PROVINCE OF BRITISH COLUMBIA

DEPARTMENT OF ATTORNEY-GENERAL

REPORT

OF THE

INSPECTOR OF MUNICIPALITIES

FOR THE YEAR ENDING

DECEMBER 31ST, 1921

PRINTED BY
AUTHORITY OF THE LEGISLATIVE ASSEMBLY.

VICTORIA, B.C.:
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1922.

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 ending December 31st, 1921.

All of which is respectfully submitted.

A. M. MANSON,

Attorney-General.

Victoria, June 15th, 1922.

REPORT OF THE INSPECTOR OF MUNICIPALITIES.

VICTORIA, B.C., June 15th, 1922.

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

SIR,—I submit herewith my statistical report showing results of the financial activities of the municipalities of the Province for the year ending December 31st, 1921, and I include therewith a statement of the assessment figures for the year 1922; also the details of the tax levy for the year 1922.

The statements which I submit herewith are:—

I.—Assessments, 1922.—The assessment figures show a reduction of $16,356,981.24 in the assessed values of land and an increase of $24,777,541.72 in the assessed values of improvements. The reduction in the assessed values of land is a continuation of the process which has been necessary for a number of years of reducing assessments in various parts of the different municipalities to bring them down from the inflated values which prevailed some years ago to a normal selling value. Since the year 1915 the assessed value of the land in the municipalities has been reduced from $486,540,635.77 to $332,789,774.58, while the assessed value of improvements has been increased from $196,346,306.88 to $221,418,811. The increase in the value of improvements, of course, represents a normal development of the lands, chiefly by way of building construction.

In connection with the assessment figures it is shown that among the cities there are ten which still exempt improvements entirely from taxation, as compared with eighteen in the year 1915, and among the districts there are now fifteen which exempt improvements, as compared with twenty in 1915.

II.—Tax Levy, 1922.—The details as submitted in this schedule show that the tax levy for the year 1922 has not greatly changed from that of 1921.

III.—Liabilities as of December 31st, 1921.—This schedule shows that the debenture liabilities on this date amounted to $97,495,983.83, an increase of $1,388,073.53 over the previous year. The situation in this respect is quite satisfactory. The year 1914 was the first year with respect to which complete and accurate figures were obtainable, and since that date the increase in debenture liability has been slightly over $9,000,000. In view of the fact that in the year 1912 alone debentures were issued by the municipalities of the Province in excess of $20,000,000, and in the year 1913 to the amount of approximately $23,000,000, the results of the years from 1914 to 1921 may be considered to have been on the whole quite satisfactory, although it must be pointed out that a continuation of the policy of these last years is necessary for some considerable time to come.

IV.—Sinking Funds as of December 31st, 1921.—The statistics setting out the conditions of the sinking funds indicate that there are shortages amounting to $5,502,666.61, slightly less than at the close of the year 1920. Good progress has been made in the majority of the municipalities in the way of strengthening their sinking fund assets, and the excellent investments which have been available in recent years have given a great deal of assistance in this respect, but it will be noted that in a few cases the situation shows a tendency in the opposite direction. Unfortunately the figures as given to represent the sinking fund investments are not consistent in their meaning throughout the list, and I have not been able to obtain a uniform report in respect of these investments. In the greater number of cases the figures show the amount actually invested, but in a few instances they indicate only the face value of certain bonds and debentures which have been purchased at a discount.

I am not able to agree that it is a good policy to write up these bonds at once to their par value and show a sudden increase in assets when in reality there is no greater value than before. It is quite true that if succeeding Councils hold these bonds to the date of maturity they will realize their face value, but it is misleading to say, for example, that $70 can be at once

converted into $100 by the exchange of one security for another only equally valuable as an asset. I am of opinion that the Statute governing the sinking funds might very well be amended so as to ensure uniformity in the valuation of these assets.

It is to be noted that there are still irregular investments of sinking funds made from time to time, the irregularities consisting chiefly of investments made by some of the municipalities in their own debentures. Under our Statutes a municipality is not permitted to invest its sinking funds in its own debentures, except to this extent: that it may redeem debentures from the sinking fund of the particular issue to which the debentures belong, but when they are so redeemed they cannot be held as an investment but must be cancelled. In some cases purchases of debentures for investment have been made, and the result of the purchase has been that debentures still left outstanding have been improperly robbed of a substantial portion of their value. I would suggest that in view of some of the transactions which have taken place a further check should be placed upon the administration of these moneys.

V.—Arrears of Taxes.—The amount of the arrears of taxes outstanding is $6,964,164.86, as compared with $8,433,066.57 at the close of 1920. This shows a substantial reduction of outstanding arrears, but at the same time the investments of the municipalities in lands purchased at tax sale have increased from $5,247,788.34 to $6,507,912.65.

VI. and VII.—The schedules of Receipts and Expenditures represent as nearly as possible the cash transactions of the municipalities during the year. It is not yet possible to prepare a general statement of the administration of the year's actual revenue, but the details of Receipts and Expenditures now show approximately the same result as would be seen from such a statement.

The tax collections for the year are slightly less than the preceding year, but the gross amount of the cash receipts is slightly in excess.

The expenditures for the year have increased, however, from $20,686,963.59 to $22,591,159.74. The items showing the heaviest proportion of increase being expenditures on roads and streets, on administration of justice, and on schools. It is to be noted that although the taxes actually collected were slightly over $1,000,000 greater than the tax levy for the year, yet the total of the moneys received during the year was approximately $750,000 less than the amounts paid out. I would suggest that the greater portion of this deficit is the result of an unfortunate policy of keeping the tax rate as low as possible regardless of the condition of the balance at the end of the year. The policy which is being followed shows no prospect of getting rid of the burden of current liabilities, which seems as a matter of fact to be increasing from year to year.

VIII.—Taxes levied, 1921.—The amount of the taxes levied in 1921 was $13,357,860.84, as compared with $13,802,623.89 in the previous year.

IX.—Comparative Statement of Moneys collected from Principal Sources of Revenue, 1914 to 1921.

X.—Comparative Statement of Expenditures on Streets, Fire, Administration of Justice, Public Health, Council Salaries, and Schools, 1914 to 1921.

XI.—Money By-laws certified during the Year.—These amount to $1,567,272.28, as compared with $2,149,057.35 in the previous year.

XII.—Public Utilities.—It is pleasing to note that a substantial increase has been made in the amount of moneys received from public utilities; the receipts during the year being $2,911,165.51, as compared with $2,503,620.93 in the previous year, and comparing these receipts with those of the year 1917, the first year of which there is any complete record, it shows an increase from $1,869,742.17.

ROBERT BAIRD,
Inspector of Municipalities.

I.—ASSESSMENTS, 1922.

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	$ 281,900 00	$ 196,800 00	$ 478,700 00	$ 132,340 00	$ 611,040 00	*Nil*	510	1,553
Armstrong	560,647 00	534,200 00	1,094,847 00	198,825 00	1,293,672 00	50	1,000	1,000
Chilliwack	812,010 00	917,400 00	1,729,410 00	231,125 00	1,960,535 00	20	1,800	1,040
Courtenay	538,592 00	185,215 00	723,807 00	33,000 00	756,807 00	50	810	800
Cranbrook	553,175 00	1,314,050 00	1,867,225 00	.....	1,867,225 00	50	2,725	200
Cumberland	130,040 00	268,330 00	398,370 00	93,850 00	492,220 00	50	1,045	40
Duncan	712,967 00	580,750 00	1,293,717 00	136,900 00	1,430,617 00	*Nil*	1,200	500
Enderby	363,960 00	341,930 00	705,890 00	152,340 00	858,230 00	50	800	655
Fernie	843,437 00	1,381,100 00	2,224,537 00	588,050 00	2,812,587 00	50	2,800	331
Grand Forks	476,410 00	562,300 00	1,038,710 00	610,975 00	1,649,685 00	50	1,500	1,697
Greenwood	92,210 00	144,770 00	236,980 00	285,430 00	522,410 00	33⅓	400	646
Kamloops	2,521,813 00	2,345,500 00	4,867,313 00	1,076,461 00	5,943,774 00	25	4,500	912
Kaslo	194,760 00	251,520 00	446,280 00	149,956 00	596,236 00	50	950	400
Kelowna	1,600,928 00	2,228,400 00	3,829,328 00	419,260 00	4,248,588 00	33⅓	2,600	1,281
Ladysmith	376,080 00	335,505 00	711,585 00	92,325 00	803,910 00	50	2,000	220
Merritt	548,939 00	538,485 00	1,087,424 00	207,200 00	1,294,624 00	*Nil*	1,800	1,615
Nanaimo	2,306,298 00	2,904,335 00	5,210,633 00	457,455 00	5,668,088 00	*Nil*	8,900	720
Nelson	2,040,990 00	2,976,680 00	5,017,670 00	602,093 00	5,619,763 00	50*	5,300	751
New Westminster	9,550,000 00	34,250 00	9,584,250 00	15,265,690 00	24,849,940 00	50	15,000	3,481
North Vancouver	8,540,478 00	3,948,660 00	12,489,138 00	2,015,595 00	14,504,733 00	*Nil*	7,700	2,750
Port Alberni	735,167 00	854,740 00	1,589,907 00	214,390 00	1,804,297 00	*Nil*	1,100	1,960
Port Coquitlam	2,254,086 00	643,575 00	2,897,661 00	1,500,107 00	4,397,768 00	*Nil*	2,150	6,200
Port Moody	1,516,230 00	1,010,710 00	2,526,940 00	286,852 52	2,813,792 52	*Nil*	1,200	3,000
Prince George	1,819,416 00	1,513,097 00	3,332,513 00	.....	3,332,513 00	*Nil*	2,050	1,092
Prince Rupert	8,461,091 00	5,141,839 00	13,602,930 00	3,375,171 00	16,978,101 00	*Nil*	6,500	2,240
Revelstoke	1,115,875 00	1,370,750 00	2,486,625 00	672,200 00	3,158,825 00	50	2,800	595
Rossland	594,895 00	1,106,525 00	1,701,420 00	600,615 00	2,302,035 00	50	2,100	1,920
Salmon Arm	474,186 50	368,870 00	843,056 50	74,517 50	917,574 00	50	650	520
Slocan	54,995 00	55,600 00	110,595 00	32,504 00	143,099 00	25†	430	192
Trail	575,783 00	1,441,990 00	2,017,773 00	146,310 00	2,164,083 00	50	3,100	664
Vancouver	132,451,815 00	79,268,070 00	211,719,885 00	.....	211,719,885 00	50	117,000	10,784
Vernon	2,059,340 00	1,791,017 00	3,850,357 00	766,925 00	4,617,282 00	50	3,700	2,000
Victoria	38,789,258 00	26,990,410 00	65,779,668 00	13,048,078 00	78,827,746 00	33⅓	38,750	4,637
Totals	$223,947,771 50	$143,547,373 00	$367,495,144 50	$ 43,466,540 02	$410,961,684 52	...	244,870	56,390

* For school purposes only. † For general purposes and 10 per cent. for debt.

Districts.

