PROVINCE OF BRITISH COLUMBIA

DEPARTMENT OF ATTORNEY-GENERAL

REPORT

OF THE

INSPECTOR OF MUNICIPALITIES

FOR THE YEAR ENDED

DECEMBER 31ST, 1926

PRINTED BY
AUTHORITY OF THE LEGISLATIVE ASSEMBLY.

VICTORIA, B.C.:
Printed by CHARLES F. BANFIELD, Printer to the King's Most Excellent Majesty.
1927.

To His Honour ROBERT RANDOLPH BRUCE,

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, 1926.

All of which is respectfully submitted.

A. M. MANSON,
Attorney-General.

Victoria, July, 1927.

REPORT OF THE INSPECTOR OF MUNICIPALITIES.

VICTORIA, B.C., July, 1927.

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

SIR,—I have the honour to submit herewith a statistical report of the affairs of the municipalities of the Province for the year 1926.

There is comparatively little in the report which requires special comment. There are no very great changes from the preceding year, but the statistics shown nevertheless all indicate satisfactory progress.

The assessment figures show practically no change in the valuation of land, but they show an increase of $20,000,000 in the valuation of improvements. This represents, I think, fairly well the development which is taking place generally throughout the Province.

New debenture liabilities were incurred during the year to the amount of $5,753,392, although the net increase in debenture debts was only $3,775,427. The largest items of borrowing were as follows: City of Vancouver, general debentures, $1,920,000; local improvement, $401,986. Point Grey, general, $626,600; local improvement, $1,188,332. Corporation of the District of North Vancouver, $274,100; Corporation of the District of South Vancouver, $194,928; City of Prince Rupert, $190,030; City of New Westminster, $125,000; Corporation of the District of Burnaby, $111,000; Corporation of the District of West Vancouver, $100,000. The City of Port Moody was also obliged to issue its own bonds to the amount of $100,000 to replace the matured bonds of the Port Moody Steel Works which had been guaranteed by the city. The fate of the Port Moody Steel Works was that which very commonly falls to the bonused industry, and the city after paying $7,000 a year interest during the lifetime of the bonds was obliged last year to take up the liability by an issue of its own debentures to the full amount of $100,000. Fortunately the city has been able without difficulty to carry the additional load and may in time realize a substantial sum from the sale of the real estate belonging to the Steel Works.

The City of Port Coquitlam is still in arrears with the interest on its debentures, but is gradually improving its position.

The arrears of taxes and the investments of the municipalities in tax-sale lands have again been reduced, and the condition of the sinking funds shows further improvement.

The general conditions prevailing throughout the incorporated areas of the Province are very satisfactory.

ROBERT BAIRD,
Inspector of Municipalities.

I.—ASSESSMENTS, 1927.

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	$ 214,068 00	$ 223,850 00	$ 437,918 00	$ 238,790 00	$ 676,708 00	*Nil*	490	1,553
Armstrong	510,170 00	518,710 00	1,028,880 00	237,705 00	1,266,585 00	50	1,000	1,000
Chilliwack	776,000 00	1,026,050 00	1,802,050 00	265,025 00	2,067,075 00	20	1,800	1,040
Courtenay	447,469 00	503,660 00	951,129 00	75,375 00	1,026,504 00	50	950	800
Cranbrook	631,443 00	1,334,665 00	1,966,108 00	248,950 00	2,215,058 00	50	2,725	200
Cumberland	118,700 00	195,810 00	314,510 00	77,200 00	391,710 00	50	1,000	40
Duncan	577,321 00	774,400 00	1,351,721 00	221,805 00	1,573,526 00	*Nil*	1,300	500
Enderby	311,069 00	270,150 00	581,219 00	200,818 00	782,037 00	50	800	655
Fernie	835,437 00	1,452,000 00	2,287,437 00	605,100 00	2,892,537 00	50	3,500	331
Grand Forks	320,645 00	485,600 00	806,245 00	455,065 00	1,261,310 00	50	1,500	1,697
Greenwood	68,275 00	129,495 00	197,770 00	269,045 00	466,815 00	33⅓	320	640
Kamloops	2,112,902 00	3,347,820 00	5,460,722 00	1,278,100 00	6,738,822 00	25	5,000	912
Kaslo	180,217 00	255,690 00	435,907 00	158,271 00	594,178 00	50	950	400
Kelowna	1,512,938 60	2,486,685 00	3,999,623 60	458,050 00	4,457,673 60	33⅓	3,639	1,281
Ladysmith	338,965 00	426,250 00	765,215 00	110,860 00	876,075 00	*Nil*	2,250	220
Merritt	602,115 00	785,870 00	1,387,985 00	337,639 00	1,725,624 00	*Nil*	1,800	1,615
Nanaimo	2,256,922 00	3,337,500 00	5,594,422 00	681,545 00	6,275,967 00	*Nil*	8,900	720
Nelson	1,902,444 00	3,247,880 00	5,150,324 00	888,098 00	6,038,422 00	50 (1)	5,500	751
New Westminster	9,869,107 00	9,646,360 00	19,515,467 00	7,001,440 00	26,516,907 00	*Nil*	18,000	3,481
North Vancouver	8,190,433 00	7,121,343 00	15,311,776 00	3,592,400 00	18,904,176 00	*Nil*	8,500	2,750
Port Alberni	449,365 00	1,006,250 00	1,455,615 00	370,858 00	1,826,473 00	*Nil*	1,400	1,960
Port Coquitlam	987,513 00	684,375 00	1,671,888 00	1,215,514 00	2,887,402 00	25	1,800	6,200
Port Moody	1,276,900 00	1,145,325 00	2,422,225 00	166,093 40	2,588,318 40	*Nil*	1,400	3,000
Prince George	1,148,658 00	1,057,647 00	2,206,305 00	856,426 00	3,062,731 00	*Nil*	3,000	1,092
Prince Rupert	5,062,239 00	1,935,570 00	6,997,809 00	6,136,777 00	13,134,586 00	*Nil*	6,460	2,240
Revelstoke	880,190 00	1,316,750 00	2,196,940 00	869,145 00	3,066,085 00	*Nil*	3,500	595
Rossland	572,640 00	1,052,055 00	1,624,695 00	609,060 00	2,233,755 00	50	2,400	1,920
Salmon Arm	456,713 50	432,275 00	888,988 50	115,197 50	1,004,186 00	50	762	520
Slocan	39,435 00	60,055 00	99,490 00	49,900 00	149,390 00	10 (2)	400	192
Trail	1,054,390 00	1,962,355 00	3,016,745 00	411,325 00	3,428,070 00	50	6,000	664
Vancouver	128,269,116 00	98,700,410 00	226,969,526 00	.....	226,969,526 00	50	128,350	10,784
Vernon	1,721,670 00	1,881,000 00	3,602,670 00	1,035,110 00	4,637,780 00	50	4,000	2,000
Victoria	25,766,604 00	28,387,030 00	54,153,634 00	17,841,300 00	71,994,934 00	50	38,750	4,637
Totals	$199,462,074 10	$177,190,885 00	$376,652,959 10	$ 47,077,986 90	$423,730,946 00	.....	268,146	56,390

(1) For school purposes only. (2) For debt only.

DISTRICTS.

Burnaby	$ 10,899,931 00	$ 8,790,095 00	$ 19,690,026 00	$ 5,580,749 00	$ 25,270,775 00	*Nil*	14,500	21,500
Chilliwhack	3,279,039 00	1,480,762 00	4,759,801 00	71,800 00	4,831,601 00	*Nil*	6,000	45,000
Coldstream	867,752 00	1,400,557 00	2,268,309 00	20,885 00	2,289,194 00	*Nil*	560	17,000
Coquitlam	1,739,953 00	656,100 00	2,396,053 00	6,441,755 00	8,837,808 00	*Nil*	3,750	37,120
Delta	5,342,647 00	1,179,440 00	6,522,087 00	120,600 00	6,642,687 00	50	2,500	42,000
Esquimalt	2,576,335 00	1,600,785 00	4,177,120 00	7,281,430 00	11,458,550 00	25	4,000	1,500
Fraser Mills	143,220 00	319,939 00	463,159 00	.....	463,159 00	50	800	390.46
Glenmore	478,460 00	638,210 00	1,116,670 00	114,385 00	1,231,055 00	50	302	2,881.96
Kent	1,006,559 88	509,220 00	1,515,779 88	15,840 00	1,531,619 88	*Nil*	1,180	47,360
Langley	2,314,483 00	2,283,855 00	4,598,338 00	196,865 00	4,795,203 00	50 (1)	5,000	75,907
Maple Ridge	1,910,627 00	1,663,205 00	3,573,832 00	166,380 00	3,740,212 00	50 (1)	4,800	45,000
Matsqui	2,241,724 00	2,024,913 00	4,266,637 00	262,700 00	4,529,337 00	50 (2)	4,500	54,145
Mission	924,781 00	2,262,677 00	3,187,458 00	129,193 00	3,316,651 00	50	4,000	52,000
North Cowichan	1,815,299 60	3,418,976 00	5,234,275 00	208,949 00	5,443,224 00	10	3,000	35,000
North Vancouver	5,414,669 00	3,899,955 00	9,314,624 00	3,162,079 00	12,476,703 00	*Nil*	5,000	48,000
Oak Bay	3,220,896 00	4,956,540 00	8,177,436 00	394,713 00	8,572,149 00	25	4,800	2,552
Peachland	255,095 00	225,190 00	480,285 00	75,230 00	555,515 00	*Nil*	510	3,520
Penticton	1,854,995 00	3,141,875 00	4,996,870 00	535,550 00	5,532,420 00	20	4,000	7,044
Pitt Meadows	825,450 00	261,340 00	1,086,790 00	79,125 00	1,165,915 00	50 (1)	486	14,000
Point Grey	21,099,976 00	31,412,713 00	52,512,689 00	3,503,120 00	56,015,809 00	22	26,250	8,516
Richmond	5,113,555 00	2,168,245 00	7,281,800 00	408,845 00	7,690,645 00	50	5,500	30,000
Saanich	5,329,725 00	6,602,028 00	11,931,753 00	1,692,125 00	13,623,878 00	15	12,000	45,000
Salmon Arm	852,169 00	945,295 00	1,797,464 00	86,405 00	1,883,869 00	*Nil*	4,000	46,000
South Vancouver	11,536,220 50	12,106,313 00	23,642,533 50	5,562,925 00	29,205,458 50	50	41,000	9,200
Spallumcheen	1,931,730 00	697,750 00	2,629,480 00	183,260 00	2,812,740 00	*Nil*	1,820	65,000
Sumas	719,780 00	366,190 00	1,085,970 00	20,722 00	1,106,692 00	50	975	19,100
Summerland	1,171,229 55	1,833,668 00	3,004,897 55	258,594 00	3,263,491 55	*Nil*	2,000	13,000
Surrey	4,692,041 00	3,760,155 00	8,452,196 00	778,630 00	9,230,826 00	*Nil*	6,500	76,000
Tadanac	187,928 00	3,837,788 00	4,025,716 00	.....	4,025,716 00	50	291	740
West Vancouver	3,030,820 00	2,303,327 00	5,334,147 00	1,048,140 00	6,382,287 00	*Nil*	6,750	24,320
Totals	$102,777,089 93	$106,747,106 00	$209,524,195 93	$ 38,400,994 00	$247,925,189 93	.....	176,774	888,876.42

(1) For school purposes only. (2) Taxes levied upon 50 per cent. of assessed value of improvements which exceed $10,000.

I.—ASSESSMENTS, 1927—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	$ 107,570 00	$ 184,490 00	$ 292,060 00	$ 41,000 00	$ 333,060 00	50	450	160
Burns Lake	33,635 00	79,050 00	112,685 00	27,025 00	139,710 00	50	150	154
Creston	146,448 00	194,107 00	340,555 00	20,200 00	360,755 00	50	600	430
Mission	460,177 00	412,930 00	873,107 00	108,125 00	981,232 00	50	1,000	821
Smithers	201,205 00	381,990 00	583,195 00	125,290 00	708,485 00	40	1,000	950
Vanderhoof	43,825 00	100,125 00	143,950 00	.....	143,950 00	50	325	220
Totals	$ 992,860 00	$ 1,352,692 00	$ 2,345,552 00	$ 321,640 00	$ 2,667,192 00	.....	3,525	2,735
Cities forward	199,462,074 10	177,190,885 00	376,652,959 10	47,077,986 90	423,730,946 00	.....	268,146	56,390
Districts forward	102,777,089 93	106,747,106 00	209,524,195 93	38,400,994 00	247,925,189 93	.....	176,774	888,876.42
Cities, districts, and villages	$303,232,024 03	$285,290,683 00	$588,522,707 03	$ 85,800,620 90	$674,323,327 93	.....	448,445	948,001.42

II.—TAX LEVY, 1927.

Cities.

