PROVINCE OF BRITISH COLUMBIA

DEPARTMENT OF ATTORNEY-GENERAL

REPORT

OF THE

INSPECTOR OF MUNICIPALITIES

FOR THE YEAR ENDED

DECEMBER 31ST, 1927

PRINTED BY
AUTHORITY OF THE LEGISLATIVE ASSEMBLY.

VICTORIA, B.C.:
Printed by CHARLES F. BANFIELD, Printer to the King's Most Excellent Majesty.
1928.

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, 1927.

All of which is respectfully submitted.

A. M. MANSON,
Attorney-General.

Victoria, July, 1928.

REPORT OF THE INSPECTOR OF MUNICIPALITIES.

VICTORIA, B.C., July, 1928.

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

SIR,—I have the honour to submit herewith the Annual Report of this Department, showing the activities of the Municipalities of British Columbia for the year 1927, and their financial position at the close of that year.

The figures show a very satisfactory state of affairs; a comparatively small increase in liabilities; a substantial increase in the value of assessable improvements; a further improvement in the condition of the sinking funds; and a reduction in the amount of taxes outstanding.

The increase of slightly over four and a half millions in the debenture debt of the Municipalities is only a partial indication of the development which is taking place throughout the Province, and of the additional services of various kinds afforded to the public.

The increase of approximately twenty-one and a half millions in the value of assessable improvements indicates a year of very satisfactory progress in building activities and industrial development.

The work of clearing away old sinking fund shortages still continues with good results, and with the high rate of interest provided by the securities held by many of the Municipalities the situation is even better than is indicated by the figures submitted. In some of the older debenture issues the error was made of extending the debentures to a time beyond the life of the work, but in many cases the sinking funds now being built up with securities of an interest rate higher than that computed in the By-laws will, if properly administered, provide sufficient for the retirement of the debentures before their maturity, and this will to some extent remedy the error made at the time of issue.

I have, as in previous years, submitted an estimate of the population of the various Municipalities, but each year the estimate in many cases becomes further from the actual figures, and unfortunately there is no means available as yet for arriving at figures which would represent the true population. It is known that some Municipalities have grown very rapidly, but to what extent it is hard to estimate. At the recent session of the Legislature provision was made for the first time for the taking of a municipal census and many of the Municipalities are availing themselves of this during the present year, but the results will not be known for some little time.

Since my last Report was issued two Village Municipalities have been added to the list, Terrace and Quesnel.

ROBERT BAIRD,
Inspector of Municipalities.

I.—ASSESSMENTS, 1928.

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	$204,247	$228,075	$432,322	$225,875	$658,197	*Nil*	490	1,553
Armstrong	500,640	511,760	1,012,400	234,770	1,247,170	50	1,000	1,000
Chilliwack	772,400	1,118,600	1,891,000	264,150	2,155,150	20	1,800	1,040
Courtenay	450,344	533,410	983,754	172,425	1,156,179	50	950	800
Cranbrook	609,645	1,356,902	1,966,547	302,421	2,268,968	50	2,725	200
Cumberland	119,199	204,130	323,329	93,250	416,579	50	1,000	40
Duncan	567,856	842,000	1,409,856	215,890	1,625,746	*Nil*	1,300	500
Enderby	301,001	263,340	564,341	204,371	768,712	50	800	655
Fernie	825,237	1,431,900	2,257,137	601,975	2,859,112	50	3,500	331
Grand Forks	273,120	481,700	754,820	450,595	1,205,415	50	1,500	1,697
Greenwood	57,956	87,635	145,591	294,000	439,591	33⅓	320	640
Kamloops	2,112,922	3,518,740	5,631,662	1,169,790	6,801,452	25	5,000	912
Kaslo	174,977	249,320	424,297	159,580	583,877	50	950	400
Kelowna	1,503,682	2,603,560	4,107,242	508,150	4,615,392	33⅓	3,639	1,281
Ladysmith	288,470	353,625	642,095	114,535	756,630	50	2,250	220
Merritt	413,811	695,520	1,109,331	350,404	1,459,735	*Nil*	1,800	1,615
Nanaimo	2,299,459	3,575,150	5,874,609	687,370	6,561,979	*Nil*	8,900	720
Nelson	1,885,974	3,378,370	5,264,344	920,485	6,184,829	50 (1)	5,500	751
New Westminster	9,067,792	10,270,410	19,338,202	7,884,690	27,222,892	*Nil*	18,000	3,481
North Vancouver	8,072,368	7,426,780	15,499,148	3,710,255	19,209,403	*Nil*	8,500	3,131
Port Alberni	515,100	1,059,361	1,574,461	335,946	1,910,407	*Nil*	1,400	1,960
Port Coquitlam	958,292	691,860	1,650,152	1,079,406	2,729,558	25	1,800	6,200
Port Moody	1,282,517	1,133,045	2,415,562	166,093	2,581,655	*Nil*	1,400	3,000
Prince George	1,035,732	1,533,814	2,569,546	815,220	3,384,766	*Nil*	3,000	1,092
Prince Rupert	5,511,516	5,086,910	10,598,426	3,777,677	14,376,103	*Nil*	6,460	2,240
Revelstoke	854,805	1,316,800	2,171,605	835,445	3,007,050	50	3,500	595
Rossland	476,432	592,185	1,068,617	618,046	1,686,663	50	2,400	1,920
Salmon Arm	446,933	441,475	888,408	141,267	1,029,675	50	762	520
Slocan	40,015	62,955	102,970	49,280	152,250	*Nil*	400	192
Trail	1,075,637	2,524,755	3,600,392	453,725	4,054,117	50	6,000	664
Vancouver	128,010,071	104,324,975	232,335,046	.....	232,335,046	50	128,350	10,784
Vernon	1,637,785	1,875,270	3,513,055	1,074,650	4,587,705	50	4,000	2,000
Victoria	25,396,090	28,939,831	54,335,921	17,758,260	72,094,181	50	38,750	4,637
Totals	$197,742,025	$188,714,163	$386,456,188	$45,669,996	$432,126,184	.....	268,146	56,771

(1) For school purposes only.

I.—ASSESSMENTS, 1928—*Continued.*

Districts.

Municipality.	Value of Taxable Land.	Value of Taxable Improvements.	Total Taxable Property.	Land and Improvements Exempt from Taxation.	Grand Total.	Percentage Improvements taxed.	Population.	Area in Acres.
Burnaby	$10,785,864	$9,745,105	$20,530,969	$5,545,371	$26,076,340	*Nil*	14,500	21,500
Chilliwhack	3,296,164	1,492,612	4,788,776	68,710	4,857,486	*Nil*	6,000	45,000
Coldstream	879,351	1,406,413	2,285,764	11,835	2,297,599	*Nil*	560	17,000
Coquitlam	1,533,112	729,395	2,262,507	5,847,680	8,110,187	*Nil*	3,750	37,120
Delta	5,413,441	1,262,850	6,676,291	120,600	6,796,891	50	2,500	42,000
Esquimalt	2,501,348	1,650,835	4,152,183	7,334,530	11,486,713	25	4,000	1,500
Fraser Mills	143,220	319,939	463,159	.....	463,159	50	800	390
Glenmore	467,585	639,830	1,107,415	116,350	1,223,765	50	302	3,655
Kent	1,001,354	516,450	1,517,804	10,460	1,528,264	*Nil*	1,180	47,360
Langley	2,371,548	2,423,336	4,794,884	199,010	4,993,894	50 (1)	5,000	75,907
Maple Ridge	1,902,007	1,701,745	3,603,752	144,930	3,748,682	50 (1)	4,800	45,000
Matsqui	2,239,253	2,118,387	4,357,640	242,280	4,599,920	50 (2)	4,500	54,145
Mission	913,726	2,358,002	3,271,728	135,237	3,406,965	50	4,000	52,000
North Cowichan	1,811,881	3,446,775	5,258,656	227,664	5,486,320	10	3,000	35,000
North Vancouver	5,491,816	4,850,285	10,342,101	3,088,956	13,431,057	*Nil*	5,000	48,000
Oak Bay	3,317,697	5,444,132	8,761,829	409,233	9,171,062	30	4,800	2,552
Peachland	253,695	225,190	478,885	75,230	554,115	*Nil*	510	3,520
Penticton	1,856,042	3,282,950	5,138,992	478,230	5,617,222	20	4,000	7,044
Pitt Meadows	759,250	260,180	1,019,430	70,220	1,089,650	50	486	14,000
Point Grey	22,117,670	35,347,095	57,464,765	3,722,942	61,187,707	22	26,250	8,516
Richmond	5,208,639	2,270,630	7,479,269	343,955	7,823,224	50	5,500	30,000
Saanich	5,282,396	6,832,304	12,114,700	1,725,984	13,840,684	15	12,000	45,000
Salmon Arm	833,568	1,460,245	2,293,813	103,715	2,397,528	*Nil*	4,000	46,000
South Vancouver	11,526,411	13,124,828	24,651,239	5,584,623	30,235,862	50	41,000	9,200
Spallumcheen	2,056,790	568,785	2,625,575	184,610	2,810,185	*Nil*	1,820	65,000
Sumas	915,782	367,145	1,282,927	18,855	1,301,782	50	975	19,100
Summerland	1,147,422	1,723,855	2,871,277	252,800	3,124,077	*Nil*	2,000	13,000
Surrey	4,738,839	3,884,655	8,623,494	607,682	9,231,176	*Nil*	6,500	76,000
Tadanac	187,928	4,356,729	4,544,657	.....	4,544,657	50	291	740
West Vancouver	3,145,896	2,746,293	5,892,189	1,099,953	6,992,142	*Nil*	6,750	24,320
Totals	$104,099,695	$116,556,975	$220,656,670	$37,771,645	$258,428,315	.....	176,774	889,569

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

VILLAGES.

Abbotsford	$118,805	$187,590	$306,395	.....	$306,395	50	450	160
Burns Lake	31,335	81,275	112,610	$29,120	141,730	50	150	154
Creston	146,348	196,142	342,490	19,475	361,965	50	600	430
Mission	445,533	441,305	886,838	125,104	1,011,942	50	1,000	821
*Quesnel	.....	.....	.....	.....	.....	.....	500	.....
Smithers	201,895	412,395	614,290	129,900	744,190	40	1,000	950
Terrace	62,300	116,490	178,790	.....	178,790	50	264	320
Vanderhoof	41,905	96,525	138,430	.....	138,430	50	325	220
Totals	$1,048,121	$1,531,722	$2,579,843	$303,599	$2,883,442	.....	4,289	3,055
Cities forward	197,742,025	188,714,163	386,456,188	45,669,996	432,126,184	.....	268,146	56,771
Districts forward	104,099,695	116,556,975	220,656,670	37,771,645	258,428,315	.....	176,774	889,569
Cities, districts, and villages	$302,889,841	$306,802,860	$609,692,701	$83,745,240	$693,437,941	.....	449,209	949,395

* Quesnel incorporated 1928.

II.—TAX LEVY, 1928.

Cities.