Burnaby	$ 13,012,155 00	$ 4,941,833 00	$ 17,953,988 00	$ 4,371,539 00	$ 22,325,527 00	*Nil*	15,000	21,500
Chilliwhack	3,042,040 00	975,450 00	4,017,490 00	.....	4,017,490 00	*Nil*	7,500	45,000
Coldstream	800,609 00	2,195,729 00	2,996,338 00	.....	2,996,338 00	*Nil*	325	17,000
Coquitlam	1,870,071 00	300,785 00	2,170,856 00	436,705 00	2,607,561 00	*Nil*	2,450	37,120
Delta	1,017,585 00	5,631,155 00	6,648,740 00	69,100 00	6,717,840 00	50	2,500	42,600
Esquimalt	3,625,225 00	1,779,284 00	5,404,509 00	1,363,396 00	6,767,905 00	*Nil*	5,000	1,500
Fraser Mills	142,920 00	319,939 00	462,859 00	.....	462,859 00	50	850	390.46
Kent	961,457 25	416,040 00	1,377,497 25	.....	1,377,497 25	*Nil*	1,050	47,360
Langley	2,261,110 00	2,142,902 00	4,404,012 00	104,297 00	4,508,309 00	50*	4,500	75,907
Maple Ridge	1,905,980 00	1,202,645 00	3,108,625 00	58,575 00	3,167,200 00	50*	4,000	45,000
Matsqui	2,214,404 00	2,065,594 00	4,279,998 00	13,742 00	4,293,740 00	50†	4,000	54,145
Mission	1,004,959 00	1,744,758 00	2,749,717 00	63,489 00	2,813,206 00	50	3,500	52,000
North Cowichan	2,252,055 00	2,786,725 00	5,038,780 00	104,550 00	5,143,330 00	10	2,900	35,000
North Vancouver	5,811,892 00	2,823,903 00	8,635,795 00	2,425,256 00	11,061,051 00	*Nil*	5,000	48,000
Oak Bay	4,109,570 00	3,831,705 00	7,941,275 00	502,055 00	8,443,330 00	*Nil*	6,000	2,552
Peachland	286,050 00	214,150 00	500,200 00	46,210 00	546,410 00	50‡	450	3,520
Penticton	1,921,540 00	2,979,630 00	4,901,170 00	650,458 00	5,551,628 00	10	4,000	7,044
Pitt Meadows	1,119,155 00	281,687 00	1,400,842 00	2,650 00	1,403,492 00	50	420	14,000
Point Grey	19,846,314 05	16,451,045 00	36,297,359 05	1,297,993 00	37,595,352 05	*Nil*	20,000	12,000
Richmond	5,224,947 00	1,687,874 00	6,912,821 00	262,679 00	7,175,500 00	50	5,000	30,000
Saanich	10,682,140 00	5,110,328 00	15,792,468 00	543,868 00	16,336,336 00	*Nil*	12,000	45,000
Salmon Arm	916,132 00	880,620 00	1,796,752 00	2,060 00	1,798,812 00	*Nil*	4,000	46,080
South Vancouver	13,343,388 88	9,725,651 00	23,069,039 88	4,061,318 80	27,130,358 68	50	30,000	9,200
Spallumcheen	2,011,445 00	562,511 00	2,573,956 00	22,570 00	2,596,526 00	*Nil*	1,820	65,000
Sumas	642,281 00	370,830 00	1,013,111 00	18,100 00	1,031,211 00	50	600	19,100
Summerland	1,350,028 90	2,094,010 00	3,444,038 90	228,322 00	3,672,360 90	*Nil*	1,850	13,000
Surrey	4,613,942 00	3,134,425 00	7,748,367 00	.....	7,748,367 00	*Nil*	5,500	76,000
West Vancouver	2,852,607 00	1,220,230 00	4,072,837 00	431,883 00	4,504,720 00	*Nil*	3,000	24,320
Totals	$108,842,003 08	$ 77,871,438 00	$186,713,441 08	$ 17,080,815 80	$203,794,256 88	...	153,215	888,738.46
Cities forward	223,947,771 50	143,547,373 00	367,495,144 50	43,466,540 02	410,961,684 52	...	244,870	56,390
Cities and districts	$332,789,774 58	$221,418,811 00	$554,208,585 58	$ 60,547,355 82	$614,755,941 40	...	398,085	945,128.46

* For school purposes only.
† Taxes levied upon 50 per cent. of assessed value of improvements which exceed $8,000.
‡ Fire area only.

II.—TAX LEVY, 1922—CITIES.

Municipality.	General.	School.	Debt.	Total.	Total Levy Previous Year.
Alberni	14.0	13.0	28.0	55.0	40.0
Armstrong	14.0	11.0	8.4	33.4	32.0
Chilliwack	18.5	15.5	16.0	50.0	52.0
Courtenay	15.0	11.0	9.0	35.0	25.8
Cranbrook	10.0	20.0	16.0	46.0	45.0
Cumberland	20.0	19.0	...	39.0	39.0
Duncan	12.0	13.0	4.0	29.0	29.0
Enderby	11.2	14.3	8.5	34.0	38.0
Fernie	12.62	20.43	6.95	40.0	40.0
Grand Forks	6.0	15.0	16.0	37.0	37.0
Greenwood	6.0	19.0	39.0	64.0	64.0
Kamloops	...	13.72	26.28	40.0	40.0
Kaslo	15.3	22.1	1.6	39.0	39.0
Kelowna	9.279	13.333	14.888	37.5	40.0
Ladysmith	12.0	20.0	5.0	37.0	42.0
Merritt	9.0	18.0	13.0	40.0	37.0
Nanaimo	9.24	20.27	17.49	47.0	48.0
Nelson	13.25	16.125	12.0	41.375	44.0
New Westminster	2.0	15.0	28.0	45.0	36.0
North Vancouver	9.2	10.75	12.05	32.0	34.0
Port Alberni	18.4	1.6	30.0	50.0	40.0
Port Coquitlam	12.0	4.24	15.76	32.0	29.5
Port Moody	12.5	5.5	7.0	25.0	25.0
Prince George	2.0	10.0	23.0	35.0	37.5
Prince Rupert	19.5668	9.4522	8.2992	37.3182	30.82
Revelstoke	13.0	15.0	6.0	34.0	35.0
Rossland	1.0	20.0	19.0	40.0	40.0
Salmon Arm	10.0	12.0	10.0	32.0	32.0
Slocan	20.0	32.0	10.0	62.0	47.0
Trail	18.8	14.9	3.9	37.6	38.6
Vancouver	14.197	8.612	8.857	31.666	31.666
Vernon	11.0	12.0	17.0	40.0	40.0
Victoria	11.95	9.4	10.71	32.06	29.0

DISTRICTS.

Municipality.	General.	School.	Debt.	Total.	Total Levy Previous Year.
Burnaby	11.2 (27.2)	11.8	11.0	34.0 (50)	33.0 (50)
Chilliwhack	10.0	13.0	0.72	23.72	20.7
Coldstream	13.5	2.5	10.8	26.8	28.1
Coquitlam	8.0 (15)	4.0	3.0	15.0 (22)	14.0 (20)
Delta	7.0	3.75	1.5	12.25	14.5
Esquimalt	13.55	9.95	...	23.5	18.5
Fraser Mills	9.0	...	...	9.0	9.0
Kent	8.0	12.0	...	20.0 (35)	16.0 (43)
Langley	12.0 (40)	10.0	...	22.0 (50)	20.0 (50)
Maple Ridge	12.0 (30)	11.0	...	23.0 (41)	23.0
Matsqui	12.0 (25)	10.0	...	22.0 (35)	22.0 (35)
Mission	18.0	9.0	...	27.0 (50)	33.0
North Cowichan	9.0 (25)	4.0	0.5	13.5 (29.5)	19.0 (30.5)
North Vancouver	13.0	8.4	9.5	30.9	31.0
Oak Bay	11.13	13.42	5.2	29.75	31.25
Peachland	14.0	19.0	9.0	42.0	41.0
Penticton	20.0	23.5	5.5	49.0	44.5
Pitt Meadows	7.5 (30)	3.5	...	11.0 (33.5)	10.0 (27)
Point Grey	9.18 (15.18)	13.25	16.57	39.0 (45)	36.0 (45)
Richmond	12.75	5.25	3.0	21.0	22.0
Saanich	7.31	7.91	4.78	20.0	20.0
Salmon Arm	9.5 (29.5)	14.5	5.0	29.0 (49)	25.5 (20)
South Vancouver	16.51 (11.51)	21.52	16.97	55.0 (50)	41.4
Spallumcheen	5.75	11.25	1.75	18.75	18.75
Sumas	15.0	7.0	...	22.0	22.0
Summerland	10.0	18.0	12.0	40.0	43.0
Surrey	14.0 (30)	10.0	...	24.0 (40)	22.0 (38)
West Vancouver	17.0	6.5	12.5	36.0	27.0

Bracketed figures represent tax on wild land.

