PROVINCE OF BRITISH COLUMBIA

DEPARTMENT OF ATTORNEY-GENERAL

REPORT

OF THE

INSPECTOR OF MUNICIPALITIES

FOR THE YEAR ENDED

DECEMBER 31ST, 1931

PRINTED BY
AUTHORITY OF THE LEGISLATIVE ASSEMBLY.

VICTORIA, B.C.:
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1932.

To His Honour JOHN WILLIAM FORDHAM JOHNSON,
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, 1931.

All of which is respectfully submitted.

R. H. POOLEY,
Attorney-General.

Victoria, July, 1932.

REPORT OF THE INSPECTOR OF MUNICIPALITIES.

VICTORIA, B.C., July, 1932.

Hon. R. H. Pooley, K.C.,
Attorney-General.

SIR,—I have the honour to submit herewith the Report of this Department dealing with the financial affairs of the municipalities of the Province for the year 1931. The Report is, as usual, entirely statistical and I think requires little further explanation.

The year 1931 and the current year, 1932, so far as it has gone, have been a difficult period for municipal administration; borrowings have now practically ceased and Councils have only at their disposal the revenues which they collect. The embarrassing burden is, of course, the uncontrollable expenditure, and in a great many cases the limit of annual charges which the municipality can bear has been reached; there is no justification for further debenture issues even when conditions improve.

With regard to the general situation, some explanation may be necessary in view of the statements which have been widely published showing the *per capita* debt of the municipalities of British Columbia as being considerably higher than that of other Provinces. General comparisons are always unfair and in this case there is no common basis for comparison. In the first place, the debt for school purposes in British Columbia is a municipal debt. In some of the other Provinces school districts issue their own bonds and their liabilities do not show as a municipal debt. In the second place, it is to be remembered that burdens imposed depend largely upon the distribution of the indebtedness. In this Province the school debt is 12.3 per cent. of the whole; 21.5 per cent. is represented by public utilities, many of which show a substantial profit. In some cases the public utilities could be sold for a sum sufficient to retire the whole debt. Thirteen per cent. is for sewers and in many cases the sewer debt is protected by special frontage charges. Sixteen per cent. is for local improvements and is protected by special assessments.

In the matter of making comparisons, it is very interesting to go back over the period during which general figures are obtainable and to look at the progress of building up our debt in recent years. Prior to the creation of this Department in 1914 no attempt was made to prepare general statements, and even for that year the figures can only be given as approximate, but the approximate figures are nevertheless of much interest. In submitting this comparison, I am dealing with net debenture liabilities, by which I mean the gross amount of debentures outstanding less the sinking funds on hand. At the end of the year 1914 the net liabilities of all the municipalities were approximately $86,000,000. At the end of 1931 they were $100,207,000, from which may be deducted an amount of $3,611,000 assumed by the Greater Vancouver Water District, leaving a net amount to be borne by municipalities of $96,596,000. This increase is not unreasonable when it is considered that the centre of population, what is now the City of Vancouver, has built or rebuilt the greater part of all its public services within that period. In the year 1914 the net liability of Vancouver, Point Grey, and South Vancouver (the area comprised in the City of Vancouver) was approximately $41,900,000. At the end of 1931 it was $61,577,000, from which is to be deducted the liability of $3,611,000 assumed by the Greater Vancouver Water District. Outside of the Vancouver area the net municipal debt has been reduced in the last eighteen years from approximately $44,100,000 to $38,500,000.

In the year 1914 the levy required to be made over the whole Province for interest and sinking fund on municipal debts was approximately $4,800,000. To-day it is $5,800,000, some of the increase being due to the fact that in recent years bond issues are for comparatively short terms. In earlier years nearly all bond issues were for the term of fifty years.

This comparison is not intended to convey the impression that in all cases municipal indebtedness has been justifiable and that there has been no extravagance in expenditure; in some cases liabilities have undoubtedly been incurred without any justification, but on the whole it can safely be said that in recent years Municipal Councils kept within reasonable bounds considering the constantly increasing demand for public services.

At the beginning of the current year three of our municipalities were unfortunately obliged to defer payment of interest coupons. I believe that these have all since been paid and there are hopes that the year's administration may be finished without a recurrence of this embarrassment.

ROBERT BAIRD,
Inspector of Municipalities.

I.—ASSESSMENTS, 1932.

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	$415,443	$288,845	$704,288	$244,330	$948,618	50	702	1,553
Armstrong	454,796	480,560	935,356	259,670	1,195,026	50	989	1,000
Chilliwack	741,430	1,365,675	2,107,105	329,600	2,436,705	20	2,461	1,040
Courtenay	467,902	696,610	1,164,512	175,050	1,339,562	50	1,219	800
Cranbrook	615,636	1,468,210	2,083,846	376,335	2,460,181	50	3,067	200
Cumberland	199,184	204,955	404,139	89,970	494,109	50	2,371	66
Duncan	576,817	908,450	1,485,267	276,490	1,761,757	75	1,843	500
Enderby	268,455	256,735	525,190	232,049	757,239	50	555	655
Fernie	631,769	1,649,896	2,281,665	809,861	3,091,526	40	2,732	329
Grand Forks	324,685	513,370	838,055	447,570	1,285,625	50	1,298	1,697
Greenwood	38,015	69,610	107,625	338,303	445,928	33⅓	171	640
Kamloops	2,017,983	4,100,790	6,118,773	1,177,340	7,296,113	25	6,167	912
Kaslo	180,351	253,660	434,011	144,467	578,478	50	523	400
Kelowna	1,469,852	3,152,675	4,622,527	666,625	5,289,152	33⅓	4,655	1,281
Ladysmith	264,030	309,230	573,260	104,065	677,325	50	1,443	220
Merritt	398,639	657,240	1,055,879	385,339	1,441,218	20	1,296	1,615
Nanaimo	2,287,338	3,864,575	6,151,913	647,950	6,799,863	*Nil*	6,745	720
Nelson	1,892,799	3,888,345	5,781,144	1,002,526	6,783,670	50	5,992	751
New Westminster	9,153,456	13,056,225	22,209,681	9,305,285	31,514,966	*Nil*	17,524	3,481
North Vancouver	5,214,238	5,522,370	10,736,608	4,487,664	15,224,272	25	8,510	3,131
Port Alberni	643,568	1,273,617	1,917,185	585,821	2,503,006	*Nil*	2,356	1,960
Port Coquitlam	946,179	689,100	1,635,279	848,707	2,483,986	25	1,312	6,200
Port Moody	1,125,265	1,138,230	2,263,495	162,758	2,426,253	*Nil*	1,260	3,000
Prince George	930,286	1,662,962	2,593,248	1,036,936	3,630,184	*Nil*	2,479	1,092
Prince Rupert	3,891,844	4,667,320	8,559,164	3,586,855	12,146,019	20	6,350	2,240
Revelstoke	707,855	1,388,750	2,096,605	764,900	2,861,505	50	2,736	595
Rossland	436,950	709,040	1,145,990	606,150	1,752,140	50	2,848	1,920
Salmon Arm	417,804	506,525	924,329	207,442	1,131,771	50	830	520
Slocan	32,430	66,035	98,465	59,205	157,670	*Nil*	202	192
Trail	1,462,749	3,528,340	4,991,089	564,620	5,555,709	50	7,573	664
Vancouver	170,504,395	204,020,235	374,524,630	64,166,964	438,691,594	50	246,593	27,965
Vernon	1,597,150	2,024,860	3,622,010	1,008,310	4,630,320	50	3,937	2,000
Victoria	25,222,540	34,132,280	59,354,820	20,797,525	80,152,345	60	39,082	4,637
Totals	$235,531,833	$298,515,320	$534,047,153	$115,896,682	$649,943,835	.....	387,821	73,976

I.—ASSESSMENTS, 1932—*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	$9,990,550	$12,917,545	$22,908,095	$6,395,295	$29,303,390	20	25,564	21,500
Chilliwhack	3,340,599	2,108,555	5,449,154	69,715	5,518,869	20	5,802	65,000
Coldstream	837,420	1,290,196	2,127,616	34,460	2,162,076	*Nil*	867	17,000
Coquitlam	1,424,296	825,190	2,249,486	6,251,695	8,501,181	*Nil*	4,871	37,120
Delta	4,462,982	1,645,470	6,108,452	120,600	6,229,052	50	3,709	42,000
Esquimalt	2,071,383	1,951,065	4,022,448	8,886,770	12,909,218	33⅓	3,274	1,500
Fraser Mills	142,730	639,878	782,608	.....	782,608	50	616	390
Glenmore	362,790	570,330	933,120	99,535	1,032,655	50	303	3,655
Kent	950,563	636,380	1,586,943	33,015	1,619,958	*Nil*	1,207	47,360
Langley	2,452,061	2,650,945	5,103,006	145,040	5,248,046	50	5,537	75,907
Maple Ridge	1,871,241	1,863,330	3,734,571	172,245	3,906,816	50	4,932	45,000
Matsqui	2,007,467	2,183,821	4,191,288	298,612	4,489,900	75	3,835	54,145
Mission	856,954	6,756,144	7,613,098	180,215	7,793,313	50	2,279	52,000
North Cowichan	1,355,737	3,400,614	4,756,351	277,294	5,033,645	10	3,291	35,000
North Vancouver	4,126,592	3,057,915	7,184,507	4,068,724	11,253,231	35	4,788	48,000
Oak Bay	3,662,128	7,761,300	11,423,428	543,538	11,966,966	30	5,892	2,552
Peachland	215,895	198,910	414,805	120,000	534,805	*Nil*	318	3,520
Penticton	1,738,733	3,490,110	5,228,843	650,710	5,879,553	20	4,640	7,044
Pitt Meadows	771,450	322,120	1,093,570	59,540	1,153,110	50	832	14,000
Richmond	5,253,485	3,065,315	8,318,800	427,168	8,745,968	50	8,182	30,000
Saanich	5,331,619	8,338,100	13,669,719	1,799,530	15,469,249	15	12,968	45,000
Salmon Arm	824,631	1,491,255	2,315,886	130,490	2,446,376	*Nil*	1,671	46,000
Spallumcheen	2,023,685	564,325	2,588,010	142,110	2,730,120	*Nil*	1,629	65,000
Sumas	1,072,589	459,710	1,532,299	36,944	1,569,243	50	1,812	34,000
Summerland	1,105,876	1,738,570	2,844,446	251,377	3,095,823	*Nil*	1,791	13,000
Surrey	4,899,499	4,589,980	9,489,479	726,466	10,215,945	*Nil*	8,521	76,000
Tadanac	173,868	5,130,998	5,304,866	.....	5,304,866	50	464	740
West Vancouver	3,165,212	3,479,700	6,644,912	707,714	7,352,626	*Nil*	4,786	24,320
Totals	$66,492,035	$83,127,771	$149,619,806	$32,628,802	$182,248,608	.....	124,381	906,753

VILLAGES.

