PROVINCE OF BRITISH COLUMBIA

DEPARTMENT OF ATTORNEY-GENERAL

REPORT

OF THE

INSPECTOR OF MUNICIPALITIES

FOR THE YEAR ENDING

DECEMBER 31ST, 1917

PRINTED BY
AUTHORITY OF THE LEGISLATIVE ASSEMBLY.

VICTORIA, B.C.:
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1919.

REPORT OF
INSPECTOR OF MUNICIPALITIES.

VICTORIA, B.C.,
December 1st, 1918.

Hon. J. W. de B. Farris,
Attorney-General.

SIR,—I submit herewith statement showing the assessed values of property within the municipalities of the Province as shown by the rolls for the current year; also the rates of taxation imposed. The statement also exhibits the financial operations of the municipalities during the year 1917 and the amounts of the several liabilities at the end of the year. It may be noted that owing to unusual conditions the annual reports were greatly delayed, the municipal officials in some cases being unable to furnish a complete report for 1917 until October of the current year.

I.—ASSESSMENTS, 1918.

CITIES.

Municipality.	Land.	Improvements.	Total.	Land and Improvements exempt from Taxation.	Grand Total.	Percentage Improvements Taxed.	Population.	Area in Acres.
Alberni	$ 945,270 00	$ 277,290 00	$ 1,222,560 00	$ 31,475 00	$ 1,254,035 00	*Nil*	500	1,553
Armstrong	614,085 00	480,860 00	1,094,945 00	11,200 00	1,106,145 00	50	950	1,000
Chilliwack	818,100 00	882,500 00	1,700,600 00	240,225 00	1,940,825 00	*Nil*	1,600	1,040
Courtenay	552,969 00	220,250 00	773,219 00	18,900 00	792,119 00	50	500	800
Cranbrook	749,270 00	533,300 00	1,282,570 00	...	1,282,570 00	50	2,500	200
Cumberland	117,900 00	232,015 00	349,915 00	43,000 00	392,915 00	50	1,200	40
Duncan	749,960 00	393,850 00	1,143,810 00	110,660 00	1,254,470 00	25	800	500
Enderby	322,890 00	334,755 00	657,645 00	132,645 00	790,290 00	50	950	655
Fernie	861,870 00	1,384,362 00	2,246,232 00	566,610 00	2,812,842 00	50	5,000	331
Grand Forks	797,980 00	619,340 00	1,417,320 00	399,355 00	1,816,675 00	50	1,800	1,697
Greenwood	227,270 00	301,410 00	528,680 00	138,565 00	667,245 00	33⅓	700	640
Kamloops	2,804,425 00	2,108,585 00	4,913,010 00	948,905 00	5,861,915 00	25	4,500	912
Kaslo	202,703 00	264,101 00	466,804 00	143,848 00	610,652 00	50	900	400
Kelowna	1,669,915 00	1,381,925 00	3,051,840 00	325,625 00	3,377,465 00	*Nil.*	2,500	1,281
Ladysmith	394,225 00	446,150 00	840,375 00	69,000 00	909,375 00	50	3,000	220
Merritt	665,832 00	...	665,832 00	108,915 00	774,747 00	...	1,700	1,615
Nanaimo	2,399,320 00	2,997,090 00	5,396,410 00	286,100 00	5,682,510 00	...	8,000	720
Nelson	1,868,286 00	2,571,750 00	4,440,036 00	536,935 00	4,976,971 00	...	7,000	483
New Westminster	12,131,475 00	76,150 00	12,207,625 00	7,933,900 00	20,141,525 00	*Nil*	15,000	3,481
North Vancouver	11,023,250 00	461,845 00	11,485,095 00	839,400 00	12,324,495 00	...	7,500	2,750
Phoenix	132,500 00	140,670 00	273,170 00	...	273,170 00	50	1,500	148
Port Alberni	1,291,810 00	568,825 00	1,860,635 00	123,384 00	1,984,019 00	...	750	1,960
Port Coquitlam	3,467,901 00	...	3,467,901 00	468,037 00	3,935,938 00	...	1,550	6,200
Port Moody	1,775,735 00	874,125 00	2,649,860 00	51,457 00	2,701,317 00	...	2,000	3,000
Prince George	2,793,885 00	1,906,615 00	4,700,500 00	469,636 58	5,170,136 58	*Nil*	1,500	1,092
Prince Rupert	11,690,535 00	2,704,060 00	14,394,595 00	6,586,550 00	20,981,145 00	...	6,000	2,240
Revelstoke	1,382,465 00	1,411,210 00	2,793,675 00	523,265 00	3,316,940 00	50	3,500	595
Rossland	504,597 00	739,445 00	1,244,042 00	582,305 00	1,826,347 00	50	3,500	1,920
Salmon Arm	471,080 00	344,770 00	815,850 00	45,855 00	861,705 00	50	750	520
Sandon	26,585 00	76,785 00	103,370 00	23,380 00	126,750 00	50	425	200
Slocan	58,025 00	61,662 00	119,687 00	29,137 00	148,824 00	10	100	192
Trail	456,350 00	1,286,030 00	1,742,380 00	107,498 00	1,849,878 00	50	4,500	664
Vancouver	132,910,135 00	75,716,910 00	208,627,045 00	...	208,627,045 00	25	99,000	10,784
Vernon	2,172,921 00	1,513,800 00	3,686,721 00	683,110 00	4,369,831 00	40	2,500	2,000
Victoria	45,967,210 00	25,271,560 00	71,238,770 00	12,213,914 00	83,452,684 00	...	45,000	4,637
Totals	$245,018,729 00	$128,583,995 00	$373,602,724 00	$34,792,791 58	$408,395,515 58	...	239,175	56,470

Districts.

Municipality.	Land.	Improvements.	Total.	Land and Improvements exempt from Taxation.	Grand Total.	Percentage Improvements Taxed.	Population.	Area in Acres.
Burnaby	$16,332,055 00	$3,498,160 00	$19,830,215 00	$2,066,130 00	$21,896,345 00	...	12,000	21,500
Chilliwhack	2,944,660 00	822,020 00	3,766,680 00	...	3,766,680 00	...	6,000	45,000
Coldstream	919,681 00	1,314,521 00	2,234,202 00	...	2,234,202 00	...	400	17,000
Coquitlam	2,229,482 00	...	2,229,482 00	1,386 00	2,230,868 00	...	1,200	37,120
Delta	5,715,484 00	983,350 00	6,698,834 00	107,800 00	6,806,634 00	50	3,500	42,000
Esquimalt	4,685,855 00	...	4,685,855 00	545,900 00	5,231,755 00	...	5,000	1,500
Fraser Mills	154,564 00	319,939 00	474,503 00	...	474,503 00	50	900	390.46
Kent	767,328 10	...	767,328 10	...	767,328 10	...	750	47,360
Langley	2,078,270 00	1,372,532 00	3,450,802 00	47,471 00	3,498,273 00	...	2,500	75,907
Maple Ridge	1,437,785 00	1,070,435 00	2,508,220 00	59,255 00	2,567,475 00	50	3,000	45,000
Matsqui	2,293,890 46	2,107,546 00	4,401,436 46	52,600 00	4,454,036 46	...	2,000	54,145
Mission	759,905 00	1,415,381 00	2,175,286 00	18,702 00	2,193,988 00	50	2,500	52,000
North Cowichan	2,954,793 00	1,651,905 00	4,606,698 00	27,815 00	4,634,513 00	5	3,500	35,000
North Vancouver	7,466,027 00	2,082,315 00	9,548,342 00	1,025,934 00	10,574,276 00	...	3,500	48,000
Oak Bay	5,773,190 00	3,104,480 00	8,877,670 00	103,120 00	8,980,790 00	...	5,300	2,552
Peachland	327,680 00	61,500 00	389,180 00	168,435 00	557,615 00	50	400	3,520
Penticton	2,048,055 00	1,396,930 00	3,444,985 00	501,322 35	3,946,307 35	...	3,000	7,044
Pitt Meadows	1,124,095 00	278,845 00	1,402,940 00	3,250 00	1,406,190 00	50	250	14,000
Point Grey	19,326,927 69	8,812,840 00	28,139,767 69	519,050 50	28,658,818 19	...	13,000	12,000
Richmond	4,862,309 50	402,945 00	5,265,254 50	75,432 00	5,340,686 50	50	5,000	30,000
Saanich	12,070,672 00	4,746,290 00	16,816,962 00	...	16,816,962 00	...	10,000	45,000
Salmon Arm	768,907 00	771,135 00	1,540,042 00	27,400 00	1,567,442 00	...	4,500	46,080
South Vancouver	15,470,599 00	9,423,250 00	24,893,849 00	339,265 00	25,233,114 00	33⅓	25,000	9,200
Spallumcheen	2,146,665 00	...	2,146,665 00	...	2,146,665 00	...	3,500	65,000
Sumas	447,907 00	172,371 00	620,278 00	13,000 00	633,278 00	50	475	19,100
Summerland	1,337,985 00	1,413,100 00	2,751,085 00	...	2,751,085 00	...	2,500	13,000
Surrey	4,419,053 00	1,619,730 00	6,038,783 00	...	6,038,783 00	...	5,500	76,000
West Vancouver	3,593,860 00	...	3,593,860 00	152,668 00	3,746,528 00	...	1,400	24,320
Totals	$124,457,684 75	$48,841,520 00	$173,299,204 75	$5,855,935 85	$179,155,140 60	...	126,575	888,738.46

II.—TAX LEVY, 1918.

