PROVINCE OF BRITISH COLUMBIA

REPORT

OF THE

DEPARTMENT OF MUNICIPAL AFFAIRS

FOR THE YEAR ENDED

DECEMBER 31ST, 1936

PRINTED BY
AUTHORITY OF THE LEGISLATIVE ASSEMBLY.

VICTORIA, B.C.:
Printed by CHARLES F. BANFIELD, Printer to the King's Most Excellent Majesty.
1937.

To His Honour ERIC WERGE HAMBER,
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 Deputy Minister of Municipal Affairs for the year ended December 31st, 1936.

A. WELLS GRAY,
Minister of Municipal Affairs.

Victoria, B.C., October, 1937.

REPORT OF THE DEPUTY MINISTER OF MUNICIPAL AFFAIRS.

VICTORIA, B.C., October, 1937.

Hon. A. Wells Gray,
Minister of Municipal Affairs.

SIR,—I have the honour to submit herewith the report of this Department covering the affairs of the municipalities of the Province for the year ended December 31st, 1936.

There is a continued improvement, though slight, in the municipal financial position, largely due to Councils keeping down their expenditures. In the majority of cases budgets were balanced and only where deemed essential were by-laws for new money submitted to the ratepayers; all maturing debenture issues were met on due date, except in the cases of those municipalities already in default.

Assessments on land are again lower than for the previous year, this being partly due to tax-sale lands being removed from the taxable column. Assessments on improvements have been helped by a general building movement.

Much still remains to be done in repairing and maintaining streets and other services, but from my observations in visiting many parts of the Province this year there is a marked improvement in this respect in the different cities and towns, and a healthier feeling is evident.

I am glad to be able to report that during 1936 no further defaults have taken place, neither has any other municipality been placed under a Commissioner.

At the beginning of the year, forms, together with instructions, were sent out to each municipality for the purpose of standardizing municipal returns and eventual uniform accounting. The gathering of the data required entailed considerable extra work to all concerned; over fifty municipalities were visited by either the Supervisor or myself, so that they might have first-hand information as to our requirements. However, the results as reflected in this report I feel sure will be beneficial not alone to the Government and municipalities, but to the ratepayers, investors, and the public at large.

Late this summer Mr. R. S. Gilchrist, Supervisor of Municipalities, represented the Province at the Dominion Conference at Ottawa, held under the auspices of the Bureau of Statistics, to discuss standard forms of municipal accounting and submission of statistical information required by the Federal Government. As a result of this Province being represented it is hoped that before long this Department will be able to supply the anual information asked for by Ottawa and thus relieve the municipal officials from filing separate annual statistical returns to the Dominion Government.

With the continued co-operation and good-will of the respective Councils and their officials, future reports of this Department will not only be available at a much earlier date, but the information contained therein will reflect a more uniform and comparable picture of municipal affairs in this Province.

E. H. BRIDGMAN,
Deputy Minister.

TABLE OF CONTENTS.

PAGE.

I. Assessment in Detail and Tax Rate for the Year 1936, with Comparative Figures for 1937 7
- I.A.—Cities 7
- I.B.—Districts 9
- I.C.—Villages 11

II. Tax Rate Levy, 1936—
- II.A.—Cities 13
- II.B.—Districts 14
- II.C.—Villages 14

III. Debenture and Sundry Debt, exclusive of Shortage in Sinking Funds as at December 31st, 1936 15
- III.A.—Cities 15
- III.B.—Districts 17

IV. Sinking Funds, December 31st, 1936 19
- IV.A.—Cities 20
- IV.B.—Districts 21

V. Arrears of Taxes—Comparative Statement of Outstanding Arrears of Taxes as at December 31st, 1936 22
- V.A.—Cities 23
- V.B.—Districts 24
- V.C.—Villages 25

VI. Taxes levied, collected, and uncollected as at December 31st, 1936 26
- VI.A.—Cities 26
- VI.B.—Districts 27
- VI.C.—Villages 27

VII. Cash in Bank and on Hand, December 31st, 1936 28
- VII.A.—Cities 28
- VII.B.—Districts 29
- VII.C.—Villages 30

VIII. Receipts, 1936 31
- VIII.A.—Cities 31
- VIII.B.—Districts 33
- VIII.C.—Villages 33

IX. Disbursements, 1936 35
- IX.A.—Cities 35
- IX.B.—Districts 37
- IX.C.—Villages 39

X. Public Utilities, 1936 41
- X.A.—Electric Light—Cities and Districts 42
- X.B.—Waterworks—Cities 43
- X.C.—Waterworks—Districts 44
- X.D.—Other 45

XI. Tax Sale Lands as at December 31st, 1936 46
- XI.A.—Cities 46
- XI.B.—Districts 47
- XI.C.—Villages 47

XII. Money By-laws certified, 1936 48

XIII. British Columbia Municipal Officials, 1937 49
- XIII.A.—Cities 49
- XIII.B.—Districts 50
- XIII.C.—Villages 50

XIV. Area and Population 51
- XIV.A.—Cities 51
- XIV.B.—Districts 52
- XIV.C.—Villages 52

I.—ASSESSMENT IN DETAIL AND TAX RATE FOR THE YEAR 1936, WITH COMPARATIVE FIGURES FOR 1937.

	Total Assessed Value of Land.	Total Assessed Value of Land exempted from Taxation.	Total Assessed Valuation of Land for Taxation.	Total Assessed Value of Improvements.	Total Assessed Value of Improvements exempted from Taxation.	Total Assessed Valuation of Improvements.	Limit of Assessed Valuation of Improvements Taxable.	Taxable Values.			Values actually taxed.			For Comparison, 1937 Figures.
								Land.	Improvements.	Total.	Land.	Improvements.	Total.	Total Values actually taxed.
Cities—I.A	$73,030,171	$22,788,463	$50,241,705	$112,195,306	$29,548,456	$82,646,850	$61,985,083	$50,241,705	$61,985,083	$112,226,788	$50,241,705	$34,046,332	$84,288,037	$82,201,864
Districts—I.B	69,021,198	14,621,413	54,399,785	98,193,329	20,853,111	77,337,218	58,002,851	54,399,785	58,002,851	112,402,636	54,399,785	26,219,794	80,619,579	79,134,509
Villages—I.C	1,901,689	303,804	1,594,885	3,903,635	695,572	3,208,063	1,604,027	1,594,885	1,604,027	3,198,912	1,594,885	1,557,415	3,152,300	3,390,506
Totals	$143,953,058	$37,716,683	$106,236,375	$214,292,270	$51,100,139	$163,192,131	$121,591,961	$106,236,375	$121,591,961	$227,828,336	$106,236,375	$61,823,541	$168,059,916	$164,726,879
Vancouver	168,595,220	32,342,920	136,252,300	202,973,302	25,765,500	177,207,802	88,603,901	136,252,300	88,603,901	224,856,201	136,252,300	88,603,901	224,856,201	216,966,863
Grand totals	$312,548,278	$70,059,603	$242,488,675	$417,265,572	$76,865,639	$340,399,933	$210,195,862	$242,488,675	$210,195,862	$452,684,537	$242,488,675	$150,427,442	$392,916,117	$381,693,742

I.A.—ASSESSMENT IN DETAIL AND TAX RATE FOR THE YEAR 1936, WITH COMPARATIVE FIGURES FOR 1937.

