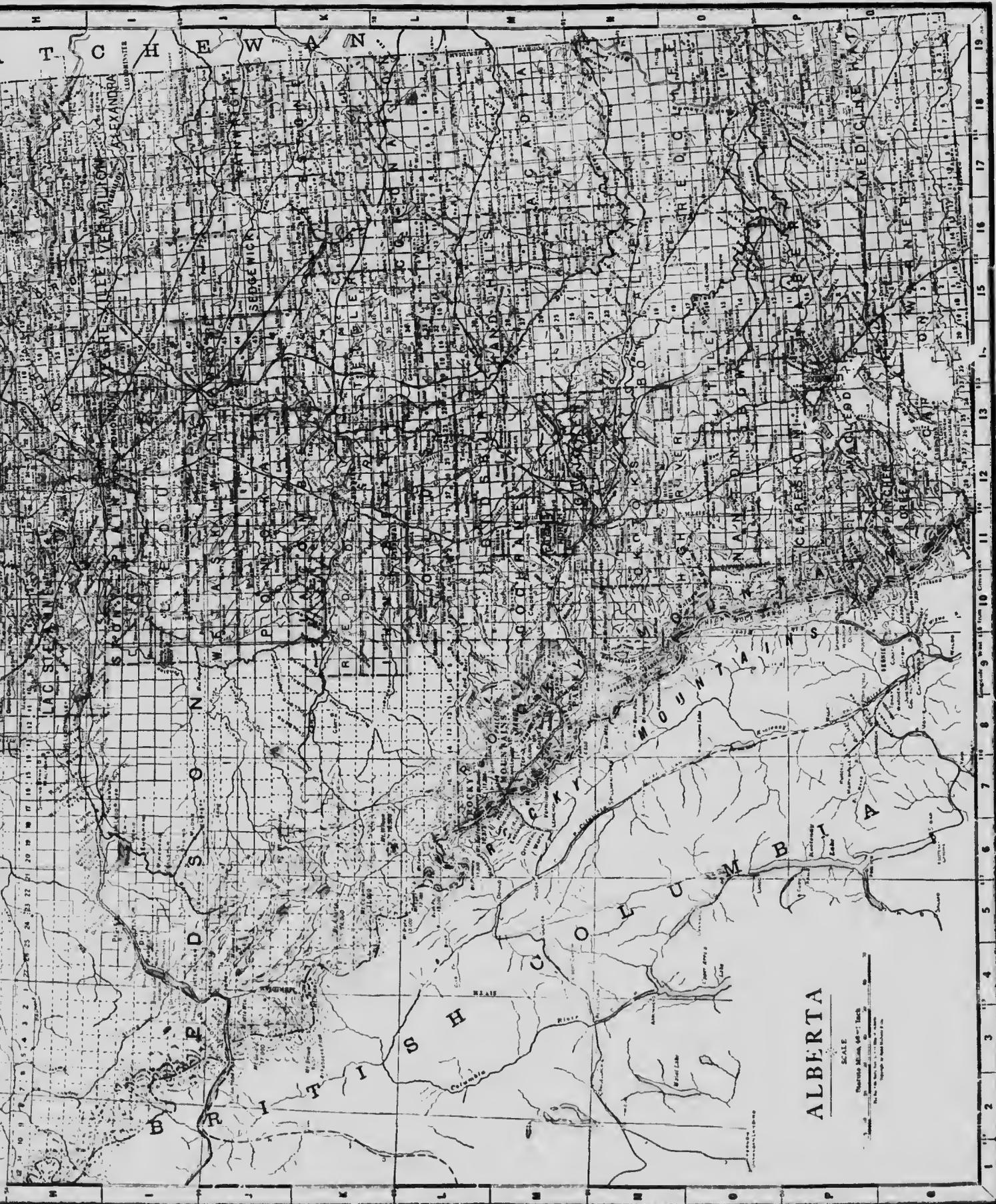
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	\$ 8,517
	16,727
Assets.....	92,602
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Watrous, Sask.

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	\$ 2,500
res.....	153,000
	155,500
	\$127,500
	10,000
Assets.....	314,000
30 mills. School, 6 mills.	
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ALBERTA

SCALE
1 inch = 10 miles
1:625,000
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Ottawa, 1911

WOOD — GUNBY —

CANADIAN MUNICIPAL STATISTICS

Province of Alberta

Area.....	255,285 square miles
Population, 1911 (estimated).....	600,000
1912.....	73,022
Funded Debt.....	\$ 29,000,200
Sinking Fund.....	\$368,079
Provincial Guarantees.....	\$47,520,450
Annual Dominion Government Subsidy.....	\$1,589,075
Revenue for last fiscal year.....	\$5,143,590
Expenditure for last fiscal year	\$5,714,031
Approximate assessable value of all property within the Province..	\$1,000,000,000
Provincial Assets.....	\$124,008,635



CANADIAN MUNICIPAL STATISTICS

City of Calgary, Alta.

Assessed Value for Taxation.....	\$83,144,794
General Debenture Debt.....	15,089,317
Less, Sinking Fund.....	\$1,447,320
Waterworks Debentures.....	3,491,542
Light and Power Debentures....	2,285,496
Street Railway Debentures.	2,280,210
	<u>9,504,568</u>
Net Debenture Debt.....	\$ 5,584,749
Net Local Improvement Debt	
(Property owners' share only, after deducting	
Sinking Fund. \$464,409).....	3,374,760
Net Revenue from Public Utilities.....	33,492
Value of Municipality's Assets.....	25,223,317
Tax Rate, General, 13.99 mills. School, 7.5 mills.	
Area, 25,920 acres.	
Population, 56,000.	

Calgary School District, Alta.

Assessed Value for Taxation.....	\$76,740,039
General Debenture Debt.....	2,589,783
Value of Municipality's Assets.....	4,345,863
Tax Rate, 7.5 mills.	
Area, 25,920 acres.	
Population, 50,000.	

City of Edmonton, Alta.

Assessed Value for Taxation.....	\$130,916,282
Exemptions not included above	14,097,710
General Debenture Debt.....	21,444,257
Less, Sinking Fund.....	\$2,147,581
Waterworks Debentures.....	1,835,572
Light and Power Debentures	2,900,601
Street Railway Debentures....	3,071,856
Telephone Debentures.....	1,909,247
	11,864,863
Net Debenture Debt.....	\$ 9,579,394
Net Local Improvement Debt	
(Property owners' share only, after deducting	
Sinking Fund, \$619,493)	3,460,160
Revenue from Public Utilities.....	484,084
(After deducting operating expenses)	
Value of Municipality's Assets.....	32,000,000
Tax Rate, General, 15.25 mills. School, 5.75 mills.	
Area, 27,640 acres.	
Population, 53,794.	

Edmonton School District, Alta.

Assessed Value for Taxation.....	\$118,435,675
General Debenture Debt.....	3,696,240
Less, Sinking Fund.....	\$53,436
	53,436
Net Debenture Debt.....	\$3,642,804
Value of Municipality's Assets.....	4,704,056
Tax Rate, 5.75 mills.	
Population, 53,794.	

CANADIAN MUNICIPAL STATISTICS

City of Lethbridge, Alta.

Assessed Value for Taxation.....	\$12,295,610
Exemptions not included above.....	6,398,550
General Debenture Debt.....	3,412,857
Less, Sinking Fund.....	\$436,500
Waterworks Debentures.....	518,457
Light and Power Debentures....	689,665
Street Railway Debentures.....	463,439
Net Debenture Debt.....	\$1,304,796
Net Local Improvement Debt	
(Property owners' share only, after deducting	
Sinking Fund of \$21,023).....	471,461
Revenue from Public Utilities.....	87,062
(After deducting operating expenses)	
Value of Municipality's Assets.....	3,773,802
Tax Rate, General, 26.28 mills. School, 6.72 mills.	
Area, 6,944 acres.	
Population, 11,000.	

Lethbridge School District, Alta.

Assessed Value for Taxation.....	\$13,254,015
General Debenture Debt.....	338,063
Value of Municipality's Assets.....	423,084
Tax Rate, 6.72 mills.	
Area, 15,402 acres.	
Population, 13,000.	

City of Medicine Hat, Alta.

Assessed Value for Taxation.....	\$14,847,885
Exemptions not included above.....	1,789,170
General Debenture Debt.....	3,608,909
Less, Sinking Fund.....	\$ 221,020
Waterworks Debentures.....	1,134,205
Light and Power Debentures....	954,673
Net Debenture Debt.....	\$1,299,011
Local Improvement Debt.....	398,700
(Property owners' share only)	
Value of Municipality's Assets.....	4,308,351
Tax Rate, General, 16 mills. School, 9 mills.	
Area, 10,880 acres.	
Population, 9,269.	

Medicine Hat School District, Alta.

Assessed Value for Taxation.....	\$15,310,900
General Debenture Debt.....	626,692
Value of Municipality's Assets.....	1,074,599
Tax Rate, Total, 9 mills.	
Area, 17,920 acres.	
Population, 9,000.	

CANADIAN MUNICIPAL STATISTICS

City of Red Deer, Alta.

Assessed Value for Taxation.....	\$3,452,320
Exemptions not included above.....	372,500
General Debenture Debt.....	274,195
Less, Waterworks Debentures.....	\$90,237
	<u>90,237</u>
Net Debenture Debt.....	\$183,958
Local Improvement Debt.....	86,416
(Property owners' share only)	
Value of Municipality's Assets.....	681,930
Tax Rate, General, 14.5 mills. School, 5.5 mills.	
Area, 1,000 acres.	
Population, 3,000.	

Town of Redcliff, Alta.

Assessed Value for Taxation.....	\$4,500,000
General Debenture Debt.....	404,800
Less, Sinking Fund.....	\$ 36,256
Waterworks Debentures.....	245,000
Light and Power Debentures....	15,000
	<u>296,256</u>
Net Debenture Debt.....	\$108,544
Value of Municipality's Assets.....	441,392
Tax Rate, General, 11 mills. School, 1 mill.	
Area, 2,400 acres.	
Population, 2,500.	

City of Wetaskiwin, Alta.

Assessed Value for Taxation.....		\$3,387,328
Exemptions not included above.....		352,100
General Debenture Debt.....		396,846
Less, Waterworks Debentures.....	\$216,059	
Light and Power Debentures....	168,450	384,509
Net Debenture Debt.....		\$ 12,337
Local Improvement Debt.....		86,672
(Property owners' share only)		
Revenue from Public Utilities.....		12,137
(After deducting operating expenses)		
Value of Municipality's Assets.....		596,693
Tax Rate, General, 18.25 mills. School, 9.5 mills.		
Area, 2,560 acres.		
Population, 2,048.		

Town of Camrose, Alta.

Assessed Value for Taxation.....		\$1,555,952
Exemptions not included above.....		91,425
General Debenture Debt.....		206,038
Less, Waterworks Debentures.....	\$75,493	
Light and Power Debentures....	42,141	117,634
Net Debenture Debt.....		\$88,404
Local Improvement Debt.....		39,411
Value of Municipality's Assets.....		91,470
Tax Rate, General, 25 mills. School, 7 mills.		
Population, 2,000.		

CANADIAN MUNICIPAL STATISTICS

Town of Macleod, Alta.

Assessed Value for Taxation.....	\$1,920,238
General Debenture Debt.....	514,373
Less, Sinking Fund.....	\$ 14,725
Waterworks Debentures.....	198,928
Light and Power Debentures....	58,108
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Net Debenture Debt.....	\$ 242,612
Value of Municipality's Assets.....	1,626,475
Tax Rate, General, 36.5 mills. School, 7.25 mills.	
Area, 5,440 acres.	
Population, 2,000.	

Town of Stettler, Alta.

Assessed Value for Taxation.....	\$1,014,374
General Debenture Debt.....	97,528
Less, Waterworks Debentures.....	\$35,363
Light and Power Debentures....	19,219
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Net Debenture Debt.....	\$ 42,946
Value of Municipality's Assets.....	104,538
Tax Rate, General, 29 mills. School, 14.5 mills.	
Population, 2,000.	

Town of Coleman, Alta.

Assessed Value for Taxation.....	\$577,594
General Debenture Debt.....	1,444
Value of Municipality's Assets.....	38,871
Tax Rate, General, 24 mills. School, 26 mills.	
Area, 160 acres.	
Population, 1,600.	

Town of Vegreville, Alta.

Assessed Value for Taxation.....	\$1,036,324
Exemptions not included above.....	51,600
General Debenture Debt.....	171,854
Less, Sinking Fund.....	\$ 6,294
Waterworks Debentures.....	99,735
Light and Power Debentures...	44,758
Net Debenture Debt.....	\$ 21,067
Local Improvement Debt.....	2,598
(Property owners' share only)	
Revenue from Public Utilities.....	3,064
(After deducting operating expenses)	
Value of Municipality's Assets.....	117,539
Tax Rate, General, 47 mills. School, 9 mills.	
Area, 2,077 acres.	
Population, 1,600.	

CANADIAN MUNICIPAL STATISTICS

Town of Taber, Alta.

Assessed Value for Taxation.....		\$895,156
Exemptions not included above.....		14,480
General Debenture Debt.....		147,386
Less, Sinking Fund.....	\$ 2,553	
Waterworks Debentures.....	63,146	
Light and Power Debentures....	31,812	97,511
Net Debenture Debt.....		\$ 49,875
Value of Municipality's Assets.....		220,154
Tax Rate, General, 40 mills. School, 15 mills.		
Area, 2,300 acres.		
Population, 1,500.		

Town of Raymond, Alta.

Assessed Value for Taxation.....		\$1,800,000
General Debenture Debt.....		54,642
Less, Waterworks Debentures.....	\$54,642	54,642
Net Debenture Debt.....		Nil
Local Improvement Debt.....		500
Value of Municipality's Assets.....		90,492
Tax Rate, General, 25 mills. School, 7.5 mills.		
Area, 1,200 acres.		
Population, 1,500.		

Town of Cardston, Alta.

Assessed Value for Taxation.....	\$1,769,154
General Debenture Debt.....	86,585
Local Improvement Debt.....	22,149
(Property owners' share only)	
Value of Municipality's Assets.....	174,420
Tax Rate, General, 13 mills. School, 12 mills.	
Area, 1,280 acres.	
Population, 1,400.	

Town of Magrath, Alta.

Assessed Value for Taxation.....	\$146,366
General Debenture Debt.....	11,245
Less, Waterworks Debentures.....	\$9,100 - 9,100
Net Debenture Debt.....	\$ 2,145
Net Local Improvement Debt	
(Property owners' share only, after deducting Sinking Fund, \$1,414).....	10,563
Value of Municipality's Assets.....	36,639
Tax Rate, General, 24.5 mills. School, 11 mills.	
Area, 960 acres.	
Population, 1,400.	

CANADIAN MUNICIPAL STATISTICS

Town of Blairmore, Alta.

Assessed Value for Taxation.....	\$345,800
Exemptions not included above.....	8,580
General Debenture Debt.....	59,571
Less, Waterworks Debentures.....	<u>\$50,525</u> 50,525
Net Debenture Debt.....	\$ 9,046
Value of Municipality's Assets.....	88,659

Tax Rate, Total, 32 mills.

Population, 1,300.

Town of Lacombe, Alta.

Assessed Value for Taxation.....	\$588,628
General Debenture Debt.....	75,429
Less, Light and Power Debentures..	<u>\$28,770</u> 28,770
Net Debenture Debt.....	\$ 46,659
Value of Municipality's Assets.....	113,589

Tax Rate, General, 25 mills. School, 15 mills.

Area, 640 acres.

Population, 1,300.

Town of High River, Alta.

Assessed Value for Taxation.....		\$741,033
Exemptions not included above.....		40,125
General Debenture Debt.....		131,334
Less, Waterworks Debentures.....	\$97,609	
Light and Power Debentures...	22,833	120,442
Net Debenture Debt.....		\$10,892
Local Improvement Debt.....		4,578
(Property owners' share only)		
Value of Municipality's Assets.....		68,603
Tax Rate, General, 32 mills. School, 13 mills.		
Area, 640 acres.		
Population, 1,300.		

Town of Vermilion, Alta.

Assessed Value for Taxation.....		\$1,155,796
Exemptions not included above.....		39,425
General Debenture Debt.....		53,048
Less, Light and Power Debentures..	\$17,236	17,236
Net Debenture Debt.....		\$35,812
Value of Municipality's Assets.....		36,903
Tax Rate, General, 13 mills. School, 7 mills.		
Population, 1,200.		

CANADIAN MUNICIPAL STATISTICS

Town of Pincher Creek, Alta.

Assessed Value for Taxation.....	\$450,141
Exemptions not included above.....	21,560
General Debenture Debt.....	79,096
Less, Sinking Fund.....	\$ 1,249
Light and Power Debentures....	22,404
	<hr/>
Net Debenture Debt.....	\$55,443
Local Improvement Debt.....	5,286
(Property owners' share only)	
Revenue from Public Utilities.....	2,185
(After deducting operating expenses)	
Value of Municipality's Assets.....	97,855
Tax Rate, General, 30 mills. School, 12 mills.	
Area, 560 acres.	
Population, 1,026.	

Town of Bassano, Alta.

Assessed Value for Taxation.....	\$1,186,763
Exemptions not included above.....	184,660
General Debenture Debt.....	235,200
Less, Sinking Fund.....	\$ 6,147
Waterworks Debentures.....	193,000
Light and Power Debentures....	25,000
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Net Debenture Debt.....	\$ 11,053
Net Local Improvement Debt	
(Property owners' share only, after deducting	
Sinking Fund of \$459).....	9,541
Value of Municipality's Assets.....	308,644
Tax Rate, General, 26 mills. School, 1 mill.	
Area, 800 acres.	
Population, 1,000.	

Town of Wainwright, Alta.

Assessed Value for Taxation.....	\$789,520
General Debenture Debt.....	59,186
Tax Rate, General, 24 mills. School, 6 mills.	
Population, 1,000.	

Town of Castor, Alta.