CITIES.

Municipality.	General.	School.	Debt.	Health.	Total.
Alberni	12.5	1.5	8.0	...	22.0
Armstrong	10.0	9.2	4.2	...	23.4
Chilliwack	15.0	13.0	19.0	1.0	48.0
Courtenay	12.0	2.5	3.0	...	17.5
Cranbrook	7.8	6.7	16.9	1.0	32.4
Cumberland	15.0	10.0	...	...	25.0
Duncan	...	*	19.5	...	...
Enderby	2.0	8.0	17.0	...	27.0
Fernie	15.0	15.6	8.6	1.0	40.2
Grand Forks	8.0	6.0	16.0	...	30.0
Greenwood	7.0	7.0	40.0	...	54.0
Kamloops	...	7.0	29.0	...	36.0
Kaslo	15.0	17.2	4.3	...	36.5
Kelowna	5.8	8.6	19.4	...	33.8
Ladysmith	15.0	11.0	5.4	1.0	32.4
Merritt	9.0	8.0	18.0	...	35.0
Nanaimo	10.54	10.61	20.0	1.0	42.15
Nelson	...	13.0	25.0	...	38.0
New Westminster	11.07	6.0	16.53	...	33.6
North Vancouver	8.74	5.7	10.0	...	24.44
Phoenix	15.0	7.0	5.0	...	27.0
Port Alberni	10.3	2.7	17.5	1.0	31.5
Port Coquitlam	8.22	1.65	9.15	...	19.02
Port Moody	7.25	4.0	7.25	...	18.5
Prince George	9.0	3.25	15.0	0.75	28.0
Prince Rupert †	6.0	2.8057	3.6943	...	12.5
Revelstoke	8.0	10.0	8.0	...	26.0
Rossland	9.0	8.0	22.0	1.0	40.0
Salmon Arm	8.0	5.5	15.5	...	29.0
Sandon	15.0	5.0	30.0	1.0	51.0
Slocan	15.0	8.0	10.0	...	33.0
Trail	15.0	10.6	5.2	1.0	31.8
Vancouver	11.038	5.518	10.11	...	26.66
Vernon	8.0	6.0	19.0	1.0	34.0
Victoria	8.35	4.66	13.88	0.88	27.77

* Duncan; School levy, 24 on 25 per cent. of improvements, 5½ on land values.
† General and health, 5.5, and scavenging rate, 0.5, constitutes the total general rate of 6 mills.

Districts.

Municipalities.	General.	School.	Debt.	Health.	Total.
Burnaby	8.72	3.88	7.40	...	20.0
Chilliwhack	10.0	7.5	...	...	17.5
Coldstream	9.8	2.3	23.3	...	35.4
Coquitlam	7.0	1.75	3.25	...	12.0
Delta	6.0	2.61	3.30	...	11.91
Esquimalt	12.6	5.4	...	...	18.0
Fraser Mills	1.0	...	...	...	1.0
Kent	5.0	5.0	...	...	10.0
Langley	6.0	6.0	...	...	12.0
Maple Ridge	10.0	4.5	...	...	14.5
Matsqui	9.0	5.0	...	...	14.0
Mission	8.5	6.0	...	...	14.5
North Cowichan	3.0	2.6	0.9	...	6.5
North Vancouver	8.0	3.5	7.0	...	18.5
Oak Bay	10.4	5.4	1.6	...	17.4
Peachland	11.0	7.0	4.0	...	22.0
Penticton	15.0	8.0	10.0	...	33.0
Pitt Meadows	5.5	1.0	...	...	6.5
Point Grey	6.69	3.182	18.461	...	28.333
Richmond	8.25	3.75	4.0	...	16.0
Saanich	6.26	3.73	4.41	...	14.40
Salmon Arm	10.0	5.0	0.33	...	15.33
South Vancouver	13.95	10.65	16.24	0.56	41.40
Spallumcheen	6.5	4.25	0.666	...	11.416
Sumas	15.0	5.0	...	...	20.0
Summerland	12.0	8.4	9.6	...	30.0
Surrey	10.0	3.5	...	...	13.5
West Vancouver	12.0	...	12.0	...	24.0

III.—LIABILITIES AS OF DECEMBER 31ST, 1917.

CITIES.

Municipality.	Debentures.								Total Debenture Debt.	Sundry Outstanding Debts exclusive of Liabilities to Sinking Fund.	Total Liabilities.
	Schools.	Streets.	Other Non-revenue Producing.	Waterworks.	Electric Light.	Sewers (Revenue-producing).	Other Revenue-producing.	Local Improvements.			
Alberni	.....	.....	$ 8,000 00	$ 52,130 00	$ 10,000 00	.....	.....	.....	$ 70,130 00	$ 2,988 97	$ 73,118 97
Armstrong	$ 10,500 00	$ 11,315 61	9,350 00	41,000 00	78,000 00	.....	.....	.....	150,165 61	945 49	151,111 10
Chilliwack	33,500 00	75,500 00	87,000 00	.....	.....	.....	.....	$ 24,254 48	220,254 48	10,206 99	230,461 47
Courtenay	.....	.....	.....	.....	.....	.....	.....	.....	.....	3,369 54	3,369 54
Cranbrook	31,393 40	12,816 00	141,559 10	159,786 80	.....	.....	.....	7,500 00	353,055 30	12,009 18	365,064 48
Cumberland	.....	.....	.....	.....	.....	.....	.....	9,659 30	9,659 30	1,719 59	11,378 89
Duncan	21,000 00	10,000 00	14,000 00	25,000 00	65,000 00	.....	.....	3,100 00	138,100 00	2,475 72	140,575 72
Enderby	27,500 00	2,500 00	21,500 00	24,500 00	.....	.....	.....	18,500 00	94,500 00	2,600 00	97,100 00
Fernie	52,000 00	10,000 00	89,500 00	119,000 00	74,000 00	$67,000 00	.....	4,634 39	416,134 39	37,250 98	453,385 37
Grand Forks	6,500 00	30,000 00	49,500 00	75,800 00	18,000 00	.....	.....	.....	179,800 00	.....	179,800 00
Greenwood	.....	25,500 00	27,900 00	38,100 00	.....	.....	.....	.....	91,500 00	1,000 00	92,500 00
Kamloops	63,500 00	15,000 00	122,500 00	329,000 00	563,500 00	60,000 00	.....	91,873 51	1,245,373 51	3,193 30	1,248,566 81
Kaslo	15,500 00	6,000 00	.....	1,500 00	31,000 00	.....	.....	.....	54,000 00	3,073 45	57,073 45
Kelowna	61,500 00	14,000 00	151,000 00	155,500 00	.....	.....	.....	51,309 00	433,309 00	10,748 60	444,057 60
Ladysmith	.....	.....	.....	.....	25,000 00	60,000 00	.....	11,477 00	96,477 00	3,827 86	100,304 86
Merritt	3,000 00	10,000 00	20,000 00	45,000 00	25,000 00	.....	.....	.....	103,000 00	21,696 66	124,696 66
Nanaimo	50,000 00	45,000 00	46,000 00	333,000 00	.....	230,000 00	.....	339,024 87	1,043,024 87	49,653 61	1,092,678 48
Nelson	75,000 00	40,000 00	55,000 00	62,500 00	355,000 00	52,500 00	$131,000 00	32,364 11	803,364 11	16,571 62	819,935 73
New Westminster	389,000 00	1,264,000 00	1,734,000 00	916,500 00	206,000 00	.....	.....	1,363,925 84	5,873,425 84	178,197 90	6,051,623 74
North Vancouver	402,480 00	203,909 08	550,968 22	576,000 00	.....	.....	180,000 00	936,894 70	2,850,252 00	306,127 85	3,156,379 85
Phoenix	.....	6,000 00	.....	.....	.....	.....	.....	.....	6,000 00	.....	6,000 00
Port Alberni	.....	20,000 00	6,500 00	170,000 00	40,000 00	.....	.....	.....	236,500 00	592 31	237,092 31
Port Coquitlam	35,000 00	237,000 00	54,500 00	100,000 00	.....	.....	.....	.....	426,500 00	75,223 75	501,723 75
Port Moody	.....	.....	43,000 00	80,000 00	.....	.....	.....	50,300 00	173,300 00	14,611 26	187,911 26
Prince George	.....	15,000 00	10,000 00	95,000 00	60,000 00	.....	.....	.....	180,000 00	28,466 77	208,466 77
Prince Rupert	20,000 00	.....	169,719 16	374,093 10	259,942 72	.....	36,965 28	873,942 91	1,734,663 17	15,226 59	1,749,889 76
Revelstoke	58,000 00	63,000 00	101,430 59	56,700 00	286,145 00	.....	.....	164,726 92	730,002 51	49,125 00	779,127 51
Rossland	30,000 00	52,500 00	52,000 00	31,500 00	.....	.....	.....	.....	166,000 00	400 00	166,400 00
Salmon Arm	1,500 00	.....	8,500 00	85,000 00	42,000 00	.....	.....	.....	137,000 00	1,457 42	138,457 42
Sandon	.....	.....	250 00	.....	.....	.....	.....	.....	250 00	.....	250 00
Slocan	.....	.....	6,000 00	.....	.....	.....	.....	.....	6,000 00	8 35	6,008 35
Trail	32,500 00	.....	4,000 00	92,500 00	.....	.....	.....	.....	129,000 00	56,197 77	185,197 77
Vancouver	4,146,900 00	4,414,100 00	12,373,300 00	4,749,351 20	.....	.....	.....	9,791,133 17	35,474,784 37	5,280,013 22*	40,754,797 59
Vernon	.....	.....	232,000 00	240,000 00	189,000 00	.....	.....	223,963 28	884,963 28	41,835 36	926,798 64
Victoria	1,500,888 69	100,000 00	4,621,920 02	4,227,260 59	.....	.....	.....	8,528,667 57	18,978,736 87	3,541,756 48†	22,520,493 35
Totals	$7,067,162 09	$6,683,140 69	$20,810,897 09	$13,255,721 69	$2,327,587 72	$469,500 00	$347,965 28	$22,527,251 05	$73,489,225 61	$9,772,571 59	$83,261,797 20

