PROVINCE OF BRITISH COLUMBIA

DEPARTMENT OF ATTORNEY-GENERAL

REPORT

OF THE

INSPECTOR OF MUNICIPALITIES

FOR THE YEAR ENDED

DECEMBER 31ST, 1923

PRINTED BY
AUTHORITY OF THE LEGISLATIVE ASSEMBLY.

VICTORIA, B.C.:
Printed by CHARLES F. BANFIELD, Printer to the King's Most Excellent Majesty.
1924.

To His Honour WALTER CAMERON NICHOL,

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 ended December 31st, 1923.

All of which is respectfully submitted.

A. M. MANSON,

Attorney-General.

Victoria, July 7th, 1924.

REPORT OF THE INSPECTOR OF MUNICIPALITIES.

VICTORIA, B.C., July 7th, 1924.

Hon. A. M. Manson,
Attorney-General.

SIR,—I beg to submit herewith a statement of the affairs of the municipalities of the Province for the year ended December 31st, 1923, with schedules as follows:—

I.—Assessments, 1924.—The assessment figures remain practically at the amounts shown in the previous year, but nevertheless a substantial readjustment is taking place from year to year. The assessment problems of the past decade have been extremely perplexing and have not yet by any means found a complete solution, but the folly of fictitious and misleading assessments has been clearly demonstrated and Municipal Councils are now impressed with the necessity of making proper adjustments regardless of the effect which it has upon the tax rate; therefore, while in many cases property is increasing in value, this increase is fully absorbed in the adjustment between assessed and actual values.

II.—Tax Levy, 1924.—The tax levy shows practically the same rates as in the previous year. While in some municipalities there has been an increase, yet in others it has been found possible to effect a substantial reduction.

III.—Liabilities as of December 31st, 1923.—The total of the liabilities is shown to be $100,956,038.71, as compared with $104,583,830.85 at December 31st, 1922. The debenture liabilities are $96,273,986.75, as compared with $98,761,629.37 at the end of the previous year. A reduction is effected through the maturity chiefly of local improvement debentures—the indebtedness for local improvements being now $18,818,574.82, as compared with the highest figure of $24,417,764.52 in the year 1917. During the present year, 1924, there will be further maturities of debentures in the amount of approximately $3,450,000.

IV.—Sinking Funds as of December 31st, 1923.—The gross amount of sinking fund shortage is $3,562,904.91, as compared with $5,633,713.26 at the end of the previous year. A considerable amount of this reduction is due to the process of the refunding of maturing debentures, but it is nevertheless pleasing to report an improved condition.

V.—Arrears of Taxes.—The amount of arrears of taxes outstanding again shows a reduction. At the end of 1922 there was outstanding the sum of $6,058,031.20, and at the end of 1923, $5,553,282.25. The tax-sale properties now in the hands of the municipalities represent taxes to the amount of $7,721,643.25, a reduction of $348,892.70 from the previous year.

VI.—Statement of Receipts, 1923.—An analysis of the moneys received by the municipalities during the year shows them to be in the following proportions:—

	Per Cent.
Land-taxes	63.90
Trade-licences	2.50
Road-taxes	0.17
Poll-taxes	0.46
Dog-taxes	0.11
Fines	1.00
Government grant (schools)	5.80
Government grant (liquor profits)	3.70
Government grant (motor licences)	1.30
Government grant (pari mutuel)	1.00
Public utilities	14.10
Sundry	6.00

VII.—Statement of Expenditures, 1923.—The statement of expenditures for the year shows the amounts under the different headings to have been in the following proportions:—

	Per Cent.
Interest on debentures	13.2
Sinking fund	7.0
Streets	9.6
Street-lighting	1.4

VII.—Statement of Expenditures, 1923—Continued.

	Per Cent.
Parks	1.0
Sewers	1.8
Fire	3.4
Hospitals	2.1
Public health	0.6
Administration of justice	4.7
Schools	26.5
Interest on loans	1.6
Donations and grants	0.9
Council salaries	0.4
Salaries and office expenses	3.4
Public utilities	14.7
Sundry	7.7

VIII.—Taxes levied, 1923.—The gross amount levied for all purposes was $14,458,471.35, as compared with $14,324,665.95 in the previous year.

IX.—Comparative Statement of Moneys collected from Principal Sources of Revenue, 1916 to 1923.

X.—Comparative Statement of Expenditures on Streets, Fire, Administration of Justice, Public Health, Council Salaries, and Schools, 1916 to 1923.

XI.—Money By-laws certified during the Year.—These by-laws represent borrowings of $4,643,810.33, but of this amount the sum of $3,317,222 consisted of reissues, the new borrowings being only $1,326,588.33.

XII.—Public Utilities.—The report of the earnings of public utilities during the year again shows an improvement.

Refunding Bonds.—The most important transactions in municipal bond issues of recent years in the Province have been the refunding issues made by the City of Victoria. At the session of the Legislature in 1920 authority was obtained by the city to dispose of extension securities to an amount sufficient to retire their local improvement debentures as they matured. The local improvement sinking funds were on that date short to the extent of $2,443,324.15, and it was clear that the greater part of their ten-year issues could not be protected at maturity except by further borrowing. In the year 1922 extension securities were issued to the amount of $1,000,000 and in the year 1923 to the amount of $1,400,000. The sale of these securities has been negotiated without difficulty, and I have no doubt that such future issues as the city may be required to make for the same purpose will be received by the public with equal confidence.

Subject to the remarks below with reference to certain municipalities, and unless unforeseen conditions arise, there is every prospect that in the future there will be no difficulty in retiring all municipal debentures in the Province from funds provided from year to year in the usual way. I have no hesitation in saying that the position of the municipalities in the Province is substantially sound.

Villages.—Since the issuance of the last report of this Department three new village municipalities have been established, those of Burns Lake, Abbotsford, and Creston, while the two previously incorporated, Smithers and Mission, have for a second time issued their financial statements. The village organization has now been in existence a sufficient length of time to demonstrate the success of the "Village Act," and it is expected that in a short time a large number of the small communities in the Province will see the advantages to be derived from the management of their own affairs without the danger of being burdened with debenture indebtedness. The Act makes no provision for debenture issues and there does not appear to be any necessity in the near future of departing from that policy.

Municipalities which have experienced Financial Difficulties.—Greenwood.—By the "City of Greenwood Relief Act, 1921" (Second Session), an arrangement was made by which all debentures were declared to be due, and debenture-holders were entitled to a *pro rata* distribution of all moneys available after payment of the necessary costs of administration, expenditures being also subject to the approval of a trustee appointed by the bondholders. Under this arrangement the city has during the past year paid interest in full on its indebtedness and has paid the sum of $500 on the principal.

Port Coquitlam.—The City of Port Coquitlam was obliged in 1922 to suspend payment of interest on its bonded debt, and the interest became one full year in arrear. Payments, however, have now been resumed, and while the situation cannot be said to be promising as regards the prospect of immediate recovery, yet in view of the conditions which prevailed at the time of the first default a really satisfactory progress has been made, and I trust that by a careful administration the city will eventually be able to discharge its obligations in full.

Alberni.—Three years ago strong representations were made to the Government on behalf of the City of Alberni to the effect that while no actual default had taken place, it was only a matter of a short time until the taxpaying capacity of the city would be reduced to such an extent that it would be impossible to protect the obligations outstanding. It was urged that the assets and liabilities be taken over by the Province and the city disincorporated. It did not appear to the Government, however, that the situation was such as to warrant any action on their part and the wisdom of that decision has since been evident. The city is now carrying on with every prospect of being able to administer its affairs and discharge its obligations without difficulty.

South Vancouver.—In 1918 the Municipality of South Vancouver became seriously embarrassed by the approaching maturity of short-term obligations to the amount of $790,000. It was certain that the municipality would have grave difficulty in disposing of securities to an amount sufficient to relieve the situation, and the Legislature, in order to ensure the continuance of administration in that community, provided for the guarantee by the Province of a debenture issue, and for the protection of Provincial interests by the appointment of a Commissioner for the carrying-on of the affairs of the municipality. The Province continued to lend its assistance until the beginning of the year 1923, when administration under a Council with full power was restored and Provincial guarantees were released. The municipality is still carrying a heavy load, due to the nature of the locality and in part also to the unwise financial policy adopted by certain of the previous Councils, but it must be said the results obtained by the Council of 1923 were such as to restore confidence; that the municipality with proper care and economy can carry on its administration and discharge its obligations.

Financial Statements.—The annual financial statements which are published by the municipalities and from which the information contained in this report is taken are, I am pleased to say, year by year improving in clearness and consequently increasing in usefulness. The only object of a printed statement is to give information, and unfortunately there have been cases where, owing to the technical form of the accounts or the use of unexplained terms, the reports could not be understood by the ratepayers, and were therefore of very little value other than to assure the ratepayers that the auditor had found the accounts of the municipality to be in order. Progress is being made each year in improving the system of accounts and accounting by the co-operation of the various municipal officials, to an important extent through their organization, which meets each year at the time of the convention of the Union of British Columbia Municipalities.

I have but recently had a useful conference with the President and Secretary of this organization and our conclusions will be further discussed by them at their meeting this year.

ROBERT BAIRD,
Inspector of Municipalities.

I.—ASSESSMENTS, 1924.

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	$ 267,700 00	$ 214,000 00	$ 481,700 00	$ 184,160 00	$ 665,860 00	*Nil*	510	1,553
Armstrong	538,534 00	549,300 00	1,087,834 00	201,885 00	1,289,719 00	50	1,000	1,000
Chilliwack	797,125 00	964,550 00	1,761,675 00	243,525 00	2,005,200 00	20	1,800	1,040
Courtenay	526,754 00	519,360 00	1,046,114 00	63,500 00	1,109,614 00	50	810	800
Cranbrook	655,100 00	1,197,375 00	1,852,475 00	253,400 00	2,105,875 00	50	2,725	200
Cumberland	30,970 00	63,630 00	94,600 00	85,600 00	180,200 00	50	1,045	40
Duncan	673,585 00	666,250 00	1,339,835 00	186,380 00	1,526,215 00	*Nil*	1,200	500
Enderby	327,709 00	328,820 00	656,529 00	203,331 00	859,860 00	50	800	655
Fernie	838,617 00	1,422,050 00	2,260,667 00	657,820 00	2,918,487 00	50	2,800	331
Grand Forks	446,275 00	544,800 00	991,075 00	850,450 00	1,841,525 00	50	1,500	1,697
Greenwood	80,090 00	126,750 00	206,840 00	301,810 00	508,650 00	33⅓	400	640
Kamloops	2,417,318 00	2,760,640 00	5,177,958 00	1,158,145 00	6,336,103 00	25	4,500	912
Kaslo	191,162 00	248,185 00	439,347 00	154,006 00	593,353 00	50	950	400
Kelowna	1,568,459 00	2,252,975 00	3,821,434 00	388,235 00	4,209,669 00	33⅓	2,600	1,281
Ladysmith	338,580 00	442,950 00	781,530 00	109,900 00	891,430 00	50	2,000	220
Merritt	523,130 00	600,715 00	1,123,845 00	223,845 00	1,347,690 00	*Nil*	1,800	1,615
Nanaimo	2,247,318 00	3,277,051 00	5,524,369 00	455,508 00	5,979,877 00	*Nil*	8,900	720
Nelson	2,019,950 00	3,073,830 00	5,093,780 00	708,868 00	5,802,648 00	50*	5,300	751
New Westminster	9,365,665 00	8,521,350 00	17,887,015 00	7,102,390 00	24,989,405 00	*Nil*	15,000	3,481
North Vancouver	8,201,321 00	4,251,755 00	12,453,076 00	2,541,494 00	14,994,570 00	*Nil*	7,700	2,750
Port Alberni	589,233 00	882,005 00	1,471,238 00	229,234 00	1,700,472 00	*Nil*	1,100	1,960
Port Coquitlam	1,441,866 00	684,225 00	2,126,091 00	1,436,109 09	3,562,200 00	*Nil*	2,150	6,200
Port Moody	1,411,570 00	979,115 00	2,390,685 00	149,719 41	2,540,404 41	*Nil*	1,200	3,000
Prince George	1,740,106 00	1,539,422 00	3,279,528 00	.....	3,279,528 00	*Nil*	2,050	1,092
Prince Rupert	6,897,600 00	5,215,480 00	12,113,080 00	2,983,607 75	15,096,687 75	*Nil*	6,500	2,240
Revelstoke	1,003,620 00	1,351,350 00	2,354,970 00	314,725 00	2,669,695 00	50	2,800	595
Rossland	576,368 00	1,090,500 00	1,666,868 00	669,550 00	2,336,418 00	50	2,100	1,920
Salmon Arm	475,336 50	403,225 00	878,561 50	97,167 50	975,729 00	50	650	520
Slocan	42,680 00	58,900 00	101,580 00	47,815 00	149,395 00	10†	430	192
Trail	515,234 00	912,920 00	1,428,154 00	228,230 00	1,656,384 00	50	3,100	664
Vancouver	125,628,140 00	82,699,770 00	208,327,910 00	.....	208,327,910 00	50	117,000	10,784
Vernon	1,898,230 00	1,921,470 00	3,819,700 00	911,890 00	4,731,590 00	50	3,700	2,000
Victoria	30,391,318 00	27,724,620 00	58,115,938 00	17,964,818 00	76,080,756 00	50	38,750	4,637
Totals	$204,666,663 50	$157,489,338 00	$362,156,001 50	$ 41,107,117 66	$403,263,119 16	.....	244,870	56,390

* For school purposes only. † For debt only.

DISTRICTS.