Cities.	Total Assessed Value of Land.	Total Assessed Value of Land exempted from Taxation.	Total Assessed Valuation of Land for Taxation.	Total Assessed Value of Improvements.	Total Assessed Value of Improvements exempted from Taxation.	Total Assessed Valuation of Improvements.	Limit of Assessed Valuation of Improvements Taxable, 75% (Sec. 246, "Municipal Act").	Taxable Values.			Values actually taxed.				Tax Rate.	For Comparison, 1937 Figures.		
								Land.	Improvements.	Total.	Land.	Improvements.	Per Cent. of Improvements actually taxed.	Total.		Per Cent. of Improvements actually taxed.	Total Values actually taxed.	Tax Rate.
															Mills.			Mills.
Alberni	$377,386	$184,230	$193,156	$341,890	$51,025	$290,865	$218,148	$193,156	$218,148	$411,304	$193,153	$145,432	50	$338,588	40.0 (25)	50	$368,528	45.0 (25)
Armstrong	420,411	73,925	346,486	637,840	209,700	428,140	321,105	346,486	321,105	667,591	346,486	214,070	50	560,556	37.0	50	555,854	37.0
Chilliwack	818,330	83,705	731,625	1,728,650	271,100	1,457,550	1,093,162	731,625	1,093,162	1,824,787	731,625	291,510	20	1,023,135	55.0	20	1,029,335	55.0
Courtenay	511,956	71,935	440,021	792,870	132,300	660,570	495,427	440,021	495,427	935,448	440,021	330,285	50	770,306	32.0	50	715,481	30.0
Cranbrook	679,716	82,665	597,051	1,656,760	319,950	1,336,810	1,002,607	597,051	1,002,607	1,599,658	597,051	668,405	50	1,265,456	42.0	50	1,244,088	44.0
Cumberland	136,652	17,250	119,402	300,155	91,800	208,355	156,266	119,402	156,266	275,668	119,402	104,177	50	223,579	38.0	50	227,632	38.0
Duncan	490,530	38,055	452,475	1,052,450	226,700	825,750	619,312	452,475	619,312	1,071,787	452,475	165,150	20	617,625	39.0	30	750,766	39.0
Enderby	333,525	129,643	203,882	364,125	138,500	225,625	169,218	203,882	169,218	373,100	203,882	112,812	50	316,694	38.0	50	314,569	38.0
Fernie	524,495	193,756	330,739	1,770,218	727,266	1,042,952	782,214	330,739	782,214	1,112,953	330,739	573,623	55	904,362	50.0	55	832,023	50.0
Grand Forks	562,197	278,250	283,947	702,320	199,570	502,750	377,062	283,947	377,062	661,009	283,947	251,375	50	535,322	35.0	50	524,767	35.0
Greenwood	209,783	168,923	40,860	194,305	115,940	78,365	58,773	40,860	58,773	99,633	40,860	26,122	33⅓	66,982	64.0	33⅓	72,535	64.0
Kamloops	2,233,711	298,125	1,935,586	4,845,135	804,880	4,040,255	3,030,191	1,935,586	3,030,191	4,935,777	1,935,586	2,020,127	50	3,955,713	40.0	50	3,912,932	37.0
Kaslo	220,262	51,046	169,216	384,490	142,740	241,750	181,312	169,216	181,312	350,528	169,216	120,875	50	290,091	40.0	50	287,376	40.0
Kelowna	1,723,907	332,400	1,391,507	3,770,030	447,315	3,322,715	2,492,033	1,391,507	2,492,036	3,883,543	1,391,507	1,107,571	33⅓	2,499,078	43.0	33⅓	2,407,135	43.0
Ladysmith	233,974	144,170	92,804	245,755	104,500	141,255	105,941	92,804	105,941	198,745	92,804	70,627	50	163,431	30.0	50	301,540	40.0
Merritt	770,528	500,275	270,253	653,045	112,880	543,165	407,373	270,253	407,373	677,626	270,253	108,633	20	378,886	60.0	20	364,733	60.0
Nanaimo	2,491,223	323,440	2,167,783	3,884,100	422,125	3,461,975	2,596,481	2,167,783	2,596,481	4,764,264	2,167,783	*Nil*	*Nil*	2,167,783	55.0	10	2,130,418	60.0
Nelson	1,897,341	222,085	1,675,256	4,816,025	916,895	3,899,130	2,924,347	1,675,256	2,924,347	4,599,603	1,675,256	1,949,565	50	3,624,821	35.0 (25.5)	50	3,849,028	35.3 (24.8)
New Westminster	12,139,175	3,977,625	8,161,550	15,836,688	4,684,965	11,151,723	8,363,792	8,161,550	8,363,792	16,525,342	8,161,550	*Nil*	*Nil*	8,161,550	56.0	*Nil*	7,945,624	56.0
North Vancouver	6,473,325	3,688,646	2,784,679	4,407,515	650,140	3,757,375	2,818,031	2,784,679	2,818,031	5,602,710	2,784,679	1,315,081	35	4,099,760	54.0	35	3,637,245	54.0
Port Alberni	990,357	345,774	644,583	1,834,855	290,330	1,544,525	1,158,394	644,583	1,158,394	1,802,977	644,583	308,905	20	953,488	55.0 (35)	20	1,001,389	55.0 (35)
Port Coquitlam	1,446,717	763,607	683,110	713,325	71,150	642,175	481,631	683,110	481,631	1,164,741	683,110	160,543	25	843,653	55.0	25	823,983	55.0
Port Moody	1,227,133	618,873	608,230	448,430	35,800	412,630	309,472	608,260	309,472	917,732	608,260	103,157	25	711,417	40.0	25	649,023	40.0
Prince George	1,852,893	1,111,911	740,982	1,559,400	123,870	1,435,530	1,076,647	740,982	1,073,647	1,817,629	740,982	*Nil*	*Nil*	740,982	65.0	*Nil*	691,354	65.0
Prince Rupert	4,129,350	1,729,115	2,400,235	5,434,700	1,847,085	3,587,615	2,690,711	2,400,235	2,690,711	5,090,946	2,400,235	896,904	25	3,297,139	50.0	25	2,967,683	50.0
Revelstoke	900,865	289,225	611,640	1,801,660	436,400	1,365,260	1,023,900	611,640	1,023,900	1,635,540	611,640	682,630	50	1,294,270	40.0	50	1,302,270	40.0
Rossland	537,850	105,600	432,250	1,227,500	491,800	735,700	551,775	432,250	551,775	984,025	432,250	367,850	50	800,100	60.0	50	808,930	60.0
Salmon Arm	355,933	72,887	283,046	624,740	125,230	499,480	374,610	283,046	374,610	657,653	283,046	249,740	50	532,786	43.0	50	529,281	43.0
Slocan	80,630	49,490	31,140	80,610	13,870	66,740	50,055	31,140	50,055	81,195	31,140	*Nil*	*Nil*	31,140	41.0	10	38,002	36.0
Trail	1,567,615	114,490	1,453,125	4,321,940	574,320	3,747,620	2,810,715	1,453,125	2,810,715	4,263,840	1,453,125	1,873,810	50	3,326,935	37.0	50	3,550,155	37.0
Vernon	1,574,535	373,735	1,200,800	2,657,280	538,800	2,118,480	1,588,860	1,200,800	1,588,860	2,789,660	1,200,800	1,059,240	50	2,230,040	40.0	50	2,304,640	46.0
Victoria	25,114,866	6,350,610	18,764,256	43,103,500	14,229,480	28,874,020	21,655,515	18,764,256	21,655,515	40,419,771	18,764,256	18,768,113	65	37,532,369	45.0	65	36,063,545	43.5
Totals	$73,030,171	$22,788,466	$50,241,705	$112,195,306	$29,548,456	$82,646,850	$61,985,083	$50,241,705	$61,985,083	$112,226,788	$50,241,705	$34,046,332	----	$84,288,037	----	----	$82,201,864	----

Bracketed figures represent tax on improvements.

