PROVINCE OF BRITISH COLUMBIA

DEPARTMENT OF ATTORNEY-GENERAL

REPORT

OF THE

INSPECTOR OF MUNICIPALITIES

FOR THE YEAR ENDING

DECEMBER 31ST, 1919

PRINTED BY
AUTHORITY OF THE LEGISLATIVE ASSEMBLY.

VICTORIA, B.C.:
Printed by WILLIAM H. CULLIN, Printer to the King's Most Excellent Majesty.
1920.

To Colonel the Honourable EDWARD GAWLER PRIOR,

A Member of the King's Privy Council for Canada,

Lieutenant-Governor of the Province of British Columbia.

MAY IT PLEASE YOUR HONOUR:

I have the honour to transmit herewith the Annual Report of the Inspector of Municipalities for the year ending December 31st, 1919.

All of which is respectfully submitted.

J. W. DE B. FARRIS,

Attorney-General.

Victoria, August 1st, 1920.

REPORT OF
INSPECTOR OF MUNICIPALITIES.

VICTORIA, B.C., August 1st, 1920.

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

SIR,—I submit herewith statistical report showing the results of the financial activities of the various municipalities of the Province for the year 1919.

The report is of particular interest in view of the fact that in the year 1919 the first serious effort was made to clear up the large amount of arrears of taxes outstanding, much of which was on account of the extent of the accumulation rapidly becoming uncollectable. The amending Act of 1919 re-enacted in whole the taxation and tax-collection provisions of the "Municipal Act," and provided for a compulsory annual tax sale and also for the obtaining of a tax-sale title without delay and at very little cost. The full result of this policy will not be seen from the figures covering the first year of which we have complete record; the arrears of taxes show a decrease, the decrease being from $14,631,216.65 at the end of 1918 to $12,094,121.37 at the end of 1919. The figures submitted also show that the moneys actually received exceed the expenditures by $1,119,670. For a number of years previous the expenditures had steadily exceeded the receipts, in the year 1918 their excess being $1,884,475.19.

The sinking funds still show an alarming shortage, being $5,289,012.15, as compared with $5,206,093.14 at the end of the previous year, but from an examination of the comparative statement shown under the heading of "Sinking Funds" it will be seen that in a very large number of the municipalities there has been a satisfactory recovery.

The statements which I submit herewith are:—

I.—Assessments, 1920.
II.—Tax Levy, 1920.
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ROBERT BAIRD,
Inspector of Municipalities.

I.—ASSESSMENTS, 1920.

CITIES.

Municipality.	Value of Taxable Land.	Value of Taxable Improvements.	Total Taxable Property.	Land and Improvements exempt from Taxation.	Grand Total.	Percentage Improvements Taxed.	Population.	Area in Acres.
Alberni	$ 851,875 00	$ 253,950 00	$ 1,105,825 00	$ 17,280 00	$ 1,123,105 00	*Nil*	500	1,553
Armstrong	591,867 00	497,110 00	1,088,977 00	9,000 00	1,097,977 00	50	1,100	1,000
Chilliwack	884,710 00	883,950 00	1,768,660 00	233,075 00	2,001,735 00	*Nil*	2,000	1,040
Courtenay	552,969 00	230,250 00	783,219 00	15,200 00	798,419 00	50	770	800
Cranbrook	613,325 00	1,057,900 00	1,671,225 00	.....	1,671,225 00	50	3,000	200
Cumberland	129,040 00	245,215 00	374,255 00	45,000 00	419,255 00	*Nil*	1,500	40
Duncan	755,520 00	389,100 00	1,144,620 00	134,430 00	1,279,050 00	50	1,200	500
Enderby	382,154 00	333,310 00	715,464 00	139,360 00	854,824 00	50	970	655
Fernie	895,960 00	1,295,696 00	2,191,656 00	549,360 00	2,741,016 00	50	5,000	331
Grand Forks	707,015 00	592,340 00	1,299,355 00	420,295 00	1,719,650 00	50	2,000	1,697
Greenwood	152,645 00	79,104 00	231,749 00	291,061 00	522,810 00	33⅓	800	640
Kamloops	2,560,866 00	1,819,410 00	4,380,276 00	886,941 00	5,267,217 00	25	4,000	912
Kaslo	194,801 00	257,320 00	452,121 00	148,505 00	600,626 00	50	1,370	400
Kelowna	1,640,218 00	1,450,450 00	3,090,668 00	347,175 00	3,437,843 00	25	2,650	1,281
Ladysmith	392,745 00	446,050 00	838,795 00	99,900 00	938,695 00	*Nil*	2,850	220
Merritt	566,122 00	.....	566,122 00	103,985 00	670,107 00	*Nil*	1,800	1,615
Nanaimo	2,377,670 00	2,862,270 00	5,239,940 00	399,800 00	5,639,740 00	*Nil*	7,800	720
Nelson	1,768,839 00	2,683,080 00	4,451,919 00	536,935 00	4,988,854 00	*Nil*	5,500	483
New Westminster	10,633,586 00	9,827,525 00	20,461,111 00	6,283,715 00	26,744,826 00	50*	17,000	3,481
North Vancouver	9,837,667 74	3,744,636 00	13,582,303 74	842,365 00	14,424,668 74	*Nil*	8,100	2,750
Phoenix	132,500 00	140,030 00	272,530 00	.....	272,530 00	50	860	148
Port Alberni	1,018,368 00	.....	1,018,368 00	126,056 00	1,144,424 00	*Nil*	750	1,960
Port Coquitlam	4,025,598 00	521,800 00	4,547,398 00	1,053,184 00	5,600,582 00	*Nil*	1,200	6,200
Port Moody	1,772,230 00	886,845 00	2,659,075 00	51,553 00	2,710,628 00	*Nil*	2,000	3,000
Prince George	2,130,124 00	.....	2,130,124 00	.....	2,130,124 00	*Nil*	1,380	1,092
Prince Rupert	12,912,097 50	2,981,206 00	15,893,303 50	3,210,032 50	19,103,336 00	*Nil*	4,000	2,240
Revelstoke	1,387,540 00	1,282,450 00	2,669,990 00	644,890 00	3,314,880 00	50	4,200	595
Rossland	608,467 00	1,213,465 00	1,821,932 00	652,835 00	2,474,767 00	50	3,600	1,920
Salmon Arm	466,500 00	339,970 00	806,470 00	82,980 00	889,450 00	50	750	520
Slocan	58,040 00	61,012 00	119,052 00	29,042 00	148,094 00	*Nil*	430	192
Trail	511,175 00	1,306,950 00	1,818,125 00	128,182 00	1,946,307 00	50	4,000	664
Vancouver	133,954,010 00	73,652,920 00	207,606,930 00	.....	207,606,930 00	50	115,500	10,784
Vernon	2,172,084 00	1,580,895 00	3,752,979 00	684,410 00	4,437,389 00	40	3,000	2,000
Victoria	46,108,278 00	25,788,790 00	71,897,068 00	4,247,940 00	76,145,008 00	*Nil*	39,500	4,637
Totals	$243,746,606 24	$138,704,999 00	$382,451,605 24	$22,414,486 50	$404,866,091 74	...	251,080	56,270

* Fifty per cent. of the assessed value of improvements only on leased land.

DISTRICTS.

Municipality.	Value of Taxable Land.	Value of Taxable Improvements.	Total Taxable Property.	Land and Improvements exempt from Taxation.	Grand Total.	Percentage Improvements Taxed.	Population.	Area in Acres.
Burnaby	$ 13,616,098 00	$ 3,423,995 00	$ 17,040,093 00	$ 3,412,740 00	$ 20,452,833 00	*Nil*	9,680	21,500
Chilliwhack	3,290,385 00	821,950 00	4,112,335 00	.....	4,112,335 00	*Nil*	5,000	45,000
Coldstream	1,064,998 00	1,381,289 00	2,446,287 00	.....	2,446,287 00	*Nil*	325	17,000
Coquitlam	2,076,669 00	.....	2,076,669 00	62,377 00	2,139,046 00	*Nil*	1,200	37,120
Delta	5,674,015 00	983,195 00	6,657,210 00	.....	6,657,210 00	*Nil*	3,500	42,000
Esquimalt	4,659,205 00	1,728,425 00	6,387,630 00	567,350 00	6,954,980 00	*Nil*	4,000	1,500
Fraser Mills	142,920 00	319,939 00	462,859 00	.....	462,859 00	50	900	390.46
Kent	773,974 55	.....	773,974 55	.....	773,974 55	*Nil*	750	47,360
Langley	2,235,996 00	2,037,103 00	4,273,099 00	53,700 00	4,326,799 00	*Nil*	2,500	75,907
Maple Ridge	1,776,820 00	1,024,380 00	2,801,200 00	51,615 00	2,852,815 00	50	3,000	45,000
Matsqui	2,411,508 00	2,181,281 00	4,592,789 00	4,840,400 00	9,433,189 00	50*	2,000	54,145
Mission	1,921,266 00	511,315 00	2,432,581 00	35,384 00	2,467,965 00	50	2,500	52,000
North Cowichan	2,950,619 00	2,672 228 00	5,622,847 00	42,625 00	5,665,472 00	10	3,000	35,000
North Vancouver	6,663,152 00	2,151,440 00	8,814,592 00	1,747,950 00	10,562,542 00	*Nil*	3,080	48,000
Oak Bay	5,138,087 00	3,179,570 00	8,317,657 00	111,250 00	8,428,907 00	*Nil*	4,000	2,552
Peachland	296,545 00	222,250 00	518,795 00	16,530 00	535,325 00	50†	600	3,520
Penticton	1,939,610 00	1,441,195 00	3,380,805 00	512,902 00	3,893,707 00	*Nil*	2,740	7,044
Pitt Meadows	1,164,893 00	240,925 00	1,405,818 00	3,250 00	1,409,068 00	50	300	14,000
Point Grey	19,972,485 91	10,304,585 00	30,277,070 91	446,694 00	30,723,764 91	*Nil*	9,800	12,000
Richmond	4,848,438 00	874,602 00	5,723,040 00	120,792 00	5,843,832 00	50	3,110	30,000
Saanich	11,013,821 00	4,624,480 00	15,638,301 00	479,032 00	16,117,333 00	*Nil*	8,700	45,000
Salmon Arm	769,767 00	798,585 00	1,568,352 00	26,950 00	1,595,302 00	*Nil*	4,000	46,080
South Vancouver	15,599,068 65	8,629,183 00	24,228,251 65	1,868,729 00	26,096,980 65	45	37,000	9,200
Spallumcheen	2,011,675 00	614,110 00	2,625,785 00	.....	2,625,785 00	*Nil*	3,000	65,000
Sumas	729,771 00	104,430 00	834,201 00	14,000 00	848,201 00	50	475	19,100
Summerland	1,307,203 14	1,837,773 00	3,144,976 14	67,550 00	3,212,526 14	*Nil*	1,600	13,000
Surrey	3,887,656 00	1,757,700 00	5,645,356 00	.....	5,645,356 00	*Nil*	5,500	76,000
West Vancouver	1,825,267 00	1,859,782 00	3,685,049 00	175,790 00	3,860,839 00	*Nil*	1,400	24,320
Totals	$119,761,913 25	$ 55,725,710 00	$175,487,623 25	$14,657,610 00	$190,145,233 25	...	123,660	888,738.46
Cities forward	243,746,606 24	138,704,999 00	382,451,605 24	22,414,486 50	404,866,091 74	...	251,080	56,270
Cities and districts..	$363,508,519 49	$194,430,709 00	$557,939,288 49	$37,072,096 50	$595,011,324 99	...	374,740	945,008.46

* Taxes levied upon 50 per cent. of assessed value of improvements which exceed $8,000.
† In special area only for fire protection.