Municipality.	General.	School.	Debt.	Total.	Total Levy Previous Year.
Alberni	0.85	20.65	20.5	42.0	42.0
Armstrong	8.5	11.5	10.0	30.0	30.1
Chilliwack	12.0	18.5	19.5	50.0	50.0
Courtenay	7.0	16.25	1.75	25.0	25.0
Cranbrook	4.0	25.0	11.0	40.0	42.0
Cumberland	9.0	18.0	.....	27.0	27.0
Duncan	14.5	17.0	6.0	37.5	38.5
Enderby	2.28	12.75	18.97	34.0	34.0
Fernie	7.43	24.42	6.75	38.6	38.0
Grand Forks	3.0	16.0	13.0	32.0	33.0
Greenwood	6.0	19.0	39.0	64.0	64.0
Kamloops	.....	17.72	23.28	41.0	43.0
Kaslo	18.4	18.5	3.1	40.0	44.0
Kelowna	9.65	13.6	16.75	40.0	44.0
Ladysmith	4.0	26.0	1.0	31.0	36.0
Merritt	5.0	25.0	20.0	50.0	45.0
Nanaimo	4.63	25.65	16.72	47.0	47.0
Nelson	4.0	17.0	10.0	31.0	35.0
New Westminster	.....	19.7	30.3	50.0	50.0
North Vancouver	1.0	16.62	20.38	38.0	38.0
Port Alberni	.....	19.0	36.0	55.0	50.0
Port Coquitlam	7.67	10.83	32.5	51.0	51.0
Port Moody	17.0	5.75	12.25	35.0	35.0
Prince George	3.3	22.2	29.5	55.0	55.0
Prince Rupert	19.0	11.0	20.0	50.0	44.0
Revelstoke	9.0	20.0	9.0	38.0	38.0
Rossland	5.0	33.0	7.0	45.0	45.0
Salmon Arm	8.5	13.5	10.0	32.0	32.0
Slocan	20.0	23.0	14.0	57.0	57.0
Trail	12.8	16.7	7.5	37.0	37.6
Vancouver	13.757	9.118	8.791	31.666	31.666
Vernon	16.4	12.7	10.9	40.0	40.0
Victoria	7.5739	12.3042	18.1219	38.0	39.0

II.—TAX LEVY, 1927—*Continued.*

DISTRICTS.

Municipality.	General.	School.	Debt.	Total.	Total Levy Previous Year.
Burnaby	12.13	20.95	16.92	50.0	46.0
Chilliwhack	8.85	13.188	1.962	24.0	22.71
Coldstream	13.5	5.2	11.3	30.0	30.9
Coquitlam	8.0 (15)	7.0	4.0	19.0 (26)	19.0 (26)
Delta	6.0 (15)	5.8	5.6	17.4 (26.4)	16.63 (25.63)
Esquimalt	16.0	9.0	.....	25.0	26.5
Fraser Mills	9.0	.....	.....	9.0	9.0
Glenmore	6.0	2.0	.....	8.0	8.0
Kent	10.0 (35)	9.0	.....	19.0 (43)	18.0 (43)
Langley	13.0 (40)	10.0	.....	23.0 (50)	20.75 (50)
Maple Ridge	12.0 (30)	12.0	.....	24.0 (42)	24.0 (42)
Matsqui	10.0 (30)	10.0	.....	20.0 (40)	20.0 (40)
Mission	16.0	10.0	.....	26.0 (50)	26.0
North Cowichan	9.0 (20)	7.5	1.5	18.0 (28)	24.0 (42.5)
North Vancouver	10.32	11.3	20.38	42.0	42.0
Oak Bay	11.6	12.6	3.8	28.0	31.0
Peachland	15.0	15.0	15.0	45.0	37.0
Penticton	18.0	21.0	6.0	45.0	45.0
Pitt Meadows	12.0 (25)	7.5	2.0	21.5 (34.5)	23.0 (34.1)
Point Grey	15.51 (21.51)	14.23	14.26	44.0 (50)	44.0 (50)
Richmond	8.7	6.0	2.8	17.5	17.5
Saanich	11.09	6.06	12.85	30.0	25.0
Salmon Arm	10.0 (20)	14.0	5.0	29.0 (39)	32.0 (39.25)
South Vancouver	6.18	25.99	17.83	50.0	50.0
Spallumcheen	3.5	11.0	3.0	17.5	18.0
Sumas	15.0	8.0	.....	23.0	22.0
Summerland	2.0	12.0	16.0	30.0	30.0
Surrey	14.0 (30)	10.0	1.0	25.0 (41)	24.5 (40.5)
Tadanac	21.0	14.0	4.6	39.6	38.6
West Vancouver	2.99	19.66	22.35	45.0	40.0

VILLAGES.

Abbotsford	13.0	.....	.....	13.0	13.0
Burns Lake	10.0	.....	.....	10.0	10.0
Creston	12.0	.....	.....	12.0	12.0
Mission	15.5	.....	.....	15.5	15.5
Smithers	12.0	.....	.....	12.0	12.0
Vanderhoof	14.0	.....	.....	14.0	10.0

Bracketed figures represent tax on wild land.

III.—LIABILITIES OF DECEMBER 31ST, 1926.

CITIES.

Municipality.	Debentures.										Sundry Outstanding Debts, exclusive of Shortage in Sinking Fund.	Grand Total.
	Schools.	Streets and Bridges.	Other Non-revenue producing.	Domestic Water.	Electric Light.	Sewers Revenue-producing.	Other Revenue-producing.	Local Improvements.	Better Housing.	Total Debenture Debt.		
Alberni			$ 8,000 00	$ 25,900 00	$ 10,000 00					$ 43,900 00	$ 1,320	$ 45,220 00
Armstrong	$ 37,900 00	$ 15,000 00	16,500 00	43,000 00	79,250 00			$ 8,540 61		200,190 61	520	200,710 61
Chilliwack	29,000 00	75,500 00	50,400 00					137,891 48		292,791 48		292,791 48
Courtenay	30,000 00		1,100 00	110,000 00	39,900 00		$ 1,500 00		$ 29,550 00	212,050 00	570	212,620 00
Cranbrook	51,150 30	32,186 00	124,000 00	156,300 60	60,000 00				13,300 00	436,936 90	10,262	447,198 90
Cumberland									5,350 00	5,350 00		5,350 00
Duncan	26,300 00		18,200 00	75,000 00	65,000 00			20,100 00	2,800 00	207,400 00		207,400 00
Enderby	27,500 00		21,500 00	22,500 00	28,000 00			18,500 00		118,000 00	5,185	123,185 00
Fernie	72,000 00		70,000 00	119,000 00	69,000 00	$ 95,000 00				425,000 00	54,020	479,020 00
Grand Forks	20,000 00		55,000 00	16,500 00						91,500 00		91,500 00
Greenwood			57,072 25*							57,072 25*		57,072 25*
Kamloops	116,500 00	15,000 00	139,300 00	292,000 00	610,500 00	112,000 00		3,692 50	61,150 00	1,350,142 50	7,650	1,357,792 50
Kaslo	15,500 00		5,000 00	1,500 00	31,000 00					53,000 00		53,000 00
Kelowna	61,500 00	19,000 00	188,000 00				240,500 00†	47,309 00	27,600 00	583,909 00		583,909 00
Ladysmith					25,000 00	60,000 00		7,750 00		92,750 00	7,910	100,660 00
Merritt	18,000 00		20,000 00	80,000 00	25,000 00					143,000 00	14,250	157,250 00
Nanaimo	65,000 00	50,000 00	31,000 00	355,000 00		230,000 00		290,024 90	46,300 00	1,067,324 90	4,600	1,071,924 90
Nelson	155,000 00	60,000 00	50,000 00	7,500 00	140,000 00	7,500 00	131,000 00	55,576 28	20,800 00	627,376 28	2,900	630,276 28
New Westminster	420,386 82	1,180,653 66	1,722,433 99	1,047,133 35	192,540 02		45,000 00	1,078,419 81	71,600 00	5,758,167 65	55,000	5,813,167 65
North Vancouver	575,730 00	326,500 00	1,154,571 00	625,500 00			281,000 00	1,003,719 22	69,600 00	4,036,620 22		4,036,620 22
Port Alberni	5,000 00	19,000 00		128,500 00	27,000 00				11,400 00	190,900 00	1,900	192,800 00
Port Coquitlam	35,000 00	237,500 00	125,000 00	100,000 00					13,700 00	511,200 00	64,787	575,987 00
Port Moody			143,000 00	74,500 00				28,649 73		246,149 73	15,600	261,749 73
Prince George	47,000 00	49,000 00	25,500 00	129,000 00	79,000 00				58,500 00	388,000 00	4,280	392,280 00
Prince Rupert	218,462 67	196,235 58	125,826 89	424,885 92	227,278 27		42,640 17	917,044 27	77,600 00	2,229,973 77	3,250	2,233,223 77
Revelstoke	39,000 00	113,000 00	26,000 00	64,500 00	261,000 00			62,000 00		565,500 00	18,710	584,210 00
Rossland	24,500 00		5,000 00	28,000 00						57,500 00	17,500	75,000 00
Salmon Arm	14,000 00			85,000 00	42,000 00		5,700 00	5,000 00	3,000 00	154,700 00	1,830	156,530 00
Slocan			600 00							600 00		600 00
Trail	128,780 00	63,500 00	65,000 00	218,900 00				97,280 29	15,800 00	589,260 29	53,425	642,685 29
Vancouver	4,806,900 00	8,662,600 00	11,160,800 00	6,499,351 20‡				5,281,894 27	230,000 00	36,641,545 47‡	885,360	37,526,905 47‡
Vernon	42,500 00	57,500 00	99,000 00	282,500 00	245,000 00			202,538 60	22,600 00	951,638 60	2,080	953,718 60
Victoria	1,354,948 76	780,000 00	3,847,486 33	4,127,032 10		538,026 67		6,150,524 36	146,700 00	16,944,718 22	2,338,505§	19,283,223 22
Totals	$ 8,437,558 55	$11,952,175 24	$19,355,290 46	$15,139,003 17	$2,256,468 29	$ 1,042,526 67	$ 747,340 17	$15,416,455 32	$ 927,350 00	$ 75,274,167 87	$ 3,571,414	$ 78,845,581 87

DISTRICTS.

Burnaby	$ 438,813 67	$ 895,707 72	$ 78,500 00	$ 453,163 97					$ 27,000 00	$ 1,893,185 36	$ 181,072	$ 2,074,257 36
Chilliwhack	23,333 33	30,000 00	15,000 00							68,333 33	16,200	84,533 33
Coldstream	3,000 00	3,500 00	20,000 00	105,000 00	$ 14,100 00					145,600 00		145,600 00
Coquitlam		82,500 00						$ 15,750 00		98,250 00	7,560	105,810 00
Delta	40,000 00	100,000 00	15,000 00	225,000 00			$ 128,896 75			508,896 75	1,150	510,046 75
Esquimalt	12,000 00					$ 400,000 00			20,000 00	432,000 00	5,000	437,000 00
Fraser Mills												
Glenmore												
Kent								20,000 00		20,000 00		20,000 00
Langley								9,056 60	8,900 00	17,956 60	2,935	20,891 60
Maple Ridge											44,210	44,210 00
Matsqui								353 40	1,700 00	2,053 40	13,423	15,476 40
Mission											5,845	5,845 00
North Cowichan	4,700 00	35,000 00								39,700 00	550	40,250 00
North Vancouver	127,780 00	657,453 00	398,447 00	431,725 00				129,097 40	69,500 00	1,814,002 40	113,623	1,927,625 40
Oak Bay	108,400 00		92,400 00	189,000 00		408,500 00		158,558 18	24,450 00	981,308 18	8,996	990,304 18
Peachland	1,000 00	5,200 00	6,000 00	9,500 00	18,800 00					40,500 00	4,552	45,052 00
Penticton	165,000 00	42,000 00	46,000 00	223,000 00	186,000 00		342,000 00	10,500 00	17,050 00	1,031,550 00	30,008	1,061,558 00
Pitt Meadows		16,500 00								16,500 00	1,806	18,306 00
Point Grey	1,413,631 66	2,387,935 15	444,506 66	1,434,998 40		1,896,352 61		1,509,199 88	74,000 00	9,160,624 36	2,098,764‖	11,259,388 36
Richmond	28,000 00	270,000 00		365,000 00				89,021 50		752,021 50	15,466	767,487 50
Saanich		450,000 00	25,000 00	599,400 00				57,534 31	49,000 00	1,180,934 31	5,621	1,186,555 31
Salmon Arm	12,750 00	11,100 00	16,300 00							40,150 00		40,150 00
South Vancouver	1,056,644 10	3,436,186 40	1,496,000 00	1,013,050 00				362,310 88	95,445 00	7,459,636 38	122,315	7,581,951 38
Spallumcheen	35,900 00		40,000 00					10,600 00		86,500 00		86,500 00
Sumas												
Summerland	33,800 00	24,000 00	21,000 00	463,500 00	34,000 00					576,300 00	1,884	578,184 00
Surrey	28,700 00							951 84		29,651 84	2,600	32,251 84
Tadanac	30,105 60									30,105 60		30,105 60
West Vancouver	100,300 00	380,000 00	306,000 00	142,000 00			196,000 00		29,000 00	1,153,300 00	7,671	1,160,971 00
Totals	$ 3,663,858 36	$ 8,827,082 27	$ 3,020,153 66	$ 5,654,337 37	$ 252,900 00	$ 2,704,852 61	$ 666,896 75	$ 2,372,933 99	$ 416,045 00	$ 27,579,060 01	$ 2,691,251	$ 30,270,311 01
Cities forward	8,437,558 55	11,952,175 24	19,355,290 46	15,139,003 17	2,256,468 29	1,042,526 67	747,340 17	15,416,455 32	927,350 00	75,274,167 87	3,571,414	78,845,581 87
Cities and districts	$12,101,416 91	$20,779,257 51	$22,375,444 12	$20,793,340 54	$2,509,368 29	$ 3,747,379 28	$ 1,414,236 92	$17,789,389 31	$ 1,343,395 00	$102,853,227 88	$ 6,262,665	$109,115,892 88

* "City of Greenwood Relief Act, 1921" (Second Session). † Waterworks and electric light combined. ‡ $3,728,970 of this amount has been assumed by the Greater Vancouver Water District.
§ Includes Treasury Certificates, $897,505.27 issued against debentures hypothecated. ‖ Includes borrowings pending sale of debentures, $1,761,980.

IV.—SINKING FUNDS AS OF DECEMBER 31ST, 1926.

CITIES.