I.B.—ASSESSMENT IN DETAIL AND TAX RATE FOR THE YEAR 1936, WITH COMPARATIVE FIGURES FOR 1937.

Districts.	Total Assessed Value of Land.	Total Assessed Value of Land exempted from Taxation.	Total Assessed Valuation of Land for Taxation.	Total Assessed Value of Improvements.	Total Assessed Value of Improvements exempted from Taxation.	Total Assessed Valuation of Improvements.	Limit of Assessed Valuation of Improvements Taxable, 75% (Sec. 246, "Municipal Act").	Taxable Values.			Values actually taxed.				Tax Rate.	For Comparison, 1937 Figures.		
								Land.	Improvements.	Total.	Land.	Improvements.	Per Cent. of Improvements actually taxed.	Total.		Per Cent. of Improvements actually taxed.	Total Values actually taxed.	Tax Rate.
															Mills.			Mills.
Burnaby	$13,579,864	$5,761,408	$7,818,456	$12,955,255	$2,495,680	$10,459,575	$7,844,680	$7,818,456	$7,844,680	$15,663,136	$7,818,456	$5,229,787	50	$13,048,243	44.0	50	$11,875,442	44.0
Chilliwhack	3,382,022	28,365	3,353,657	2,222,185	40,650	2,181,535	1,636,149	3,353,657	1,636,149	4,989,806	3,353,657	436,307	20	3,789,964	22.0	20	3,819,922	22.0
Coldstream	669,852	.....	669,852	722,200	.....	722,200	541,650	669,852	541,650	1,211,502	669,852	*Nil*	*Nil*	669,852	34.5	*Nil*	658,743	34.4
Coquitlam	1,616,421	593,405	1,023,016	6,900,280	6,060,650	839,630	629,722	1,023,016	629,722	1,652,738	1,023,016	*Nil*	*Nil*	1,023,016	40.0	*Nil*	941,274	40.0
Delta	3,610,639	42,224	3,568,415	1,853,345	86,650	1,766,695	1,325,021	3,568,415	1,325,021	4,893,436	3,568,415	883,347	50	4,451,762	14.2	50	4,459,150	14.39
Esquimalt	2,134,819	942,290	1,192,529	9,790,320	8,212,900	1,577,420	1,183,015	1,192,529	1,183,015	2,375,544	1,192,529	788,710	50	1,981,239	40.0	50	1,892,323	42.0
Fraser Mills	142,730	.....	142,730	639,878	.....	639,878	479,908	142,730	479,908	622,638	142,730	319,939	50	462,669	12.0	50	462,669	15.0
Glenmore	155,425	9,780	145,645	263,845	34,100	229,745	172,308	145,645	172,308	317,953	145,645	114,872	50	260,517	19.0	50	264,700	26.0
Kent	808,099	27,689	780,410	693,310	47,050	646,260	484,695	780,410	484,695	1,265,105	780,410	*Nil*	*Nil*	780,410	22.0	*Nil*	778,060	22.0
Langley	2,363,857	81,847	2,282,010	2,771,535	77,235	2,694,300	2,020,725	2,282,010	2,020,725	4,302,735	2,282,010	1,347,150	50	3,629,130	(A)	50	3,630,239	(A)
Maple Ridge	1,732,946	85,555	1,647,391	2,195,948	112,678	2,083,270	1,562,452	1,647,391	1,562,452	3,209,843	1,647,391	1,041,635	50	2,689,026	(B)	50	2,666,620	(B)
Matsqui	1,315,462	81,348	1,234,114	1,940,039	94,712	1,845,327	1,383,995	1,234,114	1,383,995	2,618,109	1,234,114	*Nil*	*Nil*	1,234,114	(C)	*Nil*	1,212,016	(C)
Mission	780,451	77,440	703,011	5,270,088	92,450	5,177,638	3,883,228	703,011	3,883,228	4,586,239	703,011	2,588,819	50	3,291,830	(D)	50	3,287,832	(D)
North Cowichan	1,463,860	171,573	1,292,287	3,240,512	76,805	3,163,707	2,372,780	1,292,287	2,372,780	3,665,067	1,292,287	316,371	10	1,608,658	(E)	20	1,795,169	(E)
North Vancouver	6,235,150	3,619,953	2,616,197	3,019,800	615,825	2,403,975	1,802,981	2,616,197	1,802,981	4,419,178	2,616,197	841,391	35	3,457,588	61.0	35	2,942,348	61.0
Oak Bay	3,237,175	205,090	3,032,085	7,932,480	289,620	7,642,860	5,732,145	3,032,085	5,732,145	8,764,230	3,032,085	3,439,287	45	6,471,372	25.5	50	6,948,230	25.0
Peachland	246,923	85,567	161,356	189,340	21,800	167,540	125,650	161,356	125,650	287,006	161,356	.....	.....	161,356	(F)	.....	161,348	(F)
Penticton	1,994,603	280,270	1,714,333	4,070,040	396,340	3,673,700	2,755,275	1,714,333	2,755,275	4,469,608	1,714,333	734,740	20	2,449,073	48.0	25	2,767,704	46.0
Pitt Meadows	743,320	85,520	657,800	395,740	29,560	366,180	274,635	657,800	274,635	932,435	657,800	183,090	50	840,890	18.5	50	803,910	18.5
Richmond	4,958,742	397,576	4,561,166	3,362,367	207,072	3,155,295	2,366,472	4,561,166	2,366,472	6,927,638	4,561,166	1,577,648	50	6,138,814	20.0	50	6,170,801	22.0
Saanich	3,955,930	479,375	3,476,555	9,299,419	1,210,774	8,088,645	6,066,484	3,476,555	6,066,484	9,543,039	3,476,555	1,617,979	20	5,094,534	42.0	20	4,828,433	42.0
Salmon Arm	852,267	61,695	790,572	1,174,505	59,620	1,114,885	836,163	790,572	836,163	1,626,735	790,572	167,232	15	957,804	31.0	15	925,173	31.0
Spallumcheen	1,609,905	5,480	1,604,425	452,190	3,080	449,110	336,833	1,604,425	336,833	1,941,258	1,604,425	*Nil*	*Nil*	1,604,425	18.8	*Nil*	1,529,960	18.7
Sumas	1,100,024	25,517	1,074,507	562,365	16,900	545,465	409,098	1,074,507	409,098	1,483,605	1,074,507	272,732	50	1,347,239	20.0	50	1,136,777	25.0
Summerland	1,113,403	104,503	1,008,903	1,773,465	130,235	1,643,230	1,232,422	1,008,903	1,232,422	2,241,325	1,008,903	*Nil*	*Nil*	1,008,903	36.0	*Nil*	1,014,182	37.0
Surrey	5,344,053	505,121	4,838,932	4,309,595	206,815	4,102,780	3,077,085	4,838,932	3,077,085	7,916,017	4,838,932	1,230,834	30	6,069,766	26.0	30	6,034,673	26.0
Tadanac	190,831	.....	190,831	6,175,848	.....	6,175,848	4,631,886	190,831	4,631,886	4,822,717	190,831	3,087,924	50	3,278,755	37.0	50	3,264,967	37.0
West Vancouver	3,681,422	862,822	2,818,600	4,017,435	236,910	3,780,525	2,835,394	2,818,600	2,835,394	5,653,994	2,818,600	*Nil*	*Nil*	2,818,600	61.0	*Nil*	2,861,814	61.0
Totals	$69,021,198	$14,621,413	$54,399,785	$98,193,329	$20,856,111	$77,337,218	$58,002,851	$54,399,785	$58,002,851	$112,402,636	$54,399,785	$26,219,794	.....	$80,619,579	.....	.....	$79,134,509	.....