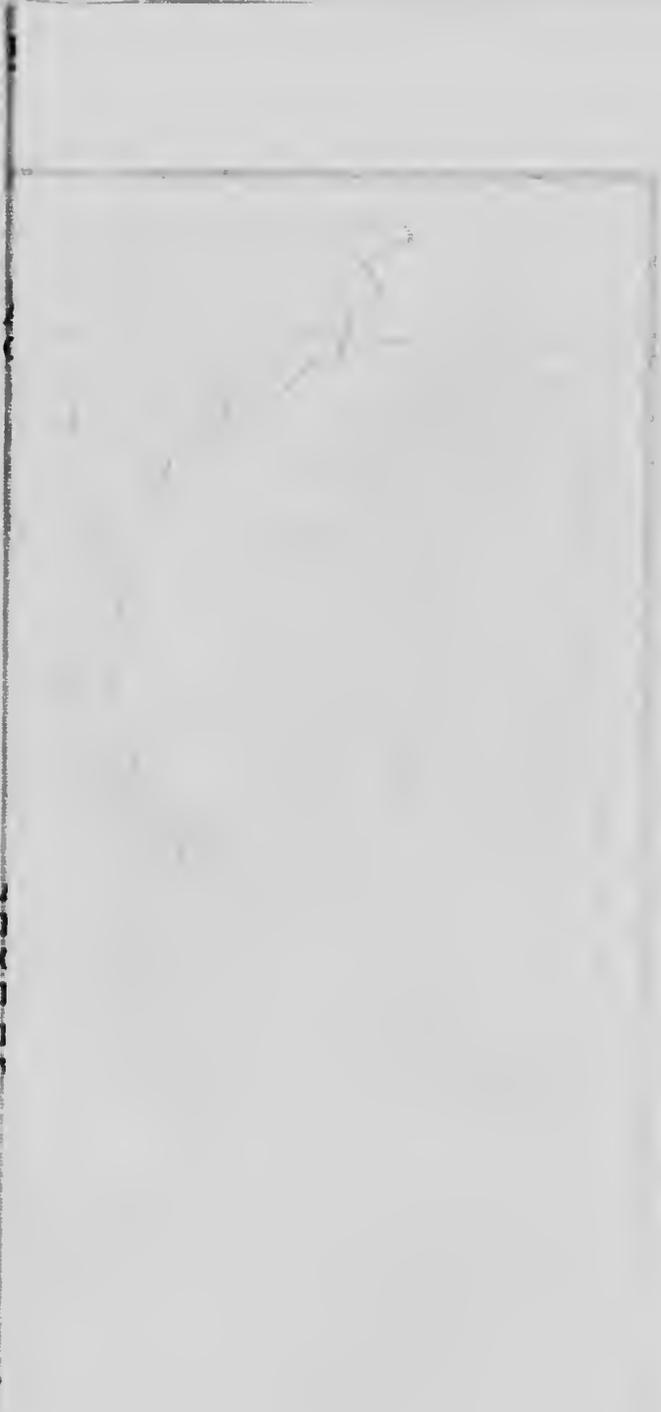
Assessed Value for Taxation.....	\$430,000
Exemptions not included above.....	16,000
General Debenture Debt.....	53,120
Less, Light Debentures.....	<u>\$31,954</u> 31,954
Net Debenture Debt.....	\$ 21,166
Value of Municipality's Assets.....	176,572
Tax Rate, General, 69 mills. School, 3.5 mills.	
Population, 750.	

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CANADIAN MUNICIPAL STATISTICS

Province of British Columbia

Area.....	356,000 square miles
Population, 1915-16.....	425,000
1901.....	178,657
Funded Debt.....	\$ 21,153,146
Sinking Fund.....	\$2,976,713
Provincial Guarantees.....	\$73,782,072
Annual Dominion Government Sub- sidy.....	\$723,135
Revenue for last fiscal year.....	\$6,291,693
Expenditure for last fiscal year.....	\$9,880,662
Approximate assessable value of all property within the Province....	\$810,000,000
Provincial Assets.....	\$283,000,000

CANADIAN MUNICIPAL STATISTICS

City of Vancouver, B.C.

Assessed Value for Taxation.....	\$139,463,435
Exemptions not included above.....	74,895,475
General Debenture Debt.....	29,208,937
Less, Sinking Fund.....	\$3,117,761
Waterworks Debentures.....	4,749,351 7,867,112
Net Debenture Debt.....	<u>\$21,341,825</u>
Net Local Improvement Debt	
(Property owners' share only, after deducting	
Sinking Fund, \$909,668).....	5,293,971
Revenue from Public Utilities.....	326,053
(After deducting operating expenses)	
Value of Municipality's Assets.....	49,619,520
Tax Rate, General, 19.902 mills. School, 4.542 mills.	
Area, 10,547 acres.	
Population, 97,995.	

City of Victoria, B.C.

Assessed Value for Taxation.....	\$87,943,650
Exemptions not included above.....	15,513,870
General Debenture Debt.....	12,301,937
Less, Sinking Fund.....	\$1,309,294
Waterworks Debentures.....	4,327,000
Street Lighting Debentures.....	130,000 5,766,294
Net Debenture Debt.....	<u>\$ 6,535,643</u>
Net Local Improvement Debt	
(Property owners' share only, after deducting	
Sinking Fund, \$546,904).....	5,661,251
Revenue from Public Utilities.....	182,011
(After deducting operating expenses)	
Value of Municipality's Assets.....	26,000,000
Tax Rate, Total, 19 mills.	
Area, 4,637 acres.	
Population, 45,000.	

WOOD, GUNDY AND COMPANY

City of New Westminster, B.C.

Assessed Value for Taxation.....	\$15,038,725	
Exemptions not included above.....	4,526,125	
General Debenture Debt.....	4,614,226	
Less, Sinking Fund.....	\$361,463	
Waterworks Debentures.....	910,500	
Light and Power Debentures....	206,000	1,483,963
Net Debenture Debt.....	\$3,130,263	
Local Improvement Debt.....	1,291,600	
Revenue from Public Utilities.....	102,902	
(After deducting operating expenses)		
Value of Municipality's Assets.....	5,089,962	
Tax Rate, General, 20.28 mills. School, 6.12 mills.		
Area, 3,480 acres.		
Population, 15,000.		

City of Nanaimo, B.C.

Assessed Value for Taxation.....	\$5,572,635	
Exemptions not included above.....	311,375	
General Debenture Debt.....	698,000	
Less, Sinking Fund.....	\$129,604	
Waterworks Debentures.....	333,000	462,604
Net Debenture Debt.....	\$235,396	
Local Improvement Debt.....	339,025	
(Property owners' share only)		
Revenue from Public Utilities.....	23,490	
(After deducting operating expenses)		
Value of Municipality's Assets.....	853,706	
Tax Rate, General, 27.8 mills. School, 6 mills.		
Area, 700 acres.		
Population, 7,500.		

CANADIAN MUNICIPAL STATISTICS

City of Nelson, B.C.

Assessed Value for Taxation.....	\$4,442,911
Exemptions not included above.....	536,935
General Debenture Debt.....	812,000
Less, Sinking Fund.....	\$274,394
Waterworks Debentures.....	97,500
Light and Power Debentures....	355,000
Street Railway Debentures.....	81,000
Gas Debentures.....	50,000
	<u>857,894</u>
Net Debenture Debt.....	Nil
Net Local Improvement Debt	
(Property owners' share only, after deducting	
Sinking Fund of \$1,818)	\$ 37,249
Revenue from Public Utilities.....	19,786
(After deducting operating expenses)	
Value of Municipality's Assets.....	1,236,198
Tax Rate, General, 31 mills. School, 7 mills.	
Area, 536 acres.	
Population, 7,000.	

City of North Vancouver, B.C.

Assessed Value for Taxation.....	\$12,337,195
Exemptions not included above.....	3,773,545
General Debenture	1,867,899
Less, Sinking Fund	\$186,537
Waterworks Debentures.....	601,000
Light and Power Debentures....	180,000
	<u>567,537</u>
Net Debenture Debt.....	900,362
Local Improvement Debt.....	1,073,240
Value of Municipality's Assets.....	4,331,446
Tax Rate, General, 17.88 mills. School, 3.6 mills.	
Area, 2,950 acres.	
Population, 6,500.	

WOOD, GUNDY AND COMPANY

City of Prince Rupert, B.C.

Assessed Value for Taxation.....	\$13,841,814
Exemptions not included above.....	5,875,985
General Debenture Debt.....	951,000
Less, Sinking Fund.....	\$ 74,285
Waterworks Debentures.....	130,000
Light and Power Debentures....	616,000
Telephone Debentures.....	40,000
	860,285
Net Debenture Debt.....	\$ 90,715
Net Local Improvement Debt	
(Property owners' share only, after deducting Sinking Fund. \$87,561)	830,240
Value of Municipality's Assets.....	2,420,000
Tax Rate, General, 8 mills. School, 2 mills.	
Area, 2,240 acres.	
Population, 6,004.	

City of Kamloops, B.C.

Assessed Value for Taxation.....	\$5,390,620
Exemptions not included above.....	997,310
General Debenture Debt.....	1,093,500
Less, Sinking Fund.....	\$118,498
Waterworks Debentures.....	329,000
Light and Power Debentures....	218,500
Hydro-Electric Debentures.....	345,000
	1,010,998
Net Debenture Debt.....	\$ 82,502
Net Local Improvement Debt	
(After deducting Sinking Fund of \$38,442).....	113,431
Revenue from Public Utilities.....	30,111
(After deducting operating expenses)	
Value of Municipality's Assets.....	1,535,223
Tax Rate, General, 25.5 mills. School, 5.1 mills.	
Area, 912 acres.	
Population, 5,500.	

CANADIAN MUNICIPAL STATISTICS

City of Fernie, B.C.

Assessed Value for Taxation.....	\$1,568,010
Exemptions not included above.....	341,439
General Debenture Debt.....	410,400
Less, Sinking Fund.....	\$ 68,640
Waterworks Debentures.....	119,000
Light and Power Debentures....	74,000
Net Debenture Debt.....	<u>\$148,760</u>
Local Improvement Debt.....	12,783
Value of Municipality's Assets.....	582,847
Tax Rate, General, 13.5 mills. School, 10.5 mills.	
Area, 331 acres.	
Population, 5,000.	

City of Trail, B.C.

Assessed Value for Taxation.....	\$982,800
Exemptions not included above.....	66,795
General Debenture Debt.....	39,090
Less, Sinking Fund.....	\$ 8,110
Waterworks Debentures.....	15,000
Net Debenture Debt.....	<u>\$15,980</u>
Local Improvement Debt.....	12,410
(Property owners' share only)	
Revenue from Public Utilities.....	5,859
(After deducting operating expenses)	
Value of Municipality's Assets.....	99,207
Tax Rate, General, 19.6 mills. School, 5.4 mills.	
Area, 664 acres.	
Population, 4,500.	

WOOD, GUNDY AND COMPANY

City of Vernon, B.C.

Assessed Value for Taxation.....	\$2,962,038
Exemptions not included above.....	669,750
General Debenture Debt.....	663,500
Less, Sinking Fund.....	\$ 82,984
Waterworks Debentures.....	242,500
Light and Power Debentures....	189,000
Net Debenture Debt.....	\$ 149,016
Value of Municipality's Assets.....	1,079,345
Tax Rate, General, 24 mills. School, 6 mills.	
Area, 2,000 acres.	
Population, 3,500.	

City of Rossland, B.C.

Assessed Value for Taxation.....	\$1,790,045
Exemptions not included above.....	601,355
General Debenture Debt.....	176,000
Less, Sinking Fund.....	\$52,420
Waterworks Debentures.....	51,500
Net Debenture Debt.....	\$ 72,080
Value of Municipality's Assets.....	182,839
Tax Rate, General, 31 mills. School, 5 mills.	
Area, 1,920 acres.	
Population, 3,500.	

CANADIAN MUNICIPAL STATISTICS

City of Revelstoke, B.C.

Assessed Value for Taxation.....	\$2,142,060
Exemptions not included above.....	488,200
General Debenture Debt.....	566,275
Less, Sinking Fund.....	\$104,813
Waterworks Debentures.....	57,700
Light and Power Debentures....	286,145
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Net Debenture Debt.....	\$117,617
Net Local Improvement Debt	
(Property owners' share only, after deducting	
Sinking Fund, \$38,171).....	126,556
Revenue from Public Utilities.....	31,205
(After deducting operating expenses)	
Value of Municipality's Assets.....	982,284
Tax Rate, General, 14.5 mills. School, 8 mills.	
Area, 595 acres.	
Population, 3,000.	

City of Ladysmith, B.C.

Assessed Value for Taxation.....	\$979,495
Exemptions not included above.....	98,000
General Debenture Debt.....	85,000
Less, Sinking Fund.....	\$13,371
Light and Power Debentures....	25,000
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Net Debenture Debt.....	\$ 46,629
Local Improvement Debt.....	11,477
Value of Municipality's Assets.....	954,495
Tax Rate, General, 16.75 mills. School, 7 mills.	
Area, 640 acres.	
Population, 2,500.	

WOOD, GUN DY AND COMPANY

City of Kelowna, B.C.

Assessed Value for Taxation.....	\$1,834,300
Exemptions not included above.....	1,743,725
General Debenture Debt.....	382,000
Less, Sinking Fund.....	\$ 27,000
Waterworks and Electric Light Debentures.....	155,500 182,500
Net Debenture Debt.....	\$199,500
Local Improvement Debt.....	51,309
(Property owners' share only)	
Revenue from Public Utilities.....	11,700
(After deducting operating expenses)	
Value of Municipality's Assets.....	583,000
Tax Rate, General, 20.5 mills. School, 5.5 mills.	
Area, 1,281 acres.	
Population, 2,500.	

City of Cranbrook, B.C.

Assessed Value for Taxation.....	\$1,317,775
Exemptions not included above.....	500,000
General Debenture Debt.....	357,176
Less, Sinking Fund.....	\$ 13,277
Waterworks Debentures.....	165,602 178,879
Net Debenture Debt.....	\$178,297
Local Improvement Debt.....	7,500
Revenue from Public Utilities.....	3,757
(After deducting operating expenses)	
Value of Municipality's Assets.....	505,513
Tax Rate, General, 25.7 mills. School, 5.3 mills.	
Area, 200 acres.	
Population, 2,500.	

CANADIAN MUNICIPAL STATISTICS

City of Merritt, B.C.

Assessed Value for Taxation.....		\$618,060
Exemptions not included above.....		572,167
General Debenture Debt.....		103,000
Less, Sinking Fund.....	\$ 9,799	
Waterworks Debentures.....	45,000	
Light and Power Debentures.....	25,000	79,799
Net Debenture Debt.....		\$ 23,201
Revenue from Public Utilities.....		3,631
(After deducting operating expenses)		
Value of Municipality's Assets.....		187,016
Tax Rate, General, 27 mills. School, 8 mills.		
Area, 1,640 acres.		
Population, 2,500.		

City of Port Coquitlam, B.C.

Assessed Value for Taxation.....		\$3,625,446
Exemptions not included above.....		42,550
General Debenture Debt.....		426,500
Less, Sinking Fund.....	\$ 18,785	
Waterworks Debentures.....	100,000	118,785
Net Debenture Debt.....		\$307,715
Value of Municipality's Assets.....		620,860
Tax Rate, General, 16.52 mills. School, 1 mill.		
Area, 6,200 acres.		
Population, 2,300.		

WOOD, GUNDY AND COMPANY

City of Grand Forks, B.C.

Assessed Value for Taxation.....	\$1,512,305
Exemptions not included above.....	415,400
General Debenture Debt.....	202,300
Less, Sinking Fund.....	\$46,905
Waterworks Debentures.....	80,800
Light and Power Debentures...	18,000
Net Debenture Debt.....	\$ 56,595
Revenue from Public Utilities.....	16,614
(After deducting operating expenses)	
Value of Municipality's Assets.....	265,594
Tax Rate, General, 24.5 mills. School, 5.5 mills.	
Area, 1,700 acres.	
Population, 2,000.	

City of Chilliwack, B.C.

Assessed Value for Taxation.....	\$1,853,325
Exemptions not included above.....	285,750
General Debenture Debt.....	201,937
Less, Sinking Fund.....	\$14,456
Net Debenture Debt.....	\$187,481
Net Local Improvement Debt	
(Property owners' share only, after deducting	
Sinking Fund of \$2,916).....	10,738
Value of Municipality's Assets.....	300,562
Tax Rate, General, 28 mills. School, 10 mills.	
Area, 1,040 acres.	
Population, 1,800.	

CANADIAN MUNICIPAL STATISTICS

City of Duncan, B.C.

Assessed Value for Taxation.....	\$1,451,880
Exemptions not included above.....	135,100
General Debenture Debt.....	135,000
Less, Sinking Fund.....	\$10,453
Waterworks Debentures.....	25,000
Light and Power Debentures...	65,000
Net Debenture Debt.....	\$34,547
Local Improvement Debt.....	3,100
Value of Municipality's Assets.....	32,133
Tax Rate, General, 10.5 mills. School, 4.5 mills.	
Area, 500 acres.	
Population, 1,700.	

City of Cumberland, B.C.

Assessed Value for Taxation.....	\$348,515
Exemptions not included above.....	41,500
Local Improvement Debt.....	9,659
Tax Rate, General, 15 mills. School, 7 mills.	
Area, 640 acres.	
Population, 1,600.	

WOOD, GUNDY AND COMPANY

City of Port Moody, B.C.

Assessed Value for Taxation.....	\$1,795,840
Exemptions not included above.....	738,100
General Debenture Debt.....	124,004
Less, Sinking Fund.....	\$ 5,280
Waterworks Debentures.....	80,000
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Net Debenture Debt.....	\$ 38,724
Local Improvement Debt.....	41,296
(Property owners' share only)	
Value of Municipality's Assets.....	191,984
Tax Rate, General, 15.5 mills. School, 2 mills.	
Area, 2,980 acres.	
Population, 1,500.	

City of Armstrong, B.C.