Municipality.	Cash.	Invested.	Total.	Sinking Fund required.	Short.	Over.	Condition at End of Previous Year.	
							Short.	Over.
Alberni	$ 332 74	$ 21,014 85	$ 21,347 59	$ 19,967 90	.....	$ 1,379 69	.....	$ 821 75
Armstrong	1,400 86	81,764 64	83,165 50	82,058 03	.....	1,107 47	.....	423 90
Chilliwack	102 62	85,983 27	86,085 89	75,425 90	.....	10,659 99	.....	8,904 46
Courtenay	2,407 72	26,163 90	28,571 62	27,257 95	.....	1,313 67	.....	1,570 42
Cranbrook	697 06	68,426 77	69,123 83	61,142 40	.....	7,981 43	.....	8,810 67
Cumberland	.....	.....	.....	.....	.....	.....	.....	.....
Duncan	21,339 14	50,066 56	71,405 70	71,405 70	.....	.....	.....	.....
Enderby	6,423 33	39,500 32	45,923 65	53,368 84	$ 7,445 19	.....	$ 8,175 44	.....
Fernie	14,705 41	159,701 13	174,406 54	174,356 59	.....	49 95	1,049 20	.....
Grand Forks	1,533 50	11,713 20	13,246 70	23,768 03	10,521 33	.....	11,115 20	.....
Greenwood	.....	.....	.....	57,072 25†	.....	.....	.....	.....
Kamloops	42,286 07	453,235 86	495,521 93	554,844 59	59,322 66	.....	62,581 82	.....
Kaslo	5,251 10	25,000 00	30,251 10	26,370 69	.....	3,880 41	.....	2,410 31
Kelowna	24,308 80	222,926 89	247,235 69	236,387 40	.....	10,848 29	.....	8,938 56
Ladysmith	7,494 95	43,604 60	51,099 55	57,272 29	6,172 74	.....	5,083 88	.....
Merritt	246 19	40,180 36	40,426 55	40,465 38	38 83	.....	.....	320 71
Nanaimo	3,137 41	489,176 67	492,314 08	462,524 25	.....	29,789 83	.....	13,920 63
Nelson	32,225 29	301,880 14	334,105 43	298,529 48	.....	35,575 95	.....	25,048 17
New Westminster	26,475 29	682,281 12	708,756 41	759,040 45	50,284 04	.....	44,066 53	.....
North Vancouver	85,353 90	971,725 82	1,057,079 72	1,022,406 09	.....	34,673 63	.....	42,758 56
Port Alberni	5,504 74	20,742 81	26,247 55	24,881 07	.....	1,366 48	.....	699 60
Port Coquitlam	22,019 46	47,626 76	69,646 22	145,492 17	75,845 95	.....	74,639 85	.....
Port Moody	5,728 66	34,634 67	40,363 33	36,679 64	.....	3,683 69	372 32	.....
Prince George	3,317 16	150,805 03	154,122 19	178,021 44	23,899 25	.....	40,445 08	.....
Prince Rupert	5,671 74	23,638 55	29,310 29	28,488 58	.....	821 71	.....	64 34
Revelstoke	80,052 64	144,373 00	224,425 64	223,930 02	.....	495 62	.....	830 31
Rossland	8,400 58	2,000 00	10,400 58	10,400 58	.....	.....	.....	.....
Salmon Arm	223 59	38,546 96	38,770 55	44,123 20	5,352 65	.....	4,219 60	.....
Slocan	.....	.....	.....	.....	.....	.....	.....	.....
Trail	2,292 50	129,453 06	131,745 56	130,161 74	.....	1,583 82	.....	8,573 67
Vancouver	193,010 45	8,660,187 21	8,853,197 66*	10,324,728 13*	1,471,530 47	.....	1,626,468 62	.....
Vernon	45,914 15	468,174 56	514,088 71	515,382 48	1,293 77	.....	.....	3,468 71
Victoria	57,392 51	2,307,090 46	2,364,482 97	2,386,951 70	22,468 73	.....	67,634 89	.....
Totals	$ 705,249 56	$15,801,619 17	$16,506,868 73	$18,152,904 96	$1,734,175 61	$145,211 63	$1,945,852 43	$127,564 77

† Sinking funds were all applied on debentures in accordance with the provisions of the "City of Greenwood Relief Act, 1921" (Second Session).
* $836,980.78 is applicable to the Greater Vancouver Water District.

IV.—SINKING FUNDS AS OF DECEMBER 31ST, 1926—*Continued.*

DISTRICTS.

Municipality.	Cash.	Invested.	Total.	Sinking Fund required.	Short.	Over.	Condition at End of Previous Year.	
							Short.	Over.
Burnaby	$ 168,288 87	$ 23,629 20	$ 191,918 07	$ 191,918 07				
Chilliwhack	5,091 24	22,274 52	27,365 76	24,646 97		$ 2,718 79		$ 1,959 78
Coldstream	1,703 86	47,830 95	49,534 81	49,508 54		26 27		618 71
Coquitlam	9,767 80	30,329 70	40,097 50	40,097 50				
Delta	24,970 90	152,289 26	177,260 16	160,143 95		17,116 21		11,973 18
Esquimalt	1,422 12	58,416 35	59,838 47	55,384 56		4,453 91		3,244 71
Fraser Mills								
Glenmore								
Kent	4,508 45	1,000 00	5,508 45	5,508 45				
Langley								
Maple Ridge								
Matsqui								
Mission								
North Cowichan	654 18	13,853 40	14,507 58	13,846 31		661 27		408 15
North Vancouver	596 86	298,955 60	299,552 46	259,845 13		39,707 33		46,995 23
Oak Bay	2,845 70	393,112 29	395,957 99	349,901 42		46,056 57		44,730 50
Peachland	1,256 25	21,554 60	22,810 85	25,199 12	$ 2,388 27		$ 1,202 41	
Penticton	5,362 56	232,230 55	237,593 11	207,537 75		30,055 36		24,352 74
Pitt Meadows								
Point Grey	24,740 70	1,109,792 85	1,134,533 55	1,133,459 31		1,074 24	3,462 64	
Richmond	17,263 12	172,121 13	189,384 25	163,472 81		25,911 44		10,906 18
Saanich	1,083 63	583,693 04	584,776 67	549,985 64		34,791 03		31,355 19
Salmon Arm	3,284 26	5,820 19	9,104 45	9,104 45			1,920 18	
South Vancouver	137,148 42	655,489 52	792,637 94	960,834 60	168,196 66		208,303 65	
Spallumcheen	221 92	32,904 50	33,126 42	32,659 53		466 89		370 75
Sumas								
Summerland	13,244 50	156,303 20	169,547 70	166,879 84		2,667 86		1,692 15
Surrey	3,228 01	9,986 60	13,214 61	12,866 48		348 13		167 99
Tadanac								
West Vancouver	9,441 37	248,934 57	258,375 94	239,228 66		19,147 28		31,469 64
Totals	$ 436,124 72	$ 4,270,522 02	$ 4,706,646 74	$ 4,652,029 09	$ 170,584 93	$225,202 58	$ 214,958 88	$210,244 90
Cities forward	705,249 56	15,801,619 17	16,506,868 73	18,152,904 96	1,734,175 61	145,211 63	1,945,852 43	127,564 77
Cities and districts	$ 1,141,374 28	$20,072,141 19	$21,213,515 47	$22,804,934 05	$1,904,760 54	$370,414 21	$2,160,811 31	$337,809 67

V.—ARREARS OF TAXES.

The following is a comparative statement of outstanding arrears of taxes, 1918–1926:—

CITIES.

Municipality.	1918.	1919.	1920.	1921.	1922.	1923.	1924.	1925.	1926.
Alberni	$ 53,737	$ 21,805	$ 6,856	$ 11,797	$ 11,915	$ 9,005	$ 4,231	$ 4,144	$ 4,029
Armstrong	18,404	7,568	3,186	4,338	4,896	7,212	4,666	5,167	4,423
Chilliwack	23,131	13,463	8,538	11,694	8,475	7,224	8,903	9,308	9,090
Courtenay	9,412	10,090	5,798	6,705	12,129	9,282	7,248	6,325	5,920
Cranbrook	31,523	28,265	28,198	19,208	16,771	15,407	13,345	10,667	12,536
Cumberland	12,654	1,970	1,392	1,070	1,250	1,215	1,158	1,058	888
Duncan	11,998	9,336	8,527	5,990	5,925	5,090	4,722	5,345	4,923
Enderby	8,628	8,863	9,451	10,532	6,624	9,560	5,942	8,752	5,652
Fernie	65,741	24,471	14,362	14,045	15,205	12,713	21,453	20,723	21,928
Grand Forks	47,877	25,660	13,697	10,968	11,116	12,821	13,038	10,161	9,768
Greenwood	30,773	35,538	42,339	6,647	7,481	7,072	6,780	4,811	5,216
Kamloops	119,385	86,025	65,576	53,969	36,133	34,249	25,610	25,789	24,428
Kaslo	4,132	4,123	3,046	2,907	3,953	3,977	4,079	3,731	3,910
Kelowna	38,217	32,173	16,675	15,894	18,323	15,701	15,640	15,294	12,165
Ladysmith	18,544	16,001	31,793	9,025	4,909	5,427	3,086	3,491	3,564
Merritt	20,640	21,008	11,161	11,228	14,195	13,012	9,731	7,530	8,048
Nanaimo	163,150	137,071	80,295	84,849	71,137	51,915	94,462	91,744	25,498
Nelson	87,402	33,464	35,502	26,881	22,189	17,870	20,842	22,235	16,452
New Westminster	360,432	294,815	188,684	119,460	102,002	130,695	130,544	96,725	68,851
North Vancouver	570,896	342,980	247,830	157,613	155,768	143,454	134,742	139,152	97,501
Port Alberni	51,109	12,942	6,355	7,236	16,471	23,670	7,283	6,488	5,702
Port Coquitlam	201,267	135,713	62,213	59,163	36,610	38,237	36,931	14,540	13,712
Port Moody	75,045	33,316	20,395	18,135	13,596	10,242	9,318	14,315	14,642
Prince George	170,697	70,175	69,002	76,552	99,436	113,880	111,992	113,182	219,411
Prince Rupert	196,250	172,741	184,610	174,987	176,560	161,706	210,916	196,110	223,009
Revelstoke	43,512	41,813	30,189	25,264	22,707	26,572	18,840	20,594	21,473
Rossland	22,934	17,907	12,411	13,803	14,333	14,208	13,453	13,699	12,174
Salmon Arm	11,923	9,199	7,897	5,223	6,052	8,872	9,682	9,236	8,075
Slocan	5,449	5,936	5,948	5,926	2,847	2,350	1,725	1,184	1,454
Trail	10,168	8,068	5,742	7,314	8,613	8,290	4,956	5,959	5,181
Vancouver	5,456,453	5,216,455	3,817,632	2,900,902	2,427,519	2,022,305	1,726,251	1,372,319	1,098,545
Vernon	174,945	148,108	127,083	107,157	82,887	35,432	44,119	50,577	31,476
Victoria	3,428,632	2,960,911	1,919,852	1,616,628	1,318,168	1,125,554	1,015,971	891,831	761,208
Totals	$11,545,060	$9,987,973	$7,092,235	$5,603,110	$4,756,195	$4,104,219	$3,741,659	$3,202,186	$2,760,852

V.—ARREARS OF TAXES—DISTRICTS.

Municipality.	1918.	1919.	1920.	1921.	1922.	1923.	1924.	1925.	1926.
Burnaby	$ 496,024	$ 301,081	$ 136,998	$ 141,696	$ 149,011	$ 167,745	$ 152,167	$ 149,905	$ 154,363
Chilliwhack	11,351	8,313	20,521	25,520	29,314	26,900	13,008	27,541	11,602
Coldstream	8,232	2,444	6,244	6,651	6,616	4,095	4,292	5,342	6,694
Coquitlam	88,735	69,155	19,881	9,426	13,254	17,541	20,419	20,062	19,131
Delta	15,857	12,959	5,605	9,607	11,717	11,714	7,568	6,590	6,631
Esquimalt	33,037	29,504	19,346	17,962	22,026	23,534	25,830	23,026	22,618
Fraser Mills	.....	.....	.....	.....	.....	.....	.....	.....	.....
Glenmore	.....	.....	.....	.....	.....	3,523	3,600	983	2,052
Kent	7,143	2,645	2,142	7,962	3,232	11,996	14,659	18,180	16,579
Langley	27,044	19,858	15,583	19,698	22,885	21,607	27,286	29,693	26,314
Maple Ridge	23,678	6,968	9,710	14,105	15,602	16,206	17,600	16,577	15,486
Matsqui	19,140	11,928	12,292	20,897	23,122	20,618	23,084	19,339	21,029
Mission	23,471	15,564	14,113	16,054	18,330	16,346	18,229	16,431	17,439
North Cowichan	20,016	16,307	19,896	22,271	15,437	14,733	14,538	15,366	18,085
North Vancouver	202,866	221,337	137,732	112,181	107,715	128,479	145,792	162,411	131,382
Oak Bay	123,037	89,981	52,025	37,843	28,020	39,952	57,728	31,673	22,886
Peachland	4,006	5,300	2,953	4,045	6,561	7,730	8,896	7,359	8,164
Penticton	43,412	35,708	34,537	27,294	28,045	39,499	33,710	25,336	25,775
Pitt Meadows	10,325	1,115	4,454	6,246	6,567	6,273	6,297	8,513	11,965
Point Grey	417,869	346,042	236,031	233,149	134,469	152,745	240,296	173,648	173,175
Richmond	69,477	64,493	50,735	63,008	71,426	69,795	70,943	69,194	66,550
Saanich	105,184	100,303	68,301	66,430	61,978	58,309	59,289	61,173	40,890
Salmon Arm	10,521	9,012	12,634	13,530	17,767	16,839	20,229	10,003	11,635
South Vancouver	1,113,877	550,547	300,298	321,575	368,710	396,780	393,087	297,012	234,125
Spallumcheen	39,340	24,450	17,134	10,462	16,819	20,438	10,821	9,912	7,848
Sumas	3,637	1,459	1,778	2,165	2,756	3,471	4,382	5,205	5,811
Summerland	20,154	17,752	12,816	14,462	19,841	28,118	21,307	17,660	15,002
Surrey	46,292	39,856	23,454	28,089	42,761	46,596	33,787	33,388	31,322
Tadanac	.....	.....	.....	.....	.....	.....	63	14	108
West Vancouver	95,911	93,829	103,587	108,697	57,826	73,877	84,018	56,243	44,413
Totals	$3,079,636	$2,097,910	$1,340,800	$1,361,025	$1,301,807	$1,445,460	$1,532,925	$1,317,779	$1,169,074
VILLAGES.									
Abbotsford	.....	.....	.....	.....	.....	.....	$ 449	$ 537	$ 240
Burns Lake	.....	.....	.....	.....	.....	.....	127	224	286
Creston	.....	.....	.....	.....	.....	.....	481	663	395
Mission	.....	.....	.....	.....	.....	$ 1,765	1,755	3,419	3,988
Smithers	.....	.....	.....	.....	.....	1,807	1,219	3,398	1,687
Vanderhoof	.....	.....	.....	.....	.....	.....	.....	.....	422
Totals	.....	.....	.....	.....	.....	$ 3,572	$ 4,031	$ 8,241	$ 7,018
Cities forward	$11,545,060	$ 9,987,973	$7,092,235	$5,603,110	$4,756,195	4,104,219	3,741,659	3,202,186	2,760,852
Districts forward	3,079,636	2,097,910	1,340,800	1,361,025	1,301,807	1,445,460	1,532,925	1,317,779	1,169,074
Cities, districts, and villages	$14,624,696	$12,085,983	$8,433,035	$6,964,135	$6,058,002	$5,553,251	$5,278,615	$4,528,206	$3,936,944