Municipality.	Debentures. Schools.	Streets and Bridges.	Other Non-revenue producing.	Waterworks.	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	$ 2,462 63	$ 72,592 63
Armstrong	$ 38,500 00	$ 4,000 00	19,100 00	41,000 00	79,250 00	.....	.....	$ 7,600 61	.....	.....	189,450 61	6,486 37	195,936 98
Chilliwack	29,000 00	75,500 00	83,000 00	.....	.....	.....	.....	66,045 29	.....	.....	253,545 29	.....	253,545 29
Courtenay	30,000 00	.....	.....	110,000 00	39,900 00	.....	.....	.....	$ 35,000 00	.....	214,900 00	13,407 66	228,307 66
Cranbrook	21,653 45	15,161 00	108,995 05	145,306 90	60,000 00	.....	.....	.....	15,000 00	.....	366,116 40	18,745 36	384,861 76
Cumberland	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Duncan	18,500 00	10,000 00	13,000 00	25,000 00	64,500 00	.....	.....	14,600 00	3,500 00	.....	149,100 00	824 08	149,924 08
Enderby	27,500 00	.....	21,500 00	22,500 00	.....	.....	.....	18,500 00	.....	.....	90,000 00	2,500 00	92,500 00
Fernie	45,000 00	5,000 00	83,160 72	119,000 00	74,000 00	$ 67,000 00	.....	.....	.....	.....	393,160 72	407 15	393,567 87
Grand Forks	.....	8,000 00	59,000 00	30,800 00	.....	.....	.....	.....	.....	.....	97,800 00	.....	97,800 00
Greenwood	.....	.....	58,072 25*	.....	.....	.....	.....	.....	.....	.....	58,072 25	.....	58,072 25
Kamloops	116,500 00	15,000 00	110,500 00	303,500 00	197,500 00	60,000 00	$ 306,500 00	56,650 00	73,350 00	.....	1,239,500 00	22,140 78	1,261,640 78
Kaslo	15,500 00	.....	.....	1,500 00	31,000 00	.....	.....	.....	.....	.....	48,000 00	.....	48,000 00
Kelowna	61,500 00	15,500 00	150,000 00	.....	.....	.....	155,500 00†	51,309 00	31,916 13	.....	465,725 13	5,307 55	471,032 68
Ladysmith	.....	.....	.....	.....	25,000 00	60,000 00	.....	11,477 25	.....	.....	96,477 25	7,021 45	103,498 70
Merritt	24,000 00	10,000 00	20,000 00	45,000 00	25,000 00	.....	.....	.....	.....	.....	124,000 00	.....	124,000 00
Nanaimo	53,400 00	50,000 00	36,000 00	320,000 00	.....	205,000 00	.....	309,024 87	54,000 00	.....	1,027,424 87	.....	1,027,424 87
Nelson	75,000 00	.....	50,000 00	7,500 00	285,600 00	7,500 00	131,000 00	23,633 23	12,000 00	.....	591,633 23	19,959 26	611,592 49
New Westminster	414,000 00	1,294,000 00	1,698,027 00	916,500 00	206,000 00	.....	.....	1,363,925 84	85,000 00	$ 25,000 00	6,002,452 84	159,731 29	6,162,184 13
North Vancouver	430,030 00	246,500 00	572,669 00	526,000 00	.....	.....	238,000 00	935,525 00	93,801 50	.....	3,042,525 50	361,695 98	3,404,221 48
Port Alberni	.....	20,000 00	.....	170,000 00	40,000 00	.....	.....	.....	15,800 00	.....	245,800 00	3,109 85	248,909 85
Port Coquitlam	35,000 00	237,500 00	194,000 00	100,000 00	.....	.....	.....	.....	16,450 00	.....	582,950 00	63,929 89	646,879 89
Port Moody	.....	.....	43,000 00	80,000 00	.....	.....	.....	50,300 00	.....	.....	173,300 00	126,380 70‡	299,680 70
Prince George	60,000 00	64,000 00	33,000 00	115,000 00	79,000 00	.....	.....	.....	74,000 00	.....	425,000 00	30,824 21	455,824 21
Prince Rupert	205,591 50	.....	182,535 85	477,956 44	275,845 55	.....	80,315 25	772,440 44	117,000 00	.....	2,111,685 03	30,000 00	2,141,685 03
Revelstoke	42,000 00	54,800 00	34,000 00	75,000 00	215,000 00	.....	.....	152,000 00	.....	.....	572,800 00	.....	572,800 00
Rossland	30,000 00	52,500 00	52,000 00	46,500 00	.....	.....	.....	.....	.....	.....	181,000 00	15,028 51	196,028 51
Salmon Arm	13,000 00	.....	8,500 00	85,000 00	42,000 00	.....	.....	.....	3,400 00	8,000 00	159,900 00	8,144 00	168,044 00
Slocan	.....	.....	3,600 00	.....	.....	.....	.....	.....	.....	.....	3,600 00	506 47	4,106 47
Trail	94,500 00	15,500 00	5,000 00	133,900 00	.....	.....	.....	65,500 00	24,900 00	.....	339,300 00	24,176 54	363,476 54
Vancouver	4,146,900 00	7,242,600 00	9,544,800 00	4,749,351 20	.....	.....	.....	9,624,676 51	279,000 00	.....	35,587,327 71	2,259,341 55§	37,846,669 26
Vernon	47,500 00	65,900 00	101,500 00	240,000 00	189,000 00	.....	.....	223,963 28	27,200 00	.....	894,963 28	8,455 66	903,418 94
Victoria	1,391,928 75	581,000 00	1,782,713 44	4,131,643 10	.....	2,317,792 81	.....	7,424,603 93	176,000 00	50,000 00	17,855,682 03	1,737,131 24‖	19,592,813 27
Totals	$ 7,466,503 70	$10,082,361 00	$15,075,673 31	$13,070,087 64	$ 1,937,995 55	$ 2,717,292 81	$ 911,315 25	$21,171,775 25	$ 1,137,317 63	$ 83,000 00	$73,653,322 14	$ 4,927,718 18	$ 78,581,040 32
Districts.													
Burnaby	$ 325,100 25	$ 1,094,500 22	$ 70,000 00	$ 602,816 77	.....	.....	.....	.....	$ 34,300 00	.....	$ 2,126,717 24	$ 278,977 05	$ 2,405,694 29
Chilliwhack	39,833 33	.....	.....	.....	.....	.....	$ 15,000 00	.....	.....	.....	54,833 33	15,000 00	69,833 33
Coldstream	.....	6,000 00	.....	120,000 00	.....	.....	.....	.....	.....	.....	126,000 00	3,000 00	129,000 00
Coquitlam	.....	82,500 00	.....	.....	.....	.....	.....	$ 19,175 42	.....	.....	101,675 42	.....	101,675 42
Delta	.....	100,000 00	15,000 00	205,000 40	.....	.....	.....	106,216 99	.....	.....	426,217 39	1,885 00	428,102 39
Esquimalt	27,500 00	.....	.....	.....	.....	$ 400,000 00	.....	.....	24,000 00	.....	451,500 00	5,086 42	456,586 42
Fraser Mills	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	3,800 00	3,800 00
Kent	.....	.....	.....	.....	.....	.....	.....	20,000 00	.....	.....	20,000 00	215 00	20,215 00
Langley	.....	.....	.....	.....	.....	.....	.....	.....	10,500 00	.....	10,500 00	11,794 96	22,294 96
Maple Ridge	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	4,084 59	4,084 59
Matsqui	.....	.....	.....	.....	.....	.....	.....	.....	2,000 00	.....	2,000 00	10,000 00	12,000 00
Mission	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	3,200 00	3,200 00
North Cowichan	.....	35,000 00	.....	.....	.....	.....	.....	.....	.....	.....	35,000 00	248 46	35,248 46
North Vancouver	103,000 00	507,243 00	422,757 00	194,725 00	.....	.....	.....	129,097 40	83,400 00	.....	1,440,222 40	58,061 40	1,498,283 80
Oak Bay	113,000 00	.....	102,400 00	200,000 00	.....	425,000 00	.....	444,732 91	28,250 00	.....	1,313,382 91	40,424 90	1,353,807 81
Peachland	1,000 00	5,200 00	6,000 00	9,500 00	$ 18,800 00	.....	.....	.....	.....	.....	40,500 00	7,001 87	47,501 87
Penticton	167,700 00	42,000 00	32,000 00	238,000 00	192,000 00	.....	342,000 00	10,500 00	21,500 00	.....	1,045,700 00	50,819 00¶	1,096,519 00
Pitt Meadows	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	831 07	831 07
Point Grey	938,262 16	1,987,935 15	300,506 66	1,443,998 40	.....	1,596,352 61	.....	2,900 00	91,000 00	.....	6,360,954 98	123,380 48	6,484,335 46
Richmond	28,000 00	299,400 00	.....	365,000 00	.....	.....	.....	81,521 50	.....	.....	773,921 50	9,658 66	783,580 16
Saanich	33,500 00	450,000 00	23,000 00	599,400 00	.....	.....	.....	82,845 31	57,400 00	.....	1,246,145 31	25,214 53	1,271,359 84
Salmon Arm	11,500 00	11,100 00	10,000 00	.....	.....	.....	.....	.....	.....	$ 10,000 00	42,600 00	17,242 67	59,842 67
South Vancouver	1,002,644 10	3,436,186 40	450,000 00	1,013,050 00	.....	.....	.....	784,284 71	104,900 00	30,000 00	6,821,065 21	1,585,559 83x	8,406,625 04
Spallumcheen	35,000 00	.....	41,500 00	.....	.....	.....	.....	26,726 00	.....	.....	103,226 00	1,150 00	104,376 00
Sumas	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,042 34	1,042 34
Summerland	8,700 00	24,000 00	21,000 00	375,800 00	28,500 00	.....	.....	.....	.....	.....	458,000 00	.....	458,000 00
Surrey	28,700 00	.....	.....	.....	.....	.....	.....	.....	.....	.....	28,700 00	42,087 13	70,787 13
West Vancouver	38,200 00	175,000 00	40,000 00	125,000 00	.....	.....	146,000 00	256,000 00	33,600 00	.....	813,800 00	29,700 00	843,500 00
Totals	$ 2,901,639 84	$ 8,256,064 77	$ 1,534,163 66	$ 5,492,290 57	$ 239,300 00	$ 2,421,352 61	$ 503,000 00	$ 1,964,000 24	$ 490,850 00	$ 40,000 00	$23,842,661 69	$ 2,329,465 36	$ 26,172,127 05
Cities forward	7,466,503 70	10,082,361 00	15,075,673 31	13,070,087 64	1,937,995 55	2,717,292 81	911,315 25	21,171,775 25	1,137,317 63	83,000 00	73,653,322 14	4,927,718 18	78,581,040 32
Cities and districts	$10,368,143 54	$18,338,425 77	$16,609,836 97	$18,562,378 21	$ 2,177,295 55	$ 5,138,645 42	$ 1,414,315 25	$23,135,775 49	$ 1,628,167 63	$ 123,000 00	$97,495,983 83	$ 7,257,183 54	$104,753,167 37

* "City of Greenwood Relief Act, 1921" (Second Session). † Waterworks and electric light combined. ‡ Includes contingent liability, Port Moody Steel Works, $100,000. § Reserve fund, $1,053,401.46 on hand for redemption of treasury notes.
‖ Includes treasury certificates, $1,175,000, against hypothecated debentures. ¶ $40,000 borrowed against hypothecated debentures. x Includes $790,000 borrowed against hypothecated debentures.

IV.—SINKING FUNDS AS OF DECEMBER 31st, 1921.

Cities.

Municipality.	Cash.	Invested.	Total.	Sinking Fund required.	Short.	Over.	Condition at End of Previous Year.	
							Short.	Over.
Alberni	$ 4,715 77	$ 26,117 92	$ 30,833 69	$ 28,940 65	.....	$ 1,893 04	.....	$ 1,826 76
Armstrong	2,481 19	45,363 58	47,844 77	53,596 48	$ 5,751 71	.....	$ 7,788 15	.....
Chilliwack	239 57	41,039 54	41,279 11	40,057 70	.....	1,221 41	.....	368 71
Courtenay	3,058 40	1,000 00	4,058 40	4,058 40	.....	.....	405 43	.....
Cranbrook	377 91	48,574 26	48,952 17	43,070 39	.....	5,881 78	.....	156 29
Cumberland	.....	.....	.....	.....	.....	.....	.....	.....
Duncan	4,365 33	42,000 00	46,365 33	45,925 58	.....	439 75	343 75	.....
Enderby	2,038 96	14,000 00	16,038 96	28,992 86	12,953 90	.....	14,116 99	.....
Fernie	14,369 52	107,865 80	122,235 32	118,762 90	.....	3,472 42	.....	2,508 44
Grand Forks	11,425 38	1,489 10	12,914 48	32,312 77	19,398 29	.....	23,350 46	.....
Greenwood	.....	.....	.....	58,072 25*	.....	.....	49,414 00	.....
Kamloops	46,453 00	248,055 02	294,508 02	392,758 19	98,250 17	.....	84,161 90	.....
Kaslo	409 41	13,477 94	13,887 35	13,887 35	.....	.....	.....	.....
Kelowna	11,313 24	116,333 20	127,646 44	139,429 39	11,782 95	.....	39,733 83	.....
Ladysmith	6,463 50	29,333 06	35,796 56	38,190 10	2,393 54	.....	5,665 98	.....
Merritt	2,104 99	33,339 38	35,444 37	35,431 50	.....	12 87	.....	34 84
Nanaimo	105,462 23	196,990 00	302,452 23	302,452 23	.....	.....	.....	.....
Nelson	38,940 11	302,146 72	341,086 83	338,494 98	.....	2,591 85	15,733 22	.....
New Westminster	227 92	874,649 91	874,877 83	963,144 92	88,267 09	.....	181,557 53	.....
North Vancouver	23,076 59	574,614 39	597,690 98	597,690 98	.....	.....	.....	11,081 77
Port Alberni	7,471 07	44,984 36	52,455 43	51,157 13	.....	1,298 30	1,864 22†	.....
Port Coquitlam	42,097 16	7,000 00	49,097 16	101,650 73	52,553 57	.....	43,231 35	.....
Port Moody	2,139 94	33,604 14	35,744 08	35,445 76	.....	298 32	.....	3,464 02
Prince George	1,295 53	64,876 47	66,172 00	78,533 40	12,361 40	.....	5,385 22	.....
Prince Rupert	652 62	38,800 00	39,452 62	35,069 46	.....	4,383 16	.....	.....
Revelstoke	16,851 24	115,000 00	131,851 24	123,114 26	.....	8,736 98	.....	264 19
Rossland	28,040 26	83,275 57	111,315 83	111,315 83	.....	.....	11,409 61	.....
Salmon Arm	7,508 29	18,700 00	26,208 29	29,290 83	3,082 54	.....	6,177 66	.....
Slocan	.....	.....	.....	.....	.....	.....	.....	.....
Trail	628 84	39,476 06	40,104 90	39,361 33	.....	743 57	.....	183 37
Vancouver	745,017 36	7,887,977 26	8,632,994 62	10,236,829 38	1,603,834 76	.....	1,765,330 99	.....
Vernon	101,988 76	209,600 00	311,588 76	332,128 79	20,540 03	.....	62,217 76	.....
Victoria	365,034 31	1,329,550 00	1,694,584 31	4,842,091 35	3,147,507 04	.....	2,819,554 12	.....
Totals	$1,596,248 40	$12,589,233 68	$14,185,482 08	$19,291,257 87	$5,078,676 99	$ 30,973 45	$5,137,442 17	$ 19,888 39

* Sinking funds were all applied on debenture debt in accordance with the provisions of the "City of Greenwood Relief Act, 1921" (Second Session).
† $3,900, invested in municipal building-site.

IV.—SINKING FUNDS AS OF DECEMBER 31ST, 1921—*Continued.*

DISTRICTS.