Abbotsford	$121,305	$244,620	$365,925	.....	$365,925	50	510	160
Burns Lake	30,585	95,900	126,485	$71,300	197,785	50	202	154
Creston	165,051	241,477	406,528	22,205	428,733	50	695	430
Gibsons Landing	37,795	38,010	75,805	1,300	77,105	50	131	60
Hope	119,302	79,550	198,852	38,072	236,924	50	374	1,200
McBride*	.....	.....	.....	.....	.....	50	222	240
Mission	434,768	483,735	918,503	132,791	1,051,294	50	1,314	821
New Denver	22,826	73,545	96,371	23,775	120,146	50	306	124
Pouce Coupe	25,372	81,400	106,772	.....	106,772	50	181	109
Quesnel	65,250	176,450	241,700	184,975	426,675	50	446	295
Silverton	16,310	57,840	74,150	16,025	90,175	50	272	95
Smithers	198,495	479,010	677,505	167,180	844,685	40	999	950
Stewart	193,514	247,450	440,964	28,378	469,342	50	610	790
Terrace	76,562	143,584	220,146	21,905	242,051	50	352	320
Tofino	17,851	37,969	55,820	.....	55,820	50	300	440
Vanderhoof	41,903	108,085	149,988	.....	149,988	50	305	220
Williams Lake	76,265	197,345	273,610	41,510	315,120	50	402	324
Totals	$1,643,154	$2,785,970	$4,429,124	$749,416	$5,178,540	.....	7,621	6,732
Cities forward	235,531,833	298,515,320	534,047,153	115,896,682	649,943,835	.....	387,821	73,976
Districts forward	66,492,035	83,127,771	149,619,806	32,628,802	182,248,608	.....	124,381	906,753
Cities, Districts, and Villages	$303,667,022	$384,429,061	$688,096,083	$149,274,900	$837,370,983	.....	519,823	987,461

* Incorporated 1932.

II.—TAX LEVY, 1932.

Cities.

Municipality.	General.	School.	Debt.	Total.	Total Levy Previous Year.
Alberni	15.0	11.0	19.0	45.0	50.0
Armstrong	12.0	9.2	11.8	33.0	31.0
Chilliwack	15.5	19.5	20.0	55.0	55.0
Courtenay	.....	16.5	7.0	23.5	23.5
Cranbrook	16.5	22.0	12.5	51.0	48.0
Cumberland	15.0	18.0	.....	33.0	27.0
Duncan	14.0	15.5	7.0	36.5	38.5
Enderby	14.47	13.43	8.1	36.0	36.0
Fernie	6.007	22.0	9.993	38.0	38.0
Grand Forks	4.0	16.0	15.0	35.0	35.0
Greenwood	6.0	19.0	39.0	64.0	64.0
Kamloops	.....	20.3	24.7	45.0	39.0
Kaslo	20.6	17.0	2.4	40.0	40.0
Kelowna	11.37	18.08	16.55	46.0	45.0
Ladysmith	9.0	23.0	.....	32.0	26.0
Merritt	11.0	19.0	20.0	50.0	50.0
Nanaimo	12.63	24.06	18.31	55.0	47.0
Nelson	5.25	19.75	10.0	35.0	35.0
New Westminster	.....	26.2	29.8	56.0	56.0
North Vancouver	16.625	19.56	23.815	60.0	52.0
Port Alberni	19.593	17.798	17.609	55.0	55.0
Port Coquitlam	5.7	12.41	32.89	51.0	51.0
Port Moody	9.75	7.75	22.5	40.0	40.0
Prince George	12.14	27.41	25.45	65.0	55.0
Prince Rupert	17.0	19.0	19.0	55.0	52.0
Revelstoke	16.0	22.0	4.0	42.0	42.0
Rossland	.....	31.5	28.5	60.0	45.0
Salmon Arm	8.0	11.5	15.5	35.0	35.0
Slocan	20.0	29.0	.....	49.0	50.0
Trail	10.9	12.9	13.2	37.0	37.0
Vancouver	20.646	10.792	12.386	43.824	43.824
Vernon	20.0	12.0	10.0	42.0	42.0
Victoria	16.3949	10.4139	14.6912	41.5	42.0

II.—TAX LEVY, 1932—*Continued.*

Districts.

Municipality.	General.	School.	Debt.	Total.	Total Levy Previous Year.
Burnaby	15.64	22.94	18.42	57.0	63.0
Chilliwhack	11.191	11.074	2.735	25.0	25.0
Coldstream	8.3	6.0	11.7	26.0	29.1
Coquitlam	15.0	11.0	4.85	30.85	32.0 (37)
Delta	5.0	5.0	2.01	12.01	16.4
Esquimalt	20.0	10.2	.....	30.2	29.5
Fraser Mills	15.0	.....	.....	15.0	9.0
Glenmore	4.9	4.0	1.1	10.0	10.0
Kent	10.0	10.0	.....	20.0 (35)	19.0 (35)
Langley	15.0	7.0	.....	22.0 (43)	22.0 (50)
Maple Ridge	15.0 (30)	11.5	.....	26.5 (41.5)	28.0 (43)
Matsqui	9.0	8.0	.....	17.0 (50)	22.0 (42)
Mission	16.0	10.0	.....	26.0 (40)	26.0
North Cowichan	11.0	9.0	1.8	21.8	23.7
North Vancouver	26.81	9.7	28.49	65.0	50.0
Oak Bay	14.2	11.4	1.4	27.0	27.0
Peachland	16.0	8.0	8.0	32.0	32.0
Penticton	20.0	21.0	8.0	49.0	49.0
Pitt Meadows	12.0	6.0	2.0	20.0	28.0
Richmond	6.777	8.27	2.953	18.0	20.0
Saanich	14.3	13.7	.....	28.0	28.0
Salmon Arm	14.0	14.0	3.0	31.0	31.0
Spallumcheen	5.25	8.5	2.0	15.75	17.0
Sumas	15.0	10.0	.....	25.0	26.0
Summerland	7.5	16.0	10.5	34.0	31.5
Surrey	14.0	10.2	.....	24.2	27.0
Tadanac	21.5	12.4	3.0	36.9	36.9
West Vancouver	8.55	18.24	34.21	61.0	61.0

Villages.

Abbotsford	15.0	.....	.....	15.0	15.0
Burns Lake	10.0	.....	.....	10.0	10.0
Creston	12.0	.....	.....	12.0	12.0
Gibsons Landing	10.0	.....	.....	10.0	10.0
Hope	10.0	.....	.....	10.0	10.0
McBride	10.0	.....	.....	10.0	.....
Mission	16.0	.....	.....	16.0	16.0
New Denver	10.0	.....	.....	10.0	10.0
Pouce Coupe	10.0	.....	.....	10.0	.....
Quesnel	15.0	.....	.....	15.0	15.0
Silverton	10.0	.....	.....	10.0	10.0
Smithers	12.0	.....	.....	12.0	12.0
Stewart	10.0	.....	.....	10.0	10.0
Terrace	12.0	.....	.....	12.0	12.0
Tofino	15.0	.....	.....	15.0	.....
Vanderhoof	14.0	.....	.....	14.0	14.0
Williams Lake	15.0	.....	.....	15.0	15.0

III.—LIABILITIES AS OF DECEMBER 31st, 1931—Cities.

Municipality.	Debentures.												Grand Total.
	Schools.	Streets and Bridges.	Other Non-revenue producing.	Domestic Water.	Electric Light.	Other Revenue-producing.	Sewers (General).	Sewers (Local Improvement).	Other Local Improvements.	Better Housing.	Total Debenture Debt.	Sundry Outstanding Debts, exclusive of Shortage in Sinking Fund.	
Alberni	$5,000	.....	$8,000	$20,700	.....	.....	.....	.....	.....	.....	$33,700	$500	$34,200
Armstrong	25,900	$15,000	16,500	53,000	$73,000	$12,000	.....	.....	$7,155	.....	202,555	8,942	211,497
Chilliwack	79,000	95,500	40,700	.....	.....	.....	$48,500	.....	117,391	.....	381,091	.....	381,091
Courtenay	38,000	3,000	8,600	125,000	62,900	1,500	.....	.....	.....	$22,800	261,800	16,630	278,430
Cranbrook	76,500	30,000	77,500	216,000	60,000	.....	85,000	.....	141,496	9,800	696,296	27,951	724,247
Cumberland	.....	.....	.....	.....	.....	.....	.....	.....	.....	5,350	5,350	3,500	8,850
Duncan	5,300	.....	4,200	75,000	65,000	.....	.....	$39,100	.....	2,100	190,700	.....	190,700
Enderby	27,500	.....	11,000	20,500	28,000	.....	.....	.....	3,500	.....	90,500	10,656	101,156
Fernie	72,000	.....	73,000	159,000	69,000	.....	122,000	.....	.....	.....	495,000	53,200	548,200
Grand Forks	20,000	.....	55,000	16,500	.....	.....	.....	.....	.....	.....	91,500	3,450	94,950
Greenwood	.....	.....	*57,072	.....	.....	.....	.....	.....	.....	.....	*57,072	.....	*57,072
Kamloops	158,000	60,000	135,300	237,000	475,500	.....	67,000	60,000	45,562	48,750	1,287,112	30,371	1,317,483
Kaslo	15,500	.....	5,000	.....	69,000	.....	.....	.....	.....	.....	89,500	3,500	93,000
Kelowna	126,000	24,000	72,500	.....	.....	†252,500	141,000	15,000	13,309	20,100	664,409	7,185	671,594
Ladysmith	.....	.....	.....	.....	25,000	.....	48,000	.....	.....	.....	73,000	8,290	81,290
Merritt	18,000	.....	25,000	87,000	29,500	.....	.....	.....	.....	.....	159,500	7,966	167,466
Nanaimo	50,000	52,287	.....	500,000	.....	.....	264,000	.....	73,665	35,100	975,052	98,325	1,073,377
Nelson	163,000	130,000	85,000	37,500	420,000	96,000	7,500	55,576	50,931	14,700	1,060,207	30,145	1,090,352
New Westminster	599,000	1,439,000	1,952,500	1,116,500	206,000	51,000	150,000	389,640	857,974	60,300	6,821,914	196,638	7,018,552
North Vancouver	575,730	618,500	821,270	677,500	.....	281,000	49,000	192,229	393,180	54,850	3,663,259	377,010	4,040,269
Port Alberni	23,500	15,000	10,000	147,500	31,500	.....	.....	.....	.....	9,200	236,700	21,792	258,492
Port Coquitlam	35,000	237,500	125,000	100,000	.....	.....	.....	.....	.....	10,050	507,550	8,800	516,350
Port Moody	.....	.....	143,000	96,500	.....	.....	.....	.....	22,961	.....	262,461	23,000	285,461
Prince George	47,000	49,000	22,500	66,000	85,000	.....	.....	.....	.....	44,000	313,500	18,978	332,478
Prince Rupert	186,542	42,981	115,549	358,064	174,858	21,407	42,006	91,000	769,806	53,700	1,855,913	168,589	2,024,502
Revelstoke	54,000	75,000	8,000	132,000	373,000	.....	.....	.....	.....	.....	642,000	20,000	662,000
Rossland	34,000	31,000	34,000	136,000	.....	.....	.....	.....	.....	.....	235,000	25,922	260,922
Salmon Arm	14,000	8,000	3,500	110,000	42,000	4,200	.....	.....	5,400	3,000	190,100	4,000	194,100
Slocan	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Trail	116,927	234,000	198,500	227,900	.....	.....	.....	118,500	103,530	9,700	1,009,057	60,755	1,069,812
Vancouver	10,598,176	21,697,621	9,773,407	‡10,219,546	.....	.....	12,741,823	202,813	11,036,350	302,945	76,572,681	§8,031,045	84,603,726
Vernon	12,500	51,000	72,500	351,118	187,000	.....	.....	134,230	88,308	8,950	905,606	10,000	915,606
Victoria	1,354,949	690,000	2,373,907	3,986,311	.....	.....	2,286,606	.....	5,346,942	102,500	16,141,215	1,794,617	17,935,832
Totals	$14,531,024	$25,598,389	$16,328,005	$19,272,139	$2,476,258	$719,607	$16,052,435	$1,298,088	$19,077,460	$817,895	$116,171,300	$11,071,757	$127,243,057

DISTRICTS.