II.—TAX LEVY, 1920.

CITIES.

Municipality.	General.	School.	Debt.	Total.	Total Levy Previous Year.
Alberni	17.0	4.0	9.0	30.0	30.0
Armstrong	15.0	10.0	4.0	29.0	23.0
Chilliwack	20.0	18.0	13.5	51.5	43.0
Courtenay	12.0	4.5	4.5	21.0	14.5
Cranbrook	20.0	13.8	16.2	50.0	39.0
Cumberland	20.0	19.0	....	39.0	28.0
Duncan	5.0	10.0	13.5	28.5	31.0
Enderby	12.5	11.5	14.0	38.0	31.0
Fernie	14.6	23.2	6.17	43.97	39.02
Grand Forks	8.0	7.0	15.0	30.0	30.0
Greenwood	6.0	19.0	39.0	64.0	52.0
Kamloops	.....	8.5	33.5	42.0	47.0
Kaslo	14.0	20.68	4.32	39.0	36.5
Kelowna	11.3	13.6	12.6	37.5	36.0
Ladysmith	5.0	20.0	5.0	30.0	27.0
Merritt	9.0	10.0	16.0	35.0	35.0
Nanaimo	11.86	16.04	17.1	45.0	40.0
Nelson	10.0	14.5	15.5	40.0	37.5
New Westminster	2.0	12.0	22.0	36.0	32.0
North Vancouver	12.15	8.1	9.75	30.0	28.0
Phoenix	4.0	1.0	....	5.0	23.0
Port Alberni	7.8	10.4	19.8	38.0	33.6
Port Coquitlam	8.0	2.54	11.56	22.1	17.12
Port Moody	16.34	3.66	5.0	25.0	20.0
Prince George	11.5	4.5	9.0	25.0	25.0
Prince Rupert	11.5043	6.58	7.0842	25.1685	13.75
Revelstoke	12.0	12.0	7.0	31.0	33.0
Rossland	1.0	20.0	19.0	40.0	36.0
Salmon Arm	8.5	7.5	14.0	30.0	29.0
Slocan	20.0	10.0	7.0	37.0	33.0
Trail	20.0	11.5	7.9	39.4	33.0
Vancouver	14.711	8.026	8.929	31.666	26.6666
Vernon	8.0	10.0	19.0	37.0	34.0
Victoria	6.6	8.6	10.8	26.0	26.85

DISTRICTS.

Municipality.	General.	School.	Debt.	Total.	Total Levy Previous Year.
Burnaby	8.73 (22.45)	8.03 (8.76)	12.24 (16.79)	29.0 (48)	24.0 (48)
Chilliwhack	10.0	10.73	.....	20.73	16.36
Coldstream	11.3	2.9	9.2	23.4	22.2
Coquitlam	7.0 (12)	2.2	2.7	11.9 (16.9)	11.87 (16.87)
Delta	7.5	2.75	2.75	13.0	10.75 (21)
Esquimalt	11.25	5.75	.....	17.0	18.0
Fraser Mills	9.0	.....	.....	9.0	9.0
Kent	5.0 (30)	5.0	.....	10.0 (35)	9.0 (30)
Langley	11.0 (42)	8.0	.....	19.0 (50)	14.0 (47)
Maple Ridge	15.0 (45)	4.5	.....	19.5 (49.5)	16.5 (49.5)
Matsqui	11.0 (25)	6.0	.....	17.0 (31)	12.5 (29.5)
Mission	16.0 (50)	5.0	.....	21.0 (55)	15.0
North Cowichan	4.0	3.0	1.0	8.0 (25)	5.0
North Vancouver	12.0	5.6	7.6	25.2	20.6
Oak Bay	12.24	10.12	2.64	25.0	18.9
Peachland	12.0	15.0	9.0	36.0	27.0
Penticton	20.0	15.0	11.0	46.0	35.0
Pitt Meadows	8.5	1.5	.....	10.0 (25)	6.7 (26.7)
Point Grey	*9.32 (17.32)	5.33	17.35	32.0 (40)	28.0 (38)
Richmond	11.65	5.1	3.25	20.0	18.0
Saanich	9.39	6.02	4.59	20.0	14.75
Salmon Arm	15.0	9.0	1.25	25.25 (20)	17.33 (20)
South Vancouver	11.96 (20.56)	13.97	15.47	41.4 (50)	41.4 (50)
Spallumcheen	5.5	5.7	0.75	11.95	10.75
Sumas	12.0	7.0	.....	19.0	17.0
Summerland	13.0	17.0	15.0	45.0	33.0
Surrey	14.0 (30)	7.0	.....	21.0 (37)	15.0 (29)
West Vancouver	14.6	4.4	11.0	30.0	26.0

Bracketed amounts represent tax on wild land.
* One mill additional on Shaughnessy Heights area.

III.—LIABILITIES AS OF DECEMBER 31ST, 1919.

CITIES.

Municipality.	Debentures.										Sundry Outstanding Debts Exclusive of Shortage in Sinking Fund.	Grand Total.
	Schools.	Streets and Bridges.	Other Non-revenue Producing.	Waterworks.	Electric Light.	Sewers (Revenue-Producing.)	Other Revenue-Producing.	Local Improvements.	Better Housing	Total Debenture Debt.		
Alberni	.....	.....	$ 8,000 00	$ 52,130 00	$ 10,000 00	.....	.....	.....	.....	$ 70,130 00	$ 22 93	$ 70,152 93
Armstrong	$ 5,500 00	$ 12,815 61	4,100 00	41,000 00	79,250 00	.....	.....	.....	.....	142,665 61	2,577 74	145,243 35
Chilliwack	33,500 00	75,500 00	83,000 00	.....	.....	.....	.....	$ 20,045 29	.....	212,045 29	.....	212,045 29
Courtenay	.....	.....	.....	.....	20,000 00	.....	.....	.....	.....	20,000 00	6,059 42	26,059 42
Cranbrook	28,281 57	18,246 00	143,339 60	153,375 50	.....	.....	.....	.....	.....	343,242 67	21,384 95	364,627 62
Cumberland	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	559 59	559 59
Duncan	21,000 00	10,000 00	14,000 00	25,000 00	65,000 00	.....	.....	3,100 00	.....	138,100 00	1,380 47	139,480 47
Enderby	27,500 00	.....	21,500 00	22,500 00	.....	.....	.....	18,500 00	.....	90,000 00	4,700 00	94,700 00
Fernie	52,000 00	15,000 00	88,500 00	119,000 00	74,000 00	$ 67,000 00	.....	4,634 39	.....	420,134 39	.....	420,134 39
Grand Forks	6,500 00	19,000 00	30,500 00	65,800 00	10,000 00	.....	.....	.....	.....	131,800 00	903 80	132,703 80
Greenwood	.....	25,500 00	21,400 00	38,100 00	.....	.....	.....	.....	.....	85,000 00	.....	85,000 00
Kamloops	63,500 00	15,000 00	122,500 00	329,000 00	220,500 00	.....	$ 345,000 00	131,873 51	$ 30,000 00	1,257,373 51	23,625 66	1,280,999 17
Kaslo	15,500 00	6,000 00	.....	1,500 00	31,000 00	.....	.....	.....	.....	54,000 00	203 59	54,203 59
Kelowna	61,500 00	15,500 00	144,500 00	.....	.....	.....	155,500 00	51,309 00	.....	428,309 00	2,244 19	430,553 19
Ladysmith	.....	.....	.....	.....	25,000 00	60,000 00	.....	11,477 00	.....	96,477 00	2,583 60	99,060 60
Merritt	3,000 00	10,000 00	20,000 00	45,000 00	25,000 00	.....	.....	.....	.....	103,000 00	3,092 97	106,092 97
Nanaimo	50,000 00	55,000 00	36,000 00	332,500 00	.....	230,000 00	.....	339,024 87	.....	1,042,524 87	55,736 68	1,098,261 55
Nelson	75,000 00	40,000 00	50,000 00	22,500 00	300,000 00	27,500 00	131,000 00	26,742 19	.....	672,742 19	19,179 26	691,921 45
New Westminster	389,000 00	1,264,000 00	1,728,037 00	916,500 00	206,000 00	.....	.....	1,363,925 84	.....	5,867,462 84	647,871 75*	6,515,334 59
North Vancouver	415,730 00	246,500 00	604,669 00	494,000 00	.....	.....	238,000 00	935,525 00	25,000 00	2,959,424 00	430,890 43	3,390,314 43
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	557 17	237,057 17
Port Coquitlam	35,000 00	237,500 00	54,000 00	100,000 00	.....	.....	.....	.....	.....	426,500 00	98,553 61	525,053 61
Port Moody	.....	.....	43,000 00	80,000 00	.....	.....	.....	50,300 00	.....	173,300 00	132,844 44†	306,144 44
Prince George	.....	34,000 00	18,000 00	97,000 00	64,000 00	.....	.....	.....	20,000 00	233,000 00	14,888 04	247,888 04
Prince Rupert	20,000 00	.....	151,330 53	389,905 82	242,005 01	.....	30,338 67	800,642 87	75,000 00	1,709,222 90	50,912 32	1,760,135 22
Revelstoke	48,000 00	63,000 00	101,430 59	56,700 00	276,145 00	.....	.....	173,226 92	.....	718,502 51	11,000 00	729,502 51
Rossland	30,000 00	52,500 00	52,000 00	31,500 00	.....	.....	.....	.....	.....	166,000 00	600 00	166,600 00
Salmon Arm	1,500 00	.....	5,500 00	85,000 00	42,000 00	.....	.....	.....	.....	134,000 00	1,858 14	135,858 14
Slocan	.....	.....	4,800 00	.....	.....	.....	.....	.....	.....	4,800 00	51 80	4,851 80
Trail	46,500 00	.....	19,500 00	98,900 00	.....	.....	.....	56,500 00	.....	221,400 00	25,475 34	246,875 34
Vancouver	4,146,900 00	7,242,600 00	9,544,800 00	4,749,351 20	.....	.....	.....	9,615,360 64	50,000 00	35,349,011 84	3,942,941 59	39,291,953 43
Vernon	47,500 00	70,300 00	97,000 00	240,000 00	189,000 00	.....	.....	223,963 28	.....	867,763 28	6,985 93	874,749 21
Victoria	1,424,668 71	175,000 00	4,073,332 84	4,186,408 94	.....	.....	.....	8,341,284 17	.....	18,200,694 66	1,709,692 66‡	19,910,387 32
Totals	$7,047,580 28	$ 9,728,961 61	$17,291,239 56	$12,942,671 46	$1,918,900 01	$ 384,500 00	$ 899,838 67	$22,167,434 97	$200,000 00	$72,581,126 56	$7,219,378 07	$ 79,800,504 63

DISTRICTS.