VI.—TAX SALE LANDS, DECEMBER 31st, 1926.

Cities.

Alberni	$ 125,190 67
Armstrong	4,936 99
Chilliwack	13,453 07
Courtenay	10,627 66
Cranbrook	5,346 95
Cumberland	.....
Duncan	448 38
Enderby	7,133 29
Fernie	9,516 95
Grand Forks	76,894 06
Greenwood	78,878 14
Kamloops	44,893 56
Kaslo	15,700 01
Kelowna	22,002 69
Ladysmith	11,000 00
Merritt	42,168 33
Nanaimo	70,279 79
Nelson	30,965 43
New Westminster	264,666 66
North Vancouver	414,214 40
Port Alberni	83,001 69
Port Coquitlam	396,313 81
Port Moody	104,634 44
Prince George	105,221 48
Prince Rupert	103,243 33
Revelstoke	89,230 37
Rossland	.....
Salmon Arm	7,680 28
Slocan	8,160 00
Trail	1,875 78
Vancouver	1,006,084 97
Vernon	143,047 71
Victoria	1,590,464 64
Total	$4,887,275 43

Districts.

Burnaby	$ 897,332 61
Chilliwhack	195 67
Coldstream	193 28
Coquitlam	57,918 15
Delta	8,193 16
Esquimalt	32,275 69
Fraser Mills	.....
Glenmore	1,116 70
Kent	.....
Langley	.....
Maple Ridge	3,584 02
Matsqui	6,212 37
Mission	5,023 67
North Cowichan	14,689 36
North Vancouver	323,389 80
Oak Bay	25,881 95
Peachland	10,069 78
Penticton	55,459 14
Pitt Meadows	2,110 86
Point Grey	99,870 20
Richmond	37,000 51
Saanich	75,167 12
Salmon Arm	9,748 89
South Vancouver	1,379,486 05
Spallumcheen	3,027 46
Sumas	375 99
Summerland	15,481 90
Surrey	70,000 00
Tadanac	.....
West Vancouver	213,572 44
Total	$3,347,376 77

Villages.

Abbotsford	$ 200 00
Burns Lake	.....
Creston	.....
Mission	570 82
Smithers	.....
Vanderhoof	.....
Total	$ 770 82
Cities forward	4,887,275 43
Districts forward	3,347,376 77
Cities, districts, and villages	$8,235,423 02

Note.—Figures represent the upset price at which property was taken over by the municipality.

VII.—TAXES LEVIED, 1926.

Cities.

Alberni	$ 9,617 52
Armstrong	24,152 16
Chilliwack	48,950 60
Courtenay	21,195 02
Cranbrook	64,896 05
Cumberland	8,208 49
Duncan	23,610 44
Enderby	18,175 26
Fernie	70,055 08
Grand Forks	27,796 26
Greenwood	6,736 96
Kamloops	135,102 69
Kaslo	6,050 77
Kelowna	108,794 73
Ladysmith	18,285 79
Merritt	24,929 58
Nanaimo	135,628 61
Nelson	102,488 57
New Westminster	541,129 26
North Vancouver	359,914 50
Port Alberni	24,003 95
Port Coquitlam	65,142 67
Port Moody	48,886 83
Prince George	71,824 72
Prince Rupert	326,676 39
Revelstoke	71,947 31
Rossland	33,170 61
Salmon Arm	23,223 51
Slocan	3,455 61
Trail	76,728 25
Vancouver	5,649,340 07
Vernon	135,327 14
Victoria	1,690,910 37
Total	$9,976,355 77

Districts.

Burnaby	$ 574,021 65
Chilliwhack	79,253 33
Coldstream	28,271 06
Coquitlam	34,397 74
Delta	113,998 79
Esquimalt	97,890 80
Fraser Mills	4,168 41
Glenmore	4,863 11
Kent	20,231 95
Langley	79,460 66
Maple Ridge	58,100 43
Matsqui	47,232 61
Mission	54,530 00
North Cowichan	53,312 06
North Vancouver	265,380 74
Oak Bay	174,661 79
Peachland	10,575 33
Penticton	114,623 89
Pitt Meadows	20,071 64
Point Grey	1,100,730 80
Richmond	125,930 41
Saanich	209,385 82
Salmon Arm	32,846 48
South Vancouver	983,317 26
Spallumcheen	38,906 29
Sumas	20,430 84
Summerland	35,720 62
Surrey	114,719 08
Tadanac	66,825 49
West Vancouver	125,969 83
Total	$4,689,828 91

Villages.

Abbotsford	$ 2,376 66
Burns Lake	721 10
Creston	2,918 39
Mission	10,188 59
Smithers	4,420 96
Vanderhoof	1,089 77
Total	$ 21,715 47
Cities forward	9,976,355 77
Districts forward	4,689,828 91
Cities, districts, and villages	$14,687,900 15