* Includes $438,573.83 repayable by issue and sale of debentures.
† Includes $2,271,000 treasury certificates issued against unsold debentures.

Districts.

Municipality.	Debentures.								Total Debenture Debt.	Sundry Outstanding Debts exclusive of Liabilities to Sinking Fund.	Total Liabilities.
	Schools.	Streets.	Other Non-revenue Producing.	Waterworks.	Electric Light.	Sewers (Revenue-producing).	Other Revenue-producing.	Local Improvements.			
Burnaby	$307,300 00	$1,217,950 00	$ 70,000 00	$ 660,900 00	.....	.....	.....	.....	$2,256,150 00	$ 296,911 82	$2,553,061 82
Chilliwhack	15,000 00	.....	.....	.....	.....	.....	.....	.....	15,000 00	7,000 00	22,000 00
Goldstream	.....	17,000 00	1,200 00	100,000 00	.....	.....	.....	$ 20,000 00	138,200 00	47 40	138,247 40
Coquitlam	.....	82,500 00	8,175 42	.....	.....	.....	.....	.....	90,675 42	8,559 59	99,235 01
Delta	.....	.....	15,000 00	205,000 00	.....	.....	.....	94,216 99	314,216 99	80 00	314,296 99
Esquimalt	27,500 00	.....	.....	.....	.....	$400,000 00	.....	.....	427,500 00	24,261 67	451,761 67
Kent	.....	.....	.....	.....	.....	.....	.....	.....	.....	402 10	402 10
Langley	.....	.....	.....	.....	.....	.....	.....	.....	.....	5,574 16	5,574 16
Maple Ridge	.....	.....	.....	.....	.....	.....	.....	.....	.....	195 75	195 75
Mission	.....	.....	.....	.....	.....	.....	.....	.....	.....	3,299 45	3,299 45
North Cowichan	.....	35,000 00	.....	.....	.....	.....	.....	.....	35,000 00	627 01	35,627 01
North Vancouver	62,000 00	508,243 00	411,757 00	155,000 00	.....	.....	.....	137,070 50	1,274,070 50	55 23	1,274,125 73
Oak Bay	65,000 00	.....	96,000 00	200,000 00	.....	425,000 00	.....	480,224 46	1,266,224 46	116,078 05	1,382,302 51
Peachland	1,000 00	.....	2,500 00	10,500 00	$12,300 00	.....	.....	5,200 00	31,500 00	7,225 80	38,725 80
Penticton	32,700 00	42,000 00	43,800 00	168,000 00	87,000 00	.....	$110,000 00	12,000 00	495,500 00	20,888 78	516,388 78
Pitt Meadows	.....	.....	.....	.....	.....	.....	.....	.....	.....	4,631 74	4,631 74
Point Grey	233,858 33	1,921,568 49	1,783,052 55	1,447,998 40	.....	.....	.....	2,900 00	5,389,377 77	295,152 40	5,684,530 17
Richmond	28,000 00	306,600 00	.....	365,000 00	.....	.....	.....	70,621 50	770,221 50	21,492 30	791,713 80
Saanich	33,500 00	450,000 00	.....	401,500 00	.....	.....	.....	116,469 31	1,001,469 31	7,441 50	1,008,910 81
Salmon Arm	.....	.....	2,500 00	.....	.....	.....	.....	.....	2,500 00	592 22	3,092 22
South Vancouver	1,002,644 10	3,836,186 40	50,000 00	1,013,050 00	.....	.....	.....	784,284 71	6,686,165 21	1,426,115 89‡	8,112,281 10
Spallumcheen	.....	.....	17,750 00	.....	.....	.....	.....	67,526 00	85,276 00	.....	85,276 00
Sumas	.....	.....	.....	.....	.....	.....	.....	.....	.....	400 00	400 00
Summerland	5,000 00	19,000 00	6,000 00	278,500 00	22,500 00	.....	.....	.....	331,000 00	7,367 06	338,367 06
Surrey	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,457 34	1,457 34
West Vancouver	38,200 09	175,000 00	334,000 00	125,000 00	.....	.....	.....	100,000 00	772,200 00	26,204 69	798,404 69
Totals	$1,851,702 43	$8,611,047 89	$2,833,559 55	$5,138,623 82	$121,800 00	$825,000 00	$110,000 00	$1,890,513 47	$21,382,247 16	$2,282,061 95	$23,664,309 11
Cities forward	.....	.....	.....	.....	.....	.....	.....	.....	.....	9,772,571 59	83,261,797 20
Cities and Districts	.....	.....	.....	.....	.....	.....	.....	.....	.....	$12,054,633 54	$106,926,106 31

‡ Includes $790,000 treasury certificates issued against unsold debentures.

IV.—SINKING FUNDS, DECEMBER 31ST, 1917.

The total of the sinking funds on hand December 31st, 1917, as shown below, was $10,592,742.61, represented by cash on hand, $3,728,578.73, and other investments of $6,864,163.88; these other investments being distributed as follows:—

Dominion of Canada bonds	$2,566,959 61
Mortgages	290,450 24
Debentures of the municipality	3,991,207 33
Properties held by foreclosure of mortgage	15,546 70

Mortgages are not now among the investments available to municipalities, but it has not come to my attention that any investments of this class have been made since the change made in that respect in the Act in 1914. In one case, however, on the maturity of debentures a mortgage was taken over from one sinking fund account to another. Municipalities are not allowed under the "Municipal Act" to invest sinking funds in their own bonds, but of the amount shown as investments of this nature, the sum of $3,523,233.11 is held by the City of Vancouver, which is under a special charter.

The municipalities of the Province do not appear to have obtained in the past a satisfactory return by way of interest upon their sinking fund investments. On December 31st, 1916, the sinking funds on hand amounted to $10,320,563.60, and the amount received during the year 1917 as interest was $376,715.14, or 3.65 per cent. In explanation, it may be noted that a substantial amount was withdrawn for investment in Dominion bonds in December, 1917, and the interest for the month on the amount withdrawn does not appear in the 1917 statement, but in so far as it can be estimated this feature is not sufficient to make any substantial difference in the average rate. It is hoped, however, that with the larger investment in Dominion bonds there will in the future be a more adequate return. The total amount invested in this way during 1917 was $1,391,369.24.

Sinking Funds—Cities.