Municipality.	General.	School.	Debt.	Total.	Total Levy Previous Year.
Alberni	.....	27.4	17.6	45.0	42.0
Armstrong	8.5	11.5	10.0	30.0	30.0
Chilliwack	10.0	23.5	21.5	55.0	50.0
Courtenay	7.5	17.5	.....	25.0	25.0
Cranbrook	8.5	25.5	11.0	45.0	40.0
Cumberland	9.0	18.0	.....	27.0	27.0
Duncan	15.0	17.5	6.0	38.5	37.5
Enderby	2.45	16.0	17.55	36.0	34.0
Fernie	7.33	27.11	6.85	41.29	38.6
Grand Forks	10.0	14.0	6.0	30.0	32.0
Greenwood	6.0	19.0	39.0	64.0	64.0
Kamloops	.....	18.03	22.97	41.0	41.0
Kaslo	19.05	18.5	2.45	40.0	40.0
Kelowna	8.86	18.6	16.54	44.0	40.0
Ladysmith	7.0	21.0	.....	28.0	31.0
Merritt	5.0	25.0	20.0	50.0	50.0
Nanaimo	6.86	26.86	13.28	47.0	47.0
Nelson	4.25	16.75	10.0	31.0	31.0
New Westminster	.....	23.7	30.3	54.0	50.0
North Vancouver	3.0	17.09	21.91	42.0	38.0
Port Alberni	.....	23.75	31.25	55.0	55.0
Port Coquitlam	5.56	12.08	33.36	51.0	51.0
Port Moody	8.5	7.25	19.25	35.0	35.0
Prince George	.....	27.78	32.22	60.0	55.0
Prince Rupert	15.0	13.0	18.0	46.0	50.0
Revelstoke	9.0	21.0	9.0	39.0	38.0
Rossland	5.0	33.0	7.0	45.0	45.0
Salmon Arm	7.5	14.5	10.0	32.0	32.0
Slocan	20.0	27.0	.....	47.0	57.0
Trail	12.2	14.3	10.5	37.0	37.0
Vancouver	15.94	9.85	8.65	34.44	31.666
Vernon	11.5	13.5	13.0	38.0	40.0
Victoria	12.36	12.17	16.47	41.0	38.0

II.—TAX LEVY, 1928—*Continued.*

Districts.

Municipality.	General.	School.	Debt.	Total.	Total Levy Previous Year.
Burnaby	12.85	25.28	17.87	56.0	50.0
Chilliwhack	8.628	14.419	1.953	25.0	24.0
Coldstream	11.2	5.0	11.1	27.3	30.0
Coquitlam	10.0 (17)	8.0	4.0	22.0 (29)	19.0 (26)
Delta	6.5 (15)	5.8	5.86	18.16 (26.66)	17.4 (26.4)
Esquimalt	15.9	10.1	.....	26.0	25.0
Fraser Mills	9.0	.....	.....	9.0	9.0
Glenmore	6.0	2.5	.....	8.5	8.0
Kent	10.0 (26)	9.0	.....	19.0 (35)	19.0 (43)
Langley	13.0 (40)	10.0	.....	23.0 (50)	23.0 (50)
Maple Ridge	15.0 (30)	14.5	.....	29.5 (44.5)	24.0 (42)
Matsqui	10.0 (30)	10.0	.....	20.0 (40)	20.0 (40)
Mission	16.0 (40)	10.0	.....	26.0 (50)	26.0 (50)
North Cowichan	9.0 (25)	7.5	1.5	18.0 (34)	18.0 (28)
North Vancouver	13.08	11.85	22.07	47.0	42.0
Oak Bay	10.86	12.5	2.64	26.0	28.0
Peachland	15.0	15.0	15.0	45.0	45.0
Penticton	18.0	21.0	6.0	45.0	45.0
Pitt Meadows	11.3 (25)	5.5	2.2	19.0 (32.7)	21.5 (34.5)
Point Grey	14.465 (20.465)	15.8284	13.7066	44.0 (50)	44.0 (50)
Richmond	8.7	7.0	2.8	18.5	17.5
Saanich	10.87	13.93	5.2	30.0	30.0
Salmon Arm	10.5 (10)	16.0	4.5	31.0 (30.5)	29.0 (39)
South Vancouver	4.84	27.18	17.98	50.0	50.0
Spallumcheen	4.5	11.0	2.5	18.0	17.5
Sumas	15.0	7.0	.....	22.0	23.0
Summerland	3.0	20.0	17.0	40.0	30.0
Surrey	14.0	12.5	.....	26.5	25.0 (41)
Tadanac	20.5	16.4	.....	36.9	39.6
West Vancouver	1.9	20.84	22.26	45.0	45.0

Villages.

Abbotsford	15.0	.....	.....	15.0	13.0
Burns Lake	10.0	.....	.....	10.0	10.0
Creston	12.0	.....	.....	12.0	12.0
Mission	15.5	.....	.....	15.5	15.5
*Quesnel	.....	.....	.....	.....	.....
Smithers	12.0	.....	.....	12.0	12.0
Terrace	10.0	.....	.....	10.0	.....
Vanderhoof	14.0	.....	.....	14.0	14.0

* Quesnel incorporated 1928. Bracketed figures represent tax on wild land.

III.—LIABILITIES AS OF DECEMBER 31st, 1927.

Cities.

Municipality.	Debentures.											Grand Total.
	Schools.	Streets and Bridges.	Other Non-revenue producing.	Domestic Water.	Electric Light.	Sewers.	Other Revenue-producing.	Local Improvements.	Better Housing.	Total Debenture Debt.	Sundry Outstanding Debts, exclusive of Shortage in Sinking Fund.	
Alberni	.....	.....	$8,000	$25,900	$10,000	.....	.....	.....	.....	$43,900	.....	$43,900
Armstrong	$37,900	$15,000	16,500	43,000	78,000	.....	.....	$8,540	.....	198,940	$1,068	200,008
Chilliwack	29,000	75,500	50,400	.....	.....	$35,000	.....	128,391	.....	318,291	.....	318,291
Courtenay	38,000	.....	.....	110,000	49,900	.....	$2,600	.....	$29,050	229,550	3,463	233,013
Cranbrook	48,724	31,492	39,000	151,448	60,000	85,000	.....	5,283	12,500	433,447	3,820	437,267
Cumberland	.....	.....	.....	.....	.....	.....	.....	.....	5,350	5,350	.....	5,350
Duncan	11,300	.....	18,200	75,000	65,000	.....	.....	20,100	2,700	192,300	.....	192,300
Enderby	27,500	.....	21,500	22,500	28,000	.....	.....	18,500	.....	118,000	7,081	125,081
Fernie	72,000	.....	43,000	119,000	69,000	122,000	.....	.....	.....	425,000	27,552	452,552
Grand Forks	20,000	.....	55,000	16,500	.....	.....	.....	.....	.....	91,500	.....	91,500
Greenwood	.....	.....	* 57,072	.....	.....	.....	.....	.....	.....	* 57,072	.....	* 57,072
Kamloops	116,500	15,000	139,300	292,000	610,500	112,000	.....	3,692	58,350	1,347,342	9,835	1,357,177
Kaslo	15,500	.....	5,000	.....	29,000	.....	.....	.....	.....	49,500	.....	49,500
Kelowna	74,500	19,000	188,000	.....	.....	.....	† 240,500	47,309	26,600	595,909	2,032	597,941
Ladysmith	.....	.....	.....	.....	25,000	60,000	.....	7,750	.....	92,750	5,455	98,205
Merritt	18,000	.....	20,000	80,000	25,000	.....	.....	.....	.....	143,000	10,949	153,949
Nanaimo	65,000	50,000	25,000	355,000	.....	230,000	.....	290,024	42,600	1,057,624	4,018	1,061,642
Nelson	95,000	130,000	65,000	37,500	140,000	7,500	131,000	55,576	17,400	678,976	4,146	683,122
New Westminster	415,886	1,169,893	1,652,934	1,041,780	185,546	111,446	45,000	1,046,479	69,500	5,738,464	61,482	5,799,946
North Vancouver	575,730	429,500	1,121,571	678,500	.....	49,000	281,000	1,020,757	67,200	4,223,258	.....	4,223,258
Port Alberni	5,000	19,000	.....	128,500	27,000	.....	.....	.....	11,400	190,900	1,373	192,273
Port Coquitlam	35,000	237,500	125,500	100,000	.....	.....	.....	.....	13,150	511,150	33,350	544,500
Port Moody	.....	.....	143,000	74,500	.....	.....	.....	28,649	.....	246,149	25,747	271,896
Prince George	47,000	49,000	25,500	141,000	79,000	.....	.....	.....	56,000	397,500	1,575	399,075
Prince Rupert	213,859	146,959	130,337	413,743	218,009	35,000	38,983	926,216	70,600	2,193,706	5,183	2,198,889
Revelstoke	39,000	99,000	19,000	54,000	255,000	.....	.....	19,000	.....	485,000	67,369	552,369
Rossland	24,500	5,000	.....	94,500	.....	.....	.....	.....	.....	124,000	15,500	139,500
Salmon Arm	14,000	8,000	5,700	85,000	42,000	.....	.....	5,400	3,000	163,100	1,000	164,100
Slocan	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,000	1,000
Trail	117,780	163,500	65,000	218,900	.....	.....	.....	124,280	14,700	704,160	48,360	752,520
Vancouver	5,891,900	9,517,100	6,396,300	‡ 6,439,351	.....	5,815,000	.....	4,740,646	220,000	39,020,297	1,962,500	40,982,797
Vernon	42,500	51,000	99,500	282,500	245,000	.....	.....	202,538	18,200	941,238	1,450	942,688
Victoria	1,354,948	762,000	2,050,880	4,102,798	.....	2,315,632	.....	5,984,903	137,100	16,708,261	§ 1,233,330	17,941,591
Totals	$9,446,027	$12,993,444	$12,586,194	$15,182,920	$2,240,955	$8,977,578	$739,083	$14,684,033	$875,400	$77,725,634	$3,538,638	$81,264,272

Districts.