Burnaby	$ 15,891,245 00	$ 7,474,110 00	$ 23,365,355 00	$ 4,804,635 00	$ 28,169,990 00	*Nil*	15,000	21,500
Chilliwhack	3,069,320 00	980,000 00	4,049,320 00	47,700 00	4,097,020 00	*Nil*	7,500	45,000
Coldstream	824,345 00	1,563,221 00	2,387,566 00	.....	2,387,566 00	*Nil*	325	17,000
Coquitlam	1,593,026 00	522,990 00	2,116,016 00	417,188 00	2,533,204 00	*Nil*	2,450	37,120
Delta	5,673,651 00	1,157,500 00	6,831,151 00	71,500 00	6,902,651 00	50	2,500	42,000
Esquimalt	3,227,668 00	2,623,605 00	5,851,273 00	1,367,825 00	7,219,098 00	*Nil*	5,000	1,500
Fraser Mills	143,220 00	319,939 00	463,159 00	.....	463,159 00	50	850	390.46
Glenmore	407,954 00	551,510 00	959,464 00	.....	959,464 00	50	270	2,881.96
Kent	1,038,839 40	491,840 00	1,530,679 40	.....	1,530,679 40	*Nil*	1,050	47,360
Langley	2,304,813 00	2,158,561 00	4,463,374 00	90,650 00	4,554,024 00	50*	4,500	75.907
Maple Ridge	1,919,785 00	1,249,580 00	3,169,365 00	73,305 00	3,242,670 00	50*	4,000	45,000
Matsqui	2,142,213 00	2,068,029 00	4,210,242 00	223,412 00	4,433,654 00	50†	4,000	54.145
Mission	961,797 00	1,971,941 00	2,933,738 00	81,396 00	3,015,134 00	50	3,500	52,000
North Cowichan	2,278,131 00	2,535,525 00	4,813,656 00	170,952 00	4,984,608 00	10	2,900	35,000
North Vancouver	5,428,468 00	3,086,361 00	8,514,829 00	2,845,170 00	11,359,999 00	*Nil*	5,000	48,000
Oak Bay	3,450,968 00	4,526,020 00	7,976,988 00	475,160 00	8,452,148 00	25	6,000	2,552
Peachland	296,430 00	219,790 00	516,220 00	47,190 00	563,410 00	50‡	450	3,520
Penticton	1,870,735 00	3,112,240 00	4,982,975 00	673,535 00	5,656,510 00	10	4,000	7,044
Pitt Meadows	886,130 00	262,880 00	1,149,010 00	37,505 00	1,186,515 00	50*	420	14,000
Point Grey	20,459,479 41	18,874,192 00	39,333,671 41	2,646,946 80	41,980,618 21	*Nil*	20,000	12,000
Richmond	5,372,747 00	1,871,900 00	7,244,647 00	374,315 00	7,618,962 00	50	5,000	30,000
Saanich	8,270,703 00	5,608,533 00	13,879,236 00	619,869 00	14,499,105 00	*Nil*	12,000	45,000
Salmon Arm	903,512 00	940,020 00	1,843,532 00	35,205 00	1,878,737 00	*Nil*	4,000	46,000
South Vancouver	12,673,434 63	10,540,028 00	23,213,462 63	4,526,306 98	27,739,769 61	50	30,000	9,200
Spallumcheen	2,012,710 00	701,300 00	2,714,010 00	23,170 00	2,737,180 00	*Nil*	1,820	65,000
Sumas	745,758 00	365,905 00	1,111,663 00	3,690 00	1,115,353 00	50	600	19,100
Summerland	1,334,806 50	2,093,785 00	3,428,591 50	267,351 50	3,695,943 00	*Nil*	1,850	13,000
Surrey	4,641,885 00	3,464,550 00	8,106,435 00	.....	8,106,435 00	*Nil*	5,500	76,000
Tadanac	180,718 50	2,955,635 00	3,136,353 50	.....	3,136,353 50	50	195	740
West Vancouver	2,730,889 00	1,546,245 00	4,277,134 00	500,167 00	4,777,301 00	*Nil*	3,000	24,320
Totals	$112,735,381 44	$ 85,837,735 00	$198,573,116 44	$ 20,424,144 28	$218,997,260 72	.....	153,680	892,360.42

1.—ASSESSMENTS, 1924—VILLAGES.

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.
Abbotsford	$ 106,750 00	$ 139,255 00	$ 246,005 00	.....	$ 246,005 00	50	339	160
Burns Lake	29,615 00	75,850 00	105,465 00	.....	105,465 00	50	149	154
Mission	468,249 00	375,635 00	843,884 00	$ 68,544 00	912,428 00	50	925	821
Smithers	168,555 00	333,295 00	501,850 00	21,350 00	523,200 00	50	900	950
Totals	$ 773,169 00	$ 924,035 00	$ 1,697,204 00	$ 89,894 00	$ 1,787,098 00	.....	2,313	2,085
Cities forward	204,666,663 50	157,489,338 00	362,156,001 50	41,107,117 66	403,263,119 16	.....	244,870	56,390
Districts forward	112,735,381 44	85,837,735 00	198,573,116 44	20,424,144 28	218,997,260 72	.....	153,680	892,360.42
Cities, districts and villages	$318,175,213 94	$244,251,108 00	$562,426,321 94	$ 61,621,155 94	624,047,477 88	.....	400,863	950,835.42

* For school purposes only. † Taxes levied upon 50 per cent. of assessed value of improvements which exceed $10,000. ‡ Fire area only.

II.—TAX LEVY, 1924.

CITIES.

Municipality.	General.	School.	Debt.	Total.	Total Levy Previous Year.
Alberni	11.07	18.59	12.34	42.0	45.0
Armstrong	9.5	9.5	8.5	27.5	31.4
Chilliwack	17.0	16.0	17.0	50.0	50.0
Courtenay	.....	10.0	17.8	27.8	24.0
Cranbrook	7.0	25.0	15.0	47.0	51.0
Cumberland	20.0	13.0	....	33.0	33.0
Duncan	10.0	11.0	6.5	27.5	25.5
Enderby	6.75	12.25	15.0	34.0	34.0
Fernie	6.5	25.0	8.5	40.0	40.0
Grand Forks	11.0	13.0	11.0	35.0	35.0
Greenwood	6.0	19.0	39.0	64.0	64.0
Kamloops	.....	14.37	28.63	43.0	43.0
Kaslo	17.04	19.0	3.96	40.0	39.0
Kelowna	7.3	14.6	16.1	38.0	39.0
Ladysmith	13.5	27.0	1.5	42.0	40.0
Merritt	11.0	18.0	11.0	40.0	40.0
Nanaimo	10.89	17.49	18.62	47.0	44.5
Nelson	9.25	19.5	15.0	43.75	40.375
New Westminster	14.0	2.0	29.0	45.0	45.0
North Vancouver	8.9	12.8	16.3	38.0	34.0
Port Alberni	10.1	8.51	31.39	50.0	50.0
Port Coquitlam	15.18	8.66	27.16	51.0	48.0
Port Moody	22.25	5.0	7.75	35.0	35.0
Prince George	17.06	8.34	24.6	50.0	50.0
Prince Rupert	14.83	10.8	14.37	40.0	42.7
Revelstoke	9.0	17.5	9.0	35.5	35.5
Rossland	1.0	17.0	22.0	40.0	40.0
Salmon Arm	8.0	13.5	10.5	32.0	32.0
Slocan	20.0	11.0	12.0	43.0	54.0
Trail	7.9	22.2	7.5	37.6	37.6
Vancouver	15.0	8.28	8.38	31.66	31.666
Vernon	17.0	11.0	12.0	40.0	40.0
Victoria	12.06	9.47	17.87	39.4	39.72

II.—TAX LEVY, 1924—*Continued.*

DISTRICTS.

Municipality.	General.	School.	Debt.	Total.	Total Levy Previous Year.
Burnaby	11.71 (22.71)	15.98	11.31	39.0 (50)	38.0 (50)
Chilliwhack	8.357	12.274	2.079	22.71	22.71
Coldstream	13.3	4.2	8.8	26.3	24.1
Coquitlam	9.0 (16)	4.5	3.5	17.0 (24)	17.0 (24)
Delta	6.0	3.75	1.75	11.5	11.5
Esquimalt	15.07	7.43	.....	22.5	23.5
Fraser Mills	9.0	.....	.....	9.0	9.0
Glenmore	6.0	3.0	.....	9.0	11.0
Kent	8.0	8.0	.....	16.0	18.0 (35)
Langley	13.0 (40)	10.0	.....	23.0 (50)	22.0 (50)
Maple Ridge	12.0	8.0	.....	20.0	21.0 (40)
Matsqui	10.0 (32)	8.0	.....	18.0 (40)	18.0 (40)
Mission	16.0	8.0	.....	24.0	24.0 (50)
North Cowichan	7.0 (25)	5.0	1.3	13.3 (31.3)	13.0 (31)
North Vancouver	14.7	8.9	14.4	38.0	35.0
Oak Bay	17.62	12.44	4.94	35.0	30.4
Peachland	15.0	15.0	9.0	39.0	40.0
Penticton	19.0	20.75	6.25	46.0	48.0
Pitt Meadows	13.0 (30)	3.25	.....	16.25 (33.25)	12.5 (32.5)
Point Grey	11.305 (11.805)	16.161	17.034	44.5 (45)	43.0 (45)
Richmond	9.75	4.25	3.0	17.0	20.0
Saanich	11.8	7.25	5.95	25.0	25.0
Salmon Arm	7.5 (20)	15.5	6.0	29.0 (41.5)	29.0 (41.5)
South Vancouver	16.34	21.74	16.92	55.0	55.0
Spallumcheen	3.5	10.5	2.0	16.0	16.083
Sumas	15.0	6.0	.....	21.0	23.0
Summerland	9.0	15.0	15.0	39.0	40.0
Surrey	14.0 (30)	9.5	.....	23.5 (39.5)	23.0 (39)
Tadanac	20.0	14.2	.....	34.2	36.5
West Vancouver	14.6	13.1	12.3	40.0	37.0

VILLAGES.

Abbotsford	13.0	.....	.....	13.0	.....
Burns Lake	10.0	.....	.....	10.0	.....
Mission	15.0	.....	.....	15.0	13.0
Smithers	12.0	.....	.....	12.0	12.0

Bracketed figures represent tax on wild land.

III.—LIABILITIES AS OF DECEMBER 31ST, 1923.

CITIES.

Municipality.	Debentures. Schools.	Streets and Bridges.	Other Non-revenue producing.	Domestic Water.	Electric Light.	Sewers Revenue-producing.	Other Revenue-producing.	Local Improvements.	Better Housing.	Unemployment Relief.	Total Debenture Debt.	Sundry Outstanding Debts, exclusive of Shortage in Sinking Fund.	Grand Total.
Alberni	.....	.....	$ 8,000 00	$ 52,130 00	$ 10,000 00	.....	.....	.....	.....	.....	$ 70,130 00	$ 1,483 30	$ 71,613 30
Armstrong	$ 40,400 00	$ 4,000 00	18,500 00	38,000 00	79,250 00	.....	.....	$ 8,540 61	.....	.....	188,690 61	1,543 57	190,234 18
Chilliwack	29,000 00	75,500 00	83,000 00	.....	.....	.....	.....	83,663 00	.....	.....	271,163 00	.....	271,163 00
Courtenay	30,000 00	.....	.....	110,000 00	39,900 00	.....	.....	.....	31,700 00	.....	211,600 00	19,720 60	231,320 60
Cranbrook	57,756 90	6,258 80	112,512 90	155,513 80	60,000 00	.....	.....	.....	14,500 00	.....	406,542 40	15,254 42	421,796 82
Cumberland	.....	.....	.....	.....	.....	.....	.....	.....	5,800 00	.....	5,800 00	.....	5,800 00
Duncan	18,500 00	.....	[illegible]	[illegible]	[illegible]	.....	.....	14,600 00	3,200 00	.....	191,500 00	.....	191,500 00
Enderby	27,500 00	.....	21,500 00	22,500 00	26,000 00	.....	.....	18,500 00	.....	.....	116,000 00	3,488 75	119,488 75
Fernie	72,000 00	.....	75,000 00	119,000 00	74,000 00	95,000 00	.....	.....	.....	.....	435,000 00	52,136 23	487,136 23
Grand Forks	.....	4,000 00	55,000 00	17,000 00	.....	.....	.....	.....	.....	.....	76,000 00	4,911 49	80,911 49
Greenwood	.....	.....	58,072 25*	.....	.....	.....	.....	.....	.....	.....	58,072 25	.....	58,072 25
Kamloops	116,500 00	15,000 00	99,000 00	302,500 00	196,000 00	112,000 00	282,500 00	3,692 50	68,750 00	.....	1,195,942 50	10,157 53	1,206,100 03
Kaslo	15,500 00	.....	5,000 00	1,500 00	31,000 00	.....	.....	.....	.....	.....	53,000 00	.....	53,000 00
Kelowna	61,500 00	15,500 00	177,500 00	.....	.....	.....	240,500 00†	47,309 00	30,300 00	.....	572,609 00	16,751 16	589,360 16
Ladysmith	.....	.....	.....	.....	25,000 00	60,000 00	.....	11,477 25	.....	.....	96,477 25	11,840 61	108,317 86
Merritt	21,000 00	.....	20,000 00	45,000 00	25,000 00	.....	.....	.....	.....	.....	111,000 00	.....	111,000 00
Nanaimo	53,400 00	50,000 00	29,500 00	343,711 63	.....	204,000 00	.....	275,024 31	50,300 00	.....	1,005,935 94	12,342 86	1,018,278 80
Nelson	155,000 00	60,000 00	50,000 00	7,500 00	340,000 00	7,500 00	131,000 00	10,582 03	22,800 00	.....	784,382 03	53,037 66	837,419 69
New Westminster	377,013 34	1,191,380 01	1,812,753 69	1,040,566 68	205,513 34	.....	.....	1,246,885 85	78,800 00	15,000 00	5,967,912 91	23,383 15	5,991,296 06
North Vancouver	511,530 00	203,500 00	984,391 00	613,000 00	.....	.....	281,000 00	983,135 00	77,700 00	.....	3,654,256 00	264,100 17	3,918,356 17
Port Alberni	5,000 00	19,000 00	.....	131,000 00	30,000 00	.....	.....	.....	12,600 00	.....	197,600 00	448 67	198,048 67
Port Coquitlam	35,000 00	237,500 00	194,000 00	100,000 00	.....	.....	.....	.....	15,200 00	.....	581,700 00	89,018 80	670,718 80
Port Moody	.....	.....	43,000 00	70,000 00	.....	.....	.....	31,300 00	.....	.....	144,300 00	120,630 29‡	264,930 29
Prince George	47,000 00	64,000 00	35,500 00	129,000 00	79,000 00	.....	.....	.....	70,050 00	.....	424,550 00	37,485 64	462,035 64
Prince Rupert	232,867 68	41,343 68	137,192 36	457,217 36	250,963 15	.....	66,941 39	740,752 18	110,000 00	.....	2,037,277 80	130,000 00	2,167,277 80
Revelstoke	42,000 00	90,500 00	26,000 00	66,500 00	215,000 00	.....	.....	139,000 00	.....	.....	579,000 00	.....	579,000 00
Rossland	30,000 00	22,500 00	19,500 00	45,500 00	.....	.....	.....	.....	.....	.....	117,500 00	19,320 69	136,820 69
Salmon Arm	14,000 00	.....	2,500 00	85,000 00	42,000 00	.....	.....	5,000 00	3,200 00	4,800 00	156,500 00	734 21	157,234 21
Slocan	.....	.....	2,400 00	.....	.....	.....	.....	.....	.....	.....	2,400 00	.....	2,400 00
Trail	102,500 00	.....	45,500 00	133,900 00	.....	.....	.....	89,280 29	17,600 00	.....	388,780 29	1,574 75	390,355 04
Vancouver	4,171,900 00	6,957,600 00	9,594,800 00	5,099,351 20	.....	.....	.....	7,021,847 97	261,000 00	.....	33,106,499 17	839,898 44	33,946,397 61
Vernon	42,500 00	61,000 00	99,300 00	270,000 00	226,000 00	.....	.....	223,963 28	.....	.....	922,763 28	2,187 92	924,951 20
Victoria	1,387,548 76	834,000 00	3,995,513 00	4,143,015 70	.....	.....	.....	6,792,588 02	165,500 00	30,000 00	17,348,165 48	1,744,466 30§	19,092,631 78
Totals	$ 7,696,916 68	$ 9,952,582 49	$17,821,635 20	$13,673,406 37	$ 2,018,126 49	$ 478,500 00	$ 1,001,941 39	$17,747,141 29	$ 1,039,000 00	$ 49,800 00	$71,479,049 91	$ 3,475,917 21	$74,954,967 12