Burnaby	$488,340	$1,741,698	.....	$665,077	.....	.....	.....	$351,500	$144,720	$18,000	$3,409,335	$438,360	$3,847,695
Chilliwhack	11,500	62,000	$7,200	.....	.....	.....	.....	.....	.....	.....	80,700	26,000	106,700
Coldstream	3,000	5,500	.....	125,000	.....	.....	.....	.....	14,100	.....	147,600	1,000	148,600
Coquitlam	.....	92,500	.....	15,800	.....	.....	.....	.....	24,063	.....	132,363	21,050	153,413
Delta	40,000	100,000	56,982	550,000	.....	.....	.....	.....	.....	.....	746,982	.....	746,982
Esquimalt	12,000	.....	.....	.....	.....	.....	$400,000	.....	.....	15,200	427,200	15,440	442,640
Fraser Mills	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	6,684	6,684
Glenmore	.....	.....	.....	10,000	.....	.....	.....	.....	.....	.....	10,000	.....	10,000
Kent	.....	.....	.....	.....	.....	.....	.....	.....	20,000	.....	20,000	.....	20,000
Langley	.....	.....	.....	.....	.....	.....	.....	425	2,242	3,200	5,867	16,000	21,867
Maple Ridge	.....	.....	.....	.....	.....	.....	46,000	.....	2,734	.....	48,734	28,361	77,095
Matsqui	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,250	1,250	18,126	19,376
Mission	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	14,000	14,000
North Cowichan	4,700	35,000	.....	.....	.....	.....	.....	.....	.....	.....	39,700	1,431	41,131
North Vancouver	134,280	763,453	488,447	481,725	.....	.....	.....	.....	112,433	52,900	2,033,238	290,202	2,323,440
Oak Bay	153,900	.....	80,000	186,000	.....	.....	408,500	.....	131,305	16,450	976,155	.....	976,155
Peachland	1,000	1,200	5,000	.....	$9,500	.....	.....	.....	.....	.....	16,700	.....	16,700
Penticton	165,000	42,000	61,000	223,000	186,000	$378,000	.....	.....	7,200	11,300	1,073,500	38,423	1,111,923
Pitt Meadows	.....	10,549	.....	.....	.....	.....	.....	.....	.....	.....	10,549	9,500	20,049
Richmond	41,000	340,000	82,900	940,000	.....	.....	.....	.....	.....	.....	1,403,900	33,000	1,436,900
Saanich	93,000	.....	.....	676,000	.....	.....	.....	.....	.....	36,000	805,000	66,500	871,500
Salmon Arm	12,750	.....	16,300	.....	.....	.....	.....	.....	11,100	.....	40,150	3,000	43,150
Spallumcheen	25,900	.....	45,000	.....	.....	.....	.....	.....	2,500	.....	73,400	10,590	83,990
Sumas	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	20,042	20,042
Summerland	26,000	.....	15,000	468,900	36,500	.....	.....	.....	.....	.....	546,400	.....	546,400
Surrey	.....	.....	.....	.....	.....	.....	.....	.....	6,708	.....	6,708	30,706	37,414
Tadanac	43,059	.....	.....	.....	.....	.....	.....	.....	.....	.....	43,059	3,711	46,770
West Vancouver	150,300	560,000	348,500	367,000	.....	196,000	.....	.....	.....	22,300	1,644,100	33,500	1,677,600
Totals	$1,405,729	$3,753,900	$1,206,329	$4,708,502	$232,000	$574,000	$854,500	$351,925	$479,105	$176,600	$13,742,590	$1,125,626	$14,868,216
Cities forward	14,531,024	25,598,389	16,328,005	19,272,139	2,476,258	719,607	16,052,435	1,298,088	19,077,460	817,895	116,171,300	11,071,757	127,243,057
Cities and Dists.	$15,936,753	$29,352,289	$17,534,334	$23,980,641	$2,708,258	$1,293,607	$16,906,935	$1,650,013	$19,556,565	$994,495	$129,913,890	$12,197,383	$142,111,273

* "City of Greenwood Relief Act, 1921" (Second Session). † Waterworks and electric light combined. ‡ $3,610,992 of this amount has been assumed by the Greater Vancouver Water District. § Includes special loan of $3,681,244 pending sale of debentures.

IV.—SINKING FUNDS AS OF DECEMBER 31st, 1931.

Cities.

Municipality.	Cash.	Invested.	Total.	Sinking Fund required.	Short.	Over.	Condition at End of Previous Year.	
							Short.	Over.
Alberni	$1,705	$21,192	$22,897	$21,848	.....	$1,049	$140	.....
Armstrong	6,870	124,168	131,038	133,427	$2,389	.....	.....	$188
Chilliwack	254	131,711	131,965	108,364	.....	23,601	.....	20,232
Courtenay	10,656	59,500	70,156	70,156	.....	.....	.....	.....
Cranbrook	14,043	192,253	206,296	200,266	.....	6,030	.....	2,599
Cumberland	.....	.....	.....	.....	.....	.....	.....	.....
Duncan	4,868	83,866	88,734	88,734	.....	.....	.....	.....
Enderby	7,269	45,946	53,215	56,991	3,776	.....	1,044	.....
Fernie	11,185	247,940	259,125	255,819	.....	3,306	.....	1,177
Grand Forks	147	45,271	45,418	45,184	.....	234	1,255	.....
Greenwood	.....	.....	.....	*57,072	.....	.....	.....	.....
Kamloops	5,449	707,136	712,585	611,325	.....	†101,260	.....	†118,223
Kaslo	9,531	33,550	43,081	38,036	.....	5,045	.....	6,198
Kelowna	6,994	294,208	301,202	271,356	.....	29,846	.....	19,954
Ladysmith	4,764	54,459	59,223	55,871	.....	3,352	.....	3,707
Merritt	14,890	55,879	70,769	74,992	4,223	.....	.....	3,292
Nanaimo	130	391,163	391,293	371,184	.....	20,109	.....	21,124
Nelson	54,409	263,564	317,973	283,701	.....	34,272	.....	37,939
New Westminster	75,237	1,771,390	1,846,627	2,132,729	286,102	.....	157,831	.....
North Vancouver	3,667	808,025	811,692	881,630	69,938	.....	10,936	.....
Port Alberni	1,257	32,467	33,724	26,726	.....	†6,998	.....	†10,382
Port Coquitlam	4,587	147,164	151,751	234,257	82,506	.....	77,723	.....
Port Moody	1,080	91,906	92,986	101,295	8,309	.....	4,135	.....
Prince George	8,373	123,510	131,883	133,701	1,818	.....	.....	7,180
Prince Rupert	12,207	257,920	270,127	55,415	.....	†214,712	.....	†258,535
Revelstoke	5,788	190,539	196,327	195,873	.....	454	.....	.....
Rossland	20,969	15,740	36,709	47,151	10,442	.....	.....	.....
Salmon Arm	695	70,604	71,299	76,128	4,829	.....	1,528	.....
Slocan	.....	.....	.....	.....	.....	.....	.....	.....
Trail	4,384	248,375	252,759	239,299	.....	13,460	.....	23,970
Vancouver	264,734	14,740,606	‡15,005,340	‡17,041,401	2,036,061	.....	1,710,559	.....
Vernon	13,094	719,915	733,009	628,259	.....	†104,750	.....	†110,516
Victoria	72,492	3,668,557	3,741,049	3,645,919	.....	95,130	.....	131,974
Totals	$641,728	$25,638,524	$26,280,252	$28,184,109	$2,510,393	$663,608	$1,965,151	$777,190

DISTRICTS.

Burnaby	$147,983	$238,285	$386,268	$456,410	$70,142	.....	.....	.....
Chilliwhack	6	27,799	27,805	23,077	.....	$4,728	.....	$6,452
Coldstream	4,771	85,085	89,856	81,917	.....	7,939	.....	8,814
Coquitlam	3,246	51,268	54,514	56,240	1,726	.....	$1,504	.....
Delta	5,133	199,920	205,053	183,652	.....	21,401	.....	25,581
Esquimalt	8,499	91,145	99,644	85,810	.....	13,834	.....	11,524
Fraser Mills	.....	.....	.....	.....	.....	.....	.....	.....
Glenmore	492	.....	492	489	.....	3	.....	4
Kent	5,503	9,500	15,003	9,615	.....	5,388	.....	9,382
Langley	.....	.....	.....	.....	.....	.....	.....	.....
Maple Ridge	135	5,330	5,465	5,299	.....	166	.....	330
Matsqui	.....	.....	.....	.....	.....	.....	.....	.....
Mission	.....	.....	.....	.....	.....	.....	.....	.....
North Cowichan	1,011	26,656	27,667	25,167	.....	2,500	.....	2,065
North Vancouver	3,172	477,389	480,561	470,953	.....	9,608	.....	51,645
Oak Bay	1,680	429,043	430,723	384,014	.....	46,709	.....	49,380
Peachland	2,066	8,727	10,793	10,188	.....	605	.....	963
Penticton	3,193	360,836	364,029	323,179	.....	40,850	.....	35,705
Pitt Meadows	.....	.....	.....	.....	.....	.....	.....	.....
Richmond	40,498	191,441	231,939	246,541	14,602	.....	17,826	.....
Saanich	3,111	246,816	249,927	236,220	.....	13,707	.....	12,748
Salmon Arm	395	16,928	17,323	18,923	1,600	.....	.....	.....
Spallumcheen	6,434	30,705	37,139	37,149	10	.....	.....	583
Sumas	.....	.....	.....	.....	.....	.....	.....	.....
Summerland	10,268	213,303	223,571	208,053	.....	15,518	.....	12,141
Surrey	1,629	.....	1,629	1,016	.....	613	.....	40
Tadanac	.....	.....	.....	.....	.....	.....	.....	.....
West Vancouver	38,602	428,007	466,609	469,391	2,782	.....	.....	2,887
Totals	$287,827	$3,138,183	$3,426,010	$3,333,303	$90,862	$183,569	$19,330	$230,244
Cities forward	641,728	25,638,524	26,280,252	28,184,109	2,510,393	663,608	1,965,151	777,190
Cities and Districts	$929,555	$28,776,707	$29,706,262	$31,517,412	$2,601,255	$847,177	$1,984,481	$1,007,434

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

† Sinking funds include reserve created by sale of electric light plant.

‡$945,236 is applicable to the Greater Vancouver Water District.

NOTE.—The sinking fund computations cannot be made with exactness. In most cases the requirements are calculated up to the time of the last tax levy, several months before the end of the year. No allowance is made for accrued interest on sinking fund requirements and at the same time only such interest as has actually been received is included in the sinking funds on hand. Interest accrued and not paid is not included on either side.

V.—ARREARS OF TAXES—Cities.