Burnaby	$459,013	$1,199,837	.....	$426,314	.....	.....	.....	$67,000	$25,000	$2,177,164	$376,653	$2,553,817
Chilliwhack	26,833	30,000	$15,000	.....	.....	.....	.....	.....	.....	71,833	10,710	82,543
Coldstream	3,000	3,500	.....	†25,000	$14,100	.....	.....	.....	.....	145,600	.....	145,600
Coquitlam	.....	82,500	.....	.....	.....	.....	.....	15,750	.....	98,250	7,191	105,441
Delta	40,000	100,000	15,000	225,000	.....	.....	.....	105,673	.....	485,673	8,580	494,253
Esquimalt	12,000	.....	.....	.....	.....	$400,000	.....	.....	19,000	431,000	5,000	436,000
Fraser Mills	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Glenmore	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Kent	.....	.....	.....	.....	.....	.....	.....	20,000	.....	20,000	.....	20,000
Langley	.....	.....	.....	.....	.....	.....	.....	7,408	7,600	15,008	9,748	24,756
Maple Ridge	.....	.....	.....	.....	.....	46,000	.....	.....	.....	46,000	6,400	52,400
Matsqui	.....	.....	.....	.....	.....	.....	.....	.....	1,600	1,600	15,300	16,900
Mission	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	8,750	8,750
North Cowichan	4,700	35,000	.....	.....	.....	.....	.....	.....	.....	39,700	.....	39,700
North Vancouver	127,780	743,453	398,447	466,725	.....	.....	.....	129,907	66,600	1,932,912	120,000	2,052,912
Oak Bay	112,400	.....	86,400	186,000	.....	408,500	.....	139,062	23,650	956,012	3,274	959,286
Peachland	1,000	5,200	6,000	9,500	18,800	.....	.....	.....	.....	40,500	2,963	43,463
Penticton	165,000	42,000	46,000	223,000	186,000	.....	$342,000	10,500	16,000	1,030,500	19,295	1,049,795
Pitt Meadows	.....	15,039	.....	.....	.....	.....	.....	.....	.....	15,039	2,764	17,803
Point Grey	1,413,631	2,437,934	444,506	1,482,998	.....	1,857,127	.....	2,911,059	71,000	10,618,255	1,666,267	12,284,522
Richmond	49,000	283,621	75,400	365,000	.....	.....	.....	.....	.....	773,021	.....	773,021
Saanich	.....	450,000	25,000	599,400	.....	.....	.....	57,534	44,000	1,175,934	.....	1,175,934
Salmon Arm	12,750	.....	16,300	.....	.....	.....	.....	11,100	.....	40,150	.....	40,150
South Vancouver	1,111,644	3,436,186	1,425,000	1,013,050	.....	.....	.....	418,295	92,945	7,497,121	207,253	7,704,373
Spallumcheen	35,900	.....	40,000	.....	.....	.....	.....	10,600	.....	86,500	.....	86,500
Sumas	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	4,000	4,000
Summerland	33,800	5,000	15,000	452,800	32,500	.....	.....	.....	.....	539,100	.....	539,100
Surrey	26,700	.....	.....	.....	.....	.....	.....	951	.....	27,651	2,454	30,105
Tadanac	28,262	.....	.....	.....	.....	.....	.....	.....	.....	28,262	.....	28,262
West Vancouver	150,300	445,000	336,500	202,000	.....	.....	196,000	.....	27,900	1,357,700	38,660	1,396,360
Totals	$3,813,713	$9,314,270	$2,944,553	$5,776,787	$251,400	$2,711,627	$538,000	$3,904,839	$395,295	$29,650,484	$2,515,262	$32,165,746
Cities forward	9,446,027	12,993,444	12,586,194	15,182,920	2,240,955	8,977,578	739,083	14,684,033	875,400	77,725,634	3,538,638	81,264,272
Cities and districts	$13,259,740	$22,307,714	$15,530,747	$20,959,707	$2,492,355	$11,689,205	$1,277,083	$18,588,872	$1,270,695	$107,376,118	$6,053,900	$113,430,018

* "City of Greenwood Relief Act, 1921" (Second Session). † Waterworks and electric light combined. ‡ $3,699,000 of this amount has been assumed by the Greater Vancouver Water District. § Includes Treasury Certificates, $1,174,000 issued against hypothecated debentures.

IV.—SINKING FUNDS AS OF DECEMBER 31st, 1927.

Cities.

Municipality.	Cash.	Invested.	Total.	Sinking Fund required.	Short.	Over.	Condition at End of Previous Year.	
							Short.	Over.
Alberni	$3,227	$21,366	$24,593	$24,032	.....	$561	.....	$1,379
Armstrong	7	91,070	91,077	90,189	.....	888	.....	1,107
Chilliwack	1,254	100,278	101,532	88,819	.....	12,713	.....	10,659
Courtenay	4,303	29,074	33,377	31,953	.....	1,424	.....	1,313
Cranbrook	1,669	86,093	87,762	81,057	.....	6,705	.....	7,981
Cumberland	.....	.....	.....	.....	.....	.....	.....	.....
Duncan	19,322	50,066	69,388	69,388	.....	.....	.....	.....
Enderby	6,273	45,880	52,153	59,146	$6,993	.....	$7,445	.....
Fernie	11,557	178,008	189,565	189,500	.....	65	.....	49
Grand Forks	145	27,783	27,928	27,921	.....	7	10,521	.....
Greenwood	.....	.....	.....	57,072†	.....	.....	.....	.....
Kamloops	49,135	508,344	557,479	615,493	58,014	.....	59,322	.....
Kaslo	5,443	25,000	30,443	25,782	.....	4,661	.....	3,880
Kelowna	55,098	220,926	276,024	263,255	.....	12,769	.....	10,848
Ladysmith	11,011	46,181	57,192	61,537	4,345	.....	6,172	.....
Merritt	3,959	40,883	44,842	44,823	.....	19	38	.....
Nanaimo	872	524,094	524,966	495,173	.....	29,793	.....	29,789
Nelson	38,030	262,754	300,784	263,801	.....	36,983	.....	35,575
New Westminster	1,457	712,242	713,699	795,124	81,425	.....	50,284	.....
North Vancouver	42,697	1,194,803	1,237,500	1,142,222	.....	95,278	.....	34,673
Port Alberni	433	35,344	35,777	35,455	.....	322	.....	1,366
Port Coquitlam	8,565	75,479	84,044	161,708	77,664	.....	75,845	.....
Port Moody	8,403	43,191	51,594	50,888	.....	706	.....	3,683
Prince George	15,807	167,082	182,889	196,320	13,431	.....	23,899	.....
Prince Rupert	1,557	30,953	32,510	31,253	.....	1,257	.....	821
Revelstoke	39,638	144,373	184,011	184,011	.....	.....	.....	495
Rossland	12,227	2,000	14,227	14,227	.....	.....	.....	.....
Salmon Arm	9,662	38,547	48,209	50,028	1,819	.....	5,352	.....
Slocan	.....	.....	.....	.....	.....	.....	.....	.....
Trail	2,608	150,077	152,685	142,263	.....	10,422	.....	1,583
Vancouver	300,255	8,882,249	9,182,504*	10,428,620*	1,246,116	.....	1,471,530	.....
Vernon	24,103	543,177	567,280	561,827	.....	5,453	1,293	.....
Victoria	183,604	2,500,956	2,684,560	2,646,736	.....	37,824	22,468	.....
Totals	$862,321	$16,778,273	$17,640,594	$18,929,623	$1,489,807	$257,850	$1,734,169	$145,201

* $881,031 is applicable to the Greater Vancouver Water District.

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

DISTRICTS.

Burnaby	$90,995	$156,910	$247,905	$247,905	.....	.....	.....	.....
Chilliwhack	7,531	25,262	32,793	30,601	.....	$2,192	.....	$2,718
Coldstream	1,660	53,637	55,297	55,297	.....	.....	.....	26
Coquitlam	12,034	32,330	44,364	44,364	.....	.....	.....	.....
Delta	22,632	152,228	174,860	156,772	.....	18,088	.....	17,116
Esquimalt	454	66,972	67,426	61,453	.....	5,973	.....	4,453
Fraser Mills	.....	.....	.....	.....	.....	.....	.....	.....
Glenmore	.....	.....	.....	.....	.....	.....	.....	.....
Kent	5,508	1,000	6,508	6,508	.....	.....	.....	.....
Langley	.....	.....	.....	.....	.....	.....	.....	.....
Maple Ridge	829	.....	829	820	.....	9	.....	.....
Matsqui	.....	.....	.....	.....	.....	.....	.....	.....
Mission	.....	.....	.....	.....	.....	.....	.....	.....
North Cowichan	1,083	15,841	16,924	15,951	.....	973	.....	661
North Vancouver	1,193	342,100	343,293	287,736	.....	55,557	.....	39,707
Oak Bay	2,813	393,546	396,359	354,101	.....	42,258	.....	46,056
Peachland	1,346	25,496	26,842	27,566	$724	.....	$2,388	.....
Penticton	26,499	241,297	267,796	235,319	.....	32,477	.....	30,055
Pitt Meadows	.....	.....	.....	.....	.....	.....	.....	.....
Point Grey	32,824	1,349,960	1,382,784	1,361,354	.....	21,430	.....	1,074
Richmond	26,531	174,121	200,652	178,287	.....	22,365	.....	25,911
Saanich	877	637,730	638,607	608,649	.....	29,958	.....	34,791
Salmon Arm	16	10,912	10,928	10,928	.....	.....	.....	.....
South Vancouver	173,664	758,566	932,230	1,050,863	118,633	.....	168,196	.....
Spallumcheen	151	37,071	37,222	36,763	.....	459	.....	466
Sumas	.....	.....	.....	.....	.....	.....	.....	.....
Summerland	326	162,803	163,129	159,505	.....	3,624	.....	2,667
Surrey	5,675	8,486	14,161	13,997	.....	164	.....	348
Tadanac	.....	.....	.....	.....	.....	.....	.....	.....
West Vancouver	241	289,756	289,997	276,669	.....	13,328	.....	19,147
Totals	$414,882	$4,936,024	$5,350,906	$5,221,408	$119,357	$248,855	$170,584	$225,196
Cities forward	862,321	16,778,273	17,640,594	18,929,623	1,489,807	257,850	1,734,169	145,201
Cities and districts	$1,277,203	$21,714,297	$22,991,500	$24,151,031	$1,609,164	$506,705	$1,904,753	$370,397

V.—ARREARS OF TAXES.

The following is a comparative statement of outstanding arrears of taxes, 1919–1927:—

Cities.