DISTRICTS.

Burnaby	$ 409,013 59	$ 904,007 16	$ 70,000 00	$ 559,163 75	.....	.....	.....	.....	$ 32,900 00	.....	$ 1,975,084 50	$ 627,063 34	$ 2,602,147 84
Chilliwhack	38,833 33	.....	15,000 00	.....	.....	.....	.....	.....	.....	.....	53,833 33	13,552 10	67,385 43
Coldstream	3,000 00	.....	.....	100,000 00	.....	.....	.....	$ 20,000 00	.....	.....	123,000 00	13,480 41	136,480 41
Coquitlam	.....	82,500 00	.....	.....	.....	.....	.....	19,175 42	.....	.....	101,675 42	14,537 70	116,213 12
Delta	.....	100,000 00	15,000 00	225,000 00	.....	.....	.....	128,896 75	.....	.....	468,896 75	400 00	469,296 75
Esquimalt	.....	.....	.....	.....	.....	$ 363,000 00	.....	.....	22,500 00	.....	385,500 00	10,000 00	395,500 00
Fraser Mills	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Glenmore	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Kent	.....	.....	.....	.....	.....	.....	.....	20,000 00	.....	.....	20,000 00	150 00	20,150 00
Langley	.....	.....	.....	.....	.....	.....	.....	12,805 12	9,400 00	.....	22,205 12	16,820 00	39,025 12
Maple Ridge	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,329 42	2,329 42
Matsqui	.....	.....	.....	.....	.....	.....	.....	1,425 00	1,950 00	.....	3,375 00	11,000 00	14,375 00
Mission	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	3,069 72	3,069 72
North Cowichan	.....	35,000 00	.....	.....	.....	.....	.....	.....	.....	.....	35,000 00	1,981 51	36,981 51
North Vancouver	119,180 00	507,243 00	373,757 00	224,725 00	.....	.....	.....	129,097 40	78,400 00	.....	1,452,402 40	84,918 00	1,537,320 40
Oak Bay	108,400 00	.....	514,900 00	200,000 00	.....	.....	.....	262,784 90	26,650 00	.....	1,112,734 90	28,654 18	1,141,389 08
Peachland	1,000 00	5,200 00	6,000 00	9,500 00	18,800 00	.....	.....	.....	.....	.....	40,500 00	5,674 47	46,174 47
Penticton	167,700 00	42,000 00	32,000 00	224,000 00	192,000 00	.....	$ 342,000 00	10,500 00	18,200 00	.....	1,028,400 00	52,836 39	1,081,236 39
Pitt Meadows	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,237 73	1,237 73
Point Grey	1,203,262 16	2,262,935 15	2,196,859 27	1,440,998 40	.....	.....	.....	2,900 00	84,000 00	.....	7,190,954 98	251,768 13	7,442,723 11
Richmond	28,000 00	270,000 00	.....	365,000 00	.....	.....	.....	87,021 50	.....	.....	750,021 50	7,450 65	757,472 15
Saanich	.....	450,000 00	25,000 00	599,400 00	.....	.....	.....	74,345 31	54,400 00	.....	1,203,145 31	16,418 32	1,219,563 63
Salmon Arm	5 0 0	.....	21,100 00	.....	.....	.....	.....	.....	.....	$ 6,000 00	38,600 00	100 00	38,700 00
South Vancouver	1,002,644 10	3,436,186 40	1,496,000 00	1,013,050 00	.....	.....	.....	194,382 13	94,145 00	18,000 00	7,254,407 63	.....	7,254,407 63
Spallumcheen	35,900 00	.....	41,500 00	.....	.....	.....	.....	8,100 00	.....	.....	85,500 00	8,500 00	94,000 00
Sumas	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,763 43	1,763 43
Summerland	34,100 00	24,000 00	21,000 00	434,200 00	37,900 00	.....	.....	.....	.....	.....	551,200 00	6,979 36	558,179 36
Surrey	28,700 00	.....	.....	.....	.....	.....	.....	.....	.....	.....	28,700 00	25,449 89	54,149 89
Tadanac	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
West Vancouver	79,300 00	175,000 00	196,000 00	136,000 00	.....	.....	146,000 00	100,000 00	37,500 00	.....	869,800 00	.....	869,800 00
Totals	$ 3,270,533 18	$ 8,294,071 71	$ 5,024,116 27	$ 5,551,037 15	$ 248,700 00	$ 363,000 00	$ 488,000 00	$ 1,071,433 53	$ 460,045 00	$ 24,000 00	$24,794,936 84	$ 1,206,134 75	$26,001,071 59
Cities forward	7,696,916 68	9,952,582 49	17,821,635 20	13,673,406 37	2,018,126 49	478,500 00	1,001,941 39	17,747,141 29	1,039,000 00	49,800 00	71,479,049 91	3,475,917 21	74,954,967 12
Cities and districts	$10,967,449 86	$18,246,654 20	$22,845,751 47	$19,224,443 52	$ 2,266,826 49	$ 841,500 00	$ 1,489,941 39	$18,818,574 82	$ 1,499,045 00	$ 73,800 00	$96,273,986 75	$ 4,682,051 96	$100,956,038 71

* "City of Greenwood Relief Act, 1921" (Second Session). † Waterworks and electric light combined. ‡ Includes contingent liability, Port Moody Steel Works, $100,000. § $1,174,000 secured by hypothecation of unsold debentures.

IV.—SINKING FUNDS AS OF DECEMBER 31ST, 1923.

CITIES.

Municipality.	Cash	Invested.	Total.	Sinking Fund required.	Short.	Over.	CONDITION AT END OF PREVIOUS YEAR.	
							Short.	Over.
Alberni	$ 8,043 65	$ 33,122 72	$ 41,166 37	$ 38,378 50		$ 2,787 87		$ 1,644 20
Armstrong	6,635 46	54,136 04	60,771 50	63,034 12	$ 2,262 62		4,218 44	
Chilliwack	6,356 52	43,289 28	49,645 80	44,199 08		5,446 72		4,520 70
Courtenay	5,206 49	10,421 00	15,627 49	15,627 49				35 95
Cranbrook	849 02	31,830 81	32,679 83	20,939 95		11,739 88		8,972 44
Cumberland								
Duncan	7,614 18	41,520 00	49,134 18	47,964 87		1,169 31		705 06
Enderby	1,145 81	26,540 00	27,685 81	37,260 40	9,574 59		9,487 55	
Fernie	20,709 50	128,138 55	148,848 05	140,912 10		7,935 95		4,976 92
Grand Forks	3,466 93	1,695 00	5,161 93	16,894 00	11,732 07		13,540 09	
Greenwood				58,072 25*				
Kamloops	9,025 81	244,339 37	253,365 18	328,416 65	75,051 47		81,083 15	
Kaslo	4,678 82	14,835 68	19,514 50	19,514 50				
Kelowna	4,302 37	176,597 26	180,899 63	176,828 45		4,071 18	489 62	
Ladysmith	2,189 08	39,810 82	41,999 90	47,437 85	5,437 95		3,448 04	
Merritt	3,100 00	27,301 04	30,401 04	30,143 29		257 75		14 46
Nanaimo	66,534 86	219,575 30	286,110 16	233,780 00		52,330 16		66,682 27
Nelson	37,570 61	370,378 35	407,948 96	404,709 60		3,239 36		1,336 36
New Westminster	40,798 00	599,886 00	640,684 00	672,631 00	31,947 00			
North Vancouver	34,220 33	723,666 98	757,887 31	757,194 81		692 50	13,448 26	
Port Alberni	2,642 06	14,732 04	17,374 10	17,214 88		159 22		2,027 47
Port Coquitlam	19,436 12	56,631 40	76,067 52	133,018 56	56,951 04		48,091 24	
Port Moody	881 41	21,146 03	22,027 44	21,205 53		821 91	576 87	
Prince George	396 25	108,355 28	108,751 53	134,528 32	25,776 79		22,772 73	
Prince Rupert	3,378 79	20,000 00	23,378 79	21,609 20		1,769 59		3,694 63
Revelstoke	39,584 49	144,373 00	183,957 49	181,611 59		2,345 90		2,848 44
Rossland	51,269 03	23,500 00	74,769 03	74,709 03		60 00		
Salmon Arm	633 99	29,406 82	30,040 81	31,739 45	1,698 64		3,589 40	
Slocan								
Trail	606 29	70,700 74	71,307 03	66,958 50		4,348 53		2,298 55
Vancouver	374,737 54	7,871,953 12	8,246,690 66	9,856,962 82	1,610,272 16		1,724,602 14	
Vernon	70,562 85	336,305 94	406,868 79	406,816 50		52 29		8,517 97
Victoria	5,863 16	1,908,152 90	1,914,016 06	3,364,959 64	1,450,943 58		3,293,899 36	
Totals	$ 832,439 42	$13,392,341 47	$14,224,780 89	$17,465,272 93	$3,281,647 91	$ 99,228 12	$5,219,246 89	$108,275 42

* Sinking funds were all applied on debenture debt in accordance with the provisions of the "City of Greenwood Relief Act, 1921" (Second Session).

IV.—SINKING FUNDS AS OF DECEMBER 31ST, 1923—*Continued.*

DISTRICTS.

Municipality.	Cash	Invested.	Total.	Sinking Fund required.	Short.	Over.	Condition at End of Previous Year.	
							Short.	Over.
Burnaby	$ 85,971 18	$ 11,283 99	$ 97,255 17	$ 115,075 61	$ 17,820 44*			
Chilliwhack	23 66	20,107 63	20,131 29	18,035 14		$ 2,096 15		$ 654 58
Coldstream	404 20	36,115 95	36,520 15	34,333 36		2,186 79		2,284 05
Coquitlam	8,116 19	26,020 67	34,136 86	34,136 86			$ 2,592 75	
Delta	15,250 26	88,649 06	103,899 32	100,876 44		3,022 88		7,107 84
Esquimalt	307 87	41,793 50	42,101 37	40,653 64		1,447 73		3,266 27
Fraser Mills								
Glenmore								
Kent	1,466 45	1,000 00	2,466 45	2,300 66		165 79	85 50	
Langley								
Maple Ridge								
Matsqui								
Mission								
North Cowichan	291 13	7,994 65	8,285 78	8,285 78				
North Vancouver	34 69	206,491 04	206,525 73	172,814 68		33,711 05		18,528 31
Oak Bay	4,725 11	383,400 68	388,125 79	343,364 47		44,761 32		58,795 36
Peachland	1,235 32	14,095 00	15,330 32	18,625 53	3,295 21		2,548 82	
Penticton	34,499 28	109,596 54	144,095 82	140,033 92		4,061 90	919 08	
Pitt Meadows								
Point Grey	47,769 90	740,109 40	787,879 30	759,728 74		28,150 56		32,928 39
Richmond	12,182 28	123,389 03	135,571 31	130,482 48		5,088 83		11,374 69
Saanich	705 31	418,470 93	419,176 24	399,318 44		19,857 80		18,852 27
Salmon Arm	4,420 14	250 00	4,670 14	4,715 10	44 96		589 60	
South Vancouver	16,483 12	459,396 25	475,879 37	722,984 97	247,105 60		388,770 35	
Spallumcheen	7,909 94	16,183 08	24,093 02	24,766 36	673 34			6,744 82
Sumas								
Summerland	7,857 35	101,000 00	108,857 35	115,432 88	6,575 53		2,455 37	
Surrey	5,006 00		5,006 00	5,082 10	76 10			
Tadanac								
West Vancouver	7,928 24	147,728 55	155,656 79	161,322 61	5,665 82		16,504 90	
Totals	$ 262,587 62	$ 2,953,075 95	$ 3,215,663 57	$ 3,352,369 77	$ 281,257 00	$144,550 80	$ 414,466 37	$160,536 58
Cities forward	832,439 42	13,392,341 47	14,224,780 89	17,465,272 93	3,281,647 91	99,228 12	5,219,246 89	108,275 42
Cities and districts	$ 1,095,027 04	$16,345,417 42	$17,440,444 46	$20,817,642 70	$3,562,904 91	$243,778 92	$5,633,713 26	$268,812 00

* Temporary shortage pending adjustment under "Burnaby Conservation of Assets Act, 1921," which provides substantial additional security.