Burnaby	$ 293,400 00	$ 1,252,200 00	.....	$ 644,650 00	.....	.....	.....	.....	.....	$ 2,190,250 00	$ 500,651 33	$ 2,690,901 33
Chilliwhack	15,000 00	.....	.....	.....	.....	.....	.....	.....	.....	15,000 00	6,992 21	21,992 21
Coldstream	.....	14,500 00	$ 1,200 00	120,000 00	.....	.....	.....	.....	.....	135,700 00	923 14	136,623 14
Coquitlam	.....	82,500 00	.....	8,175 42	.....	.....	.....	.....	.....	90,675 42	.....	90,675 42
Delta	.....	.....	15,000 00	205,000 00	.....	.....	.....	$ 112,466 99	.....	332,466 99	1,405 20	333,872 19
Esquimalt	27,500 00	.....	.....	.....	.....	$ 400,000 00	.....	.....	$ 7,000 00	434,500 00	5,500 00	440,000 00
Kent	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	313 10	313 10
Langley	.....	.....	.....	.....	.....	.....	.....	.....	5,500 00	5,500 00	2,312 00	7,812 00
Maple Ridge	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,769 04	1,769 04
Matsqui	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	8 28	8 28
Mission	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	5,002 96	5,002 96
North Cowichan	.....	35,000 00	.....	.....	.....	.....	.....	.....	.....	35,000 00	333 75	35,333 75
North Vancouver	62,000 00	507,243 00	411,757 00	194,725 00	.....	.....	.....	137,070 50	32,000 00	1,344,795 50	40,480 09	1,385,275 59
Oak Bay	65,000 00	.....	96,000 00	200,000 00	.....	425,000 00	.....	480,224 46	.....	1,266,224 46	55,903 68	1,322,128 14
Peachland	1,000 00	.....	3,500 00	9,500 00	$ 18,800 00	.....	.....	5,200 00	.....	38,000 00	5,123 64	43,123 64
Penticton	32,700 00	42,000 00	41,800 00	168,000 00	162,000 00	.....	$ 145,000 00	13,500 00	5,000 00	610,000 00	32,659 15	642,659 15
Point Grey	410,031 66	1,987,935 15	1,896,859 27	1,446,998 40	.....	.....	.....	4,000 89	40,000 00	5,785,825 37	47,631 01	5,833,456 38
Richmond	28,000 00	303,800 00	.....	365,000 00	.....	.....	.....	81,521 50	.....	778,321 50	10,333 79	788,655 29
Saanich	33,500 00	450,000 00	.....	419,500 00	.....	.....	.....	113,679 31	40,000 00	1,056,679 31	22,589 53	1,079,268 84
Salmon Arm	.....	.....	10,000 00	.....	.....	.....	.....	.....	.....	10,000 00	1,450 53	11,450 53
South Vancouver	1,002,644 10	3,436,186 40	450,000 00	1,013,050 00	.....	.....	.....	784,284 71	20,000 00	6,706,165 21	1,550,336 08	8,256 501 29
Spallumcheen	25,000 00	.....	16,500 00	.....	.....	.....	.....	56,885 00	.....	98,385 00	.....	98,385 00
Sumas	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	973 92	973 92
Summerland	11,300 00	24,000 00	6,000 00	384,000 00	21,500 00	.....	.....	.....	.....	446,800 00	34,024 30	480,824 30
Surrey	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	8,947 35	8,947 35
West Vancouver	38,200 00	431,000 00	40,000 00	125,000 00	.....	.....	146,000 00	.....	.....	780,200 00	.....	780,200 00
Totals	$2,045,275 76	$ 8,566,364 55	$ 2,988,616 27	$ 5,303,598 82	$ 202,300 00	$ 825,000 00	$ 291,000 00	$ 1,788,833 36	$149,500 00	$22,160,488 76	$2,335,664 08	$ 24,496,152 84
Cities forward	7,047,580 28	9,728,961 61	17,291,239 56	12,942,671 46	1,918,900 01	384,500 00	899,838 67	22,167,434 97	200,000 00	72,581,126 56	7,219,378 07	79,800,504 63
Cities and districts	$9,092,856 04	$18,295,326 16	$20,279,855 83	$18,246,270 28	$2,121,200 01	$1,209,500 00	$1,190,838 67	$23,956,268 33	$349,500 00	$94,741,615 32	$ 9,555,042 15	$104,296,657 47

* Includes treasury certificates, $5,000 on hypothecation of unsold debentures. † Includes guarantee, $100,000 Port Moody Steel Works ‡ Includes treasury certificates, $1,001,000.

IV.—SINKING FUNDS AS OF DECEMBER 31ST, 1919.

The sinking fund investments as shown below are distributed as follows: Dominion of Canada bonds, $7,007,512.18; mortgages, $278,704.86; debentures of the municipalities, $4,558,523.21.

CITIES.

Municipality.	Cash.	Invested.	Total.	Sinking Fund Required.	Short.	Over.	Condition at End of Previous Year.	
							Short.	Over.
Alberni	$ 597 57	$ 21,084 10	$ 21,681 67	$ 20,952 02	.....	$ 729 65	$ 2,636 93	.....
Armstrong	6,218 47	30,142 85	36,361 32	43,708 82	$ 7,347 50	.....	18,593 61	.....
Chilliwack	4,783 80	16,370 60	21,154 40	31,439 57	10,285 17	.....	16,035 46	.....
Courtenay	460 98	1,000 00	1,460 98	1,960 22	499 24	.....	503 06	.....
Cranbrook	359 98	43,418 58	43,778 56	43,777 94	.....	62	.....	$ 33 47
Cumberland	.....	.....	.....	.....	.....	.....	7,159 48	.....
Duncan	108 54	27,300 00	27,408 54	37,290 70	9,882 16	.....	19,746 95	.....
Enderby	23	8,000 00	8,000 23	22,352 04	14,351 81	.....	14,667 80	.....
Fernie	16,579 34	103,216 00	119,795 34	117,111 50	.....	2,683 84	.....	4,937 81
Grand Forks	21,364 25	15,900 00	37,264 25	91,151 84	53,887 59	.....	67,205 19	.....
Greenwood	1,730 08	17,915 48	19,645 56	69,992 32	50,346 76	.....	43,418 00	.....
Kamloops	25,774 08	216,505 46	242,279 54	332,620 15	90,340 61	.....	109,416 10	.....
Kaslo	48 07	13,512 28	13,560 35	13,560 35	.....	.....	.....	.....
Kelowna	289 82	59,150 00	59,439 82	106,686 95	47,247 13	.....	54,251 26	.....
Ladysmith	2,007 15	25,000 00	27,007 15	31,849 07	4,841 92	.....	2,757 63	.....
Merritt	.....	23,254 54	23,254 54	27,713 19	4,458 65	.....	9,319 63	.....
Nanaimo	83,715 75	177,098 45	260,814 20	260,814 20	.....	.....	.....	.....
Nelson	9,114 21	292,510 47	301,624 68	348,923 99	47,299 31	.....	86,740 51	.....
New Westminster	42,771 60	539,592 58	582,364 18	768,239 33	185,875 15	.....	169,348 42	.....
North Vancouver	325,491 26	173,616 96	499,108 22	463,115 66	.....	35,992 56	105,426 18	.....
Phoenix	5,849 00	.....	5,849 00	5,849 00	.....	.....	.....	.....
Port Alberni	440 61	36,789 76	37,230 37	35,455 26	.....	1,775 11	.....	618 94
Port Coquitlam	5,427 03	20,867 76	26,294 79	67,524 95	41,230 16	.....	36,898 30	.....
Port Moody	25 87	26,100 00	26,125 87	26,125 87	.....	.....	7,467 78	.....
Prince George	1,498 20	30,766 20	32,264 40	43,966 50	11,702 10	.....	14,263 65	.....
Prince Rupert	.....	27,988 90	27,988 90	25,711 85	.....	2,277 05	.....	.....
Revelstoke	33 811 91	162,628 13	196,440 04	203,973 93	7,533 89	.....	34,098 13	.....
Rossland	15,697 83	69,075 57	84,773 40	84,773 40	.....	.....	.....	.....
Salmon Arm	596 84	13,800 00	14,396 84	20,401 08	6,004 24	.....	8,236 80	.....
Slocan	.....	.....	.....	.....	.....	.....	.....	.....
Trail	6,398 51	25,986 69	32,385 20	28,093 29	.....	4,291 91	.....	.....
Vancouver	282,035 71	6,217,252 69	6,498,288 40	8,238,152 82	1,738,864 42	.....	1,765,801 55	.....
Vernon	11,286 46	145,000 00	156,286 46	254,612 29	98,325 83	.....	136,589 40	.....
Victoria	912,539 59	1,254,575 36	2,167,114 95	4,610,439 10	2,443,324 15	.....	1,982,348 12	.....
Totals	$1,817,022 74	$ 9,835,419 41	$11,652,442 15	$16,478,339 20	$4,873,647 79	$ 47,750 74	$4,712,929 94	$ 5,590 22

DISTRICTS.