Municipality.	Cash.	Invested.	Total.	Sinking Fund required.	Short.	Over.	Condition at End of Previous Year.	
							Short.	Over.
Burnaby	$ 72,651 61	$ 42,553 76	$ 115,205 37	$ 55,433 85	.....	$ 59,771 52	$ 21,792 13*	.....
Chilliwhack	.....	10,320 54	10,320 54	9,867 43	.....	453 11	.....	.....
Coldstream	3,844 25	29,700 00	33,544 25	27,755 03	.....	5,789 22	.....	$ 2,212 52
Coquitlam	2,798 69	23,100 00	25,898 69	25,751 25	.....	147 44	.....	199 13
Delta	13,632 07	58,000 00	71,632 07	67,834 23	.....	3,797 84	2,490 68	.....
Esquimalt	14,486 59	40,540 80	55,027 39	52,863 38	.....	2,164 01	.....	28,220 10
Fraser Mills	.....	.....	.....	.....	.....	.....	.....	.....
Kent	1,000 00	.....	1,000 00	744 31	.....	255 69	.....	.....
Langley	.....	.....	.....	.....	.....	.....	.....	.....
Maple Ridge	.....	.....	.....	.....	.....	.....	.....	.....
Matsqui	.....	.....	.....	.....	.....	.....	.....	.....
Mission	.....	.....	.....	.....	.....	.....	.....	.....
North Cowichan	171 58	5,150 00	5,321 58	5,166 79	.....	154 79	.....	99 13
North Vancouver	291 68	167,211 24	167,502 92	155,502 92	.....	12,000 00	.....	.....
Oak Bay	17,123 69	438,212 37	455,336 06	417,343 86	.....	37,992 20	.....	32,675 22
Peachland	89 55	10,650 00	10,739 55	14,657 18	$ 3,917 63	.....	3,508 52	.....
Penticton	22,321 58	78,800 00	101,121 58	103,294 65	2,173 07	.....	4,091 36	.....
Pitt Meadows	.....	.....	.....	.....	.....	.....	.....	.....
Point Grey	175,949 75	459,620 36	635,570 11	559,008 32	.....	76,561 79	.....	62,904 80
Richmond	6,913 17	113,916 76	120,829 93	109,021 77	.....	11,808 16	2,206 96	.....
Saanich	612 87	347,090 34	347,703 21	330,623 97	.....	17,079 24	.....	17,680 85
Salmon Arm	529 43	250 00	779 43	1,949 25	1,169 82	.....	368 06	.....
South Vancouver	18,893 26	391,269 09	410,162 35	803,422 64	393,260 29	.....	382,563 03	.....
Spallumcheen	7,715 85	30,697 56	38,413 41	34,559 92	.....	3,853 49	.....	6,088 97
Sumas	.....	.....	.....	.....	.....	.....	.....	.....
Summerland	11,084 05	74,900 00	85,984 05	88,576 32	2,592 27	.....	3,962 23	.....
Surrey	.....	.....	.....	.....	.....	.....	.....	.....
West Vancouver	11,656 41	92,088 93	103,745 34	124,621 88	20,876 54	.....	33,000 00	.....
Totals	$ 381,766 08	$ 2,414,071 75	$ 2,795,837 83	$ 2,987,998 95	$ 423,989 62	$231,828 50	$ 453,982 97	$150,080 72
Cities forward	1,596,248 40	12,589,233 68	14,185,482 08	19,291,257 87	5,078,676 99	30,973 45	5,137,442 17	19,888 39
Cities and districts	$1,978,014 48	$15,003,305 43	$16,981,319 91	$22,279,256 82	$5,502,666 61	$262,801 95	$5,591,425 14	$169,969 11

* Represented by mortgages foreclosed.

V.—ARREARS OF TAXES.

The following is a comparative statement of outstanding arrears of taxes, 1914–21:—

Cities.

Municipality.	1914.	1915.	1916.	1917.	1918.	1919.	1920.	1921.
Alberni	$ 17,060 08	$ 23,258 85	$ 32,431 80	$ 39,677 75	$ 53,737 50	$ 21,805 84	$ 6,856 54	$ 11,797 19
Armstrong	9,863 12	13,574 60	16,553 32	18,733 44	18,404 24	7,568 84	3,186 49	4,338 47
Chilliwack	24,239 91	43,131 68	27,572 73	27,634 87	23,131 73	13,463 33	8,538 98	11,694 30
Courtenay	.....	3,231 49	7,004 24	8,082 36	9,412 56	10,090 04	5,798 17	6,705 83
Cranbrook	28,245 71	46,951 89	50,021 36	35,437 21	31,523 31	28,265 30	28,198 05	19,208 40
Cumerland	3,331 55	11,024 76	14,745 12	13,629 39	12,654 25	1,970 79	1,392 25	1,070 67
Duncan	4,399 10	6,608 76	10,545 67	12,019 04	11,998 44	9,336 78	8,527 80	5,990 27
Enderby	11,210 80	9,372 40	9,323 02	7,341 76	8,628 97	8,863 68	9,451 71	10,532 45
Fernie	21,363 20	44,286 43	50,946 07	25,948 00	65,741 07	24,471 78	14,362 92	14,045 53
Grand Forks	26,925 59	37,462 47	51,039 03	41,652 41	47,877 33	25,660 15	13,697 10	10,968 42
Greenwood	12,702 50	16,938 65	21,251 00	27,361 85	30,773 92	35,538 92	42,339 11	6,647 12
Kamloops	49,177 30	84,288 62	123,533 10	117,701 81	119,385 81	86,025 85	65,576 28	53,969 23
Kaslo	7,248 80	8,100 04	8,698 63	9,471 74	4,132 05	4,123 69	3,046 84	2,907 84
Kelowna	54,627 34	56,350 47	64,048 70	45,524 16	38,217 89	32,173 33	16,675 18	15,894 45
Ladysmith	6,331 45	15,234 35	22,213 10	23,739 25	18,544 00	16,001 75	31,793 42	9,025 04
Merritt	29,038 76	37,007 34	42,701 86	48,284 22	20,640 54	21,008 53	11,161 92	11,228 67
Nanaimo	47,343 70	85,795 60	119,868 41	145,099 81	163,150 87	137,071 38	80,295 08	84,849 18
Nelson	64,590 44	73,140 81	78,240 05	77,262 72	87,402 22	33,464 82	35,502 78	26,881 56
New Westminster	237,801 07	384,731 67	481,065 77	428,354 46	360,432 80	294,815 98	188,684 88	119,460 80
North Vancouver	256,943 22	363,707 73	439,054 32	511,244 67	570,896 88	342,980 56	247,830 59	157,613 78
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	6,355 57	7,236 72
Port Coquitlam	118,219 33	132,866 96	144,719 31	172,223 26	201,267 75	135,713 89	62,213 44	59,163 97
Port Moody	19,266 46	44,196 52	42,309 45	57,067 98	75,045 55	33,316 54	20,395 77	18,135 08
Prince George	.....	40,803 09	97,685 91	145,558 29	170,697 27	70,175 26	69,002 10	76,552 10
Prince Rupert	149,428 67	177,524 17	117,380 10	204,040 65	196,250 18	172,741 78	184,610 96	174,987 72
Revelstoke	43,576 99	74,123 61	75,710 54	50,930 98	43,512 83	41,813 62	30,189 73	25,264 75
Rossland	17,924 09	14,926 25	16,104 20	19,242 90	22,934 85	17,907 40	12,411 55	13,803 35
Salmon Arm	12,123 50	11,488 08	16,263 24	11,032 07	11,923 10	9,199 64	7,897 25	5,223 55
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	5,948 76	5,926 04
Trail	3,283 41	3,018 81	4,727 00	4,690 32	10,168 01	8,068 65	5,742 61	7,314 44
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	3,817,632 90	2,900,902 60
Vernon	84,325 31	119,138 56	121,866 34	161,995 09	174,945 79	148,108 24	127,083 22	107,157 40
Victoria	708,503 55	1,688,983 31	2,332,377 85	3,057,619 84	3,428,632 54	2,960,911 20	1,919,852 59	1,616,628 73
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	$7,092,252 54	$5,603,125 65

V.—ARREARS OF TAXES—*Continued.*

DISTRICTS.

Municipality.	1914.	1915.	1916.	1917.	1918.	1919.	1920.	1921.
Burnaby	$ 404,669 10	$ 556,647 42	$ 593,132 46	$ 564,593 43	$ 496,024 79	$ 301,081 84	$ 136,998 75	$ 141,696 78
Chilliwhack	16,854 11	20,875 44	20,579 83	27,158 14	11,351 60	8,313 70	20,521 42	25,520 02
Coldstream	10,678 13	11,813 43	12,626 35	14,675 11	8,232 91	2,444 02	6,244 46	6,651 77
Coquitlam	47,744 19	37,783 19	44,886 05	54,644 32	88,735 33	69,155 66	19,881 87	9,426 85
Delta	18,722 26	15,929 80	24,223 91	16,182 46	15,857 18	12,959 75	5,605 81	9,607 27
Esquimalt	10,826 50	18,022 63	22,282 24	27,644 72	33,037 28	29,504 14	19,346 65	17,962 86
Fraser Mills	1 90	.....	.....	.....	.....	.....	.....	.....
Kent	5,182 30	8,363 92	8,889 00	7,773 90	7,143 64	2,645 08	2,142 49	7,962 25
Langley	33,707 76	35,306 33	35,397 42	41,212 17	27,044 18	19,858 51	15,583 14	19,698 94
Maple Ridge	21,610 26	23,995 22	23,593 17	24,203 75	23,678 66	6,968 42	9,710 59	14,105 54
Matsqui	25,365 61	31,380 08	21,957 50	19,532 50	19,140 54	11,928 24	12,292 51	20,897 94
Mission	11,497 55	20,546 50	30,080 20	37,022 22	23,471 35	15,564 10	14,113 53	16,054 48
North Cowichan	10,427 05	15,273 90	18,205 22	15,031 97	20,016 72	16,307 14	19,896 54	22,271 84
North Vancouver	195,410 22	217,653 53	212,410 91	252,532 30	202,866 97	221,337 34	137,732 03	112,181 28
Oak Bay	60,132 49	110,684 27	156,376 09	131,482 78	123,037 28	89,981 36	52,025 70	37,843 35
Peachland	5,224 27	7,124 31	5,414 39	5,343 08	4,006 39	5,300 29	2,953 22	4,045 32
Penticton	38,892 85	44,441 66	46,938 42	55,757 78	43,412 05	35,708 76	34,537 86	27,294 25
Pitt Meadows	933 86	4,921 19	8,957 81	10,604 30	10,325 57	1,115 29	4,454 52	6,246 97
Point Grey	305,536 30	332,473 28	405,797 85	357,493 58	417,869 92	346,042 11	236,031 04	233,149 34
Richmond	65,978 50	83,210 25	94,109 12	79,789 41	69,477 19	64,493 28	50,735 67	63,008 21
Saanich	82,069 69	88,345 58	111,132 28	134,813 06	105,184 36	100,303 88	68,301 41	66,430 71
Salmon Arm	10,624 49	9,057 69	7,871 00	9,665 90	10,521 85	9,012 72	12,634 72	13,530 72
South Vancouver	553,740 13	581,252 54	718,297 58	888,244 34	1,113,877 42	550,547 07	300,298 15	321,575 23
Spallumcheen	25,663 49	36,957 90	38,872 06	38,656 80	39,340 14	24,450 81	17,134 33	10,462 28
Sumas	3,590 80	6,007 30	7,269 58	5,390 53	3,637 82	1,459 00	1,778 93	2,165 21
Summerland	16,361 89	19,878 32	22,539 15	20,449 64	20,154 33	17,752 03	12,816 60	14,462 31
Surrey	61,159 53	77,167 28	73,295 28	58,098 41	46,292 24	39,856 55	23,454 94	28,089 84
West Vancouver	71,849 27	105,521 70	125,807 94	139,479 44	95,911 15	93,829 59	103,587 15	108,697 65
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	$1,340,814 03	$1,361,039 21
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	7,092,252 54	5,603,125 65
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	$8,433,066 57	$6,964,164 86