Assessed Value for Taxation.....	\$1,158,425
Exemptions not included above.....	87,200
General Debenture Debt.....	150,166
Less, Sinking Fund.....	\$17,121
Waterworks Debentures.....	41,000
Light and Power Debentures....	78,000
	<hr/>
Net Debenture Debt.....	\$ 14,045
Value of Municipality's Assets.....	218,050
Tax Rate, General, 11.22 mills. School, 5 mills.	
Area, 1,000 acres.	
Population, 1,500.	

CANADIAN MUNICIPAL STATISTICS

City of Kaslo, B.C.

Assessed Value for Taxation.....		\$571,356
Exemptions not included above.....		147,826
General Debenture Debt.....		51,300
Less, Sinking Fund.....	\$ 3,722	
Light and Power Debentures....	29,300	33,022
Net Debenture Debt.....		\$ 18,278
Revenue from Public Utilities.....		3,257
(After deducting depreciation and fixed charges)		
Value of Municipality's Assets.....		102,778
Tax Rate, General, 23.66 mills. School, 10 mills.		
Area, 406 acres.		
Population, 1,200.		

City of Phoenix, B.C.

Assessed Value for Taxation.....		\$623,960
General Debenture Debt.....		6,000
Less, Sinking Fund.....	\$2,382	2,382
Net Debenture Debt.....		\$ 3,618
Value of Municipality's Assets.....		54,548
Tax Rate, General, 20 mills. School, 7 mills.		
Area, 148 acres.		
Population, 1,200.		

City of Enderby, B.C.

Assessed Value for Taxation.....	\$696,701
Exemptions not included above.....	144,285
General Debenture Debt.....	90,250
Less, Sinking Fund.....	\$11,534
Waterworks Debentures.....	29,500
	41,034
Net Debenture Debt.....	\$ 49,216
Net Local Improvement Debt	
(Property owners' share only, after deducting Sinking Fund. \$675).....	8,575
Revenue from Public Utilities.....	2,993
(After deducting operating expenses)	
Value of Municipality's Assets.....	176,151
Tax Rate, General, 16 mills. School, 7 mills.	
Area, 655 acres.	
Population, 500.	

District of South Vancouver, B.C.

Assessed Value for Taxation.....	\$21,339,524
Exemptions not included above.....	89,267
General Debenture Debt.....	5,537,321
Less, Sinking Fund.....	\$ 164,040
Waterworks Debentures.....	1,013,050
	1,177,090
Net Debenture Debt.....	\$4,360,231
Net Local Improvement Debt	
(Property owners' share only, after deducting Sinking Fund. \$7,947).....	150,994
Revenue from Public Utilities.....	20,237
(After deducting operating expenses)	
Value of Municipality's Assets.....	8,005,653
Tax Rate, Improved, 27 mills. Unimproved, 47 mills.	
Area, 9,200 acres.	
Population, 25,000.	

CANADIAN MUNICIPAL STATISTICS

District of Point Grey, B.C.

Assessed Value for Taxation.....	\$24,125,418
Exemptions not included above.....	252,698
General Debenture Debt.....	5,194,771
Less, Sinking Fund.....	\$ 61,405
Waterworks Debentures.....	1,454,018 1,515,423
Net Debenture Debt.....	\$3,679,348
Local Improvement Debt.....	2,900
Revenue from Public Utilities.....	31,067
(After deducting operating expense.....)	
Value of Municipality's Assets.....	6,153,581
Tax Rate, Improved, 20 mills. Unimproved, 30.5 mills.	
Area, 12,000 acres.	
Population, 15,000.	

District of Burnaby, B.C.

Assessed Value for Taxation.....	\$21,878,190
Exemptions not included above.....	4,263,390
General Debenture Debt.....	2,287,150
Less, Sinking Fund.....	\$109,810
Waterworks Debentures.....	668,650 778,460
Net Debenture Debt.....	\$1,508,690
Revenue from Public Utilities.....	11,467
(After deducting operating expense.....)	
Value of Municipality's Assets.....	3,302,748
Tax Rate, Improved, 15 mills. Unimproved, 34 mills.	
Area, 22,400 acres.	
Population, 12,000.	

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District of Saanich, B.C.

Assessed Value for Taxation.....	\$22,075,989
General Debenture Debt.....	858,500
Less, Sinking Fund.....	\$104,273
Waterworks Debentures.....	<u>375,000</u>
Net Debenture Debt.....	\$ 379,227
Local Improvement Debt.....	116,469
Value of Municipality's Assets.....	1,251,140
Tax Rate, General, 6 mills. School, 1.5 mills.	
Area, 45,000 acres.	
Population, 8,000.	

District of Richmond, B.C.

Assessed Value for Taxation.....	\$5,676,937
Exemptions not included above.....	77,161
General Debenture Debt.....	703,800
Less, Sinking Fund.....	\$ 29,185
Waterworks Debentures.....	<u>365,000</u>
Net Debenture Debt.....	\$ 309,615
Local Improvement Debt.....	70,621
Value of Municipality's Assets.....	1,020,856
Tax Rate, General, 9.5 mills. School, 3 mills.	
Area, 30,000 acres.	
Population, 7,000.	

CANADIAN MUNICIPAL STATISTICS

District of Oak Bay, B.C.

Assessed Value for Taxation.....	\$7,255,674	
Exemptions not included above.....	3,203,336	
General Debenture Debt.....	793,000	
Less, Sinking Fund.....	\$ 90,303	
Waterworks Debentures.....	200,000	290,303
Net Debenture Debt.....		\$502,697
Net Local Improvement Debt (After deducting Sinking Fund. \$128,549).....		351,675
Value of Municipality's Assets.....		909,030
Tax Rate, General, 8.2 mills. School, 3 mills.		
Area, 2,552 acres.		
Population, 5,100.		

District of Esquimalt, B.C.

Assessed Value for Taxation.....	\$8,132,075	
Exemptions not included above.....	2,079,125	
General Debenture Debt.....	427,500	
Less, Sinking Fund.....	\$12,237	12,237
Net Debenture Debt.....		\$415,263
Value of Municipality's Assets.....		75,302
Tax Rate, General, 9.5 mills. School, 2.5 mills.		
Area, 1,500 acres.		
Population, 5,000.		

District of Surrey, B.C.

Assessed Value for Taxation.....	\$5,006,825
General Debenture Debt.....	Nil
Value of Municipality's Assets.....	100,583
Tax Rate, General, 9 mills. School, 2.5 mills.	
Area, 76,000 acres.	
Population, 5,000.	

District of Delta, B.C.

Assessed Value for Taxation.....	\$6,713,621	
Exemptions not included above.....	107,800	
General Debenture Debt.....	220,000	
Less, Sinking Fund.....	\$ 29,346	
Waterworks Debentures.....	205,000	234,346
Net Debenture Debt.....		Nil
Local Improvement Debt.....	\$ 94,217	
Value of Municipality's Assets.....	493,200	
Tax Rate, General, 6.25 mills. School, 1.67 mills.		
Area, 42,000 acres.		
Population, 4,000.		

CANADIAN MUNICIPAL STATISTICS

District of North Vancouver, B.C.

Assessed Value for Taxation.....	\$10,866,971
Exemptions not included above.....	732,972
General Debenture Debt.....	1,137,000
Less, Sinking Fund.....	\$ 67,141
Waterworks Debentures.....	155,000
Assumed by West Vancouver..	156,000
	<u>378,141</u>
Net Debenture Debt.....	\$ 758,859
Local Improvement Debt.....	137,071
Value of Municipality's Assets.....	1,747,667
Tax Rate, General, 17 mills. School, 1.25 mills.	
Area, 48,000 acres.	
Population, 4,000.	

District of Spallumcheen, B.C.

Assessed Value for Taxation.....	\$2,187,325
Exemptions not included above.....	544,435
General Debenture Debt.....	91,821
Less, Sinking Fund.....	\$41,620
Waterworks Debentures.....	54,071
Light and Power Debentures...	15,000
	<u>110,691</u>
Net Debenture Debt.....	Nil
Value of Municipality's Assets.....	\$178,188
Tax Rate, General, 6.67 mills. School, 3.5 mills.	
Area, 65,000 acres.	
Population, 3,500.	

District of Maple Ridge, B.C.

Assessed Value for Taxation.....	\$2,524,740
Exemptions not included above.....	52,300
General Debenture Debt.....	8,000
Tax Rate, General, 8 mills. School, 4 mills.	
Area, 45,000 acres.	
Population, 3,000.	

District of Penticton, B.C.

Assessed Value for Taxation.....	\$2,071,600
Exemptions not included above.....	1,634,317
General Debenture Debt.....	485,700
Less, Sinking Fund.....	\$ 18,836
Waterworks Debentures.....	168,000
Light and Power Debentures...	37,000
Irrigation Debentures.....	110,000
	383,836
Net Debenture Debt.....	\$101,864
Net Local Improvement Debt	
(Property owners' share only, after deducting	
Sinking Fund, \$5,738).....	15,362
Revenue from Public Utilities.....	22,451
(After deducting operating expenses)	
Value of Municipality's Assets.....	646,147
Tax Rate, General, 17.33 mills. School, 14.67 mills.	
Area, 7,044 acres.	
Population, 2,750.	

CANADIAN MUNICIPAL STATISTICS

District of Summerland, B.C.

Assessed Value for Taxation.....	\$3,030,325
Exemptions not included above.....	1,385,925
General Debenture Debt.....	330,000
Less, Sinking Fund.....	\$39,996
Waterworks Debentures.....	62,000
Light and Power Debentures...	19,500
Net Debenture Debt.....	\$208,504
Value of Municipality's Assets.....	447,385
Tax Rate, General, 14 mills. School, 4.5 mills.	
Area, 13,000 acres.	
Population, 2,500.	

District of North Cowichan, B.C.

Assessed Value for Taxation.....	\$4,791,329
Exemptions not included above.....	22,400
General Debenture Debt.....	50,000
Value of Municipality's Assets.....	91,495
Tax Rate, General, 4.8 mills. School, 1.7 mills.	
Area, 35,000 acres.	
Population, 1,500.	

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District of Salmon Arm, B.C.

Assessed Va. for Taxation.....	\$1,018,876
Exemptions not included above.....	707,550
General Debenture Debt.....	2,500
Less, Sinking Fund.....	<u>\$168</u> 168
Net Debenture Debt.....	\$ 2,332
Value of Municipality's Assets.....	24,018
Tax Rate, General, 7.25 mills. School, 2.75 mills.	
Area, 46,080 acres.	
Population, 1,500.	

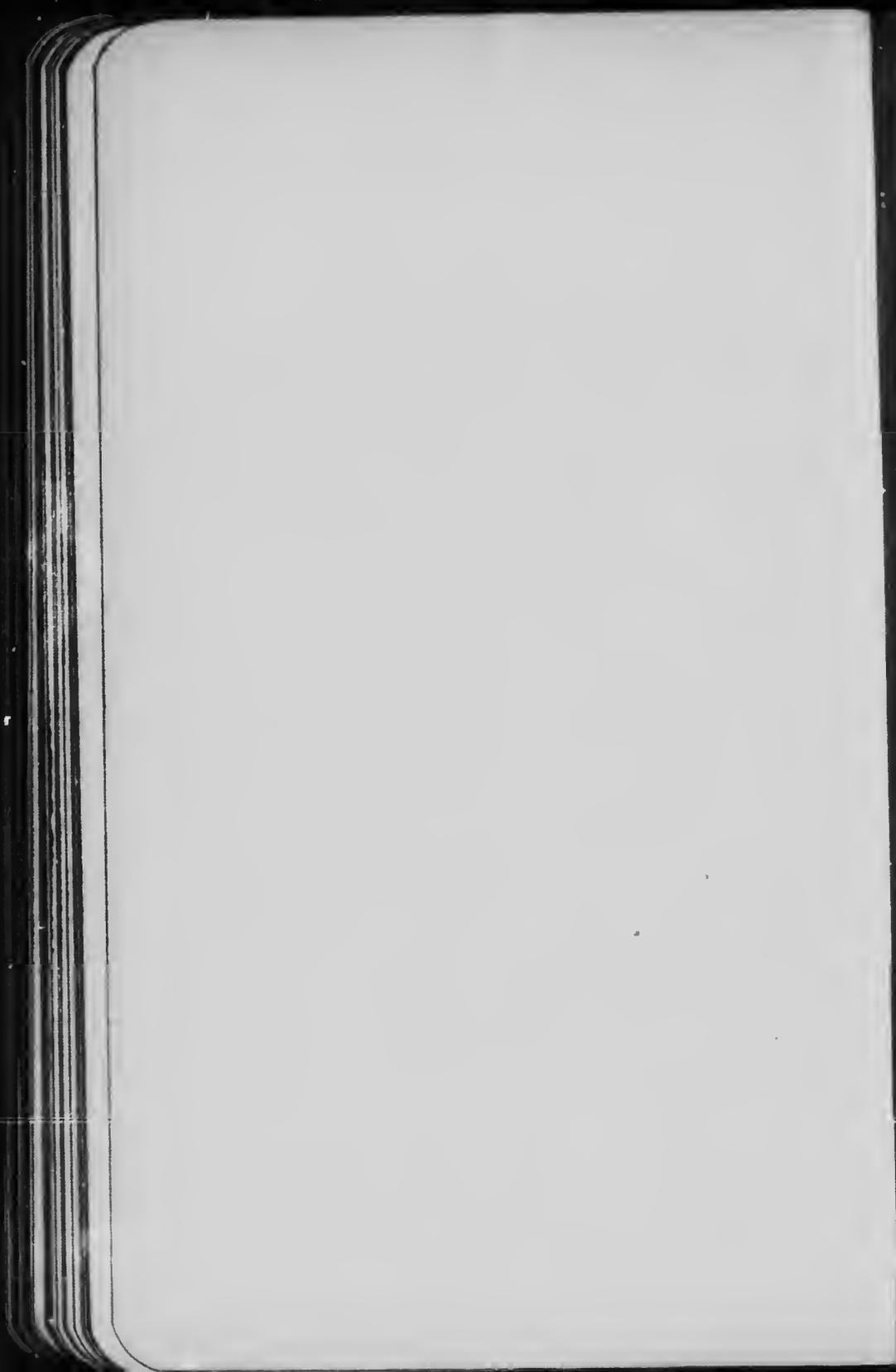
District of Coquitlam, B.C.

Assessed Value for Taxation.....	\$2,233,238
Exemptions not included above.....	810
General Debenture Debt.....	82,500
Value of Municipality's Assets.....	156,760
Tax Rate, General, 10.24 mills. School, 1.7 mills.	
Area, 37,120 acres.	
Population, 1,250.	

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Summary of Municipal Law

By
ALEXANDER BRUCE, K.C.

1880

(LETTERHEAD OF ALEXANDER BRUCE, K.C.)

Messrs. WOOD, GUNDY & CO.,
TORONTO.

February 13th, 1917.

DEAR SIRS,—

In 1915 I prepared, at your request, a summary of the Municipal Laws of the Province of Ontario and the four provinces lying west thereof relating to Municipal Debentures, and you have now asked me to revise the same and bring it down to the present date, and also to include the Provinces of Quebec, New Brunswick and Nova Scotia.

I have accordingly revised my former work and, in the case of the Province of Quebec have had a memorandum prepared by Mr. Falconer, K.C., of Montreal, a member of the firm of solicitors for the Bank of Montreal at Head Office; and that for Nova Scotia has been prepared by Messrs. Henry, Rogers, Harris & Stewart, of Halifax, and both these memoranda have been perused and considered by me and found to express correctly the state of the existing law as to the issue of Debentures of these provinces.

I have prepared a brief memorandum of the very limited provisions in the Province of New Brunswick as to the issue of Debentures.

You will see that in each of the Provinces of Ontario, Manitoba and British Columbia, there is a Municipal Act which contains all the Municipal Law applicable to all classes of municipalities. In Saskatchewan there are four such Acts, one applying to each, namely, Cities

Towns, Villages and Rural Municipalities; and in Alberta there are three Acts, one each for Towns, Villages and Rural Municipalities, while all Cities, and some Towns, have their own special Acts.

In Manitoba the Cities of Winnipeg, St. Boniface and Portage la Prairie, and perhaps some other Cities and Towns, have special charters, and in British Columbia the City of Vancouver has a special charter, while in the case of many of the Municipalities in the different provinces there are pieces of special legislation, so that it is always advisable in examining the securities of any Municipality to enquire what, if any, special legislation it has.

It will also be seen from the summary on the laws of New Brunswick and Nova Scotia, that all the Cities therein, and some of the Towns, have special Acts of Incorporation.

A. BRUCE.

PROVINCE OF NOVA SCOTIA

I.—MUNICIPAL DEBENTURES GENERALLY.

1. **Authority to Borrow.** Municipalities in Nova Scotia must apply to the Legislature for approval of each issue of Debentures except those issued for school purposes. The term, rate of interest and the amount of annual sinking fund deposits, are matters to be dealt with by the Special Act.

2. **Act of 1914.** All other matters are dealt with by the Municipal Debentures Act, 1914, which consolidates and amends the previous legislation and provides forms of the Debentures and coupons.

Commissioner of Municipal Sinking Funds

The Act provides for the appointment of an office, called the Commissioner of Municipal Sinking Funds, whose duties may be

summarized as follows:—

- (1) To see that the Debentures and coupons are in the form provided by the Act.
- (2) To sign a certificate endorsed on each Debenture to the effect that the Debenture is one of an issue authorized by an Act of the Legislature.
- (3) To see that the proper sum is deposited in the sinking fund each year; and if there is a default, to sue the Municipality for the amount.
- (4) To receive from each municipality annual returns showing the amount raised for sinking fund requirements and how it has been applied.

The Commissioner has also power to make regulations providing for:

- (1) The supplying to Municipalities of Debentures of uniform style on lithographed forms.
- (2) The methods by which a municipality shall keep its sinking fund account.

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- (3) Any matter necessary for the efficient performance of his duties under the Act.

Cumulative A Debenture issued in accordance with the Act and certified by the Commissioner is binding on the Municipality and its validity cannot be questioned in any court.

In cases where there has not been strict compliance with the Special Act authorizing the issue, the Commissioner may nevertheless, if he thinks that there has been substantial compliance therewith, sign the certificate on the Debenture.