The following is a comparative statement of outstanding arrears of taxes, 1923–31:—

Municipality.	1923.	1924.	1925.	1926.	1927.	1928.	1929.	1930.	1931.
Alberni	$9,005	$4,231	$4,144	$4,029	$3,558	$4,737	.....	$4,600	$6,162
Armstrong	7,212	4,666	5,167	4,423	4,376	3,008	$2,758	3,889	5,183
Chilliwack	7,224	8,903	9,308	9,090	6,909	8,680	9,212	8,292	12,121
Courtenay	9,282	7,248	6,325	5,920	4,487	4,709	4,452	4,642	5,244
Cranbrook	15,407	13,345	10,667	12,536	13,915	11,345	10,087	13,165	15,275
Cumberland	1,215	1,158	1,058	888	1,036	1,380	992	635	749
Duncan	5,090	4,722	5,345	4,923	4,942	4,268	3,799	3,581	4,040
Enderby	9,560	5,942	8,752	5,652	4,700	4,324	4,398	4,592	6,053
Fernie	12,713	21,453	20,723	21,928	20,743	24,971	20,431	18,079	19,872
Grand Forks	12,821	13,038	10,161	9,768	10,185	3,364	3,636	4,055	7,081
Greenwood	7,072	6,780	4,811	5,216	4,347	3,421	3,843	3,858	4,637
Kamloops	34,249	25,610	25,789	24,428	19,300	18,200	18,484	18,470	22,233
Kaslo	3,977	4,079	3,731	3,910	4,032	3,169	2,886	4,080	4,269
Kelowna	15,701	15,640	15,294	12,165	12,133	13,360	11,802	15,390	17,702
Ladysmith	5,427	3,086	3,491	3,564	3,269	2,095	4,125	4,252	4,111
Merritt	13,012	9,731	7,530	8,048	8,178	7,781	5,834	7,260	7,125
Nanaimo	51,915	94,462	91,744	25,498	18,797	19,431	19,385	19,088	25,767
Nelson	17,870	20,842	22,235	16,452	11,309	9,379	12,627	11,152	17,458
New Westminster	130,695	130,544	96,725	68,851	96,028	121,019	149,842	117,695	162,288
North Vancouver	143,454	134,742	139,152	97,501	84,112	110,412	137,500	137,613	167,461
Port Alberni	23,670	7,283	6,488	5,702	6,147	5,015	5,226	6,935	8,914
Port Coquitlam	38,237	36,931	14,540	13,712	14,812	10,973	10,998	13,493	16,030
Port Moody	10,242	9,318	14,315	14,642	14,266	11,508	15,068	17,623	21,322
Prince George	113,880	111,992	113,182	219,411	30,576	29,828	26,725	17,660	21,503
Prince Rupert	161,706	210,916	196,110	223,009	262,195	267,709	257,598	280,060	365,780
Revelstoke	26,572	18,840	20,594	21,473	18,295	15,897	14,044	17,716	19,832
Rossland	14,208	13,453	13,699	12,174	11,475	13,408	12,042	9,655	10,569
Salmon Arm	8,872	9,682	9,236	8,075	7,138	5,466	5,098	5,809	6,646
Slocan	2,350	1,725	1,184	1,454	1,739	2,109	2,396	3,159	2,129
Trail	8,290	4,956	5,959	5,181	7,482	9,773	8,927	15,129	19,700
Vancouver	2,022,305	1,726,251	1,372,319	1,098,545	980,310	935,979	1,626,734	2,285,317	3,105,028
Vernon	35,432	44,119	50,577	31,476	26,109	5,127	18,744	21,136	22,956
Victoria	1,125,554	1,015,971	891,831	761,208	668,797	498,162	465,818	455,226	532,463
Totals	$4,104,219	$3,741,659	$3,202,186	$2,760,852	$2,385,697	$2,190,007	$2,895,511	$3,553,306	$4,667,703
Districts.									
Burnaby	$167,745	$152,167	$149,905	$154,363	$164,066	$174,554	$255,423	$209,868	$248,503
Chilliwhack	26,900	13,008	27,541	11,602	26,906	24,538	26,552	15,335	18,218
Coldstream	4,095	4,292	5,342	6,694	4,907	5,176	3,771	4,929	2,880
Coquitlam	17,541	20,419	20,062	19,131	17,815	13,022	20,053	13,696	31,937
Delta	11,714	7,568	6,590	6,631	11,685	8,688	7,456	10,347	18,481
Esquimalt	23,534	25,830	23,026	22,618	21,584	20,863	19,395	23,442	34,940

Fraser Mills	.....	.....	.....	.....	.....	.....	.....	.....	.....
Glenmore	$3,523	$3,600	$983	$2,052	$760	$1,168	$1,271	$1,271	$1,990
Kent	11,996	14,659	18,180	16,579	19,268	17,686	6,961	9,955	11,335
Langley	21,607	27,286	29,693	26,314	28,914	25,605	22,540	23,009	29,322
Maple Ridge	16,206	17,600	16,577	15,486	17,753	16,345	16,292	18,731	24,205
Matsqui	20,618	23,084	19,339	21,029	19,817	18,350	14,896	17,550	21,213
Mission	16,346	18,229	16,431	17,439	21,308	19,489	6,014	18,884	20,485
North Cowichan	14,733	14,538	15,366	18,085	17,480	17,794	16,467	19,505	22,374
North Vancouver	128,479	145,792	162,411	131,382	120,239	153,295	177,379	229,744	226,448
Oak Bay	39,952	57,728	31,673	22,886	15,537	15,102	18,840	19,571	25,043
Peachland	7,730	8,896	7,359	8,164	10,050	12,141	9,147	8,864	7,383
Penticton	39,499	33,710	25,336	25,775	23,956	21,602	22,752	44,376	19,712
Pitt Meadows	6,273	6,297	8,513	11,965	10,918	9,194	9,766	13,450	19,042
Point Grey	152,745	240,296	173,648	173,175	237,615	236,348	.....	.....	.....
Richmond	69,795	70,943	69,194	66,550	78,421	79,197	37,013	42,381	56,564
Saanich	58,309	59,289	61,173	40,890	36,626	33,960	32,273	30,579	39,713
Salmon Arm	16,839	20,229	10,003	11,635	8,497	5,562	6,163	6,775	10,022
South Vancouver	396,780	393,087	297,012	234,125	216,698	217,310	.....	.....	.....
Spallumcheen	20,438	10,821	9,912	7,848	6,110	6,027	6,794	7,723	17,320
Sumas	3,471	4,382	5,205	5,811	6,893	8,948	12,892	7,002	15,103
Summerland	28,118	21,307	17,660	15,002	12,842	11,971	11,729	11,037	11,012
Surrey	46,596	33,787	33,388	31,322	28,153	27,055	30,536	32,547	46,351
Tadanac	.....	63	14	108	66	122	150	50	36
West Vancouver	73,877	84,018	56,243	44,413	55,139	68,010	76,731	103,774	124,095
Totals	$1,445,460	$1,532,925	$1,317,779	$1,169,074	$1,240,023	$1,269,122	$869,256	$944,395	$1,103,727

VILLAGES.

Abbotsford	.....	$449	$537	$240	$400	$543	$512	$734	$771
Burns Lake	.....	127	224	286	355	293	316	398	404
Creston	.....	481	663	395	363	649	556	785	996
Gibsons Landing	.....	.....	.....	.....	.....	.....	33	55	45
Hope	.....	.....	.....	.....	.....	.....	560	627	704
McBride	.....	.....	.....	.....	.....	.....	.....	.....	.....
Mission	$1,765	1,755	3,419	3,988	3,133	2,936	2,516	2,750	3,140
New Denver	.....	.....	.....	.....	.....	.....	64	105	131
Pouce Coupe	.....	.....	.....	.....	.....	.....	.....	.....	.....
Quesnel	.....	.....	.....	.....	.....	157	475	243	587
Silverton	.....	.....	.....	.....	.....	.....	.....	.....	413
Smithers	1,807	1,219	3,398	1,687	1,248	1,332	1,522	2,263	3,256
Stewart	.....	.....	.....	.....	.....	.....	.....	1,293	3,116
Terrace	.....	.....	.....	.....	.....	61	88	54	221
Tofino	.....	.....	.....	.....	.....	.....	.....	.....	.....
Vanderhoof	.....	.....	.....	422	484	432	489	370	681
Williams Lake	.....	.....	.....	.....	.....	.....	83	173	.....
Totals	$3,572	$4,031	$8,241	$7,018	$5,983	$6,403	$7,214	$9,850	$14,465
Cities forward	4,104,219	3,741,659	3,202,186	2,760,852	2,385,697	2,190,007	2,895,511	3,553,306	4,667,703
Districts forward	1,445,460	1,532,925	1,317,779	1,169,074	1,240,023	1,269,122	869,256	944,395	1,103,727
Cities, Districts, and Villages	$5,553,251	$5,278,615	$4,528,206	$3,936,944	$3,631,703	$3,465,532	$3,771,981	$4,507,551	$5,785,895

VI.—TAX SALE LANDS, DECEMBER 31st, 1931.

Cities.

Alberni	$37,004
Armstrong	6,746
Chilliwack	9,571
Courtenay	6,266
Cranbrook	3,713
Cumberland	.....
Duncan	90
Enderby	12,097
Fernie	28,016
Grand Forks	68,021
Greenwood	86,414
Kamloops	31,789
Kaslo	7,370
Kelowna	22,092
Ladysmith	7,500
Merritt	54,867
Nanaimo	61,083
Nelson	24,272
New Westminster	291,703
North Vancouver	615,717
Port Alberni	82,334
Port Coquitlam	227,913
Port Moody	96,604
Prince George	200,755
Prince Rupert	568,958
Revelstoke	78,000
Rossland	27,000
Salmon Arm	7,423
Slocan	9,245
Trail	512
Vancouver	2,028,107
Vernon	129,262
Victoria	1,760,748
Total	$6,591,192

Districts.

Burnaby	$1,044,915
Chilliwhack	735
Coldstream	5,282
Coquitlam	21,520
Delta	11,274
Esquimalt	56,057
Fraser Mills	.....
Glenmore	.....
Kent	7,512
Langley	8,949
Maple Ridge	10,435
Matsqui	11,276
Mission	11,349
North Cowichan	22,194
North Vancouver	579,007
Oak Bay	29,999
Peachland	14,217
Penticton	80,064
Pitt Meadows	3,029
Richmond	24,250
Saanich	33,040
Salmon Arm	9,280
Spallumcheen	2,500
Sumas	381
Summerland	26,709
Surrey	73,570
Tadanac	.....
West Vancouver	157,333
Total	$2,244,877

Villages.

Creston	$61
Hope	52
Mission	1,316
Total	$1,429
Cities forward	6,591,192
Districts forward	2,244,877
Cities, Districts, and Villages	$8,837,498

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

VII.—TAXES LEVIED, 1931.

Cities.

Alberni	$14,472
Armstrong	22,667
Chilliwack	48,750
Courtenay	23,727
Cranbrook	74,079
Cumberland	10,638
Duncan	23,930
Enderby	17,335
Fernie	61,354
Grand Forks	29,438
Greenwood	4,100
Kamloops	128,598
Kaslo	14,512
Kelowna	120,328
Ladysmith	10,996
Merritt	23,134
Nanaimo	118,797
Nelson	123,682
New Westminster	603,903
North Vancouver	425,272
Port Alberni	33,920
Port Coquitlam	58,243
Port Moody	48,345
Prince George	55,850
Prince Rupert	318,433
Revelstoke	65,976
Rossland	35,555
Salmon Arm	24,876
Slocan	3,222
Trail	156,870
Vancouver	12,674,490
Vernon	135,059
Victoria	1,816,023
Total	$17,326,574

Districts.

Burnaby	$720,045
Chilliwhack	97,235
Coldstream	25,529
Coquitlam	58,004
Delta	103,239
Esquimalt	90,600
Fraser Mills	4,157
Glenmore	6,546
Kent	19,655
Langley	76,187
Maple Ridge	68,359
Matsqui	52,770
Mission	59,113
North Cowichan	41,062
North Vancouver	318,920
Oak Bay	195,447
Peachland	7,309
Penticton	122,049
Pitt Meadows	23,120
Richmond	158,513
Saanich	209,205
Salmon Arm	29,144
Spallumcheen	42,037
Sumas	33,008
Summerland	34,984
Surrey	135,838
Tadanac	100,591
West Vancouver	198,385
Total	$3,031,051

Villages.