Municipality.	Land-taxes received.	Trades Licences	Road-taxes.	Poll-tax.	Dog-tax.	Fines.	Government Grant for Schools.	Government Grant from Liquor Profits.	Better Housing	Receipts from Public Utilities.	Sundry Receipts.	Total.
Alberni	$ 13,374 02	$ 377 34	$ 18 00	$ 30 00	$ 14 00	.....	$ 2,118 75	$ 294 13	.....	$ 4,530 47	$ 1,747 83	$ 22,504 54
Armstrong	27,242 16	1,557 00	209 50	321 00	59 00	$ 539 50	5,564 68	705 89	.....	24,176 14	1,636 94	62,011 81
Chilliwack	55,334 81	1,962 50	227 00	.....	264 85	817 25	8,625 00	911 76	.....	.....	13,196 21	81,339 38
Courtenay	20,635 04	1,269 00	.....	225 00	63 00	470 00	3,013 35	470 60	$ 2,533 41	15,132 35	2,753 52	46,565 27
Cranbrook	70,034 94	4,636 00	.....	.....	130 85	3,878 80	11,353 35	1,764 70	15,500 00	62,529 91	2,596 66	172,425 21
Cumberland	14,137 82	1,985 00	354 00	5,123 00	34 00	1,604 50	16,003 78	705 89	1,197 30	.....	4,467 70	45,612 99
Duncan	27,972 44	2,297 50	282 00	215 00	198 00	610 60	14,732 72*	705 89	276 29	21,606 00	3,303 42	72,199 86
Enderby	24,014 00	497 50	230 00	.....	48 00	304 40	4,211 89	558 83	.....	3,579 58	525 57	33,969 77
Fernie	76,197 13	7,575 00	1,555 00	3,188 92	653 50	5,927 50	17,381 00	2,352 94	.....	61,977 73	11,100 20	187,908 92
Grand Forks	43,399 68	1,943 00	96 00	.....	86 00	651 00	7,359 66	1,176 47	.....	24,679 22	10,962 13	90,353 16
Greenwood	9,447 12	335 00	.....	.....	24 00	.....	3,760 00	352 95	.....	1,924 40	6,593 99	22,437 46
Kamloops	146,987 68	4,279 50	932 00	.....	366 00	4,376 00	11,277 45	2,352 94	21,227 77	199,298 38	12,902 14	403,999 86
Kaslo	15,108 12	620 00	4 00	125 00	117 00	60 00	4,290 00	441 18	.....	14,388 16	1,807 00	36,960 52
Kelowna	99,118 68	3,102 00	718 00	1,962 45	200 00	2,550 25	9,997 35	1,470 59	9,104 38	64,862 79	16,102 14	209,188 63
Ladysmith	35,832 64	3,455 40	360 00	.....	186 00	679 00	10,773 50	1,647 06	.....	20,030 98	2,999 04	75,963 62
Merritt	24,620 76	2,770 00	156 00	.....	312 50	3,110 70	5,208 00	588 24	.....	26,189 26	6,666 88	69,622 34
Nanaimo	159,988 14	10,240 00	2,028 00	.....	301 00	7,461 00	18,191 45	4,705 88	30,281 64	37,052 46	10,258 77	280,508 34
Nelson	134,495 81	5,950 00	1,064 00	2,400 00	527 03	2,296 20	24,627 56	2,941 17	218 88	142,026 69	23,992 16	340,539 50
New Westminster	443,468 24	10,406 02	1,524 00	5,355 00	.....	9,076 80	44,883 50	8,235 29	29,628 99	192,553 53	156,654 31	901,785 68
North Vancouver	298,648 02	5,421 50	.....	4,715 00	895 25	2,853 21	23,616 70	4,705 88	38,697 62	300,140 97	6,372 78	686,066 93
Port Alberni	35,536 67	892 24	838 50	1,654 18	104 00	252 50	4,934 49	441 18	374 82	18,293 02	3,125 23	66,446 83
Port Coquitlam	54,222 87	997 50	224 00	605 00	104 00	625 75	5,414 60	705 89	9,382 85	4,426 15	18,701 28	95,409 89
Port Moody	43,307 21	609 50	492 00	1,315 00	121 00	512 70	3,916 85	882 35	.....	5,505 65	6,225 89	62,888 15
Prince George	73,348 72	6,898 00	52 00	106 00	179 00	6,821 50	5,697 10	882 35	27,505 38	39,618 96	3,905 23	165,014 24
Prince Rupert	345,850 43	10,315 00	2,009 40	1,311 10	319 00	10,768 85	12,653 35	2,352 94	177 54	174,431 48	4,002 01	564,191 10
Revelstoke	91,871 72	1,666 75	910 60	.....	324 25	2,582 00	9,836 65	2,058 82	.....	52,613 45	4,570 09	166,434 33
Rossland	31,899 89	2,194 90	294 00	810 00	203 00	815 00	10,400 00	1,588 23	.....	9,897 40	15,969 49	74,071 91
Salmon Arm	24,049 79	1,098 75	138 00	.....	30 00	280 00	3,390 00	352 95	357 50	10,711 29	8,185 59	48,593 87
Slocan	2,976 91	83 50	.....	36 32	.....	.....	2,118 75	176 48	.....	168 53	590 47	6,150 96
Trail	71,117 53	4,431 50	922 00	4,883 82	195 00	2,615 30	11,613 35	1,176 48	1,059 42	17,627 15	2,263 91	117,905 46
Vancouver	6,038,909 24	265,720 65	.....	.....	3,862 25	162,931 64	260,289 20	64,705 88	.....	505,407 36	256,388 40	7,558,214 62
Vernon	174,526 22	3,763 00	598 00	900 00	231 00	2,171 00	15,340 00	1,764 70	8,574 24	81,058 51	17,753 43	306,680 10
Victoria	1,897,825 22	69,305 95	6,970 00	.....	3,807 00	16,202 28	93,635 55	20,588 23	56,636 41	271,655 35	312,372 02	2,748,998 01
Totals	$10,625,499 67	$438,656 50	$ 23,206 00	$ 35,281 79	$ 13,959 48	$253,845 23	$ 686,229 58	$134,764 76	$252,734 44	$2,408,093 32	$ 950,692 49	$15,822,963 26

* Consolidated school district.

DISTRICTS.

Burnaby	$ 418,240 26	$ 3,615 00	$ 276 00	$ 894 77	$ 1,135 50	$ 6,000 80	$ 40,426 00	$ 5,588 23	$ 18,213 81	$ 39,291 11	$ 145,915 99	$ 679,597 47
Chilliwhack	87,985 41	570 00	639 50	681 25	.....	1,719 00	22,133 87	2,941 17	.....	.....	762 73	117,432 93
Coldstream	24,217 47	.....	.....	1,350 00	.....	305 00	1,297 00	235 30	.....	1,956 68	1,184 22	30,545 67
Coquitlam	26,609 44	276 00	.....	1,566 34	34 50	648 23	4,060 00	705 89	.....	796 82	9,928 44	44,625 66
Delta	99,467 83	1,247 50	732 00	1,370 00	80 00	1,145 50	11,022 60	1,882 35	.....	11,932 19	7,656 95	136,536 92
Esquimalt	105,123 21	1,345 00	546 00	.....	478 09	1,460 09	12,514 60	2,647 05	9,778 87	.....	7,525 51	141,418 33
Fraser Mills	4,165 71	66 00	.....	1,970 00	6 00	.....	.....	529 42	.....	.....	45 12	6,782 25
Kent	21,603 70	415 00	.....	465 00	.....	645 50	4,618 74	411 77	.....	.....	2,858 94	31,018 65
Langley	62,213 60	328 50	584 00	1,227 69	.....	366 99	18,054 01	1,470 59	1,724 55	.....	9,465 89	95,435 82
Maple Ridge	52,368 14	2,104 57	924 50	1,308 50	.....	626 05	14,348 50	1,764 70	.....	.....	4,669 21	78,114 17
Matsqui	51,212 69	330 00	.....	1,909 08	.....	76 80	14,191 57	1,176 48	.....	.....	3,152 84	72,049 46
Mission	67,417 69	80 00	831 30	1,840 00	.....	175 00	14,084 00	1,470 59	.....	.....	5,272 13	91,170 71
North Cowichan	57,294 49	475 00	1,357 80	3,039 15	746 00	278 60	.....	1,764 70	.....	.....	2,199 82	67,155 56
North Vancouver	165,388 52	.....	656 34	335 00	405 50	2,465 59	10,614 00	2,058 82	17,463 75	10,325 02	124,368 52	334,081 06
Oak Bay	230,846 78	1,251 50	146 00	295 00	592 00	765 44	14,496 02	2,352 94	13,192 10	23,950 12	15,836 54	303,724 44
Peachland	11,653 21	165 00	.....	.....	55 00	124 75	3,190 00	323 53	.....	5,372 04	952 00	21,835 53
Penticton	109,698 71	3,757 75	.....	1,160 00	301 00	3,257 25	14,132 00	1,764 70	.....	84,436 02	22,800 54	241,307 97
Pitt Meadows	11,133 91	30 00	132 00	.....	.....	55 00	1,160 00	147 06	.....	.....	363 75	13,021 72
Point Grey	699,204 96	225 00	607 60	465 00	785 00	2,809 00	42,156 33	5,882 35	7,947 85	40,564 01	124,325 06	924,772 16
Richmond	144,054 06	2,434 50	2,937 50	5,875 00	231 00	3,471 15	15,219 38	1,882 35	.....	29,474 99	27,385 22	232,965 15
Saanich	260,310 81	330 00	1,376 00	.....	1,000 50	1,684 50	39,950 94	4,411 76	18,478 28	38,334 25	26,585 74	392,468 78
Salmon Arm	28,320 49	29 00	.....	.....	.....	20 00	4,226 00	2,058 82	.....	.....	9,560 85	44,215 16
South Vancouver	868,660 54	3,937 26	2,452 40	4,547 50	2,837 00	4,772 70	150,244 18	14,705 82	.....	91,079 57	154,440 40	1,297,677 37
Spallumcheen	51,639 23	.....	88 50	130 50	.....	.....	7,793 68	1,470 59	.....	.....	604 56	61,727 06
Sumas	19,038 75	.....	231 60	356 50	.....	.....	4,721 05	294 13	.....	.....	412 47	25,054 50
Summerland	56,826 12	607 50	.....	920 00	105 60	266 25	10,288 02	1,176 48	.....	43,185 47	10,143 70	123,519 14
Surrey	91,571 48	1,685 00	3,310 70	3,626 16	26 50	4,140 00	18,843 24	2,941 17	.....	.....	28,890 14	155,234 39
West Vancouver	98,559 33	770 25	.....	2,116 05	133 00	.....	6,126 12	1,176 48	39,009 01	83,189 90	23,510 07	254,590 21
Totals	$ 3,925,026 54	$ 26,075 33	$ 17,829 74	$ 37,448 49	$ 8,952 10	$ 37,279 19	$ 499,917 85	$ 65,235 24	$125,808 22	$ 503,688 19	$ 770,817 35	$ 6,018,078 24
Cities forward	10,625,499 67	438,656 50	23,206 00	35,281 79	13,959 48	253,845 23	686,229 58	134,764 76	252,734 44	2,408,093 32	950,692 49	15,822,963 26
Cities and districts	$14,550,526 21	$464,731 83	$ 41,035 74	$ 72,730 28	$ 22,911 58	$291,124 42	$1,186,147 43	$200,000 00	$378,542 66	$2,911,781 51	$1,721,509 84	$21,841,041 50