V.—ARREARS OF TAXES.

The following is a comparative statement of outstanding arrears of taxes, 1916–23:—

CITIES.

Municipality.	1916.	1917.	1918.	1919.	1920.	1921.	1922.	1923.
Alberni	$ 32,431 80	$ 39,677 75	$ 53,737 50	$ 21,805 84	$ 6,856 54	$ 11,797 19	$ 11,915 62	$ 9,005 57
Armstrong	16,553 32	18,733 44	18,404 24	7,568 84	3,186 49	4,338 47	4,896 03	7,212 12
Chilliwack	27,572 73	27,634 87	23,131 73	13,463 33	8,538 98	11,694 30	8,475 31	7,224 75
Courtenay	7,004 24	8,082 36	9,412 56	10,090 04	5,798 17	6,705 83	12,129 92	9,282 58
Cranbrook	50,021 36	35,437 21	31,523 31	28,265 30	28,198 05	19,208 40	16,771 25	15,407 60
Cumberland	14,745 12	13,629 39	12,654 25	1,970 79	1,392 25	1,070 67	1,250 37	1,215 30
Duncan	10,545 67	12,019 04	11,998 44	9,336 78	8,527 80	5,990 27	5,925 82	5,090 47
Enderby	9,323 02	7,341 76	8,628 97	8,863 68	9,451 71	10,532 45	6,624 68	9,560 45
Fernie	50,946 07	25,948 00	65,741 07	24,471 78	14,362 92	14,045 53	15,205 03	12,713 37
Grand Forks	51,039 03	41,652 41	47,877 33	25,660 15	13,697 10	10,968 42	11,116 31	12,821 22
Greenwood	21,251 00	27,361 85	30,773 92	35,538 92	42,339 11	6,647 12	7,481 38	7,072 62
Kamloops	123,533 10	117,701 81	119,385 81	86,025 85	65,576 28	53,969 23	36,133 72	34,249 07
Kaslo	8,698 63	9,471 74	4,132 05	4,123 69	3,046 84	2,907 84	3,953 92	3,977 84
Kelowna	64,048 70	45,524 16	38,217 89	32,173 33	16,675 18	15,894 45	18,323 17	15,701 51
Ladysmith	22,213 10	23,739 25	18,544 00	16,001 75	31,793 42	9,025 04	4,909 68	5,427 95
Merritt	42,701 86	48,284 22	20,640 54	21,008 53	11,161 92	11,228 67	14,195 99	13,012 32
Nanaimo	119,868 41	145,099 81	163,150 87	137,071 38	80,295 08	84,849 18	71,137 09	51,915 41
Nelson	78,240 05	77,262 72	87,402 22	33,464 82	35,502 78	26,881 56	22,189 24	17,870 80
New Westminster	481,065 77	428,354 46	360,432 80	294,815 98	188,684 88	119,460 80	102,002 14	130,695 35
North Vancouver	439,054 32	511,244 67	570,896 88	342,980 56	247,830 59	157,613 78	155,768 14	143,454 26
Port Alberni	35,069 42	41,776 59	51,109 32	12,942 06	6,355 57	7,236 72	16,471 24	23,670 03
Port Coquitlam	144,719 31	172,223 26	201,267 75	135,713 89	62,213 44	59,163 97	36,610 16	38,237 18
Port Moody	42,309 45	57,067 98	75,045 55	33,316 54	20,395 77	18,135 08	13,596 78	10,242 74
Prince George	97,685 91	145,558 29	170,697 27	70,175 26	69,002 10	76,552 10	99,436 91	113,880 24
Prince Rupert	177,380 10	204,040 65	196,250 18	172,741 78	184,610 96	174,987 72	176,560 91	161,706 99
Revelstoke	75,710 54	50,930 98	43,512 83	41,813 62	30,189 73	25,264 75	22,707 78	26,572 31
Rossland	16,104 20	19,242 90	22,934 85	17,907 40	12,411 55	13,803 35	14,333 80	14,208 70
Salmon Arm	16,266 24	11,032 07	11,923 10	9,199 64	7,897 25	5,223 55	6,052 12	8,872 61
Slocan	6,392 56	7,290 39	5,449 02	5,936 24	5,948 76	5,926 04	2,847 89	2,350 19
Trail	4,727 00	4,690 32	10,168 01	8,068 65	5,742 61	7,314 44	8,613 77	8,290 56
Vancouver	4,219,211 33	5,043,110 92	5,456,453 11	5,216,455 66	3,817,632 90	2,900,902 60	2,427,519 84	2,022,305 67
Vernon	121,866 34	161,995 09	174,945 79	148,108 24	127,083 22	107,157 40	82,887 35	35,432 00
Victoria	2,332,377 85	3,057,619 84	3,428,632 54	2,960,911 20	1,919,852 59	1,616,628 73	1,318,168 02	1,125,554 57
Totals	$8,960,677 55	$10,640,780 20	$11,545,075 70	$9,987,991 52	$7,092,252 54	$5,603,125 65	$4,756,211 38	$4,104,234 35

V.—ARREARS OF TAXES—DISTRICTS.

Municipality.	1916.	1917.	1918.	1919.	1920.	1921.	1922.	1923.
Burnaby	$ 593,132 46	$ 564,593 43	$ 496,024 79	$ 301,081 84	$ 136,998 75	$ 141,696 78	$ 149,011 87	$ 167,745 96
Chilliwhack	20,579 83	27,158 14	11,351 60	8,313 70	20,521 42	25,520 02	29,314 53	26,900 12
Coldstream	12,626 35	14,675 11	8,232 91	2,444 02	6,244 46	6,651 77	6,616 92	4,095 91
Coquitlam	44,886 05	54,644 32	88,735 33	69,155 66	19,881 87	9,426 85	13,254 95	17,541 94
Delta	24,223 91	16,182 46	15,857 18	12,959 75	5,605 81	9,607 27	11,717 44	11,714 50
Esquimalt	22,282 24	27,644 72	33,037 28	29,504 14	19,346 65	17,962 86	22,026 12	23,534 28
Fraser Mills	.....	.....	.....	.....	.....	.....	.....	.....
Glenmore	.....	.....	.....	.....	.....	.....	.....	3,523 25
Kent	8,889 00	7,773 90	7,143 64	2,645 08	2,142 49	7,962 25	3,232 47	11,996 04
Langley	35,397 42	41,212 17	27,044 18	19,858 51	15,583 14	19,698 94	22,885 30	21,607 63
Maple Ridge	23,593 17	24,203 75	23,678 66	6,968 42	9,710 59	14,105 54	15,602 89	16,206 73
Matsqui	21,957 50	19,532 50	19,140 54	11,928 24	12,292 51	20,897 94	23,122 81	20,618 85
Mission	30,080 20	37,022 22	23,471 35	15,564 10	14,113 53	16,054 48	18,330 38	16,346 84
North Cowichan	18,205 22	15,031 97	20,016 72	16,307 14	19,896 54	22,271 84	15,437 47	14,733 99
North Vancouver	212,410 91	252,532 30	202,866 97	221,337 34	137,732 03	112,181 28	107,715 09	128,479 92
Oak Bay	156,376 09	131,482 78	123,037 28	89,981 36	52,025 70	37,843 35	28,020 63	39,952 42
Peachland	5,414 39	5,343 08	4,006 39	5,300 29	2,953 22	4,045 32	6,561 37	7,730 29
Penticton	46,938 42	55,757 78	43,412 05	35,708 76	34,537 86	27,294 25	28,045 62	39,499 81
Pitt Meadows	8,957 81	10,604 30	10,325 57	1,115 29	4,454 52	6,246 97	6,567 84	6,273 38
Point Grey	405,797 85	357,493 58	417,869 92	346,042 11	236,031 04	233,149 34	134,469 01	152,745 34
Richmond	94,109 12	79,789 41	69,477 19	64,493 28	50,735 67	63,008 21	71,426 11	69,795 10
Saanich	111,132 28	134,813 06	105,184 36	100,303 88	68,301 41	66,430 71	61,978 89	58,309 31
Salmon Arm	7,871 00	9,665 90	10,521 85	9,012 72	12,634 72	13,530 72	17,767 03	16,839 98
South Vancouver	718,297 58	888,244 34	1,113,877 42	550,547 07	300,298 15	321,575 23	368,710 22	396,780 11
Spallumcheen	38,872 06	38,656 80	39,340 14	24,450 81	17,134 33	10,462 28	16,819 26	20,438 13
Sumas	7,269 58	5,390 53	3,637 82	1,459 00	1,778 93	2,165 21	2,756 58	3,471 75
Summerland	22,539 15	20,449 64	20,154 33	17,752 03	12,816 60	14,462 31	19,841 01	28,118 58
Surrey	73,295 28	58,098 41	46,292 24	39,856 55	23,454 94	28,089 84	42,761 69	46,596 56
Tadanac	.....	.....	.....	.....	.....	.....	.....	.....
West Vancouver	125,807 94	139,479 44	95,911 15	93,829 59	103,587 15	108,697 65	57,826 32	73,877 93
Totals	$ 2,890,942 81	$ 3,037,476 04	$ 3,079,648 86	$ 2,097,920 68	$1,340,814 03	$1,361,039 21	$1,301,819 82	$1,445,474 65
VILLAGES.								
Abbotsford	.....	.....	.....	.....	.....	.....	.....	.....
Burns Lake	.....	.....	.....	.....	.....	.....	.....	.....
Mission	.....	.....	.....	.....	.....	.....	.....	$ 1,765 30
Smithers	.....	.....	.....	.....	.....	.....	.....	1,807 95
Totals	.....	.....	.....	.....	.....	.....	.....	$ 3,573 25
Cities forward	$ 8,960,677 55	$10,640,780 20	$11,545,075 70	$ 9,987,991 52	$7,092,252 54	$5,603,125 65	$4,756,211 38	4,104,234 35
Districts forward	2,890,942 81	3,037,476 04	3,079,648 86	2,097,920 68	1,340,814 03	1,361,039 21	1,301,819 82	1,445,474 65
Cities, districts, and villages	$11,851,620 36	$13,678,256 24	$14,624,724 56	$12,085,912 20	$8,433,066 57	$6,964,164 86	$6,058,031 20	$5,553,282 25