	Cash.	Invested.	Total.	Sinking Fund required.	Short.	Over.
Alberni	$ 3,382 92	$ 10,092 10	$ 13,475 02	$ 13,087 79	...	$ 387 23
Armstrong	...	18,815 04	18,815 04	39,156 25	$ 20,341 21	...
Chilliwack	52 52	12,870 60	12,923 12	28,796 15	15,873 03	...
Cranbrook	1,106 25	27,215 50	28,321 75	28,322 99	1 24	...
Cumberland	1,084 55	...	1,084 55	8,584 55	7,500 00	...
Duncan	3,354 19	7,800 00	11,154 19	25,099 25	13,945 06	...
Enderby	142 53	7,714 04	7,856 57	20,237 09	12,380 52	...
Fernie	63,262 21	32,006 92	92,269 13	100,269 13	5,000 00	...
Grand Forks	12,222 13	39,111 13	51,333 26	128,028 26	76,695 00	...
Greenwood	3,849 73	19,855 48	23,705 21	76,372 11	52,666 90	...
Kamloops	99,184 91	32,085 01	131,269 92	250,260 37	118,990 45	...
Kaslo	2,492 91	3,272 02	5,764 93	7,723 99	1,959 06	...
Kelowna	7,037 90	20,000 00	27,037 90	80,364 41	53,326 51	...
Ladysmith	8,937 02	10,722 03	19,659 05	19,659 05	...	...
Merritt	11 17	12,080 94	12,092 11	20,340 18	8,248 07	...
Nanaimo	85,152 28	94,224 97	179,377 25	179,377 25	...	...
Nelson	76,070 24	236,706 07	312,776 31	373,911 13	61,134 82	...
New Westminster	108,990 34	248,056 32	357,046 66	542,154 12	185,107 46	...
North Vancouver	2,507 91	280,004 85	282,512 76	283,169 59	14,094 01*	13,437 18†
Phoenix	3,188 43	...	3,188 43	3,188 43	...	...
Port Alberni	3,902 81	19,305 72	23,208 53	23,140 15	...	68 38
Port Coquitlam	5,268 44	14,010 94	19,279 38	52,424 17	33,144 79	...
Port Moody	87 72	5,663 12	5,750 84	11,391 06	5,640 22	...
Prince George	...	14,866 20	14,866 20	20,230 00	5,363 80	...
Prince Rupert	30,913 09	14,500 00	45,413 09	64,123 78	18,710 69‡	...
Revelstoke	67,188 40	93,128 13	160,316 53	173,289 00	12,972 47	...
Rossland	50,878 34	5,000 00	55,878 34	55,878 34	...	...
Salmon Arm	1,789 61	5,000 00	6,789 61	13,317 72	6,528 11	...
Trail	4,192 75	11,724 26	15,917 01	15,917 01	...	...
Vancouver	1,544,377 27	3,701,610 54	5,245,987 81	6,132,310 12	886,322 31	...
Vernon	57,565 50	25,977 92	83,543 42	194,898 50	111,355 08	...
Victoria	1,222,736 37	765,949 88	1,988,686 25	3,497,303 75	1,508,617 50	...
Totals	$3,470,930 44	$5,789,369 73	$9,260,300 17	$12,482,325 69	$3,235,918 31	$13,892 79

* General. † Local improvement. ‡ Withdrawn for investment in city lots at tax sale.

SINKING FUNDS—DISTRICTS.

	Cash.	Invested.	Total.	Sinking Fund required.	Short.	Over.
Burnaby	$115,424 59	$ 40,750 39	$156,174 98	$156,174 98	...	...
Chilliwhack	801 17	3,200 00	4,001 17	4,001 17	...	...
Coldstream	94 55	15,000 00	15,094 55	26,800 46	$ 11,705 91	...
Coquitlam	8,414 04	...	8,414 04	8,414 04	...	...
Delta	11,519 59	19,412 28	30,931 87	32,488 63	1,556 76	...
Esquimalt	509 47	25,272 52	25,781 99	25,262 25	...	$ 519 74
North Cowichan	91 58	...	91 58	91 58	...	...
North Vancouver	21,241 81	61,942 23	83,184 04	83,559 04	375 00	...
Oak Bay	54,600 25	219,340 91	273,941 16	233,109 51	...	40,831 65
Peachland	2,936 69	320 00	3,256 69	7,931 74	4,675 05	...
Penticton	3,267 83	23,500 00	26,767 83	54,777 22	28,009 39	...
Point Grey	...	357,501 65	357,501 65	357,501 65	...	...
Richmond	6,522 93	28,648 27	35,171 20	76,447 01	41,275 81	...
Saanich	974 69	51,932 63	52,907 32	39,463 80	...	13,443 52
Salmon Arm	11 95	250 00	261 95	261 95	...	...
South Vancouver	14,087 74	155,838 91	169,926 65	418,271 12	248,344 47	...
Spallumcheen	5,629 00	32,155 00	37,784 00	45,243 45	7,459 45	...
Summerland	1,795 09	33,000 00	34,795 09	57,092 84	22,297 75	...
West Vancouver	9,725 32	6,729 36	16,454 68	56,605 92	40,151 24	...
Totals	$ 257,648 29	$1,074,794 15	$1,332,442 44	$ 1,683,498 36	$ 405,850 83	$54,794 91
Cities forward	3,470,930 44	5,789,369 73	9,260,300 17	12,482,325 69	3,235,918 31	13,892 79
Cities and Districts	$3,728,578 73	$6,864,163 88	$10,592,742 61	$14,165,824 05	$3,641,769 14	$68,687 70

V.—ARREARS OF TAXES.

Along with the statement of arrears of taxes as of December 31st, 1917, is submitted a comparative statement showing the amounts for the years 1914, 1915, and 1916. In addition to the arrears shown as of December 31st, 1917, municipalities of the Province were on that date owners of tax-sale properties representing an investment of $802,550.78.

Arrears—Cities.

	1914.	1915.	1916.	1917.
Alberni	$ 17,060 08	$ 23,258 85	$ 32,431 80	$ 39,677 75
Armstrong	9,863 12	13,574 60	16,553 32	18,733 44
Chilliwack	24,239 91	43,131 68	27,572 73	27,634 87
Courtenay	...	3,231 49	7,004 24	8,082 36
Cranbrook	28,245 71	46,951 89	50,021 36	35,437 21
Cumberland	3,331 55	11,024 76	14,745 12	13,629 39
Duncan	4,399 10	6,608 76	10,545 67	12,019 04
Enderby	11,210 80	9,372 40	9,323 02	7,341 76
Fernie	21,363 20	44,286 43	50,946 07	25,948 00
Grand Forks	26,925 59	37,462 47	51,039 03	41,652 41
Greenwood	12,702 50	16,938 65	21,251 00	27,361 85
Kamloops	49,177 30	84,288 62	123,533 10	117,701 81
Kaslo	7,248 80	8,100 04	8,698 63	9,471 74
Kelowna	54,627 34	56,350 47	64,048 70	45,524 16
Ladysmith	6,331 45	15,234 35	22,213 10	23,739 25
Merritt	29,038 76	37,007 34	42,701 86	48,284 22
Nanaimo	47,343 70	85,795 60	119,868 41	145,099 81
Nelson	64,590 44	73,140 81	78,240 05	77,262 72
New Westminster	237,801 07	384,731 67	481,065 77	428,354 46
North Vancouver	256,943 22	363,707 73	439,054 32	511,244 67
Phoenix	3,037 00	3,277 75	3,516 56	4,366 94
Port Alberni	21,319 94	28,048 65	35,069 42	41,776 59
Port Coquitlam	118,219 33	132,866 96	144,719 31	172,223 26
Port Moody	19,266 46	44,196 52	42,309 45	57,067 98
Prince George	...	40,803 09	97,685 91	145,558 29
Prince Rupert	149,428 67	177,524 17	177,380 10	204,040 65
Revelstoke	43,576 99	74,123 61	75,710 54	50,930 98
Rossland	17,924 09	14,926 25	16,104 20	19,242 90
Salmon Arm	12,123 50	11,488 08	16,266 24	11,032 07
Sandon	18,286 65	439 67	640 58	504 42
Slocan	4,052 31	5,283 51	6,392 56	7,290 39
Trail	3,283 41	3,018 81	4,727 00	4,690 32
Vancouver	1,863,985 08	3,137,423 73	4,219,211 33	5,043,110 92
Vernon	84,325 31	119,138 56	121,866 34	161,995 09
Victoria	708,503 55	1,688,983 31	2,332,377 85	3,057,619 84
Totals	$3,879,775 92	$6,845,741 28	$8,964,834 69	$10,642,651 56

ARREARS—DISTRICTS.