Municipality.	Cash.	Invested.	Total.	Sinking Fund Required.	Short.	Over.	Condition at End of Previous Year.	
							Short.	Over.
Burnaby	$ 82,348 31	$ 105,770 21	$ 188,118 52	$ 208,330 59	$ *20,212 07	.....	$ 25,340 95	.....
Chilliwhack	39 64	7,000 00	7,039 64	7,039 64	.....	.....	.....	.....
Coldstream	771 50	32,700 00	33,471 50	33,471 50	.....	.....	.....	.....
Coquitlam	475 57	34,976 00	35,451 57	35,189 22	.....	$ 262 35	.....	.....
Delta	12,601 73	43,000 00	55,601 73	49,571 14	.....	6,030 59	9,506 83	.....
Esquimalt	1,749 60	39,272 52	41,022 12	38,452 58	.....	2,569 54	.....	1,047 59
Fraser Mills	.....	.....	.....	.....	.....	.....	.....	.....
Kent	.....	.....	.....	.....	.....	.....	.....	.....
Langley	.....	.....	.....	.....	.....	.....	.....	.....
Maple Ridge	.....	.....	.....	.....	.....	.....	.....	.....
Matsqui	.....	.....	.....	.....	.....	.....	.....	.....
Mission	.....	.....	.....	.....	.....	.....	.....	.....
North Cowichan	76 34	2,450 00	2,526 34	2,337 26	.....	189 08	.....	.....
North Vancouver	1,141 29	125,759 79	126,901 08	126,901 08	.....	.....	375 00	.....
Oak Bay	14,315 73	360,655 16	374,970 89	343,312 08	.....	31,658 81	.....	$21,860 18
Peachland	370 90	7,200 00	7,570 90	11,171 44	3,600 54	.....	6,252 32	.....
Penticton	15,755 66	59,800 00	75,555 66	79,299 51	3,743 85	.....	31,510 41	.....
Pitt Meadows	.....	.....	.....	.....	.....	.....	.....	.....
Point Grey	21,881 95	465,990 18	487,872 13	412,292 94	.....	75,579 19	12,250 00	.....
Richmond	4,678 80	74,900 54	79,579 34	89,488 47	9,909 13	.....	22,238 30	.....
Saanich	783 01	257,434 84	258,217 85	243,244 13	.....	.....	.....	13,289 54
Salmon Arm	482 84	250 00	732 84	732 84	.....	.....	.....	3 54
South Vancouver	10,656 99	263,411 60	274,068 59	603,297 79	329,229 20	.....	334,719 66	.....
Spallumcheen	1,866 69	45,000 00	46,866 69	41,740 29	.....	5,126 40	2,236 21	.....
Sumas	.....	.....	.....	.....	.....	.....	.....	.....
Summerland	12,938 76	49,000 00	61,938 76	71,840 81	9,902 05	.....	12,892 83	.....
Surrey	.....	.....	.....	.....	.....	.....	.....	.....
West Vancouver	9,150 76	34,750 00	43,900 76	82,668 28	38,767 52	.....	35,840 69	.....
Totals	$ 192,086 07	$ 2,009,320 84	$ 2,201,406 91	$ 2,480,381 59	$ 415,364 36	$136,389 68	$ 493,163 20	$36,200 85
Cities forward	1,817,022 74	9,835,419 41	11,652,442 15	16,478,339 20	4,873,647 79	47,750 74	4,712,929 94	5,590 22
Cities and districts	$2,009,108 81	$11,844,740 25	$13,853,849 06	$18,958,720 79	$5,289,012 15	$184,140 42	$5,206,093 14	$41,791 07

* Represented by mortgages foreclosed.

V.—ARREARS OF TAXES.

The following is a comparative statement of outstanding arrears of taxes, 1914-19:—

CITIES.

Municipality.	1914.	1915.	1916.	1917.	1918.	1919.
Alberni	$ 17,060 08	$ 23,258 85	$ 32,431 80	$ 39,677 75	$ 53,737 50	$ 21,805 84
Armstrong	9,863 12	13,574 60	16,553 32	18,733 44	18,404 24	7,568 84
Chilliwack	24,239 91	43,131 68	27,572 73	27,634 87	23,131 73	13,463 33
Courtenay	.....	3,231 49	7,004 24	8,082 36	9,412 56	10,090 04
Cranbrook	28,245 71	46,951 89	50,021 36	35,437 21	31,523 31	28,265 30
Cumberland	3,331 55	11,024 76	14,745 12	13,629 39	12,654 25	1,970 79
Duncan	4,399 10	6,608 76	10,545 67	12,019 04	11,998 44	9,336 78
Enderby	11,210 80	9,372 40	9,323 02	7,341 76	8,628 97	8,863 68
Fernie	21 363 20	44,286 43	50,946 07	25 948 00	65,741 07	24,471 78
Grand Forks	26,925 59	37,462 47	51,039 03	41,652 41	47,877 33	25,660 15
Greenwood	12,702 50	16 938 65	21,251 00	27,361 85	30,773 92	35,538 92
Kamloops	49,177 30	84,288 62	123,533 10	117,701 81	119,385 81	86,025 85
Kaslo	7,248 80	8,100 04	8,698 63	9,471 74	4,132 05	4,123 69
Kelowna	54,627 34	56,350 47	64,048 70	45,524 16	38,217 89	32,173 33
Ladysmith	6,331 45	15,234 35	22,213 10	23,739 25	18,544 00	16,001 75
Merritt	29,038 76	37,007 34	42,701 86	48,284 22	20,640 54	21,008 53
Nanaimo	47,343 70	85,795 60	119,868 41	145,099 81	163,150 87	137,071 38
Nelson	64 590 44	73,140 81	78,240 05	77,262 72	87,402 22	33,464 82
New Westminster	237,801 07	384,731 67	481,065 77	428,354 46	360,432 80	294,815 98
North Vancouver	256,943 22	363,707 73	439,054 32	511,244 67	570,896 88	342,980 56
Phoenix	3,037 00	3,277 75	3,516 56	4,366 94	6,275 86	8,209 17
Port Alberni	21,319 94	28,048 65	35,069 42	41,776 59	51,109 32	12,942 06
Port Coquitlam	118 219 33	132,866 96	144,719 31	172,223 26	201,267 75	135,713 89
Port Moody	19,266 46	44,196 52	42,309 45	57,067 98	75,045 55	33,316 54
Prince George	.....	40,803 09	97,685 91	145,558 29	170,697 27	70,175 26
Prince Rupert	149,428 67	177,524 17	117,380 10	204,040 65	196,250 18	172,741 78
Revelstoke	43 576 99	74,123 61	75,710 54	50,930 98	43,512 83	41,813 62
Rossland	17,924 09	14,926 25	16,104 20	19,242 90	22,934 85	17,907 40
Salmon Arm	12,123 50	11,488 08	16,266 24	11,032 07	11,923 10	9,199 64
Sandon	18,286 65	439 67	640 58	504 42	216 23	.....
Slocan	4,052 31	5,283 51	6,392 56	7,290 39	5,449 02	5,936 24
Trail	3,283 41	3,018 81	4,727 00	4,690 32	10,168 01	8,068 65
Vancouver	1,863,985 08	3,137,423 73	4,219,211 33	5,043,110 92	5,456,453 11	5,216,455 66
Vernon	84 325 31	119,138 56	121,866 34	161,995 09	174,945 79	148,108 24
Victoria	708,503 55	1,688,983 31	2,332,377 85	3,057,619 84	3,428,632 54	2,960,911 20
Totals	$3,879,775 92	$6,845,741 28	$8,964,834 69	$10,642,651 56	$11,551,567 79	$9,996,200 69

DISTRICTS.

Municipality.	1914.	1915.	1916.	1917.	1918.	1919.
Burnaby	$ 404,669 10	$ 556,647 42	$ 593,132 46	$ 564,593 43	$ 496,024 79	$ 301,081 84
Chilliwhack	16,854 11	20,875 44	20,579 83	27,158 14	11,351 60	8,313 70
Coldstream	10,678 13	11,813 43	12,626 35	14,675 11	8,232 91	2,444 02
Coquitlam	47,744 19	37,783 19	44,886 05	54,644 32	88,735 33	69,155 66
Delta	18,722 26	15,929 80	24,223 91	16,182 46	15,857 18	12,959 75
Esquimalt	10,826 50	18,022 63	22,282 24	27,644 72	33,037 28	29,504 14
Fraser Mills	1 90	.....	.....	.....	.....	.....
Kent	5,182 30	8,363 92	8,889 00	7,773 90	7,143 64	2,645 08
Langley	33,707 76	35,306 33	35,397 42	41,212 17	27,044 18	19,858 51
Maple Ridge	21,610 26	23,995 22	23,593 17	24,203 75	23,678 66	6,968 42
Matsqui	25,365 61	31,380 08	21,957 50	19,532 50	19,140 54	11,928 24
Mission	11,497 55	20,546 50	30,080 20	37,022 22	23,471 35	15,564 10
North Cowichan	10,427 05	15,273 90	18,205 22	15,031 97	20,016 72	16,307 14
North Vancouver	195,410 22	217,653 53	212,410 91	252,532 30	202,866 97	221,337 34
Oak Bay	60,132 49	110,684 27	156,376 09	131,482 78	123,037 28	89,981 36
Peachland	5,224 27	7,124 31	5,414 39	5,343 08	4,006 39	5,300 29
Penticton	38,892 85	44,441 66	46,938 42	55,757 78	43,412 05	35,708 76
Pitt Meadows	933 86	4,921 19	8,957 81	10,604 30	10,325 57	1,115 29
Point Grey	305,536 30	332,473 28	405,797 85	357,493 58	417,869 92	346,042 11
Richmond	65,978 50	83,210 25	94,109 12	79,789 41	69,477 19	64,493 28
Saanich	82,069 69	88,345 58	111,132 28	134,813 06	105,184 36	100,303 88
Salmon Arm	10,624 49	9,057 69	7,871 00	9,665 90	10,521 85	9,012 72
South Vancouver	553,740 13	581,252 54	718,297 58	888,244 34	1,113,877 42	550,547 07
Spallumcheen	25,663 49	36,957 90	38,872 06	38,656 80	39,340 14	24,450 81
Sumas	3,590 80	6,007 30	7,269 58	5,390 53	3,637 82	1,459 00
Summerland	16,361 89	19,878 32	22,539 15	20,449 64	20,154 33	17,752 03
Surrey	61,159 53	77,167 28	73,295 28	58,098 41	46,292 24	39,856 55
West Vancouver	71,849 27	105,521 70	125,807 94	139,479 44	95,911 15	93,829 59
Totals	$2,114,454 50	$2,520,634 66	$ 2,890,942 81	$ 3,037,476 04	$ 3,079,648 86	$ 2,097,920 68
Cities forward	3,879,775 92	6,845,741 28	8,964,834 69	10,642,651 56	11,551,567 79	9,996,200 69
Cities and districts	$5,994,230 42	$9,366,375 94	$11,855,777 50	$13,680,127 60	$14,631,216 65	$12,094,121 37

VI.—RECEIPTS, 1919.

The figures submitted under the headings of "Receipts" and "Expenditures" are prepared very largely from an analysis of the auditors' reports, and although the classification of expenditures is not uniform in the different municipalities, and it is in many cases extremely difficult to make a distribution of the items, yet the statements have been prepared with a good deal of care and may be taken to be substantially correct. Items which are of the nature of cross-entries, deposit accounts, and trust accounts, which would have the effect of inflating the figures, have as far as possible been eliminated.

CITIES.