Municipality.	1919.	1920.	1921.	1922.	1923.	1924.	1925.	1926.	1927.
Alberni	$21,805	$6,856	$11,797	$11,915	$9,005	$4,231	$4,144	$4,029	$3,558
Armstrong	7,568	3,186	4,338	4,896	7,212	4,666	5,167	4,423	4,376
Chilliwack	13,463	8,538	11,694	8,475	7,224	8,903	9,308	9,090	6,909
Courtenay	10,090	5,798	6,705	12,129	9,282	7,248	6,325	5,920	4,487
Cranbrook	28,265	28,198	19,208	16,771	15,407	13,345	10,667	12,536	13,915
Cumberland	1,970	1,392	1,070	1,250	1,215	1,158	1,058	888	1,036
Duncan	9,336	8,527	5,990	5,925	5,090	4,722	5,345	4,923	4,942
Enderby	8,863	9,451	10,532	6,624	9,560	5,942	8,752	5,652	4,700
Fernie	24,471	14,362	14,045	15,205	12,713	21,453	20,723	21,928	20,743
Grand Forks	25,660	13,697	10,968	11,116	12,821	13,038	10,161	9,768	10,185
Greenwood	35,538	42,339	6,647	7,481	7,072	6,780	4,811	5,216	4,347
Kamloops	86,025	65,576	53,969	36,133	34,249	25,610	25,789	24,428	19,300
Kaslo	4,123	3,046	2,907	3,953	3,977	4,079	3,731	3,910	4,032
Kelowna	32,173	16,675	15,894	18,323	15,701	15,640	15,294	12,165	12,133
Ladysmith	16,001	31,793	9,025	4,909	5,427	3,086	3,491	3,564	3,269
Merritt	21,008	11,161	11,228	14,195	13,012	9,731	7,530	8,048	8,178
Nanaimo	137,071	80,295	84,849	71,137	51,915	94,462	91,744	25,498	18,797
Nelson	33,464	35,502	26,881	22,189	17,870	20,842	22,235	16,452	11,309
New Westminster	294,815	188,684	119,460	102,002	130,695	130,544	96,725	68,851	96,028
North Vancouver	342,980	247,830	157,613	155,768	143,454	134,742	139,152	97,501	84,112
Port Alberni	12,942	6,355	7,236	16,471	23,670	7,283	6,488	5,702	6,147
Port Coquitlam	135,713	62,213	59,163	36,610	38,237	36,931	14,540	13,712	14,812
Port Moody	33,316	20,395	18,135	13,596	10,242	9,318	14,315	14,642	14,266
Prince George	70,175	69,002	76,552	99,436	113,880	111,992	113,182	219,411	30,576
Prince Rupert	172,741	184,610	174,987	176,560	161,706	210,916	196,110	223,009	262,195
Revelstoke	41,813	30,189	25,264	22,707	26,572	18,840	20,594	21,473	18,295
Rossland	17,907	12,411	13,803	14,333	14,208	13,453	13,699	12,174	11,475
Salmon Arm	9,199	7,897	5,223	6,052	8,872	9,682	9,236	8,075	7,138
Slocan	5,936	5,948	5,926	2,847	2,350	1,725	1,184	1,454	1,739
Trail	8,068	5,742	7,314	8,613	8,290	4,956	5,959	5,181	7,482
Vancouver	5,216,455	3,817,632	2,900,902	2,427,519	2,022,305	1,726,251	1,372,319	1,098,545	980,310
Vernon	148,108	127,083	107,157	82,887	35,432	44,119	50,577	31,476	26,109
Victoria	2,960,911	1,919,852	1,616,628	1,318,168	1,125,554	1,015,971	891,831	761,208	668,797
Totals	$9,987,973	$7,092,235	$5,603,110	$4,756,195	$4,104,219	$3,741,659	$3,202,186	$2,760,852	$2,385,697

Districts.									
Burnaby	$301,081	$136,998	$141,696	$149,011	$167,745	$152,167	$149,905	$154,363	$164,066
Chilliwhack	8,313	20,521	25,520	29,314	26,900	13,008	27,541	11,602	26,906
Coldstream	2,444	6,244	6,651	6,616	4,095	4,292	5,342	6,694	4,907
Coquitlam	69,155	19,881	9,426	13,254	17,541	20,419	20,062	19,131	17,815
Delta	12,959	5,605	9,607	11,717	11,714	7,568	6,590	6,631	11,685
Esquimalt	29,504	19,346	17,962	22,026	23,534	25,830	23,026	22,618	21,584
Fraser Mills	.....	.....	.....	.....	.....	.....	.....	.....	.....
Glenmore	.....	.....	.....	.....	3,523	3,600	983	2,052	760
Kent	2,645	2,142	7,962	3,232	11,996	14,659	18,180	16,579	19,268
Langley	19,858	15,583	19,698	22,885	21,607	27,286	29,693	26,314	28,914
Maple Ridge	6,968	9,710	14,105	15,602	16,206	17,600	16,577	15,486	17,753
Matsqui	11,928	12,292	20,897	23,122	20,618	23,084	19,339	21,029	19,817
Mission	15,564	14,113	16,054	18,330	16,346	18,229	16,431	17,439	21,308
North Cowichan	16,307	19,896	22,271	15,437	14,733	14,538	15,366	18,085	17,480
North Vancouver	221,337	137,732	112,181	107,715	128,479	145,792	162,411	131,382	120,239
Oak Bay	89,981	52,025	37,843	28,020	39,952	57,728	31,673	22,886	15,537
Peachland	5,300	2,953	4,045	6,561	7,730	8,896	7,359	8,164	10,050
Penticton	35,708	34,537	27,294	28,045	39,499	33,710	25,336	25,775	23,956
Pitt Meadows	1,115	4,454	6,246	6,567	6,273	6,297	8,513	11,965	10,918
Point Grey	346,042	236,031	233,149	134,469	152,745	240,296	173,648	173,175	237,615
Richmond	64,493	50,735	63,008	71,426	69,795	70,943	69,194	66,550	78,421
Saanich	100,303	68,301	66,430	61,978	58,309	59,289	61,173	40,890	36,626
Salmon Arm	9,012	12,634	13,530	17,767	16,839	20,229	10,003	11,635	8,497
South Vancouver	550,547	300,298	321,575	368,710	396,780	393,087	297,012	234,125	216,698
Spallumcheen	24,450	17,134	10,462	16,819	20,438	10,821	9,912	7,848	6,110
Sumas	1,459	1,778	2,165	2,756	3,471	4,382	5,205	5,811	6,893
Summerland	17,752	12,816	14,462	19,841	28,118	21,307	17,660	15,002	12,842
Surrey	39,856	23,454	28,089	42,761	46,596	33,787	33,388	31,322	28,153
Tadanac	.....	.....	.....	.....	.....	63	14	108	66
West Vancouver	93,829	103,587	108,697	57,826	73,877	84,018	56,243	44,413	55,139
Totals	$2,097,910	$1,340,800	$1,361,025	$1,301,807	$1,445,460	$1,532,925	$1,317,779	$1,169,074	$1,240,023
Villages.									
Abbotsford	.....	.....	.....	.....	.....	$449	$537	$240	$400
Burns Lake	.....	.....	.....	.....	.....	127	224	286	355
Creston	.....	.....	.....	.....	.....	481	663	395	363
Mission	.....	.....	.....	.....	$1,765	1,755	3,419	3,988	3,133
Smithers	.....	.....	.....	.....	1,807	1,219	3,398	1,687	1,248
Vanderhoof	.....	.....	.....	.....	.....	.....	.....	422	484
Totals	.....	.....	.....	.....	$3,572	$4,031	$8,241	$7,018	$5,983
Cities forward	$9,987,973	$7,092,235	$5,603,110	$4,756,195	4,104,219	3,741,659	3,202,186	2,760,852	2,385,697
Districts forward	2,097,910	1,340,800	1,361,025	1,301,807	1,445,460	1,532,925	1,317,779	1,169,074	1,240,023
Cities, districts, and villages	$12,085,983	$8,433,035	$6,964,135	$6,058,002	$5,553,251	$5,278,615	$4,528,206	$3,936,944	$3,631,703

VI.—TAX SALE LANDS, DECEMBER 31st, 1927.

Cities.

Alberni	$125,842
Armstrong	5,005
Chilliwack	13,119
Courtenay	11,008
Cranbrook	5,232
Cumberland	.....
Duncan	448
Enderby	7,471
Fernie	9,956
Grand Forks	77,887
Greenwood	82,611
Kamloops	45,162
Kaslo	6,628
Kelowna	20,449
Ladysmith	10,000
Merritt	46,826
Nanaimo	65,863
Nelson	28,960
New Westminster	252,429
North Vancouver	433,586
Port Alberni	77,319
Port Coquitlam	275,131
Port Moody	74,373
Prince George	172,928
Prince Rupert	123,030
Revelstoke	88,737
Rossland	.....
Salmon Arm	5,272
Slocan	.....
Trail	1,876
Vancouver	857,979
Vernon	154,609
Victoria	1,593,920
Total	$4,673,656

Districts.

Burnaby	$855,182
Chilliwhack	245
Coldstream	336
Coquitlam	64,676
Delta	7,769
Esquimalt	40,816
Fraser Mills	.....
Glenmore	10
Kent	.....
Langley	6,268
Maple Ridge	2,917
Matsqui	8,107
Mission	5,924
North Cowichan	13,948
North Vancouver	371,767
Oak Bay	24,307
Peachland	9,927
Penticton	66,912
Pitt Meadows	2,280
Point Grey	96,909
Richmond	18,237
Saanich	76,523
Salmon Arm	9,759
South Vancouver	1,383,918
Spallumcheen	3,143
Sumas	370
Summerland	18,740
Surrey	67,000
Tadanac	.....
West Vancouver	205,005
Total	$3,360,995

Villages.

Abbotsford	.....
Burns Lake	.....
Creston	.....
Mission	$963
Smithers	584
Terrace	.....
Vanderhoof	.....
Total	$1,547
Cities forward	4,673,656
Districts forward	3,360,995
Cities, districts, and villages	$8,036,198

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

VII.—TAXES LEVIED, 1927.

Cities.

Alberni	$9,409
Armstrong	23,430
Chilliwack	56,644
Courtenay	22,339
Cranbrook	63,942
Cumberland	9,196
Duncan	22,542
Enderby	17,918
Fernie	74,880
Grand Forks	31,619
Greenwood	6,499
Kamloops	126,238
Kaslo	14,531
Kelowna	100,003
Ladysmith	14,645
Merritt	24,874
Nanaimo	133,085
Nelson	97,187
New Westminster	555,876
North Vancouver	350,424
Port Alberni	30,100
Port Coquitlam	58,490
Port Moody	44,695
Prince George	63,397
Prince Rupert	373,719
Revelstoke	71,166
Rossland	33,323
Salmon Arm	22,894
Slocan	3,447
Trail	84,812
Vancouver	5,907,457
Vernon	132,173
Victoria	1,605,537
Total	$10,186,491

Districts.

Burnaby	$561,803
Chilliwhack	82,730
Coldstream	27,550
Coquitlam	34,397
Delta	113,924
Esquimalt	91,202
Fraser Mills	4,168
Glenmore	6,408
Kent	19,505
Langley	71,050
Maple Ridge	60,250
Matsqui	47,210
Mission	53,141
North Cowichan	29,815
North Vancouver	256,078
Oak Bay	159,643
Peachland	12,198
Penticton	114,301
Pitt Meadows	19,297
Point Grey	1,516,908
Richmond	128,524
Saanich	213,613
Salmon Arm	29,018
South Vancouver	969,439
Spallumcheen	36,587
Sumas	21,174
Summerland	35,051
Surrey	134,263
Tadanac	83,396
West Vancouver	155,028
Total	$5,087,671

Villages.

Abbotsford	$2,598
Burns Lake	721
Creston	2,922
Mission	10,166
Smithers	4,367
Vanderhoof	1,314
Total	$22,088
Cities forward	10,186,491
Districts forward	5,087,671
Cities, districts, and villages	$15,296,250

VIII.—RECEIPTS, 1927—Cities.