	1914.	1915.	1916.	1917.
Burnaby	$ 404,669 10	$556,647 42	$593,132 46	$564,593 43
Chilliwhack	16,854 11	20,875 44	20,579 83	27,158 14
Coldstream	10,678 13	11,813 43	12,626 35	14,675 11
Coquitlam	47,744 19	37,783 19	44,886 05	54,644 32
Delta	18,722 26	15,929 80	24,223 91	16,182 46
Esquimalt	10,826 50	18,022 63	22,282 24	27,644 72
Fraser Mills	1 90	...	...	...
Kent	5,182 30	8,363 92	8,889 00	7,773 90
Langley	33,707 76	35,306 33	35,397 42	41,212 17
Maple Ridge	21,610 26	23,995 22	23,593 17	24,203 75
Matsqui	25,365 61	31,380 08	21,957 50	19,532 50
Mission	11,497 55	20,546 50	30,080 20	37,022 22
North Cowichan	10,427 05	15,273 90	18,205 22	15,031 97
North Vancouver	195,410 22	217,653 53	212,410 91	252,532 30
Oak Bay	60,132 49	110,684 27	156,376 09	131,482 78
Peachland	5,224 27	7,124 31	5,414 39	5,343 08
Penticton	38,892 85	44,441 66	46,938 42	55,757 78
Pitt Meadows	933 86	4,921 19	8,957 81	10,604 30
Point Grey	305,536 30	332,473 28	405,797 85	357,493 58
Richmond	65,978 50	83,210 25	94,109 12	79,789 41
Saanich	82,069 69	88,345 58	111,132 28	134,813 06
Salmon Arm	10,624 49	9,057 69	7,871 00	9,665 90
South Vancouver	553,740 13	581,252 54	718,297 58	888,244 34
Spallumcheen	25,663 49	36,957 90	38,872 06	38,656 80
Sumas	3,590 80	6,007 30	7,269 58	5,390 53
Summerland	16,361 89	19,878 32	22,539 15	20,449 64
Surrey	61,159 53	77,167 28	73,295 28	58,098 41
West Vancouver	71,849 27	105,521 70	125,807 94	139,479 44
Totals	$2,114,454 50	$2,520,634 66	$2,890,942 81	$ 3,037,476 04
Cities forward	3,879,775 92	6,845,741 28	8,964,834 69	10,642,651 56
Cities and districts	$5,994,230 42	$9,366,375 94	$11,855,777 50	$13,680,127 60

VI.—RECEIPTS, 1917.

The statement of receipts given herewith, as also the statement of expenditures given below, is probably in some cases not entirely accurate, but may be relied upon as being sufficiently near to accuracy for all practical purposes. An attempt has been made to eliminate items which would mislead by inflating the totals, such as deposit accounts, trust accounts, and entries made only for convenience in book-keeping and accounting. In making these adjustments it has not always been possible to obtain full knowledge of the facts. It will also be borne in mind that the statement is not one of possible revenue, but of actual receipts, and must to some extent be read along with the statement of arrears of taxes given above.

Receipts—Cities.

	Taxes collected.	Liquor Licence, Net.	Trade Licences.	Road-taxes.	Dog-taxes.	Fines.	Government Grant for Schools.	Sundries.	Total.
Alberni	$ 7,245 31	$ 283 34	$ 269 00	$ 10 00	$ 52 00	...	$ 1,130 00	$ 332 13	$ 9,321 78
Armstrong	15,060 12	683 35	373 00	732 00	59 00	$ 37 50	5,791 60	5,000 47	27,737 04
Chilliwack	40,396 80	...	2,981 50	282 00	198 75	1,269 35	11,111 01	168 23	56,407 64
Courtenay	5,147 22	500 00	548 50	...	79 00	147 00	1,755 00	60 75	8,237 47
Cranbrook	54,167 96	670 80	1,649 65	2 00	...	1,497 00	7,109 65	709 25	65,806 31
Cumberland	7,047 52	447 50	757 50	312 00	68 00	178 50	8,735 85	1,195 11	18,741 98
Duncan	18,576 87	602 09	1,615 00	134 00	164 00	71 20	4,238 72	429 77	25,831 65
Enderby	15,243 60	400 00	332 50	154 00	56 00	22 10	2,825 00	57 00	19,090 20
Fernie	80,792 24	687 50	2,992 50	532 00	...	1,658 50	12,014 00	4,504 63	103,181 37
Grand Forks	49,796 19	2,370 75	1,265 00	218 50	79 50	419 50	7,934 10	214 00	62,297 54
Greenwood	7,666 10	1,778 00	640 00	...	20 00	68 00	2,310 28	204 00	12,686 38
Kamloops	125,050 25	2,183 38	2,712 00	741 00	413 85	3,568 30	6,890 00	1,589 25	143,148 03
Kaslo	11,596 07	1,134 80	435 00	110 00	...	184 50	4,347 00	149 50	17,956 87
Kelowna	79,747 21	637 50	2,151 00	228 00	302 00	715 50	6,194 13	2,769 04	92,744 38
Ladysmith	23,562 45	2,337 50	1,545 00	392 00	105 00	272 00	7,071 20	1,177 10	36,462 25
Merritt	21,384 91	1,231 25	1,727 50	...	272 50	1,655 35	4,520 00	262 25	31,053 76
Nanaimo	112,103 36	4,442 82	4,708 50	2,008 00	414 00	2,267 50	17,245 20	1,678 60	144,867 98
Nelson	80,882 55	4,176 55	3,516 35	1,120 00	468 00	4,370 35	19,963 12	10,124 73	124,621 65
New Westminster	446,313 90	5,212 50	8,562 00	1,992 00	468 00	8,302 40	32,819 80	53,029 98	556,700 58
North Vancouver	247,870 11	...	1,910 10	...	821 50	1,901 50	10,696 65	6,732 63	269,932 49
Phoenix	5,506 19	2,502 00	529 50	...	44 00	344 50	2,118 75	4,554 00	15,598 94
Port Alberni	32,388 73	426 00	450 00	420 00	112 00	285 35	2,558 75	31 17	36,672 00
Port Coquitlam	30,115 46	425 10	356 50	438 00	...	83 50	2,602 32	104 60	34,125 48
Port Moody	24,884 85	277 52	427 35	1,048 00	154 00	146 45	2,730 80	104 50	29,773 47
Prince George	31,889 27	779 20	2,301 55	28 00	190 00	143 25	2,260 00	980 65	38,571 92
Prince Rupert	197,327 32	5,403 59	5,630 15	917 00	357 00	3,231 75	9,143 30	901 53	222,911 64
Revelstoke	68,251 39	2,341 80	1,102 75	610 10	417 85	931 50	9,628 70	650 24	83,934 33
Rossland	27,436 15	2,625 95	2,192 50	692 00	314 00	1,896 00	10,009 75	14,015 25	59,181 60
Salmon Arm	22,000 25	427 20	557 25	2 00	52 00	5 00	2,212 90	289 23	25,545 83
Sandon	3,569 59	1,275 00	380 00	...	47 00	1,805 00	877 00	919 34	8,872 93
Slocan	1,954 82	440 01	120 00	...	...	...	1,130 00	174 00	3,818 83
Trail	27,835 87	3,053 81	2,457 50	1,456 00	226 00	1,576 70	13,109 00	3,126 78	52,841 66
Vancouver	3,292,434 66	66,944 50	64,759 95	...	2,197 75	42,815 81	185,997 45	120,945 89	3,776,096 01
Vernon	71,640 07	1,450 00	2,729 50	593 50	294 00	2,013 50	8,591 70	2,506 56	89,818 83
Victoria	1,273,992 63	26,277 40	23,967 00	6,370 00	4,505 00	8,000 45	74,750 00	154,182 75	1,572,044 87
Totals	$6,560,877 63	$144,428 71	$158,653 10	$21,542 10	$12,951 70	$ 91,884 81	$502,422 73	$393,874 91	$ 7,876,635 69

RECEIPTS—DISTRICTS.