Municipality	Land-taxes received.	Trade Licences.	Road-taxes.	Poll-tax.	Dog-tax.	Fines.	Government Grant for Schools.	Government Grant from Liquor Profits.	Government Grant, Motor Licences.	Government Grant, Pari Mutuel.	Receipts from Public Utilities.	Sundry Receipts.	Total.
Alberni	$ 10,860 80	$ 387 00	$ 72 00	$ 225 00	$ 54 00	.....	$ 2,264 50	$ 1,432 61	$ 516 59	$ 393 32	$ 6,891 74	$ 3,349 73	$ 26,447 29
Armstrong	24,736 11	1,409 50	192 00	258 00	91 00	$ 549 25	3,713 23	2,177 53	725 43	552 34	24,412 95	614 81	59,432 15
Chilliwack	54,542 18	1,824 03	246 20	655 30	364 22	1,146 75	8,840 00	3,763 98	1,304 02	992 86	.....	12,123 68	85,803 22
Courtenay	26,985 11	1,335 00	.....	418 70	134 00	2,300 80	4,143 35	1,195 38	597 77	455 13	30,180 16	3,627 79	71,373 19
Cranbrook	76,846 76	3,042 00	.....	1,727 50	136 50	2,677 75	11,873 30	4,235 59	2,011 00	1,531 15	62,651 98	5,041 26	171,774 79
Cumberland	12,046 65	1,924 25	.....	3,851 75	76 00	745 30	22,566 59	2,219 61	769 72	586 08	.....	3,589 27	48,375 22
Duncan	21,767 85	2,975 00	80 00	702 33	224 00	720 60	11,476 96	2,468 80	869 34	661 91	25,273 11	1,487 06	68,706 96
Enderby	19,267 14	476 56	.....	115 00	64 00	104 00	3,578 35	1,733 03	577 84	439 96	9,575 54	1,960 46	37,891 82
Fernie	81,502 44	5,155 00	1,106 00	2,820 00	436 50	5,404 50	15,426 65	8,449 58	3,205 06	2,440 28	58,974 86	11,169 31	196,090 18
Grand Forks	33,805 08	1,900 00	38 00	.....	.....	47 90	8,917 74	4,011 01	1,084 10	825 41	28,127 77	6,363 75	85,120 76
Greenwood	6,535 40	340 00	.....	.....	24 00	25 00	3,195 00	794 32	273 80	208 46	5,851 47	2,602 53	19,849 98
Kamloops	150,237 90	4,036 00	828 00	.....	449 00	2,510 50	15,032 62	9,268 73	3,321 66	2,529 06	217,489 20	7,822 48	413,525 15
Kaslo	14,938 26	475 00	38 00	265 00	120 00	9 25	4,290 00	2,105 68	701 08	533 80	13,936 96	894 77	38,307 80
Kelowna	98,237 14	2,489 00	487 00	1,300 00	207 00	1,038 37	9,880 00	5,563 71	1,859 72	1,415 96	66,465 69	10,494 10	199,437 69
Ladysmith	28,466 02	2,202 00	208 00	1,100 00	146 00	1,146 00	5,936 68	4,091 98	1,451 61	1,105 24	19,911 01	3,556 31	69,320 85
Merritt	27,763 84	2,595 00	.....	2,200 20	245 00	3,251 95	6,294 25	2,704 25	1,270 07	967 01	25,193 02	5,525 02	78,009 61
Nanaimo	140,190 57	9,419 50	.....	6,130 50	106 00	6,016 00	16,888 00	19,676 03	6,551 08	4,987 90	38,826 69	15,955 14	264,747 41
Nelson	128,821 71	6,307 50	1,038 00	2,740 00	660 79	1,548 00	20,396 66	10,691 73	3,859 66	2,938 68	156,964 80	12,020 91	347,988 44
New Westminster	485,963 75	9,568 69	1,780 00	5,504 00	1,037 00	9,479 15	44,527 26	31,636 43	10,697 08	8,144 56	206,438 25	114,066 15	928,842 32
North Vancouver	311,424 32	6,138 50	.....	1,946 80	1,024 75	2,139 00	30,015 00	16,832 04	5,646 95	4,299 57	305,263 46	63,668 16	748,398 55
Port Alberni	24,740 33	959 25	897 00	2,006 55	98 00	599 25	3,578 35	1,103 11	779 31	593 35	21,126 69	3,619 79	60,100 98
Port Coquitlam	54,626 81	942 50	250 00	700 00	98 00	380 00	4,520 00	5,288 14	1,585 19	1,206 94	4,438 23	9,984 13	84,019 94
Port Moody	51,918 30	690 00	1,040 00	2,049 75	127 00	266 00	4,708 35	1,787 77	760 12	578 75	6,977 67	2,539 14	73,442 85
Prince George	73,391 07	4,736 50	.....	448 00	210 00	340 50	6,471 25	4,550 50	1,515 08	1,153 56	33,799 89	2,822 36	129,438 71
Prince Rupert	316,636 56	8,494 50	440 00	1,156 16	512 00	5,912 35	14,083 30	13,053 96	4,717 93	3,592 16	154,612 99	7,778 58	530,990 49
Revelstoke	76,426 06	1,173 00	818 00	.....	415 00	957 00	10,400 00	6,073 20	3,485 20	1,563 18	57,339 57	4,387 84	163,038 05
Rossland	30,828 90	2,290 20	367 35	265 60	182 60	571 50	8,639 90	4,375 37	1,547 55	1,178 28	8,795 64	14,735 31	73,778 20
Salmon Arm	20,135 08	1,135 00	10 00	.....	16 00	416 50	4,371 98	1,349 45	462 72	352 30	11,360 32	9,182 97	48,792 32
Slocan	4,124 20	105 00	.....	57 43	.....	.....	2,445 00	647 26	233 94	178 12	423 18	1,438 97	9,653 10
Trail	81,584 03	4,117 50	1,552 00	4,325 00	175 00	1,235 00	13,725 90	6,521 42	2,228 71	1,696 90	19,064 02	8,845 43	145,070 91
Vancouver	5,577,361 35	359,119 65	.....	.....	3,642 50	124,154 47	289,920 95	222,720 55	86,504 27	65,862 94	588,618 01	241,360 01	7,559,264 70
Vernon	147,840 07	2,948 50	206 00	377 00	297 00	1,474 00	15,340 00	9,475 00	2,719 47	2,070 56	79,976 42	7,842 96	270,566 98
Victoria	1,988,785 80	86,890 45	7,226 00	12,568 83	3,759 00	16,056 18	96,253 57	84,699 58	28,579 90	21,760 28	280,901 39	161,599 29	2,789,080 27
Totals	$10,203,337 59	$537,601 52	$ 18,919 55	$ 55,914 40	$ 15,131 86	$193,222 82	$ 723,714 69	$ 496,697 33	$182,412 97	$137,796 00	$2,569,862 68	$ 762,069 47	$15,896,680 88
DISTRICTS.													
Burnaby	$ 427,702 90	$ 4,495 50	$ 156 50	$ 365 00	$ 1,152 00	$ 5,808 38	$ 54,214 87	$ 28,482 24	$ 9,500 07	$ 7,233 20	$ 47,202 46	$ 99,907 11	$ 686,220 23
Chilliwhack	98,638 55	710 00	564 00	1,117 47	.....	1,199 45	18,328 00	12,840 45	4,058 98	3,090 39	.....	8,641 38	149,188 67
Coldstream	20,459 23	.....	286 00	432 00	.....	45 00	1,740 00	1,130 42	376 37	286 56	2,305 37	2,149 32	29,210 27
Coquitlam	28,458 25	349 00	.....	1,136 72	48 00	801 00	6,860 29	8,478 72	1,808 10	1,376 63	1,422 85	4,285 46	55,025 02
Delta	112,716 04	1,230 00	1,330 00	2,018 00	187 00	1,027 75	12,584 89	3,645 34	2,361 55	1,798 04	10,010 43	25,710 96	174,620 00
Esquimalt	95,556 30	1,472 00	598 00	.....	482 00	785 00	13,849 40	11,082 59	3,689 92	2,809 44	.....	4,270 30	134,594 95
Fraser Mills	4,165 71	103 00	.....	2,330 00	7 50	66 50	.....	806 45	569 72	433 78	.....	70 13	8,552 79
Glenmore	4,922 22	.....	.....	270 00	.....	31 95	1,480 00	598 46	199 26	151 71	.....	14 65	7,668 25
Kent	18,848 85	840 00	.....	413 40	.....	409 50	5,149 65	2,438 16	811 78	618 08	.....	1,183 05	30,712 47
Langley	63,174 16	340 00	394 00	565 00	.....	3,348 93	22,995 12	7,401 78	2,951 95	2,247 56	.....	8,104 23	111,522 73
Maple Ridge	50,711 68	2,090 00	856 80	1,897 50	.....	208 10	16,181 85	14,026 07	2,951 95	2,247 56	.....	3,830 39	95,001 90
Matsqui	44,614 87	220 00	.....	1,097 36	.....	18 00	12,928 70	15,779 32	3,320 98	2,528 50	.....	1,967 38	82,475 11
Mission	54,283 03	100 00	2,068 00	4,300 00	.....	281 00	18,986 25	7,757 80	2,582 95	1,966 61	.....	5,088 71	97,414 35
North Cowichan	39,990 59	677 50	1,669 69	4,005 50	839 00	787 95	4,300 15	6,313 57	2,204 36	1,678 36	.....	6,395 20	68,861 87
North Vancouver	163,582 83	.....	1,330 90	2,044 08	521 95	712 40	9,280 00	9,284 76	2,804 34	2,135 18	12,414 82	78,863 07	282,974 33
Oak Bay	161,587 39	1,090 00	.....	.....	628 00	335 00	12,992 00	9,984 33	3,320 98	2,528 50	27,529 69	19,713 66	239,709 55
Peachland	10,948 56	112 50	.....	.....	52 00	13 50	2,730 61	523 35	369 73	281 51	5,164 73	2,353 92	22,550 41
Penticton	100,933 61	4,441 50	20 00	715 00	410 00	1,097 50	25,611 36	4,178 51	2,951 95	2,247 56	91,659 02	18,531 22	252,797 23
Pitt Meadows	12,909 57	50 00	188 00	155 00	.....	17 00	2,333 60	935 37	311 43	237 12	.....	3,043 70	20,180 79
Point Grey	887,771 79	4,837 50	490 00	1,530 00	1,083 00	1,615 00	60,073 44	44,226 75	14,759 68	11,237 78	71,565 78	86,889 34	1,186,080 06
Richmond	137,039 80	2,670 00	1,592 00	3,085 00	549 00	3,049 00	16,225 95	8,448 14	3,689 92	2,809 44	32,639 17	13,645 63	225,443 05
Saanich	258,839 27	530 00	982 00	2,560 03	1,014 50	1,851 00	37,183 38	25,444 00	8,486 82	6,461 72	59,903 28	32,068 85	435,324 85
Salmon Arm	29,942 50	50 00	.....	135 00	.....	19 00	4,176 00	9,420 19	3,136 33	2,388 03	.....	7,240 69	56,507 74
South Vancouver	961,864 90	8,158 50	3,179 10	8,994 75	2,606 02	3,499 00	145,510 45	56,847 07	23,615 49	17,980 45	105,165 50	116,585 55	1,454,006 78
Spallumcheen	31,595 39	10 00	50 80	76 20	.....	103 00	12,732 46	4,027 40	1,340 92	1,020 95	.....	4,209 87	55,166 99
Sumas	19,138 31	.....	156 00	320 00	.....	10 00	4,697 50	1,095 34	442 79	337 13	.....	1,963 00	28,160 07
Summerland	49,346 39	1,410 00	.....	591 75	173 20	183 25	10,577 47	4,288 70	1,355 68	1,032 90	42,217 77	5,662 15	116,839 26
Surrey	105,890 75	1,385 00	3,104 90	4,017 03	537 00	3,399 50	25,624 09	11,504 98	4,058 92	3,090 39	.....	17,647 31	180,259 87
Tadanac	47,345 01	.....	.....	305 00	.....	.....	696 00	203 70	143 91	109 57	.....	09	48,803 28
West Vancouver	109,915 25	916 00	.....	1,372 50	140 00	590 50	8,410 00	9,938 37	3,320 98	2,528 50	83,871 11	12,929 29	233,932 50
Totals	$ 4,152,893 70	$ 38,288 00	$ 19,016 69	$ 45,849 29	$ 10,430 17	$ 31,313 16	$ 568,453 48	$ 321,132 33	$111,497 81	$ 84,893 15	$ 593,071 98	$ 592,965 61	$ 6,569,805 37
VILLAGES.													
Abbotsford	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Burns Lake	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Mission	$ 7,108 12	$ 1,318 60	$ 19 80	.....	$ 186 40	.....	.....	$ 1,845 99	$ 682 64	$ 519 75	.....	$ 759 57	$ 12,440 87
Smithers	3,574 21	724 50	.....	$ 349 10	246 00	.....	.....	1,518 31	505 52	384 89	.....	1,466 25	8,768 78
Totals	$ 10,682 33	$ 2,043 10	$ 19 80	$ 349 10	$ 432 40	.....	.....	$ 3,364 30	$ 1,188 16	$ 904 64	.....	$ 2,225 82	$ 21,209 65
Cities forward	10,203,337 59	537,601 52	18,919 55	55,914 40	15,131 86	$193,222 82	$ 723,714 69	496,697 33	182,412 97	137,796 00	$2,569,862 68	762,069 47	15,896,680 88
Districts forward	4,152,893 70	38,288 00	19,016 69	45,849 29	10,430 17	31,313 16	568,453 48	321,132 33	111,497 81	84,893 15	593,071 98	592,965 61	6,569,805 37
Cities, districts, and villages	$14,366,913 62	$577,932 62	$ 37,956 04	$102,112 79	$ 25,994 43	$224,535 98	$1,292,168 17	$ 821,193 96	$295,098 94	$223,593 79	$3,162,934 66	$1,357,260 90	$22,487,695 90

NOTE.—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 as 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.