Municipality.	Land-taxes received.	Trade Licences.	Road-taxes.	Poll-tax.	Dog-tax.	Fines.	Govt. Grant for Schools.	Govt. Grant from Liquor Profits.	Govt. Grant, Motor Licences.	Govt. Grant, Pari Mutuel.	Receipts from Public Utilities.	Sundry Receipts.	Total.
Alberni	$9,236	$357	$48	.....	$40	$127	$2,260	$1,637	$794	$361	$8,863	$2,323	$26,046
Armstrong	24,255	1,255	.....	$251	126	227	3,611	2,647	1,116	507	23,156	778	57,929
Chilliwack	56,668	3,226	343	844	443	1,492	10,356	5,388	2,006	912	.....	7,681	89,359
Courtenay	22,165	2,519	148	405	160	545	10,141	4,038	919	418	34,720	1,685	77,863
Cranbrook	64,332	4,751	.....	1,800	332	4,165	14,213	10,791	3,094	1,406	72,406	9,373	186,663
Cumberland	9,796	1,172	.....	3,020	88	46	26,306	3,376	1,184	538	.....	166	45,692
Duncan	23,168	3,986	174	673	330	.....	10,387	3,185	1,337	608	.....	2,374	46,222
Enderby	20,250	465	.....	210	53	45	2,825	1,648	889	404	8,890	4,122	39,801
Fernie	78,591	5,123	716	2,205	684	2,981	13,649	10,417	4,932	2,242	55,066	11,255	187,861
Grand Forks	31,207	1,843	42	.....	25	282	7,110	5,055	1,668	758	25,725	3,182	76,897
Greenwood	3,979	245	.....	.....	30	.....	3,195	1,058	421	191	4,875	2,737	16,731
Kamloops	142,705	4,409	1,329	3,348	586	2,706	16,803	12,253	5,112	2,324	258,249	13,564	463,388
Kaslo	15,093	380	4	215	83	.....	2,118	1,683	1,078	490	14,402	1,782	37,328
Kelowna	101,864	3,545	412	1,250	.....	1,276	12,950	8,637	2,861	1,301	92,603	13,020	239,719
Ladysmith	25,558	2,212	272	845	126	1,837	8,824	5,560	2,234	1,016	20,260	4,051	72,795
Merritt	26,903	1,922	.....	573	292	1,045	5,546	4,065	1,954	888	26,251	3,643	73,082
Nanaimo	146,865	11,480	116	4,551	216	4,090	18,468	17,039	10,081	4,583	42,220	21,600	281,309
Nelson	109,784	6,120	754	2,235	611	2,871	19,388	14,984	5,939	2,700	181,418	29,212	376,016
New Westminster	528,086	17,780	1,734	5,415	962	10,600	54,748	39,865	16,462	7,484	315,850	139,435	1,138,421
North Vancouver	352,033	11,257	.....	1,805	1,230	3,326	28,019	22,340	8,690	3,950	270,763	46,688	750,101
Port Alberni	27,148	1,440	547	1,395	238	1,670	5,770	3,776	1,199	545	38,846	8,850	91,424
Port Coquitlam	51,200	1,515	283	694	258	1,953	4,622	3,435	2,439	1,109	5,398	8,867	81,773
Port Moody	41,698	915	706	1,730	162	103	4,599	2,671	1,169	531	7,088	5,779	67,151
Prince George	57,323	4,604	12	261	211	2,214	6,760	2,341	2,331	1,059	42,851	8,271	128,238
Prince Rupert	345,620	7,775	.....	2,616	846	6,135	12,055	11,502	7,260	3,300	203,164	17,303	617,576
Revelstoke	74,345	1,435	568	.....	396	1,222	11,755	9,437	3,160	1,436	62,017	8,760	174,531
Rossland	34,070	1,757	227	.....	179	1,205	8,320	6,787	2,381	1,082	11,662	16,870	84,540
Salmon Arm	24,560	1,153	14	.....	80	622	5,085	3,226	712	323	12,936	15,659	64,370
Slocan	3,337	95	.....	64	23	.....	1,764	699	360	164	430	551	7,487
Trail	84,062	7,584	3,234	8,770	410	6,086	20,803	14,612	3,429	1,559	38,068	23,747	212,364
Vancouver	5,558,430	368,046	.....	96,012	5,814	179,706	324,723	274,330	133,122	60,519	676,474	437,894	8,115,070
Vernon	143,636	3,095	200	295	429	1,483	13,820	10,100	4,185	1,902	94,151	13,457	286,753
Victoria	1,742,520	110,653	7,212	13,286	3,925	14,765	108,872	72,979	43,982	19,995	432,751	238,698	2,809,638
Totals	$9,980,487	$594,114	$19,095	$154,768	$19,388	$254,825	$799,865	$591,561	$278,500	$126,605	$3,081,553	$1,123,377	$17,024,138

DISTRICTS.

Burnaby	$539,770	$8,463	$886	$2,778	$2,166	$7,752	$76,000	$51,145	$14,619	$6,646	$83,010	$126,303	$919,548
Chilliwhack	97,675	950	628	1,450	371	535	18,445	11,863	6,246	2,839	.....	10,718	151,720
Coldstream	30,218	.....	271	368	127	42	1,740	559	579	263	5,734	943	40,844
Coquitlam	27,477	731	442	884	.....	1,958	5,073	2,741	2,782	1,264	2,991	4,079	50,422
Delta	130,579	1,277	900	1,324	473	939	14,398	10,321	3,634	1,652	13,550	8,079	187,126
Esquimalt	87,027	1,008	506	1,010	493	861	12,365	6,576	5,678	2,581	.....	6,205	124,310
Fraser Mills	4,168	59	.....	1,940	.....	80	.....	731	876	398	.....	21	8,273
Glenmore	7,915	10	.....	345	42	11	426	388	306	139	.....	700	10,282
Kent	19,681	955	.....	400	.....	105	5,097	2,413	1,249	567	.....	5,462	35,929
Langley	72,676	2,450	206	415	555	2,214	22,376	11,809	4,542	2,065	.....	8,872	128,180
Maple Ridge	61,928	4,124	1,641	4,042	8	1,495	22,195	10,640	4,542	2,065	.....	4,813	117,493
Matsqui	48,875	1,670	430	1,059	.....	.....	12,760	8,368	5,110	2,323	.....	5,540	86,135
Mission	48,820	97	270	780	59	110	14,312	4,415	3,974	1,807	.....	2,694	77,338
North Cowichan	43,789	968	1,152	2,638	889	.....	4,960	2,499	3,392	1,542	.....	3,186	65,015
North Vancouver	208,996	2,404	498	1,233	567	3,031	14,252	10,681	4,315	1,961	16,748	76,034	340,720
Oak Bay	167,341	1,255	56	1,135	806	246	15,660	10,588	5,110	2,323	37,705	18,509	260,734
Peachland	12,920	360	.....	169	84	5	2,320	477	568	258	5,647	1,089	23,897
Penticton	122,068	3,878	10	609	455	1,733	18,217	5,319	4,542	2,065	117,167	20,385	296,448
Pitt Meadows	20,454	455	78	235	.....	20	2,320	1,417	479	217	.....	340	26,015
Point Grey	1,439,211	11,112	646	2,820	3,975	4,502	110,692	70,064	22,713	10,326	156,661	154,785	1,987,507
Richmond	125,047	17,857	1,864	3,537	437	6,104	22,473	13,403	5,678	2,581	39,240	14,038	252,259
Saanich	223,758	1,580	894	2,228	950	935	37,230	25,883	13,060	5,937	61,343	42,142	415,940
Salmon Arm	33,272	185	.....	.....	.....	400	4,867	4,135	4,826	2,194	.....	4,683	54,562
South Vancouver	936,843	14,112	5,233	14,381	4,628	8,921	164,106	106,667	36,342	16,521	139,872	107,356	1,554,982
Spallumcheen	39,395	5	28	43	222	7	12,762	4,251	2,063	938	.....	1,798	61,512
Sumas	20,892	.....	520	1,140	156	1,579	6,045	2,919	681	309	.....	592	34,833
Summerland	39,157	1,132	.....	492	293	353	8,989	2,334	2,086	948	51,838	3,502	111,124
Surrey	115,583	4,655	970	2,373	589	4,864	29,234	16,731	6,246	2,839	.....	30,009	214,093
Tadanac	83,506	.....	.....	360	.....	69	.....	467	221	100	.....	481	85,204
West Vancouver	152,763	1,760	.....	230	187	1,466	30,407	9,642	5,110	2,323	105,585	27,630	337,103
Totals	$4,961,804	$83,512	$18,129	$50,418	$18,532	$50,337	$689,721	$409,446	$171,569	$78,001	$837,091	$690,988	$8,059,548

VIII.—RECEIPTS, 1927—*Continued.*

VILLAGES.

Municipality.	Land-taxes received.	Trade Licences.	Road-taxes.	Poll-tax.	Dog-tax.	Fines.	Govt. Grant for Schools.	Govt. Grant from Liquor Profits.	Govt. Grant, Motor Licences.	Govt. Grant, Pari Mutuel.	Receipts from Public Utilities.	Sundry Receipts.	Total.
Abbotsford	$2,473	$1,295	.....	$170	$52	.....	.....	$1,313	$385	$175	.....	$2,058	$7,921
Burns Lake	930	245	.....	20	33	.....	.....	403	169	76	.....	1,172	3,048
Creston	3,016	693	.....	.....	67	.....	.....	2,757	483	219	.....	11	7,246
Mission	10,302	2,402	$39	123	112	.....	.....	3,251	1,050	477	.....	2,151	19,907
Smithers	4,914	796	.....	115	174	.....	.....	2,438	777	353	.....	6,804	16,371
Vanderhoof	1,378	345	.....	.....	67	.....	.....	1,046	369	167	.....	20	3,392
Totals	$23,013	$5,776	$39	$428	$505	.....	.....	$11,208	$3,233	$1,467	.....	$12,216	$57,885
Cities forward	9,980,487	594,114	19,095	154,768	19,388	$254,825	$799,865	591,561	278,500	126,605	$3,081,553	1,123,377	17,024,138
Districts forward	4,961,804	83,512	18,129	50,418	18,532	50,337	689,721	409,446	171,569	78,001	837,091	690,988	8,059,548
Cities, districts, and villages	$14,965,304	$683,402	$37,263	$205,614	$38,425	$305,162	$1,489,586	$1,012,215	$453,302	$206,073	$3,918,644	$1,826,581	$25,141,571