Departure from the forms given in the Act or non-compliance with the requirement of the Act does not invalidate such irregular or informal Debenture. A holder may sue the Municipality for an order requiring the issue of a new and proper Debenture.

Sinking Fund The sinking fund may be deposited in a chartered bank doing business in Nova Scotia or may be paid to a trust company appointed for the purpose by the Governor-in-Council. Any premium realized on the sale of Debentures must be paid into the sinking fund.

Redemption Right The Municipality has the right at any time to apply the sinking fund to purchase any Debentures of the series. The purchase must be made through the Commissioner and at a price not exceeding par.

Registration Unless registered under the Act, Municipal Debentures as well as the coupons are payable to bearer and transferable by delivery.

A Debenture Register Book may be kept by the clerk or by a Trust Company appointed by the Municipality. When a Debenture has been registered it is transferable only by the registered holder or his attorney by entry in

the Debenture Register Book and endorsement of a copy of the entry on the Debenture. Registration may be cancelled by a transfer to bearer in the Register Book and the endorsement on the Debenture of a copy of the entry.

II.—SCHOOL DEBENTURES.

1. **In Cities.** The question of the issue of Debentures for School purposes is dealt with in the respective Acts incorporating the Cities.

2. **In Towns.** The Town's Incorporation Act R.S.N.S. 1900 Chapter 71, Section 162, provides that, if, in the opinion of the School Board it is necessary to purchase land or construct a school building or effect any extraordinary improvements, application shall be made by the Board to the Town Council. The Council when authorized by a meeting of the ratepayers may borrow money required for such purposes and the amount so borrowed shall be repaid with interest at a rate not exceeding five per cent., by equal annual instalments not exceeding twenty. For the purpose of securing the amount so borrowed, the Council may issue Debentures with interest coupons attached in the form provided by the Act. The Debentures are signed by the Mayor and countersigned by the clerk.

3. **In Other Municipalities.** The Education Act R.S.N.S. 1900 Chapter 52, Sections 63, 64 and 65 provides that the School Trustees when authorized by a school meeting, may borrow money for the purchase or improvement of school grounds or for the purchase or building of school houses, the amount borrowed to be repaid with interest at a rate not exceeding five per cent., by annual instalments not exceeding twelve. The money so borrowed shall be a charge on the rateable property in the School Section.

The Trustees may issue Debentures with coupons attached in the form given in the Act, such Debentures to be signed by the Trustees or any two of them and countersigned by the Secretary.

The Trustees are required to provide by rate upon the school section an amount sufficient for the payment of such Debentures and interest coupons as they become due.

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4. General. In all other cases where money is required for school purposes, application must be made to the Legislature for power to borrow. None of the Acts provide whether a seal is required for such school Debentures.

PROVINCE OF NEW BRUNSWICK

I.—GENERAL DEBENTURES.

There is no general Municipal Act such as exists in Ontario and the Provinces lying west thereof, and the Statutes relating to Municipal matters are very meagre in their provisions, and can scarcely be said to deal with the issue of Debentures.

Cities have special Acts of Incorporation, and while the Towns Incorporation Act, Chapter 166 (Consolidated Statutes of 1903) contains provisions for the incorporation of Towns and for their government generally, there is no special provision therein for the issue of Debentures except that power is given to expropriate the works of any Company incorporated for supplying gas, electric light, water or sewers, at a valuation to be fixed by arbitration if not agreed on, if first submitted to and approved of by the Ratepayers and the Corporation may then borrow on Debentures (with coupons) redeemable within thirty years, and with such sinking fund as the Council may determine.

In the Municipalities Act, Chapter 165 (C.S.) which contains laws as to the powers of Municipalities generally, the only provision making mention of Debentures is Section 85 which requires the Secretary-Treasurer of each Municipality in the Province to make annual returns to the Provincial Secretary of the Debenture and floating indebtedness as well as of the assets of the Municipality.

Except as above, the issue of Debentures by any Municipality must be authorized by special Act of the Legislature which will define the amount of issue, terms of payment, rate of interest and other proper particulars, and the debentures are, by the Act, usually made a charge on all the taxable property in the Municipality.

Chapter 6 of the Acts of 1911, entitled "An Act respecting the issue of Debentures by Municipal and other Bodies" defines the form of the Debentures, the size and quality of the paper to be used in their issue, requires them

to bear the corporate seal, to be signed by the head Officer of the Corporation, and countersigned by the Secretary; to be payable to bearer, and pass by delivery.

The Act provides that a Certificate on each Debenture may be signed by the Auditor-General of the Province setting out the Chapter and year of the Act authorizing the issue, and any Debenture bearing such Certificate shall be binding on the Municipality and the validity of the Debenture shall not be open to question, and it further provides that the Auditor-General may grant such Certificate notwithstanding a departure from the forms given in the Act or irregularity in the proceedings, if the provisions of the Act authorizing the debentures have been substantially complied with.

That Act further provides for a sinking fund in all Debenture By-laws.

II.—SCHOOL DEBENTURES.

Under the School Act, C.S. 1903, Section 72 (3), as amended by the Acts of 1905, Chapter 5, Section 7, a Board of School Trustees may borrow for the purchase, erection or improvement of school grounds or buildings, when authorized by a school meeting, and with the consent of the Chief Superintendent of Education, by the issue of Debentures repayable in equal annual instalments, not exceeding seven; while the Board of Education may, by order, extend the time of payment beyond seven years, and make the repayment in any other manner than equal annual instalments, and, bonds or debentures may be issued which must state on their face that they are issued under Order of the Board of Education giving its date.

The amount is limited to ten per cent. of the property assessable for School purposes and the Debentures form a charge thereon.

PROVINCE OF QUEBEC

I.—MUNICIPALITIES DEFINED.

Quebec territory is divided into municipalities of three kinds, Cities, Towns and County Municipalities. County Municipalities include Rural and Village Municipalities. The same territory is divided into School Municipalities governed by school corporations which are quite distinct from the Municipal Corporations, nor does the area governed by the two always correspond. As a rule cities and towns have special acts of incorporation; County and School Municipalities do not.

II.—COUNTY MUNICIPALITIES.

The territory governed by the Municipal Code is divided into County Municipalities, in which as stated above are included Rural and Village Municipalities, and Town Municipalities organized under the former Municipal Code. The words "County Corporation" are sometimes used in distinction to local (Rural, Village or Town) Corporations.

County Municipalities practically correspond to counties erected for the purpose of representation in the Legislature and Local Municipalities are erected by the Lieutenant-Governor-in-Council.

The proper name of a Corporation is "The Corporation of the (Village) of —."

1. Loans and Bond Issues. Corporation loans whether by a bond issue or otherwise must be by By-law approved (1) by a majority in number and real value of the proprietors who are electors who have voted, and (2) by the Lieutenant-Governor-in-Council.

Every loan By-law must specify the purposes to which the sum to be borrowed is to be applied and must contain all provisions deemed requisite to ensure the proper application of the money and the attainment of the end set forth in the By-law.

Every bond must specify, (1) the name of the Corporation, (2) the By-law, (3) the amount, (4) the rate of interest, (5) the time and place of payment of both principal and interest, and (6) the date; and must bear the signature of the head of the Council or some other authorized signature, and that of the Secretary-Treasurer. Interest must be payable half-yearly and the rate must not be higher than six per cent. interest. Coupons may be annexed.

Article 5 of the Municipal Code, Sub-section 6, declares that every corporation may have a seal, the use of which, however, is not obligatory.

The principal and interest of every bond are secured by the general funds of the Municipality.

Every bond issued under a By-law approved by the Lieutenant-Governor-in-Council whether before or after the coming into force of the Code is valid and cannot be contested for any cause whatsoever.

No bonds may be issued or loan contracted unless the By-law authorizing the same impose upon all taxable immoveable property liable for the payment an annual tax sufficient for the payment of the yearly interest and at least one per cent. in addition as a sinking fund until extinction of the debt, the apportionment which is made each year is based on the valuation roll and the sinking fund must be invested.

2. Approval by Electors. The Approval of the electors who are proprietors must be had within thirty days after the passing of the By-law under the provisions of Articles 372 to 387. Under these articles the Council must by resolution order a public meeting not less than twenty or more than thirty days after the passing of the By-law. A certified copy of the By-law must be posted at least fifteen days before the holding of the meeting with the notice convening the electors. A poll is opened immediately after reading the By-law and lasts for one day.

3. By-laws Generally. Every By-law must on pain of nullity be preceded by a notice of motion given at a pre-

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ceding session and comes into force and is effective if not otherwise provided for therein fifteen days after publication, and in any event there must be a publication of fifteen days before it comes into force (364, 365).

4. Limit of Indebtedness. The limit of indebtedness is, for a County Corporation, five per cent. and for Local Corporation ten per cent. of the value of the taxable immoveable property of the Municipality. The latter amount must include the amount of the local corporation share of the County Corporation's debt.

5. Registration. It is the duty of the secretary-treasurer before negotiation, sale or promise of sale of the bonds to register any By-law authorizing a bond issue with a return giving certain information, and he is subject to a fine for non-compliance, but there is no provision that failure invalidates the bond.

Bonds may be issued payable to bearer or to order, and are transferable by delivery, or endorsement and delivery as the case may be.

Subject to the provisions requiring a special tax any bond issued by any Municipal Corporation shall be valid and recoverable to its full amount notwithstanding its negotiation by such Corporation at a rate less than par and it shall not be impeachable for such reason in the hands of a holder for value.

Temporary loans are permitted under authority of a resolution only in certain cases.

III.—CITIES AND TOWNS.

Cities always and towns as a rule have been incorporated by a special act, but the former Municipal Code (1871) permitted of the erection of the latter by proclamation of the Lieutenant-Governor-in-Council.

1. Towns Corporations General Clauses Act. In 1876, Cap. 29, was enacted the Town Corporations General Clauses Act which by its first section was declared to apply to every Town Corporation thereafter to be estab-

lished by the Legislature, and its provisions were declared to form part of the Special Act unless expressly modified or excepted. In most cases there are modifications and exceptions.

This Act was revised in 1888, but it is still, as from time to time amended, in force as regards towns governed by it which have not been brought under the Cities and Towns Act.

Article 4178 makes this statute applicable to every Town Corporation or Municipality established by the Legislature or the Province, (but reading this with article 3 of the Municipal Code there must be excepted towns governed by the former Municipal Code).

The same section declares that the provisions of the Statute may also be applied to City Corporations. In the case of The Corporation of the City of Ste. Cunegonde, 25 Supreme Court Reports, p. 78, it was held that the provisions of the Act applied to City Corporations unless excluded by the Special Act.

Loans The sections regarding loans correspond to sections of the Cities and Towns Act, although there are several material differences. It has been suggested that the differences have been permitted to remain in order to induce towns to come under the new act which is the less exacting.

2. **Cities and Towns Act.** In 1903 was passed the Cities and Towns Act, no Sections 5256 to 5884 of the Revised Statutes of 1909, which are applicable to every City or Town Municipality (1) thereafter incorporated, (2) which may be made subject to them by a special act or which may abandon its charter and be rechartered by letters patent under the provisions of the General Act and (3) formerly subject to the Act of 1903.

It is a common practice in the Special Acts which incorporate Cities and Towns to derogate from the provisions of the General Act.

Loans Loans are dealt with in Sections 5776 to 5789. 5776. Gives the Council general borrowing power for improvements in the Municipality and generally for all objects within its jurisdiction

5777. Whenever the Council contracts a loan it must immediately provide out of the revenues of the Municipality for the payment of the annual interest and for the establishment of a sinking fund of at least one per cent. per annum; the rate of interest must not exceed six per cent.

As amended in 1914, Cap. 49. The Council may make loans by the issue of bonds or Debentures signed by the Mayor, countersigned by the clerk and sealed. They must be to bearer, payable at the dates fixed by the Council and must bear interest payable semi-annually at dates to be fixed by By-law of the Council. Coupons may be annexed, (5780).

5782. Loans can be made only under By-law of the Council approved by a majority in number and real value of the proprietors who are municipal electors and who have voted.

5783. When the total debt amounts to twenty per cent. of the valuation of the taxable immoveable property the By-law requires approval by three-fourths in number and value of the proprietors who have voted thereon and also by the Lieutenant-Governor-in-Council.

5784. When the interest and sinking fund of the loan borrowed absorb half the revenue of the Municipality the approval of the Lieutenant-Governor-in-Council is required and also the approval of the majority in number and real value of the proprietors who have voted thereon. The By-law authorizing the loan must levy an annual special tax sufficient for the payment of the interest for each year and of one per cent. per annum at least as a sinking fund until the debt is paid in full.

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5785-6-7. It is also permissible to issue annuities or semi-annuities covering a term not exceeding fifty years and which include interest and principal.

By-laws Generally The passing and putting into force of By-laws are governed by Sections 5595 to 5607.

5600, 5601. By-laws come into force fifteen days after publication and if not otherwise provided for therein and in any event there must be a publication of fifteen days before they come into force. This publication is by public notice published in accordance with the section governing notices.

By-laws may be quashed upon petition and a By-law quashed ceases to be in force from the date of the judgment.

Approval by Electors Every By-law authorizing a loan must be submitted for the approval of the electors within thirty days after it has been passed by the Council.

Provisions for voting are found in articles 5609 to 5622, which call for a general meeting and a vote, save that if an hour elapses after the meeting is opened without a poll being demanded the By-law is deemed to be unani- mously adopted by the ratepayers interested.

The Special Acts of many Cities and Towns make it necessary to obtain the approval of the ratepayers except in special cases.

There is no statutory limitation regarding the term of Debentures, nor is there any provision requiring the sink- ing fund to be sufficient to meet the principal within the lifetime of the improvement for which the loan is made.

The principal and interest of every bond is secured by the general funds of the Municipality (5781).

M U N I C I P A L L A W — Q U E B E C

The Revised Statutes of 1909, Sections 5885 et seq. contain special provisions applicable to Cities, Towns and other Corporations.

Curative Provisions The Statute of 1914, Cap. 50 added 3 new Sections to the Revised Statutes having to do with Municipal Debentures.

5903b provides that:—

“Where the interest for one year or more on a Debenture or the principal of one of a series of Debentures issued under a By-law passed either before or after the 19th February, 1914,” (date of sanction of the Act) “has been paid by the Municipal or other Corporation which has issued such Debentures the By-law authorizing such issue and the Debentures issued thereunder shall thereupon become valid and binding upon such corporation.”

5903c provides that:—

“Every Municipal Debenture issued under a By-law approved of by the Lieutenant-Governor-in-Council, whether before or after the 19th February, 1914, in cases where such approval is required, is valid and its validity cannot be contested for any cause whatsoever.”

3. Remedies in Case of Default. Judgement may be taken against a corporation and under the statutes above referred to opportunity is given to the corporation to levy the money required to pay the judgment and upon its failure to act execution may be issued under which the sheriff is empowered to levy a tax on all taxable property within the Municipality.

IV.—SCHOOL LOANS.

These are in a class by themselves, and are governed by the Education Act, R.S.Q. 2521 to 3051.

School Corporations are quite distinct from Municipal Corporations, though generally the School Corporation

and the Municipal Corporation cover the same area. School Municipalities are erected by the Lieutenant-Governor-in-Council and as a rule each territory is governed in educational matters by two School Corporations or Boards, one having to do with Roman Catholic Schools and the other with Protestant Schools.

The board representing the majority consists of five Commissioners and forms a Corporation under the name of The School Commissioners for the Municipality of _____ "in the County of _____" (or in the Counties of _____ if a Municipality is situate partly in several Counties). The board representing the minority consists of three trustees who form a Corporation under a similar name, the word "Trustees" being substituted for the word "Commissioners." Commissioners may become trustees and vice versa.

Both Corporations are subject to a certain extent to the control of the Superintendent of Education and of the Lieutenant-Governor-in-Council.

In a number of cases the provisions of the General Act have been modified by a Special Act.

When a new School Municipality is erected the ratepayers elect their Commissioners; or if they do not the Commissioners are appointed by the Lieutenant-Governor-in-Council.

1. Loans. Any school corporation may with the authorization of the Lieutenant-Governor-in-Council upon recommendation of the Superintendent borrow moneys and for such purpose issue bonds or Debentures, but only under authority of a resolution indicating the objects, the total amount of the issue, the term, the rate of interest and all other details relating to the issue and the loan. There is no limitation on the amount to be borrowed, term or rate of interest.

By the Statutes of 1915 and 1916 (2nd Session) certain Sections were added:

2728a. Requires public notice of the intention to consider any resolution relating to a bond issue or loan.