Abbotsford	$3,509
Burns Lake	771
Creston	3,381
Gibsons Landing	758
Hope	1,634
Mission	10,797
New Denver	1,030
Quesnel	2,293
Silverton	801
Smithers	4,727
Stewart	4,434
Terrace	1,595
Vanderhoof	1,407
Williams Lake	2,433
Total	$39,570
Cities forward	17,326,574
Districts forward	3,031,051
Cities, Districts, and Villages	$20,397,195

VIII.—RECEIPTS, 1931—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	$12,900	$347	$28	$85	$88	$85	$1,952	$1,460	$993	$221	$3,855	$6,305	$28,319
Armstrong	23,030	1,390	30	180	195	47	4,376	2,052	1,394	304	7,050	1,528	41,576
Chilliwack	61,454	4,110	307	595	409	1,141	19,384	4,860	2,506	766	.....	11,661	107,193
Courtenay	23,928	2,447	46	127	178	89	9,504	3,294	1,149	381	50,115	10,019	101,277
Cranbrook	74,445	4,557	2	615	271	1,386	14,130	7,502	3,864	959	86,519	3,266	197,516
Cumberland	10,874	1,175	.....	1,665	74	75	18,676	4,732	1,479	724	.....	1,056	40,530
Duncan	25,725	3,891	114	525	41	.....	12,316	2,507	1,670	552	.....	2,192	49,533
Enderby	16,848	436	.....	112	85	411	2,866	1,129	1,110	172	2,959	621	26,749
Fernie	59,201	4,617	558	1,523	360	578	13,579	4,161	6,159	.....	53,608	43,380	187,724
Grand Forks	27,693	1,311	42	.....	115	316	7,429	3,386	2,083	404	26,851	5,933	75,563
Greenwood	3,138	125	.....	.....	11	.....	2,887	646	529	54	3,800	2,929	14,119
Kamloops	132,232	4,405	1,082	2,248	835	2,846	17,024	9,466	6,383	1,919	52,339	38,129	268,908
Kaslo	13,653	380	.....	254	51	40	3,053	696	1,347	160	13,170	7,580	40,384
Kelowna	120,452	5,643	222	620	703	607	19,343	9,028	3,573	1,448	123,226	27,208	312,073
Ladysmith	16,787	1,646	4	310	81	721	11,297	3,132	2,789	450	19,247	2,807	59,271
Merritt	23,632	1,810	.....	150	250	428	5,965	3,302	2,440	396	28,486	14,658	81,517
Nanaimo	124,635	10,484	80	2,904	375	3,131	20,823	9,813	12,588	2,094	51,048	48,941	286,916
Nelson	125,080	7,536	976	2,364	597	4,935	19,447	9,670	7,416	1,868	234,540	44,527	458,956
New Westminster	540,253	17,926	922	2,583	706	7,082	56,128	30,724	20,555	5,520	325,636	229,073	1,237,108
North Vancouver	357,060	11,418	.....	975	1,246	1,171	27,871	15,889	10,851	2,672	398,670	93,535	921,358
Port Alberni	34,628	1,448	537	1,303	342	1,131	5,648	4,076	1,497	737	13,035	16,623	81,005
Port Coquitlam	52,950	1,550	84	237	156	.....	4,685	2,812	3,046	412	5,424	6,046	77,402
Port Moody	34,454	1,220	543	1,044	160	556	4,807	1,882	1,461	392	6,172	10,290	62,981
Prince George	45,751	5,350	110	780	226	1,028	7,116	2,387	2,911	.....	53,680	29,004	148,343
Prince Rupert	248,911	8,200	.....	2,167	780	3,624	18,594	11,924	9,066	.....	77,423	93,941	474,630
Revelstoke	64,744	1,467	591	.....	290	1,171	11,126	6,145	3,945	845	74,428	6,972	171,724
Rossland	34,448	1,816	419	1,221	84	1,348	8,059	4,906	2,974	900	14,116	13,006	83,297
Salmon Arm	24,382	1,914	8	320	135	533	5,996	1,667	889	263	6,340	17,046	59,493
Slocan	2,613	65	.....	18	10	.....	1,024	529	450	63	186	1,015	5,973
Trail	111,411	9,034	4,708	11,658	755	3,722	21,645	12,529	4,282	2,369	47,282	50,639	280,034
Vancouver	10,939,366	434,702	.....	97,491	23,097	138,989	723,721	371,888	239,957	77,272	1,193,744	627,534	14,867,761
Vernon	136,833	3,546	330	400	447	1,670	16,743	7,597	5,225	2,803	32,227	26,282	234,103
Victoria	1,813,577	111,911	6,794	10,089	3,473	12,950	115,454	53,882	54,917	12,109	377,219	158,833	2,731,208
Totals	$15,337,088	$667,877	$18,537	$144,563	$36,626	$191,811	$1,232,668	$609,673	$421,498	$119,229	$3,382,395	$1,652,579	$23,814,544

DISTRICTS.

Burnaby	$600,216	$9,849	$1,287	$3,554	$1,346	$2,346	$92,828	$45,640	$18,254	$8,052	$107,047	$312,438	$1,202,857
Chilliwhack	110,274	2,129	452	1,501	368	623	26,497	11,477	7,799	1,828	.....	8,024	170,972
Coldstream	28,544	.....	247	344	109	14	2,496	2,152	723	273	4,116	3,053	42,071
Coquitlam	39,571	2,320	496	1,066	.....	2,601	6,946	2,855	3,474	1,534	4,281	9,056	74,200
Delta	116,780	1,895	382	470	93	362	15,955	5,965	4,538	1,168	17,853	14,066	179,527
Esquimalt	77,456	1,375	278	495	422	458	13,787	5,417	7,090	985	.....	8,121	115,884
Fraser Mills	4,157	44	.....	1,330	.....	.....	.....	649	1,095	194	.....	8	7,477
Glenmore	6,064	.....	.....	250	.....	.....	675	495	383	95	1,217	528	9,707
Kent	17,733	1,005	48	178	.....	394	7,098	2,137	1,560	380	.....	6,792	37,325
Langley	68,471	2,616	28	65	588	617	22,182	9,202	5,672	1,744	.....	28,831	140,016
Maple Ridge	61,471	4,185	570	1,285	.....	236	23,190	9,191	5,678	1,554	.....	35,981	143,341
Matsqui	48,565	2,278	252	529	151	.....	15,343	7,190	6,381	1,208	.....	6,966	88,863
Mission	54,572	130	516	810	39	75	15,370	3,970	4,963	718	.....	10,918	92,081
North Cowichan	42,116	1,314	932	1,985	704	.....	5,166	4,623	4,236	1,037	.....	5,690	67,803
North Vancouver	194,991	1,748	88	219	544	706	16,063	7,907	5,389	1,506	17,603	26,982	273,746
Oak Bay	193,771	2,305	826	1,040	975	473	20,153	8,254	6,381	1,856	48,960	36,607	321,601
Peachland	9,780	300	.....	.....	42	47	1,863	510	710	100	3,538	637	17,527
Penticton	124,807	3,951	.....	565	523	1,388	20,972	8,221	5,672	1,461	127,155	25,278	319,993
Pitt Meadows	18,645	705	50	105	.....	332	3,156	1,545	598	262	.....	7,548	32,946
Richmond	147,933	1,865	1,422	1,435	125	2,236	36,184	13,872	7,090	2,577	49,239	74,724	338,702
Saanich	207,046	2,592	902	2,090	1,401	1,692	56,056	20,608	16,308	4,087	75,612	64,563	452,957
Salmon Arm	27,087	265	.....	445	.....	100	3,608	3,170	6,027	587	.....	8,002	49,291
Spallumcheen	33,034	10	44	66	171	79	14,277	3,361	2,577	513	.....	4,365	58,497
Sumas	26,256	332	276	675	127	954	7,211	3,258	851	571	.....	3,953	44,464
Summerland	36,389	1,410	.....	433	305	99	10,447	3,561	2,605	564	68,886	8,541	133,240
Surrey	123,093	4,625	356	819	.....	2,091	36,122	13,858	7,799	2,684	.....	32,392	223,839
Tadanac	100,681	.....	.....	.....	.....	.....	.....	707	277	146	.....	.....	101,811
West Vancouver	171,449	1,677	.....	210	305	318	23,185	8,532	6,381	1,597	133,734	36,651	384,039
Totals	$2,690,952	$50,925	$9,452	$21,964	$8,338	$18,241	$496,830	$208,327	$140,511	$39,281	$659,241	$780,715	$5,124,777

VIII.—RECEIPTS, 1931—*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	$3,472	$1,867	.....	$164	$72	.....	.....	$538	$481	.....	$2,960	$79	$9,633
Burns Lake	914	267	.....	60	10	.....	.....	275	211	.....	.....	2,116	3,853
Creston	3,327	771	.....	119	50	.....	.....	2,456	604	$219	.....	337	7,883
Gibsons Landing	768	132	.....	.....	.....	.....	.....	809	177	.....	241	723	2,850
Hope	1,617	562	.....	148	31	.....	.....	740	574	116	379	785	4,952
Mission	10,775	2,286	$2	5	120	.....	.....	2,382	1,312	413	.....	2,314	19,609
New Denver	997	167	.....	.....	20	.....	.....	725	508	151	.....	900	3,468
Quesnel	1,995	605	.....	.....	.....	.....	.....	953	709	140	.....	370	4,772
Silverton	658	70	.....	.....	24	.....	.....	748	482	143	.....	314	2,439
Smithers	4,303	707	.....	215	180	.....	.....	2,282	971	315	.....	5,548	14,521
Stewart	2,953	448	.....	.....	138	.....	.....	647	709	211	.....	1,122	6,228
Terrace	1,472	457	.....	154	33	.....	.....	1,548	374	111	354	1,462	5,965
Vanderhoof	1,317	280	.....	.....	91	.....	.....	1,075	461	99	.....	1,282	4,605
Williams Lake	2,439	789	.....	.....	.....	.....	.....	948	425	127	.....	1,171	5,899
Totals	$37,007	$9,408	$2	$865	$769	.....	.....	$16,126	$7,998	$2,045	$3,934	$18,523	$96,677
Cities forward	15,337,088	667,877	18,537	144,563	36,626	$191,811	$1,232,668	609,673	421,498	119,229	3,382,395	1,652,579	23,814,544
Districts forward	2,690,952	50,925	9,452	21,964	8,338	18,241	496,830	208,327	140,511	39,281	659,241	780,715	5,124,777
Cities, Districts, and Villages	$18,065,047	$728,210	$27,991	$167,392	$45,733	$210,052	$1,729,498	$834,126	$570,007	$160,555	$4,045,570	$2,451,817	$29,035,998