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	$ 8,434 56	$ 379 00	$ 44 00	$ 160 00	$ 54 00	$ 204 00	$ 2,260 00	$ 1,487 90	$ 687 09	$ 312 20	$ 8,729 08	$ 4,491 80	$ 27,243 63
Armstrong	25,702 02	1,243 00	4 00	255 00	104 00	119 00	3,771 03	2,380 78	964 89	438 41	24,325 76	304 48	59,612 37
Chilliwack	54,861 06	2,896 73	354 00	781 90	433 75	1,789 42	9,880 00	4,611 14	1,734 43	788 09	.....	8,338 70	86,469 22
Courtenay	21,136 07	2,324 00	172 00	400 00	142 00	714 00	7,175 50	3,491 01	795 07	361 26	34,934 73	3,750 21	75,395 85
Cranbrook	64,695 41	4,720 00	.....	1,625 00	266 25	4,543 50	13,996 65	9,974 97	2,674 78	1,215 35	69,683 81	6,535 96	179,931 68
Cumberland	8,490 50	1,267 00	.....	2,580 00	77 00	1,207 50	25,267 45	6,098 39	1,023 78	463 17	.....	669 16	47,145 95
Duncan	24,292 90	3,897 25	200 00	770 00	286 00	.....	11,327 49	2,700 08	1,156 29	525 39	24,202 36	4,504 52	73,862 28
Enderby	22,837 33	480 00	.....	120 00	82 00	4 00	2,612 35	1,484 81	768 57	349 22	8,551 74	2,709 69	39,999 71
Fernie	73,571 22	5,019 00	672 00	1,981 00	654 00	3,351 50	14,170 00	10,567 62	4,262 95	1,936 98	55,051 83	8,736 16	179,974 26
Grand Forks	30,966 00	1,872 00	86 00	.....	60 50	810 85	7,024 95	5,269 57	1,441 93	655 17	26,193 05	4,074 27	78,454 29
Greenwood	4,544 02	209 50	.....	.....	22 00	.....	4,095 00	1,072 51	364 16	165 47	5,060 69	2,332 15	17,865 50
Kamloops	145,517 18	3,867 00	1,123 10	2,783 50	575 00	5,079 00	16,772 21	11,481 94	4,418 05	2,007 44	240,936 55	18,227 57	452,788 54
Kaslo	16,327 35	440 00	4 00	190 00	110 00	.....	3,251 65	1,558 41	932 49	423 70	14,320 01	1,290 57	38,848 18
Kelowna	111,923 83	3,105 00	420 00	1,190 00	227 00	1,449 05	11,822 00	6,885 44	2,473 55	1,123 92	88,174 88	15,545 40	244,340 07
Ladysmith	27,832 62	2,163 00	226 00	1,020 60	162 00	667 00	10,072 15	5,265 58	1,930 75	877 29	18,184 06	1,919 93	70,320 98
Merritt	24,735 67	2,007 50	.....	1,037 47	320 00	437 20	6,066 65	4,710 52	1,689 28	767 56	25,333 98	5,805 06	72,910 89
Nanaimo	152,812 53	8,580 00	106 00	4,260 00	590 00	5,295 70	18,856 85	8,834 62	8,713 40	3,959 14	39,740 45	24,184 38	275,933 07
Nelson	112,202 31	6,050 00	814 00	2,676 50	715 00	3,834 29	19,547 73	13,231 00	5,133 61	2,332 58	176,353 54	32,938 25	375,828 81
New Westminster	526,754 18	13,609 57	2,012 90	6,484 75	965 00	12,004 15	48,949 68	35,431 24	14,227 85	6,464 77	271,380 28	148,034 27	1,086,318 64
North Vancouver	395,862 90	7,615 31	.....	1,970 00	1,173 25	1,824 00	26,446 63	19,920 94	7,510 97	3,412 80	274,446 85	117,806 40	857,990 05
Port Alberni	25,078 85	1,031 00	378 80	739 50	253 25	1,005 00	5,226 25	3,124 05	1,036 54	470 97	30,223 43	6,639 69	75,207 33
Port Coquitlam	53,043 52	1,395 50	340 00	790 00	252 00	1,391 65	4,596 80	3,166 86	2,108 41	958 01	4,790 07	7,163 24	79,996 06
Port Moody	42,537 88	960 00	714 00	2,026 85	152 00	978 50	5,989 22	1,419 47	1,011 01	459 38	7,974 98	8,131 63	72,354 92
Prince George	63,385 66	4,197 00	392 00	270 00	291 00	3,615 50	6,326 65	4,737 62	2,015 17	915 64	40,523 81	2,033 67	128,703 72
Prince Rupert	306,397 57	7,050 00	.....	3,236 26	819 00	12,176 85	16,007 58	9,604 56	6,275 17	2,851 28	181,027 79	20,159 76	565,605 82
Revelstoke	58,481 62	1,276 00	403 80	.....	495 00	1,344 50	11,942 74	9,019 91	2,730 73	1,240 77	60,199 15	6,003 68	153,137 90
Rossland	32,398 50	1,652 50	344 45	927 10	194 98	2,710 25	8,667 23	6,058 69	2,058 35	935 26	10,753 24	15,090 64	81,791 19
Salmon Arm	25,362 57	952 35	.....	.....	30 00	443 50	5,085 00	1,137 08	615 44	279 64	12,034 57	8,383 43	54,323 58
Slocan	3,251 37	75 00	.....	80 30	.....	.....	1,815 25	638 84	311 16	141 38	636 85	321 44	7,271 59
Trail	98,348 31	6,601 25	3,233 00	7,655 00	345 00	7,931 85	18,590 00	11,556 53	2,964 34	1,346 92	31,571 04	8,922 97	199,066 21
Vancouver	5,431,003 95	358,132 75	.....	97,304 63	3,991 00	208,024 34	314,140 51	243,274 10	115,056 66	52,278 79	651,267 21	280,256 22	7,754,730 16
Vernon	164,264 57	2,873 00	248 00	375 00	506 00	974 00	16,730 24	10,717 39	3,617 08	1,545 86	90,270 94	6,542 33	298,664 41
Victoria	1,781,038 14	110,461 00	6,990 00	12,956 45	3,888 50	20,733 48	97,171 39	66,554 72	38,013 25	17,272 24	397,769 53	267,337 10	2,820,185 80
Totals	$ 9,938,092 17	$568,402 21	$ 19,282 05	$156,646 81	$ 18,236 48	$304,663 58	$ 775,654 83	$527,468 29	$240,717 20	$109,278 05	$2,924,646 26	$1,049,184 73	$16,632,272 66
DISTRICTS.													
Burnaby	$ 488,603 07	$ 5,682 50	$ 740 80	$ 3,363 92	$ 2,397 50	$ 4,754 07	$ 75,890 23	$ 43,527 12	$ 12,635 75	$ 5,741 36	$ 76,226 24	$ 111,396 12	$ 830,958 68
Chilliwhack	97,427 74	977 50	554 50	1,207 50	360 30	490 75	19,365 08	11,376 38	5,398 64	2,453 00	.....	4,462 64	144,074 03
Coldstream	28,044 64	10 00	266 00	378 00	.....	2 50	1,740 00	851 51	500 60	227 46	4,978 28	2,505 33	39,504 32
Coquitlam	32,040 80	565 00	555 00	1,226 02	75 00	826 07	8,402 17	2,633 93	2,404 84	1,092 72	2,227 88	2,624 46	54,673 89
Delta	111,622 98	1,355 00	886 00	1,480 00	98 00	1,109 75	14,021 12	3,664 25	3,141 02	1,427 20	11,829 37	10,940 37	161,575 06
Esquimalt	93,020 27	1,022 00	476 00	805 00	484 00	1,350 45	12,378 20	6,092 16	4,907 85	2,230 00	.....	7,882 21	130,648 14
Fraser Mills	4,168 41	116 50	.....	2,215 00	10 00	35 00	.....	575 59	757 77	344 31	.....	40 26	8,262 84
Glenmore	5,716 85	10 00	.....	391 00	42 00	.....	632 50	534 31	265 02	120 42	.....	3,315 62	11,027 72
Kent	22,716 15	945 00	.....	385 00	.....	764 48	4,862 80	2,136 94	1,079 73	490 60	.....	877 40	34,258 10
Langley	70,500 00	2,777 50	172 00	380 00	598 00	2,804 00	21,301 70	15,297 70	3,926 28	3,462 00	.....	9,360 96	130,580 14
Maple Ridge	60,215 57	3,639 50	1,995 75	4,165 25	246 00	3,816 30	20,912 43	8,466 91	3,926 28	1,784 00	.....	9,820 99	118,988 98
Matsqui	47,165 44	820 00	465 00	1,097 77	.....	.....	14,303 59	7,867 34	4,417 06	2,007 00	.....	10,040 72	88,183 92
Mission	51,817 81	75 00	561 55	1,034 50	95 00	79 00	14,649 93	3,445 30	3,435 50	1,561 00	.....	4,040 82	80,795 41
North Cowichan	51,770 97	822 50	1,272 00	2,710 00	872 00	228 50	4,640 00	4,834 06	2,931 95	1,332 20	.....	2,034 95	73,449 13
North Vancouver	262,155 64	2,289 00	1,910 33	4,063 20	626 25	2,396 95	14,067 05	9,118 98	3,729 96	1,694 80	17,603 10	143,878 58	463,533 84
Oak Bay	176,678 83	1,185 00	70 00	895 00	786 00	625 00	15,243 00	9,502 50	4,417 07	2,007 00	36,310 42	15,341 66	263,061 48
Peachland	10,836 18	115 00	.....	60 00	85 70	2 25	2,320 00	802 30	491 76	223 45	5,031 06	503 40	20,471 10
Penticton	118,434 02	3,988 25	4 00	845 00	569 00	1,861 60	18,560 00	9,191 45	3,926 28	1,784 00	99,184 34	20,612 45	278,960 39
Pitt Meadows	17,639 45	200 00	104 00	165 00	.....	5 00	3,512 17	1,261 62	414 23	188 21	.....	1,075 81	24,565 49
Point Grey	1,157,055 07	7,407 50	671 94	2,442 94	1,708 00	5,097 00	91,732 13	56,669 80	19,631 39	8,920 00	140,089 86	221,336 96	1,712,762 59
Richmond	125,183 89	15,236 00	1,727 00	3,780 00	414 00	3,513 50	20,551 40	12,139 61	4,907 85	4,327 50	35,891 91	7,891 65	235,564 31
Saanich	235,979 86	1,451 00	890 00	2,310 64	1,146 75	1,604 00	37,531 16	23,350 10	11,288 05	5,129 00	73,622 06	65,832 56	460,135 18
Salmon Arm	32,577 58	194 75	.....	.....	.....	14 50	5,183 77	3,669 21	4,171 67	1,895 50	.....	7,372 04	55,079 02
South Vancouver	919,120 50	11,093 00	4,669 40	12,998 50	5,799 00	4,886 00	182,635 38	97,434 52	31,410 23	14,272 00	132,970 90	94,009 65	1,511,299 08
Spallumcheen	41,585 84	20 00	.....	76 50	.....	34 00	12,872 30	3,995 54	1,783 52	810 38	.....	2,121 10	63,299 18
Sumas	20,633 60	.....	394 00	880 00	193 00	1,520 50	4,501 30	2,191 04	588 94	267 60	.....	2,416 39	33,586 37
Summerland	40,640 90	1,272 50	.....	436 00	288 80	62 75	9,463 13	6,002 87	1,803 14	1,589 93	54,588 72	5,296 71	121,445 45
Surrey	113,936 63	4,670 00	1,168 60	2,974 55	740 00	5,501 00	33,211 35	14,537 35	5,398 64	2,453 00	.....	14,581 38	199,172 50
Tadanac	64,813 27	.....	.....	335 00	.....	404 00	.....	540 02	191 40	86 97	.....	283 50	66,654 16
West Vancouver	145,193 70	1,827 50	.....	1,162 37	212 00	1,031 00	16,366 20	8,128 15	4,417 06	2,007 00	99,764 41	31,750 98	311,860 37
Totals	$ 4,647,295 66	$ 69,767 50	$ 19,553 87	$ 54,263 66	$ 17,846 30	$ 44,819 92	$ 680,850 09	$369,838 56	$148,299 48	$ 71,929 61	$ 790,318 55	$ 813,647 67	$ 7,728,430 87
VILLAGES.													
Abbotsford	$ 2,843 65	$ 1,175 00	.....	$ 170 00	$ 49 50	.....	.....	$ 1,763 85	$ 332 75	$ 151 19	$ 653 73	$ 374 34	$ 7,514 01
Burns Lake	657 84	283 00	.....	.....	18 00	.....	.....	642 98	146 25	66 45	.....	1,039 66	2,854 18
Creston	3,213 83	707 50	.....	.....	66 00	.....	.....	1,934 68	418 15	190 00	.....	22 95	6,553 11
Mission	10,235 82	1,981 80	10 00	25 00	143 00	.....	.....	3,673 41	907 95	412 55	.....	1,826 08	19,215 61
Smithers	5,017 62	645 00	.....	170 00	155 00	.....	.....	1,914 31	672 37	305 51	.....	5,466 18	14,345 99
Vanderhoof	957 20	250 00	.....	.....	72 00	.....	.....	1,027 54	319 02	144 95	.....	5 00	2,775 71
Totals	$ 22,925 96	$ 5,042 30	$ 10 00	$ 365 00	$ 503 50	.....	.....	$ 10,956 77	$ 2,796 49	$ 1,270 65	$ 653 73	$ 8,734 21	$ 53,258 61
Cities forward	9,938,092 17	568,402 21	19,282 05	156,646 81	18,236 48	$304,663 58	$ 775,654 83	527,468 29	240,717 20	109,278 05	2,924,646 26	1,049,184 73	16,632,272 66
Districts forward	4,647,295 66	69,767 50	19,553 87	54,263 66	17,846 30	44,819 92	680,850 09	369,838 56	148,299 48	71,929 61	790,318 55	813,647 67	7,728,430 87
Cities, districts, and villages	$14,608,313 79	$643,212 01	$ 38,845 92	$211,275 47	$ 36,586 28	$349,483 50	$1,456,504 92	$908,263 62	$391,813 17	$182,478 31	$3,715,618 54	$1,871,566 61	$24,413,962 14

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.	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	$ 1,928 02	$ 458 25	$ 30 75	.....	$ 1,801 96	$ 100 00	$ 662 01	$ 7,205 92	.....	$ 100 00	$ 480 00	$ 2,361 94	$ 10,411 83	$ 1,473 45	$ 27,791 88
Armstrong	2,347 44	1,484 75	1,391 26	2,500 00	341 12	.....	509 17	170 80	1,835 05	17,602 14	$ 451 80	852 00	200 00	2,687 30	22,964 14	4,071 03	59,408 00
Chilliwack	13,138 78	7,502 13	7,171 21	2,557 41	.....	$ 980 98	2,360 53	150 00	3,327 16	32,056 03	435 05	778 60	700 00	4,467 30	.....	2,880 81	78,505 99
Courtenay	.....	.....	13,109 07	700 00	.....	.....	2,382 94	335 55	2,468 60	21,166 60	32 27	125 00	546 00	2,744 38	29,275 57	2,710 12	75,596 10
Cranbrook	7,387 68	4,989 26	12,290 60	1,658 49	.....	1,810 92	10,793 07	1,145 95	8,402 67	52,477 97	573 28	1,260 38	.....	5,436 71	59,269 12	7,698 61	175,194 71
Cumberland	.....	.....	3,003 91	653 00	.....	64 52	558 66	122 10	2,391 62	35,198 34	.....	143 28	412 00	1,868 59	.....	3,376 82	47,792 84
Duncan	2,038 00	1,843 86	5,193 32	1,808 14	.....	.....	966 74	71 25	784 43	21,387 40	215 97	400 00	700 00	3,847 27	23,250 55	10,975 47	73,482 40
Enderby	2,399 92	1,343 29	1,042 97	1,043 20	28 90	.....	1 60	395 37	960 38	10,879 46	365 66	105 00	.....	2,134 94	12,361 91	5,612 56	38,585 16
Fernie	8,250 00	3,819 93	31,904 39	192 39	.....	505 70	6,479 97	803 44	8,469 00	62,193 58	2,880 62	2,804 60	1,210 00	4,265 23	35,540 84	18,000 37	187,320 06
Grand Forks	4,050 00	2,079 20	2,467 93	637 15	411 94	.....	1,039 55	256 45	2,870 80	24,686 40	.....	575 00	1,000 00	4,489 64	18,597 94	11,857 89	75,019 89
Greenwood	2,000 00	.....	386 45	673 37	.....	.....	71 60	.....	377 00	5,273 95	.....	.....	.....	1,620 93	5,352 73	1,900 13	17,656 16
Kamloops	12,181 68	7,163 08	30,110 74	6,800 00	3,405 36	935 06	14,801 89	1,314 24	12,616 62	74,568 26	275 03	6,186 24	2,300 00	10,660 61	209,287 79	36,456 15	429,062 75
Kaslo	300 00	436 15	5,321 62	1,200 00	503 90	.....	828 98	100 00	500 70	12,557 48	51 93	516 35	.....	2,877 85	11,435 61	1,774 73	38,405 30
Kelowna	13,645 78	9,729 50	15,223 07	1,494 45	3,375 72	5,205 51	8,662 35	300 00	7,369 97	48,180 42	2,040 74	3,395 70	1,995 00	7,756 77	87,663 68	13,814 61	229,853 27
Ladysmith	4,288 55	2,262 85	2,079 80	1,200 00	.....	233 51	1,391 72	120 00	3,130 27	27,099 66	682 47	150 00	650 00	3,116 75	17,959 67	5,619 47	69,984 72
Merritt	900 00	748 42	1,152 97	6,000 00	.....	.....	542 05	125 00	2,820 82	21,556 29	440 45	125 00	300 00	2,180 24	27,670 63	7,769 60	72,331 47
Nanaimo	32,608 70	17,964 90	20,037 56	7,002 05	682 01	4,286 65	8,840 36	1,972 65	10,902 98	85,970 69	205 80	2,500 00	2,787 46	10,543 39	39,826 73	26,907 99	273,039 92
Nelson	9,531 70	6,219 97	32,524 28	5,682 55	3,909 19	5,676 38	15,691 62	2,395 24	8,803 47	95,170 81	362 07	2,215 43	2,020 00	15,409 78	147,239 70	39,442 61	392,294 80
New Westminster	201,025 89	76,766 08	85,725 16	6,526 54	13,746 46	1,093 52	50,096 98	4,799 50	24,707 20	250,420 93	6,940 54	16,629 55	4,800 00	26,067 83	173,856 06	91,263 58	1,034,465 82
North Vancouver	111,981 40	76,879 22	49,436 97	8,489 16	12,709 61	517 91	27,794 42	2,594 12	18,725 04	162,922 95	2,579 91	6,702 50	3,000 00	26,785 10	278,867 17	37,005 83	826,991 31
Port Alberni	790 00	1,181 23	3,254 43	3,500 00	.....	.....	1,748 97	175 00	3,592 19	17,773 01	126 75	96 75	.....	3,854 24	35,030 21	3,085 63	74,208 41
Port Coquitlam	21,250 00	8,447 16	4,362 78	1,512 00	.....	.....	58 28	.....	2,140 76	16,790 95	1,888 37	.....	.....	4,862 11	10,346 77	4,409 95	76,069 13
Port Moody	10,258 00	11,224 09	2,535 30	1,511 24	550 15	.....	362 39	358 50	2,599 24	15,582 45	1,374 11	100 00	.....	3,698 78	13,084 06	11,601 00	74,839 31
Prince George	7,290 00	5,565 83	3,653 96	.....	.....	.....	3,251 63	917 69	7,971 27	29,181 78	806 17	400 00	600 00	8,555 66	50,102 89	6,375 45	124,672 33
Prince Rupert	72,976 00	72,384 03	50,182 95	6,781 95	1,536 94	4,083 27	18,507 75	1,081 25	16,064 01	87,802 85	3,843 67	1,750 00	3,862 50	23,394 06	185,764 69	62,065 53	612,081 45
Revelstoke	13,787 50	18,413 18	3,002 02	572 48	1,407 49	3,095 02	4,516 41	947 40	7,171 29	46,625 37	1,583 27	778 11	500 00	3,059 50	55,839 29	10,331 47	171,629 80
Rossland	300 00	436 15	7,327 86	2,449 55	46 20	.....	5,896 56	1,811 10	2,917 45	35,273 28	1,369 54	25 00	.....	3,915 06	7,854 68	4,658 79	74,281 22
Salmon Arm	566 00	567 02	4,547 68	.....	11 80	.....	498 98	109 15	243 40	16,474 66	412 40	640 00	1,000 00	4,461 52	16,485 62	2,495 43	48,513 66
Slocan	.....	600 00	472 28	.....	.....	.....	.....	.....	25 00	4,863 69	.....	50 00	.....	669 65	194 44	256 85	7,131 91
Trail	11,819 82	9,530 31	15,232 32	1,653 14	2,064 98	386 74	7,698 50	1,951 15	7,848 69	83,835 33	272 20	777 00	1,200 00	10,007 85	25,571 51	15,963 23	195,812 77
Vancouver	1,021,109 99	403,205 16	750,959 39	109,290 52	152,342 42	177,503 54	492,592 26	69,271 43	640,635 48	1,796,439 59	29,598 07	88,432 78	14,600 00	234,240 30	659,518 42	773,434 30	7,413,173 65
Vernon	17,304 72	10,968 66	15,344 38	2,500 00	2,846 52	2,116 62	10,856 72	1,599 82	8,411 63	63,869 12	996 69	4,613 38	1,750 00	6,767 22*	91,442 44	51,568 72	292,956 64
Victoria	511,850 61	318,057 98	172,174 06	48,684 07	38,997 15	46,679 05	161,896 83	12,595 33	99,946 11	596,183 41	17,427 06	32,851 25	9,365 18	80,147 07	375,354 90	312,764 93	2,834,974 99
Totals	$2,117,858 16	$1,082,111 14	$1,354,550 71	$235,731 10	$238,948 61	$255,174 90	$ 863,501 44	$107,999 48	$ 921,692 31	$3,879,270 77	$ 78,231 89	$176,078 90	$ 55,978 14	$528,955 57	$2,737,421 59	$1,589,623 11	$16,223,127 82

* Civic salaries charged to the various departments.