MUNICIPAL LAW — QUEBEC

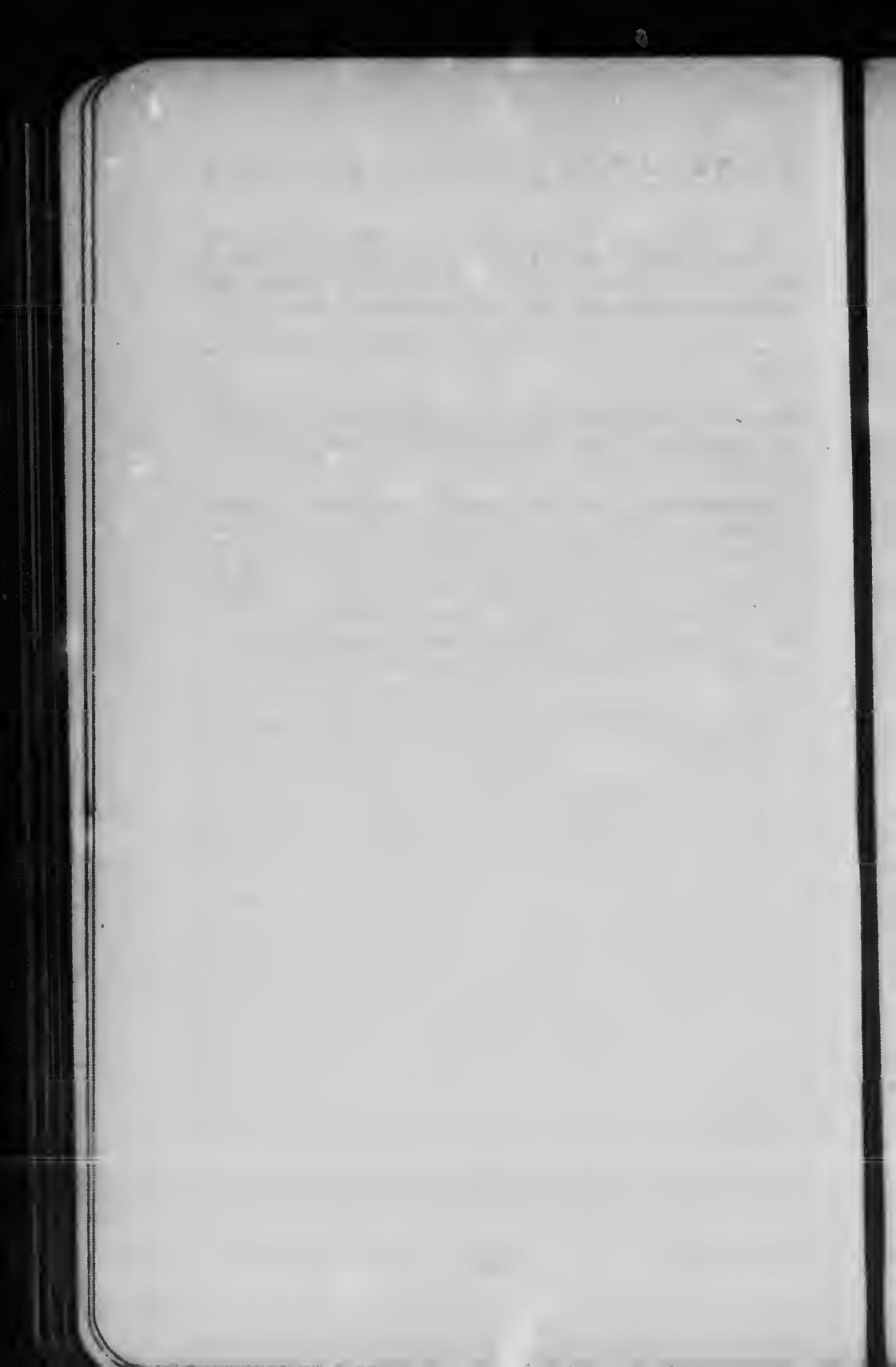
2728b. Requires that the resolution impose upon the taxable property held for the payment of the bonds an annual tax sufficient for the payment of the interest and at least one per cent. additional as a sinking fund.

The sinking fund tax may under certain conditions be deferred for the first two years.

School Corporations may if they choose issue their Debentures in the form of annuities including principal and interest.

2. Remedies in Case of Default. Provisions enforcing payment of judgments against School Corporations are similar to those against Municipal Corporations; opportunity is first given to the Corporation to pay, and for that purpose to obtain authority from the superintendent to authorize the levying of a special assessment, failing this a writ is addressed and delivered to the sheriff authorizing him if need be to levy a tax on the ratepayers.

There is no provision permitting a Corporation, City, Town, County or School to borrow on its Debentures pending a sale.



PROVINCE OF ONTARIO

I.—MUNICIPALITIES DEFINED.

I would premise that the individual Municipalities in Ontario consist of Cities, Towns, Villages, Counties and Townships.

The Township is the land originally surveyed and set apart as a Township, much like a Parish in England or Scotland. Then when a locality in the Township has a population of over 750 it may be erected into an incorporated Village, which again, having a population of over 2,000, may be erected into a Town, and the Town on attaining 15,000 is entitled to become a City.

Each of these Municipalities is a separate independent Corporation, with its own Council managing its affairs, while a County is also a Municipal Corporation and consists of all the Townships, Villages and Towns—but not Cities—within its area, and its affairs are managed by a Council composed of certain of the members of the Councils of the minor or individual Municipalities embraced in it.

II.—ISSUE OF DEBENTURES.

1. **General Powers.** Each of these Municipalities may contract debts by the issue of Debentures for purposes within its jurisdiction, but only in the manner provided in the Municipal Act of Ontario, which is Chapter 192 of the Revised Statutes of Ontario, 1914.

The provisions in regard to the issue of Debentures and financial matters are contained in Sections 260 to 320, both inclusive, and I would call special attention to Sections 287 to 296, both inclusive, which deal specially with money by-laws.

2. **General Requisites.** I may point attention to some of the features of these Sections.

- (1) The Debentures must be issued within two years from the passing of the By-law, so that the rate which is levied in each year during their currency begins from

their issue, and those who help to pass the By-laws must thus contribute towards the payment. The Ontario Railway and Municipal Board may extend the time for issue beyond two years.

- (2) The annual rate is uniform throughout the currency of the Debentures and must be sufficient:—
 - (a) In the case of Term Debentures to pay the interest and provide such a sum towards a Sinking Fund as, if invested at interest, will pay off the principal at maturity, and the estimated rate of interest must not exceed four per cent., and
 - (b) In the case of Annual Instalments to pay these as they mature.
- (3) The annual sum is to be levied (in the case of General By-laws) on all the rateable property in the Municipality.
- (4) The Debentures, unless otherwise authorized by some special Act. must all mature within Twenty years from issue, except in the following classes of works:—
 - (a) Thirty years:—Sewers, Gas, Waterworks, Parks, Public, High or Continuation Schools, Electric Light, Heat or Power Works, and some other special classes;
 - (b) Ten years:—System of Public Scavenging;
 - (c) Five years:—Road-making Machinery.

3. Procedure in Issuing. Every By-law, with certain exceptions that I will refer to, must, after being read a first and second time by the Council, be submitted to the vote of the Electors who are the freeholders in the Municipality and leaseholders whose term extends over the currency of the Debentures and who have covenanted to pay all Municipal Taxes on the leased property.

Voting on By-laws It is provided by Section 263 that the By-law, or a synopsis thereof setting out certain particulars, must be published at least once a week for three successive weeks in a newspaper published in the Municipality, or, if there be no newspaper published in the Municipality, then in a newspaper published in an adjacent or neighboring Muni-

cipality, with a notice appended as to the time and place of Voting. The council must by separate By-law appoint the day and places for taking the votes, and various other particulars. The proceedings as to voting, which is by ballot, are detailed in the next succeeding Sections, and if the majority of those voting do so in favor of the By-law, it is then passed by the Council, the seal affixed and signed by the Head of the Municipality, or the person presiding at the meeting at which it is passed, and by the Clerk.

*Registration
of By-Laws*

4. Curative Provisions. The By-law should then be registered as provided in Section 296 in the Registry Office of the Registry Division in which the Municipality is situate, and unless the By-law be moved against within three months thereafter, it is absolutely valid and binding on the Municipality provided the By-laws is for a purpose within the jurisdiction of the Council. If the By-law be of a class that may be passed without a vote of the electors then to secure the benefit of the validating section notice of registration must be inserted at least once a week for three successive weeks in a newspaper published in the Municipality, or, if there be no newspaper published in the Municipality, then in a newspaper published in an adjacent or neighboring Municipality, and the three months run from the first insertion.

*Validated by One
Year's Payment*

Another very important protection to parties who have invested in Municipal Debentures is furnished by Section 315, which provides as follows:—

"315. Where the interest for one year or more on the Debentures issued under a By-law heretofore or hereafter passed and the principal of any Debenture which has matured has been paid by the Corporation, the By-law and the Debentures issued under it shall be valid and binding upon the Corporation."

See Standard Life and Tweed, 6 Ontario Law Reports, 653, for a decision on this Section.

*Validation by
Ontario Railway
and Municipal
Board*

The Ontario Railway and Municipal Board, which is appointed by the Lieutenant - Governor-in - Council, and consists of three members, the Chairman being a Barrister, has authority under Section 295 to grant a certificate approving of a By-law notwithstanding any irregularity in the proceedings prior to the final passing of the By-law or in the By-law itself, if in the opinion of the Board the provisions of the Act under the authority of which the By-law was assumed to be passed have been substantially complied with, and every By-law so approved, and the Debentures issued thereunder shall be valid and binding and the validity of the By-law and of every such debenture shall not thereafter be open to question in any court, and a certificate of approval may be endorsed on the Debentures.

It is to be observed that the powers of the Board are limited by the requirement that the provisions of the Act under which the By-law is assumed to be passed have been, in their opinion, substantially complied with.

This provision is useful where there may have been some irregularity in the procedure.

5. Limit of Municipal Indebtedness. In each individual Municipality all real property is yearly assessed, and there is also what is called a business assessment, and assessment of incomes, the details of which I need not go into, and the aggregate of these on the Assessment Roll is the whole rateable property for the year, and a rate of so much is struck thereon, to raise the moneys required year by year for the payment of the expenses of the Municipality and the debts maturing or incurred in the year. The rate for payment of a debt incurred for Debentures will form a part of such rate, and it is provided by Section 297 that no Council shall assess and levy in any one year more than an aggregate rate of Two cents in the Dollar on the assessed value, exclusive of school rates, and local improvement rates, and provision is made that if the amount necessary for payment of the current annual expenses of the Municipality and of the interest and principal of the debts contracted by the Municipality exceeds the aggregate rate of

Two cents in the Dollar, the Council shall levy such further rates as may be necessary to discharge obligations incurred up to that date, but shall contract no further debts until the annual rates required to be levied are reduced within the aggregate rate of two cents. This affords a further protection against a Municipality recklessly incurring debts, and I may say that the assessed value is usually considerably under the actual value.

In examining a By-law authorizing the issue of Debentures it is proper to ascertain the rate of last year's assessment to make sure that the Municipality is keeping within the two cent limit.

6. Investment of Sinking Fund. I have already said that the levy of the sinking fund in the case of Debentures payable at the end of a term is compulsory, and Section 303 of the Municipal Act provides for the investment of the moneys levied for sinking funds in such securities as a Trustee may invest in under the Trustee Act, or, with the approval of the Municipal Board, in any Debentures of the Municipality.

Under Section 305 of the Act a By-law may provide that the annual amount levied for sinking fund shall be paid to the Treasurer of Ontario, and that in that case the Municipality shall be allowed credit therefor with interest at Four per cent. per annum compounded yearly until the sinking fund is required for the redemption of the Debentures.

III.—BY-LAWS NOT REQUIRING VOTE OF ELECTORS.

1. Local Improvement Debentures. I have mentioned that certain classes of By-laws can be passed without being submitted to the vote of the electors, and the chief of these is the case of By-laws for Local Improvement purposes.

The Ontario Legislature at its Session in 1911 passed an Act, called the Local Improvement Act, which consolidates the provisions with respect to Local Improve-

ments, and takes these provisions out of the General Municipal Act, and makes some important changes.

I may mention, however, in a general way, that in By-laws of that class the whole or a portion of the cost of the work is assessed against the owners of property fronting upon the work, or directly benefited thereby, and the payment of the assessment may extend to a period within the probable lifetime of the work and Debentures may be issued therefor. The portion of the cost not assessed against the locality is borne by the Municipality at large, and is called the Corporation's portion of the cost.

The Act defines (Section 3) all the different classes of works which may be undertaken as Local Improvements, and Section 8 defines the different modes in which a By-law may be passed for undertaking the work as a Local Improvement, which are:—

- (a) On petition signed by two-thirds in number of the owners representing at least one-half in value of the lots liable to be specially assessed;
- (b) Without petition on the initiative of the Council. Notice of intention to construct is published in a newspaper, and also served on the owners, and the work may be undertaken unless within a month a majority of the owners representing at least one-half in value of the lots petition against it;
- (c) On sanitary grounds when recommended by the Board of Health where two-thirds of all the members of the Council declare the work necessary in the public interest;
- (d) Where the Council by By-law passed by a vote of two-thirds of all the members declares that works of certain classes should be undertaken as Local Improvements.

Borrowing Powers The borrowing powers are contained in Section 40 and following sections, and it is provided that the Council may agree with any Bank or person for temporary advances to meet the cost of the work, pending its completion, and then borrow by the issue of Debentures on completion.

I would point out an important change that has been made in this Local Improvement Act, where it provides (Section 40 (2)) that the borrowing is to be *on the credit of the Corporation at large*, so that the Corporation at large is responsible for the whole amount of the Debentures issued, not only for its own portion of the cost, but for the portion which is to be levied upon the benefited property. I would also point especially to Section 44, which practically shows that no loss can occur through a defective By-law, as the Council must make a new assessment, or pass a new By-law to make good any defect.

Consolidating By-laws A feature of the Local Improvement By-laws is that where there are several works, the Debentures to be issued in respect thereof, if for the same term of years, may be consolidated into one issue, which is often an advantage over several issues of small amounts.

It would thus be seen that in Ontario, Local Improvement Debentures are in practically the same position as regards security as the general Debentures of the Municipality, or in an even better position as if a By-law be found to be bad the Council must make it good.

2. School By-laws. By-laws for Public School Purposes may be passed by the Council on the requisition of the Public School Board of the Municipality, and the Council are obliged either to pass a By-law on such request or to submit the same to the vote of the electors, if required by the Board to do so. As to this, see Revised Statutes of Ontario, 1914, Chapter 266, Section 43; and, in the case of High Schools, there is an almost similar provision in the High Schools Act, Revised Statutes of Ontario, Chapter 268, Section 38.

3. Public Utilities. It is provided by Section 400 (3) of the Municipal Act, that where a Municipality owns Gas, Electric Light, Waterworks, Works for the development of a Water Power for generating, transmitting or distributing electrical energy or power, or sewerage works, that a By-law may be passed for any extension of such works by the Municipal Council, without being submitted to the vote of the electors, if it has had the assent of

three-fourths of all the members thereof, and if it receive the approval of The Ontario Railway and Municipal Board. The Ontario Railway and Municipal Board must be furnished with evidence sufficient to satisfy them that a sufficient additional revenue will be derived from the proposed works to meet the annual special rate required to pay the new debt and interest, or, in the case of Sewerage Works, that the same is approved by the Provincial Board of Health. That Board must approve all Sewerage and Waterworks.

4. County By-laws. Under Section 290, a County Council may, in any one year, raise a by By-law for the issue of Debentures an amount, no more than \$20,000, over the sums required for its ordinary expenditure, without submitting the same for the assent of the electors, and that Section provides that notice of the meeting of the County Council at which such By-law will be brought up must be advertised once a week for four weeks in a newspaper issued within the County, the first publication being not less than six weeks before the day fixed for the consideration of the By-law.

5. County Guarantees. A County Council may also pass a By-law for guaranteeing Debentures of any Municipality within the County (see Section 289 (h)), and, on giving such guarantee, the County becomes responsible for the payment of the Debentures and may be sued on any default of the minor Municipality while, of course, the minor Municipality continues responsible and should protect the County from payment and indemnify it if compelled to pay.

IV.—BONUS DEBENTURES.

A Municipality other than a County may also pass a By-law if approved by the affirmative vote of three-fourths of all the members of the Council and by the vote of two-thirds of all the Ratepayers who vote on the By-law, granting a bonus to, or guaranteeing the repayment of money borrowed by a person or Company engaged in manufacturing within the limits of the Municipality.

Section 397 provides for bonuses in aid of railways.

V.—REMEDY IN CASE OF DEFAULT.

If default be made by a Municipality, whether the Municipality issuing Debentures or the Municipality guaranteeing Debentures of a minor Municipality, or of a manufacturing concern, an action may be brought against the Municipality, and judgment recovered for the amount in arrear, and, on a writ being placed in the hands of the Sherriff of the County, it is his duty to sell any chattel property which the Municipality may own, and, if the debt is not paid from that source, then he would proceed to levy a rate upon the whole assessable property in the Municipality, taking care to make it amply sufficient to produce the amount required to discharge the judgment.

He would, no doubt, for that purpose, secure the last Assessment Roll and make use of the same for the purpose of striking a rate, and, if that were not available, then he would be entitled to have an Assessment Roll prepared in the same way as the Assessors would do, and proceed to levy thereunder, but it is hardly necessary for me to enlarge on this branch of the matter, as the resort to the Sheriff is so very improbable.

PROVINCE OF MANITOBA

The Municipal Act of Manitoba is Chapter 133 of the Revised Statutes of Manitoba, 1913, with the amendments since made.

The Act is based largely on the Ontario Act and follows its provisions generally, and I will follow the numbers which I used in dealing with the provisions relating to Debentures in Ontario.

The individual Municipalities consist of Cities, Towns, Villages and Rural Municipalities.

I.—MATURITY OF DEBENTURES.

The several Municipalities may contract debts by the issue of Debentures for purposes within their jurisdiction and the provisions therefor are laid down in Section 389 and following sections as amended, and they may be payable:

- (1) Either at the end of a term with interest in the meantime, or;
- (2) In annual instalments for such amounts that the sum due for principal and interest shall be the same in each year, or;
- (3) Each annual instalment of principal may be for an even \$100, \$500 or \$1,000, or multiple thereof, and the annual sums to be levied for principal and interest may differ in amounts to admit thereof; or;
- (4) There may be equal annual instalments of principal with coupons for interest thereon.

II.—PROCEDURE IN ISSUING.

1. Some of features of these sections are:—

- (1) All debentures to be issued at one time, and within two years after passing the By-law unless where the proposed expenditure may extend over a number of years when they may be issued in sets, the first within two years, and all within five years;
- (2) The annual rate is levied throughout the currency of the debentures and it must be sufficient:
 - (a) In the case of Term Debentures to pay the interest and provide such a sum towards a sinking fund as if invested at interest will pay off the

principal at maturity, and the estimated rate of interest must not exceed five per cent.

- (b) In the case of annual instalments to pay these.
- (3) The annual sum is to be levied, in the case of general By-laws, on all the rateable property in the Municipality.
- (4) The aggregate debenture debt, exclusive of sinking funds, shall not exceed:
\$200 per head where population exceeds 10,000, or;
\$150 per head where population is over 200 and under 10,000.
Power is given to the Municipal Commissioner to increase the limit.
- (5) The Debentures must all mature within thirty years. There are, however, special Charters in the case of the Cities of Winnipeg and St. Boniface, which authorize Debentures to run fifty years, and special legislation in the case of other Municipalities giving extended time.