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.	Hospitals.	Public Health.	Administration of Justice.	Schools, including Interest and Sinking Fund Payments.	Better Housing.	Interest on Temporary Loans.	Donations and Grants.	Council Salaries.	Salaries and Office Expenses.	Public Utilities, including Interest and Sinking Fund.	Sundry Expenditures.	Total.
Alberni	$ 380 00	$ 297 75	$ 1,154 39	$ 215 00	.....	.....	$ 348 77	.....	$ 75 00	$ 438 45	$ 4,442 49	.....	.....	.....	.....	$ 3,429 34	$ 11,922 18	$ 1,092 46	$ 23,795 83
Armstrong	1,847 04	1,255 52	3,375 71	2,500 00	$ 137 40	.....	.....	$ 272 50	189 55	1,709 70	17,556 65	.....	$ 966 73	$ 722 08	$ 700 00	2,417 41	24,024 45	9,403 81	67,078 55
Chilliwack	9,477 72	7,335 42	5,520 62	1,968 60	.....	$ 5,947 35	1,872 50	500 00	97 75	2,191 16	33,466 00	.....	216 47	267 50	700 00	3,854 22	.....	1,239 53	74,654 84
Courtenay	.....	.....	5,603 05	931 93	.....	.....	2,063 91	175 00	291 40	3,325 33	12,437 50	$ 939 91	297 66	175 00	.....	3,213 80	12,227 90	3,555 10	45,287 49
Cranbrook	8,302 98	4,538 44	8,787 63	2,609 15	.....	1,901 24	8,803 70	.....	915 33	8,855 77	45,262 03	10,311 25	639 99	960 00	.....	6,383 86	60,533 85	2,023 86	170,829 08
Cumberland	.....	.....	5,331 90	912 94	.....	2,232 56	343 20	230 39	200 00	2,639 88	25,364 50	3,383 51	11 55	62 00	.....	2,363 92	.....	4,412 66	47,489 01
Duncan	1,556 00	1,790 31	1,929 88	1,900 00	.....	.....	658 61	311 50	80 64	1,765 00	26,708 55	160 00	287 66	500 00	650 00	3,039 43	20,752 59	7,752 12	69,842 29
Enderby	2,399 92	1,343 29	3,218 24	803 84	41 62	.....	448 97	84 00	297 99	937 35	12,750 99	.....	209 01	50 00	.....	2,590 50	4,372 77	909 48	30,457 97
Fernie	7,639 33	3,994 98	8,424 02	2,781 63	211 03	1,115 00	5,212 86	.....	2,084 69	8,648 46	57,587 26	.....	178 97	230 85	500 00	5,498 96	46,191 26	14,984 77	165,284 07
Grand Forks	4,590 00	2,381 45	6,489 90	5 00	.....	.....	1,241 85	588 24	289 10	2,555 25	26,487 10	.....	286 57	482 00	1,000 00	4,481 96	18,220 11	14,076 77	83,175 30
Greenwood	4,333 90	596 25	1,402 23	.....	.....	.....	128 00	.....	.....	315 26	6,875 26	.....	162 72	.....	.....	1,761 44	2,978 11	12,870 94	31,424 11
Kamloops	12,717 66	10,281 96	24,453 11	6,800 00	3,561 47	452 64	12,550 96	4,176 47	678 80	13,381 15	55,332 78	14,756 81	405 45	5,931 91	2,300 00	9,620 65	200,323 77	30,193 42	408,119 01
Kaslo	.....	.....	5,129 57	1,200 00	125 00	.....	469 15	200 00	109 25	525 00	13,068 68	.....	27 54	130 00	.....	2,308 87	11,607 98	1,727 16	36,088 20
Kelowna	11,809 78	7,123 11	16,196 96	2,515 29	8,759 13	3,919 85	2,511 22	2,387 75	.....	6,184 19	42,044 39	5,642 91	1,690 66	1,270 45	1,005 00	11,078 86	66,004 62	16,438 87	206,583 04
Ladysmith	4,288 55	2,262 85	953 29	2,737 00	.....	9 00	663 38	49 95	100 00	4,214 76	26,846 76	.....	377 40	1,833 57	631 26	4,542 56	22,759 68	4,671 86	76,941 87
Merritt	1,500 00	1,616 63	3,583 18	5,800 00	10 50	.....	489 34	.....	125 75	5,206 53	17,507 57	.....	157 45	845 65	.....	1,762 50	28,713 36	5,190 39	72,508 85
Nanaimo	35,710 53	23,428 65	14,258 01	6,459 80	548 82	4,009 85	7,826 22	1,815 00	2,552 49	10,785 81	65,292 66	29,390 75	1,632 98	717 20	2,789 96	10,931 04	37,687 01	18,606 72	274,443 50
Nelson	3,831 79	4,027 73	22,110 66	8,000 00	1,423 55	1,010 33	12,053 07	6,398 25	1,874 43	7,779 46	84,502 55	218 88	823 96	789 00	1,200 00	14,073 60	106,805 31	29,634 02	306,556 59
New Westminster	176,849 45	66,978 44	76,815 62	4,958 79	8,063 86	2,000 79	54,772 33	14,634 15	6,561 73	23,913 33	215,007 72	19,067 83	11,959 62	7,705 48	4,800 00	22,611 80	145,886 01	123,559 37	986,146 32
North Vancouver	81,593 84	42,286 04	35,534 79	6,638 42	5,159 56	258 71	18,324 90	2,000 00	3,189 51	16,683 46	132,871 11	30,918 57	22,729 57	2,340 50	2,988 70	22,735 32	291,212 94	31,432 52	748,898 46
Port Alberni	1,200 00	1,168 73	7,382 70	3,000 00	.....	.....	5,265 61	500 00	89 80	2,075 89	7,991 99	531 32	312 46	.....	1,052 00	3,502 23	38,886 37	6,884 87	79,843 97
Port Coquitlam	24,990 00	11,926 42	8,033 86	1,445 50	.....	.....	4,053 05	500 50	174 00	1,878 79	16,364 45	7,954 14	9,718 21	165 00	2,299 80	5,788 88	9,899 92	10,359 04	115,551 56
Port Moody	5,598 00	4,152 80	5,853 46	1,026 00	.....	.....	658 32	805 30	302 12	2,361 99	13,452 65	.....	1,730 92	150 00	.....	4,385 39	7,016 10	24,813 70	72,306 75
Prince George	4,620 00	6,093 63	2,501 40	2,499 68	.....	.....	4,810 21	4,200 00	640 29	12,628 09	26,740 61	30,574 03	6,628 75	1,040 00	2,198 50	12,888 41	52,378 14	11,589 60	182,031 34
Prince Rupert	57,311 55	25,923 58	18,690 54	5,831 30	511 50	16,545 55	20,603 41	11,531 80	4,799 77	26,312 63	84,163 95	1,117 48	19,084 32	3,728 00	3,900 00	28,676 35	164,779 55	42,949 80	536,461 08
Revelstoke	16,107 88	9,346 28	1,369 96	834 86	202 03	1,181 41	2,581 66	1,029 41	535 50	6,319 04	41,533 36	.....	1,177 83	882 25	500 00	7,554 26	45,098 55	12,701 03	148,955 31
Rossland	5,370 00	5,962 02	6,297 80	2,054 05	.....	921 15	6,157 00	.....	420 00	4,011 59	35,614 71	.....	466 37	127 80	617 00	3,825 24	7,100 17	4,691 64	83,636 54
Salmon Arm	288 00	741 47	4,351 57	2,162 40	.....	.....	510 20	381 58	16 00	54 50	11,621 83	772 50	338 87	497 85	.....	5,047 51	16,447 89	2,163 55	45,395 72
Slocan	.....	600 00	52 60	.....	.....	.....	.....	.....	.....	.....	4,637 93	.....	.....	.....	.....	600 15	7 50	645 14	6,543 32
Trail	5,849 20	3,653 30	12,990 53	853 65	403 98	649 14	2,202 02	.....	120 00	4,292 98	52,363 77	1,023 01	727 54	315 00	1,200 00	9,165 47	13,892 52	10,205 19	119,907 30
Vancouver	1,115,650 90	759,102 15	744,901 43	87,610 27	97,963 77	122,134 51	450,299 69	259,040 79	71,274 41	573,479 74	1,704,803 23	.....	137,396 86	93,985 01	14,600 00	187,336 71	563,392 62	526,232 29	7,509,204 38
Vernon	20,277 26	13,381 80	12,820 97	7,500 00	891 19	1,703 95	8,865 66	3,825 00	1,272 17	7,935 00	64,032 74	11,389 49	2,554 82	4,438 93	.....	5,911 51	81,247 69	19,406 26	267,454 44
Victoria	554,563 55	601,762 91	185,552 67	47,602 22	30,309 02	27,958 23	152,930 94	36,027 18	19,915 68	110,726 47	565,083 44	75,449 36	59,196 49	46,375 88	7,000 00	70,744 18	271,536 24	267,985 33	3,130,719 79
Totals	$2,180,654 83	$1,625,353 91	$1,261,072 25	$ 222,157 32	$158,323 43	$193,951 26	$789,720 71	$351,664 76	$119,273 15	$ 874,332 01	$3,549,817 21	$ 243,601 75	$ 282,395 40	$ 176,718 91	$ 52,632 22	$ 484,186 33	$2,383,907 16	$1,274,403 27	$16,224,165 88

Districts.

Burnaby	$ 64,310 00	$ 30,704 00	$ 63,417 67	$ 12,853 78	.....	$ 11,380 61	.....	$ 7,143 50	$ 789 46	$ 22,991 66	$ 167,893 12	$ 17,882 74	$ 13,519 06	$ 800 44	$ 2,800 00	$ 35,013 41	$ 92,012 99	$ 74,367 43	$ 617,879 87
Chilliwhack	.....	.....	26,297 24	.....	.....	.....	$ 70 00	989 78	50 00	2,630 62	52,550 91	.....	2,847 55	975 00	1,300 00	2,592 60	.....	33,002 44	123,306 14
Coldstream	330 00	499 74	5,468 45	.....	.....	.....	.....	.....	.....	184 75	3,642 43	.....	568 83	497 50	.....	3,441 80	13,565 09	2,594 54	30,793 13
Coquitlam	4,200 00	1,337 63	22,464 15	553 92	.....	.....	172 47	795 00	85 00	2,288 34	10,143 00	.....	538 31	1,175 00	1,850 00	4,196 17	3,798 99	2,586 34	56,184 32
Delta	9,240 85	7,191 65	32,340 72	.....	.....	.....	.....	2,282 70	175 00	2,493 85	29,986 34	.....	1,544 93	730 00	1,300 00	6,690 05	23,422 77	19,698 18	137,097 04
Esquimalt	20,000 00	3,546 20	22,463 31	1,768 98	.....	3,567 27	2,010 50	.....	360 00	6,497 73	46,520 49	14,279 08	959 50	1,560 00	1,700 00	7,786 82	.....	16,007 12	146,036 00
Fraser Mills	.....	.....	1,820 00	240 00	.....	100 00	100 00	295 75	.....	1,344 35	807 30	.....	.....	.....	.....	598 39	.....	.....	5,305 79
Kent	600 00	744 31	7,957 66	.....	.....	.....	.....	205 88	.....	143 60	13,480 44	.....	312 49	110 00	1,150 00	1,478 18	.....	6,796 43	32,978 99
Langley	.....	.....	37,846 96	216 00	.....	558 78	.....	1,967 35	306 80	1,184 55	39,830 51	1,044 40	743 90	875 00	1,700 00	6,425 51	.....	6,435 80	99,135 56
Maple Ridge	.....	.....	18,437 44	693 00	.....	.....	.....	1,752 40	341 50	2,181 51	33,489 74	.....	486 66	600 00	1,325 00	5,799 64	.....	8,282 65	73,389 54
Matsqui	.....	.....	28,177 08	.....	.....	.....	.....	2,502 15	160 00	775 62	35,340 02	.....	1,334 91	458 60	1,500 00	3,285 95	.....	3,752 32	77,286 65
Mission	.....	.....	24,448 39	433 95	.....	.....	.....	907 60	202 00	281 50	40,711 98	.....	1,162 23	295 00	1,225 00	3,025 85	.....	5,089 75	77,783 25
North Cowichan	1,750 00	1,168 63	20,731 75	.....	.....	.....	.....	800 00	.....	2,029 70	14,734 36	.....	278 20	655 00	747 05	4,196 94	.....	11,714 49	58,806 12
North Vancouver	46,454 87	13,490 04	48,063 52	4,001 58	$ 733 68	.....	792 86	43,131 06	2,412 70	10,656 96	51,976 29	19,698 63	3,460 83	360 00	2,550 00	21,852 76	20,570 32	34,989 92	325,196 02
Oak Bay	52,139 74	39,655 59	18,686 91	1,155 28	1,015 14	2,954 02	4,500 00	500 00	966 90	6,614 27	73,526 09	6,961 06	3,740 58	2,108 75	.....	11,987 40	26,829 45	46,139 55	299,480 73
Peachland	622 00	376 09	1,320 17	1,778 00	4 00	.....	25 00	.....	143 49	116 40	8,141 54	.....	710 27	.....	550 00	1,127 12	6,154 52	2,548 40	23,617 00
Penticton	4,515 00	2,131 28	16,711 47	5,000 00	156 20	.....	3,933 54	7,342 20	332 80	6,173 88	55,327 68	.....	2,431 23	1,178 51	2,250 00	8,102 62	95,339 77	30,407 86	241,334 04
Pitt Meadows	.....	.....	5,024 70	.....	.....	.....	.....	929 32	100 00	367 75	4,539 08	.....	90 27	55 00	525 00	1,973 33	.....	3,335 50	16,939 95
Point Grey	182,250 71	33,832 56	72,070 07	15,201 95	23,549 23	39,277 63	30,409 61	3,000 00	2,527 30	28,169 91	242,476 95	15,911 59	8,723 01	2,633 15	3,100 00	31,397 64	128,264 02	129,023 26	991,818 59
Richmond	16,912 29	3,872 57	71,050 89	.....	.....	.....	.....	.....	1,456 25	6,072 76	54,062 87	.....	2,036 97	580 00	2,500 00	8,643 63	39,263 94	26,217 61	232,669 78
Saanich	30,721 63	27,351 76	88,065 49	1,161 75	1,100 00	.....	3,485 85	11,186 25	306 75	10,214 70	131,721 61	14,213 71	4,174 71	2,749 10	2,000 00	21,371 69	51,694 27	36,906 40	438,425 67
Salmon Arm	933 00	779 03	18,798 22	.....	.....	.....	.....	500 00	.....	177 00	14,788 91	.....	627 52	436 25	1,125 00	3,064 84	.....	10,967 48	52,197 25
South Vancouver	220,053 36	67,201 00	183,166 97	10,816 06	.....	128,175 97	24,352 74	20,690 41	4,352 47	29,512 35	468,720 99	279 34	35,960 31	5,993 71	.....	66,400 65	151,713 47	126,717 61	1,553,107 41
Spallumcheen	2,431 00	1,023 34	17,638 58	.....	.....	.....	.....	350 00	60 00	.....	26,597 92	.....	546 08	775 00	1,000 00	2,318 43	3,837 89	7,764 96	64,343 20
Sumas	.....	.....	8,881 85	.....	.....	.....	.....	300 00	100 00	167 67	10,919 22	.....	79 68	200 00	800 00	1,900 22	.....	1,269 30	24,617 94
Summerland	2,450 00	1,759 69	6,869 47	500 00	.....	.....	278 31	500 00	57 25	739 12	33,897 23	.....	616 17	823 75	1,700 00	2,855 98	62,430 98	7,942 29	123,420 24
Surrey	.....	.....	56,189 07	368 55	.....	.....	.....	2,433 95	383 24	8,250 93	55,029 34	.....	5,093 33	700 00	2,700 00	15,185 73	.....	21,794 78	168,128 92
West Vancouver	21,352 24	4,664 39	41,070 05	.....	733 67	.....	3,025 00	334 25	474 20	4,850 45	27,389 72	31,701 81	482 42	557 50	2,000 00	12,106 45	109,224 43	15,748 14	275,714 72
Totals	$ 681,266 69	$ 241,329 50	$ 965,478 25	$ 65,742 80	$ 27,291 92	$186,014 28	$ 73,164 88	$110,839 55	$ 16,143 11	$ 157,111 93	$1,748,246 08	$ 118,972 36	$ 93,069 95	$ 27,882 26	$ 39,397 05	$ 294,819 80	$ 828,122 90	$ 692,100 55	$ 6,366,993 86
Cities forward	2,180,654 83	1,625,353 91	1,261,072 25	222,157 32	158,323 43	193,951 26	789,720 71	351,664 76	119,273 15	874,332 01	3,549,817 21	243,601 75	282,395 40	176,718 91	52,632 22	484,186 33	2,383,907 16	1,274,403 27	16,224,165 88
Cities and districts	$2,861,921 52	$1,866,683 41	$2,226,550 50	$ 287,900 12	$185,615 35	$379,965 54	$862,885 59	$462,504 31	$135,416 26	$1,031,443 94	$5,298,063 29	$ 362,574 11	$ 375,465 35	$ 204,601 17	$ 92,029 27	$ 779,006 13	$3,212,030 06	$1,966,503 82	$22,591,159 74