	Taxes collected.	Liquor Licence, Net.	Trade Licences.	Road-taxes.	Dog-taxes.	Fines.	Government Grant for Schools.	Sundries.	Total.
Burnaby	$ 439,035 90	$ 50 00	$ 1,532 50	$ 636 00	$ 951 50	$ 2,325 25	$ 22,475 05	$113,555 93	$ 580,562 13
Chilliwhack	53,145 31	...	525 00	687 76	...	520 00	15,313 24	532 45	70,723 76
Coldstream	18,675 42	...	...	...	...	51 20	1,163 40	447 51	20,337 53
Coquitlam	14,145 14	...	277 00	678 00	...	19 50	4,059 20	41 00	19,219 84
Delta	60,393 98	600 00	501 00	1,836 00	195 00	341 70	8,449 17	2,231 90	74,548 75
Esquimalt	82,215 12	850 00	915 00	264 00	559 00	327 00	10,608 81	1,706 99	97,445 92
Fraser Mills	400 41	...	60 00	...	11 00	5 00	...	22 00	498 41
Kent	9,743 50	252 40	300 00	...	...	...	4,039 80	114 30	14,450 00
Langley	34,741 46	...	565 00	763 61	...	80 75	12,167 50	1,501 82	50,820 14
Maple Ridge	25,591 14	...	260 00	948 00	...	41 50	10,722 45	383 15	37,946 24
Matsqui	34,504 53	...	120 00	690 00	...	...	10,389 35	816 30	46,520 18
Mission	21,825 50	...	...	709 30	50 00	...	10,579 70	94 70	33,259 20
North Cowichan	30,251 76	842 50	...	2,118 00	353 00	217 10	4,950 74	513 67	39,246 77
North Vancouver	109,221 16	25 00	133 75	823 60	402 40	274 60	7,256 70	3,900 49	122,037 70
Oak Bay	212,475 72	600 00	342 00	160 00	640 00	111 50	8,140 90	3,428 07	225,898 19
Peachland	7,297 43	...	65 00	...	40 50	...	2,320 20	62 00	9,785 13
Penticton	46,578 48	989 22	1,628 00	...	293 00	581 25	9,594 39	2,547 31	62,211 65
Pitt Meadows	6,197 38	...	10 00	92 00	...	...	1,160 40	26 00	7,485 78
Point Grey	529,038 27	...	100 00	713 00	690 00	1,546 80	20,444 90	9,728 84	562,261 81
Richmond	103,299 29	2,950 50	...	4,067 40	...	3,234 55	11,307 31	2,758 55	127,617 60
Saanich	210,906 17	850 00	190 00	822 00	924 50	337 00	32,514 45	52,826 61	299,370 73
Salmon Arm	10,760 00	...	5 00	...	...	...	3,673 40	35 00	14,473 40
South Vancouver	492,644 40	...	1,838 00	474 50	1,470 00	1,742 45	79,408 80	11,073 48	588,651 63
Spallumcheen	34,676 67	...	45 00	148 80	...	54 65	4,442 21	262 30	39,629 63
Sumas	9,203 39	...	...	76 00	...	...	3,770 00	145 00	13,194 39
Summerland	34,004 05	...	272 50	...	115 60	...	5,678 32	1,167 65	41,238 12
Surrey	70,470 80	600 00	360 00	1,917 65	420 00	441 00	14,306 80	327 40	88,843 65
West Vancouver	78,612 94	185 50	24 50	...	11 00	12 50	2,899 80	214 14	82,060 38
Totals	$2,780,055 32	$ 8,795 12	$ 10,069 25	$19,625 62	$ 7,226 50	$ 12,265 30	$321,836 99	$210,464 56	$ 3,370,338 66
Cities forward	6,560,877 63	144,428 71	148,653 10	21,542 10	12,951 70	91,884 81	502,422 73	393,874 91	7,876,635 69
Cities and Districts	$9,340,932 95	$153,223 83	$158,722 35	$41,167 72	$20,178 20	$104,150 11	$824,259 72	$604,339 47	$11,246,974 35

VII.—COMPARATIVE STATEMENT OF MONEYS COLLECTED FROM PRINCIPAL SOURCES OF REVENUE, 1914-17.

	1914.	1915.	1916.	1917.
Taxes	$8,698,819 73	$8,639,020 63	$8,461,513 83	$9,340,932 90
Trade licences	163,919 85	158,510 20	145,939 90	158,731 75
Liquor licences	221,300 00	214,051 00	288,070 00	153,204 33
Government grant to schools	760,000 99	790,001 16	748,848 07	824,259 72
Fines and costs	130,568 40	95,497 51	83,885 73	104,150 51

VIII.—EXPENDITURES, 1917.

CITIES.

	Interest on Debentures exclusive of Schools and Public Utilities.	Sinking Fund for Debentures exclusive of Schools and Public Utilities.	Streets.	Fire.	Public Health.	Sewers.	Parks.
Alberni	$ 480 00	$ 297 25	$ 442 26	$ 82 76	$ 98 00	....	....
Armstrong	7,418 24	3,631 29	3,237 26	....	84 94	....	$ 124 80
Chilliwack	9,970 28	4,549 60	3,977 12	1,986 47	287 95	$1,236 00	....
Courtenay	....	....	1,297 59	47 15	88 00	....	....
Cranbrook	8,975 00	3,446 51	5,176 44	3,454 90	532 50	472 47	....
Cumberland	676 15	1,783 37	1,696 48	286 88	1,388 20	....	....
Duncan	1,370 00	1,585 70	3,089 31	412 39	54 70	....	....
Enderby	2,549 92	1,551 52	1,411 18	....	497 80	....	2 98
Fernie	8,797 02	5,730 37	7,657 87	5,220 98	1,253 71	1,219 71	309 72
Grand Forks	5,890 00	2,672 68	2,776 78	568 24	1,363 25	....	295 75
Greenwood	3,054 00	2,394 79	1,181 51	1,224 21	....	....	....
Kamloops	14,853 68	13,559 39	20,934 84	....	4,176 34	....	1,386 10
Kaslo	2,160 00	1,346 24	3,307 76	709 75	100 00	....	194 37
Kelowna	11,749 78	7,281 46	6,726 87	2,371 99	1,576 80	2,079 38	1,295 99
Ladysmith	4,288 55	2,262 85	5,048 16	1,838 75	723 74	776 79	158 75
Merritt	900 00	744 32	700 91	207 22	1,341 87	....	216 25
Nanaimo	32,788 16	20,619 36	15,602 43	4,354 75	3,796 45	366 03	1,112 86
Nelson	9,581 79	12,189 03	18,039 93	9,070 22	3,906 24	738 79	1,976 46
New Westminster	209,568 63	79,153 55	46,145 22	36,864 28	11,990 09	....	5,081 26
North Vancouver	88,091 08	53,720 87	27,280 12	13,763 50	5,562 82	46 63	4,034 01
Phoenix	360 00	...	1,960 10	996 00	408 60	....	40 00
Port Alberni	1,863 10	1.742 63	3,419 57	2,342 52	1,405 70	....	....
Port Coquitlam	15,990 00	7,123 55	4,200 97	514 85	1,180 81	....	....
Port Moody	5,598 00	4,152 80	4,281 96	594 90	343 43	....	....
Prince George	1,500 00	2,300 00	1,247 61	4,436 92	2,089 30	....	....
Prince Rupert	58,557 75	15,132 99	11,398 31	12,479 49	11,125 27	1,905 61	....
Revelstoke	15,719 56	10,219 56	12,244 27	2,765 35	168 50	293 04	56 76
Rossland	5,370 00	5,962 02	7,079 33	6,627 70	1,731 06	2,338 19	....
Salmon Arm	720 00	1,113 47	723 85	527 15	5 50	....	....
Sandon	....	....	2,760 51	....	....	....	....
Slocan	....	....	22 02	....	199 08	....	....
Trail	540 00	955 02	7,123 48	886 47	2,972 64	....	843 61
Vancouver	1,124,835 41	790,827 40	443,869 81	247,153 14	40,352 07	57,875 70	48,336 72
Vernon	21,287 26	15,509 30	4,045 27	3,584 44	5,621 83	1,880 23	96 44
Victoria	569,116 26	620,498 13	144,936 69	130,744 76	31,579 47	40,717 50	20,712 41
Totals	$2,244,619 62	$1,694,057 02	$825,043 79	$496,118 13	$138,006 66	$111,946 07	$86,275 24

DISTRICTS.

Burnaby	$ 68,600 00	$ 27,954 00	$ 58,602 12	$ 186 91	$4,607 54	$22,612 74	....
Chilliwhack	....	...	14,843 93	70 00	250 00	....	....
Coldstream	998 50	1,525 74	2,029 19	....	....	....	....
Coquitlam	4,200 00	2,487 63	2,093 98	626 58	....	....	....
Delta	2,007 46	1,954 82	33,110 29	....	....	....	....
Esquimalt	20,000 00	3,545 20	19,785 63	1,232 60	1,370 37	7,083 05	....
Fraser Mills	....	....	....	....	14 00	....	....
Kent	....	....	1,974 61	....	64 95	....	$ 172 00
Langley	....	....	31,597 82	....	272 20	....	63 90
Maple Ridge	....	....	10,945 80	....	644 75	....	267 49
Matsqui	....	....	19,451 13	....	211 87	....	79 35
Mission	....	....	9,065 80	....	....	....	566 00
North Cowichan	2,500 00	1,375 00	12,343 34	13 75	....	....	....
North Vancouver	61,193 52	12,931 20	47,803 32	269 05	311 75	....	845 71
Oak Bay	53,664 31	42,751 53	13,151 80	4,740 70	6,792 85	3,309 09	4,491 15
Peachland	472 00	299 26	1,118 38	50 00	97 00	....	311 00
Penticton	5,210 00	3,483 09	8,314 32	3,591 77	715 68	....	369 74
Pitt Meadows	....	....	1,353 47	....	50 00	....	....
Point Grey	164,058 62	41,135 60	65,949 27	18,998 88	6,246 65	14,940 21	2,513 71
Richmond	17,267 29	3,754 49	27,938 90	....	312 50	....	....
Saanich	26,257 93	27,821 32	46,508 12	1,303 07	1,579 58	....	2,046 08
Salmon Arm	150 00	83 95	6,040 29	....	....	....	25 15
South Vancouver	221,086 68	61,201 00	47,588 68	18,133 97	4,548 92	746 22	39 35
Spallumcheen	4,669 57	3,898 30	3,360 44	....	30 00	....	45 25
Sumas	....	...	3,256 68	....	100 00	....	....
Summerland	1,290 00	1,339 71	2,028 81	....	25 00	....	436 75
Surrey	....	....	29,900 86	....	347 48	....	....
West Vancouver	19,352 24	3,321 11	4,997 49	413 23	43 75	....	538 43
Totals	$672,978 12	$240,862 95	$525,154 56	$49,630 51	$23,636 84	$48,691 31	$12,811 06
Cities forward	2,244,619 62	1,694,057 02	825,043 79	496,118 13	138,006 66	111,946 07	86,275 24
Cities and districts	$2,917,597 74	$1,934,919 97	$1,350,198 35	$545,748 64	$166,643 50	$160,637 38	$99,086 30

VIII.—EXPENDITURES, 1917.