2. Notice of Voting. What I have said as to Ontario is substantially true in Manitoba, the exceptions being that Leaseholders are not mentioned as entitled to vote on money By-laws, and a full notice of the terms of the By-law, and the time of voting, must be published in a newspaper once a week for three successive weeks, and once in the Manitoba Gazette, at least two weeks before the day of voting (see Section 355 (b)), and the proceedings as to voting are fully set out from Section 356 onwards, and Section 395 requires that three-fifths of the electors actually voting shall have voted in favor of the By-law in order to carry it.

3. Promulgation of By-laws. There is no provision for the registration of By-laws in Manitoba, and the only thing of that character is that they may be confirmed by promulgation under Sections 343 and 344, which require publication of a notice setting forth concisely the object of the By-law in a newspaper once a week for three successive weeks, and once in the Manitoba Gazette, and if no application be made within two weeks next after the third publication, then the By-law shall be a valid By-law.

III.—VALIDATION BY MUNICIPAL COMMISSIONER.

There is no provision for validating Debentures by the payment of one year's interest, etc., but there is a provision in the Municipal Act, Section 400, for obtaining the Certificate of the Municipal Commissioner which, when granted, you will see is intended to have a very strong effect in validating By-laws.

IV.—ANNUAL LEVY.

Yearly rates are struck, as to which, see Section 415, etc., but Section 422 in the Revised Statutes has been repealed by 1916, Cap. 72, Section 10, which provides that the rate to be levied in each year shall be a sum sufficient to pay all the debts, whether principal or interest, falling due within the year, but shall not exceed two cents on the assessed value, exclusive of school, Municipal Commissioner and Local Improvement rates. (This provision is not so full or satisfactory as that in the case of Ontario referred to in Section II., Sub-section 6.)

V.—INVESTMENT OF SINKING FUND.

Sections 447, etc., provide for the investment of the sinking fund moneys by depositing the same with the Provincial Treasurer, who is authorized to pay interest thereon at four per centum or investing in Government Securities, School Debentures, or in such other manner as the Lieutenant-Governor-in-Council may direct.

VI.—LOCAL IMPROVEMENT DEBENTURES.

1. The provisions as to Local Improvement Debentures are that they may be on Petition or on Notice by the Council, if there be no adverse petition. Sections 538 and 539. The property bears the cost unless the Council under Section 559 decides that it would be inequitable to raise the whole cost by local special assessment and may require the Municipality to contribute an amount not exceeding four-sevenths of the whole cost.

2. Security of Local Improvement Debentures. A Municipality is liable to the holders of the Local Improvement Debentures for the whole principal and interest as the same falls due. (Section 562).

3. There is no such special legislation in Manitoba as is mentioned in Section III, Sub-sections 3 and 4, Ontario.

VII.—SCHOOL DEBENTURES VALIDATED BY GOVERNMENT.

By-laws authorizing Debentures for Public School Purposes are passed under the provisions of the Public Schools Act (Revised Statutes of Manitoba, 1913, Chapter 165) and the assent of the Department of Education is required to any such loan, and the Debentures are countersigned by the Provincial or Acting Provincial Secretary under the Great Seal of the Province, and such signature and seal shall be conclusive evidence that the formalities in respect to such loan and the issue of such Debentures have been complied with, and the legality of the issue of such Debentures shall be thereby conclusively established. Sections 203 to 219.

VIII.—BONUS DEBENTURES.

There is no provision in regard to Bonus By-laws in Manitoba, except that an industry may be exempted in whole or in part from taxation for a period not exceeding Twenty years, with the assent of the electors (Sections 461-2), or to an extent not exceeding sixty per cent. of the assessed value, and for twelve years or less, without such assent (Section 464).

IX.—REMEDY IN CASE OF DEFAULT.

The remedies in case of default will be the same as mentioned in regard to Ontario. A new Section is added (as No. 191a) by Cap. 72 of the Statutes of 1916, which provides, that whenever the Lieutenant-Governor-in-Council has reason to believe that any municipality is insolvent or in imminent danger of insolvency, and that it is in the best interests of the Municipality, and its creditors that it should be disorganized and its affairs wound up, the Lieutenant-Governor-in-Council may, by Order, disorganize the municipality and appoint a Receiver for the purpose of realizing upon and collecting its assets. Section 191b, added by the same Statute, provides that where the Lieutenant-Governor-in-Council has reason to

believe that any municipality is in serious financial difficulties and that it is advisable and necessary in the best interests of the municipality and the ratepayers and creditors thereof that its affairs should be conducted by an Administrator, then the Lieutenant-Governor-in-Council may make the appointment of an Administrator to take charge of the affairs of the Municipality.

X.—STOCK ISSUES.

There is a provision (Section 436) that where power is given to borrow or raise money on the security of Debentures or otherwise, the Municipality may borrow or raise it on the security of inscribed or registered stock.

May Appoint Fiscal Agents There is a further provision (Section 439) for converting Debentures into stock or issuing stock in exchange for Debentures and power to appoint fiscal agents with powers in connection with the issue of stock.

Issue of Consolidated Stock I quote in full Section 437, which is taken verbatim from the Statutes of Saskatchewan, 1910, Chapter 18, Section 7, as I consider it is very undesirable legislation:—

"437. In order to secure the advantage of homogeneous long term securities, the Council may from time to time, after the passing of By-laws covering the several amounts required, whether for local improvements or otherwise, and without in any way affecting the provision for the levying of the annual rates or, in the case of local improvements, the liens on the property therein described, consolidate the amounts and issue consolidated stock therefor. When the sinking fund and the special assessment levied under any By-law so consolidated shall have reached the amount sufficient to discharge the debt created under that By-law, the amount may, pending the maturity of the consolidated stock, be invested in any of the securities authorized for the investment of the sinking fund, or it may be applied directly to the

WOOD, GUNDY AND COMPANY

extinguishing of a corresponding amount of the outstanding debt of the Municipality by purchase and cancellation of stock; and, notwithstanding any of the provisions of this Act, such consolidated stock may be made of a final maturity not exceeding forty years."

The City of Winnipeg has a Charter of its own, granted in 1902, by Act 1-2 Edward VII., Chapter 77, to which there have been frequent amendments.

The City of St. Boniface has a Charter granted in 1908, being 7-8 Edward VII., Chapter 57, and

The City of Portage la Prairie has also a Charter, and reference must be had to these in considering debentures of any of these Municipalities.

PROVINCE OF SASKATCHEWAN

The individual Municipalities in Saskatchewan consist of Cities, Towns, Villages and Rural Municipalities.

Up to 1898 each of the Cities of Regina, Moose Jaw, Saskatoon and Prince Albert had a special charter but in 1908 the City Act, Chapter 16, of the Statutes of that year was passed and under proclamation came into force on 1st November, 1908, and became applicable to all Cities, including these four, and their special Charters were repealed.

The present City Act is Chapter 16 of the Statutes of the year 1915.

I.—LOCAL GOVERNMENT BOARD.

The Local Government Board was constituted under Chapter 41 of the Acts of 1913, and fills a very important position in regard to Debentures or other securities, and must be taken account of in all that is here said in reference to this Province.

The Board consists of three members, and I quote Section 10 of the Act defining its powers:—

- (1) "To enquire into the merits of any application of a local authority for permission to raise money by way of Debenture or upon the security of stock, and to grant or refuse such permission;
- (2) "To manage notwithstanding anything in the City Act or the Town Act the sinking fund of any local authority which desires to intrust the same to the Board for management;
- (3) "To supervise the expenditure of moneys borrowed by a local authority under this Act;
- (4) "To obtain from any local authority at any time a statement in detail of its assets and liabilities and of its revenue and expenditures for any definite period."

Note:—Section 2 of the Act declares that "local authority" shall mean and include the Council of a City, Town, Village or Rural Municipality, the Board of Trustees of a School District, etc."

Chapter 16 of the Statutes of 1916 empowers the Board in case of a defaulting Municipality, to enquire into its position and make and enforce orders for the settlement and adjustment of its affairs according to the result of its investigation.

II.—PROVISIONS IN REGARD TO DEBENTURES.

By-laws for the issue of debentures require to be voted on by the Burgesses,—who are the assessed freeholders,—(Section 232). The proceedings are substantially the same as in Ontario with the addition that a printed copy of the By-law must be posted up at ten or more conspicuous places in the City (Section 244, etc.).

There is one exception under Section 296 which provides that a City which owns or has acquired gas, electric, water or sewerage works may borrow for extensions or improvements if the By-law be passed by the vote of three-fourths of all the members of the Council and approved by the Local Government Board.

The only provision left in the nature of a bonus is that a By-law may be passed making a grant to, or exemption from taxation beyond the current year, of educational or charitable institutions, and such By-law requires the vote of two-thirds of the Burgesses voting (Section 232).

The majority of the Burgesses voting carries any other By-law for the issue of Debentures (Section 232). Debentures must mature within forty years (Section 232) and may be payable (Section 292), either:

- (a) At the end of a term with interest annually or semi-annually;
- (b) In equal annual instalments of combined principal and interest;
- (c) In such annual instalments of principal with coupons for interest annually or semi-annually that the

MUNICIPAL LAW—SASKATCHEWAN

amount payable in each year (for principal and interest) shall be as nearly as possible the same;

- (d) In equal annual instalments of principal with interest annually or semi-annually on the balances from time to time remaining unpaid.

Where the debentures are issued, as in clause (a) provision must be made for raising yearly, a sinking fund of sufficient amount that with interest compounded yearly, at a rate not exceeding four per cent., it will retire the Debentures at maturity and in all cases the By-laws should provide for the levying of annual rates sufficient for meeting the sums payable.

Section 293 provides that debentures and coupons may be payable wholly or partly in Canadian Currency, or in sterling, or gold coin of the United States of America, and at any place or places in Canada, Great Britain, the United States, or elsewhere, unless limited otherwise by the By-law, and Section 294 authorizes the Council to make changes in the debentures in any of these respects.

Section 295 authorizes the Council with the approval of the Local Government Board to pass By-laws providing for a different rate of interest and change in the annual levy where it is desirable for the better marketing of the securities.

Under Section 302 the Debentures shall be sealed with the Corporate Seal of the City and are to be signed by the Mayor, or some person authorized by By-law to sign the same in his stead, and by the Treasurer, or some such person, while the signatures to the coupons may be lithographed or engraved (Section 303) and under Section 304 the Debentures may be issued either all at one time, or in instalments, but all within four years.

III.—LIMIT OF DEBT.

The amount of the Debenture debt of the City at any time outstanding, shall not exceed twenty per cent. of the total amount of the assessment in respect of land, businesses, income and special franchises, exclusive, however, of:

- (a) Debentures heretofore issued under powers conferred by the Municipal Public Works Act:

- (b) Debentures issued under the authority of The Secondary Education Act;
- (c) Debts incurred for local improvements to the extent to which the amounts are secured by special assessments;
- (d) Debts contracted for the construction or maintenance of a Street Railway.

IV.—CURATIVE PROVISIONS.

1. **Registration:** Section 306 requires the Treasurer to open a Debenture Register and that each Debenture shall have a memo thereon signed by him showing the particulars of its registration, which makes it valid in the hands of a bona fide purchaser.

2. **Approval by Minister.** There is provision by Section 297 et seq. for the approval of By-laws and Debentures by the Minister of Municipal Affairs (formerly called the Municipal Commissioner), or the Deputy Minister of Municipal Affairs, and his Certificate, where the provisions of the Act under the authority of which the By-law is assumed to be passed have been substantially complied with, gives validity to the By-law and the Debentures, which the Minister may, on request, countersign.

V.—TEMPORARY LOANS.

1. **Loans on Debentures:** Section 337 provides for temporary loans being made in anticipation of the sale of Debentures authorized by By-laws; the proceeds of any loan to be applied to the purposes of the By-law.

2. **Loans against Taxes:** Sections 426 and 427 provide for temporary loans being made against taxes for the current year giving Treasury Bills, Temporary Debentures, or other obligations and designating what revenues are charged with the repayment, and, the loan may be extended during a period of two years.

In my opinion the Council cannot borrow as against taxes levied for sinking funds.

VI.—LOCAL IMPROVEMENTS.

The provisions of the Ontario Local Improvement Act have been incorporated into the City Act almost verbatim,

MUNICIPAL LAW—SASKATCHEWAN

Sections 458 to 506 inclusive, and what I said as to these applies here.

VII.—REGISTERED STOCK.

It is provided by Section 311 that when power is given to a City to borrow money on the security of Debentures, or otherwise, it may borrow the whole, or any part of the amount, upon the security of inscribed or registered stock, and, in the following sections of the Act power is also given the Council to, from time to time, declare that any of the public securities issued by a City, shall be convertible into Stock and that any block or blocks of stock may be converted into Debentures and powers are given for the consolidation into Stock of Debentures authorized by several different By-laws.

This power of consolidation goes so far that Debentures may be consolidated running for different terms, and that the consolidated stock may be made of a final maturity not exceeding fifty years, and this, although it may include local improvement debentures payable within ten years.

I have always considered this a piece of very pernicious legislation and have seen something of the bad results arising therefrom.

VIII.—PUBLIC HEALTH ACT.

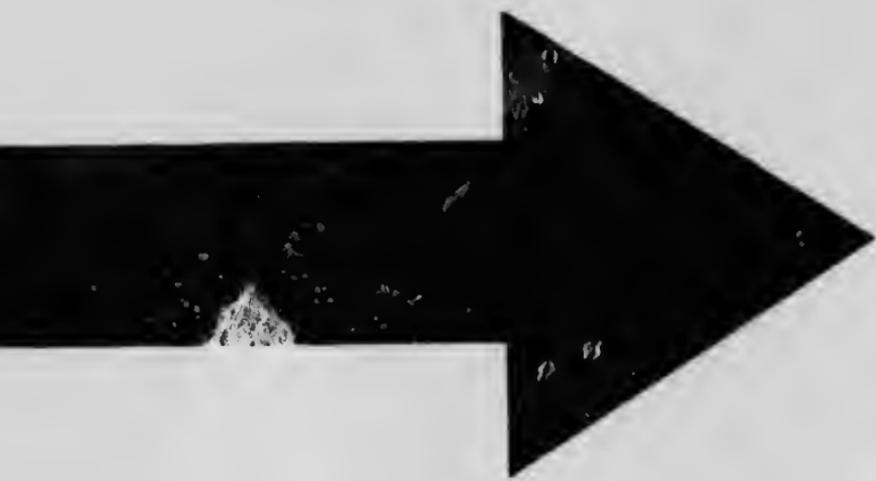
It is provided by the Public Health Act, Revised Statutes, C. 16 Sections 21, 22 and 23 and amendments, that the plans, etc., for the construction or extension of works for waterworks, sewerage and sewage disposal, must first be submitted to the Commissioner of Public Health and that no By-law for raising money for any such purpose shall be submitted to the vote of the electors until the approval of the Commissioner has been obtained.

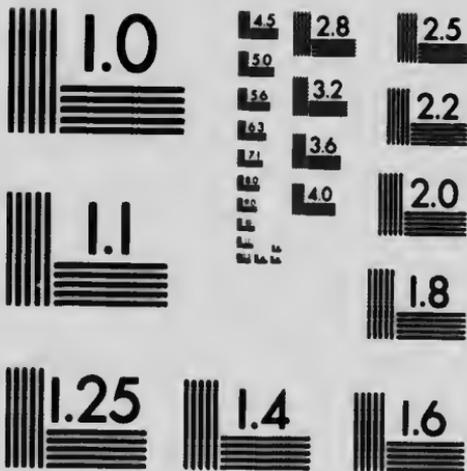
IX.—SCHOOL DEBENTURES.

The School Act now in force is Chapter 23 of the Statutes of 1915.

The Province is divided into School Districts, and these Districts are of the following classes:







MICROCOPY RESOLUTION TEST CHART
NATIONAL BUREAU OF STANDARDS
STANDARD REFERENCE MATERIAL 1010a
(ANSI and ISO TEST CHART No. 2)

- (a) "Rural District" means a school district situated wholly outside the limits of a village, town or city municipality;
- (b) "Village District" means a school district situated wholly or in part within the limits of a village;
- (c) "Town District" means a school district situated wholly or in part within the limits of a town or city municipality.

1. In Towns and Cities Where Amount Over \$5,000. The provisions as to borrowing for Capital expenditure in the case of amounts over \$5,000 in Towns and Cities are contained in Sections 149 to 159 of the Act, and require that the Board of Trustees pass the By-law authorizing the proposed loan, then apply to the Local Government Board for its consent and if obtained forward it to the Municipal Council of the City or Town with a request that it be submitted for the approval of the Burgesses, as in the case of Municipal By-laws creating debts.

2. In Other Districts. In all other cases of borrowing for Capital Expenditure Sections 129 and 148 provide for the Board of Trustees passing a By-law and then giving notice of its intended application to the Local Government Board for its authority to borrow and for a poll being held if demanded and evidence in respect of all such proceedings being furnished to the local Government Board.

3. Provisions Applicable to all Districts. The Local Government Board on receipt of evidence of the result and on being satisfied that the Act has been complied with may, in writing, authorize the Board of Trustees to borrow the sum mentioned in the By-law, or any less sum, and publish notice thereof in the Official Gazette.

The Board of Trustees may then issue debentures to the amount so authorized to be signed by the Chairman and Treasurer and bear the Corporate Seal and the Debentures shall then be signed by a Commissioner of the Local Government Board and impressed with the Seal of that Board. The Debentures shall be entered in the Debenture Register of the Department of Education and when countersigned by the Minister as provided in Section

MUNICIPAL LAW — SASKATCHEWAN

172 of the Act, shall be sufficient to bind the district and create a charge or lien against all school property and rates in the District.

The total face value of the debentures issued by a District shall not be greater than one-tenth of the total assessed value of the assessable property in the District.

4. Terms of Debentures. In Villages or Rural Districts, not to run longer than ten years if the school buildings are of frame or log; or twenty years if the school buildings are of brick, brick veneer, concrete or stone;

In Towns or Cities the debentures may be made to run for a term not exceeding thirty years if the school buildings are of solid brick, concrete or stone; twenty years, if of brick veneer; and ten years if of frame.