Municipality.	Land-taxes received.	Trade Licences.	Road-taxes.	Dog-taxes.	Fines.	Government Grant for Schools.	Receipts from Public Utilities.	Sundry Receipts.	Total.
Alberni	$ 23,163 82	$ 157 00	$ 13 00	$ 33 00	.....	$ 847 50	$ 4,197 41	$ 1,984 80	$ 30,396 53
Armstrong	34,833 54	1,171 70	151 40	48 00	$ 89 00	6,215 00	18,091 57	4,894 30	65,494 51
Chilliwack	41,337 24	1,562 50	270 00	314 50	1,597 60	6,543 35	.....	11,978 32	63,603 51
Courtenay	11,476 74	632 50	66 00	82 00	55 00	1,412 50	6,367 39	1,205 35	21,297 48
Cranbrook	61,751 44	2,085 50	212 00	132 90	2,575 00	8,060 00	19,442 79	4,543 37	98,803 00
Cumberland	12,451 09	1,470 00	260 00	40 00	471 50	10,807 30	.....	6,441 13	31,941 02
Duncan	31,098 35	1,717 50	158 00	132 00	122 00	2,335 00	14,848 29	4,420 02	54,831 16
Enderby	20,222 31	450 00	198 00	44 00	42 10	2,118 75	2,821 46	1,069 35	26,965 97
Fernie	114,936 21	3,592 50	840 00	520 50	3,334 00	12,904 40	50,718 30	128 14	186,974 05
Grand Forks	37,740 91	1,360 00	128 00	53 50	145 10	6,360 30	21,984 11	1,017 55	68,789 47
Greenwood	8,633 07	510 00	.....	2 00	12 50	1,695 00	2,380 00	1,707 75	14,940 32
Kamloops	180,472 45	3,694 00	768 00	475 00	5,185 45	8,753 30	171,145 60	11,930 35	382,424 15
Kaslo	14,574 21	462 50	20 00	101 00	20 00	4,290 00	12,885 91	1,461 72	33,815 34
Kelowna	89,242 94	2,386 50	506 00	284 00	373 50	5,910 00	42,103 34	8,778 88	149,585 16
Ladysmith	30,750 00	1,255 00	304 00	23 00	427 50	5,243 35	12,035 72	7,989 74	58,028 31
Merritt	27,155 40	1,937 50	120 00	262 50	1,950 00	4,020 00	17,171 03	329 06	52,945 49
Nanaimo	174,510 92	5,348 00	2,232 00	405 00	5,488 75	16,800 00	36,377 10	11,028 30	252,190 07
Nelson	145,266 11	3,251 00	1,050 00	247 00	2,235 65	13,859 43	121,900 84	25,821 24	313,631 27
New Westminster	523,542 11	7,950 50	1,466 60	555 00	8,271 95	35,918 00	174,834 85	61,519 55	814,058 56
North Vancouver	375,804 36	3,006 00	.....	830 25	1,582 00	19,694 81	213,244 50	48,396 97	662,558 89
Phoenix	4,522 30	435 00	.....	34 00	52 50	2,260 00	.....	4,852 49	12,156 29
Port Alberni	46,538 74	692 00	454 00	106 00	164 00	1,920 70	15,524 42	961 53	66,361 39
Port Coquitlam	54,558 12	397 50	642 00	158 00	128 00	3,420 00	3,845 36	2,132 85	65,281 83
Port Moody	52,532 65	410 00	924 00	106 00	21 50	2,887 18	4,756 29	4,775 11	66,412 73
Prince George	32,658 82	2,127 00	142 00	62 00	4,560 80	3,390 00	17,735 07	35,492 34	96,168 03
Prince Rupert	264,248 70	7,405 00	1,329 00	419 00	8,668 50	10,356 65	127,693 53	4,147 50	424,267 88
Revelstoke	108,201 94	1,332 50	520 75	248 72	794 00	9,883 14	49,517 57	5,006 18	175,504 80
Rossland	38,272 37	1,786 50	279 80	98 32	674 00	7,800 00	9,937 06	21,312 60	80,160 65
Salmon Arm	23,550 33	780 00	18 00	41 00	341 85	3,094 15	8,836 89	2,168 33	38,830 55
Slocan	3,217 04	62 50	.....	.....	.....	1,130 00	354 00	1,090 08	5,853 62
Trail	50,959 35	2,225 50	1,170 00	286 00	2,235 00	10,026 27	15,092 77	6,752 20	88,747 09
Vancouver	5,438,944 41	196,126 34	.....	2,845 75	130,092 93	225,215 00	470,562 77	165,586 74	6,629,373 94
Vernon	163,135 97	3,280 30	724 00	350 00	3,317 50	10,616 65	62,328 45	4,093 39	247,846 26
Victoria	1,982,844 77	44,195 50	7,570 00	3,783 50	14,290 16	81,841 60	218,262 93	85,217 32	2,438,005 78
Totals	$10,223,148 73	$305,255 84	$22,536 55	$13,123 44	$199,319 34	$547,629 33	$1,946,997 32	$560,234 55	$13,818,245 10

DISTRICTS.

Municipality.	Land-taxes received.	Trade Licences.	Road-taxes.	Dog-taxes.	Fines.	Government Grant for Schools.	Receipts from Public Utilities.	Sundry Receipts.	Total.
Burnaby	$ 471,621 92	$ 932 50	$ 470 50	$ 987 00	$ 3,119 40	$ 27,481 70	$ 30,889 73	$ 70,115 02	$ 605,617 77
Chilliwhack	70,905 68	490 00	675 00	.....	297 45	16,042 00	.....	4,719 79	93,129 92
Coldstream	29,080 89	.....	.....	.....	26 00	1,044 00	1,864 37	1,438 40	33,453 66
Coquitlam	39,979 87	272 00	632 00	24 75	191 00	4,002 00	493 95	5,556 42	51,151 99
Delta	91,901 51	605 00	1,026 00	174 00	1,979 45	10,150 00	8,035 38	4,720 19	118,591 53
Esquimalt	110,587 17	1,033 50	474 00	540 00	617 00	11,651 00	.....	2,943 06	127,845 73
Fraser Mills	4,165 71	69 00	.....	15 00	10 00	.....	.....	41 50	4,301 21
Kent	12,738 52	330 00	.....	.....	5 00	4,060 00	.....	2,848 60	19,982 12
Langley	52,396 76	415 00	1,199 00	.....	425 50	12,249 15	.....	6,521 80	73,207 21
Maple Ridge	51,039 52	315 00	1,229 10	.....	40 35	9,325 68	.....	4,130 86	66,080 51
Matsqui	41,580 81	210 00	.....	.....	35 00	9,222 00	.....	1,902 71	52,950 52
Mission	36,762 32	32 50	606 00	.....	342 50	10,185 70	.....	10,140 10	58,069 12
North Cowichan	27,676 94	497 50	1,567 45	375 00	174 00	2,088 00	.....	117 00	32,495 89
North Vancouver	158,385 82	400 00	893 90	379 50	1,061 55	7,656 00	8,478 25	19,770 92	197,025 94
Oak Bay	229,114 15	539 50	170 00	634 00	361 00	10,558 00	20,222 75	17,793 98	279,393 38
Peachland	9,591 75	250 00	.....	33 00	111 00	2,626 80	3,526 65	205 10	16,344 30
Penticton	85,648 45	2,869 75	374 00	214 00	505 00	8,670 14	46,393 59	15,314 04	159,988 97
Pitt Meadows	20,042 74	20 00	146 00	.....	.....	1,208 35	.....	923 42	22,340 51
Point Grey	636,461 09	205 00	625 30	647 00	3,179 25	26,390 00	33,226 69	48,731 66	749,465 99
Richmond	119,697 33	2,214 25	2,196 00	.....	2,823 03	11,013 50	23,489 90	19,189 64	180,623 65
Saanich	223,315 39	165 00	1,342 00	699 00	1,800 00	37,261 50	24,440 21	22,746 70	311,769 80
Salmon Arm	20,489 96	25 00	2 00	.....	.....	3,770 00	.....	4,204 13	28,491 09
South Vancouver	1,006,206 91	2,675 00	3,103 50	1,480 00	4,673 50	93,057 94	81,227 36	100,671 96	1,293,096 17
Spallumcheen	46,315 64	65 00	75 20	.....	.....	4,660 45	12 00	114 67	51,242 96
Sumas	11,924 67	.....	44 00	.....	51 65	3,209 75	.....	132 50	15,362 57
Summerland	46,875 88	337 50	.....	142 80	.....	7,270 74	29,221 07	7,775 43	91,623 42
Surrey	72,782 20	340 00	1,681 20	238 52	377 00	12,934 00	.....	11,150 29	99,503 21
West Vancouver	105,292 77	225 00	.....	110 00	2 50	3,480 00	51,717 81	3,469 77	164,297 85
Totals	$ 3,832,582 37	$ 15,533 00	$18,532 15	$ 6,693 57	$ 22,208 13	$351,268 40	$ 363,239 71	$387,389 66	$ 4,997,446 99
Cities forward	10,223,148 73	305,255 84	22,536 55	13,123 44	199,319 34	547,629 33	1,946,997 32	560,234 55	13,818,245 10
Cities and districts..	$14,055,731 10	$320,788 84	$41,068 70	$19,817 01	$221,527 47	$898,897 73	$2,310,237 03	$947,624 21	$18,815,692 09

CITIES.