	1936. Mills.	1937. Mills.
(A) Rate—Improved lands	21.0	21.0
Wild lands	50.0	50.0
Improvements	11.5	15.0
(B) For school purposes 50% of improvements are taxed.		
For general purposes 10% of improvements are taxed.		
Rate—Improved lands	25.75	27.9
Wild lands	39.75	41.9

	1936. Mills.	1937. Mills.
(C) Rate—Improved lands	29.0	29.0
Wild lands	50.0	50.0
(D) Rate—Improved lands	25.0	25.0
Wild lands	40.0	40.0

	1936. Mills.	1937. Mills.
(E) Rate—Improved lands:		
North School District	31.0	22.0
Duncan Consolidated School District	30.6	27.0
Chemainus School District	.....	35.0
Wild lands	.....	29.5
(F) Rate—Land	37.0	32.0
Fire-protection certain buildings taxed 50%	4.0	4.0

I.C.—ASSESSMENT IN DETAIL AND TAX RATE FOR THE YEAR 1936, WITH COMPARATIVE FIGURES FOR 1937.

Villages.	Total Assessed Value of Land.	Total Assessed Value of Land exempted from Taxation.	Total Assessed Valuation of Land for Taxation.	Total Assessed Value of Improvements.	Total Assessed Value of Improvements exempted from Taxation.	Total Assessed Valuation of Improvements.	Limit of Assessed Valuation of Improvements Taxable, 50% ("Village Municipalities Act").	Taxable Values.			Values actually taxed.				Tax Rate.	For Comparison, 1937 Figures.		
								Land.	Improvements.	Total.	Land.	Improvements.	Per Cent. of Improvements actually taxed.	Total.		Per Cent. of Improvements actually taxed.	Total Values actually taxed.	Tax Rate.
															Mills.			Mills.
Abbotsford	$118,510	$6,390	$112,120	$259,907	$10,487	$249,420	$124,710	$112,120	$124,710	$236,830	$112,120	$124,710	50	$236,830	12.0	50	$241,300	12.0
Burns Lake	30,995	7,685	23,310	131,905	61,900	70,005	35,002	23,310	35,002	58,312	23,310	35,002	50	58,312	10.0	50	65,412	10.0
Chapman Camp	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	50	121,605	10.0 (20)
Creston	186,435	14,995	171,440	325,252	33,400	288,852	144,426	171,440	144,426	315,866	171,440	144,426	50	315,866	12.0	50	335,510	16.0
Dawson Creek	19,080	.....	19,080	135,763	.....	135,763	67,881	19,080	67,881	86,961	19,080	67,881	50	86,961	15.0	50	97,538	15.0
Gibsons Landing	40,310	1,300	39,310	44,700	.....	44,700	22,350	39,310	22,350	61,660	39,310	22,350	50	61,660	12.0	50	65,250	8.0
Hope	138,096	23,642	114,454	112,540	18,500	94,040	47,020	114,454	47,020	161,474	114,454	47,020	50	161,474	8.0	50	166,379	8.0
McBride	53,969	11,350	42,619	186,466	26,000	160,466	80,233	42,619	80,233	122,852	42,619	80,233	50	122,852	15.0	50	121,406	15.0
Mission	458,615	35,490	423,125	627,490	121,965	505,525	252,762	423,125	252,762	675,887	423,125	252,762	50	675,887	16.0	50	702,983	16.0
New Denver	21,285	1,175	20,110	94,285	18,275	76,010	38,005	20,110	38,005	58,115	20,110	38,005	50	58,115	10.0 (20)	50	58,677	10.0 (20)
Pouce Coupe	14,375	.....	14,375	86,291	.....	86,291	43,145	14,375	43,145	57,520	14,375	43,145	50	57,520	15.0	50	54,406	10.0
Quesnel	144,855	70,605	74,250	358,825	100,100	258,725	129,362	74,250	129,362	203,612	74,250	129,362	50	203,612	15.0	50	216,062	15.0
Silverton	18,300	2,635	15,665	73,295	18,320	54,975	27,487	15,665	27,487	43,152	15,665	27,487	50	43,152	10.0 (20)	50	43,315	10.0 (20)
Smithers	265,765	112,675	153,090	612,825	146,700	466,125	233,062	153,090	233,062	386,152	153,090	186,450	40	339,540	12.0	50	338,750	12.0
Stewart	201,409	10,997	190,412	244,827	20,950	223,877	111,938	190,412	111,938	302,350	190,412	111,938	50	302,350	10.0 (20)	50	302,085	10.0 (20)
Terrace	52,760	315	52,445	108,060	2,650	105,410	52,705	52,445	52,705	105,150	52,445	52,705	50	105,150	15.0	50	106,138	15.0
Tofino	20,542	1,900	18,642	89,750	13,950	75,800	37,900	18,642	37,900	56,542	18,642	37,900	50	56,542	10.0	50	57,217	10.0
Vanderhoof	32,338	1,400	30,938	142,914	46,300	96,614	48,307	30,938	48,307	79,245	30,938	48,307	50	79,245	14.0	50	104,543	16.0
Williams Lake	83,750	4,250	79,500	268,540	53,075	215,465	107,732	79,500	107,732	187,232	79,500	107,732	50	187,232	15.0	50	191,930	15.0
Totals	$1,901,689	$306,804	$1,594,885	$3,903,635	$695,572	$3,208,063	$1,604,027	$1,594,885	$1,604,027	$3,198,912	$1,594,885	$1,557,415	.....	$3,152,300	.....	.....	$3,390,506	.....

Bracketed figures represent tax on improvements.

II.A.—TAX RATE LEVY, 1936.