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	$297	$2,942	$541	$163	...	$383	$100	$621	$6,152	...	$163	$430	$1,852	$10,522	$1,565	$26,211
Armstrong	2,347	1,484	2,791	2,500	282	...	299	257	1,679	17,501	$435	1,082	200	2,455	25,653	1,526	60,491
Chilliwack	15,133	10,825	6,528	2,414	...	$1,300	1,724	150	3,281	33,347	286	1,379	1,300	4,309	...	3,300	85,276
Courtenay	130	172	10,768	750	158	...	2,486	289	2,334	23,980	109	873	562	3,498	28,834	2,965	77,908
Cranbrook	7,990	5,811	18,807	1,851	2,327	1,771	10,013	1,186	8,274	59,486	949	1,608	...	7,924	58,293	3,449	189,739
Cumberland	...	...	4,560	797	...	194	1,529	100	2,451	34,077	...	525	386	1,565	...	4,537	50,721
Duncan	2,170	2,233	5,583	1,924	...	...	2,394	85	1,003	20,662	176	700	700	3,977	...*	2,233	43,840
Enderby	2,399	1,343	1,452	1,141	1,803	...	...	292	838	12,329	438	160	...	2,861	11,230	5,053	41,339
Fernie	8,530	3,819	16,794	...	817	1,015	6,988	680	8,441	65,705	2,612	2,795	1,215	3,420	34,957	7,149	164,937
Grand Forks	3,850	1,944	3,832	665	428	...	997	283	2,788	24,562	...	370	1,000	5,051	14,473	11,311	71,554
Greenwood	2,624	...	483	704	59	...	92	...	382	5,693	...	...	...	1,766	4,262	907	16,972
Kamloops	14,113	7,764	44,245	6,800	4,534	991	16,864	1,430	14,426	77,313	38	5,731	2,300	11,147	244,946	29,040	481,682
Kaslo	300	436	5,046	1,200	241	...	511	100	545	11,065	10	15	...	1,769	11,927	2,405	35,570
Kelowna	14,009	9,365	20,370	1,894	3,730	5,269	8,426	624	7,869	53,208	1,493	4,055	1,955	11,045	85,125	11,098	239,535
Ladysmith	4,065	2,062	3,785	1,200	...	40	1,137	124	2,356	26,894	688	250	675	2,731	19,075	4,440	69,522
Merritt	900	748	1,952	6,000	56	...	1,475	200	2,576	20,746	518	416	...	2,232	32,348	8,752	78,919
Nanaimo	32,371	17,547	21,782	7,309	1,926	2,025	8,310	2,193	10,471	85,306	120	3,324	2,799	12,281	52,472	32,938	293,174
Nelson	4,400	6,997	110,643	4,852	2,983	3,642	12,901	2,405	8,147	97,140	524	4,201	2,015	18,558	110,221	45,881	435,510
New Westminster	197,387	74,468	84,675	6,500	13,985	...	58,317	5,416	28,177	270,559	4,630	18,832	4,800	31,089	229,208	139,169	1,167,212
North Vancouver	135,999	85,532	41,889	11,071	12,450	...	23,744	868	19,655	183,429	2,457	7,422	3,900	26,753	260,856	30,940	846,965
Port Alberni	1,040	1,181	8,338	3,500	300	...	1,617	180	3,404	18,631	238	56	424	4,094	38,525	11,555	93,083
Port Coquitlam	21,250	8,447	4,559	1,512	...	...	640	250	3,091	16,904	1,621	...	...	4,434	10,745	4,768	78,221
Port Moody	10,497	11,369	3,221	1,968	...	...	773	366	2,394	15,216	1,108	125	500	4,129	8,526	12,219	72,411
Prince George	4,470	5,565	4,399	2,650	...	...	8,110	286	8,156	31,889	316	1,706	600	7,981	46,821	10,250	133,199
Prince Rupert	71,400	87,451	45,319	7,893	8,322	4,495	17,222	1,103	14,246	88,529	2,554	2,175	3,900	20,645	178,935	67,234	621,423
Revelstoke	13,163	16,953	6,370	...	1,209	3,577	3,560	573	6,447	47,652	3,417	2,041	1,370	2,772	101,390	15,277	225,771
Rossland	300	436	13,309	2,595	58	...	6,477	2,861	3,257	33,998	950	225	...	4,200	7,497	4,563	80,726
Salmon Arm	924	1,266	19,061	...	26	...	460	72	467	21,476	334	750	...	6,295	18,312	4,547	73,990
Slocan	...	600	332	...	...	...	...	...	...	4,363	...	60	...	684	533	...	6,572
Trail	16,834	11,638	25,883	1,896	3,558	392	7,302	3,323	11,430	61,383	1,391	1,397	1,200	10,995	30,878	29,845	219,345
Vancouver	1,108,069	452,841	828,233	123,713	173,204	210,692	512,021	71,666	652,518	1,938,914	140,019	89,471	14,600	236,342	627,000	985,597	8,164,900
Vernon	18,346	11,520	18,677	2,650	3,088	1,580	11,926	3,161	9,007	67,605	573	2,535	1,750	6,772	91,129	37,058	287,377
Victoria	500,938	301,526	15,795	49,180	35,815	41,158	167,126	12,307	97,833	641,521	17,609	68,397	11,149	78,374	470,669	237,670	2,747,067
Totals	$2,216,428	$1,143,640	$1,402,423	$257,670	$271,522	$278,141	$895,824	$112,930	$938,564	$4,117,235	$185,613	$222,839	$59,730	$544,000	$2,865,362	$1,769,241	$17,281,162

* Public utilities sold and interest and sinking fund charges paid by purchasers.

Districts.

Burnaby	$67,673	$57,882	$102,486	$19,664	$2,918	$26,160	$3,316	$3,254	$33,210	$322,529	$5,460	$2,545	$3,100	$35,283	$105,728	$73,304	$864,512
Chilliwhack	2,550	3,835	32,480	...	...	...	61	123	3,078	69,041	1,128	1,965	1,500	4,273	...	28,523	148,557
Coldstream	192	295	5,929	...	...	...	...	373	211	6,966	594	20	...	4,401	17,542	2,140	38,663
Coquitlam	4,200	1,487	10,008	830	...	...	107	76	2,736	17,299	733	350	1,862	4,611	4,609	6,083	54,991
Delta	12,190	9,245	40,601	403	...	...	...	320	2,021	48,166	1,445	1,671	1,600	5,440	41,828	5,079	170,009
Esquimalt	20,000	3,546	24,457	1,446	907	2,888	1,819	1,002	5,830	41,708	956	1,277	1,700	7,008	...	6,184	120,728
Fraser Mills	...	...	4,661	240	...	100	100	...	1,585	1,497	...	35	...	563	...	897	9,678
Glenmore	...	...	4,178	...	...	...	...	10	17	2,657	...	30	485	949	...	825	9,151
Kent	1,200	744	16,678	...	...	...	...	75	475	17,093	163	619	600	2,050	...	2,844	42,541
Langley	633	1,075	58,648	216	...	...	...	509	3,919	53,956	889	967	2,400	5,506	...	7,206	135,924
Maple Ridge	1,152	829	35,698	756	...	260	...	326	3,204	60,986	1,328	868	1,325	6,043	...	10,214	122,989
Matsqui	...	...	31,714	...	...	...	...	150	500	32,699	1,633	1,185	1,700	5,281	...	12,390	87,252
Mission	...	...	20,627	526	...	...	60	464	841	40,943	542	560	1,225	3,353	...	10,716	79,857
North Cowichan	1,750	1,168	20,429	...	...	...	623	576	1,409	27,234	35	900	733	5,301	...	7,217	67,375
North Vancouver	70,964	16,065	34,706	6,434	1,264	...	2,850	862	17,822	74,492	7,790	685	2,550	28,509	51,186	67,158	383,337
Oak Bay	34,880	13,361	20,986	2,725	1,963	6,364	9,882	1,507	8,585	80,256	121	2,850	...	12,427	38,080	29,446	263,433
Peachland	622	376	887	1,778	...	...	25	50	311	5,944	408	55	120	1,747	4,885	2,990	20,198
Penticton	5,280	2,338	22,825	4,000	1,631	...	7,521	574	5,763	70,191	2,047	747	1,650	7,518	121,314	33,787	287,186
Pitt Meadows	...	...	5,067	...	...	...	123	50	262	9,647	306	100	800	1,812	...	7,812	25,979
Point Grey	323,773	150,927	142,832	52,359	18,895	98,376	104,179	2,529	49,208	533,666	16,378	12,160	4,100	52,294	155,739	224,839	1,942,254
Richmond	17,052	7,959	99,617	...	...	...	434	4,231	8,738	65,980	1,233	1,395	2,500	7,078	43,262	14,557	274,036
Saanich	30,009	13,936	51,744	2,038	2,584	...	3,530	2,120	9,714	124,469	2,280	1,822	2,200	16,733	72,440	65,094	400,713
Salmon Arm	1,644	1,013	13,248	...	...	...	...	9	532	18,307	595	1,335	1,235	4,483	...	8,270	50,671
South Vancouver	252,656	110,491	224,855	24,506	13,583	54,232	44,293	5,503	35,904	625,132	18,322	3,754	4,100	44,561	169,744	69,244	1,700,880
Spallumcheen	2,703	1,095	7,140	...	...	...	...	120	207	38,851	636	1,375	1,000	3,781	...	4,720	61,628
Sumas	...	...	11,448	...	...	...	...	100	2,213	16,630	229	425	1,050	2,902	...	4,885	39,882
Summerland	2,450	1,759	3,218	781	253	...	111	343	950	32,428	...	1,786	800	2,262	73,003	4,984	125,128
Surrey	57	175	86,333	740	...	...	...	1,182	10,598	87,072	2,353	1,625	2,500	10,620	...	17,129	220,384
Tadanac	...	...	18,323	638	6	...	4,130	...	2,142	39,885	...	...	...	2,025	...	18,179	85,328
West Vancouver	38,031	11,956	53,323	8,617	1,746	...	831	984	10,208	76,340	1,456	1,518	2,200	12,375	127,675	13,574	360,834
Totals	$891,661	$411,557	$1,205,146	$128,697	$45,750	$188,380	$183,995	$27,422	$222,193	$2,642,064	$69,060	$44,624	$45,035	$301,189	$1,027,035	$760,290	$8,194,098

Villages.

Abbotsford	...	...	$1,861	$552	...	...	...	...	...	...	$9	...	$200	$1,367	...	$3,918	$7,907
Burns Lake	...	...	895	...	$88	...	$71	...	...	...	...	...	...	667	...	1,310	3,031
Creston	...	...	6,248	...	...	...	9	...	...	...	...	$185	...	1,213	...	80	7,735
Mission	...	...	10,425	1,741	...	...	2,372	...	...	...	...	1,143	300	1,897	...	2,355	20,233
Smithers	...	...	6,575	249	...	...	336	...	...	...	...	359	300	2,728	...	5,436	15,983
Vanderhoof	...	...	2,171	...	...	...	...	...	...	...	...	...	...	300	...	759	3,230
Totals	...	...	$28,175	$2,542	$88	...	$2,788	...	...	...	$9	$1,687	$800	$8,172	...	$13,858	$58,119
Cities forward	$2,216,428	$1,143,640	1,402,423	257,670	271,522	$278,141	895,824	$112,930	$938,564	$4,117,235	185,613	222,839	59,730	544,000	$2,865,362	1,769,241	17,281,162
Districts forward	891,661	411,557	1,205,146	128,697	45,750	188,380	183,995	27,422	222,193	2,642,064	69,060	44,624	45,035	301,189	1,027,035	760,290	8,194,098
Cities, districts, and villages	$3,108,089	$1,555,197	$2,635,744	$388,909	$317,360	$466,521	$1,082,607	$140,352	$1,160,757	$6,759,299	$254,682	$269,150	$105,565	$853,361	$3,892,397	$2,543,389	$25,533,379

X.—COMPARATIVE STATEMENT OF MONEYS COLLECTED FROM PRINCIPAL SOURCES OF REVENUE, 1919–27.