Municipality.	Interest on Debentures, exclusive of Schools and Public Utilities.	Sinking Fund and Instalments of Principal on Debentures, exclusive of Schools and Public Utilities.	Roads and Streets.	Street-lighting.	Parks.	Sewers.	Fire-protection.	Grants to Hospitals.	Public Health.	Administration of Justice.	Schools, including Interest and Sinking Fund Payments.	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	$ 977 45	$ 175 00	.....	.....	$ 1,510 94	$ 200 00	$ 56 50	$ 477 58	$ 6,687 77	.....	.....	.....	$ 1,746 99	$ 10,710 41	$ 1,633 84	$ 24,954 23
Armstrong	1,862 44	1,283 83	2,655 67	2,500 00	$ 169 65	.....	299 51	350 00	149 40	1,903 25	18,681 59	$ 460 22	$ 500 00	.....	2,524 61	26,931 27	895 81	61,167 25
Chilliwack	13,693 25	8,552 42	7,254 35	2,274 05	.....	$ 839 57	2,208 04	250 00	100 00	3,093 90	35,159 90	662 71	760 59	$ 700 00	3,982 04	.....	3,347 25	82,878 07
Courtenay	.....	.....	5,463 24	1,353 92	.....	.....	1,790 77	.....	241 25	5,699 77	18,346 68	818 48	630 00	447 00	3,631 03	31,129 11	5,377 76	74,929 01
Cranbrook	8,573 06	5,607 39	12,157 67	618 12	353 55	3,265 96	8,479 92	.....	1,208 82	10,323 28	53,637 17	672 88	550 00	.....	5,492 35	52,068 26	3,603 44	166,611 87
Cumberland	.....	.....	2,417 27	845 31	.....	1,045 18	3,260 69	699 15	307 94	2,473 62	29,955 54	97 05	25 00	406 00	2,148 33	.....	1,640 35	45,321 43
Duncan	1,768 50	1,581 66	2,907 69	1,900 00	.....	.....	792 37	.....	62 00	1,287 56	22,289 85	229 28	570 00	650 00	4,460 98	23,831 38	4,310 90	66,642 17
Enderby	2,399 92	1,343 29	2,031 04	824 60	123 17	.....	.....	192 19	326 20	950 29	13,236 76	276 08	46 60	.....	2,463 60	12,189 25	2,783 03	39,186 02
Fernie	9,768 28	4,237 07	4,536 94	2,696 40	.....	567 87	4,577 42	2,801 23	2,197 40	6,759 52	64,190 04	1,645 66	285 00	2,000 00	3,153 49	35,036 73	9,880 49	154,333 54
Grand Forks	4,050 00	2,079 20	4,864 42	153 87	.....	.....	1,101 71	1,250 00	307 35	2,659 71	26,799 22	188 36	525 00	1,000 00	4,780 39	24,968 99	10,958 63	85,686 85
Greenwood	3,484 35	.....	505 04	630 00	.....	.....	50 95	.....	.....	347 00	5,539 06	.....	.....	.....	1,815 36	5,898 97	1,696 75	19,967 48
Kamloops	13,042 78	7,086 07	23,837 91	6,800 00	2,601 63	4,333 82	12,855 59	3,000 00	1,103 35	12,844 65	65,273 99	661 50	1,285 00	2,300 00	10,518 31	209,409 44	33,013 48	409,967 52
Kaslo	.....	.....	5,039 02	1,200 00	273 84	.....	511 10	741 00	106 72	527 05	13,213 46	81 99	35 00	.....	2,068 40	11,373 31	821 70	35,992 59
Kelowna	14,509 78	7,116 62	14,903 69	1,805 93	3,046 11	4,425 60	4,205 09	3,230 68	.....	6,310 12	48,272 64	1,541 65	1,282 41	1,850 00	11,075 30	70,567 44	7,311 88	201,454 94
Ladysmith	4,288 55	2,262 85	4,143 33	900 00	.....	243 33	2,067 20	3,091 10	334 75	4,236 04	23,925 27	480 89	400 00	800 00	3,358 60	22,409 15	5,649 24	78,590 30
Merritt	900 00	748 32	5,836 82	6,000 00	.....	.....	563 05	400 00	203 19	3,296 79	22,162 35	89 11	550 00	.....	1,883 81	27,624 15	9,416 89	79,674 48
Nanaimo	33,547 53	19,777 19	9,319 65	6,648 30	1,335 14	2,655 31	8,138 36	5,725 66	1,981 64	11,678 33	69,266 28	360 29	525 00	2,799 96	11,957 57	46,656 84	13,002 99	245,376 04
Nelson	7,004 20	6,066 13	39,463 26	8,000 00	2,200 64	5,533 28	12,105 36	2,326 00	1,484 60	8,538 57	87,531 24	241 97	2,505 75	1,200 00	13,350 87	114,452 45	25,268 78	337,273 10
New Westminster	210,255 21	71,356 47	59,480 20	5,739 89	7,937 41	251 22	43,551 19	16,681 90	6,326 66	21,830 50	231,386 84	4,162 11	7,577 88	3,575 00	25,736 04	159,488 19	54,609 45	929,946 16
North Vancouver	90,692 66	43,907 46	33,622 15	7,347 50	6,850 57	1,696 80	21,044 45	.....	7,480 80	17,609 87	138,109 07	21,850 03	4,012 00	3,000 00	25,560 14	276,425 25	34,626 93	733,835 68
Port Alberni	1,200 00	1,168 73	3,915 49	3,000 00	.....	.....	1,817 89	600 00	136 25	1,774 94	10,493 81	403 01	25 00	.....	2,444 74	26,993 94	3,721 49	57,695 29
Port Coquitlam	24,990 00	11,926 42	2,718 54	1,554 00	.....	.....	141 54	692 73	.....	1,875 50	15,833 17	863 28	75 00	300 00	5,093 42	10,679 01	19,429 68	96,172 29
Port Moody	5,598 00	4,152 80	4,996 18	1,305 49	.....	.....	316 66	.....	300 00	2,348 86	12,935 31	1,823 00	300 00	.....	4,616 35	11,089 26	14,627 32	64,409 23
Prince George	5,970 00	7,865 83	3,373 77	372 28	.....	.....	4,039 35	1,695 00	842 93	8,360 70	27,719 06	4,005 73	.....	900 00	9,888 81	43,988 10	9,430 67	128,452 23
Prince Rupert	54,858 48	27,697 31	26,604 12	5,911 33	157 24	1,758 94	15,068 26	14,583 73	53 23	13,794 22	95,781 53	2,208 22	2,178 00	3,900 00	21,276 29	160,253 29	35,566 92	481,651 11
Revelstoke	14,412 50	8,832 99	3,490 13	2,068 32	211 24	1,891 28	7,779 95	2,500 00	598 62	6,685 73	45,426 53	5 99	3,438 83	500 00	4,273 27	50,963 28	8,788 31	161,866 97
Rossland	2,100 00	1,624 55	6,318 95	1,971 97	.....	.....	4,826 29	800 00	420 00	2,651 82	33,917 68	1,179 01	152 80	.....	3,618 33	8,158 55	3,796 29	71,527 24
Salmon Arm	416 00	549 57	4,221 48	.....	.....	.....	33 00	400 00	107 70	293 87	17,880 06	417 24	1,112 50	.....	5,804 55	17,494 67	3,454 26	52,184 90
Slocan	.....	600 00	179 91	.....	.....	.....	.....	.....	.....	.....	5,616 97	.....	100 00	.....	659 47	1,268 13	220 06	8,644 54
Trail	7,847 02	4,099 15	8,818 70	910 85	1,910 48	1,521 24	1,041 75	.....	360 00	4,481 32	69,258 13	449 32	392 50	1,200 00	8,701 19	18,533 96	11,564 29	141,089 90
Vancouver	1,071,777 61	720,033 11	642,493 82	88,862 33	134,295 90	196,201 18	428,101 23	180,923 20	70,668 85	567,999 86	1,737,216 97	169,274 53	106,148 44	14,600 00	201,808 80	471,099 39	526,220 54	7,327,725 76
Vernon	19,907 26	12,898 82	19,287 70	6,675 00	1,631 41	1,835 09	7,763 81	9,000 00	2,669 53	8,737 65	62,492 36	1,889 66	4,031 50	.....	6,758 05	90,089 97	11,156 71	266,824 52
Victoria	535,746 04	322,017 49	171,119 76	45,981 58	34,470 58	30,649 53	132,542 91	74,709 58	12,444 63	105,432 54	539,584 96	66,669 39	24,390 24	8,930 25	73,731 80	270,057 62	328,982 24	2,777,461 14
Totals	$2,165,143 42	$1,306,770 49	$1,138,955 36	$ 217,026 04	$197,568 56	$258,715 20	$ 732,586 35	$326,843 15	$112,580 31	$ 847,284 41	$3,667,821 26	$283,699 64	$164,410 04	$ 51,058 21	$490,383 28	$2,341,839 76	$1,206,808 37	$15,509,493 85

Districts.

Burnaby	$ 74,830 87	$ 33,640 00	$ 80,709 48	$ 12,891 95	$ 102 90	$ 20,445 69	$ 541 80	$ 5,935 67	$ 1,012 21	$ 24,227 79	$ 251,456 30	$ 16,832 45	$ 1,150 00	$ 3,100 00	$ 31,030 50	$ 87,496 01	$ 43,542 63	$ 688,946 25
Chilliwhack	900 00	1,278 62	23,288 64	.....	.....	.....	70 00	6,083 84	.....	3,377 78	58,948 28	1,939 74	1,100 00	.....	4,154 26	.....	35,052 15	136,193 31
Coldstream	180 00	249 87	4,059 32	.....	.....	.....	.....	.....	.....	102 50	5,586 72	590 27	25 00	.....	3,517 58	11,652 42	2,941 99	28,905 67
Coquitlam	4,200 00	1,337 63	13,258 98	750 75	.....	.....	244 71	928 41	75 00	2,114 60	18,185 29	845 40	260 00	1,900 00	4,004 10	4,246 91	3,502 83	55,854 61
Delta	14,040 92	13,045 74	53,260 29	.....	.....	.....	.....	2,854 89	175 00	2,167 50	36,550 36	2,058 15	250 00	2,600 00	5,256 34	33,770 63	18,617 71	184,647 53
Esquimalt	20,000 00	3,546 20	29,980 19	2,156 34	.....	3,281 43	5,824 67	1,860 04	302 50	7,205 14	44,707 36	1,177 60	876 55	1,700 00	7,205 98	.....	6,485 71	136,309 71
Fraser Mills	.....	.....	1,763 90	240 00	.....	100 00	100 00	293 57	.....	3,096 98	1,488 60	.....	.....	.....	651 47	.....	354 10	8,088 62
Glenmore	.....	.....	3,135 74	.....	.....	.....	.....	50 00	.....	224 04	1,896 44	240 22	.....	.....	1,089 87	.....	617 91	7,254 22
Kent	1,200 00	1,000 00	7,027 30	.....	.....	.....	.....	1,218 08	150 00	54 00	12,924 42	160 42	350 00	600 00	1,685 76	.....	1,269 43	27,639 41
Langley	272 07	462 43	35,223 13	216 00	.....	.....	.....	.....	461 10	2,792 84	57,647 60	1,147 31	1,427 03	1,700 00	5,743 34	.....	9,485 09	116,577 94
Maple Ridge	.....	.....	31,514 15	756 00	.....	.....	.....	1,376 55	255 00	2,329 22	44,509 14	396 37	450 00	1,325 00	4,350 45	.....	5,884 51	93,146 39
Matsqui	.....	.....	40,529 10	.....	.....	.....	.....	2,902 50	150 00	490 68	31,154 93	1,204 59	456 00	1,500 00	3,082 86	.....	3,748 62	85,219 28
Mission	.....	.....	34,028 29	409 55	.....	.....	.....	3,492 35	.....	534 05	54,827 40	18 84	440 00	1,225 00	3,119 77	.....	4,238 80	102,334 05
North Cowichan	1,750 00	1,481 07	19,107 97	.....	.....	.....	.....	491 96	.....	2,221 94	21,869 46	45 40	1,098 04	727 51	4,288 86	.....	5,528 55	58,610 76
North Vancouver	49,638 37	12,136 14	36,409 78	4,148 13	546 41	.....	1,423 28	23,692 72*	685 68	9,242 11	58,511 76	4,318 33	455 00	2,550 00	18,077 25	29,307 25	27,789 99	278,932 20
Oak Bay	44,800 16	28,064 09	17,066 69	2,446 45	1,692 46	2,370 03	6,245 00	.....	691 03	9,445 05	69,738 86	1,756 34	2,462 09	.....	9,839 18	24,791 39	11,904 97	233,313 79
Peachland	622 00	376 09	816 50	1,778 00	4 00	.....	25 00	.....	99 30	200 75	7,438 33	1,283 07	.....	550 00	1,127 81	5,587 80	5,316 53	25,225 18
Penticton	4,515 00	2,131 28	13,776 90	4,000 00	219 66	.....	4,809 70	3,580 00	218 50	8,660 28	77,545 70	2,364 11	1,002 06	1,650 00	7,160 67	108,114 33	26,820 40	266,568 59
Pitt Meadows	.....	.....	5,347 35	.....	.....	.....	.....	.....	50 00	120 39	5,473 22	117 20	175 00	525 00	1,718 42	.....	4,077 25	17,603 83
Point Grey	204,092 37	50,569 58	126,281 64	21,639 33	21,898 28	54,056 36	53,810 76	7,121 05	1,095 79	36,366 59	362,088 65	12,083 19	4,472 22	2,100 00	36,106 44	172,020 63	65,072 61	1,230,875 49
Richmond	17,362 29	2,756 21	52,843 82	.....	.....	.....	.....	3,191 81	619 90	6,195 87	48,958 32	687 96	2,210 00	2,500 00	5,764 66	30,425 35	27,341 92	200,858 11
Saanich	31,062 43	31,506 29	81,426 30	1,803 93	1,100 00	.....	2,534 57	11,309 30	2,362 71	11,309 34	114,916 62	2,687 94	4,214 79	2,300 00	20,569 17	77,244 46	57,330 98	453,678 83
Salmon Arm	1,266 00	779 03	20,380 57	.....	.....	.....	.....	300 00	.....	160 00	18,497 14	1,360 53	850 00	1,125 00	3,483 05	.....	8,272 58	56,473 90
South Vancouver	244,971 23	29,464 84	127,624 69	21,211 16	.....	46,791 06	25,623 46	30,102 10	4,238 89	28,498 61	546,376 82	10,991 18	3,859 68	3,075 00	42,478 91	135,068 55	63,608 97	1,363,985 15
Spallumcheen	2,643 00	1,012 52	8,995 34	.....	.....	.....	.....	1,200 00	60 00	358 45	39,678 12	1,064 74	930 02	962 50	2,110 46	.....	2,805 36	61,820 51
Sumas	.....	.....	10,659 60	.....	.....	.....	.....	.....	.....	.....	12,368 90	162 46	450 00	800 00	1,959 24	.....	1,640 08	28,040 28
Summerland	2,450 00	1,759 69	4,617 45	833 90	.....	.....	175 09	1,684 87	50 00	1,001 73	35,452 68	431 02	252 75	1,450 00	2,446 28	66,789 66	31,372 88	150,818 00
Surrey	.....	.....	47,641 35	534 50	.....	.....	.....	4,939 41	1,382 56	5,993 12	74,093 22	4,294 43	900 00	2,100 00	8,793 51	.....	16,597 91	167,270 01
Tadanac	.....	.....	15,758 55	500 00	.....	.....	1,742 87	.....	.....	1,945 89	22,623 42	.....	.....	.....	806 96	.....	716 81	44,094 50
West Vancouver	21,352 24	4,784 22	15,748 57	1,330 05	93 60	.....	209 09	.....	256 00	6,760 94	39,175 00	1,590 23	410 00	1,395 84	10,765 69	88,144 56	10,582 09	202,598 12
Totals	$ 742,148 95	$ 221,381 54	$ 962,281 58	$ 77,696 04	$ 25,657 31	$127,044 57	$ 103,380 00	$114,609 12	$ 14,391 17	$ 177,198 18	$2,174,689 06	$ 71,849 49	$ 30,526 23	$ 39,460 85	$252,388 84	$ 874,659 95	$ 502,521 36	$ 6,511,884 24

Villages.

Abbotsford	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Burns Lake	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Mission	.....	.....	$ 5,452 70	$ 456 37	.....	.....	$ 472 50	.....	.....	.....	.....	$ 20 70	$ 50 00	$ 300 00	$ 1,384 29	.....	$ 871 59	$ 9,008 15
Smithers	.....	.....	4,386 61	318 85	.....	.....	.....	$ 441 83	$ 274 60	.....	.....	.....	.....	300 00	1,403 54	.....	1,939 36	9,064 79
Totals	.....	.....	$ 9,839 31	$ 775 22	.....	.....	$ 472 50	$ 441 83	$ 274 60	.....	.....	$ 20 70	$ 50 00	$ 600 00	$ 2,787 83	.....	$ 2,810 95	$ 18,072 94
Cities forward	$2,165,143 42	$1,306,770 49	$1,138,955 36	$ 217,026 04	$197,568 56	$258,715 20	732,586 35	326,843 15	112,580 31	$ 847,284 41	$3,667,821 26	283,699 64	164,410 04	51,058 21	490,383 28	$2,341,839 76	$1,206,808 37	$15,509,493 85
Districts forward	742,148 95	221,381 54	962,281 58	77,696 04	25,657 31	127,044 57	103,380 00	114,609 12	14,391 17	177,198 18	2,174,689 06	71,849 49	30,526 23	39,460 85	252,388 84	874,659 95	502,521 36	6,511,884 24
Cities, districts, and villages	$2,907,292 37	$1,528,152 03	$2,111,076 25	$ 295,497 30	$223,225 87	$385,759 77	$ 836,438 85	$441,894 10	$127,246 08	$1,024,482 59	$5,842,510 32	$355,569 83	$194,986 27	$ 91,119 06	$745,559 95	$3,216,499 71	$1,712,140 68	$22,039,451 03

* Maintenance of municipal hospital.