Debentures shall not carry interest at a greater rate than eight per centum per annum.

The Debentures may be drawn repayable as follows:

- (a) The principal be repayable in equal annual instalments with interest annually or semi-annually upon the balances from time to time remaining unpaid;
- (b) The principal and interest be combined and made payable in equal annual instalments;
- (c) In the case of a district comprising within its limits a City Municipality, the principal be repayable at the end of a period of years with interest payable annually or semi-annually; a sinking fund on a four per cent. rate is required.

Debentures and coupons may be made payable at any place in the Dominion of Canada, Great Britain, or the United States of America in lawful money of Canada or in sterling money of Great Britain or in gold coin of the United States of America and the value of such money shall be as provided in The Currency Act, 1910.

5. Registration and Countersignature. Sections 171 and 172 of the Act are as follows:—

WOOD, GUNDY AND COMPANY

"171. Every Debenture before being issued shall be sent for registration to the minister who shall cause a proper record to be kept of the same.

"172. The minister shall thereupon, if satisfied that the requirements of this Act have been substantially complied with and if the authority to make the loan has not been withdrawn, register and countersign the debenture and such countersigning by the minister shall be conclusive evidence that the district has been legally constituted, and that all the formalities in respect to such loan and the issue of such Debenture have been complied with; and the legality of the issue of such Debenture shall be thereby conclusively established and its validity shall not be questionable by any court in Saskatchewan but the same shall, to the extent of the revenues of the district issuing the same, be a good and indefeasible security in the hands of any bona fide holder thereof;

Provided that the signature of the deputy minister on any Debenture heretofore issued or hereafter to be issued shall be and is a valid and sufficient countersignature of such Debenture by the minister.

6. Municipalities Other Than Cities. While I have, in the fore-going, been dealing only with Municipalities falling under the City Act, it will be found that the Town Act, which is now Chapter 19 of the Statutes of 1916, is substantially the same in its provisions.

I do not attempt to deal with the provisions as to Money By-laws in the case of Villages, which are governed by Chapter 20 of the Statutes of 1916, or Rural Municipalities, governed by Chapter 87 of the Revised Statutes of Saskatchewan, 1909, and the amendments since made.

PROVINCE OF ALBERTA

The Individual Municipalities in Alberta consist of Cities, Towns, Villages and Rural Municipalities.

I.—NO GENERAL CITY ACT.

Most, if not all of the Cities and some of the Towns in Alberta, have special Acts of their own, which deal with the question of Money By-laws, including Local Improvement By-laws, and these, of course, must be looked into in each particular case.

I may say that in a general way these special Acts will be found to resemble very much the provisions which are contained in the City Act of Saskatchewan which I have already referred to.

II.—TOWN ACT.

In the Session of 1911-12 the Town Act, Chapter 2, was passed, and is on much the same lines as the City Act and Town Act of Saskatchewan, and applies to all Towns then existing (excepting those incorporated by special Ordinances or Acts) and to all Towns to be created in the future, and what follows is in reference to the provisions of the Town Act which have a bearing upon Money By-laws and Debentures.

1. Limit of Debenture Debt. Section 178 of the Town Act provides that By-laws for contracting debts by borrowing money may be passed for any purpose within the jurisdiction of the Town, or for roads, bridges, water works or drainage works outside the limits of the Town, and limits the amount of such debts to twenty per cent. of the rateable property in the Town.

2. Procedure in Issuing. Any such By-law requires that two-thirds of the Burgesses who vote thereon shall vote in favor of it. Sections 179-195.

Section 195 contains the provisions for publication of the By-law each week for three successive weeks, and the posting up of five or more copies thereof in conspicuous places in the Town, and for a Notice as to the date and

other particulars of voting, and is followed by sections providing for the mode in which the votes are to be taken.

All Debentures must be payable within a period not to exceed forty years from the date of the issue thereof. Section 177. And the Debentures may be payable in annual instalments, the principal amount of the respective Debentures to be such that the annual sum payable for principal and interest in each year shall be equal as nearly as may be to that payable in the other years; or, they may be payable at the end of a term, in which case there must be raised annually a sinking fund of such amount that, with interest compounded yearly at four per cent. the fund will retire the Debentures at maturity. Section 183. The By-law may provide that for the first five years succeeding its date, interest only shall be payable on the Debentures, or may provide for the payment of principal and interest in any other manner approved by the Minister. Section 184 (2).

Section 186 provides that the Debentures shall be sealed with the Corporate Seal of the Town, and signed by either the Mayor, or some person authorized by By-law to sign the same in his stead, and, by the Secretary-Treasurer, or some person so authorized to sign in his stead, and that the signatures to the coupons may be engraved or lithographed.

3. Temporary Borrowing. It also provides by Sub-section (3) that the Council, pending the sale of any Debentures, or in lieu of selling the same, may authorize the Mayor and Secretary-Treasurer to raise money by way of loan and hypothecate the Debentures therefor, the proceeds of the loan to be applied for the purposes for which the Debentures were authorized, such loan to be repaid on the sale of the Debentures.

Section 252 provides that the Council may authorize a temporary loan in anticipation of the issue or sale of Debentures authorized by a By-law which has been passed by the vote of the Burgesses, to a sum not exceeding in the aggregate eighty per cent. thereof, and such temporary loan is a first charge upon the Debentures.

Section 187 provides that the Debentures may be issued either all at one time, or by instalments at such times as the Council deems expedient, but they must all be issued within four years after the final passing of the By-law, and they may bear any date within such four years.

III.—CURATIVE PROVISIONS.

1. **Registration.** Section 253 requires the Treasurer to open a Debenture Register, and that each Debenture shall have a memo thereon signed by him showing the particulars of its registration which makes it valid in the hands of a *bona fide* purchaser.

2. **Validation.** Section 190 provides that *By Minister* the By-law may be submitted to the Minister of Municipal Affairs for a certificate approving thereof which he, or his Deputy, may grant where the provisions of the Act, under the authority of which the By-law is assumed to be passed, have been substantially complied with, and such certificate gives validity to the By-law and the Debentures issued thereunder which may be countersigned by the Minister or his Deputy.

The Act, Chapter 8 (1913), Section 11, provides that any Town which intends to apply for a Certificate approving a By-law shall forward a copy of such By-law to the Minister before it has been submitted to a vote.

By One
Year's Payment It is provided by the Statutes of 1914, Chapter 7, Sec. 3, that where the interest for one year or more on the Debentures issued under a By-law, or the principal of the matured Debentures, if any, has been paid, the By-law and the Debentures issued thereunder shall be valid and binding upon the municipality and shall not be open to question in any Court.

This is in the same language as the Ontario Statute on which the decision in *Standard Life vs. Village of Tweed*, reported in 6 Ontario Law Reports, 653, was given.

IV.—BONUS BY-LAWS FORBIDDEN.

Section 164, as amended by the Act of 1913, Chapter 8, Section 10, declares that no Council shall have power to grant a bonus or any other aid to any person, company or corporation who are establishing any manufactory, mill, or railway or other business either within or without the Municipality, or to exempt from taxation any such manufactory, mill or railway, or other business, or to subscribe for stock in or guarantee the bonds, debentures or securities thereof, and the Act of 1913 (2nd Session), Cap. 22, Sec. 7, provides that if the Council of any Town attempt to pass such a By-law, every member of the Council voting in favor of it shall be liable to a penalty not exceeding \$100, and shall be disqualified from holding any municipal office for two years.

V.—PROVISIONS AS TO SINKING FUND.

1. Supervision of Sinking Fund. Section 263 provides that the Town shall in each year transmit to the Minister of Municipal Affairs a verified return showing whether the sinking fund has been raised and how applied, and the state of the investment of the sinking fund.

2. Penalty for Diversion. Under the heading of "Finance" it is provided by Section 246 that if the Council divert any of the sinking fund moneys, the members shall be personally liable for the amount diverted, and shall be disqualified from holding any municipal office for two years, and, by Section 247, if the Council neglect, in any year, to levy the amount required to be raised to provide a sinking fund or for an instalment Debenture, every member shall be similarly disqualified.

Under Section 259, a By-law may provide that the sinking fund shall be deposited with the Provincial Treasurer, who is to allow four per cent. interest thereon, compounded yearly.

VI.—PUBLIC HEALTH ACT.

The Public Health Act, 1910 (2nd Session), Chapter 17, Sections 11, 12, 13, provides that the plans, etc., for the construction or extension of water works, sewerage and

sewage disposal works must first be submitted to the Provincial Board of Health and that no By-law for raising money for any of these purposes shall be submitted to the vote of the electors until the approval of the Board has been obtained.

VII.—LOCAL IMPROVEMENT DEBENTURES.

The general provisions as to Local Improvements are contained, in Sections 336 to 347, inclusive, and besides these, Section 185 requires that the words "Local Improvement Debenture" be printed on the face of each Debenture, and Section 251 provides for the consolidation into one issue of the Debentures authorized by several Local Improvement By-laws.

1. Procedure in Issuing. A Local Improvement By-law may be passed:

- (1) Upon petition signed by at least two-thirds in number of the persons assessed as owners of the land whereon the improvement is to be made, and representing at least one-half in value of such land (excluding the improvements thereon), or
- (2) Where a Notice is published by the Town Council, once a week for two consecutive weeks, in a newspaper published in the Town, and no petition against the proposed improvement is presented within two weeks after the last publication of such Notice.

Sections 342-3 provide that Notice of the proposed assessment shall be given to every owner who has the right of appeal, the same as in the case of an ordinary assessment under the Act, to the Council, and Section 346 gives an appeal from that decision to the Judge of the District Court.

Local Improvement Debentures must be payable within the probable lifetime of the work and shall be repayable in consecutive annual instalments in such manner that the aggregate amounts payable for principal and interest in any year shall be equal as nearly as may be to what

is payable for principal and interest during each of the
c her years.

2. Liability of Town. All Debentures are issued on the credit of the Corporation at large, Section 338 (b) and, if the Town is to bear a portion of the cost of the work, the assent of the ratepayers is required unless the Town's portion is paid in cash, or is less than forty per cent. of the total cost.

Temporary Borrowing The Council may borrow by way of temporary loans during construction on the credit of the Town at large. Section 338 (c).

VIII.—SCHOOL DEBENTURE.

The School Act in force in Alberta is the Ordinance of the North-West Territories, passed in 1901, Chapter 29, before the erection of the two Provinces, with such amendments as have since been made thereto, chiefly by the Legislature of the Province of Alberta.

1. School Districts. The Province is divided into School Districts, of which there are three classes:

- (1) "Rural School District" means any School District situated wholly outside the limits of any Town or City Municipality or any Village;
- (2) "Village District" means any School District situated wholly or in part within the limits of any village;
- (3) "Town District" means any School District situated wholly or in part within the limits of any Town or City Municipality.

Under Sections 4 and 5 the Department of Education has the management of all schools, and the Minister has the administration, control and management of the Department.

The management of the affairs of each School District is vested in a Board of Trustees who are a Corporation. Section 85.

2. Provisions for Issue of Debentures. Section 107, as amended by the Act of 1913, Chapter 19, Section 14, is as follows:

"107. Should it appear desirable to the Board of any District that a sum of money should be borrowed upon the security of the District for securing, purchasing, adding to, extending, or improving a school site or sites, or a site for a teacher's house, or for purchasing, repairing, moving, erecting, furnishing or adding to any school building or teacher's house, addition, or for all or any of the said purposes, it shall pass a By-law to that effect, which may be in form prescribed by the Minister or to the like effect and which shall be under the corporate seal of the District."

The provisions as to the mode of passing such By-law, the authorization and approval thereof by the Minister, the amount for which Debentures may be issued by the respective Districts, and the term over which they may extend, and other particulars, are contained in the next following sections down to Section 130a, as these have been enacted or amended by Acts passed by the Legislature of the Province, namely:

1903, 2nd Session, Cap. 27;
1910, 2nd Session, Cap. 6;
1911-12, Cap. 4;
1913, Cap. 19;
1913, 2nd Session, Cap. 16;
1914, Cap. 13.

3. Procedure in Issuing. Section 128, as amended, contains the particulars and restrictions as to the Debentures which may be issued, which may be thus summarized:

- (1) The Minister on being satisfied that the required conditions have been complied with, may, in writing authorize the Board of Trustees to borrow the sum mentioned in the By-law, and publish notice of authorization in the Official Gazette;

- (2) The Board shall thereupon issue Debentures and when these and the coupons are signed by the Chairman and Treasurer, and the Debentures countersigned by the Minister, or his Deputy, they shall be sufficient to bind the District and create a charge or lien against all school property or rates in the District;
- (3) The limit as to amount of issue by any Village or Town District is fifteen per cent. of the assessed value of real property within the District, and, by a Rural District, an amount equal to twenty-five cents per acre for each acre assessed;
- (4) The limit as to the term for which Debentures may run is, in the case of buildings of brick, brick veneer, concrete or stone, twenty years; and if of frame or log, ten years, with the following provisos:
 - (4a) In a Town District, if for the purchase of a school site, or the erection of school buildings of solid brick, concrete or stone, the limit is thirty years;
 - (4b) In a District within which an incorporated City is in whole or in part situated, if the school buildings are of solid brick, concrete or stone, forty years.

Debentures under the Act as it stood after the amendments of the second session of 1910, were required to be payable in equal annual instalments of principal having coupons expressing the combined amount of such instalment and the total interest then maturing.

That has been altered by 1914, Chapter 13, Section 1, so that now if the issue of Debentures be at least \$2,000, the Debentures shall each be of an equal principal sum with coupons for interest only payable yearly or half-yearly to the necessary number and amount of the several Debentures.

A further amendment by 1913 (2nd Session), Cap. 16, Sec. 1, permits, where the School District is one within which an incorporated City is in whole or in part situated, and the amount to be borrowed exceeds \$20,000, the issue of Debentures in annual instalments making the amount

maturing for principal and interest equal in each of the years, there being no coupons attached.

A still further amendment by 1913, Chapter 19, and by 1913 (2nd Session), Chapter 16, Sec. 1, provides that the Board of Trustees of a School District, within the limits of which an incorporated City is in whole or in part situated, may, when the amount to be borrowed is at least \$100,000, issue Debentures payable at the end of a term of years, with interest yearly or half-yearly, and requires an equal annual sinking fund to be raised.

4. Registration and Counter-signature. Section 129 provides that every Debenture, before being issued shall be sent for registration to the Minister, and Section 130 provides that the Minister shall thereupon, if satisfied that the requirements of the Ordinance have been substantially complied with, and if the authority to make the loan has not been withdrawn, register and counter-sign the Debenture and such countersigning by the Minister (or his Deputy) shall be conclusive evidence that the District has been legally constituted and that all the formalities in respect to such loan and the issue of such Debentures have been complied with and the legality of the issue of such Debentures shall be thereby conclusively established and its validity shall not be questionable by any court in the Province of Alberta, but the same shall to the extent of the revenues of the district issuing the same, be of good and indefeasible security in the hands of any *bona fide* holder thereof.

IX.—PUBLIC UTILITIES ACT.

The Public Utilities Act is Chapter 6 of the Statutes of 1915 and under that Act the expression "Public Utilities" means and includes every Corporation other than a Municipal Corporation unless such Municipal Corporation voluntarily comes under the Act by passing a By-law and the Lieutenant Governor-in-Council thereupon making an Order to bring such Municipality under that Act.

Section 28 of that Act provides that no Public Utilities, as therein defined, shall issue any Stock, Stock Certificates, Bonds or other evidence of indebtedness, payable in more than one year from the date until it shall have first ob-

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tained authority from the Board of Commissioners appointed under the Public Utilities Act.

In considering Debentures of any Municipality, it would be necessary to enquire whether it has been brought under that Act.

I have had no occasion in my practice to consider By-laws authorized by Villages or Rural Municipalities, and do not deal with these in this summary.

PROVINCE OF BRITISH COLUMBIA

There are, strictly speaking, only two classes of Municipalities in this Province, namely:

1. "City Municipality" or "City" means and shall include any municipal area now known as a City, and incorporated as a municipal corporation under any law, or which may hereafter be incorporated as a City under the provisions of the "Municipalities Incorporation Act," or any special Act of the Legislature;
2. "District Municipality" means and shall include any municipal area now known as a Town, Township or District, and incorporated as a Municipality under any law, or which may hereafter be incorporated as a Town, Township or District Municipality under the provisions of the "Municipalities Incorporation Act," or any special Act of the Legislature.

I.—LOCAL IMPROVEMENT DEBENTURES.

Ontario Act Adopted In 1913 the Legislature of British Columbia passed the Local Improvement Act, which is a transcript of the Local Improvement Act of Ontario passed in 1911, and it is, therefore, not necessary that I should repeat what I have said on that branch in dealing with Ontario.

Departures Therefrom The British Columbia Legislature have, however, made some amendments to that Act and have also made some of the provisions of the Municipal Act of 1914 apply to Local Improvement By-laws and Debentures, and I will refer to these.

Section 40 of the Local Improvement Act (following, in that respect, the Ontario Local Improvement Act), authorizes the Council to agree for temporary advances to meet the cost of the work pending the completion of it, and then when the work undertaken is completed the Council are authorized to borrow on the credit of the

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Corporation, and to issue Debentures or stock for the sums so borrowed, thus providing that Debentures should not be issued *until the completion of the work.*

By Section 7 of Chapter 54 of the Statutes of 1914 (B.C.) there is added to Section 40 as Sub-section 8 thereof, an enactment which enables a Municipality to pass a By-law and issue Debentures *before the completion of the work.*

By Section 6 of Chapter 54 of the Statutes of 1915, this is repealed and re-enacted with only a verbal change.

The other changes under these Acts of 1914 and 1915 do not call for notice.

Provisions of General Municipal Act Applicable The Municipal Amendment Act, 1915, has several enactments extending some provisions of the General Municipal Act to Local Improvement By-laws and Debentures, namely:—

Section 6. Authorizes the consolidation, with the consent of the Lieutenant-Governor-in-Council, of the whole or any part of the Stock or Debentures, including Stock or Debentures under the Local Improvement Act, with tolerably full provisions, and makes Sections 146 to 151 of the Municipal Act apply thereto.