VIII.—TAXES LEVIED, 1921.

Cities.

Alberni	$ 23,688 65
Armstrong	27,376 28
Chilliwack	58,227 53
Courtenay	21,252 58
Cranbrook	65,235 10
Cumberland	13,512 13
Duncan	22,719 22
Enderby	23,695 59
Fernie	73,848 16
Grand Forks	38,518 74
Greenwood	14,796 90
Kamloops	131,143 68
Kaslo	14,621 16
Kelowna	95,744 45
Ladysmith	23,494 58
Merritt	24,402 85
Nanaimo	156,957 18
Nelson	115,822 58
New Westminster	435,829 91
North Vancouver	346,269 71
Port Alberni	34,787 58
Port Coquitlam	61,999 34
Port Moody	44,503 19
Prince George	83,894 69
Prince Rupert	329,609 17
Revelstoke	82,265 94
Rossland	32,923 72
Salmon Arm	20,832 58
Slocan	4,036 50
Trail	72,828 32
Vancouver	5,410,479 56
Vernon	148,828 75
Victoria	1,415,030 48
Total	$9,469,176 80

Districts.

Burnaby	$ 427,141 28
Chilliwhack	74,182 28
Coldstream	24,408 83
Coquitlam	28,204 63
Delta	101,080 08
Esquimalt	102,718 83
Fraser Mills	4,165 71
Kent	18,106 54
Langley	65,427 37
Maple Ridge	52,520 00
Matsqui	54,582 00
Mission	73,001 47
North Cowichan	64,730 00
North Vancouver	187,879 97
Oak Bay	203,195 21
Peachland	12,585 72
Penticton	99,054 62
Pitt Meadows	12,163 23
Point Grey	734,422 60
Richmond	151,712 34
Saanich	254,449 26
Salmon Arm	29,981 95
South Vancouver	798,960 00
Spallumcheen	42,014 21
Sumas	19,233 29
Summerland	57,872 30
Surrey	99,458 49
West Vancouver	95,431 83
Total	$ 3,888,684 04
Cities forward	9,469,176 80
Cities and districts	$13,357,860 84

IX.—COMPARATIVE STATEMENT OF MONEYS COLLECTED FROM PRINCIPAL SOURCES OF REVENUE, 1914–21.

Item of Revenue.	1914.	1915.	1916.	1917.	1918.	1919.	1920.	1921.
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	$15,467,662 57	$14,550,526 21
Trade licences	163,919 85	158,510 20	145,939 90	158,731 75	153,450 30	320,788 84	407,306 86	464,731 83
Government grant to schools	760,000 99	790,001 16	748,848 07	824,259 72	892,109 73	898,897 73	970,164 26	1,186,156 43
Fines and costs	130,568 40	95,497 51	83,885 73	104,150 51	160,885 74	221,527 47	358,910 22	291,124 42

X.—COMPARATIVE STATEMENT OF EXPENDITURES ON STREETS, FIRE, ADMINISTRATION OF JUSTICE, PUBLIC HEALTH, COUNCIL SALARIES, AND SCHOOLS, 1914–21.

Item of Expenditure.	1914.	1915.	1916.	1917.	1918.	1919.	1920.	1921.
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	$1,940,481 75	$2,226,550 50
Fire	769,772 90	604,149 62	569,745 77	545,744 64	587,191 46	682,403 75	808,884 66	862,885 59
Administration of justice	803,361 73	681,660 19	570,943 46	562,158 66	600,507 81	743,180 05	942,193 35	1,031,443 94
Public health	246,977 52	207,494 80	170,850 73	166,343 50	200,612 70	196,535 88	170,415 36	135,416 26
Council salaries	92,556 38	82,616 96	77,353 91	80,869 04	80,940 06	84,721 10	80,881 94	92,029 27
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	4,482,609 57	5,298,063 29

XI.—MONEY BY-LAWS.

Certificates of approval were issued during 1921 for money by-laws as follows:—

Date.	Municipality.	By-law No.	Purpose.	Amount.	Term.	Rate.
1921.					Years.	Per Cent.
Jan. 14	Courtenay	55	Schools	$ 30,000 00	20	7
„ 28	Kent	67	Dyking	20,000 00	20	6
Feb. 18	Chilliwack (City)	249	Paving	24,500 00	10	6
„ 18	„ „	250	„	21,500 00	10	6
Mar. 4	North Vancouver (District)	....	Hospital	11,000 00	5	6
„ 9	Trail	256	Waterworks	37,000 00	20	7
„ 9	„	257	Parks	5,000 00	20	7
„ 16	Kamloops	302	Schools	18,000 00	15	7
„ 24	„	307	„	35,000 00	20	7
„ 30	Salmon Arm (District)	126	Road improvements	10,000 00	20	6

April 12	Burnaby	294	Schools	$ 74,000 00	15	6
„ 12	„	295*	Waterworks extension	60,000 00	20	6
„ 26	Coquitlam (District)	134	Waterworks construction	6,000 00	10	6
„ 27	Cranbrook	188	Electric light	60,000 00	20	6½
May 12	North Vancouver (City)	418	Schools	2,750 00	12	6
„ 23	Port Coquitlam	113	Refunding treasury certificates	100,000 00	20	7
June 6	Nanaimo	334	Schools	15,000 00	10	6
„ 7	Courtenay	52	Waterworks	60,000 00	30	6
„ 7	„	58	„	50,000 00	30	6
„ 20	North Vancouver (City)	417–467	Schools	11,550 00	12	6
„ 20	Penticton	242	Irrigation	100,000 00	30	6
„ 20	„	243	Domestic water system	35,000 00	20	6
„ 20	„	244	Electric light and power	30,000 00	20	6
„ 20	„	245	Schools	50,000 00	30	6
July 21	Kelowna	301–306	Recreation-grounds	5,500 00	10	7
Aug. 16	Spallumcheen	241	Schools	10,000 00	10	6
„ 16	Armstrong	94	„	11,000 00	10	6
„ 18	Surrey	203	„	28,700 00	10	6
„ 19	Trail	271	„	50,000 00	20	6
„ 22	Richmond	272	Drainage	7,500 00	20	6
„ 24	Salmon Arm (District)	134	Schools	11,500 00	20	6
Sept. 6	Salmon Arm (City)	116	„	11,500 00	20	6
„ 7	Prince George	132	Street improvements	20,000 00	10	6
Oct. 5	Chilliwhack (District)	....	Schools	24,833 33	10	6
„ 5	Merritt	105	„	8,000 00	15	6
„ 5	Prince George	134	Electric light	5,000 00	15	6
„ 5	„	136	Waterworks	14,000 00	15	6
„ 11	Victoria	2134	Local improvements $2,483 14			
„ 11	„	2146	„ „ 955 81			
„ 11	„	2149	Local improvement consolidation	3,438 95	10†	6
„ 13	Point Grey	30	Schools	195,000 00	20	5½
„ 17	Chilliwhack (District)	....	Dredge	15,000 00	10	6
Nov. 10	Saanich	259	Waterworks	150,000 00	30	6½
„ 14	Duncan	151	Local improvement, streets	4,000 00	15	6½
„ 14	„	152	„ „	8,500 00	15	6½
„ 30	Coquitlam (District)	148	Waterworks	5,500 00	10	6
Dec. 9	Oak Bay	260	Schools	68,000 00	20	5½
„ 14	Prince Rupert	376	„	36,000 00	28	6
„ 22	Summerland	145	Electric light	8,000 00	10†	7
				$1,567,272 28		

* Repealed by By-law No. 337. † Instalments.

XII.—PUBLIC UTILITIES, 1921.

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	$ 4,130 61	.....	$ 972 17	$ 5,102 78	$ 2,993 13	.....	$ 2,109 65
Armstrong	82,336 28	12,445 57	.....	5,751 96	18,197 53	17,497 78	.....	699 75
Courtenay	41,776 55	5,554 32	.....	3,155 55	8,709 87	14,516 35	$ 5,806 48	.....
Cranbrook	61,050 34	32,895 15	$ 1,037 19	5,914 80	39,847 14	40,941 05	1,093 91	.....
Duncan	64,500 00	9,676 38	.....	5,460 78	15,137 16	15,919 64	782 48	.....
Fernie	64,149 32	28,212 16	.....	5,659 88	33,872 04	38,855 89	4,983 85	.....
Grand Forks	16,300 00	8,892 70	.....	.....	8,892 70	15,301 44	6,408 74	.....
Kamloops	188,306 75	81,486 86	.....	17,669 16	99,156 02	111,235 23	12,079 21	.....
Kaslo	27,621 26	5,006 45	.....	2,917 30	7,923 75	10,121 20	2,197 45	.....
Ladysmith	26,900 77	20,894 38	.....	1,865 30	22,759 68	20,030 98	.....	2,728 70
Nelson	318,542 07	32,907 72	.....	24,119 65	57,027 37	74,755 32	17,727 95	.....
New Westminster	179,679 74	49,423 49	.....	11,874 05	61,297 54	105,972 80	44,675 26	.....
Port Alberni	53,784 63	6,844 32	11,029 14	3,743 27	21,616 73	12,146 36	.....	9,470 37
Prince George	77,234 83	20,980 59	3,527 60	8,472 34	32,980 53	29,364 43	.....	3,616 10
Prince Rupert	378,795 86	41,057 79	.....	28,856 89	69,914 68	96,256 25	26,341 57	.....
Revelstoke	210,900 00	17,672 13	.....	18,966 53	36,638 66	38,152 20	1,513 54	.....
Salmon Arm	37,761 05	4,466 46	734 61	3,402 72	8,603 79	6,246 03	.....	2,357 76
Vernon	143,986 91	37,346 20	.....	16,862 95	54,209 15	54,802 76	593 61	.....
Totals	$ 1,983,223 05	$ 419,893 28	$ 16,328 54	$ 165,665 30	$ 601,887 12	$ 705,108 84	$124,204 05	$ 20,982 33

ELECTRIC LIGHT—DISTRICTS.