Item of Revenue.	1919.	1920.	1921.	1922.	1923.	1924.	1925.	1926.	1927.
Taxes	$14,055,731	$15,467,662	$14,550,526	$14,503,825	$14,366,913	$13,718,940	$14,534,451	$14,608,313	$14,965,304
Trade licences	320,788	407,306	464,731	537,612	577,932	605,742	629,474	643,212	683,402
Govt. grant to schools	898,897	970,164	1,186,156	1,192,453	1,292,168	1,325,567	1,352,191	1,456,504	1,489,586
Fines and costs	221,527	358,910	291,124	297,163	224,535	261,154	348,963	349,483	305,162

XI.—COMPARATIVE STATEMENT OF EXPENDITURES ON STREETS, FIRE, ADMINISTRATION OF JUSTICE, PUBLIC HEALTH, COUNCIL SALARIES, AND SCHOOLS, 1919–27.

Item of Expenditure.	1919.	1920.	1921.	1922.	1923.	1924.	1925.	1926.	1927.
Streets	$1,583,288	$1,940,481	$2,226,550	$2,218,066	$2,111,076	$2,323,442	$2,567,780	$2,421,344	$2,635,744
Fire	682,403	808,884	862,885	840,853	836,438	911,512	980,915	1,014,891	1,082,607
Administration of justice	743,180	942,193	1,031,443	1,039,646	1,024,482	1,033,814	1,078,483	1,129,378	1,160,757
Public health	196,535	170,415	135,416	128,417	127,246	132,638	142,960	132,145	140,352
Council salaries	84,721	80,881	92,029	85,503	91,119	91,707	96,424	100,629	105,565
Schools	3,716,626	4,482,609	5,298,063	5,591,642	5,842,510	6,043,068	6,264,785	6,374,728	6,759,299

XII.—MONEY BY-LAWS.

Certificates of approval were issued during 1927 for money by-laws as follows:—

Date.	Municipality.	By-law No.	Purpose.	Amount.	Term.	Rate.
1927.					Years.	Per Cent.
Feb. 2	Salmon Arm (City)	182	Local improvement	$400	10	6
,, 15	Burnaby	560	Local improvement—sewers	67,000	30	5
,, 18	Nelson	436	Hospital	15,000	20	5
,, 22	North Vancouver (City)	807	Street improvement	50,000	15	5
,, 22	North Vancouver (City)	809	Road paving	53,000	20	5
,, 25	North Vancouver (City)	808	Waterworks	53,000	30	5
Mar. 4	Point Grey	66	Roads, streets, and lanes	50,000	40	5
,, 7	Burnaby	562	Roads	100,000	15	5
,, 7	Burnaby	563	Sidewalks	7,500	15	5
,, 7	Burnaby	564	School	31,000	20	5
,, 7	Burnaby	565	District improvement	148,000	15	5
,, 14	West Vancouver	329	School	50,000	25	5
,, 14	West Vancouver	331	Road reconstruction	65,000	25	5
,, 15	North Vancouver (District)	.....	Waterworks extension	35,000	20	5
,, 17	Point Grey	1 to 12 of 1927	Local improvement.			
April 23	Point Grey	286	Local improvement (consolidation)	11,859	10	5
Mar. 17	Point Grey	13 to 20, 22, 25 to 36 of 1927	Local improvement.			
April 23	Point Grey	285	Local improvement (consolidation)	432,914	15	5
Mar. 17	Point Grey	21, 23, 24, 37 of 1927	Local improvement.			
April 23	Point Grey	284	Local improvement (consolidation)	42,162	30	5
Mar. 21	Salmon Arm (City)	183	Street	8,000	20	5½
,, 25	South Vancouver	971	School	26,000	40	5½
,, 25	South Vancouver	972	School	29,000	40	5½
April 6	Point Grey	67	Domestic water	50,000	20	5
,, 20	Chilliwack	390	Local improvement	8,387	10	5
,, 20	Chilliwack	391	Local improvement	5,295	10	5
,, 20	Chilliwack	392	Local improvement	5,890	10	5
,, 20	Chilliwack	393	Local improvement	3,674	10	5
,, 20	Chilliwack	394	Local improvement	2,251	10	5
,, 27	Oak Bay	472	School	7,000	20	5

1927.					Years.	Per Cent.
May 9	Point Grey	133, 134, 136, 141 to 143, 150 to 156, 158, 161, 166 to 168, 173 to 175, 177 to 179, 184 to 187, 190, 193 to 203, 205 to 229, 231 to 241, 245, 247 to 255, 259, 261, 262	of 1927	Local improvement.		
Oct. 20	Point Grey	360 of 1927		Local improvement (consolidation)	$70,558	10	5
May 9	Point Grey	138, 147, 160, 162, 163, 172, 181, 183, 188, 189, 191, 192, 230, 242 to 244	of 1927	Local improvement.		
Oct. 20	Point Grey	359 of 1927		Local improvement (consolidation)	57,365	15	5
May 9	Point Grey	135, 137, 139, 140, 144 to 146, 148, 149, 157, 159, 164, 165, 169 to 171, 176, 180, 182, 204, 246, 256 to 258, 260	of 1927	Local improvement.		
Oct. 20	Point Grey	358 of 1927		Local improvement (consolidation)	38,518	30	5
May 16	Trail	432		Street pavement	100,000	20	5
" 20	North Vancouver (City)	819 to 835		Local improvement.			
June 27	North Vancouver (City)	836		Local improvement (consolidation)	26,001	15	5

XII.—MONEY BY-LAWS—*Continued.*

Date.	Municipality.	By-law No.	Purpose.	Amount.	Term.	Rate.
1927.					Years.	Per Cent.
May 25	Richmond	429	School	$21,000	20	5
„ 30	Trail	433	Local improvement—sewer	27,000	20	5
June 1	Rossland	318	Waterworks extension	66,500	20	5½
„ 1	West Vancouver	345	Waterworks	60,000	25	5
„ 27	Prince George	230, 231	Waterworks extension	12,000	15	6
„ 27	Prince Rupert	619	Local improvement $345			
„ 27	Prince Rupert	620	Local improvement 686			
„ 27	Prince Rupert	621	Local improvement 2,689			
„ 27	Prince Rupert	622	Local improvement 314			
„ 27	Prince Rupert	623	Local improvement 1,071			
„ 27	Prince Rupert	624	Local improvement 1,381			
„ 27	Prince Rupert	625	Local improvement 312			
„ 27	Prince Rupert	626	Local improvement 1,519			
„ 27	Prince Rupert	627	Local improvement 31,021			
„ 27	Prince Rupert	628	Local improvement 11,455			
July 25	Prince Rupert	629	Local improvement (consolidation)	50,793	10*	5
June 28	Point Grey	324 (1927)	Pole removal	11,200	20	5
„ 28	Point Grey	325 (1927)	Ornamental street lighting	8,000	20	5
July 21	Chilliwhack	.....	School	4,000	10	5½
„ 27	North Vancouver (District)	.....	Local improvement—cement sidewalk	810	20	5
„ 27	North Vancouver (District)	.....	Roads	86,000	20	5
Aug. 3	New Westminster	757	Street improvement	60,000	10	5
„ 3	New Westminster	758	Fire hall	30,000	20	5
„ 4	Maple Ridge	.....	Local improvement—sewer	46,000	30	5
„ 8	Nelson	449	Streets improvement	70,000	20	5
„ 26	West Vancouver	354	Park	30,500	25	5
„ 29	Nelson	450	Waterworks	30,000	20	5
Sept. 3 / Oct. 4	Point Grey	437 to 491, 494 to 509, 492 of 1927	Local improvement.			
„ 28	Point Grey	617	Local improvement (consolidation)	76,498	10	5
Sept. 3	Point Grey	493, 510, 511 of 1927	Local improvement.			
Oct. 28	Point Grey	618	Local improvement (consolidation)	30,069	15	5
„ 3	South Vancouver	1273 to 1302	Local improvement.			
„ 28	South Vancouver	1379	Local improvement (consolidation)	28,646	10	5½
„ 3	South Vancouver	1323 to 1331	Local improvement.			
„ 28	South Vancouver	1380	Local improvement (consolidation)	9,583	20	5½

1927.						Years.	Per Cent.
Oct. 3	South Vancouver	1340 to 1346	Local improvement.				
,, 28	South Vancouver	1381	Local improvement (consolidation)		$17,754	30	5½
,, 7	Point Grey	622 of 1925	Local improvement	$2,302			
,, 7	Point Grey	69 of 1926	Local improvement	9,150			
,, 7	Point Grey	422, of 1927	Local improvement	3,249			
,, 7	Point Grey	423, of 1927	Local improvement	336			
,, 7	Point Grey	424, of 1927	Local improvement	3,099			
,, 7	Point Grey	425, of 1927	Local improvement	2,591			
,, 7	Point Grey	426, of 1927	Local improvement	1,165			
,, 7	Point Grey	427 of 1927	Local improvement	11,699			
Dec. 3	Point Grey	781	Local improvement (consolidation)		33,591	15	5
Oct. 8	Nanaimo	434	Concrete sidewalk		2,287	15	5½
,, 11	North Vancouver (City)	879	Fire-fighting equipment		16,000	10	5
Nov. 12	Kelowna	468	School		13,000	15	5
Dec. 14	Prince Rupert	612, 641	Trunk sewer		35,000	10*	5
			Total		$2,526,005		

* Instalments.

XIII.—PUBLIC UTILITIES, 1927.

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	$9,596	$5,223	$972	$6,195	$5,969	.....	$226	$398	.....	$624
Armstrong	72,916	11,652	5,572	17,224	16,427	.....	797	201	.....	998
Courtenay	76,062	13,595	4,138	17,733	25,161	$7,428	.....	.....	$7,428	.....
Cranbrook	56,250	25,933	5,917	31,850	46,190	14,340	.....	809	13,531	.....
Enderby	36,296	4,834	3,078	7,912	6,112	.....	1,800	.....	.....	1,800
Fernie	71,450	18,419	4,968	23,387	34,281	10,894	.....	.....	10,894	.....
Grand Forks	5,000	11,383	.....	11,383	15,642	4,259	.....	.....	4,259	.....
Greenwood	2,026	3,355	.....	3,355	3,400	45	.....	460	.....	415
Kamloops	207,183	120,076	17,265	137,341	148,234	10,893	.....	.....	10,893	.....
Kaslo	23,250	5,864	2,562	8,426	10,466	2,040	.....	1,073	967	.....
Kelowna	77,896	43,768	10,038	53,806	64,539	10,733	.....	3,081	7,652	.....
Ladysmith	30,050	14,159	1,936	16,095	20,260	4,165	.....	2,980	1,185	.....
Nelson	341,729	34,741	12,446	47,187	110,355	63,168	.....	2,988	60,180	.....
New Westminster	450,000	83,260	10,896	94,156	182,142	87,986	.....	.....	87,986	.....
Port Alberni	52,134	12,183	3,920	16,103	26,514	10,411	.....	4,221	6,190	.....
Prince George	53,784	17,657	9,022	26,679	30,302	3,623	.....	.....	3,623	.....
Prince Rupert	325,562	65,594	22,682	88,276	123,122	34,846	.....	9,578	25,268	.....
Revelstoke	245,000	64,328	22,450	86,778	46,987	.....	39,791	5,367	.....	45,158
Salmon Arm	39,956	5,354	3,402	8,756	7,145	.....	1,611	650	.....	2,261
Vernon	148,248	31,036	22,958	53,994	61,635	7,641	.....	.....	7,641	.....
Totals	$2,324,388	$592,414	$164,222	$756,636	$984,883	$272,472	$44,225	$31,806	$247,697	$51,256

Electric Light—Districts.