Cities.	General.	School.	Debt.	Total.	Total Previous Year.
Alberni	2.0	38.0	.....	40.0	40.0
Armstrong	19.5	10.5	7.0	37.0	37.0
Chilliwack	19.5	19.5	16.0	55.0	55.0
Courtenay	.....	12.5	19.5	32.0	27.5
Cranbrook	9.0	17.0	16.0	42.0	42.0
Cumberland	20.0	18.0	.....	38.0	38.0
Duncan	22.0	12.5	4.5	39.0	38.0
Enderby	30.94	7.06	.....	38.0	38.0
Fernie	38.0	12.0	.....	50.0	50.0
Grand Forks	3.5	15.5	16.0	35.0	35.0
Greenwood	6.0	19.0	39.0	64.0	64.0
Kamloops	22.749	15.01	2.241	40.0	39.0
Kaslo	24.41	13.0	2.59	40.0	40.0
Kelowna	11.0	16.94	15.06	43.0	42.0
Ladysmith	11.0	19.0	.....	30.0	41.0
Merritt	17.5	17.0	25.5	60.0	60.0
Nanaimo	15.08	19.45	20.47	55.0	55.0
Nelson	4.0	20.5	10.5	35.0	32.85
New Westminster	3.75	24.25	28.0	56.0	56.0
North Vancouver	40.326	9.477	4.197	54.0	54.0
Port Alberni	5.58	39.52	9.9	55.0	55.0
Port Coquitlam	25.69	12.42	16.89	55.0	55.0
Port Moody	18.04	12.83	9.13	40.0	40.0
Prince George	22.932	16.769	25.299	65.0	65.0
Prince Rupert	22.0	12.0	16.0	50.0	50.0
Revelstoke	20.0	18.0	2.0	40.0	40.0
Rossland	6.6	20.4	33.0	60.0	60.0
Salmon Arm	11.0	15.0	17.0	43.0	40.0
Slocan	20.0	21.0	.....	41.0	42.0
Trail	11.7	11.0	14.3	37.0	37.0
Vancouver	16.343	12.495	12.795	41.633	41.633
Vernon	25.0	15.0	.....	40.0	40.0
Victoria	18.4267	11.4938	15.0795	45.0	41.0

II.B.—TAX RATE LEVY, 1936.

Districts.	General.	School.	Debt.	Total.	Total Previous Year.
Burnaby	32.47	11.53	.....	44.0	44.0
Chilliwhack	10.795	9.617	1.588	22.0	22.0
Coldstream	14.9	8.2	11.4	34.5	24.0
Coquitlam	19.45	15.2	5.35	40.0	34.0
Delta	7.5	5.35	1.35	14.2	12.82
Esquimalt	25.25	12.12	2.63	40.0	40.0
Fraser Mills	12.0	.....	.....	12.0	12.0
Glenmore	3.6	12.6	2.8	19.0	18.9
Kent	13.0	9.0	.....	22.0 (35)	21.0 (35)
Langley	16.0	5.0	.....	21.0 (50)	21.0 (50)
Maple Ridge	16.0	9.75	.....	25.75 (39)	25.0 (39)
Matsqui	16.0	12.0	1.0	29.0 (50)	29.0 (50)
Mission	16.0	9.0	.....	25.0 (40)	25.0 (40)
North Cowichan	18.0	11.6	1.0	30.6 (30)	27.2 (30)
North Vancouver	46.728	9.89	4.382	61.0	61.0
Oak Bay	12.0	12.0	1.5	25.5	26.0
Peachland	19.0	13.0	5.0	37.0	37.0
Penticton	20.5	20.0	7.5	48.0	48.0
Pitt Meadows	9.0	6.5	3.0	18.5	18.0
Richmond	7.26	6.533	6.207	20.0	16.0
Saanich	26.8	15.2	.....	42.0	42.0
Salmon Arm	18.56	9.81	2.63	31.0	33.0
Spallumcheen	6.43	8.75	3.62	18.8	18.8
Sumas	13.0	7.0	.....	20.0	22.0
Summerland	8.0	16.0	12.0	36.0	35.0
Surrey	16.25	9.75	.....	26.0	24.0
Tadanac	24.9	9.9	2.2	37.0	37.0
West Vancouver	14.7	20.35	25.95	61.0	61.0

Bracketed figures represent tax on wild land.

II.C.—TAX RATE LEVY, 1936.

Villages.	General.	School.	Debt.	Total.	Total Previous Year.
Abbotsford	12.0	.....	.....	12.0	11.0
Burns Lake	10.0	.....	.....	10.0	10.0
Creston	12.0	.....	.....	12.0	12.0
Dawson Creek	15.0	.....	.....	15.0	.....
Gibsons Landing	12.0	.....	.....	12.0	10.0
Hope	8.0	.....	.....	8.0	8.0
McBride	15.0	.....	.....	15.0	15.0
Mission	16.0	.....	.....	16.0	16.0
New Denver	I. 20.0	.....	.....	.....	I. 20.0
	L. 10.0	.....	.....	10.0	L. 10.0
Pouce Coupe	15.0	.....	.....	15.0	10.0
Quesnel	15.0	.....	.....	15.0	15.0
Silverton	I. 20.0	.....	.....	.....	I. 20.0
	L. 10.0	.....	.....	10.0	L. 10.0
Smithers	12.0	.....	.....	12.0	12.0
Stewart	I. 20.0	.....	.....	.....	I. 20.0
	L. 10.0	.....	.....	10.0	L. 10.0
Terrace	15.0	.....	.....	15.0	12.0
Tofino	10.0	.....	.....	10.0	10.0
Vanderhoof	14.0	.....	.....	14.0	14.0
Williams Lake	15.0	.....	.....	15.0	15.0

III.—DEBENTURE AND SUNDRY DEBT, EXCLUSIVE OF SHORTAGE IN SINKING FUNDS, AS AT DECEMBER 31st, 1936.

	Utilities.				Schools.	Streets and Bridges.	Other Non-revenue producing.	Better Housing.	Unemployment Relief.	Sewers (General and Drainage).	Local Improvements.		Total Debenture Debt.	Sundry Debt exclusive of Shortage in Sinking Fund.	Total Debenture and Sundry Debt exclusive of Shortage in Sinking Fund.
	Electric Light.	Domestic Water.	Other.	Total.							Sewers.	Other.			
Cities—III.A	$1,968,400	$8,137,645	$717,550	$10,823,595	$3,146,822	$3,465,797	$7,550,822	$388,750	$1,181,222	$3,193,656	$950,106	$6,610,801	$37,311,571	$3,251,132	$40,562,703
Districts—III.B	227,200	4,157,333	780,800	5,135,333	1,064,841	3,032,528	1,533,156	135,575	379,078	825,670	438,377	241,041	12,815,599	2,518,553	15,334,152
Totals	$2,195,600	$12,294,978	$1,498,350	$15,988,928	$4,211,663	$6,498,325	$9,083,978	$524,325	$1,560,300	$4,019,326	$1,388,483	$6,851,842	$50,127,170	$5,769,685	$55,896,855
Vancouver	.....	10,028,954	.....	10,028,954	10,420,176	.....	32,663,119	231,000	.....	12,591,823	236,133	9,540,244	75,711,449	4,016,528	79,727,977
Grand totals	$2,195,600	$22,323,932	$1,498,350	$26,017,882	$14,631,839	$6,498,325	$41,747,097	$755,325	$1,560,300	$16,611,149	$1,624,616	$16,392,086	$125,838,619	$9,786,213	$135,624,832

III.A.—DEBENTURE AND SUNDRY DEBT, EXCLUSIVE OF SHORTAGE IN SINKING FUNDS, AS AT DECEMBER 31st, 1936.