Districts.

Burnaby	$ 48,879 31	$ 75,766 83	$ 72,135 01	$ 17,916 24	.....	$ 22,225 38	$ 2,747 44	$ 2,033 57	$ 31,099 25	$ 297,987 74	$ 18,646 09	$ 2,135 00	$ 2,875 00	$ 42,041 30	$ 84,068 61	$ 45,012 66	$ 765,569 43
Chilliwhack	2,550 00	3,835 86	28,791 83	.....	.....	.....	.....	133 90	2,707 52	60,146 54	1,316 22	1,400 00	1,300 00	4,297 56	.....	32,882 63	139,362 06
Coldstream	192 50	295 00	5,878 87	.....	.....	.....	.....	.....	205 10	6,025 87	756 23	298 62	.....	4,264 32	19,349 10	1,054 43	38,320 04
Coquitlam	4,200 00	1,487 63	14,153 56	693 00	.....	.....	136 82	75 00	1,064 26	21,052 97	494 52	440 00	1,900 00	3,262 09	5,473 95	4,212 35	58,646 15
Delta	14,184 94	13,534 04	42,437 30	418 41	.....	.....	.....	318 75	2,202 20	44,370 24	1,299 70	1,847 89	1,300 00	5,137 29	32,264 35	1,405 00	160,720 11
Esquimalt	20,000 00	3,546 20	16,726 80	1,482 15	$ 1,506 30	4,840 39	1,706 26	752 70	7,112 21	42,191 45	1,247 85	1,230 00	1,700 00	9,035 57	.....	9,007 40	122,085 28
Fraser Mills	.....	.....	2,447 77	240 00	.....	100 00	100 00	.....	1,369 40	3,877 98	.....	75 00	.....	426 82	.....	572 64	9,209 61
Glenmore	.....	.....	4,424 30	.....	.....	.....	.....	.....	5 30	2,328 65	.....	80 50	500 00	912 37	.....	3,140 40	11,391 52
Kent	1,200 00	816 85	19,565 27	327 50	.....	.....	.....	.....	185 10	12,757 83	131 58	285 00	600 00	1,368 28	.....	3,404 72	40,642 13
Langley	633 89	1,075 91	48,110 60	216 00	.....	.....	.....	588 00	4,582 30	54,720 35	518 38	1,036 06	2,225 00	4,571 48	.....	7,834 72	126,112 69
Maple Ridge	.....	.....	29,920 24	756 00	.....	.....	229 70	250 00	4,111 89	58,158 16	1,073 84	609 41	1,325 00	7,617 79	.....	11,403 54	115,455 57
Matsqui	.....	.....	28,790 63	.....	.....	.....	.....	150 00	505 00	36,767 26	1,515 46	603 28	1,500 00	3,944 90	.....	9,445 62	83,222 15
Mission	.....	.....	23,442 24	551 42	.....	.....	60 00	.....	695 60	43,053 89	502 56	400 00	1,225 00	2,796 28	.....	7,299 81	80,026 80
North Cowichan	1,750 00	1,471 36	18,663 54	.....	.....	.....	.....	166 97	2,573 11	25,425 64	186 82	720 00	751 75	4,413 92	.....	13,526 39	69,649 50
North Vancouver	70,801 37	15,897 14	115,408 62	5,096 38	2,469 03	.....	7,767 85	832 56	12,501 93	70,807 06	7,258 12	465 00	2,550 00	22,505 24	30,418 40	50,620 19	415,398 89
Oak Bay	36,009 63	16,143 25	17,564 31	2,974 60	1,179 21	3,119 35	9,860 00	1,498 60	9,026 53	73,499 58	32 18	3,000 00	.....	9,848 15	32,942 24	24,123 00	240,820 63
Peachland	722 00	376 09	939 93	1,778 00	.....	.....	111 95	151 60	158 42	5,749 78	617 75	.....	.....	1,893 57	5,275 42	2,878 73	20,653 24
Penticton	5,280 00	2,338 55	13,142 08	4,000 00	526 57	.....	8,602 87	491 15	5,179 18	70,667 68	2,421 15	1,085 00	1,625 00	7,571 56	110,495 95	42,005 05	275,431 79
Pitt Meadows	.....	.....	5,300 47	.....	.....	.....	.....	50 00	233 70	10,697 67	308 79	100 00	800 00	1,925 06	.....	5,830 57	25,246 26
Point Grey	232,980 34	62,607 64	101,085 46	43,869 25	20,726 46	117,424 62	73,179 50	1,399 95	43,648 63	468,672 44	16,837 20	8,850 00	4,100 00	52,792 23	220,403 89	221,341 99	1,689,919 60
Richmond	17,052 30	7,959 93	84,013 65	.....	.....	.....	799 04	432 76	7,735 33	58,548 15	730 11	1,949 87	2,500 00	6,758 22	39,597 56	8,987 36	237,064 28
Saanich	30,009 38	22,936 05	56,599 31	1,715 07	2,940 01	.....	3,583 52	8,004 90	9,715 71	130,770 34	1,949 85	1,969 00	2,200 00	23,181 44	79,843 76	75,303 21	450,721 55
Salmon Arm	1,345 23	779 03	11,785 21	.....	.....	.....	.....	.....	376 25	14,246 77	666 54	1,050 00	1,225 00	4,130 70	.....	16,011 65	51,616 38
South Vancouver	244,071 56	42,002 06	160,993 89	23,264 92	11,176 75	47,104 61	38,162 81	5,159 66	36,245 13	623,660 07	7,827 18	3,834 51	4,100 00	43,447 64	148,015 02	60,879 02	1,499,944 83
Spallumcheen	2,703 00	1,095 83	6,060 25	.....	.....	.....	.....	120 00	206 60	39,122 02	573 65	4,130 00	1,000 00	2,392 71	.....	2,909 56	60,313 62
Sumas	.....	.....	11,852 55	.....	.....	.....	.....	100 00	1,475 18	10,812 56	157 12	125 00	1,050 00	2,782 34	.....	3,078 19	31,432 94
Summerland	2,450 00	1,759 69	4,136 34	530 25	93 98	.....	27 40	52 05	724 20	30,990 13	.....	1,364 10	800 00	6,917 74	71,778 47	2,909 74	124,534 09
Surrey	57 15	175 74	62,472 79	740 00	.....	.....	.....	983 47	9,941 78	82,977 07	2,235 10	450 00	2,500 00	12,274 16	.....	33,146 47	207,953 73
Tadanac	.....	.....	5,997 05	843 56	.....	.....	2,105 59	.....	2,275 60	30,577 13	.....	.....	.....	1,379 40	.....	20,231 94	63,410 27
West Vancouver	34,781 94	10,389 89	32,458 73	3,387 71	.....	.....	778 64	400 00	9,824 25	64,794 30	724 82	1,360 00	2,200 00	10,939 47	122,880 03	7,403 33	302,323 11
Totals	$ 771,854 54	$ 286,290 57	$1,045,298 60	$110,800 46	$ 40,618 31	$194,814 35	$ 149,959 39	$ 24,145 59	$ 207,686 66	$2,495,457 32	$ 70,028 81	$ 40,893 24	$ 43,851 75	$304,829 60	$1,002,806 75	$ 727,862 31	$ 7,517,198 25

Villages.

Abbotsford	.....	.....	$ 2,578 32	$ 444 89	.....	.....	.....	.....	.....	.....	$ 10 40	$ 50 00	$ 200 00	$ 1,106 93	.....	$ 5,758 25	$ 10,148 79
Burns Lake	.....	.....	344 27	.....	$ 26 35	.....	$ 248 40	.....	.....	.....	.....	.....	.....	555 81	.....	1,472 80	2,647 63
Creston	.....	.....	3,082 94	.....	.....	.....	487 41	.....	.....	.....	.....	50 00	.....	849 94	.....	2,351 52	6,821 81
Mission	.....	.....	9,109 45	1,703 01	.....	.....	477 43	.....	.....	.....	.....	110 00	300 00	1,508 00	.....	3,921 46	17,129 35
Smithers	.....	.....	4,548 39	242 83	.....	.....	217 28	.....	.....	.....	.....	100 00	300 00	2,169 96	.....	6,189 61	13,768 07
Vanderhoof	.....	.....	1,832 12	.....	.....	.....	.....	.....	.....	.....	5 85	.....	.....	434 40	.....	180 30	2,452 67
Totals	.....	.....	$ 21,495 49	$ 2,390 73	$ 26 35	.....	$ 1,430 52	.....	.....	.....	$ 16 25	$ 310 00	$ 800 00	$ 6,625 04	.....	$ 19,873 94	$ 52,968 32
Cities forward	$2,117,858 16	$1,082,111 14	1,354,550 71	235,731 10	238,948 61	$255,174 90	863,501 44	$107,999 48	$ 921,692 31	$3,879,270 77	78,231 89	176,078 90	55,978 14	528,955 57	$2,737,421 59	1,589,623 11	16,223,127 82
Districts forward	771,854 54	286,290 57	1,045,298 60	110,800 46	40,618 31	194,814 35	149,959 39	24,145 59	207,686 66	2,495,457 32	70,028 81	40,893 24	43,851 75	304,829 60	1,002,806 75	727,862 31	7,517,198 25
Cities, districts, and villages	$2,889,712 70	$1,368,401 71	$2,421,344 80	$348,922 29	$279,593 27	$449,989 25	$1,014,891 35	$132,145 07	$1,129,378 97	$6,374,728 09	$148,276 95	$217,282 14	$100,629 89	$840,410 21	$3,740,228 34	$2,337,359 36	$23,793,294 39

X.—COMPARATIVE STATEMENT OF MONEYS COLLECTED FROM PRINCIPAL SOURCES OF REVENUE, 1918–26.

Item of Revenue.	1918.	1919.	1920.	1921.	1922.	1923.	1924.	1925.	1926.
Taxes	$10,593,177	$14,055,731	$15,467,662	$14,550,526	$14,503,825	$14,366,913	$13,718,940	$14,534,451	$14,608,313
Trade licences	153,450	320,788	407,306	464,731	537,612	577,932	605,742	629,474	643,212
Govt. grant to schools	892,109	898,897	970,164	1,186,156	1,192,453	1,292,168	1,325,567	1,352,191	1,456,504
Fines and costs	160,885	221,527	358,910	291,124	297,163	224,535	261,154	348,963	349,483

XI.—COMPARATIVE STATEMENT OF EXPENDITURES ON STREETS, FIRE, ADMINISTRATION OF JUSTICE, PUBLIC HEALTH, COUNCIL SALARIES, AND SCHOOLS, 1918–26.

Item of Expenditure.	1918.	1919.	1920.	1921.	1922.	1923.	1924.	1925.	1926.
Streets	$1,266,277	$1,583,288	$1,940,481	$2,226,550	$2,218,066	$2,111,076	$2,323,442	$2,567,780	$2,421,344
Fire	587,191	682,403	808,884	862,885	840,853	836,438	911,512	980,915	1,014,891
Administration of justice	600,507	743,180	942,193	1,031,443	1,039,646	1,024,482	1,033,814	1,078,483	1,129,378
Public health	200,612	196,535	170,415	135,416	128,417	127,246	132,638	142,960	132,145
Council salaries	80,940	84,721	80,881	92,029	85,503	91,119	91,707	96,424	100,629
Schools	3,154,418	3,716,626	4,482,609	5,298,063	5,591,642	5,842,510	6,043,068	6,264,785	6,374,728

XII.—MONEY BY-LAWS.