Municipality.	Interest on Debentures exclusive of Schools and Public Utilities.	Sinking Fund for Debentures exclusive of Schools and Public Utilities.	Roads and Streets.	Street-lighting.	Parks.	Sewers.	Fire Protection.	Public Health.	Administration of Justice.	Schools.	Interest on Temporary Loans.	Donations and Grants.	Council Salaries.	Salaries and Office Expenses.	Public Utilities, including Interest and Sinking Fund.	Sundry Expenditures.	Total.
Alberni	$ 480 00	297 75	$ 1,653 07	$ 228 00	$ 775 62	.....	$ 1,573 35	$ 20 00	$ 20 00	$ 3,540 15	$ 166 63	$ 300 00	.....	$ 2,213 48	$ 9,118 10	$ 5,617 86	$ 26,004 01
Armstrong	1,108 24	$ 956 09	1,043 96	2,000 00	34 90	.....	.....	172 55	1,352 55	17,746 60	268 57	680 00	$ 190 00	2,104 01	22,772 95	3,766 81	54,197 23
Chilliwack	9,970 78	4,549 60	3,385 22	1,949 20	.....	$ 1,921 32	2,704 86	544 20	2,224 10	26,842 42	511 12	890 40	732 00	3,449 57	.....	357 55	60,032 34
Courtenay	.....	.....	2,902 94	623 52	.....	.....	24 75	412 10	1,540 80	5,049 77	211 00	266 60	.....	1,712 08	5,554 13	1,982 87	20,280 56
Cranbrook	8,416 87	3,346 10	9,113 49	2,284 08	.....	610 00	9,182 20	1,445 44	4,968 27	31,660 32	1,097 15	1,699 80	.....	3,977 84	19,672 74	4,610 17	102,084 47
Cumberland	.....	.....	2,315 55	764 50	.....	67 25	574 79	.....	1,201 50	14,727 62	135 41	.....	172 00	2,978 37	.....	5,312 81	28,249 80
Duncan	1,556 00	1,790 31	2,262 77	1,900 00	.....	.....	139 88	50 00	322 37	13,420 42	625 07	552 50	337 50	2,191 25	15,476 93	2,436 84	43,061 84
Enderby	2,399 92	1,343 29	1,486 96	639 26	.....	.....	.....	214 38	728 04	11,255 92	281 90	349 68	.....	2,372 93	3,192 84	2,166 94	26,432 06
Fernie	8,229 90	5,259 81	4,328 24	3,975 62	329 17	866 27	6,352 72	2,456 66	8,584 79	47,566 80	3,156 13	945 00	1,195 00	3,267 57	38,822 01	5,231 41	140,567 10
Grand Forks	3,115 00	2,885 18	1,541 29	.....	515 00	.....	978 31	311 08	1,842 73	19,063 67	102 57	247 35	809 00	3,499 16	20,717 97	7,688 41	63,316 72
Greenwood	3,024 00	1,924 65	426 17	577 50	.....	.....	17 82	.....	311 37	6,298 34	156 03	.....	.....	1,989 81	3,544 17	122 45	18,392 31
Kamloops	14,253 68	12,799 31	21,142 39	.....	3,667 14	452 66	12,117 59	636 70	8,964 82	34,380 96	563 04	6,333 30	500 00	6,839 37	197,769 80	55,234 79	375,655 55
Kaslo	360 23	523 40	4,020 27	1,200 00	.....	.....	735 30	103 02	387 40	11,044 31	4 65	442 40	.....	2,056 18	10,582 38	1,667 66	33,127 20
Kelowna	11,424 78	6,665 00	7,102 60	1,770 94	3,343 78	2,583 98	3,033 04	68 40	3,534 78	31,401 87	1,152 35	2,756 39	975 00	5,776 52	48,356 77	5,838 86	135,785 06
Ladysmith	4,288 55	2,262 85	1,172 96	1,775 00	.....	71 65	73 55	.....	176 25	18,984 92	318 50	175 00	685 40	6,347 10	13,098 37	8,882 04	58,312 14
Merritt	1,500 00	1,616 63	1,099 64	5,500 00	.....	.....	102 25	112 50	1,885 05	10,043 67	310 85	279 60	.....	2,022 95	18,888 38	3,207 97	46,569 49
Nanaimo	32,788 16	20,619 36	12 505 12	7,990 80	409 06	983 92	6,494 95	1,593 17	7,607 56	50,863 93	2,108 89	562 50	2,375 00	8,000 65	35,288 10	19,272 55	209,463 72
Nelson	7,581 79	6,692 93	16,323 51	7,000 00	411 49	19 00	11,551 48	6,810 70	5,726 91	52,416 11	272 63	1,096 50	1,200 00	10,530 51	104,848 35	36,863 24	269,345 15
New Westminster	206,510 73	65,574 79	74,893 16	3,539 37	7,300 08	.....	43,499 17	6,620 94	25,390 83	148,557 93	10,882 79	20,074 85	4,800 00	29,642 52	125,814 93	46,314 13	819,416 22
North Vancouver	81,593 84	42,286 04	38,733 02	6,316 13	5,395 83	171 94	13,339 84	26,772 22	12,119 21	88,145 78	19,887 13	3,497 58	3,000 00	18,703 85	214,598 94	10,360 63	584,921 98
Phoenix	360 00	223 30	631 74	.....	.....	.....	96 00	.....	1,671 28	6,338 94	.....	.....	.....	1,313 40	.....	1,545 20	12,179 86
Port Alberni	1,473 10	1,742 63	3,823 22	2,800 00	.....	.....	1,334 44	1,635 27	1,924 46	6,437 09	317 38	364 50	1,016 00	3,321 78	25,269 12	4,104 29	55,563 28
Port Coquitlam	15,990 00	6,861 78	3,821 51	1,443 75	.....	.....	577 19	1,226 95	1,283 64	12,090 83	5,370 00	507 55	2,132 00	8,218 57	10,479 64	2,912 41	72,915 82
Port Moody	5,598 00	4,152 80	11,727 85	940 50	.....	.....	314 90	328 00	2,016 72	9,476 20	2,422 41	.....	500 00	4,958 91	7,491 25	4,058 80	53,986 34
Prince George	2,940 00	4,223 63	400 80	1,500 00	.....	.....	4,901 65	234 90	5,553 95	15,909 03	2,872 78	890 00	2,652 50	12,494 18	36,423 72	5,536 54	96,533 68
Prince Rupert	58,318 38	21,307 35	26 689 92	6,778 20	.....	4,151 88	15,006 23	4,372 40	15,823 72	48,617 24	547 30	9,474 74	3,900 00	27,462 67	116,951 01	27,973 46	387,374 50
Revelstoke	17,022 66	9,592 05	4,515 13	477 78	14 97	540 04	1,959 17	134 00	5,285 40	32,838 46	2,163 18	1,267 50	500 00	4,151 74	54,618 85	1,405 81	136,486 74
Rossland	5,370 00	5,962 02	6,952 23	2,060 26	.....	.....	5,809 92	1,992 93	2,962 36	27,377 77	90 48	207 52	948 00	3,712 29	8,984 43	5,266 77	77,696 98
Salmon Arm	510 00	741 47	2,734 72	1,831 20	.....	.....	5 80	61 00	312 59	7,523 69	231 46	979 40	.....	4,404 91	14,769 17	457 38	34,562 70
Slocan	.....	600 00	348 97	.....	.....	.....	.....	.....	.....	2,365 61	.....	200 00	.....	671 23	315 20	217 72	4,718 73
Trail	5,284 20	3,637 77	6,218 75	700 05	175 92	1,030 10	1,985 07	2,589 36	3,925 54	32,216 52	1,524 71	135 50	1,125 00	6,242 70	15,655 83	4,239 07	86,686 09
Vancouver	1,115,623 55	763,890 27	463,186 38	84,147 62	66,950 59	103,898 02	339,114 67	62,665 88	408,560 39	1,238,245 52	204,669 04	220,876 30	14,600 00	164,495 06	414,557 94	402,114 61	6,067,595 84
Vernon	20,277 26	13,381 80	6,519 54	7,500 00	520 14	2,078 34	4,591 55	2,883 74	4,831 87	42,475 74	1,607 98	3,754 19	1,000 00	4,787 71	70,145 99	9,362 44	195,718 29
Victoria	571,571 36	648,263 43	153,155 28	45,392 56	24,809 95	26,772 95	138,577 08	43,022 76	95,105 30	437,716 78	46,018 96	15,494 06	7,000 00	78,056 99	262,184 30	214,518 11	2,807,659 87
Totals	$2,218,940 98	$1,665,973 39	$ 898,178 37	$205,605 84	$114,653 64	$146,219 32	$626,769 52	$169,491 25	$638,146 46	$2,562,640 93	$310,048 09	$295,300 71	$ 52,344 40	$443,967 86	$1,945,964 31	$ 910,648 60	$13,204,893 67

DISTRICTS.

Burnaby	$ 66,521 00	$ 29,054 00	$ 87,669 08	$ 8,062 60	.....	$ 21,779 28	.....	$ 745 67	$ 14,235 96	$ 107,700 22	$ 17,001 65	$ 1,270 60	$ 2,685 00	$ 27,154 49	$ 73,423 58	$ 42,151 44	$ 499,454 57
Chilliwack	.....	.....	14,842 17	.....	.....	.....	$ 70 00	.....	1,869 79	40,354 79	986 58	1,791 23	1,000 00	1,826 18	.....	23,801 89	86,542 63
Coldstream	848 50	1,307 66	4,023 90	.....	.....	.....	.....	488 70	2,839 72	219 65	225 00	.....	2,605 45	13,079 73	589 93	26,228 24	
Coquitlam	4,200 00	1,487 63	6,435 40	440 83	.....	.....	350 50	75 00	1,205 08	7,996 33	292 45	100 00	1,382 00	3,368 55	1,571 65	3,764 11	32,669 53
Delta	6,851 88	6,647 10	28,336 05	.....	.....	.....	.....	2,809 34	1,592 85	22,650 43	1,664 44	574 42	1,310 00	3,612 96	21,331 70	17,351 83	114,733 00
Esquimalt	20,000 00	3,546 20	26,986 73	2,727 04	.....	3,656 54	1,497 92	850 79	4,290 98	35,612 36	1,272 12	668 83	1,500 00	7,035 31	.....	5,309 12	114,953 94
Fraser Mills	.....	.....	2,034 41	240 00	.....	100 00	100 00	.....	1,115 50	333 98	.....	.....	.....	531 37	.....	.....	4,455 26
Kent	.....	.....	5,264 38	.....	.....	.....	.....	146 75	56 15	8,979 93	83 10	927 75	305 00	995 70	.....	3,429 36	20,188 12
Langley	.....	.....	23,402 66	.....	.....	.....	.....	381 60	934 85	27,888 78	1,231 36	1,239 85	1,700 00	5,599 66	.....	4,549 90	66,928 66
Maple Ridge	.....	.....	21,364 98	377 25	.....	.....	.....	1,681 93	1,179 05	23,076 78	133 90	2,267 00	1,530 50	4,093 72	.....	5,696 08	61,401 19
Matsqui	.....	.....	22,851 45	.....	.....	.....	.....	.....	388 71	22,674 77	453 89	614 00	1,500 00	2,080 90	.....	3,949 34	54,513 06
Mission	.....	.....	17,592 31	159 70	.....	.....	.....	.....	236 00	23,586 30	259 57	300 00	850 00	2,697 75	.....	3,960 92	49,642 55
North Cowichan	1,750 00	1,375 00	16,037 90	.....	.....	.....	.....	6 00	1,551 26	7,905 25	.....	1,120 00	753 85	3,537 43	.....	1,194 00	35,230 69
North Vancouver	46,193 52	12,931 20	59,549 16	2,928 90	$ 690 40	.....	967 34	1,445 89	7,077 94	35,241 56	1,215 13	2,065 00	2,550 00	19,091 52	20,372 99	2,572 32	214,892 87
Oak Bay	53,914 31	42,751 53	14,609 15	1,300 14	1,063 00	3,433 19	5,326 00	797 80	6,039 91	46,357 63	4,246 87	1,705 00	.....	13,209 96	23,913 98	29,215 92	247,884 39
Peachland	472 00	292 14	1,361 75	1,270 00	16 00	.....	.....	118 50	101 65	6,499 26	587 03	.....	.....	1,128 90	4,726 62	296 58	16,870 43
Penticton	5,185 00	3,483 09	8,525 66	5,000 00	282 73	.....	3,336 82	189 65	3,680 41	26,849 70	2,897 48	740 34	1,450 00	4,920 86	53,032 69	8,250 19	127,824 62
Pitt Meadows	.....	.....	3,156 64	.....	.....	.....	.....	50 00	120 00	2,871 90	.....	.....	384 00	1,804 42	.....	7,895 33	16,282 29
Point Grey	195,039 27	33,832 56	60,368 94	14,456 30	7,130 27	13,218 01	22,900 57	6,870 68	20,833 39	155,430 88	13,138 67	6,723 23	3,100 00	45,827 71	91,320 95	33,505 81	723,697 24
Richmond	16,912 29	3,872 37	40,053 98	.....	.....	.....	24 60	692 54	6,066 31	31,878 28	1,071 52	1,114 14	2,500 00	4,650 70	26,472 80	52,504 41	187,813 94
Saanich	27,587 15	27,823 60	65,871 24	714 97	4,106 18	.....	3,080 24	6,035 82	5,238 25	101,539 42	2,613 05	1,485 00	1,000 00	17,669 25	47,056 13	18,807 23	330,627 53
Sālmon Arm	150 00	363 07	9,857 64	.....	.....	.....	.....	.....	44 85	8,730 78	99 05	400 00	876 35	1,495 73	.....	5,298 64	27,316 11
South Vancouver	221,086 68	61,201 00	66,627 25	19,551 36	872 49	24,633 72	17,980 24	3,367 47	20,844 54	312,227 86	45,760 72	11,193 83	.....	51,272 53	118,022 42	66,531 65	1,041,173 76
Spallumcheen	2,202 75	940 44	7,257 03	.....	.....	.....	.....	120 00	.....	15,536 34	142 85	1,900 00	400 00	3,335 07	4,696 83	2,603 51	39,134 82
Sumas	.....	.....	7,631 12	.....	.....	.....	.....	100 00	27 95	6,598 36	39 00	100 00	800 00	872 80	.....	599 11	16,768 34
Summerland	1,250 00	839 52	6 251 93	503 60	.....	.....	.....	55 00	422 25	21,622 42	1,076 45	879 56	550 00	992 56	42,955 62	10,458 39	87,857 30
Surrey	.....	.....	45,711 20	359 15	.....	.....	.....	504 20	3,703 92	38,085 08	1,619 62	1,300 76	2,250 00	10,859 60	.....	11,220 70	115,614 23
West Vancouver	21,352 24	4,664 39	11,436 26	9 90	.....	.....	.....	.....	1,687 34	12,916 45	1,595 76	409 78	2,000 00	6,334 18	65,075 25	2,948 31	129,641 39
Totals	$ 691,516 59	$ 236,412 50	$ 685,110 37	$ 58,101 74	$ 14,161 07	$ 66 820 74	$ 55,634 23	$ 27,044 63	$105,033 59	$1,153,985 56	$ 99,701 91	$ 41,115 32	$32,376 70	$248,605 26	$ 607,052 94	$ 368,456 02	$ 4,491,129 17
Cities forward	2,218,940 98	1,665,973 39	898,178 37	205,605 84	114,653 64	146,219 32	626,769 52	169,491 25	638,146 46	2,562,640 93	310,048 09	295,300 71	52,344 40	443,967 86	1,945,964 31	910,648 60	13,204,893 67
Cities and districts	$2,910,457 57	$1,902,385 89	$1,583,288 74	$263,707 58	$128,814 71	$213,040 06	$682,403 75	$196,535 88	$743,180 05	$3,716,626 49	$409,750 00	$336,416 03	$84,721 10	$692,573 12	$2,553,017 25	$1,279,104 62	$17,696,022 84