Peachland	$15,433	$2,127	$1,656	$3,783	$4,317	$534	.....	.....	$534	.....
Penticton	111,245	33,849	16,244	50,093	53,050	2,957	.....	.....	2,957	.....
Summerland	26,570	6,807	3,797	10,604	10,393	.....	$211	.....	.....	$211
Totals	$153,248	$42,783	$21,697	$64,480	$67,760	$3,491	$211	.....	$3,491	$211
Cities forward	2,324,388	592,414	164,222	756,636	984,883	272,472	44,225	$31,806	247,697	51,256
Cities and districts	$2,477,636	$635,197	$185,919	$821,116	$1,052,643	$275,963	$44,436	$31,806	$251,188	$51,467

XIII.—PUBLIC UTILITIES, 1927—*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	$519	$3,130	$3,649	$2,893	.....	$756	$279	.....	$1,035
Armstrong	42,592	4,872	3,354	8,226	6,729	.....	1,497	.....	.....	1,497
Courtenay	119,720	1,608	8,296	9,904	9,559	.....	345	1,197	.....	1,542
Cranbrook	242,242	4,441	20,791	25,232	26,215	$983	.....	400	$583	.....
Enderby	17,537	1,675	1,642	3,317	2,778	.....	539	.....	.....	539
Fernie	119,000	3,117	8,451	11,568	20,784	9,216	.....	.....	9,216	.....
Grand Forks	29,000	1,650	1,439	3,089	10,082	6,993	.....	.....	6,993	.....
Greenwood	19,875	446	.....	446	1,474	1,028	.....	.....	1,028	.....
Kamloops	279,344	25,895	23,142	49,037	51,447	2,410	.....	.....	2,410	.....
Kaslo	28,500	1,642	93	1,735	3,936	2,201	.....	690	1,511	.....
Kelowna	101,260	16,196	10,038	26,234	28,063	1,829	.....	2,001	.....	172
Nanaimo	247,456	21,795	21,764	43,559	42,220	.....	1,339	8,913	.....	10,252
Nelson	165,895	4,172	640	4,812	33,322	28,510	.....	.....	28,510	.....
New Westminster	428,343	65,276	69,776	135,052	133,708	.....	1,344	.....	.....	1,344
North Vancouver	660,155	8,177	34,373	42,550	32,724	.....	9,826	2,321	.....	12,147
Port Alberni	126,376	3,938	12,130	16,068	12,331	.....	3,737	2,132	.....	5,869
Port Coquitlam	43,500	3,962	6,783	10,745	5,393	.....	5,352	.....	.....	5,352
Port Moody	93,137	881	7,113	7,994	7,088	.....	906	531	.....	1,437
Prince George	100,174	5,067	15,073	20,140	12,549	.....	7,591	.....	.....	7,591
Prince Rupert	429,979	11,345	38,180	49,525	36,388	.....	13,137	3,703	.....	16,840
Revelstoke	50,000	3,665	5,580	9,245	15,030	5,785	.....	.....	5,785	.....
Rossland	26,559	1,999	5,498	7,497	11,662	4,165	.....	.....	4,165	.....
Salmon Arm	63,850	997	6,886	7,883	5,790	.....	2,093	1,020	.....	3,113
Slocan	4,756	132	.....	132	430	298	.....	401	.....	103
Trail	208,488	3,796	20,441	24,237	38,068	13,831	.....	6,639	7,192	.....
Vancouver	2,205,105	467,788	159,212	627,000	676,474	49,474	.....	.....	49,474	.....
Vernon	189,617	8,610	22,420	31,030	32,515	1,485	.....	6,103	.....	4,618
Victoria	5,585,485	245,690	224,979	470,669	432,751	.....	37,918	.....	.....	37,918
Totals	$11,680,150	$919,351	$731,224	$1,650,575	$1,692,403	$128,208	$86,380	$36,330	$116,867	$111,369

XIII.—PUBLIC UTILITIES, 1927—*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	$874,129	$66,269	$39,458	$105,727	$83,010	.....	$22,717	.....	.....	$22,717
Coldstream	54,967	5,026	8,834	13,860	2,518	.....	11,342	.....	.....	11,342
*Coquitlam	34,229	2,267	2,342	4,609	2,991	.....	1,618	.....	.....	1,618
Delta	227,941	28,037	13,791	41,828	13,550	.....	28,278	.....	.....	28,278
North Vancouver	462,079	14,079	35,849	49,928	16,748	.....	33,180	$1,258	.....	34,438
Oak Bay	144,355	19,250	14,243	33,493	37,705	$4,212	.....	4,585	.....	373
Peachland	6,886	307	794	1,101	1,329	228	.....	.....	$228	.....
Penticton	185,438	5,201	15,993	21,194	22,607	1,413	.....	3,194	.....	1,781
Point Grey	1,727,493	76,738	79,000	155,738	156,661	923	.....	.....	923	.....
Richmond	324,204	16,736	19,174	35,910	39,240	3,330	.....	7,351	.....	4,021
Saanich	621,914	27,089	42,999	70,088	61,343	.....	8,745	2,351	.....	11,096
South Vancouver	1,005,575	80,860	53,997	134,857	139,872	5,015	.....	34,886	.....	29,871
West Vancouver	99,503	9,657	11,691	21,348	18,148	.....	3,200	6,913	.....	10,113
Totals	$5,768,713	$351,516	$338,165	$689,681	$595,722	$15,121	$109,080	$60,538	$1,151	$155,648
Cities forward	11,680,150	919,351	731,224	1,650,575	1,692,403	128,208	86,380	36,330	116,867	111,369
Cities and districts	$17,448,863	$1,270,867	$1,069,389	$2,340,256	$2,288,125	$143,329	$195,460	$96,868	$118,018	$267,017

* Local improvement.

XIII.—PUBLIC UTILITIES, 1927—*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	$69,035	$23,576	$8,771	$32,347	$26,251	.....	$6,096	.....	.....	$6,096
Gas.										
Nelson	50,000	17,924	3,381	21,305	18,998	.....	2,307	.....	.....	2,307
Irrigation System.										
Penticton	226,368	17,508	25,010	42,518	41,509	.....	1,009	$4,313	.....	5,322
Irrigation and Domestic Water.										
Summerland	352,457	19,144	43,235	62,379	41,445	.....	20,934	.....	.....	20,934
Hydro-electric.										
Kamloops	409,667	22,833	35,735	58,568	58,568	.....	.....	.....	.....	.....
Ferries.										
North Vancouver (City)	198,227	197,951	18,034	215,985	238,039	$22,054	.....	.....	$22,054	.....
West Vancouver	170,545	72,415	19,262	91,677	87,436	.....	4,241	7,735	.....	11,976
Street-railway.										
Nelson	81,000	26,698	7,228	33,926	18,741	.....	15,185	.....	.....	15,185
Telephone.										
Prince Rupert	59,756	20,996	6,177	27,173	43,653	16,480	.....	695	15,785	.....
Totals	$1,617,055	$419,045	$166,833	$585,878	$574,640	$38,534	$49,772	$12,743	$37,839	$61,820

BRITISH COLUMBIA MUNICIPAL OFFICIALS, 1928.

Cities.

City.	Clerk.	Treasurer.	Mayor.
Alberni	Stephens, M. M.		Hanna, L. A.
Armstrong	Fifer, A. J.		Murray, F. J.
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.		Moffatt, W. J.
Kaslo	Papworth, W. V.		Burgess, W. H.
Kelowna	Dunn, G. H.		Sutherland, D. W.
Ladysmith	Callin, C. G.		Jones, S.
Merritt	Gay, F. S.		Gillis, J. J.
Nanaimo	Hackwood, H.		Busby, F. A.
Nelson	Wasson, W. E.		Barnes, R. D.
New Westminster	Keary, W. H.	Bowell, A. J.	Gray, A. Wells.
North Vancouver	Shepherd, G.	Straw, H. R.	Morden, G. H.
Port Alberni	Cronk, E. J.		Kendall, J. A.
Port Coquitlam	Smith, J.		Galer, R. C.
Port Moody	Lye, J. J.		Mills, W. H.
Prince George	Clerihue, V. R.		Patterson, A. M.
Prince Rupert	Jones, E. F.	Matheson, D. J.	McMordie, S. P.
Revelstoke	Gordon, W. A.		McKinnon, H. F.
Rossland	McLeod, J. A.		Turner, W. A.
Salmon Arm	Lingford, R.		Thomson, C.
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	Hunter, M. F.	Smith, E. C.	Pendray, J. C.

BRITISH COLUMBIA MUNICIPAL OFFICIALS, 1928—*Continued.*

Districts.

District.	Clerk and Treasurer.	Reeve.	Address.
Burnaby	Moore, A. G.	McLean, A. K.	Edmonds.
Chilliwhack	Bryce, S. L.	Wells, W. M.	Chilliwack.
Coldstream	Henderson, E.	Morris, W. R. C.	Vernon.
Coquitlam	Russell, W. M.	Macdonald, R. C.	Maillardville.
Delta	Smith, J. P.	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.	Hayward, E. C.	Oak Bay.
Peachland	Ingliss, C. C.	Harrington, R.	Peachland.
Penticton	Bracewell, B. C.	Kirkpatrick, J.	Penticton.
Pitt Meadows	McDermott, W.	Blaney, J.	Pitt Meadows.
Point Grey	Floyd, H.	Lembke, W. H.	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	Woodford, W. L.	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	Farmer, J. G.	Reid, T.	Cloverdale.
Tadanac	Crowe, R. C.	Stiles, E. M.	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	Arrowsmith, E.	McCreath, H. S.	Creston.
Mission	Barr, J. A.	Abbott, E. J.	Mission.
Quesnel	Vaughan, A. S.	Allison, C. H.	Quesnel.
Smithers	Dimock, C. L.	Orchard, E. E.	Smithers.
Terrace	Halliwell, H.	Gordon, J. K.	Terrace.
Vanderhoof	Lacey, J. H. F.	Ogston, George	Vanderhoof.

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