Peachland	$ 17,740 86	$ 3,225 97	.....	$ 1,656 31	$ 4,882 28	$ 4,408 80	.....	$ 473 48
Penticton	158,371 60	29,003 26	.....	14,542 99	43,546 25	39,167 65	.....	4,378 60
Summerland	26,808 80	5,613 63	.....	1,934 19	7,547 82	8,214 53	$ 666 71	.....
Totals	$ 202,921 26	$ 37,842 86	.....	$ 18,133 49	$ 55,976 35	$ 51,790 98	$ 666 71	$ 4,852 08
Cities forward	1,983,223 05	419,893 28	$ 16,328 54	165,665 30	601,887 12	705,108 84	124,204 05	20,982 33
Cities and districts	$ 2,186,144 31	$ 457,736 14	$ 16,328 54	$ 183,798 79	$ 657,863 47	$ 756,899 82	$124,870 76	$ 25,834 41

Waterworks—Cities.

Alberni	$ 52,205 04	$ 1,013 75	.....	$ 5,805 65	$ 6,819 40	$ 1,537 34	.....	$ 5,282 06
Armstrong	42,313 22	2,794 28	.....	3,032 64	5,826 92	6,678 36	$ 851 44	.....
Cranbrook	184,390 90	3,021 66	$ 559 57	17,105 48	20,686 71	21,588 86	902 15	.....
Duncan	25,000 00	3,515 13	.....	2,100 30	5,615 43	5,686 36	70 93	.....
Enderby	22,815 08	1,722 45	948 26	1,702 06	4,372 77	3,579 58	.....	793 19
Fernie	114,414 47	3,867 94	.....	8,451 28	12,319 22	23,121 84	10,802 62	.....
Grand Forks	44,800 00	6,559 66	.....	2,767 75	9,327 41	9,377 78	50 37	.....
Greenwood	27,037 51	660 61	.....	2,317 50	2,978 11	1,924 40	.....	1,053 71
Kamloops	274,255 69	28,465 84	.....	24,275 69	52,741 53	40,900 15	.....	11,841 38
Kaslo	22,500 00	3,463 38	.....	220 85	3,684 23	4,266 96	582 73	.....
Nanaimo	386,045 18	15,760 67	145 42	21,780 92	37,687 01	37,052 46	.....	634 55
Nelson	45,078 66	3,794 23	.....	640 20	4,434 43	30,206 34	25,771 91	.....
New Westminster	475,158 42	31,014 83	.....	53,573 64	84,588 47	86,580 73	1,992 26	.....
North Vancouver	603,370 88	10,403 21	.....	28,565 63	38,968 84	23,116 58	.....	15,852 26
Port Alberni	176,867 90	4,038 52	.....	13,231 12	17,269 64	6,146 66	.....	11,122 98
Port Coquitlam	46,000 00	3,116 91	.....	6,783 01	9,899 92	4,426 15	.....	5,473 77
Port Moody	66,420 54	534 56	.....	6,481 54	7,016 10	5,505 65	.....	1,510 45
Prince George	90,658 57	4,581 84	1,586 62	13,229 15	19,397 61	10,254 53	.....	9,143 08
Prince Rupert	591,334 30	16,175 74	4,675 46	36,258 26	57,109 46	34,285 03	.....	22,824 43
Revelstoke	68,400 00	2,211 93	.....	6,247 96	8,459 89	14,461 25	6,001 36	.....
Rossland	35,000 00	1,252 58	.....	5,847 59	7,100 17	9,897 40	2,797 23	.....
Salmon Arm	60,458 80	397 40	560 06	6,886 64	7,844 10	4,465 26	.....	3,378 84
Slocan	4,568 05	7 50	.....	.....	7 50	168 53	161 03	.....
Trail	126,320 38	3,365 09	.....	10,527 43	13,892 52	17,627 15	3,734 63	.....
Vancouver	5,234,832 07	318,381 68	.....	245,010 94	563,392 62	505,407 36	.....	57,985 26
Vernon	197,532 81	7,664 82	1,210 43	18,163 29	27,038 54	26,255 75	.....	782 79
Victoria	4,452,095 73	49,971 40	1,593 96	219,970 88	271,536 24	271,655 35	119 11	.....
Totals	$13,469,874 20	$ 527,757 61	$ 11,279 78	$ 760,977 40	$1,300,014 79	$1,206,173 81	$ 53,837 77	$147,678 75

XII.—PUBLIC UTILITIES, 1921—*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	$ 723,096 05	$ 31,389 76	$ 14,850 51	$ 45,772 72	$ 92,012 99	$ 39,291 11	.....	$ 52,721 88
Coldstream	93,924 40	6,425 53	.....	7,139 56	13,565 09	1,956 68	.....	11,608 41
Coquitlam	19,175 42	984 83	.....	2,814 16	3,798 99	796 82	.....	3,002 17
Delta	205,000 00	11,489 82	.....	11,932 95	23,422 77	11,932 19	.....	11,490 58
North Vancouver	176,957 87	7,958 82	.....	12,611 50	20,570 32	10,325 02	.....	10,245 30
Oak Bay	200,000 00	10,198 16	2,077 32	14,553 97	26,829 45	23,950 12	.....	2,879 33
Peachland	8,016 50	478 23	.....	794 01	1,272 24	963 24	.....	309 00
Penticton	175,650 80	4,373 91	.....	15,061 72	19,435 63	21,390 00	$ 1,954 37	.....
Point Grey	1,541,751 39	18,463 83	30,544 83	79,255 36	128,264 02	40,364 01	.....	87,900 01
Richmond	382,875 34	10,162 72	9,926 47	19,174 75	39,263 94	29,474 99	.....	9,788 95
Saanich	454,103 08	20,016 79	.....	31,677 50	51,694 29	38,334 25	.....	13,360 04
South Vancouver	962,890 40	81,157 32	16,558 72	53,997 43	151,713 47	91,079 57	.....	60,633 90
West Vancouver	107,072 78	13,773 24	.....	9,886 67	23,659 91	11,974 80	.....	11,685 11
Totals	$ 5,050,514 03	$ 216,872 96	$ 73,957 85	$ 304,672 30	$ 595,503 11	$ 321,832 80	$ 1,954 37	$275,624 68
Cities forward	13,469,874 20	527,757 61	11,279 78	760,977 40	1,300,014 79	1,206,173 81	53,837 77	147,678 75
Cities and districts	$18,520,388 23	$ 744,630 57	$ 85,237 63	$1,065,649 70	$1,895,517 90	$1,528,006 61	$ 55,792 14	$423,303 43

Sundry Utilities.

Water and Light.								
Kelowna	$ 108,616 81	$ 46,208 51	$ 7,674 24	$ 12,121 87	$ 66,004 62	$ 64,862 79	.....	$ 1,141 83
Merritt	53,185 07	21,719 19	1,322 78	5,671 37	28,713 34	26,189 26	.....	2,524 08
Gas.								
Nelson	50,000 00	14,937 50	.....	3,381 68	18,319 18	16,236 99	.....	2,082 19
Irrigation-system.								
Penticton	215,876 80	12,710 21	.....	19,647 68	32,357 89	23,878 37	.....	8,479 52
Irrigation and Domestic Water.								
Summerland	334,610 55	24,568 77	.....	30,314 39	54,883 16	34,970 94	.....	19,912 22
Hydro-electric.								
Kamloops	347,915 31	17,514 48	.....	30,911 74	48,426 22	47,163 00	.....	1,263 22
Ferries.								
North Vancouver	247,528 39	234,725 24	.....	17,518 86	252,244 10	277,024 39	$ 24,780 29	.....
West Vancouver	62,243 51	73,281 54	.....	12,282 98	85,864 52	71,215 10	.....	14,349 42
Street-railway.								
Nelson	80,264 13	19,795 63	.....	7,228 70	27,024 33	20,828 04	.....	6,196 29
Telephone.								
Prince Rupert	76,982 61	26,142 93	.....	11,612 48	37,755 41	43,890 20	6,134 79	.....
Totals	$ 1,577,233 18	$ 491,604 00	$ 8,997 02	$ 150,691 75	$ 651,592 77	$ 626,259 08	$ 30,915 08	$ 55,948 77

MUNICIPAL OFFICIALS.

CITIES.

City.	Clerk.	Treasurer.	Mayor.
Alberni	Spratt, C. J.		Motion, J. R.
Armstrong	Fifer, A. J.		Parks, J. Z.
Chilliwack	Brown, P. J.		Ashwell, J. H.
Courtenay	Wood, C. S.		Simms, C.
Cranbrook	Roberts, T. M.		Genest, A.
Cumberland	Mordy, T.		McDonald, D. R.
Duncan	Greig, J.		Miller, G. F.
Enderby	Rosoman, G.		Smedley, G. H.
Fernie	Moffatt, A. J.		Henderson, G. G.
Grand Forks	Hutton, J. A.		Hull, G. H.
Greenwood	Walters, G. S.		Gulley, T. M.
Kamloops	Jackson, A. W.		Burton, S. C.
Kaslo	Papworth, W. V.		Anderson, J.
Kelowna	Dunn, G. H.		Sutherland, D. W.
Ladysmith	Callin, C. G.		Walkem, W. W.
Merritt	Gay, F. S.		Cranna, W.
Nanaimo	Hackwood, H.	Gough, S.	Bushby, F. A.
Nelson	Wasson, W. E.		McHardy, C. F.
New Westminster	Thomas, T. J.	Bowell, A. J.	Johnston, J. J.
North Vancouver	Archibald, R. F.	Lane C. R.	Morden, G. H.
Port Alberni	Cronk, E. J.		MacIntyre, A. D.
Port Coquitlam	Smith, J.		Mars, A.
Port Moody	Lye, J. J.		Roe, P. D.
Prince George	Tate, D. G.		Johnson, J. H.
Prince Rupert	Woods, E. A.	Vance, W. D.	Rochester, H. B.
Revelstoke	Gordon, W. A.		Bews, W.
Rossland	McLeod, J. A.		Pitt, A. R.
Salmon Arm	Lingford, R.		Newnes, W.
Slocan	Graham, W. E.		McNeish, T.
Trail	Monypenny, W. E. B.		Martin, A. J.
Vancouver	McQueen, W.	Johnstone, J.	Tisdall, C. E.
Vernon	Edwards, J. G.		Costerton, C. F.
Victoria	Bradley, E. W.	Smith, E. C.	Marchant, W.

MUNICIPAL OFFICIALS—*Continued.*

DISTRICTS.

District	Clerk and Treasurer.	Reeve.	Address.
Burnaby	Moore, A. G.	McLean, A. K.	Edmonds.
Chilliwhack	Webb. C. W.	MacLeod, J. A.	Chilliwack.
Coldstream	Henderson, E.	Cunliffe, Major E. H.	Vernon.
Coquitlam	Newman, R.	Marmont, L. E.	Maillardville.
Delta	McDiarmid, N. A.	Williamson, J. A.	Ladner.
Esquimalt	Pullen, G. H.	Lockley, A.	Esquimalt.
Fraser Mills	Stewart, G. G.	Scott, Dr. R. H.	Fraser Mills.
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.	McCallum, A.	Aldergrove.
Mission	Barr, J. A.	Knight, R. E.	Mission.
North Cowichan	Crane, C. S.	Aitken, A. C.	Duncan.
North Vancouver	Farmer, J. G.	McNaught, J. Y.	North Vancouver.
Oak Bay	Blandy, R. F.	Drake, S. J.	Oak Bay.
Peachland	Dryden, W.	Lang, Grant	Peachland.
Penticton	Bracewell, B. C.	Chambers, E. J.	Penticton.
Pitt Meadows	McDermott, W.	Park, W. J.	Pitt Meadows.
Point Grey	Floyd, H.	Lembke, W. H.	Kerrisdale.
Richmond	Shepherd, S.	Tilton, J.	Eburne.
Saanich	Cowper, H. S.	Watson, G. F.	Royal Oak.
Salmon Arm	Lacey, J. E.	Wilcox, F. E.	Salmon Arm.
South Vancouver	Riley, W. T.	McClintock, W. F. (Gray, A. W., Commissioner)	South Vancouver.
Spallumcheen	Wiglesworth, J. R.	Hassen, M.	Armstrong.
Sumas	Chas. Courtman	Cook, J. R.	Huntingdon.
Summerland	Nixon, F. J.	Campbell, J. R.	Summerland.
Surrey	Lemax, C.	McKenzie, R. D.	Cloverdale.
West Vancouver	Ollason, J.	Vinson, V. V.	Hollyburn.

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