VIII.—TAXES LEVIED, 1919.

CITIES.		DISTRICTS.	
Alberni	$ 26,098 23	Burnaby	$ 342,711 77
Armstrong	19,936 65	Chilliwhack	60,434 37
Chilliwack	43 828 90	Coldstream	21,578 35
Courtenay	8,313 12	Coquitlam	31,537 18
Cranbrook	55,228 20	Delta	73,034 68
Cumberland	6,710 20	Esquimalt	101,169 02
Duncan	26 476 71	Fraser Mills	4,165 71
Enderby	19 111 69	Kent	8,239 96
Fernie	65 238 70	Langley	45,915 00
Grand Forks	30,002 15	Maple Ridge	31,988 11
Greenwood	4,909 18	Matsqui	31,280 00
Kamloops	148,094 04	Mission	39,373 49
Kaslo	12,158 19	North Cowichan	19,769 51
Kelowna	78,138 36	North Vancouver	163,158 58
Ladysmith	28,206 55	Oak Bay	173,314 80
Merritt	23,252 17	Peachland	8,452 88
Nanaimo	138,178 15	Penticton	72,930 77
Nelson	87,284 71	Pitt Meadows	8,077 94
New Westminster	407,832 00	Point Grey	562,251 57
North Vancouver	340,164 38	Richmond	111,089 01
Phoenix	6,455 61	Saanich	197,149 34
Port Alberni	38,851 09	Salmon Arm	18,731 68
Port Coquitlam	61,914 86	South Vancouver	771,850 00
Port Moody	40,623 17	Spallumcheen	27,543 35
Prince George	55,974 67	Sumas	9,458 08
Prince Rupert	234,882 86	Summerland	42,404 55
Revelstoke	78,184 09	Surrey	69,093 60
Rossland	32,096 27	West Vancouver	96,151 90
Salmon Arm	19,770 69		
Slocan	2,768 66	Total	$ 3,142,855 20
Trail	48,040 62	Cities forward	9,098,719 91
Vancouver	4,911,069 85		
Vernon	114,674 05	Cities and districts	$12,241,575 11
Victoria	1,884,251 14		
Total	$ 9,098,719 91		

IX.—COMPARATIVE STATEMENT OF MONEYS COLLECTED FROM PRINCIPAL SOURCES OF REVENUE, 1914-19.

	1914.	1915.	1916.	1917.	1918.	1919.
Taxes	$8,698,819 73	$8,639,020 63	$8,461,513 83	$9,340,932 90	$10,593,177 86	$14,055,731 10
Trade licences	163,919 85	158,510 20	145,939 90	158,731 75	153,450 30	320,788 84
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	892,109 73	898,897 73
Fines and costs	130,568 40	95,497 51	83,885 73	104,150 51	160,885 74	221,527 47

X.—COMPARATIVE STATEMENT OF EXPENDITURES ON STREETS, FIRE, ADMINISTRATION OF JUSTICE, PUBLIC HEALTH, AND COUNCIL SALARIES, 1914-19.

	1914.	1915.	1916.	1917.	1918.	1919.
Streets	$5,323,970 48	$2,444,368 70	$1,445,660 72	$1,350,198 45	$1,266,277 09	$1,583,288 74
Fire	769,772 90	604,149 62	569,745 77	545,744 64	587,191 46	682,403 75
Administration of justice	803,361 73	681,660 19	570,943 46	562,158 66	600,507 81	743,180 05
Public health	246,977 52	207,494 80	170,850 73	166,343 50	200,612 70	196,535 88
Council salaries	92,556 38	82,616 96	77,353 91	80,869 04	80,940 06	84,721 10
Schools	2,693,645 19	2,661,051 65	2,680,265 77	2,902,801 83	3,154,418 13	3,716,626 49

XI.—PUBLIC UTILITIES, 1919.

It will be recognized that it is impossible with the limited information at hand to make an exhaustive report of the actual profit and loss of the municipal utilities, but the statements submitted will show the extent of the demands upon the other revenues of the municipalities by the public utilities, or, as the case may be, the extent to which the other revenues of the municipalities are supplemented by those from the public utilities.

ELECTRIC LIGHT—CITIES.

Municipality.	Estimated Value of Plant.	Cost of Maintenance and Operation.	Interest and Sinking Fund.	Total Cost.	Total Revenue.	Profit.	Loss.
Alberni	$ 9,596 69	$ 1,794 25	$ 972 17	$ 2,766 42	$ 1,665 46	.....	$ 1,100 96
Armstrong	76,629 09	11,091 71	5,751 96	16,843 67	12,203 55	.....	4,640 12
Courtenay	21,754 41	3,609 81	1,944 32	5,554 13	6,367 39	$ 813 26	.....
Duncan	65,000 00	6,573 08	5,460 78	12,033 86	10,628 01	.....	1,405 85
Fernie	64,149 32	21,208 58	5,231 57	26,440 15	31,572 89	5,132 74	.....
Grand Forks	21,000 00	7,411 16	1,431 85	8,843 01	12,887 98	4,044 97	.....
Kamloops	203,351 75	79,402 59	18,781 47	98,184 06	96,576 15	.....	1,607 91
Kaslo	27,753 98	5,252 56	2,574 84	7,827 40	9,143 98	1,316 58	.....
Ladysmith	26,545 40	11,162 67	1,935 70	13,098 37	12,035 72	.....	1,062 65
Nelson	335,554 74	32,998 88	25,844 65	58,843 53	61,886 51	3,042 98	.....
New Westminster	203,349 64	36,384 24	11,876 28	48,260 52	84,331 48	36,070 96	.....
Port Alberni	48,419 36	6,803 50	4,398 28	11,201 78	9,464 51	.....	1,737 27
Prince George	76,361 61	11,787 61	7,372 34	19,159 95	11,620 32	.....	7,539 63
Salmon Arm	36,283 22	4,099 48	3,402 72	7,502 20	5,517 76	.....	1,984 44
Vernon	147,610 31	28,352 10	16,862 95	45,215 05	44,261 52	.....	953 53
Totals	$ 1,363,359 52	$267,932 22	$ 113,841 88	$ 381,774 10	$ 410,163 23	$ 50,421 49	$ 22,032 36

ELECTRIC LIGHT—DISTRICTS.

Municipality.	Estimated Value of Plant.	Cost of Maintenance and Operation.	Interest and Sinking Fund.	Total Cost.	Total Revenue.	Profit.	Loss.
Peachland	$ 14,614 20	$ 2,371 55	$ 1,328 77	$ 3,700 32	$ 2,780 40	.....	$ 919 92
Penticton	101,044 61	13,680 13	7,090 91	20,771 04	18,657 50	.....	2,113 54
Summerland	.....	3,593 40	2,014 19	5,607 59	4,681 08	.....	926 51
Totals	$ 115,658 81	$ 19,645 08	$ 10,433 87	$ 30,078 95	$ 26,118 98	.....	$ 3,959 97
Cities forward	1,363,359 52	267,932 22	113,841 88	381,774 10	410,163 23	50,421 49	22,032 36
Cities and districts	$ 1,479,018 33	$287,577 30	$ 124,275 75	$ 411,853 05	$ 436,282 21	$ 50,421 49	$ 25,992 33

WATERWORKS—CITIES.