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	$298	$2,678	$1,254	$71	.....	$982	$50	$650	$10,383	$135	$300	$480	$2,690	$4,426	$2,862	$27,739
Armstrong	6,681	3,610	738	1,684	270	.....	234	196	1,617	15,524	855	1,015	.....	3,359	8,460	2,873	47,116
Chilliwack	14,776	10,215	6,493	3,839	.....	.....	1,782	1,412	5,126	55,468	562	1,012	.....	6,672	.....	4,558	111,915
Courtenay	655	573	12,037	1,200	1,247	.....	3,698	185	2,614	31,314	393	535	1,295	3,554	37,787	6,288	103,375
Cranbrook	18,628	19,452	9,408	1,813	847	$304	8,530	970	7,013	56,789	1,619	937	.....	7,925	67,438	10,924	212,597
Cumberland	.....	.....	1,620	809	.....	358	1,660	100	2,615	30,457	.....	125	412	1,286	.....	5,255	44,697
Duncan	2,413	3,060	3,396	2,170	.....	.....	3,219	242	631	23,083	172	507	682	4,321	.....	5,571	49,467
Enderby	2,070	1,768	1,075	756	61	.....	70	129	1,652	11,842	560	71	.....	2,875	3,377	3,221	29,527
Fernie	9,130	4,157	31,577	2,410	2,997	1,517	6,608	1,374	5,611	59,629	2,876	275	1,025	5,291	45,415	31,893	211,785
Grand Forks	3,850	1,945	2,249	960	206	.....	1,053	240	2,908	26,862	136	385	1,000	5,151	20,131	12,928	80,004
Greenwood	500	.....	401	401	.....	.....	58	25	368	5,615	44	.....	.....	1,836	3,173	1,463	13,884
Kamloops	8,249	7.897	31,517	5,340	4,313	1,667	14,819	2,390	13,405	101,125	970	2,375	3,400	15,344	33,607	35,220	281,638
Kaslo	300	436	5,403	1,200	355	.....	1,003	100	857	9,861	10	30	.....	1,971	12,817	3,433	37,776
Kelowna	14,295	9,836	19,016	2,106	4,563	28,941	9,651	2,226	10,689	72,318	1,665	3,632	2,085	10,169	107,724	21,014	319,930
Ladysmith	3,600	1,646	1,700	1,200	.....	21	821	190	1,576	25,011	549	.....	867	3,380	19,587	6,490	66,638
Merritt	1,150	912	2,437	4,000	480	.....	610	200	2,567	22,515	313	105	.....	3,021	26,740	16,342	81,392
Nanaimo	24,197	8,731	20,451	7,125	1,067	1,315	11,950	2,310	9,287	84,413	398	385	2,567	10,052	50,936	85,462	320,646
Nelson	14,150	11,087	35,731	1,863	5,226	3,792	12,721	1,226	9,623	116,724	1,369	1,707	2,055	26,746	164,497	60,628	469,145
New Westminster	242,545	108,387	81,436	8,500	20,333	5,757	66,423	5,278	49,788	321,080	10,552	14,851	5,500	40,118	222,973	128,083	1,331,604
North Vancouver	148,152	71,607	58,428	6,466	11,006	1,296	29,872	12,259	20,341	173,759	13,993	3,085	3,120	41,929	411,544	24,666	1,031,523
Port Alberni	1,300	1,573	10,113	3,388	129	.....	1,458	300	4,452	31,129	396	307	1,151	4,957	18,997	18,021	97,671
Port Coquitlam	21,250	8,467	6,014	1,418	.....	.....	522	250	1,636	18,224	1,020	.....	1,500	4,163	11,136	6,583	82,183
Port Moody	9,343	10,292	3,661	1,403	.....	.....	319	338	2,585	15,303	1,614	50	.....	3,748	8,920	21,062	78,638
Prince George	4,060	4,644	11,690	5,427	905	.....	6,298	1,286	8,635	37,285	862	300	1,845	7,830	45,074	36,343	172,484
Prince Rupert	60,640	86,977	14,185	9,088	1,820	1,074	15,185	1,553	14,912	105,034	7,901	880	3,575	22,520	87,276	61,146	493,766
Revelstoke	4,275	3,767	4,078	1,171	80	4,452	4,020	409	7,173	50,619	1,845	1,091	1,800	3,536	70,477	5,637	164,430
Rossland	1,800	3,602	10,216	902	203	410	7,426	1,927	3,134	34,382	1,142	25	1,092	4,147	20,120	9,664	100,192
Salmon Arm	3,786	883	1,199	1,389	.....	.....	294	179	3,218	22,379	504	285	1,000	3,460	9,442	8,084	56,102
Slocan	.....	.....	201	.....	.....	.....	.....	.....	300	4,403	.....	.....	.....	632	273	1,706	7,515
Trail	33,784	22,711	29,346	4,531	2,466	745	10,461	2,005	13,050	106,001	2,126	1,236	2,400	19,040	28,777	29,580	308,259
Vancouver	2,339,296	1,047,704	1,246,690	264,663	304,581	392,394	897,478	103,245	1,008,473	3,913,386	373,417	141,480	19,400	565,501	1,200,726	1,926,572	15,745,006
Vernon	18,694	11,629	18,720	2,703	2,120	2,605	9,061	1,555	10,910	71,739	2,213	3,083	1,750	6,430	33,559	34,425	231,196
Victoria	497,617	306,958	103,607	52,708	44,450	26,987	177,441	15,661	116,096	633,222	30,947	53,857	14,180	99,166	393,269	548,101	3,114,267
Totals	$3,511,666	$1,774,824	$1,787,511	$403,887	$409,796	$473,635	$1,305,727	$159,810	$1,343,512	$6,296,878	$461,158	$233,926	$74,181	$942,820	$3,168,678	$3,176,098	$25,524,107
Districts.																	
Burnaby	$110,415	$122,144	$37,074	$28,104	$4,918	$26,423	$9,764	$4,709	$42,600	$397,612	$12,954	$3,400	$5,500	$57,664	$136,467	$535,864	$1,535,612
Chilliwhack	4,510	7,255	43,269	.....	.....	.....	179	46	3,840	78,356	2,641	2,275	1,500	6,863	.....	28,077	178,811
Coldstream	1,068	1,167	3,302	.....	.....	.....	.....	.....	208	8,635	568	160	.....	3,087	13,713	11,157	43,065
Coquitlam	4,495	2,603	7,356	2,094	.....	.....	385	78	3,128	24,025	1,528	150	2,000	6,412	7,088	9,714	71,056
Delta	8,787	8,462	32,834	.....	.....	.....	.....	333	2,993	46,896	1,513	1,690	1,600	5,549	52,544	9,264	172,465
Esquimalt	20,000	3,546	9,670	1,383	634	2,776	2,430	1,000	7,502	43,488	1,232	3,832	.....	7,823	.....	14,836	120,152
Fraser Mills	.....	.....	120	240	.....	100	100	.....	1,518	4,883	.....	25	.....	587	.....	835	8,408
Glenmore	.....	.....	3,084	.....	16	.....	89	.....	.....	3,697	77	10	530	1,043	1,078	1,057	10,681
Kent	1,200	.....	14,776	425	.....	.....	.....	75	516	17,141	456	350	600	2,250	.....	7,770	45,559
Langley	256	1,552	38,495	240	.....	.....	.....	506	4,607	59,576	1,492	725	2,340	6,308	.....	17,344	133,441
Maple Ridge	2,436	924	26,082	1,038	788	519	23	827	3,369	65,485	1,768	850	1,800	6,558	.....	7,579	120,046
Matsqui	.....	.....	32,595	73	.....	.....	.....	150	504	40,044	2,237	515	1,615	5,689	.....	6,438	89,860
Mission	.....	.....	33,232	566	.....	.....	270	39	1,804	42,621	976	625	1,695	3,647	.....	10,794	96,269
North Cowichan	1,750	1,471	12,356	611	.....	.....	29	24	1,445	26,658	223	491	850	5,479	.....	21,384	72,771
North Vancouver	79,915	19,998	12,846	7,524	328	.....	4,382	1,562	10,621	80,467	11,284	100	2,385	17,926	44,093	72,719	366,150
Oak Bay	34,309	15,359	37,867	4,066	2,800	4,106	13,629	782	12,358	103,730	171	2,015	.....	12,884	45,600	47,721	337,397
Peachland	372	208	627	800	.....	.....	25	87	275	4,764	113	131	195	2,367	6,786	3,813	20,563
Penticton	6,835	3,739	18,006	4,000	593	.....	7,543	420	9,043	76,410	2,573	1,421	1,600	11,032	135,550	39,157	317,922
Pitt Meadows	693	1,006	3,824	.....	.....	.....	13	100	455	9,256	595	75	675	2,852	.....	20,584	40,128
Richmond	20,495	4,863	126,616	.....	.....	.....	663	891	8,613	91,116	1,934	1,731	2,500	13,519	74,726	27,983	375,650
Saanich	720	360	38,061	2,823	1,100	.....	7,760	.....	13,403	147,556	3,674	4,176	2,200	13,889	92,732	143,831	472,285
Salmon Arm	1,644	1,013	7,265	.....	.....	.....	214	.....	1,184	19,658	695	220	1,325	3,793	.....	18,826	55,837
Spallumcheen	2,978	1,516	4,047	.....	.....	.....	.....	212	647	39,268	1,062	875	925	2,226	.....	10,621	64,377
Sumas	.....	14,918	.....	.....	.....	.....	.....	.....	2,218	26,218	923	325	1,100	2,178	.....	7,769	55,649
Summerland	900	504	5,648	910	.....	.....	57	188	841	31,490	143	82	1,200	3,526	80,220	9,428	135,137
Surrey	335	736	47,647	.....	.....	.....	.....	677	10,506	92,566	4,265	410	2,500	8,806	.....	25,517	193,965
Tadanac	.....	.....	23,914	.....	1,241	.....	4,110	.....	7,615	35,914	.....	.....	.....	2,121	.....	25,935	100,850
West Vancouver	43,397	15,812	17,921	8,772	1,535	.....	1,465	500	11,316	85,148	3,944	350	2,200	11,842	165,645	36,691	406,538
Totals	$347,510	$229,156	$638,534	$63,669	$13,953	$33,924	$53,130	$13,206	$163,129	$1,702,678	$59,041	$27,009	$38,835	$227,920	$856,242	$1,172,708	$5,640,644
Villages.																	
Abbotsford	.....	.....	$2,100	$925	.....	.....	$121	.....	.....	.....	$262	$118	$300	$1,825	$2,448	$358	$8,457
Burns Lake	.....	.....	110	128	$136	.....	123	.....	.....	.....	.....	167	.....	1,080	.....	2,202	3,946
Creston	.....	.....	3,118	795	1,814	.....	596	.....	.....	.....	64	423	.....	657	.....	782	8,249
Gibsons Landing	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	535	4,112	.....	4,647
Hope	.....	.....	1,593	.....	.....	.....	59	.....	.....	.....	.....	.....	.....	796	97	365	2,910
Mission	.....	.....	10,781	1,971	79	.....	1,119	$54	.....	.....	.....	375	285	1,472	.....	6,567	22,703
New Denver	.....	.....	1,800	392	196	.....	72	.....	.....	.....	.....	.....	.....	367	.....	369	3,196
Quesnel	.....	.....	204	871	.....	.....	948	.....	.....	.....	94	125	300	1,067	.....	1,260	4,869
Silverton	.....	.....	442	235	.....	.....	.....	.....	.....	.....	.....	.....	.....	200	.....	1,906	2,783
Smithers	.....	.....	1,069	610	162	.....	641	.....	.....	.....	187	200	300	2,750	.....	5,989	11,908
Stewart	.....	.....	3,118	.....	.....	.....	260	.....	.....	.....	39	310	.....	1,352	.....	1,300	6,379
Terrace	.....	.....	944	35	.....	.....	221	.....	.....	.....	46	65	.....	1,125	2,067	340	4,843
Vanderhoof	.....	.....	1,495	.....	.....	.....	495	.....	.....	.....	20	48	300	822	.....	1,447	4,627
Williams Lake	.....	.....	1,280	288	.....	.....	.....	10	.....	.....	64	410	300	971	.....	639	3,962
Totals	.....	.....	$28,054	$6,250	$2387	.....	$4,655	$64	.....	.....	$776	$2,241	$1,785	$15,019	$8,724	$23,524	$93,479
Cities forward	$3,511,666	$1,774,824	1,787,511	403,887	409,796	$473,635	1,305,727	159,810	$1,343,512	$6,296,878	461,158	233,926	74,181	942,820	3,168,678	3,176,098	25,524,107
Districts forward	347,510	229,156	638,534	63,669	13,953	33,924	53,130	13,206	163,129	1,702,678	59,041	27,009	38,835	227,920	856,242	1,172,708	5,640,644
Cities, Districts, and Villages	$3,859,176	$2,003,980	$2,454,099	$473,806	$426,136	$507,559	$1,363,512	$173,080	$1,506,641	$7,999,556	$520,975	$263,176	$114,801	$1,185,759	$4,033,644	$4,372,330	$31,258,230

X.—COMPARATIVE STATEMENT OF MONEYS COLLECTED FROM PRINCIPAL SOURCES OF REVENUE, 1923–31.