Cities.	Utilities.				Schools.	Streets and Bridges.	Other Non-revenue producing.	Better Housing.	Unemployment Relief.	Sewers (General and Drainage).	Local Improvements.		Total Debenture Debt.	Sundry Debt exclusive of Shortage in Sinking Fund.	Total Debenture and Sundry Debt exclusive of Shortage in Sinking Fund.
	Electric Light.	Domestic Water.	Other.	Total.							Sewers.	Other.			
Alberni	.....	.....	.....	.....	$22,100	.....	.....	.....	.....	.....	.....	.....	$22,100	$1,496	$23,596
Armstrong	$68,000	$46,000	$12,000	$126,000	25,000	$11,000	$15,000	.....	$1,100	.....	.....	$5,714	183,814	3,479	187,293
Chilliwack	.....	.....	.....	.....	79,000	94,500	52,800	.....	.....	$35,000	$33,000	72,800	367,100	1,908	369,008
Courtenay	62,900	135,000	.....	197,900	38,000	3,000	8,600	$17,800	2,300	.....	.....	.....	267,600	6,699	274,299
Cranbrook	60,000	128,000	.....	188,000	76,500	.....	62,500	7,400	27,144	85,000	.....	141,496	588,040	30,099	618,139
Cumberland	.....	.....	.....	.....	.....	.....	.....	5,350	.....	.....	.....	.....	5,350	5,226	10,576
Duncan	65,000	75,000	.....	140,000	5,300	.....	4,200	1,100	.....	.....	.....	19,000	169,600	2,263	171,863
Enderby	28,000	15,000	.....	43,000	27,500	.....	.....	.....	.....	.....	.....	.....	70,500	19,462	89,962
Fernie	7,500	65,500	.....	73,000	31,000	7,500	39,500	.....	13,500	3,000	.....	.....	167,500	43,795	211,295
Grand Forks	55,000	.....	.....	55,000	20,000	.....	55,000	.....	6,831	.....	.....	.....	136,831	1,519	138,350
Greenwood	.....	.....	.....	.....	.....	.....	57,072*	.....	.....	.....	.....	.....	57,072	.....	57,072
Kamloops	450,500	213,000	.....	663,500	150,000	60,000	117,600	35,850	20,500	112,000	.....	55,343	1,214,793	57,460	1,272,253
Kaslo	69,000	.....	.....	69,000	.....	.....	.....	.....	.....	.....	.....	.....	69,000	16,527	85,527
Kelowna	.....	.....	228,000†	228,000	123,000	12,000	65,500	11,500	.....	141,000	.....	.....	581,000	2,549	583,549
Ladysmith	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	30,665	30,665
Merritt	29,500	87,000	.....	116,500	.....	.....	116,500‡	.....	3,500	.....	.....	.....	236,500	11,476	247,976
Nanaimo	.....	500,000	.....	500,000	.....	50,000	.....	35,100	46,500	264,000	.....	4,500	900,100	120,800	1,020,900
Nelson	420,000	30,000	200,000	650,000	163,000	130,000	15,000	10,200	.....	20,000	55,576	62,936	1,106,712	69,325	1,176,037
New Westminster	206,000	1,116,500	6,000	1,328,500	599,000	1,574,000	1,798,500	51,300	82,200	150,000	459,403	738,185	6,781,091	524,556	7,305,647
North Vancouver	.....	703,500	251,000	954,500	561,430	518,500	885,271	46,700	46,300	40,000	191,152	162,437	3,406,290	768,494	4,174,784
Port Alberni	.....	147,500	.....	147,500	18,500	.....	10,000	7,700	6,500	.....	.....	11,500	201,700	.....	201,700
Port Coquitlam	.....	100,000	.....	100,000	35,000	100,000	271,500§	7,550	1,200	.....	.....	.....	515,250	32,067	547,317
Port Moody	.....	.....	.....	.....	.....	.....	205,029	.....	.....	.....	.....	.....	205,029	18,225	223,254
Prince George	56,000	31,000	.....	87,000	.....	29,000	.....	27,000	4,000	.....	.....	.....	147,000	28,272	175,272
Prince Rupert	.....	313,500	20,550	334,050	182,600	50,297	255,550	39,500	4,500	37,050	91,000	780,546	1,775,093	24,759	1,799,852
Revelstoke	227,000	124,000	.....	351,000	8,000	8,000	45,000	.....	.....	.....	.....	.....	412,000	63,142	475,142
Rossland	122,000	.....	.....	122,000	32,000	26,000	9,000	.....	8,000	.....	.....	.....	197,000	5,491	202,491
Salmon Arm	42,000	110,000	.....	152,000	11,500	8,000	2,000	3,000	917	.....	.....	400	177,817	3,579	181,396
Slocan	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	511	511
Trail	.....	202,900	.....	202,900	100,692	234,000	186,000	5,700	14,287	.....	119,972	127,530	991,081	64,050	1,055,131
Vernon	.....	114,118	.....	114,118	.....	.....	36,000	.....	.....	20,000	.....	.....	170,118	2,838	172,956
Victoria	.....	3,880,127	.....	3,880,127	837,700	550,000	3,237,700	76,000	891,943	2,286,606	.....	4,428,414	16,188,490	1,290,400	17,478,890
Totals	$1,968,400	$8,137,645	$717,550	$10,823,595	$3,146,822	$3,465,797	$7,550,822	$388,750	$1,181,222	$3,193,656	$950,106	$6,610,801	$37,311,571	$3,251,132	$40,562,703

* "City of Greenwood Relief Act, 1921" (Second Session). † Light and water combined. ‡ "City of Merritt Relief Act," $111,500. § "Port Coquitlam Incorporation Act," $137,500.

III.B.—DEBENTURE AND SUNDRY DEBT, EXCLUSIVE OF SHORTAGE IN SINKING FUNDS, AS AT DECEMBER 31st, 1936.