VIII.—TAXES LEVIED, 1923.

CITIES.		DISTRICTS.	
Alberni	$ 13,896 25	Burnaby	$ 478,861 04
Armstrong	26,305 57	Chilliwhack	95,976 08
Chilliwack	56,043 18	Coldstream	20,542 84
Courtenay	21,975 59	Coquitlam	34,459 14
Cranbrook	73,584 55	Delta	104,460 53
Cumberland	11,439 31	Esquimalt	100,309 64
Duncan	17,302 59	Fraser Mills	4,165 71
Enderby	20,704 44	Glenmore	8,439 69
Fernie	73,674 44	Kent	18,260 95
Grand Forks	33,901 87	Langley	68,122 63
Greenwood	7,948 79	Maple Ridge	48,789 92
Kamloops	139,636 52	Matsqui	41,726 00
Kaslo	14,306 00	Mission	52,905 20
Kelowna	97,807 06	North Cowichan	40,230 24
Ladysmith	20,044 00	North Vancouver	209,338 00
Merritt	24,877 74	Oak Bay	185,710 51
Nanaimo	139,221 08	Peachland	12,045 92
Nelson	117,531 08	Penticton	107,784 64
New Westminster	522,036 60	Pitt Meadows	13,226 46
North Vancouver	335,293 18	Point Grey	890,669 26
Port Alberni	32,841 20	Richmond	121,013 62
Port Coquitlam	87,400 75	Saanich	244,890 99
Port Moody	55,851 97	Salmon Arm	32,813 98
Prince George	98,080 41	South Vancouver	1,031,810 38
Prince Rupert	211,025 58	Spallumcheen	34,737 27
Revelstoke	76,318 03	Sumas	19,602 00
Rossland	29,819 88	Summerland	53,662 41
Salmon Arm	22,659 50	Surrey	109,992 68
Slocan	3,444 00	Tadanac	47,418 01
Trail	78,842 86	West Vancouver	118,397 69
Vancouver	5,640,151 00		
Vernon	143,998 19	Total	$ 4,350,363 43
Victoria	1,847,646 21		
Total	$10,095,609 42		

VILLAGES.

Abbotsford	
Burns Lake	
Mission	$ 8,633 35
Smithers	3,865 15
Total	$ 12,498 50
Cities forward	10,095,609 42
Districts forward	4,350,363 43
Cities, districts, and villages	$14,458,471 35

IX.—COMPARATIVE STATEMENT OF MONEYS COLLECTED FROM PRINCIPAL SOURCES OF REVENUE, 1916–1923.

Item of Revenue.	1916.	1917.	1918.	1919.	1920.	1921.	1922.	1923.
Taxes	$ 8,461,513 83	$ 9,340,932 90	$10,593,177 86	$14,055,731 10	$15,467,662 57	$14,550,526 21	$14,503,825 89	$14,366,913 62
Trade licences	145,939 90	158,731 75	153,450 30	320,788 84	407,306 86	464,731 83	537,612 97	577,932 62
Govt. grant to schools	748,848 07	824,259 72	892,109 73	898,897 73	970,164 26	1,186,156 43	1,192,453 89	1,292,168 17
Fines and costs	83,885 73	104,150 51	160,885 74	221,527 47	358,910 22	291,124 42	297,163 08	224,535 98

X.—COMPARATIVE STATEMENT OF EXPENDITURES ON STREETS, FIRE, ADMINISTRATION OF JUSTICE, PUBLIC HEALTH, COUNCIL SALARIES, AND SCHOOLS, 1916–1923.

Item of Expenditure.	1916.	1917.	1918.	1919.	1920.	1921.	1922.	1923.
Streets	$ 1,445,660 72	$ 1,350,198 45	$ 1,266,277 09	$ 1,583,288 74	$ 1,940,481 75	$ 2,226,550 50	$ 2,218,066 04	$ 2,111,076 25
Fire	569,745 77	545,744 64	587,191 46	682,403 75	808,884 66	862,885 59	840,853 09	836,438 85
Administr'n of justice	570,943 46	562,158 66	600,507 81	743,180 05	942,193 35	1,031,443 94	1,039,646 48	1,024,482 59
Public health	170,850 73	166,343 50	200,612 70	196,535 88	170,415 36	135,416 26	128,417 33	127,246 08
Council salaries	77,353 91	80,869 04	80,940 06	84,721 10	80,881 94	92,029 27	85,503 61	91,119 06
Schools	2,680,265 77	2,902,801 83	3,154,418 13	3,716,626 49	4,482,609 57	5,298,063 29	5,591,642 26	5,842,510 32

XI.—MONEY BY-LAWS.

Certificates of approval were issued during 1923 for money by-laws as follows:—

Date.	Municipality.	By-law No.	Purpose.	Amount.	Term.	Rate.
1923.					Years.	Per Cent.
Feb. 6	Trail	.....	Cement sidewalk	$ 11,980 29	20	6
,, 9	North Vancouver (District)	.....	Waterworks $23,050 00			
,, 9	North Vancouver (District)	.....	Waterworks 15,800 00			
,, 9	North Vancouver (District)	.....	Waterworks 11,150 00			
,, 9	North Vancouver (District)	.....	Waterworks (consolidation)	50,000 00	20	6
,, 19	Nanaimo	358	Waterworks	36,211 63	20	5½
,, 27	Burnaby	381	Sidewalk	70,000 00	15	5½
,, 27	Burnaby	382	School	70,000 00	20	5½
Mar. 8	Burnaby	383	Waterworks	25,000 00	15	5½
,, 9	South Vancouver	.....	Treasury certificates redemption	776,000 00	24*	5
,, 14	South Vancouver	.....	Sundry liabilities	670,000 00	24*	5
,, 16	Fernie	250	Sewers	28,000 00	20	6
April 14	West Vancouver	187	School	31,100 00	20	5½
,, 14	West Vancouver	188	School	5,000 00	20	5½
,, 18	North Vancouver (District)	.....	School	5,150 00	20	6
,, 18	Chilliwack	273	Sewer	33,000 00	20	6
May 1	North Vancouver (City)	563	School	67,000 00	25	6
,, 5	Enderby	15(A)	Electric light	1,000 00	15	6
,, 7	North Vancouver (City)	547–565	Tunnel and bridge shares	120,222 00	50	6
June 18	Trail	303	Sewer	11,800 00	20	6
,, 25	Kaslo	197	Public park	5,000 00	10	6
,, 25	Vernon	446	Waterworks extension	30,000 00	15	5½
,, 27	Nelson	378	Schools	80,000 00	20	5½
July 3	Victoria	2233	Extension securities	1,400,000 00	20*	5½
,, 9	Victoria	2226	Johnson Street Extension	85,000 00	20	5½
,, 9	Victoria	2227	Johnson Street Bridge	90,000 00	30	5½
,, 9	Trail	305	Fire-hall	25,000 00	20	6
,, 9	West Vancouver	213	School	5,000 00	20	5½
,, 20	Kelowna	371	Hospital	18,000 00	20	6
,, 20	Kelowna	373	Park	3,500 00	5	6
,, 20	Prince Rupert	408–412	Bridge	23,500 00	15	6
,, 20	Prince Rupert	409–413	School	55,000 00	27	6
,, 25	Delta	.....	Ditch $3,386 16			
,, 25	Delta	.....	Ditch 5,667 75			
Oct. 5	Delta	79	Ditch (consolidation)	9,053 91	5	6

XI.—MONEY BY-LAWS—*Continued.*

Date.	Municipality.	By-law No.	Purpose.		Amount.	Term.	Rate.
1923.						Years.	Per Cent.
July 28	Port Alberni	181–189	School		5,000 00	10	6
Aug. 6	North Vancouver (City)	581	Tunnel and bridge shares		100,000 00	50	6
,, 6	North Vancouver (District)	.....	Tunnel and bridge shares		251,000 00	50	6
,, 6	Enderby	16	Electric-light extension		2,000 00	15	6
,, 6	Nelson	388	Electric light and power		40,000 00	20	5½
,, 7	Revelstoke	311	Hospital		2,500 00	1	5
,, 11	Salmon Arm	142	Schools		2,500 00	10	6
,, 27	Port Alberni	184	Electric light		5,000 00	10	6
,, 28	Revelstoke	310	Local improvements		36,000 00	4*	5
,, 29	Duncan	171	Municipal buildings		4,200 00	15	6
Sept. 10	Kamloops	372	Sidewalk	$1,663 00			
,, 10	Kamloops	373	Sidewalk	942 50			
,, 10	Kamloops	374	Sidewalk	536 20			
,, 10	Kamloops	375	Sidewalk	550 80			
Nov. 14	Kamloops	376	Sidewalk (consolidation)		3,692 50	10	6
Oct. 19	Duncan	170–176	Waterworks		50,000 00	30	6
,, 24	North Vancouver (City)	589	School		14,500 00	15	6
,, 27	North Vancouver (City)	196	Local improvements		6,500 00	10	6
,, 27	North Vancouver (City)	198	Local improvements		1,800 00	10	6
Dec. 3	Salmon Arm (City)	132	Sidewalk		1,000 00	10	7
,, 3	Salmon Arm (City)	147	Sidewalk		1,600 00	10	7
,, 7	Point Grey	96	School		265,000 00	20	5½
,, 7	West Vancouver	222	Waterworks		11,000 00	20	5½
			Total		$4,643,810 33		

* Instalments.

XII.—PUBLIC UTILITIES, 1923.

It will be recognized that it is impossible with the limited information at hand to make an exhaustive report of the actual surplus or shortage 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.	Construction Expenditure paid from Revenue.	Payment of Interest and Sinking Fund or Instalments of Principal.	Total Cost.	Receipts.	Surplus for the Year.	Shortage for the Year.
Alberni	$ 9,596 69	$ 2,951 84	.....	$ 972 17	$ 3,924 01	$ 3,145 56	.....	$ 778 45
Armstrong	79,032 36	14,590 63	.....	5,751 96	20,342 59	17,558 45	.....	2,784 14
Courtenay	60,677 32	9,859 04	$ 3,251 85	4,167 24	17,278 13	23,201 96	$ 5,923 83	.....
Cranbrook	64,230 00	22,063 32	1,439 44	5,914 80	29,417 56	39,991 99	10,574 43	.....
Duncan	63,500 00	9,526 43	.....	5,460 78	14,987 21	19,057 76	4,070 55	.....
Enderby	22,506 08	5,864 81	.....	2,858 65	8,723 46	6,543 45	.....	2,180 01
Fernie	70,958 00	16,388 46	1,347 69	5,659 88	23,396 03	36,750 17	13,354 14	.....
Grand Forks	10,750 00	12,628 07	339 13	.....	12,967 20	17,441 42	4,474 22	.....
Greenwood	.....	5,205 60	.....	.....	5,205 60	4,302 22	.....	903 38
Kamloops	239,230 67	87,502 54	1,842 04	17,533 27	106,877 85	124,388 32	17,510 47	.....
Kaslo	26,860 89	5,425 75	237 03	2,873 69	8,536 47	9,885 31	1,348 84	.....
Kelowna	84,163 23	29,681 15	4,000 28	10,038 43	43,719 86	45,985 10	2,265 24	.....
Ladysmith	29,000 00	20,473 45	.....	1,935 70	22,409 15	19,911 01	.....	2,498 14
Nelson	370,650 77	34,565 09	3,441 95	25,474 80	63,481 84	86,910 51	23,428 67	.....
New Westminster	158,765 02	50,857 62	.....	11,876 28	62,733 90	110,245 60	47,511 70	.....
Port Alberni	49,371 50	5,663 36	1,987 34	4,570 33	12,221 03	13,499 37	1,278 34	.....
Prince George	70,129 53	16,914 40	260 82	9,022 34	26,197 56	24,816 03	.....	1,381 53
Prince Rupert	413,500 19	37,270 31	4,361 31	28,530 70	70,162 32	85,321 24	15,158 92	.....
Revelstoke	190,000 00	16,733 29	1,075 90	18,966 53	36,775 72	42,703 27	5,927 55	.....
Salmon Arm	39,024 28	5,497 23	477 74	3,402 72	9,377 69	6,525 10	.....	2,852 59
Vernon	171,783 25	36,658 21	.....	20,932 95	57,591 16	52,571 93	.....	5,019 23
Totals	$2,223,729 78	$ 446,320 60	$ 24,062 52	$ 185,943 22	$ 656,326 34	$ 790,755 77	$152,826 90	$ 18,397 47

ELECTRIC LIGHT—DISTRICTS.

Peachland	$ 16,864 91	$ 2,688 96	.....	$ 1,656 31	$ 4,345 27	$ 4,014 44	.....	330 83
Penticton	122,087 98	27,370 67	.....	17,103 82	44,474 49	45,505 88	$ 1,031 39	.....
Summerland	30,141 25	6,581 17	.....	3,561 19	10,142 36	9,674 13	.....	468 23
Totals	$ 169,094 14	$ 36,640 80	.....	$ 22,321 32	$ 58,962 12	$ 59,194 45	$ 1,031 39	$ 799 06
Cities forward	2,223,729 78	446,320 60	$ 24,062 52	185,943 22	656,326 34	790,755 77	152,826 90	18,397 47
Cities and districts	$2,392,823 92	$ 482,961 40	$ 24,062 52	$ 208,264 54	$ 715,288 46	$ 849,950 22	$153,858 29	$ 19,196 53

XII.—PUBLIC UTILITIES, 1923—*Continued.*

WATERWORKS—CITIES.