Item of Revenue.	1923.	1924.	1925.	1926.	1927.	1928.	1929.	1930.	1931.
Taxes	$14,366,913	$13,718,940	$14,534,451	$14,608,313	$14,965,304	$15,928,562	$17,109,794	$17,748,816	$18,065,047
Trade licences	577,932	605,742	629,474	643,212	683,402	687,176	746,719	766,209	728,210
Govt. grant to schools	1,292,168	1,325,567	1,352,191	1,456,504	1,489,586	1,561,905	1,542,194	1,579,287	1,729,498
Fines and costs	224,535	261,154	348,963	349,483	305,162	328,791	323,387	275,530	210,052

XI.—COMPARATIVE STATEMENT OF EXPENDITURES ON STREETS, FIRE, ADMINISTRATION OF JUSTICE, PUBLIC HEALTH, COUNCIL SALARIES, AND SCHOOLS, 1923–31.

Item of Expenditure.	1923.	1924.	1925.	1926.	1927.	1928.	1929.	1930.	1931.
Streets	$2,111,076	$2,323,442	$2,567,780	$2,421,344	$2,635,744	$3,009,954	$3,255,185	$2,863,623	$2,454,099
Fire	836,438	911,512	980,915	1,014,891	1,082,607	1,201,359	1,343,091	1,391,529	1,363,512
Administration of justice	1,024,482	1,033,814	1,078,483	1,129,378	1,160,757	1,278,246	1,477,659	1,501,117	1,506,641
Public health	127,246	132,638	142,960	132,145	140,352	149,746	175,145	170,204	173,080
Council salaries	91,119	91,707	96,424	100,629	105,565	110,807	118,098	119,209	114,801
Schools	5,842,510	6,043,068	6,264,785	6,374,728	6,759,299	7,252,049	7,704,897	7,937,046	7,999,556

XII.—MONEY BY-LAWS.

Certificates of Approval were issued during 1931 for money-by-laws as follows:—

Date.	Municipality.	By-law No.	Purpose.	Amount.	Term.	Rate.
1931.					Years.	Per Cent.
Jan. 3	North Vancouver (City)	1248	Streets	$50,000	20	5
„ 3	North Vancouver (City)	1249	Waterworks	25,000	20	5
„ 13	Prince Rupert	771	Sewers	6,000	20	5
„ 13	Prince Rupert	772	Roads	13,000	20	5
„ 22	Armstrong	178	Sidewalk	1,555	10	5½
„ 22	Armstrong	181	Sidewalk	315	10	5½
„ 22	Armstrong	182	Sidewalk	882	10	5½
„ 22	Alberni	174	School	5,000	20	5½
„ 24	Penticton	424	Irrigation	36,000	20	5
„ 26	Cranbrook	512 to 525	Local impt.			
„ 30	Cranbrook	527	Local impt. (Consolidation)	28,841	10	5
„ 27	Revelstoke	368	Sidewalks	6,500	10	5
Feb. 2	Kaslo	241	Electric light	40,000	20	6
„ 6	Revelstoke	367	Water	40,000	15	5
„ 7	Nanaimo	480	Sewers	34,000	40	5
„ 12	Kelowna	540	Sewers	29,000	20	5
„ 19	Burnaby	1147 to 1171	Local impt.			
Mar. 3	Burnaby	1203	Local impt. (Consolidation)	27,550	10	5
Feb. 26	Cranbrook	528	Airport	7,500	10	5½
„ 27	Prince Rupert	727	Local impt.	15,470	10	5
Mar. 3	North Vancouver (District)	828	Waterworks	15,000	15	5
„ 3	North Vancouver (District)	829	Roads	20,000	10	5
„ 5	Prince George	316	Streets	10,000	15	5
„ 5	Prince George	319	Streets	7,000	15	5
„ 5	Prince Rupert	777	Sewers	85,000	20	5
„ 6	Victoria	2540	Exhibition bldgs.	70,000	10	5
„ 6	Victoria	2541	Fire	40,000	12	5
„ 6	Burnaby	1212	Sidewalk	1,100	10	5
„ 7	Burnaby	1209	Roads	145,000	15	5
„ 7	Port Alberni	289	School	18,500	20	5
„ 10	Chilliwhack	.....	Park	7,200	10	5
„ 11	Burnaby	1217	Sewers	59,916	30	5
„ 16	Burnaby	1210	Waterworks	110,000	30	5
„ 21	Kelowna	548	Waterworks	24,000	20	5
„ 23	Merritt	168	Waterworks	7,000	20	5
„ 23	Merritt	169	Electric light	4,500	15	5
„ 23	Merritt	170	Park	5,000	20	5
„ 25	Prince Rupert	725	Sidewalk	3,027	20	5
„ 25	Prince Rupert	726	Sidewalk	6,554	20	5
„ 25	Prince Rupert	775	Sidewalk	1,741	20	5
„ 25	Prince Rupert	776	Sidewalk	2,341	20	5
„ 25	Prince George	315	Waterworks	5,000	15	5
„ 27	Maple Ridge	.....	Sewers	28,715	30	5
„ 28	Chilliwhack	.....	Highway	32,000	10	5
April 2	Chilliwack	412	School	50,000	30	5
„ 2	Chilliwack	413	Bridges	10,000	20	5
„ 13	Chilliwack	502	Pole-removal	9,000	10	5
„ 13	Chilliwack	530	Park	4,800	10	5
„ 27	Vernon	561	Waterworks	11,618	20	5
„ 27	Peachland	133	Electric light	1,000	10	5½
May 9	Penticton	427	Local impt.	7,200	15	5
„ 12	Salmon Arm	239	Waterworks	25,000	40	5½
„ 26	Delta	149	Irrigation	3,000	2	5½
„ 27	Saanich	460	Schools	93,000	20	5
„ 30	Kamloops	658	Fair bldgs.	10,000	15	5
June 1	Trail	691	Streets	10,000	20	5
„ 1	Trail	692	Waterworks	5,500	20	5
„ 22	Kamloops	669 to 682	Local impt.			
„ 26	Kamloops	683	Local impt. (Consolidation)	11,259	10	5

XII.—MONEY BY-LAWS—*Continued.*

Date.	Municipality.	By-law No.	Purpose.	Amount.	Term.	Rate.
1931.					Years.	Per Cent.
June 23	Chilliwack	533 to 547	Local impt.			
,, 29	Chilliwack	549	Local impt. (Consolidation)	23,500	10	5
,, 23	North Vancouver (City)	1265 to 1280	Local impt.			
,, 29	North Vancouver (City)	1295	Local impt. (Consolidation)	18,436	15	5
,, 24	Courtenay	233	Streets	3,000	15	5
,, 24	Oak Bay	649 to 652	Local impt.			
,, 29	Oak Bay	653	Local impt. (Consolidation)	10,893	10	5
,, 25	Nelson	716 to 764	Local impt.			
July 4	Nelson	765	Local impt. (Consolidation)	17,962	10	5
June 26	Summerland	304	Electric light	6,000	15	5
,, 26	Vernon	568	Waterworks	45,000	20	5
,, 26	Courtenay	232	Electric light	5,000	20	5
,, 30	Burnaby	1221 to 1247	Local impt.			
July 8	Burnaby	1258	Local impt. (Consolidation)	30,370	10	5
,, 4	Rossland	411	Waterworks	6,000	20	6
,, 4	Rossland	413	Fire	9,000	20	6
,, 4	Rossland	415	Streets	26,000	20	6
,, 4	Rossland	416	School	9,500	20	6
,, 4	Trail	696	Trail Creek	30,000	20	6
,, 8	New Westminster	1282 to 1300	Local impt.			
,, 17	New Westminster	1305	Local impt. (Consolidation)	9,111	5	5
,, 8	Kamloops	684	Sewers	15,000	20	5
,, 13	North Vancouver (City)	1258 to 1264	Local impt.			
,, 21	North Vancouver (City)	1294	Local impt. (Consolidation)	31,551	20	5
Sept. 17	Fernie	318	Roads	7,500	20	5
,, 17	Fernie	319	Parks	12,500	20	5
Oct. 2	Cumberland	95	Electric light	80,000	20	5
,, 9	Summerland	312	Irrigation	4,000	5	5
Nov. 9	Fernie	320	Waterworks	40,000	20	5
,, 10	North Vancouver (City)	1318	Local impt.	4,708	20	5
,, 10	North Vancouver (City)	1319	Local impt.	6,920	20	5
,, 17	Burnaby	1318	Local impt.	835	10	5
Dec. 1	Prince Rupert	818 to 848	Local impt.	89,813	20	5
,, 29	Victoria	2549	Serials Refunding.	200,000	15	5
			Total	$2,069,183		

XIII.—PUBLIC UTILITIES, 1931.

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.
Courtenay	$102,146	$18,467	$5,629	$24,096	$37,196	$13,100	.....	.....	$13,100	.....
Cranbrook	72,686	33,435	5,918	39,353	54,934	15,581	.....	.....	15,581	.....
Fernie	71,298	25,626	4,968	30,594	30,119	.....	$475	.....	.....	$475
Grand Forks	6,000	8,624	.....	8,624	16,538	7,914	.....	$1,961	5,953	.....
Greenwood	2,615	2,270	.....	2,270	2,641	371	.....	.....	371	.....
Kaslo	60,000	5,630	5,554	11,184	9,653	.....	1,531	.....	.....	1,531
Kelowna	74,804	60,888	10,422	71,310	89,977	18,667	.....	4,861	13,806	.....
Ladysmith	29,800	17,651	1,936	19,587	19,247	.....	340	.....	.....	340
Nelson	681,669	45,618	36,201	81,819	143,722	61,903	.....	9,666	52,237	.....
New Westminster	438,898	106,496	11,876	118,372	208,012	89,640	.....	.....	89,640	.....
Prince George	88,703	23,134	9,177	32,311	38,538	6,227	.....	.....	6,227	.....
Revelstoke	240,000	23,265	30,475	53,740	58,604	4,864	.....	.....	4,864	.....
Totals	$1,868,619	$371,104	$122,156	$493,260	$709,181	$218,267	$2,346	$16,488	$201,779	$2,346

Electric Light—Districts.