Districts.	Utilities.				Schools.	Streets and Bridges.	Other Non-revenue producing.	Better Housing.	Unemployment Relief.	Sewers (General and Drainage).	Local Improvements.		Total Debenture Debt.	Sundry Debt exclusive of Shortage in Sinking Fund.	Total Debenture and Sundry Debt exclusive of Shortage in Sinking Fund.
	Electric Light.	Domestic Water.	Other.	Total.							Sewers.	Other.			
Burnaby		$486,900		$486,900	$203,200	$1,339,028	$49,000	$15,100	$254,600		$351,500	$114,350	$2,813,678	$1,577,210	$4,390,888
Chilliwhack					11,500	32,000	7,200						50,700	7,710	58,410
Coldstream	$4,100	111,000		115,100		2,000							117,100	1,576	118,676
Coquitlam		37,208		37,208		92,500			9,462				139,170	6,328	145,498
Delta		550,000		550,000		100,000						908	650,908	16,052	666,960
Esquimalt					12,000		30,000	9,100	3,500	$400,000			454,600	14,974	469,574
Fraser Mills														350	350
Glenmore		10,000		10,000									10,000	213	10,213
Kent							20,000						20,000	5,661	25,661
Langley								4,100	14,690			1,218	20,008	22,142	42,150
Maple Ridge								6,000			71,722	2,734	80,456	14,259	94,715
Matsqui								475	2,000				2,475	40,175	42,650
Mission														11,983	11,983
North Cowichan					4,700	35,000				3,270			42,970	8,074	51,044
North Vancouver		481,725		481,725	134,280	818,900	589,000	42,200	68,226			51,200	2,185,531	577,558	2,763,089
Oak Bay		179,500		179,500	143,900		30,000	10,900		341,500	15,155	57,784	778,739	1,157	779,896
Peachland	7,500			7,500			2,500						10,000	1,135	11,135
Penticton	186,000	223,000	$370,000	779,000	205,000	42,000	61,000	6,300	4,000			7,200	1,104,500	25,725	1,130,225
Pitt Meadows							6,156						6,156	7,836	13,992
Richmond		940,000		940,000	21,000		340,000			80,900			1,381,900	14,568	1,396,468
Saanich		690,000		690,000	93,000			22,000					805,000	16,013	821,013
Salmon Arm						11,100	13,800						24,900	6,883	31,783
Spallumcheen					25,000		45,000						70,000	709	70,709
Sumas														13,571	13,571
Summerland	29,600	87,000	315,800	432,400	26,000		15,000						473,400	5,196	478,596
Surrey												5,647	5,647	82,918	88,565
Tadanac					23,961								23,961		23,961
West Vancouver		361,000	95,000	456,000	131,300	560,000	324,500	19,400	22,600				1,543,800	38,577	1,582,377
Totals	$227,200	$4,157,333	$780,800	$5,165,333	$1,064,841	$3,032,528	$1,533,156	$135,575	$379,078	$825,670	$438,377	$241,041	$12,815,599	$2,518,553	$15,334,152

IV.—SINKING FUNDS, DECEMBER 31ST, 1936.

	Cash on Deposit, December 31st, 1936.	Invested in.		Total on Hand, December 31st, 1936.	Total required, December 31st, 1936.	Condition, December 31st, 1936.		Condition, December 31st, 1935.	
		Own Debentures.	Others.			Over.	Short.	Over.	Short.
Cities—IV.A.	$291,093	$7,398,690	$4,012,673	$11,702,456	$12,899,474	$353,337	$1,581,441	$365,182	$1,143,786
Districts—IV.B.	223,662	2,427,457	1,719,748	4,370,867	4,452,435	489,679	571,247	488,403	457,263
Totals	$514,755	$9,826,147	$5,732,421	$16,073,323	$17,351,909	$843,016	$2,152,688	$853,585	$1,601,049
Vancouver	285,536	9,020,568	7,484,699	16,790,833	26,554,535*	.....	9,763,702	.....	7,118,225
Totals	$800,321	$18,846,715	$13,217,120	$32,864,156	$43,906,444	$843,016	$11,916,390	$853,585	$8,719,274

* $1,243,622 applicable to Greater Vancouver Water District.

NOTE.—Some municipalities have written up to par the value of their own debentures, purchased for the sinking funds. This practice makes it impossible to accurately compare the condition of the funds.

Showing, at the end of the year, the difference between par and cost of the above-referred-to purchases, creates an excess in the sinking fund account. This difference should be spread over the unexpired term of the purchased debenture.

Sinking fund computations are not always reflected with exactness. In many cases the requirements are calculated only up to the time of the last tax levy, several months before the end of the year, and allowance is not made for accrued interest.

IV.A.—SINKING FUNDS, DECEMBER 31ST, 1936—CITIES.

Cities.	Cash on Deposit, December 31st, 1936.	Invested in.		Total on Hand, December 31st, 1936.	Total required, December 31st, 1936.	Condition, December 31st, 1936.		Condition, December 31st, 1935.	
		Own Debentures.	Others.			Over.	Short.	Over.	Short.
Alberni	$250		$971	$1,221	$1,204	$17			$2
Armstrong	4,438	$15,000	115,761	135,199	125,279	9,920		$14,089	
Chilliwack	5,269	56,923	139,839	202,031	176,421	25,610		27,470	
Courtenay	8,980	80,400	20,633	110,013	118,932		$8,919		11,074
Cranbrook	15,177	247,896	39,256	302,329	298,525	3,804		7,727	
Cumberland									
Duncan	18,976	20,696	82,990	122,662	121,694	968		248	
Enderby	957	1,000	47,000	48,957	57,666		8,709		8,048
Fernie	16,859	13,460	57,839	88,158	*				
Grand Forks	570	18,300	34,946	53,816	63,383		9,567		9,242
Greenwood					57,072†				
Kamloops	9,719	340,072	470,912	820,703	783,189	37,514		62,874	
Kaslo	7,625	500	33,098	41,223	34,503	6,720		5,347	
Kelowna	34,698	41,000	322,624	398,322	352,526	45,796		43,286	
Ladysmith									
Merritt	7,645	47,500	7,831	62,976	70,671		7,695		11,716
Nanaimo	1,870	262,500	72,842	337,212	363,189		25,977		24,003
Nelson	52,925	171,260	223,947	448,132	427,102	21,030		29,953	
New Westminster	192	1,598,739	387,701	1,986,632	2,739,457		752,825		629,275
North Vancouver	16,224	873,792	1,000	891,016	1,019,277		128,261		75,527
Port Alberni	1,557	28,500	30,757	60,814	58,787	2,027		698	
Port Coquitlam	8,119	171,100	6,500	185,719	338,719		153,000		140,877
Port Moody	427	25,000	17,572	42,999	42,999				572
Prince George	2,776	42,850	9,157	54,783	58,321		3,538		4,532
Prince Rupert	21,794	83,000	140,667	245,461	59,839	185,622‡		134,640	
Revelstoke	10,844	45,000	46,784	102,628	102,627	1		377	
Rossland	11,456		24,731	36,187	71,839		35,652		35,752
Salmon Arm	2,519	55,500	26,782	84,801	103,253		18,452		17,225
Slocan									
Trail	1,273	209,478	222,191	432,942	443,186		10,244	13,224	
Vernon	2,159		63,713	65,872	51,564	14,308		25,249	
Victoria	25,795	2,949,224	1,364,629	4,339,648	4,758,250		418,602		175,941
Totals	$291,093	$7,398,690	$4,012,673	$11,702,456	$12,899,474	$353,337	$1,581,441	$365,182	$1,143,786

* Fernie has $87,714 on hand to pay outstanding debt of $167,500.
† Sinking Funds all applied, "City of Greenwood Relief Act, 1921" (Second Session).
‡ Includes reserve created by sale of electric light plant.

IV.B.—SINKING FUNDS, DECEMBER 31st, 1936—DISTRICTS.