Section 15. Amends Section 96 of the Municipal Act in its provisions as to hypothecation of Debentures; sale of Debentures, and issue of Treasury Certificates, by extending these provisions to the Local Improvement Act.

Section 17. Declares that a Municipal Council, since the passing of the Local Improvement Act in 1913, have had power to issue Treasury Certificates under that Act.

Section 20. Extends the power of the Council to borrow money in anticipation of the receipt of Revenue for the current year to cases where interest on Debentures under a By-law passed under the provisions of the Local Improvement Act falls due before the levy is made of the special rate authorized by such By-law.

Section 23. Amends Section 146 of the Municipal Act by extending the powers to issue stock to By-laws passed under the provisions of the Local Improvement Act.

II.—GENERAL DEBENTURES.

The Municipal Act, 1914, Chapter 52, and the amendments thereto, contain all the provisions relating to the issue of Debentures under Money By-laws, and these are framed largely upon the Municipal Act of Ontario.

The Sections of the Act dealing with Money By-laws are Section 54, Sub-sections 11 to 21, both inclusive; 67-68 (as enacted by the Municipal Amendment Act, 1915, Section 6), 96 to 103, as amended by the Municipal Amendment Acts of 1915, and 1916; 135 to 144 as amended by the Acts of 1915 and 144a added by the Act of 1916; 146, (as amended by the Act of 1915) to 157; 165 to 176, all inclusive.

Drainage and Dyking There are special provisions as to the issue of Debentures for the cost of works for dyking and draining, Sections 104 to 133, but I do not refer to these, as the Debentures of that class are rarely dealt in outside of the Province and the subject would call for a lengthy explanation.

Method of Repayment The whole of the Debentures must be payable on or before fifty years from the date on which the By-law takes under Section 97, as amended by Cap. 46 of 1915, Sec. 18 (4) effect, and Debentures may be payable as follows:

- (1) The entire principal payable at a fixed date and the interest annually or semi-annually, in which case it is provided that in addition to the interest there must be levied annually, for a sinking fund an amount which capitalized yearly at four per cent. will retire the Debentures at maturity.
- (2) The principal and interest combined in one sum and made payable in equal annual payments;
- (3) Debentures, the interest on which is to be paid annually or semi-annually and the principal is met

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by the payment of a certain specific sum in each year. There must be raised in each year a specific sum to meet the interest, and another specific sum to make the payment of the instalment of principal.

The Debentures to be issued may be of such one of these three classes as the Council shall thereafter by By-law or resolution determine.

Debt Limit The aggregate of the debts created by the issue of Debentures, except for works of local improvement and for school purposes, shall not exceed twenty per cent. of the assessed value of the real property according to the last revised Assessment Roll. Section 97 (1).

Voting on By-laws Under Section 165, as amended by Section 26 of the Municipal Amendment Act of 1915, every By-law must be published at least ten clear days before the voting, in a newspaper, and one copy posted up in each ward, and then be submitted to the vote of the electors who are required to be the owners of land within the Municipality, and if carried is then passed by the Council. Under Section 172, the vote in favor of the By-law is necessary of at least three-fifths of the votes polled.

Section 165, as amended by Section 25 of the Act of 1915, provides that:—

“Every By-law submitted for the assent of the electors shall be for a distinct purpose, and no such By-law shall group together two or more subjects of expenditure, and where two or more By-laws are so submitted, each By-law shall be voted on separately.”

III.—CURATIVE PROVISIONS.

Valid after Registration Section 174 provides for registration of By-laws, and if a registered By-law, which has been carried by the vote of the electors, be not carried in question within one month after registration, then no person assessed under or subject to a rate under such By-law shall be entitled

to plead any defect in the By-law as a valid defence against payment of such rate (Sections 178 and 180), and Section 140 further provides that Debentures issued under a By-law so registered shall be valid and binding upon the Municipality notwithstanding any insufficiency in form or otherwise in the By-law, or in the Debentures, or in the authority of the corporation in respect thereof, if no successful application has been made to quash it within one month.

*Valid after
One Year's
Payment*

There is a further provision under which Debentures or Treasury Certificates are valid if the interest has been paid for one year by the Municipality, and it is declared that the By-law and the Debentures or Treasury Certificates issued thereunder, or so much thereof as shall be unpaid, shall be valid and binding upon the Municipality and the ratepayers thereof, and on all parties concerned. Section 141.

*Powers of
Municipal
Inspector*

The Municipal Act of 1914 made provision by Section 471 to 480 both inclusive (which by proclamation was brought into effect on 15th June, 1914) for the inspection of Municipalities, and an Inspector has been appointed.

By Section 476 the Council of any Municipality may apply to the Inspector for a Certificate approving any Money By-law, including a By-law under the Local Improvement Act, and, if he approve of the By-law, then he may also approve of the Debenture or stock issued in conformity with its provisions, and the Treasury Certificates issued in respect thereof.

Section 478 provides that a certificate of approval shall be, in all courts and places, and for all purposes, conclusive evidence that the By-law, Debenture, stock or treasury certificates described in or covered by the certificate has been lawfully and validly made and issued, and that all statutory and other requirements have been complied with and the validity of such By-law, Debenture, stock or treasury certificate shall not be attacked, or questioned or adjudicated upon in any action, suit,

or proceeding whatsoever in any of the Courts of the Province.

The Inspector, under Section 475, is given full power to cause enquiry to be made into any matter connected with any Municipality for the conduct of any part of the business of the Municipality and may, either by himself or by a Deputy or other person authorized by him, hold an enquiry.

IV.—TREASURY NOTES.

Section 96 provides that the Municipal Council may borrow moneys by hypothecating or pledging Debentures which remain uncanceled and further provides that where in the opinion of the Council it is deemed advisable to defer the sale of the Debentures, Bonds or Stocks, it may, with the consent of the Lieutenant-Governor-in-Council, issue and sell Temporary Certificates to be called "Treasury Certificates," which are to be redeemable in not more than three years from their date, and to be repaid out of the sale of the Debentures, Bonds or Stock in respect of which they are issued, and by Section 16 of the Municipal Amendment Act of 1915, there is a badly drawn provision (96a, added by Section 16 of Chapter 52 of 1915) for the renewal of Treasury Certificates for a further term of not more than three years, to which it is necessary to obtain the approval of the Lieutenant-Governor-in-Council.

V.—CONSOLIDATED STOCK.

Provision is made by Sections 146 to 151 for the conversion of Debentures into consolidated stock or for the issue of consolidated stock in place of issuing Debentures, and, under that, a By-law for the issue of stock may be submitted to the vote of the electors, or stock may be issued in place of Debentures where a By-law has been passed authorizing the issue of Debentures, in which latter case it should conform closely to the terms of the Debentures as to time of payment and rate of interest.

Sub-section 68 of Section 54 as enacted by Section 6 of the Municipal Act of 1915, provides for the consolidation

(with the consent of the Lieutenant-Governor-in-Council) of stock or Debentures authorized by By-laws passed under the Municipal Act or the Local Improvement Act with limitations as to date of maturity of such stock and as to the various dates of maturity of the Debentures or stock to be consolidated.

Under this provision the Debentures authorized by several By-laws may be consolidated under uniform dates of issue and maturity, and Debentures for the amount so consolidated may be issued in one series, or stock may be issued for the aggregate amount so consolidated.

VI.—PUBLIC HEALTH ACT.

All By-laws authorizing the construction of Water Works or Water Works connections or extensions must, under the Public Health Act of British Columbia, Section 22, 23 and 28, receive the approval of the Provincial Board of Health, and all By-laws authorizing the construction of Sewers, Sewer connections or extensions must, under Sections 26, 27 and 28 and 29 of the Public Health Act, receive the approval of the Provincial Board of Health.

VII.—SCHOOL DEBENTURES.

The provisions as to issuing Debentures for School purposes are under the Public School Act, Chapter 206, Revised Statute of British Columbia, 1911, and are on practically the same lines as in Ontario.

There are special provisions as to the issue of Debentures for the cost of works for dyking and draining, Sections 104 to 133, but I do not refer to these, as the Debentures of that class are rarely dealt in outside of the Province and the subject would call for a lengthy explanation.

The Municipal Act of 1914 made provision by Sections 471 to 480, both inclusive (which by proclamation was brought into effect on 15th June, 1914) for the inspection of Municipalities, and an Inspector has been appointed, but I do not know whether any regulations have yet been made under Section 479, as none had been made at the time of my enquiry.

VIII.—CITY OF VANCOUVER SPECIAL CHARTER.

What I have said above is in reference to the General Municipal Act of the Province, but the City of Vancouver has a special Charter (Chapter 54 of the Acts of 1900), of which there have been various amendments in subsequent years.

The provisions in regard to Money By-laws are based substantially on those in Ontario at 1900, and the aggregate debt for Debentures must not exceed twenty per cent. of the assessed value of the real estate of the city computed on an average taken from the Assessment Rolls for the two years antecedent to the creation of the debt.

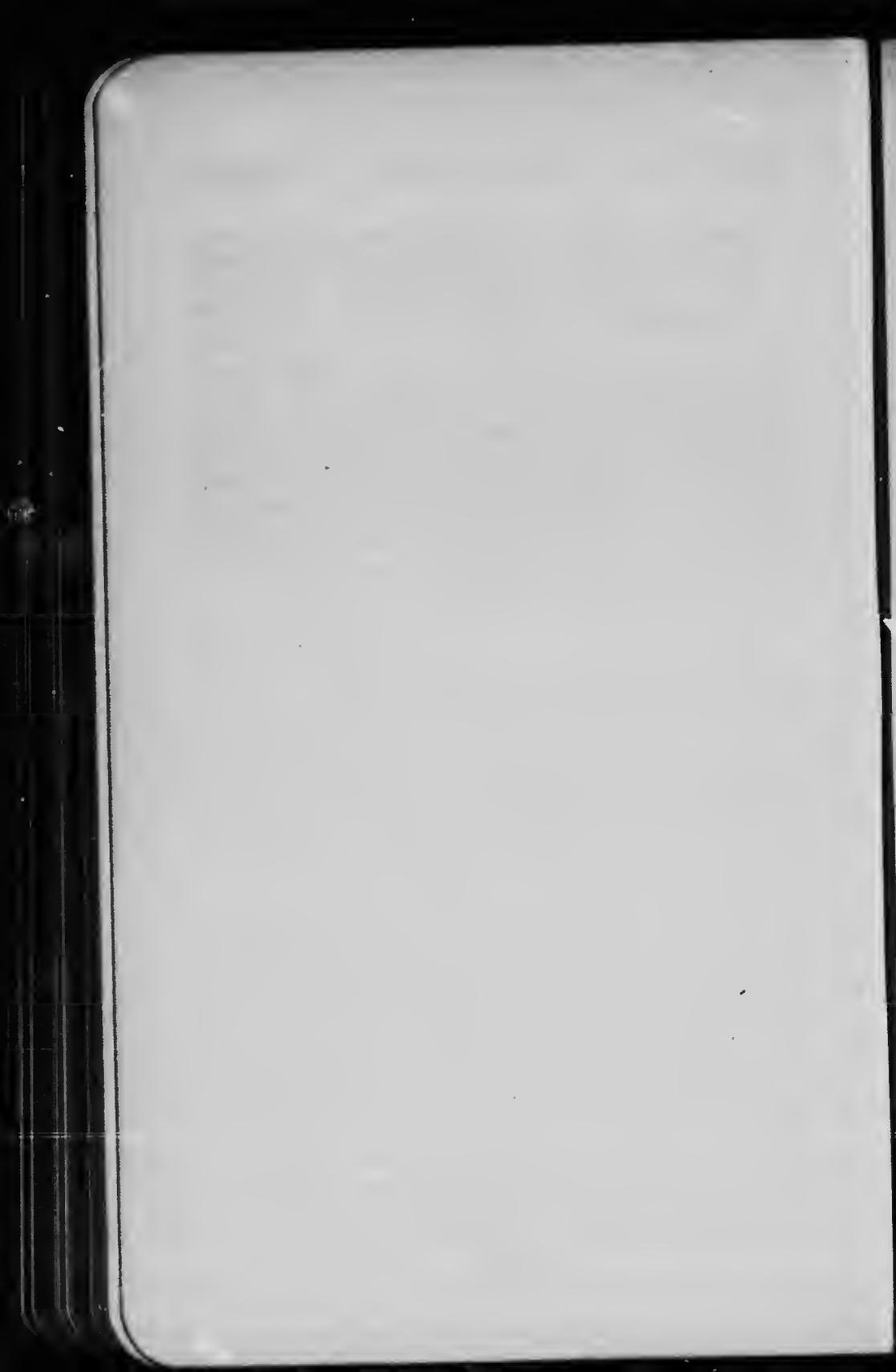
Any application to quash or set aside a By-law must be made within one month after the passing of the third reading.

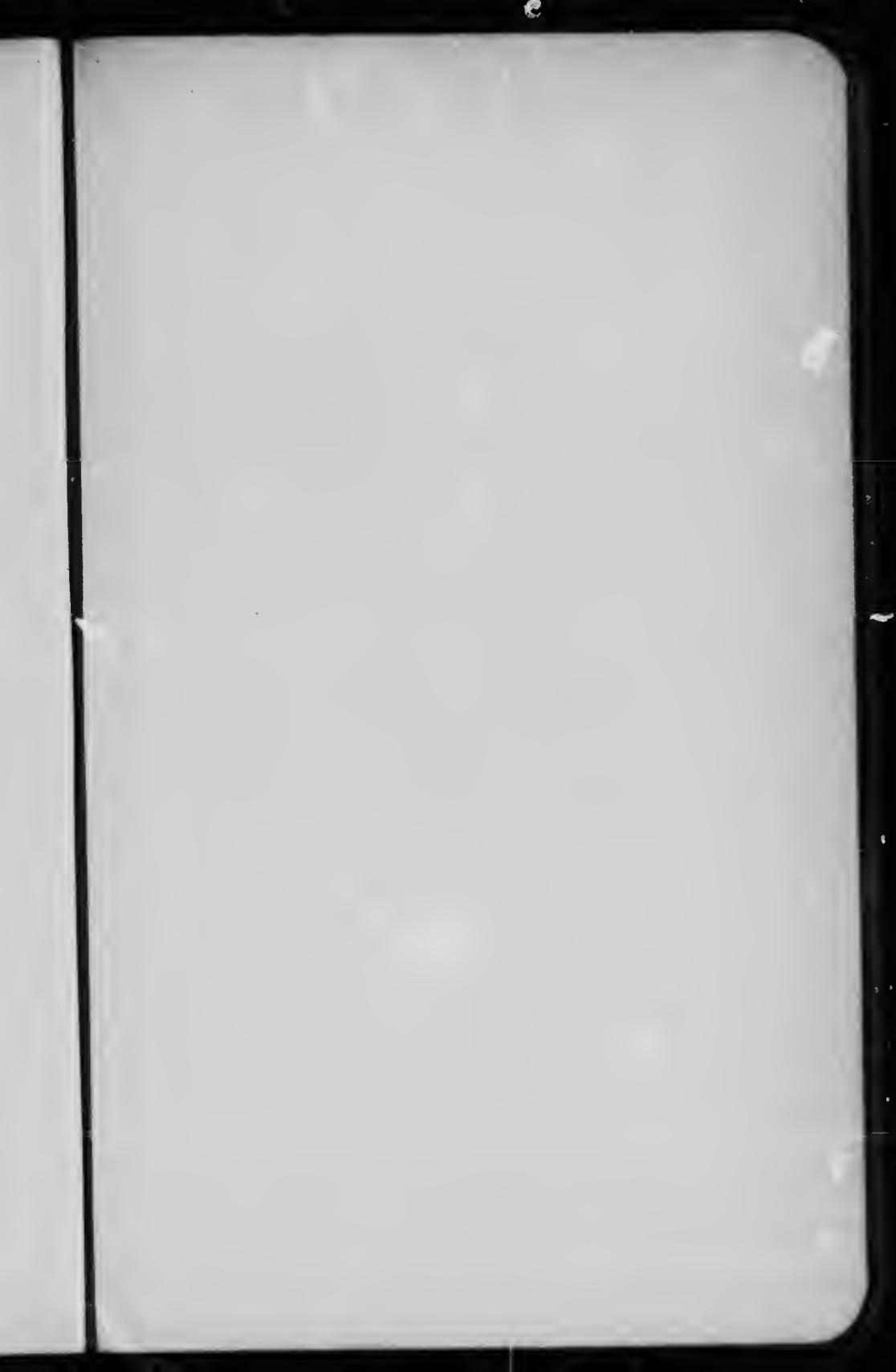
There is a further provision protecting holders of Debentures, added by the Amending Act of 1907, Chapter 61, Section 1, which is as follows:—

“132a. All Debentures sealed with the seal of the Corporation of the City of Vancouver and signed and countersigned as required by this Act and purporting to be issued in pursuance of any By-law or By-laws heretofore or hereafter passed by the Council shall in case no proceedings have been taken within the time limited by this Act to quash the said By-law or By-laws, or in the event of the said By-law or By-laws not having been quashed within three months from the final passing thereof, after the expiration of three months from the date of the authorization of the issue thereof by the City Council, be valid and binding on the Corporation and shall not be quashed or set aside on any ground whatsoever. The certificate of the City Clerk under the seal of the Corporation that the issue of the said Debentures has been authorized, and showing the date of such authorization, shall be final and conclusive evidence of such authorization and the date of same, and it shall not be incumbent on the purchaser or purchasers of

said Debentures, or his or their assigns, to examine into the validity or otherwise of the proceedings leading to the issue of said Debentures. Statutes of B.C., 1907, Ch. 61, An Act to amend the Vancouver Incorporation Act, 1903."

The Local Improvement Act of British Columbia passed in 1913 expressly declares, by Section 55 (4) that it shall apply to all Municipalities except the City of Vancouver, and the local improvement provisions applicable to Vancouver are contained in the Amendment Act of 1907 and are substantially the same as the provisions which existed at that date in Ontario, and Debentures for the owners' share of the works may be further guaranteed by the City at large, which guarantee gives the holder of such Debentures the liability of the City.







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