Certificates of approval were issued during 1926 for money by-laws as follows:—

Date.	Municipality.	By-law No.	Purpose.	Amount.	Term.	Rate.
1926.					Years.	Per Cent.
Jan. 20	New Westminster	568	Market	$ 45,000 00	10	5
,, 22	Kamloops	435	Local improvement	1,127 00	10	5½
Feb. 13	Port Moody	164	Port Moody Steel Works, Limited	100,000 00	10	5½
,, 15	Prince Rupert	558	Local improvement $ 4,481 49			
,, 15	Prince Rupert	559	Local improvement 4,643 93			
,, 15	Prince Rupert	560	Local improvement 11,111 00			
,, 15	Prince Rupert	561	Local improvement 2,919 92			
,, 15	Prince Rupert	562	Local improvement 1,988 08			
,, 15	Prince Rupert	563	Local improvement 11,486 35			
,, 15	Prince Rupert	564	Local improvement 9,562 37			
,, 15	Prince Rupert	565	Local improvement 18,055 80			
,, 15	Prince Rupert	566	Local improvement 6,630 66			
,, 15	Prince Rupert	567	Local improvement 12,444 80			
,, 15	Prince Rupert	568	Local improvement 6,546 48			
Mar. 6	Prince Rupert	569	Local improvement (consolidation)	89,870 88	10*	5½
Feb. 19	Point Grey	607 to 610, 612 to 614, 616 to 620, 623 to 626, 629, 631 to 633, 635 to 640 642 to 645, 647, 648 650 to 654, 657, 661, 663, 664 of 1925	Local improvement.			
April 15	Point Grey	177	Local improvement (consolidation)	49,980 74	10	5
Feb. 19	Point Grey	611, 615, 627, 628, 630, 634, 641, 646, 649, 655, 656, 659, 660, 662, 665 to 668 of 1925	Local improvement.			

* Instalments.

1926.						Years.	Per Cent.
April 15	Point Grey	178		Local improvement (consolidation)	$ $21,682 14	15	5
Feb. 27	Burnaby	491		Road	74,000 00	15	5
„ 27	Burnaby	492		Sidewalk	8,500 00	15	5
„ 27	Burnaby	493		Grandview Highway extension	26,000 00	15	5
„ 27	Burnaby	494		Fire-protection	2,500 00	2	5
Mar. 1	North Vancouver (District)	.....		Roads	80,000 00	20	5½
„ 3	Cranbrook	261		Public works equipment	15,000 00	10	5
„ 3	Cranbrook	262		Street	22,000 00	10	5
„ 3	Cranbrook	263		Sidewalks	8,000 00	10	5
„ 6	Prince Rupert	570		Road improvements	18,500 00	10	5½
„ 8	Port Moody	165		Waterworks	4,500 00	10	5½
„ 8	Esquimalt	165		School	12,000 00	20	5
„ 25	Point Grey	112		Roads	50,000 00	30	5
April 22	Point Grey	32 to 36, 38 to 42, 44 to 57, 59 to 66, 68, 70 to 96, 98, 99	of 1926	Local improvement.			
June 26	Point Grey	445		Local improvement (consolidation)	223,526 55	15	5
April 30	West Vancouver	284		Roads	65,000 00	20	5½
„ 30	West Vancouver	285		Sidewalk	35,000 00	25	5½
May 4	Port Alberni	221		Street improvement	10,000 00	10	5
„ 13	Courtenay	137		Weigh scales	1,500 00	10	5
„ 13	Courtenay	139		Park	1,100 00	20	5
„ 21	New Westminster	606		School	60,000 00	20	5
„ 22	Delta	.....		School	40,000 00	10	5
„ 28	Kelowna	433		Streets equipment	8,000 00	8	5½
June 11	Point Grey	410		Schools	243,600 00	40	5
„ 11	Point Grey	411		Street-paving	60,000 00	20	5
„ 11	Point Grey	412		Street-paving	40,000 00	20	5
„ 11	Point Grey	413		Roads and boulevards	50,000 00	40	5
„ 11	Point Grey	414		Park	52,000 00	40	5
„ 11	Point Grey	415		Fire-protection	27,000 00	10	5
„ 11	Point Grey	416		Fire-protection	18,000 00	30	5
„ 15	Trail	407		Street-paving	40,000 00	20	5
„ 19	Prince Rupert	580		Street improvement	28,000 00	5	5
„ 22	North Vancouver (City)	709		Local improvement	3,142 00	20	5½
„ 23	North Vancouver (City)	718		School	54,500 00	35	5
„ 23	North Vancouver (City)	719		Street improvement	20,000 00	20	5
„ 23	North Vancouver (City)	720		Sidewalks	5,000 00	5	5

XII.—MONEY BY-LAWS—*Continued.*

Date.	Municipality.	By-law No.	Purpose.	Amount.	Term.	Rate.
1926.					Years.	Per Cent.
June 29	Point Grey	254 to 270, 274, 275, 277 to 285, 288, 291 to 301, 303 to 311, 313 to 315, 332 to 338, 341 to 347, 349 to 351, 354, 356 to 361 of 1926	Local improvement.			
July 23	Point Grey	331	Local improvement.			
Aug. 31	Point Grey	562	Local improvement (consolidation)	$ 69,868 53	10	5
June 29	Point Grey	271 to 273, 276, 286, 287, 289, 290, 302, 312, 317 to 330, 339, 340, 348, 352, 353, 355, 362 to 377 of 1926	Local improvement.			
July 23	Point Grey	316	Local improvement.			
Aug. 31	Point Grey	563	Local improvement (consolidation)	164,536 40	15	5
July 5	Trail	406	Waterworks	60,000 00	20	5
,, 14	New Westminster	583	Waterworks	20,000 00	5	5
,, 15	Trail	414	School	23,424 00	20	5
,, 26	Merritt	141	Waterworks	35,000 00	20	5½
,, 31	Salmon Arm (City)	173	Hospital aid	4,200 00	10	6
Aug. 2	Kamloops	447	Hospital grant	25,000 00	25	5½
,, 2	Summerland	224	Irrigation	30,000 00	20	5½
,, 2	Salmon Arm (District)	197	Hospital grant	6,300 00	20	6
,, 2	South Vancouver	880	School	27,000 00	40	5½
,, 4	Armstrong	143	Waterworks	5,000 00	10	5½

1926.						Years.	Per Cent.
Aug. 4	South Vancouver	957	Sewer	$146,872 75			
„ 4	South Vancouver	958	Sewer	2,938 53			
„ 4	South Vancouver	959	Sewer	3,456 68			
„ 4	South Vancouver	960	Sewer	1,436 48			
„ 4	South Vancouver	961	Sewer	1,246 50			
„ 4	South Vancouver	962	Sewer	2,396 55			
„ 4	South Vancouver	963	Sewer	4,836 01			
Dec. 24	South Vancouver	987, 1142	Sewer (consolidation)		$ 163,183 50	30	5½
Aug. 30	Oak Bay	443	Local improvement		671 55	10	5½
„ 31	Kamloops	449	Hydro-electric plant		60,000 00	15	5½
Sept. 3	South Vancouver	964	Sidewalk	$ 572 00			
„ 3	South Vancouver	965	Sidewalk	747 01			
„ 3	South Vancouver	966	Sidewalk	1,050 00			
„ 3	South Vancouver	967	Sidewalk	363 17			
„ 3	South Vancouver	968	Sidewalk	986 44			
„ 3	South Vancouver	969	Sidewalk	1,026 63			
Dec. 24	South Vancouver	986, 1143	Sidewalks (consolidation)		4,745 25	10	5½
Sept. 13	North Vancouver (District)	.....	Park		5,000 00	20	5
„ 13	North Vancouver (District)	.....	School		2,100 00	20	5
Oct. 2	Trail	419	Local improvement—sewer		5,200 00	20	5
„ 6	North Vancouver (District)	.....	Waterworks		135,000 00	20	5
„ 6	North Vancouver (District)	.....	Waterworks		52,000 00	20	5
„ 7	Prince Rupert	600	Local improvement	$22,857 40			
„ 7	Prince Rupert	601	Local improvement	6,002 96			
„ 7	Prince Rupert	602	Local improvement	6,089 45			
„ 7	Prince Rupert	603	Local improvement	9,252 75			
„ 7	Prince Rupert	604	Local improvement	9,457 08			
„ 12	Prince Rupert	605	Local improvement (consolidation)		53,659 64	10	5
„ 13	Point Grey	625 to 627, 645 to 660, 675 to 681, 683 to 690, 692 to 700, 702 to 729, 746 to 755 of 1926	Local improvement.				
Nov. 18	Point Grey	915	Local improvement (consolidation)		74,400 40	10	6
Oct. 13	Point Grey	628 to 644, 661 to 674, 682, 691, 701, 730 to 745, 756, 757 of 1926	Local improvement.				
Nov. 18	Point Grey	914	Local improvement (consolidation)		270,608 47	15	6

XII.—MONEY BY-LAWS—*Continued.*

Date.	Municipality.	By-law No.	Purpose.	Amount.	Term.	Rate.
1926.					Years.	Per Cent.
Nov. 4	Point Grey	801	Ornamental street-lighting	$ 86,000 00	20	5
,, 10	Duncan	237	Local improvement — $ 840 00			
,, 10	Duncan	238	Local improvement — 735 00			
,, 10	Duncan	239	Local improvement — 1,240 00			
,, 10	Duncan	240	Local improvement — 510 00			
,, 10	Duncan	241	Local improvement — 575 00			
,, 10	Duncan	244	Local improvement (consolidation)	3,900 00	10	5
,, 13	Vernon	488	Waterworks	12,500 00	20	5½
Dec. 16	Port Moody	181	Local improvement — $ 392 91			
,, 16	Port Moody	182	Local improvement — 469 88			
,, 16	Port Moody	183	Local improvement — 447 68			
,, 16	Port Moody	184	Local improvement — 414 19			
,, 16	Port Moody	185	Local improvement — 625 75			
,, 16	Port Moody	186	Local improvement — 325 86			
,, 16	Port Moody	187	Local improvement — 612 38			
,, 16	Port Moody	188	Local improvement — 227 80			
,, 16	Port Moody	189	Local improvement — 833 28			
,, 17	Port Moody	190	Local improvement (consolidation)	4,349 73	20	5½
,, 29	Point Grey	941 to 976	Local improvement.			
1927.						
Jan. 28	Point Grey	61 (1927)	Local improvement (consolidation)	31,630 53	10	5
1926.						
Dec. 29	Point Grey	922 to 928, 930, 933, 935, 936, 938 to 940, 980 to 982 of 1926	Local improvement.			
1927.						
Jan. 28	Point Grey	60 (1927)	Local improvement (consolidation)	106,512 35	15	5
1926.						
Dec. 29	Point Grey	931, 934, 937, 977, 978, 979 of 1926	Local improvement.			
1927.						
Jan. 28	Point Grey	58 (1927)	Local improvement (consolidation)	24,890 10	30	5
1926.						
Dec. 29	Point Grey	929, 932	Local improvement.			
1927.						
Jan. 28	Point Grey	59 (1927)	Local improvement (consolidation)	150,696 52	40	5
			Total	$3,431,406 28		

XIII.—PUBLIC UTILITIES, 1926.

Electric Light—Cities.

Municipality.	Estimated Value of Plant.	Cost of Maintenance and Operation.	Payment of Interest and Sinking Fund or Instalments of Principal.	Total Operating Cost.	Year's Revenue.	Profit.	Loss.	Construction Expenditure paid from Revenue.	Profit after Deduction of Construction Costs.	Loss after Deduction of Construction Costs.
Alberni	$ 9,597	$ 5,008	$ 972	$ 5,980	$ 4,705	.....	$ 1,275	.....	.....	$ 1,275
Armstrong	74,285	10,811	5,752	16,563	17,123	$ 560	.....	.....	$ 560	.....
Courtenay	64,321	13,942	2,823	16,765	26,230	9,465	.....	.....	9,465	.....
Cranbrook	69,354	23,420	5,917	29,337	43,896	14,559	.....	$ 3,457	11,102	.....
Duncan	63,500	8,416	5,431	13,847	16,120	2,273	.....	.....	2,273	.....
Enderby	20,527	5,538	3,078	8,616	5,903	.....	2,713	142	.....	2,855
Fernie	71,450	18,675	4,968	23,643	33,570	9,927	.....	.....	9,927	.....
Grand Forks	5,500	12,150	.....	12,150	16,113	3,963	.....	.....	3,963	.....
Greenwood	1,566	3,542	.....	3,542	3,540	.....	2	1,166	.....	1,168
Kamloops	208,782	88,178	17,423	105,601	140,213	34,612	.....	.....	34,612	.....
Kaslo	23,750	5,286	2,917	8,203	10,375	2,172	.....	.....	2,172	.....
Kelowna	79,010	43,372	10,038	53,410	60,907	7,497	.....	4,843	2,654	.....
Ladysmith	33,336	16,024	1,935	17,959	18,184	225	.....	.....	225	.....
Nelson	352,083	33,157	14,946	48,103	105,249	57,146	.....	3,000	54,146	.....
New Westminster	140,284	64,707	11,209	75,916	153,387	77,471	.....	.....	77,471	.....
Port Alberni	49,301	9,843	3,920	13,763	21,312	7,549	.....	3,055	4,494	.....
Prince George	58,267	20,336	9,022	29,358	28,933	.....	425	.....	.....	425
Prince Rupert	345,846	47,705	31,409	79,114	103,722	24,608	.....	3,774	20,834	.....
Revelstoke	250,000	24,037	22,800	46,837	45,195	.....	1,642	.....	.....	1,642
Salmon Arm	39,305	5,221	3,402	8,623	6,833	.....	1,790	271	.....	2,061
Vernon	162,262	33,671	23,737	57,408	60,936	3,528	.....	.....	3,528	.....
Totals	$2,122,326	$493,039	$181,699	$674,738	$922,446	$255,555	$ 7,847	$19,708	$237,426	$ 9,426

Electric Light—Districts.