Cities.

Repairs and Maintenance of Municipal Office Buildings.	Administration of Justice.	Schools.	Interest on Temporary Loans.	Donations and Grants.	Council Salaries.	Salaries and Office Expenses.	Sundry Expenditures.	Total.
....	$ 686 00	$ 2,328 36	$ 224 97	....	....	$ 2,172 99	....	$ 6,812 59
$ 594 40	833 05	17,274 84	240 90	$ 1,090 00	....	1,514 84	....	36,044 56
891 56	981 40	21,916 56	967 20	525 00	$ 700 00	2,110 43	$ 2,985 00	53,084 57
205 12	1,161 55	3,521 91	....	....	....	1,716 23	193 50	8,231 05
916 65	4,128 50	23,115 04	1,061 73	754 00	....	3,832 42	577 25	56,443 41
249 88	1,242 00	12,028 02	160 55	....	....	1,413 32	156 79	21,081 64
....	705 28	12,487 04	307 46	535 00	575 00	2,432 76	....	23,554 64
283 94	777 55	9,685 00	221 20	532 50	....	2,160 62	130 96	19,805 17
655 39	6,490 74	25,482 11	3,092 86	951 24	....	3,794 44	3,602 32	74,258 48
276 00	2,058 90	20,645 97	212 40	1,301 87	1,165 00	4,752 43	1,402 38	45,381 65
324 02	736 05	6,573 39	139 94	....	....	1,611 95	....	17,239 86
....	8,193 35	27,482 17	723 74	5,887 22	2,225 00	7,374 10	6,500 99	113,296 92
301 55	451 54	11,029 90	126 34	361 13	....	1,634 00	....	21,722 58
284 23	2,911 04	23,673 98	2,117 33	1,517 46	1,000 00	4,747 74	780 46	70,114 51
108 00	2,276 15	13,745 36	13 85	....	486 00	3,065 66	3,303 76	38,096 37
118 22	2,756 97	10,785 61	833 13	601 25	....	1,693 59	62 10	20,961 44
914 10	5,791 70	41,370 23	2,837 05	1,562 55	1,545 00	7,298 63	11,309 16	151,268 46
1,358 14	6,843 31	54,429 00	99 93	3,959 21	1,200 00	8,673 74	4,072 07	136,137 86
1,239 18	17,745 85	127,429 97	26,790 00	24,610 61	3,900 00	28,430 56	22,992 45	641,941 65
2,602 42	9,162 07	66,559 97	19,644 90	2,143 00	2,800 00	13,808 51	6,454 78	315,674 68
576 05	2,314 17	7,446 15	273 89	290 51	900 00	553 34	....	16,118 81
109 51	1,427 02	5,143 41	350 52	295 00	....	2,094 06	937 20	21,130 24
1,000 72	1,132 75	11,333 92	1,469 36	165 00	2,975 00	4,416 13	233 81	51,736 87
1,405 27	2,023 36	5,745 54	735 74	149 95	2,700 00	3,253 75	1,235 38	32,220 08
....	2,322 00	7,122 21	833 89	....	1,625 82	5,462 21	2,067 61	31,007 57
....	12,190 99	35,212 52	....	8,589 42	3,900 00	17,987 78	3,674 95	192,155 08
220 75	4,943 44	28,705 34	3,291 30	1,613 84	500 00	3,722 43	1,720 01	86,184 15
....	4,764 35	35,498 72	148 74	550 00	....	3,732 47	554 65	74,357 23
168 79	1,189 75	5,756 37	18 88	1,150 25	750 00	2,102 89	822 93	15,049 83
....	....	1,458 15	137 79	....	....	3,029 78	240 00	7,626 23
52 43	....	2,271 23	....	....	....	468 50	....	3,013 26
541 95	3,637 28	30,425 05	412 60	528 59	1,125 00	6,523 95	6,218 61	62,734 25
....	294,748 05	919,978 88	227,485 11	217,673 53	13,600 00	127,769 19	162,067 96	4,716,572 97
....	3,632 59	31,471 33	2,861 52	3,287 00	....	9,514 56	....	102,791 77
18,378 35	71,242 93	334,884 15	46,294 97	23,752 04	6,899 97	66,535 55	145,673 34	2,271,966 52
$33,776 62	$481,501 68	$1,994,017 40	$344,129 79	$304,377 17	$50,571 79	$361,405 55	$389,970 42	$9,555,816 85

Districts.

$4,017 58	$12,469 03	$ 86,905 83	$17,370 99	$3,472 26	$2,800 00	$ 25,057 07	$131,125 04	$465,781 20
....	1,818 62	35,735 19	1,111 90	1,880 43	700 00	1,583 85	14,471 17	72,465 09
....	167 87	2,654 12	371 09	295 00	....	2,412 86	479 06	10,933 43
89 90	1,442 62	6,335 72	....	...	1,010 00	3,069 23	138 81	21,494 47
....	1,033 40	18,128 54	602 00	....	1,300 00	3,753 69	3,261 54	65,151 74
528 50	4,151 15	28,354 12	1,584 21	930 00	1,500 00	5,994 77	4,812 32	100,881 92
....	236 50	319 07	....	....	....	36 96	82 45	688 98
....	853 65	7,217 33	16 35	1,450 00	300 00	794 80	51 80	12,895 49
240 97	688 13	23,463 84	263 86	300 00	1,487 50	5,255 15	3,250 92	66,884 29
283 13	172 50	18,922 04	108 55	841 95	510 00	2,894 25	868 38	36,458 84
256 59	196 15	20,737 58	381 06	1,572 00	1,250 00	2,057 98	1,258 68	47,452 39
...	162 85	18,396 89	283 59	225 00	850 00	2,185 85	208 00	31,943 98
....	1,653 01	11,377 10	....	575 00	700 00	2,915 84	2,405 45	35,858 49
1,927 65	4,645 02	25,300 26	180 50	3,135 00	2,300 00	16,606 57	9,858 01	187,307 56
957 59	5,266 68	35,834 99	7,857 40	991 25	....	8,726 39	4,555 38	193,091 11
84 90	47 30	4,975 32	196 64	....	....	964 36	258 00	8,874 16
334 51	3,530 09	24,287 53	1,231 51	1,037 75	1,350 00	4,655 16	2,510 32	60,621 47
26 26	172 00	2,142 95	263 05	95 00	315 00	1,289 39	684 10	6,391 22
3,501 21	13,781 18	101,489 59	9,784 63	4,211 69	3,100 00	20,846 79	89,419 51	559,977 54
160 00	5,075 52	27,807 36	580 15	950 25	1,350 00	5,303 76	10,310 31	100,810 53
1,431 48	4,539 78	79,481 77	3,558 21	1,559 13	1,000 00	14,442 84	55,787 30	267,316 61
....	60 20	6,977 43	66 75	1,130 00	724 75	1,633 13	968 10	17,859 75
2,857 19	14,289 51	252,263 11	24,112 15	8,655 08	3,300 00	24,888 49	36,984 55	720,694 90
577 17	48 65	12,308 51	658 30	1,775 00	600 00	1,761 26	489 35	30,221 80
91 06	84 70	5,858 14	44 57	40 00	500 00	965 02	..	10,940 17
....	287 50	13,852 67	599 28	482 00	550 00	1,801 12	980 01	23,672 85
1,347 28	1,512 50	28,030 96	1,245 95	225 00	1,300 00	10,546 69	1,499 82	75,956 54
601 72	1,270 87	9,626 47	2,519 93	19 00	1,500 00	6,865 58	330 69	51,400 51
$19,324 69	$ 79,656 98	$ 908,784 43	$ 74,992 62	$ 35,847 79	$30,297 25	$179,308 85	$377,049 07	$3,284,027 03
33,776 62	481,501 68	1,994,017 40	344,129 79	304,377 17	50,571 79	361,405 55	389,970 42	9,555,816 95
$53,101 31	$561,158 66	$2,902,801 83	$419,122 41	$340,224 96	$80,869 04	$540,714 40	$767,019 49	$12,839,843 98

IX.—COMPARATIVE STATEMENT OF EXPENDITURES ON STREETS, FIRE, ADMINISTRATION OF JUSTICE, PUBLIC HEALTH, AND COUNCIL SALARIES, 1914-17.