Municipality.	Estimated Value of Plant.	Cost of Maintenance and Operation.	Construction Expenditure paid from Revenue.	Payment of Interest and Sinking Fund or Instalments of Principal.	Total Cost.	Receipts.	Surplus for the Year.	Shortage for the Year.
Alberni	$ 52,205 04	$ 980 75	.....	$ 5,805 65	$ 6,786 40	$ 3,746 18	.....	$ 3,040 22
Armstrong	40,627 94	3,926 04	.....	2,662 64	6,588 68	6,854 50	$ 265 82	.....
Courtenay	115,204 11	1,077 34	$ 3,710 50	9,063 14	13,850 98	6,978 20	.....	6,872 78
Cranbrook	194,280 93	5,475 38	.....	17,175 32	22,650 70	22,659 99	9 29	.....
Duncan	61,800 00	4,451 92	1,408 39	2,983 86	8,844 17	6,215 35	.....	2,628 82
Enderby	21,741 78	1,811 27	12 46	1,642 06	3,465 79	3,032 09	.....	433 70
Fernie	114,414 47	3,189 42	.....	8,451 28	11,640 70	22,224 69	10,583 99	.....
Grand Forks	40,230 00	5,995 77	3,238 27	2,767 75	12,001 79	10,686 35	.....	1,315 44
Greenwood	24,401 35	693 37	.....	.....	693 37	1,549 25	855 88	.....
Kamloops	280,162 79	24,176 18	5,057 10	24,275 17	53,508 45	42,151 51	.....	11,356 94
Kaslo	25,831 44	1,668 78	903 60	264 46	2,836 84	4,051 65	1,214 81	.....
Kelowna	112,361 93	12,907 86	3,901 28	10,038 44	26,847 58	20,480 59	.....	6,366 99
Nanaimo	420,021 01	18,531 47	3,005 17	25,120 20	46,656 84	38,826 69	.....	7,830 15
Nelson	63,733 91	4,356 56	55 17	640 20	5,051 93	32,144 33	27,092 40	.....
New Westminster	419,849 98	26,975 20	.....	69,779 09	96,754 29	96,192 65	.....	561 64
North Vancouver	546,298 86	7,317 15	.....	29,649 97	36,967 12	24,557 46	.....	12,409 66
Port Alberni	125,834 46	2,538 59	568 88	11,665 44	14,772 91	7,627 32	.....	7,145 59
Port Coquitlam	46,000 00	3,896 00	.....	6,783 01	10,679 01	4,438 23	.....	6,240 78
Port Moody	80,000 00	1,183 83	3,423 89	6,481 54	11,089 26	6,977 67	.....	4,111 59
Prince George	97,832 30	4,301 00	720 39	12,769 15	17,790 54	8,983 86	.....	8,806 68
Prince Rupert	608,544 10	9,075 11	1,833 27	39,163 30	50,071 68	27,720 39	.....	22,351 29
Revelstoke	65,000 00	3,506 78	4,432 82	6,247 96	14,187 56	14,636 30	448 74	.....
Rossland	25,000 00	2,310 96	5,847 59	.....	8,158 55	8,795 64	637 09	.....
Salmon Arm	61,427 86	969 54	260 80	6,886 64	8,116 98	4,835 22	.....	3,281 76
Slocan	4,316 61	61 32	1,206 81	.....	1,268 13	423 18	.....	844 95
Trail	133,900 00	4,859 33	.....	13,674 63	18,533 96	19,064 02	530 06	.....
Vancouver	4,200,889 83	206,472 03	.....	264,627 36	471,099 39	588,618 01	117,518 62	.....
Vernon	215,936 20	13,510 52	.....	18,988 29	32,498 81	27,404 49	.....	5,094 32
Victoria	4,418,759 14	59,026 01	.....	211,031 61	270,057 62	280,901 39	10,843 77	.....
Totals	$12,616,606 04	$ 435,245 48	$ 39,586 39	$ 808,638 16	$1,283,470 03	$1,342,777 20	$170,000 47	$110,693 30

XII.—PUBLIC UTILITIES, 1923—*Continued.*

WATERWORKS—DISTRICTS.

Municipality.	Estimated Value of Plant.	Cost of Maintenance and Operation.	Construction Expenditure paid from Revenue.	Payment of Interest and Sinking Fund or Instalments of Principal.	Total Cost.	Receipts.	Surplus for the Year.	Shortage for the Year.
Burnaby	$ 807,242 78	$ 30,087 49	$ 11,064 82	$ 46,343 70	$ 87,496 01	$ 47,202 46	.....	$ 40,293 55
Coldstream	76,087 77	3,512 86	.....	8,139 56	11,652 42	2,305 37	.....	9,347 05
Coquitlam	19,175 42	1,432 75	.....	2,814 16	4,246 91	1,422 85	.....	2,824 06
Delta	222,275 76	19,979 03	.....	13,791 60	33,770 63	10,010 43	.....	23,760 20
North Vancouver	228,359 50	13,178 84	2,634 41	13,494 00	29,307 25	12,414 82	.....	16,892 43
Oak Bay	140,184 01	9,028 66	803 65	14,959 08	24,791 39	27,529 69	$ 2,738 30	.....
Peachland	7,620 69	448 52	.....	794 01	1,242 53	1,150 29	.....	92 24
Penticton	194,822 50	6,941 28	.....	18,049 35	24,990 63	24,620 18	.....	370 45
Point Grey	1,640,723 93	19,259 69	71,730 50	81,030 44	172,020 63	71,565 78	.....	100,454 85
Richmond	390,079 04	7,582 08	3,668 52	19,174 75	30,425 35	32,639 17	2,213 82	.....
Saanich	625,723 45	21,432 82	.....	44,079 52	65,512 34	47,709 66	.....	17,802 68
South Vancouver	932,992 81	68,612 52	12,458 60	53,997 43	135,068 55	105,165 50	.....	29,903 05
West Vancouver	99,839 08	4,931 52	1,804 87	9,886 67	16,623 06	12,617 14	.....	4,005 92
Totals	$ 5,385,126 74	$ 206,428 06	$104,165 37	$ 326,554 27	$ 637,147 70	$ 396,353 34	$ 4,952 12	$245,746 48
Cities forward	12,616,606 04	435,245 48	39,586 39	808,638 16	1,283,470 03	1,342,777 20	170,000 47	110,693 30
Cities and districts	$18,001,732 78	$ 641,673 54	$143,751 76	$1,135,192 43	$1,920,617 73	$1,739,130 54	$174,952 59	$356,439 78

XII.—PUBLIC UTILITIES, 1923—*Continued.*

SUNDRY UTILITIES.

Municipality.	Estimated Value of Plant.	Cost of Maintenance and Operation.	Construction Expenditure paid from Revenue.	Payment of Interest and Sinking Fund or Instalments of Principal.	Total Cost.	Receipts.	Surplus for the Year.	Shortage for the Year.
Water and Light.								
Merritt	$ 44,383 92	$ 21,208 93	$ 743 85	$ 5,671 37	$ 27,624 15	$ 25,193 02	.....	$ 2,431 13
Gas.								
Nelson	50,000 00	16,904 22	.....	3,381 68	20,285 90	17,351 26	.....	2,934 64
Irrigation System.								
Penticton	262,701 11	11,458 79	.....	27,190 42	38,649 21	21,532 96	.....	17,116 25
Irrigation and Domestic Water.								
Summerland	363,784 57	18,917 91	.....	37,729 39	56,647 30	32,543 64	.....	24,103 66
Hydro-electric.								
Kamloops	348,205 51	18,587 98	137 60	30,297 56	49,023 14	50,949 45	$ 1,926 31	.....
Ferries.								
North Vancouver (City)	184,819 13	211,423 76	10,000 00	18,034 37	239,458 13	280,706 00	41,247 87	.....
West Vancouver	57,829 34	59,238 52	.....	12,282 98	71,521 50	71,253 97	.....	267 53
Street-railway.								
Nelson	80,264 13	18,404 08	.....	7,228 70	25,632 78	20,558 70	.....	5,074 08
Telephone.								
Prince Rupert	83,475 43	19,283 80	9,252 14	11,483 35	40,019 29	41,571 36	1,552 07	.....
Bus Service.								
Saanich	10,255 73	11,732 12*	.....	.....	11,732 12	12,193 62	461 50	.....
Totals	$1,485,718 87	$ 407,160 11	$ 20,133 59	$ 153,299 82	$ 580,593 52	$ 573,853 98	$ 45,187 75	$ 51,927 29

* Including depreciation at 33⅓ per cent.

BRITISH COLUMBIA MUNICIPAL OFFICIALS, 1924.

CITIES.

City.	Clerk.	Treasurer.	Mayor.
Alberni	Stephens, M. M.		Arnold, H. L.
Armstrong	Fifer, A. J.		Parks, J. Z.
Chilliwack	Brown, P. J.		Barker, C. A.
Courtenay	Wood, C. S.		McPherson, F.
Cranbrook	Burgess, F. W.		Balment, A. J.
Cumberland	Cope, W. H.		Parnham, C. J.
Duncan	Greig, J.		Mutter, J. I.
Enderby	Rosoman, G.		Johnson, J. F.
Fernie	Moffatt, A. J.		Henderson, G. G.
Grand Forks	Hutton, J. A.		Acres, G. H.
Greenwood	Walters, G. S.		Gulley, T. M.
Kamloops	Jackson, A. W.		Colley, J. R.
Kaslo	Papworth, W. V.		Kane, D. P.
Kelowna	Dunn, G. H.		Sutherland, D. W.
Ladysmith	Callin, C. G.		Walkem, W. W.
Merritt	Gay, F. S.		Boyd, J. P.
Nanaimo	Hackwood, H.	Gough, S.	Busby, F. A.
Nelson	Wasson, W. E.		Choquette, L. H.
New Westminster	Thomas, T. J.	Bowell, A. J.	Annandale, T. S.
North Vancouver	Archibald, R. F.	Lane, C. R.	Donaghy, D.
Port Alberni	Cronk, E. J.		McIntyre, A. D.
Port Coquitlam	Smith, J.		Mars, A.
Port Moody	Lye, J. J.		Mills, W. H.
Prince George	George, S. W.		Alward, R. W.
Prince Rupert	Jones, E. F.	Matheson, D. J.	Newton, S. M.
Revelstoke	Gordon, W. A.		Abrahamson, O. W.
Rossland	McLeod, J. A.		Smith, A. W.
Salmon Arm	Lingford, R.		Newnes, W.
Slocan	Graham, W. E.		Swan, P.
Trail	Monypenny, W. E. B.		Clark, H.
Vancouver	McQueen, W.	Robinson, D. H.	Owen, W. R.
Vernon	Edwards, J. G.		Galbraith, J. S.
Victoria	Bradley, E. W.	Smith, E. C.	Hayward, R.

BRITISH COLUMBIA MUNICIPAL OFFICIALS, 1924—*Continued.*

DISTRICTS.

District.	Clerk and Treasurer.	Reeve.	Address.
Burnaby	Moore, A. G.	McLean, A. K.	Edmonds.
Chilliwhack	Bryce, S. L.	McLeod, J. A.	Chilliwack.
Coldstream	Henderson, E.	Cunliffe, E. H.	Vernon.
Coquitlam	Newman, R.	Macdonald, R. C.	Maillardville.
Delta	McDiarmid, N. A.	Paterson, A. D.	Ladner.
Esquimalt	Pullen, G. H.	Lockley, A.	Esquimalt.
Fraser Mills	Gallaher, R.	Simpson, J.	Fraser Mills.
Glenmore	Lewis, P. A.	Drysdale, A. R.	Kelowna.
Kent	Fooks, H.	Morrow, J. A. H.	Agassiz.
Langley	Payne, R. A.	Poppy, D. W.	Murrayville.
Maple Ridge	McFarlane, J. C.	McIver, J. A.	Port Haney.
Matsqui	LeFeuvre, J. A.	Merryfield, W. I.	Aldergrove.
Mission	Barr, J. A.	Wren, W. H.	Mission.
North Cowichan	Crane, C. S.	Evans, J. N.	Duncan.
North Vancouver	Farmer, J. G.	Fromme, J. M.	North Vancouver.
Oak Bay	Blandy, R. F.	Hewlett, H. F.	Oak Bay.
Peachland	Dryden, W. M.	Lang, G.	Peachland.
Penticton	Bracewell, B. C.	Kilpatrick, J.	Penticton.
Pitt Meadows	McDermott, W.	Bruce, W. D.	Pitt Meadows.
Point Grey	Floyd, H.	Walkem, G. A.	Kerrisdale.
Richmond	Shepherd, S.	Tilton, J.	Eburne.
Saanich	Sewell, R. R. F.	Macnicol, R.	Royal Oak.
Salmon Arm	Lacey, J. E.	Wilcox, F. E.	Salmon Arm.
South Vancouver	Riley, W. T.	Brooks, Thos.	South Vancouver.
Spallumcheen	Wiglesworth, J. R.	Hassen, M.	Armstrong.
Sumas	Courtman, C.	Cook, J. F.	Huntingdon.
Summerland	Nixon, F. J.	Campbell, J. R.	Summerland.
Surrey	Lemax, C.	Reid, T.	Cloverdale.
Tadanac	Crowe, R. C.	Willis, F. S.	Tadanac.
West Vancouver	Ollason, J.	Gisby, S.	Hollyburn.

VILLAGES.

Village.	Clerk and Treasurer.	Chairman of Commissioners.	Address.
Abbotsford	Hayes, G. E.	Webster, E.	Abbotsford.
Burns Lake	Godwin, S.	Brown, A. R.	Burns Lake.
Creston	Taylor, W. O.	Garland, C. B.	Creston.
Mission	Barr, J. A.	Abbott, E. J.	Mission.
Smithers	Ockleshaw, F.	McIntyre, J. R.	Smithers.

VICTORIA, B.C.:
Printed by CHARLES F. BANFIELD, Printer to the King's Most Excellent Majesty.
1924.