Peachland	$15,085	$3,516	$1,094	$4,610	$2,695	.....	$1,915	.....	.....	$1,915
Penticton	118,624	37,229	16,244	53,473	73,016	$19,543	.....	$9,064	$10,479	.....
Summerland	37,497	10,100	4,418	14,518	16,535	2,017	.....	.....	2,017	.....
Totals	$171,206	$50,845	$21,756	$72,601	$92,246	$21,560	$1,915	$9,064	$12,496	$1,915
Cities forward	1,868,619	371,104	122,156	493,260	709,181	218,267	2,346	16,488	201,779	2,346
Cities and Districts	$2,039,825	$421,949	$143,912	$565,861	$801,427	$239,827	$4,261	$25,552	$214,275	$4,261

XIII.—PUBLIC UTILITIES, 1931—*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	$1,710	$2,916	$4,626	$3,855	.....	$771	.....	.....	$771
Armstrong	48,534	2,800	4,240	7,040	7,050	$10	.....	$1,420	.....	1,410
Courtenay	138,828	3,029	9,234	12,263	12,919	656	.....	1,428	.....	772
Cranbrook	325,647	6,242	21,843	28,085	31,585	3,500	.....	.....	$3,500	.....
Enderby	12,964	1,922	1,455	3,377	2,959	.....	418	.....	.....	418
Fernie	136,941	6,370	8,451	14,821	21,079	6,258	.....	.....	6,258	.....
Grand Forks	36,500	4,323	1,439	5,762	10,313	4,551	.....	3,784	767	.....
Greenwood	16,188	903	.....	903	1,159	256	.....	.....	256	.....
Kamloops	232,139	31,503	.....	31,503	52,339	20,836	.....	2,104	18,732	.....
Kaslo	27,000	1,633	.....	1,633	3,517	1,884	.....	.....	1,884	.....
Kelowna	131,200	19,348	10,422	29,770	33,249	3,479	.....	1,783	1,696	.....
Nanaimo	419,310	19,996	30,937	50,933	51,048	115	.....	.....	115	.....
Nelson	158,211	9,495	3,201	12,696	48,171	35,475	.....	3,545	31,930	.....
New Westminster	373,000	73,232	31,369	104,601	117,624	13,023	.....	.....	13,023	.....
North Vancouver	756,745	11,393	42,732	54,125	34,922	.....	19,203	4,022	.....	23,225
Port Alberni	162,693	3,260	14,049	17,309	13,035	.....	4,274	1,688	.....	5,962
Port Coquitlam	46,000	4,353	6,783	11,136	5,424	.....	5,712	.....	.....	5,712
Port Moody	112,611	1,002	7,918	8,920	6,172	.....	2,748	.....	.....	2,748
Prince George	68,040	5,465	7,298	12,763	15,142	2,379	.....	.....	2,379	.....
Prince Rupert	457,626	10,000	38,449	48,449	31,543	.....	16,906	4,705	.....	21,611
Revelstoke	140,000	4,844	11,913	16,757	15,824	.....	933	.....	.....	933
Rossland	100,322	6,868	13,252	20,120	14,116	.....	6,004	.....	.....	6,004
Salmon Arm	64,368	1,603	7,839	9,442	6,340	.....	3,102	.....	.....	3,102
Slocan	4,150	273	.....	273	186	.....	87	.....	.....	87
Trail	216,747	5,060	21,992	27,052	47,282	20,230	.....	1,725	18,505	.....
Vancouver	6,016,435	838,708	362,018	1,200,726	1,193,744	.....	6,982	.....	.....	6,982
Vernon	235,352	7,970	25,589	33,559	32,227	.....	1,332	.....	.....	1,332
Victoria	5,224,780	74,830	291,975	366,805	377,219	10,414	.....	26,464	.....	16,050
Totals	$15,714,536	$1,158,135	$977,314	$2,135,449	$2,190,043	$123,066	$68,472	$52,668	$99,045	$97,119

XIII.—PUBLIC UTILITIES, 1931—*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	$1,248,874	$75,377	$61,090	$136,467	$107,047	.....	$29,420	.....	.....	$29,420
Coldstream	36,000	4,878	8,835	13,713	4,116	.....	9,597	.....	.....	9,597
Coquitlam*	49,795	4,568	2,520	7,088	4,281	.....	2,807	.....	.....	2,807
Delta	547,448	14,158	38,386	52,544	17,853	.....	34,691	.....	.....	34,691
North Vancouver	491,698	7,869	36,224	44,093	17,603	.....	26,490	.....	.....	26,490
Oak Bay	139,175	24,249	14,554	38,803	48,960	$10,157	.....	$6,797	$3,360	.....
Peachland	7,954	445	.....	445	843	398	.....	1,731	.....	1,333
Penticton	178,378	8,805	15,993	24,798	26,087	1,289	.....	6,379	.....	5,090
Richmond	648,876	12,994	61,732	74,726	49,239	.....	25,487	.....	.....	25,487
Saanich	721,600	37,927	48,866	86,793	75,612	.....	11,181	5,939	.....	17,120
West Vancouver	293,150	14,708	27,341	42,049	21,838	.....	20,211	2,364	.....	22,575
Totals	$4,362,948	$205,978	$315,541	$521,519	$373,479	$11,844	$159,884	$23,210	$3,360	$174,610
Cities forward	15,714,536	1,158,135	977,314	2,135,449	2,190,043	123,066	68,472	52,668	99,045	97,119
Cities and Districts	$20,077,484	$1,364,113	$1,292,855	$2,656,968	$2,563,522	$134,910	$228,356	$75,878	$102,405	$271,729

* Local improvement.

XIII.—PUBLIC UTILITIES, 1931—*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 Deducion of Construction Costs.
Water and Light.										
Merritt	$68,875	$16,934	$9,806	$26,740	$28,486	$1,746	.....	.....	$1,746	.....
Gas.										
Nelson	50,000	20,864	3,382	24,246	26,000	1,754	.....	.....	1,754	.....
Irrigation System.										
Penticton	181,588	13,753	28,083	41,836	28,052	.....	$13,784	.....	.....	$13,784
Irrigation and Domestic Water.										
Summerland	348,700	21,386	43,884	65,270	52,351	.....	12,919	$442	.....	13,361
Ferries.										
North Vancouver (City)	248,741	277,258	18,034	295,292	363,678	68,386	.....	58,115	10,271	.....
West Vancouver	91,271	97,316	21,106	118,422	111,896	.....	6,526	2,820	.....	9,346
Street Railway.										
Nelson	81,000	28,598	3,927	32,525	16,647	.....	15,878	.....	.....	15,878
Telephone.										
Prince Rupert	28,939	27,945	6,177	34,122	45,880	11,758	.....	.....	11,758	.....
Totals	$1,099,114	$504,054	$134,399	$638,453	$672,990	$83,644	$49,107	$61,377	$25,529	$52,369

BRITISH COLUMBIA MUNICIPAL OFFICIALS, 1932.

Cities.

City.	Clerk.	Treasurer.	Mayor.
Alberni	Spratt, C. J.		Motion, J. R.
Armstrong	Fifer, A. J.		Wright, J. M.
Chilliwack	Brown, P. J.		Manuel, E.
Courtenay	Wood, C. S.		Simms, C.
Cranbrook	Burgess, F. W.		Roberts, T. M.
Cumberland	Cope, W. H.		Maxwell, A.
Duncan	Greig, J.		Prevost, H. F.
Enderby	Rosoman, G.		Hawkins, C.
Fernie	White, A. E.		Douglas, H. E.
Grand Forks	Hutton, J. A.		Love, T. A.
Greenwood	Walters, G. S.		Morrison, A. J.
Kamloops	Jackson, A. W.		Johnstone, D. S.
Kaslo	Papworth, W. V.		Murphy, W. J.
Kelowna	Dunn, G. H.		Gordon, D. K.
Ladysmith	Callin, C. G.		Mason, J.
Merritt	Gay, F. S.		Langstaff, E. R.
Nanaimo	Hackwood, H.	James, T. D.	Barsby, J.
Nelson	Wasson, W. E.		Morgan, J. P.
New Westminster	Keary, W. H.	Bowell, A. J.	Gray, A. Wells.
North Vancouver	Shepherd, G.	Straw, H. R.	Bridgman, E. H.
Port Alberni	Bradley, H.		Warnock, D. W.
Port Coquitlam	Smith, J.		Galer, R. C.
Port Moody	Lye, J. J.		Morrison, C. R.
Prince George	Fraser, W. G.		Patterson, A. M.
Prince Rupert	Jones, E. F.	Matheson, D. J.	Orme, C. H.
Revelstoke	Gordon, W. A.		Needham, S.
Rossland	McLeod, J. A.		Turner, W. A.
Salmon Arm	Lingford, R.		Thomson, C.
Slocan	Graham, W. E.		Swan, P.
Trail	Monypenny, W. E. B.		Lerose, B.
Vancouver	Jones, Chas.	Robinson, D. H.	Taylor, L. D.
Vernon	Edwards, J. G.		Prowse, E. W.
Victoria	Hunter, M. F.	Smith, E. C.	Leeming, D.

BRITISH COLUMBIA MUNICIPAL OFFICIALS, 1932—*Continued.*

Districts.

District.	Clerk and Treasurer.	Reeve.	Address.
Burnaby	Moore, A. G.	Pritchard, W. A.	Edmonds.
Chilliwhack	Brice, S. L.	Ryder, G. N.	Chilliwack.
Coldstream	Henderson, E.	Howe, A. T.	Vernon.
Coquitlam	Lemax, C.	MacDonald, R. C.	1111 Brunette St., N. Westminster.
Delta	Smith, J. P.	Paterson, A. D.	Ladner.
Esquimalt	Pullen, G. H.	Heald, A.	Esquimalt.
Fraser Mills	Gallaher, R.	Wrightson, F. G.	Fraser Mills.
Glenmore	Corner, R. W.	Ferguson, E. W.	Kelowna.
Kent	Fooks, H.	Hamilton, R.	Agassiz.
Langley	Payne, R. A.	Poppy, D. W.	Murrayville.
Maple Ridge	McFarlane, J. C.	Mussallem, G.	Port Haney.
Matsqui	Woods, E. A.	Cruickshank, G. A.	Mount Lehman.
Mission	Haigh, J. A.	Wren, W. H.	Mission.
North Cowichan	Ancell, H. M.	Tisdall, G. A.	Duncan.
North Vancouver	Tate, D. G.	Bryan, J. M.	North Vancouver.
Oak Bay	Blandy, R. F.	Hayward, E. C.	Oak Bay.
Peachland	Ingliss, C. C.	Lang, G.	Peachland.
Penticton	Bracewell, B. C.	Oliver, C. E.	Penticton.
Pitt Meadows	McDermott, W.	Ford, S. H.	Pitt Meadows.
Richmond	Moffatt, A. J.	Grauer, R. M.	Brighouse.
Saanich	Sewell, R. R. F.	Crouch, Wm.	Royal Oak.
Salmon Arm	Wild, B. A.	Harbell, J. H. W.	Salmon Arm.
Spallumcheen	Wiglesworth, J. R.	McCallan, J.	Armstrong.
Sumas	McPhail, E. B.	Lamson, C. A.	Huntingdon.
Summerland	Nixon, F. J.	Powell, W. R.	W. Summerland.
Surrey	Farmer, J. G.	Brown, J. T.	Cloverdale.
Tadanac	Cameron, A. G.	Stiles, E. M.	Tadanac.
West Vancouver	Herrin, Wm.	Leyland, J. B.	Hollyburn.

Villages.

Village.	Clerk and Treasurer.	Chairman of Commissioners.	Address.
Abbotsford	Pratt, G. F.	Webster, E.	Abbotsford.
Burns Lake	Godwin, S.	McKenna, J. J.	Burns Lake.
Creston	Arrowsmith, Miss E.	McFarland, L. A.	Creston.
Gibsons Landing	Parker, P. C.	Cooper, G.	Gibsons Landing.
Hope	Stuart, Miss M. G. K.	Raab, A. E.	Hope.
McBride	Oettle, G. F.	Birkenhead, S.	McBride.
Mission	Marsh, H. W.	Lane, Aja A.	Mission.
New Denver	Tingle, E.	Avison, Thos.	New Denver.
Pouce Coupe	Bezanson, F. M.	Watson, Dr. W. A.	Pouce Coupe.
Quesnel	Vaughan, A. S.	Johnston, G. E.	Quesnel.
Silverton	Fingland, A. R.	Stavert, J. H.	Silverton.
Smithers	Dimock, C. L.	Mayer, S. J.	Smithers.
Stewart	Applewhaite, E. T.	Gibson, H. P.	Stewart.
Terrace	Sherwood, N.	Gordon, J. K.	Terrace.
Tofino	Armitage, W.	Arnet, J. H.	Tofino.
Vanderhoof	Lacey, J. H F.	Ogston, George	Vanderhoof.
Williams Lake	Rife, K. G.	Western, W. S.	Williams Lake.

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