	1914.	1915.	1916.	1917.
Streets	$5,323,970 48	$2,444,368 70	$1,445,660 72	$1,350,198 45
Fire	769,772 90	604,149 62	569,745 77	545,744 64
Administration of justice	803,361 73	681,660 19	570,943 46	562,158 66
Public health	246,977 52	207,494 80	170,850 73	166,343 50
Council salaries	92,556 38	82,616 96	77,353 91	80,869 04

X.—PUBLIC UTILITIES.

The statement shown with respect to municipal public utilities is intended to show only the extent to which the public utilities supplement revenues from other sources, or, as the case may be, the extent to which taxes on land are obliged to assist in sustaining public utilities.

I am unable to furnish a statement which will show with any degree of accuracy the real profits or losses of the systems. No uniform system has been adopted in determining what might be considered a reasonable allowance for depreciation or as a reserve for replacement. In many cases no attempt has been made to estimate this item. Also, although the statement includes in the total of revenue received the amount contributed by the municipality itself for public service, the wide differences in the allowance made in this respect makes it difficult to compare one system with another. In the matter of street-lighting, for instance, in some cases no credit is given to the electric-light system, while in other cases the amounts charged to the municipality at large and credited to the system for street-lighting run as high as 40 per cent. of the total revenue.

It must also be noted that, while the profit and loss as shown here is arrived at by taking into consideration as one of the elements the interest and sinking fund on the liability incurred, these liabilities have been incurred for varying periods and at varying rates of interest upon undertakings of the same nature, the life of the debentures varying from twenty to fifty years.

While it is thus impossible to bring the several utilities to the same standard, yet this statement will, as I have noted, exhibit the extent to which they have actually had effect upon the current revenues of the several municipalities.

ELECTRIC LIGHT—CITIES.

	Total Revenue.	Cost of Maintenance and Operation.	Interest and Sinking Fund.	Profit.	Loss.
Alberni	$ 1,487 21	$ 1,211 25	$ 972 17	...	$ 696 21
Armstrong	11,531 39	7,884 94	5,572 80	...	1,926 35
Duncan	6,848 57	5,473 98	5,460 78	...	4,086 19
Fernie	25,680 03	17,866 16	5,226 93	$ 2,586 94	...
Grand Forks	13,872 28	5,356 98	1,631 85	6,883 45	...
Kamloops	75,284 95	58,534 23	18,741 47	...	1,990 75
Kaslo	8,856 07	5,466 98	2,550 84	838 25	...
Ladysmith	12,450 81	8,469 22	1,935 70	2,045 89	...
Nelson	62,834 75	20,486 93	31,950 00	10,397 82	...
Port Alberni	6,853 23	4,224 76	4,398 28	...	1,769 81
Prince George	6,388 58	6,182 36	6,915 00	...	6,708 78
Prince Rupert	49,204 71	23,136 29	22,167 28	3,901 14	...
Salmon Arm	2,872 35	3,552 50	3,402 72	...	4,082 87
Vernon	32,421 16	16,230 55	16,862 95	...	672 34
Totals	$316,586 09	$184,077 13	$127,788 77	$26,653 49	$21,933 30

Electric Light—Districts.

	Total Revenue.	Cost of Maintenance and Operation.	Interest and Sinking Fund.	Profit.	Loss.
Peachland	$ 2,785 40	$ 1,607 02	$1,062 81	$ 115 57	...
Penticton	16,257 93	7,510 17	7,090 91	1,656 85	...
Summerland	3,349 24	2,352 26	1,354 19	...	$ 357 21
Totals	$ 22,392 57	$ 11,469 45	$ 9,507 91	$ 1,772 42	$ 357 21
Cities forward	316,586 09	184,077 13	127,788 77	26,653 49	21,933 30
Cities and districts	$338,978 66	$195,546 58	$137,296 68	$28,425 91	$22,290 51

Water Systems—Cities.

	Total Revenue.	Cost of Maintenance and Operation.	Interest and Sinking Fund.	Profit.	Loss.
Alberni	$ 2,533 26	$ 155 26	$ 5,805 65	...	$ 3,427 65
Armstrong	5,260 85	2,116 28	3,032 64	$ 111 93	...
Cranbrook	19,604 76	2,940 11	16,310 41	354 24	...
Duncan	4,235 30	702 43	2,100 30	1,432 57	...
Enderby	3,281 14	1,435 50	1,928 64	...	83 00
Fernie	17,858 58	3,384 49	8,442 10	6,031 99	...
Grand Forks	8,767 67	6,467 87	7,146 50	...	4,846 70
Greenwood	2,886 16	695 13	3,824 50	...	1,633 47
Kamloops	34,236 15	21,761 47	26,135 99	...	13,661 31
Kaslo	3,294 35	1,522 78	...	1,771 57	...
Nanaimo	33,185 38	7,523 13	21,780 92	3,881 33	...
Nelson	34,141 86	2,772 01	8,240 20	23,129 65	...
New Westminster	83,117 41	14,226 41	59,312 28	9,578 72	...
North Vancouver	16,765 58	5,400 71	28,565 63	...	17,200 76
Port Alberni	3,246 06	1,428 81	12,253 50	...	10,436 25
Port Coquitlam	2,686 11	6,284 65	6,783 01	...	10,381 55
Port Moody	3,432 29	674 49	6,481 54	...	3,723 74
Prince George	2,476 67	4,478 16	11,015 00	...	13,016 49
Prince Rupert	16,144 57	8,076 45	1,707 23	6,360 89	...
Rossland	12,795 93	2,044 51	6,857 59	3,893 83	...
Salmon Arm	2,487 15	430 64	6,886 64	...	4,830 13
Slocan	356 80	392 81	...	...	36 01
Trail	13,317 80	3,221 32	6,035 00	4,061 48	...
Vancouver	430,484 54	133,173 63	245,010 94	52,299 97	...
Vernon	23,690 14	5,570 84	18,163 29	...	43 99
Victoria	198,410 26	40,115 32	204,376 96	...	46,082 02
Totals	$978,696 77	$276,995 21	$718,196 46	$112,908 17	$129,403 07

WATER SYSTEMS—DISTRICTS.

	Total Revenue.	Cost of Maintenance and Operation.	Interest and Sinking Fund.	Profit.	Loss.
Burnaby	$21,282 24	$23,935 76	$46,722 72	...	$49,376 24
Coldstream	1,629 92	1,605 21	8,139 56	...	8,114 88
Delta	8,032 25	11,092 60	11,875 17	...	14,935 52
North Vancouver	6,764 74	5,610 29	9,267 50	...	8,113 05
Oak Bay	19,355 02	8,660 38	14,553 97	...	3,859 33
Peachland	673 50	291 69	810 93	...	429 12
Penticton	13,648 93	1,407 31	11,713 13	$528 49	...
Point Grey	27,006 04	9,470 10	79,706 05	...	62,170 11
Richmond	21,818 66	4,692 97	18,274 75	...	1,149 06
Saanich	17,814 67	9,329 95	34,723 30	...	26,238 58
South Vancouver	66,248 68	47,263 80	53,997 42	...	35,012 54
Spallumcheen	...	1,224 92	...	...	1,224 92
West Vancouver	2,212 14	2,395 13	9,886 67	...	10,069 66
Totals	$206,486 79	$126,980 11	$299,671 17	$ 528 49	$220,692 98
Cities forward	978,696 77	276,995 21	718,196 46	112,908 17	129,403 07
Cities and districts	$1,185,183 56	$403,975 32	$1,017,867 63	$113,436 66	$350,096 05

SUNDRY UTILITIES.

	Total Revenue.	Cost of Maintenance and Operation.	Interest and Sinking Fund.	Profit.	Loss.
WATER AND LIGHT.					
Kelowna	$ 31,416 07	$ 20,536 31	$12,121 87	...	$ 1,242 11
Merritt	15,470 65	11,339 73	5,671 37	...	1,540 45
Revelstoke	42,789 15	17,373 18	24,879 00	$ 536 97	...
GAS.					
Nelson	12,941 08	10,668 03	3,381 68	...	1,108 63
IRRIGATION SYSTEM.					
Penticton	10,599 81	5,979 44	6,433 31	...	1,812 94
IRRIGATION AND DOMESTIC WATER.					
Summerland	24,284 90	14,774 25	21,654 39	...	12,143 74
HYDRO-ELECTRIC SYSTEM.					
Kamloops	33,172 48	10,574 35	31,188 12	...	8,589 99
TELEPHONE SYSTEM.					
Prince Rupert	24,249 88	16,261 93	5,434 72	2,553 23	...
FERRIES.					
North Vancouver	110,953 42	115,745 67	15,647 36	...	20,439 61
West Vancouver	25,753 36	26,181 43	11,882 98	...	12,311 05
STREET RAILWAY.					
Nelson	13,949 15	11,703 70*	7,228 70	...	4,983 25

* City Engineer reports that the street-railway should be charged with an additional amount of $8,030 for power supplied by the city electrical plant.

ROBERT BAIRD,
Inspector of Municipalities.

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