Municipality.	Estimated Value of Plant.	Cost of Maintenance and Operation.	Interest and Sinking Fund.	Total Cost.	Total Revenue.	Profit.	Loss.
Alberni	$ 32,205 04	$ 546 03	$ 5,805 65	$ 6,351 68	$ 2,531 95	.....	$ 3,819 73
Armstrong	40,214 24	2,896 64	3,032 64	5,929 28	5,888 02	.....	41 26
Cranbrook	182,558 69	3,362 22	16,310 52	19,672 74	19,442 79	.....	229 95
Duncan	25,000 00	1,342 77	2,100 30	3,443 07	4,220 28	$ 777 21	.....
Enderby	21,866 41	1,550 78	1,642 06	3,192 84	2,821 46	.....	371 38
Fernie	114,414 47	3,941 51	8,440 35	12,381 86	19,145 41	6,763 55	.....
Grand Forks	52,500 00	5,103 46	6,771 50	11,874 96	9,096 13	.....	2,778 83
Greenwood	29,958 46	450 07	3,094 10	3,544 17	2,380 00	.....	1,164 17
Kamloops	299,280 69	29,790 28	26,135 99	55,926 27	35,613 20	.....	20,313 07
Kaslo	18,750 00	2,534 13	220 85	2,754 98	3,741 93	986 95	.....
Nanaimo	387,338 02	13,507 18	21,780 92	35,288 10	36,377 10	1,089 00	.....
Nelson	49,570 24	2,550 64	2,740 20	5,290 84	30,587 59	25,296 75	.....
New Westminster	537,752 85	23,979 17	53,575 24	77,554 41	90,503 37	12,948 96	.....
North Vancouver	603,370 88	7,060 84	28,565 63	35,626 47	19,953 10	.....	15,673 37
Port Alberni	157,438 75	1,813 84	12,253 50	14,067 34	6,059 91	.....	8,007 43
Port Coquitlam	43,500 00	3,696 63	6,783 01	10,479 64	3,845 36	.....	6,634 28
Port Moody	77,180 18	1,009 71	6,481 54	7,491 25	4,756 29	.....	2,734 96
Prince George	86,353 19	6,020 10	11,243 67	17,263 77	6,114 75	.....	11,149 02
Rossland	45,000 00	2,126 84	6,857 59	8,984 43	9,937 06	952 63	.....
Salmon Arm	58,416 76	380 33	6,886 64	7,266 97	3,319 13	.....	3,947 84
Slocan	4,790 00	315 20	.....	315 20	354 00	38 80	.....
Trail	100,459 87	5,702 70	9,953 13	15,655 83	15,092 77	.....	563 06
Vancouver	5,148,478 67	169,338 11	245,219 83	414,557 94	470,562 77	56,004 83	.....
Vernon	204,958 42	6,767 65	18,163 29	24,930 94	18,066 93	.....	6,864 01
Victoria	3,237,322 40	42,938 22	219,246 08	262,184 30	218,262 93	.....	43,921 37
Totals	$11,558,678 23	$338,725 05	$ 723,304 23	$1,062,029 28	$1,038,674 23	$104,858 68	$128,213 73

WATERWORKS—DISTRICTS.

Municipality.	Estimated Value of Plant.	Cost of Maintenance and Operation.	Interest and Sinking Fund.	Total Cost.	Total Revenue.	Profit.	Loss.
Burnaby	$ 698,817 14	$ 27,145 86	$ 46,277 72	$ 73,423 58	$ 30,889 73	.....	$ 42,533 85
Coldstream	113,185 72	4,640 17*	8,439 56	13,079 73	1,864 37	.....	11,215 36
Coquitlam	8,175 42	400 20	1,171 45	1,571 65	493 95	.....	1,077 70
Delta	200,743 91	9,411 75	11,919 95	21,331 70	8,035 38	.....	13,296 32
North Vancouver	168,905 75	7,761 49	12,611 50	20,372 99	8,478 25	.....	11,894 74
Oak Bay	209,948 75	9,360 01	14,553 97	23,913 98	20,222 75	.....	3,691 23
Peachland	8,432 85	215 37	810 93	1,026 30	746 25	.....	280 05
Penticton	152,706 08	1,669 08	11,713 13	13,382 21	15,204 39	$ 1,822 18	.....
Point Grey	1,483,681 30	11,614 90	79,706 05	91,320 95	33,226 69	.....	58,094 26
Richmond	370,133 97	7,298 05	19,174 75	26,472 80	23,489 90	.....	2,982 90
Saanich	389,714 84	13,812 43	33,243 70	47,056 13	24,440 21	.....	22,615 92
South Vancouver	954,387 15	64,024 99	53,997 43	118,022 42	81,227 36	.....	36,795 06
Spallumcheen	43,094 38	533 86	4,162 97	4,696 83	12 00†	.....	4,684 83
West Vancouver	131,997 70	4,795 32‡	9,886 67	14,681 99	4,052 80	.....	10,629 19
Totals	$ 4,933,924 96	$162,683 48	$ 307,669 78	$ 470,353 26	$ 252,384 03	$ 1,822 18	$219,791 41
Cities forward	11,558,678 23	338,725 05	723,304 23	1,062,029 28	1,038,674 23	104,858 68	128,213 73
Cities and districts	$16,492,603 19	$501,408 53	$1,030,974 01	$1,532,382 54	$1,291,058 26	$106,680 86	$348,005 14

* Includes capital expenditure, $590.17, paid from current revenue.
† Installed on local improvement system.
‡ Represents total expenditure, $10,076.09, less capital expenditures from sale of bonds, $5,280.77.

SUNDRY UTILITIES.

Municipality.	Estimated Value of Plant.	Cost of Maintenance and Operation.	Interest and Sinking Fund.	Total Cost.	Total Revenue.	Profit.	Loss.
Water and Light.							
Kelowna	$ 105,159 06	$ 36,234 90*	$ 12,121 87	$ 48,356 77	$ 42,103 34	.....	$ 6,253 43
Merritt	58,587 60	13,217 01	5,671 37	18,888 38	17,171 03	.....	1,717 35
Prince Rupert	825,458 53	40,433 89	51,631 41	92,065 30	92,481 43	$ 416 13	.....
Revelstoke	259,000 00	28,670 85	25,948 00	54,618 85	49,517 57	.....	5,101 28
Gas.							
Nelson	50,000 00	13,323 20	3,381 68	16,704 88	11,225 98	.....	5,478 90
Irrigation System.							
Penticton	109,326 78	9,505 71	9,373 73	18,879 44	12,531 70	.....	6,347 74
Irrigation and Domestic Water.							
Summerland	333,880 75	12,753 64	24,594 39	37,348 03	24,539 99	.....	12,808 04
Hydro-electric System.							
Kamloops	348,534 76	12,471 35	31,188 12	43,659 47	38,956 25	.....	4,703 22
Ferries.							
North Vancouver	247,538 39	161,453 61	17,518 86	178,972 47	193,291 40	14,318 93	.....
West Vancouver	73,427 36	38,110 28	12,282 98	50,393 26	47,665 01	.....	2,728 25
Street Railway.							
Nelson	84,488 56	16,780 40	7,228 70	24,009 10	18,200 76	.....	5,808 34
Telephone System.							
Prince Rupert	31,363 30	19,450 99	5,434 72	24,885 71	35,212 10	10,326 39	.....
	$2,526,765 09	$402,405 83	$206,375 83	$608,781 66	$582,896 56	$25,061 45	$50,946 55

* Includes capital expenditures from current revenue, $5,811.33.

MUNICIPAL OFFICIALS.

CITIES.

City.	Clerk.	Treasurer.	Mayor.
Alberni	Prescott, W. R. H.		Huff, Capt. G. A.
Armstrong	Fifer, A. J.		Fraser, H. A.
Chilliwack	Brown, Peter J.		Ashwell, J. H.
Courtenay	McCuaig, Robert		Duncan, William.
Cranbrook	Roberts, Thos. M.		Genest, Alfred.
Cumberland	Mordy, T.		MacDonald, D. R.
Duncan	Greig, James		Pitt, Thomas.
Enderby	Rosoman, Graham		Barnes, F. H.
Fernie	Moffatt, A. J.		Henderson, G. G.
Grand Forks	Hutton, John A.		Acres, G. H.
Greenwood	Taylor, G. B.		Gulley, T. M.
Kamloops	Jackson, A. W.		Burton, S. C.
Kaslo	Papworth, Wm. V.		Robb, W. G.
Kelowna	Dunn, G. H.		Sutherland, D. W.
Ladysmith	Morrison, N. A.		Anderson, Wm.
Merritt	Gay, F. S.		Reid, F. A.
Nanaimo	Hackwood, Harold	Gough, S.	McKenzie, H.
Nelson	Wasson, W. E.		McDonald, J. A.
New Westminster	Duncan, W. A.	Gilchrist, R. S.	Johnston, J. J.
North Vancouver	Archibald, R. F.	Lane, C. R.	Vance, G. W.
Phoenix	Perkins, W. X.		Almstrom, Albin.
Port Alberni	Blandy, R. F.		Exton, Edward.
Port Coquitlam	Smith, John		Mars, Arthur.
Port Moody	Lye, J. J.		Roe, Perry D.
Prince George	Tait, D. G.		Perry, H. G.
Prince Rupert	Woods, E. A.	Vance, W. D.	McClymont, Thos.
Revelstoke	Gordon, W. A.		Bews, Walter.
Rossland	McLeod, J. A.		Pitt, A. R.
Salmon Arm	Lingford, R.		Clingan, F. W.
Slocan	Graham, Wm. E.		Swan, Peter.
Trail	Moneypenny, W. E. B.		Dockerill, F. E.
Vancouver	McQueen, W.	Johnstone, J.	Gale, R. H.
Vernon	Edwards, J. G.		Fitzmaurice, R.
Victoria	Bradley, E. W.	Smith, E. C.	Porter, R. J.

DISTRICTS.

District.	Clerk and Treasurer.	Reeve.	Address.
Burnaby	Moore, Arthur G.	Sanderson, Thos.	Edmonds.
Chilliwhack	Webb, Chas. W.	Evans, J. A.	Chilliwack.
Coldstream	Henderson, E.	Cunliffe, E. H.	Vernon.
Coquitlam	Newman, Robert	Marmont, L. E.	Maillardville.
Delta	McDiarmid, N. A.	Williamson, J. A.	Ladner.
Esquimalt	Pullen, G. H.	Lockley, Alex.	Esquimalt.
Fraser Mills	Stewart, G. G.	Scott, Dr. R. H.	Fraser Mills.
Kent	Fooks, Harry	Morrow, J. A. H.	Agassiz.
Langley	Payne, R. A.	Poppy, David W.	Murrayville.
Maple Ridge	McFarlane, J. C.	Ansell, W. H.	Port Haney.
Matsqui	LeFeuvre, John	McCallum, Alex.	Aldergrove.
Mission	Barr, J. A.	Catherwood, J. A.	Mission City.
North Cowichan	Crane, C. S.	Herd, A. A. B.	Duncan.
North Vancouver	Farmer, John G.	Bridgman, E. H.	North Vancouver.
Oak Bay	Ross, O. W.	Drake, S. J.	Oak Bay.
Peachland	Dryden, Wm. M.	Hogg, R. J.	Peachland.
Penticton	Bracewell, B. C.	Chambers, E. J.	Penticton.
Pitt Meadows	McDermott, W.	Park, W. J.	Pitt Meadows.
Point Grey	Floyd, Henry	Pearson, Thomas	Kerrisdale.
Richmond	Shepherd, S.	Bridge, William	Eburne.
Saanich	Cowper, H. S.	Watson, G. F.	Royal Oak.
Salmon Arm	Lacey, John E.	Harbell, Joseph	Salmon Arm.
South Vancouver	Riley, Wm. T.	*Gillespie, F. J.	South Vancouver.
Spallumcheen	Wiglesworth, J. R.	Hassen, Matthew	Armstrong.
Sumas	Yarwood, C. G.	Fooks, Fred	Huntingdon.
Summerland	Nixon, F. J.	Campbell, J. R.	Summerland.
Surrey	Lemax, C.	Sullivan, Thos. J.	Cloverdale.
West Vancouver	Ollason, James	Vinson, V. V.	Hollyburn.

* Commissioner.

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