Peachland	$ 15,774	$ 2,161	$ 1,656	$ 3,817	$ 3,894	$ 77	.....	$ 143	.....	$ 66
Penticton	114,098	27,616	16,244	43,860	48,867	5,007	.....	1,456	$ 3,551	.....
Summerland	27,348	5,929	3,795	9,724	9,606	.....	118	.....	.....	118
Totals	$ 157,220	$ 35,706	$ 21,695	$ 57,401	$ 62,367	$ 5,084	$ 118	$ 1,599	$ 3,551	$ 184
Cities forward	2,122,326	493,039	181,699	674,738	922,446	255,555	7,847	19,708	237,426	9,426
Cities and districts	$2,279,546	$528,745	$203,394	$732,139	$984,813	$260,639	$ 7,965	$21,307	$240,977	$ 9,610

XIII.—PUBLIC UTILITIES, 1926—*Continued.*

WATERWORKS—CITIES.

Municipality.	Estimated Value of Plant.	Cost of Maintenance and Operation.	Payment of Interest and Sinking Fund or Instalments of Principal.	Total Operating Cost.	Year's Revenue.	Profit.	Loss.	Construction Expenditure paid from Revenue.	Profit after Deduction of Construction Costs.	Loss after Deduction of Construction Costs.
Alberni	$ 52,205	$ 1,301	$ 3,130	$ 4,431	$ 4,023	.....	$ 408	.....	.....	$ 408
Armstrong	43,355	3,738	2,662	6,400	7,202	$ 802	.....	.....	$ 802	.....
Courtenay	118,737	1,455	8,335	9,790	8,704	.....	1,086	$ 2,719	.....	3,805
Cranbrook	239,043	4,202	20,782	24,984	25,787	803	.....	1,491	.....	688
Duncan	75,000	2,250	5,992	8,242	8,081	.....	161	1,160	.....	1,321
Enderby	18,681	1,960	1,642	3,602	2,648	.....	954	.....	.....	954
Fernie	119,000	3,445	8,451	11,896	21,481	9,585	.....	.....	9,585	.....
Grand Forks	32,250	4,617	1,570	6,187	10,079	3,892	.....	260	3,632	.....
Greenwood	20,921	643	.....	643	1,520	877	.....	.....	877	.....
Kamloops	277,188	28,728	24,030	52,758	49,796	.....	2,962	.....	.....	2,962
Kaslo	29,000	1,524	220	1,744	3,944	2,200	.....	1,487	713	.....
Kelowna	104,490	15,747	10,038	25,785	27,267	1,482	.....	3,623	.....	2,141
Nanaimo	254,625	16,022	21,764	37,786	39,740	1,954	.....	2,040	.....	86
Nelson	146,730	4,570	640	5,210	32,900	27,690	.....	36,579	.....	8,889
New Westminster	412,080	27,955	69,984	97,939	117,992	20,053	.....	.....	20,053	.....
North Vancouver	617,984	7,129	30,778	37,907	31,477	.....	6,430	3,900	.....	10,330
Port Alberni	125,404	3,389	12,130	15,519	8,911	.....	6,608	2,691	.....	9,299
Port Coquitlam	43,500	3,563	6,783	10,346	4,790	.....	5,556	.....	.....	5,556
Port Moody	92,603	1,259	7,304	8,563	7,975	.....	588	4,520	.....	5,108
Prince George	91,342	4,989	14,769	19,758	11,590	.....	8,168	986	.....	9,154
Prince Rupert	444,726	25,490	38,697	64,187	34,676	.....	29,511	4,381	.....	33,892
Revelstoke	57,000	3,019	5,579	8,598	15,003	6,405	.....	402	6,003	.....
Rossland	25,000	2,404	3,669	6,073	10,753	4,680	.....	1,780	2,900	.....
Salmon Arm	62,830	577	6,886	7,463	5,201	.....	2,262	125	.....	2,387
Slocan	4,756	194	.....	194	636	442	.....	.....	442	.....
Trail	193,756	3,744	16,105	19,849	31,571	11,722	.....	5,721	6,001	.....
Vancouver	1,990,615	330,932	328,586	659,518	651,267	.....	8,251	.....	.....	8,251
Vernon	193,940	12,719	21,313	34,032	29,333	.....	4,699	.....	.....	4,699
Victoria	5,667,519	169,525	205,829	375,354	397,769	22,415	.....	.....	22,415	.....
Totals	$11,554,280	$687,090	$877,668	$1,564,758	$1,602,116	$115,002	$ 77,644	$ 73,865	$73,423	$109,930

XIII.—PUBLIC UTILITIES, 1926—*Continued.*

WATERWORKS—DISTRICTS.

Municipality.	Estimated Value of Plant.	Cost of Maintenance and Operation.	Payment of Interest and Sinking Fund or Instalments of Principal.	Total Operating Cost.	Year's Revenue.	Profit.	Loss.	Construction Expenditure paid from Revenue.	Profit after Deduction of Construction Costs.	Loss after Deduction of Construction Costs.
Burnaby	$ 857,135	$ 30,775	$ 41,278	$ 72,053	$ 76,226	$ 4,173	.....	$ 12,014	.....	$ 7,841
Coldstream	61,074	5,477	8,139	13,616	2,188	.....	$ 11,428	2,115	.....	13,543
Coquitlam	23,110	1,960	3,513	5,473	2,227	.....	3,246	.....	.....	3,246
Delta	227,941	12,807	13,791	26,598	11,829	.....	14,769	5,665	.....	20,434
North Vancouver	271,962	9,281	17,292	26,573	17,603	.....	8,970	3,844	.....	12,814
Oak Bay	147,194	14,675	14,656	29,331	36,310	6,979	.....	3,610	$ 3,369	.....
Peachland	7,063	519	794	1,313	1,136	.....	177	.....	.....	177
Penticton	187,477	6,650	15,993	22,643	22,472	.....	171	1,452	.....	1,623
Point Grey	1,454,018	65,946	78,706	144,652	140,089	.....	4,563	75,750	.....	80,313
Richmond	322,443	14,201	21,192	35,393	35,891	498	.....	4,203	.....	3,705
Saanich	619,129	33,336	42,999	76,335	73,622	.....	2,713	3,508	.....	6,221
South Vancouver	979,712	78,250	53,997	132,247	132,970	723	.....	15,767	.....	15,044
West Vancouver	91,849	10,356	11,691	22,047	16,653	.....	5,394	8,010	.....	13,404
Totals	$ 5,250,107	$284,233	$ 324,041	$ 608,274	$ 569,216	$ 12,373	$ 51,431	$135,938	$ 3,369	$178,365
Cities forward	11,554,280	687,090	877,668	1,564,758	1,602,116	115,002	77,644	73,865	73,423	109,930
Cities and districts	$16,804,387	$971,323	$1,201,709	$2,173,032	$2,171,332	$127,375	$129,075	$209,803	$76,792	$288,295

XIII.—PUBLIC UTILITIES, 1926—*Continued.*

Sundry Utilities.

Municipality.	Estimated Value of Plant.	Cost of Maintenance and Operation.	Payment of Interest and Sinking Fund or Instalments of Principal.	Total Operating Cost.	Year's Revenue.	Profit.	Loss.	Construction Expenditure paid from Revenue.	Profit after Deduction of Construction Costs.	Loss after Deduction of Construction Costs.
Water and Light.										
Merritt	$ 74,560	$ 21,036	$ 6,633	$ 27,669	$ 25,334	.....	$ 2,335	.....	.....	$ 2,335
Gas.										
Nelson	50,000	18,747	3,381	22,128	19,191	.....	2,937	.....	.....	2,937
Irrigation System.										
Penticton	233,860	16,071	25,010	41,081	27,844	.....	13,237	.....	.....	13,237
Irrigation and Domestic Water.										
Summerland	365,768	21,598	40,455	62,053	44,981	.....	17,072	.....	.....	17,072
Hydro-electric.										
Kamloops	348,452	21,257	29,668	50,925	50,925	.....	.....	.....	.....	.....
Ferries.										
North Vancouver (City)	173,497	219,024	18,034	237,058	242,969	$ 5,911	.....	.....	$ 5,911	.....
West Vancouver	118,204	64,817	17,762	82,579	83,110	531	.....	$10,242	.....	9,711
Street-railway.										
Nelson	81,000	24,987	7,228	32,215	19,012	.....	13,203	.....	.....	13,203
Telephone.										
Prince Rupert	74,009	20,810	11,458	32,268	42,628	10,360	.....	2,036	8,324	.....
Totals	$1,519,350	$428,347	$159,629	$587,976	$555,994	$ 16,802	$ 48,784	$12,278	$14,235	$58,495

BRITISH COLUMBIA MUNICIPAL OFFICIALS, 1927.

CITIES.

City.	Clerk.	Treasurer.	Mayor.
Alberni	Stephens, M. M.		Hanna, L. A.
Armstrong	Fifer, A. J.		Parks, J. Z.
Chilliwack	Brown, P. J.		Ashwell, J. H.
Courtenay	Wood, C. S.		McKenzie, J. W.
Cranbrook	Burgess, F. W.		Roberts, T. M.
Cumberland	Cope, W. H.		Maxwell, A.
Duncan	Greig, J.		Mutter, J. I.
Enderby	Rosoman, G.		Hawkins, C.
Fernie	Moffatt, A. J.		Irvine, J. S.
Grand Forks	Hutton, J. A.		Love, T. A.
Greenwood	Walters, G. S.		Gulley, T. M.
Kamloops	Jackson, A. W.		Meighen, A. E.
Kaslo	Papworth, W. V.		Burgess, W. H.
Kelowna	Dunn, G. H.		Sutherland, D. W.
Ladysmith	Callin, C. G.		Jones, S.
Merritt	Gay, F. S.		Boyd, J. P.
Nanaimo	Hackwood, H.		Busby, F. A.
Nelson	Wasson, W. E.		McDonald, J. A.
New Westminster	Keary, W. H.	Bowell, A. J.	Gray, A. Wells.
North Vancouver	Archibald, R. F.	Lane, C. R.	Morden, G. H.
Port Alberni	Cronk, E. J.		Sanders, A. T.
Port Coquitlam	Smith, J.		Galer, R. C.
Port Moody	Lye, J. J.		Mills, W. H.
Prince George	Davis, G. E.		Patterson, A. M.
Prince Rupert	Jones, E. F.	Matheson, D. J.	Newton, S. M.
Revelstoke	Gordon, W. A.		McKinnon, H. F.
Rossland	McLeod, J. A.		Turner, W. A.
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.	Taylor, L. D.
Vernon	Edwards, J. G.		Stewart, L. L.
Victoria	Bradley, E. W.	Smith, E. C.	Pendray, J. C.

BRITISH COLUMBIA MUNICIPAL OFFICIALS, 1927—*Continued.*

DISTRICTS.

District.	Clerk and Treasurer.	Reeve.	Address.
Burnaby	Moore, A. G.	Bell, C. C.	Edmonds.
Chilliwhack	Bryce, S. L.	Wells, W. M.	Chilliwack.
Coldstream	Henderson, E.	Morris, W. R. C.	Vernon.
Coquitlam	Newman, R.	Macdonald, R. C.	Maillardville.
Delta	McDiarmid, N. A.	Paterson, A. D.	Ladner.
Esquimalt	Pullen, G. H.	Elrick, J.	Esquimalt.
Fraser Mills	Gallaher, R.	Wrightson, F. G.	Fraser Mills.
Glenmore	Corner, R. W.	Cushing, J. N.	Kelowna.
Kent	Fooks, H.	McRae, J.	Agassiz.
Langley	Payne, R. A.	Poppy, D. W.	Murrayville.
Maple Ridge	McFarlane, J. C.	Martyn, J. B.	Port Haney.
Matsqui	LeFeuvre, J. A.	McCallum, A.	Aldergrove.
Mission	Barr, J. A.	Wren, W. H.	Mission.
North Cowichan	Ancell, H. M.	Evans, J. N.	Duncan.
North Vancouver	Tate, D. G.	Fromme, J. M.	North Vancouver.
Oak Bay	Blandy, R. F.	Anscomb, H.	Oak Bay.
Peachland	Ingliss, C. C.	Harrington, R.	Peachland.
Penticton	Bracewell, B. C.	Macdonald, G. A. B.	Penticton.
Pitt Meadows	McDermott, W.	Blaney, J.	Pitt Meadows.
Point Grey	Floyd, H.	Paton, J. A.	Kerrisdale.
Richmond	Shepherd, S.	Miller, J. W.	Eburne.
Saanich	Sewell, R. R. F.	Crouch, Wm.	Royal Oak.
Salmon Arm	Wild, B. A.	Harbell, J. H. W.	Salmon Arm.
South Vancouver	Riley, W. T.	Cornett, J. W.	South Vancouver.
Spallumcheen	Wiglesworth, J. R.	Hassen, M.	Armstrong.
Sumas	McPhail, E. B.	Lamson, C. A.	Huntingdon.
Summerland	Nixon, F. J.	Johnson, R.	Summerland.
Surrey	Gray, J. P. M.	Reid, T.	Cloverdale.
Tadanac	Crowe, R. C.	Willis, F. S.	Tadanac.
West Vancouver	Ollason, J.	Vinson, V. V.	Hollyburn.

VILLAGES.

Village.	Clerk and Treasurer.	Chairman of Commissioners.	Address.
Abbotsford	Pratt, F. G.	Webster, E.	Abbotsford.
Burns Lake	Godwin, S.	Brunell, P.	Burns Lake.
Creston	Taylor, W. O.	McCreath, H. S.	Creston.
Mission	Barr, J. A.	Abbott, E. J.	Mission.
Smithers	Dimock, C. L.	Orchard, E. E.	Smithers.
Vanderhoof	Lacey, J. H. F.	Ogston, George	Vanderhoof.

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