Districts.	Cash on Deposit, December 31st, 1936.	Invested in.		Total on Hand, December 31st, 1936.	Total required, December 31st, 1936.	Condition, December 31st, 1936.		Condition, December 31st, 1935.	
		Own Debentures.	Others.			Over.	Short.	Over.	Short.
Burnaby	$59,603	$95,080	$74,276	$228,959	$739,203		$510,244		$407,841
Chilliwhack	4,671	32,000		36,671	28,350	$8,321		$1,993	
Coldstream	5,119	57,000	28,947	91,066	90,213	853		1,105	
Coquitlam	2,804	58,000	900	61,704	89,694		27,990		22,849
Delta	13,626	183,032	36,634	233,292	216,997	16,295		17,646	
Esquimalt	3,423	132,347	955	136,725	131,440	5,285		6,467	
Fraser Mills									
Glenmore	39	2,000		2,039	1,896	143		131	
Kent	2,029	16,000		18,029	13,965	4,064		2,013	
Langley									
Maple Ridge	2,896	7,082	6,292	16,270	14,977	1,293		1,055	
Matsqui	335			335	335				
Mission									
North Cowichan	20,649		18,314	38,933	38,637	326		910	
North Vancouver	17,129	867,286	102,807	987,222	725,325	261,897		281,365	
Oak Bay	2,278		373,111	375,389	348,065	27,324		36,755	
Peachland	506		6,880	7,386	7,756		370		466
Penticton	11,013	285,500	282,333	578,846	496,423	82,423		73,502	
Pitt Meadows									
Richmond	25,611	29,052	227,751	282,414	240,703	41,711		33,629	
Saanich	193	233,200	106,471	339,864	369,563		29,699		22,283
Salmon Arm	113	9,078	5,486	14,677	17,621		2,944		3,824
Spallumcheen	4,201		50,532	54,733	51,626	3,107		498	
Sumas									
Summerland	6,293	152,000	162,121	320,414	294,985	25,429		21,290	
Surrey	873		3,708	4,581	3,509	1,072		1,014	
Tadanac									
West Vancouver	40,258	268,800	232,230	541,288	531,152	10,136		9,030	
Totals	$223,662	$2,427,457	$1,719,748	$4,370,867	$4,452,435	$489,679	$571,247	$488,403	$457,263

V.—ARREARS OF TAXES.

Comparative Statement of Outstanding Arrears of Taxes, 1927 to 1936.

	1927.	1928.	1929.	1930.	1931.	1932.	1933.	1934.	1935.	1936.
Cities—V.A.	$1,405,387	$1,254,028	$1,268,777	$1,267,989	$1,562,675	$1,994,810	$2,344,749	$2,589,273	$2,246,943	$2,144,727
Districts—V.B.	1,240,023	1,269,122	869,256	944,395	1,103,727	1,542,491	1,870,917	1,811,191	1,467,114	1,187,084
Villages—V.C.	5,983	6,403	7,214	9,850	14,465	19,728	18,190	17,992	19,412	17,900
Totals	$2,651,393	$2,529,553	$2,145,247	$2,222,234	$2,680,867	$3,557,029	$4,233,856	$4,418,456	$3,733,469	$3,349,711
Vancouver	980,310	935,979	1,626,734	2,285,317	3,105,028	5,024,576	6,871,636	8,167,442	8,327,141	6,273,940
Totals	$3,631,703	$3,465,532	$3,771,981	$4,507,551	$5,785,895	$8,581,605	$11,105,492	$12,585,898	$12,060,610	$9,623,651

V.A.—ARREARS OF TAXES—CITIES.

Comparative Statement of Outstanding Arrears of Taxes, 1927 to 1936.

Cities.	1927.	1928.	1929.	1930.	1931.	1932.	1933.	1934.	1935.	1936.
Alberni	$3,558	$4,737	.....	$4,600	$6,162	$6,449	$6,382	$5,828	$4,816	$4,578
Armstrong	4,376	3,008	$2,758	3,889	5,183	6,217	6,174	6,276	5,831	5,791
Chilliwack	6,909	8,680	9,212	8,292	12,121	14,481	19,967	19,802	17,933	16,449
Courtenay	4,487	4,709	4,452	4,642	5,244	7,963	8,298	10,640	10,792	10,464
Cranbrook	13,915	11,345	10,087	13,165	15,275	26,048	29,824	30,920	21,686	18,753
Cumberland	1,036	1,380	992	635	749	1,641	2,284	2,783	2,757	2,802
Duncan	4,942	4,268	3,799	3,581	4,040	5,568	6,350	5,345	5,185	3,130
Enderby	4,700	4,324	4,398	4,592	6,053	5,455	5,386	5,635	4,873	4,126
Fernie	20,743	24,971	20,431	18,079	19,872	25,910	32,755	29,537	26,924	27,797
Grand Forks	10,185	3,364	3,636	4,055	7,081	9,092	8,147	8,633	5,661	5,615
Greenwood	4,347	3,421	3,843	3,858	4,637	3,911	3,321	2,514	3,239	2,986
Kamloops	19,300	18,200	18,484	18,470	22,233	31,938	46,386	56,537	50,899	53,061
Kaslo	4,032	3,169	2,886	4,080	4,269	5,624	4,839	5,493	6,641	6,038
Kelowna	12,133	13,360	11,802	15,390	17,702	22,859	21,310	15,439	14,939	12,030
Ladysmith	3,269	2,095	4,125	4,252	4,111	5,903	6,104	5,935	6,485	6,521
Merritt	8,178	7,781	5,834	7,260	7,125	13,824	20,422	20,508	20,611	18,712
Nanaimo	18,797	19,431	19,385	19,088	25,767	36,401	50,094	44,216	33,587	29,331
Nelson	11,309	9,379	12,627	11,152	17,458	25,904	38,236	39,870	35,843	32,279
New Westminster	96,028	121,019	149,842	117,695	162,288	219,008	313,439	367,674	352,700	274,662
North Vancouver	84,112	110,412	137,500	137,613	167,461	208,718	227,893	386,959	149,938	129,925
Port Alberni	6,147	5,015	5,226	6,935	8,914	11,956	20,344	14,684	13,940	15,625
Port Coquitlam	14,812	10,973	10,998	13,493	16,030	20,709	17,923	23,775	23,976	18,495
Port Moody	14,266	11,508	15,068	17,623	21,322	19,110	32,350	19,272	11,753	10,185
Prince George	30,576	29,828	26,725	17,660	21,503	32,874	39,147	33,114	25,980	22,236
Prince Rupert	262,195	267,709	257,598	280,060	365,780	410,995	452,035	471,993	542,494	591,523
Revelstoke	18,295	15,897	14,044	17,716	19,832	19,721	20,718	21,015	20,454	18,127
Rossland	11,475	13,408	12,042	9,655	10,569	19,691	23,504	24,432	24,044	22,431
Salmon Arm	7,138	5,466	5,098	5,809	6,646	7,619	8,215	9,981	10,744	11,339
Slocan	1,739	2,109	2,396	3,159	2,129	2,749	3,984	4,085	2,831	2,873
Trail	7,482	9,773	8,927	15,129	19,700	35,952	49,832	44,973	34,574	32,672
Vernon	26,109	5,127	18,744	21,136	22,956	28,799	28,439	22,212	17,505	17,176
Victoria	668,797	498,162	465,818	455,226	532,463	701,721	790,647	829,193	737,308	716,995
Totals	$1,405,387	$1,254,028	$1,268,777	$1,267,989	$1,562,675	$1,994,810	$2,344,749	$2,589,273	$2,246,943	$2,144,727

V.B.—ARREARS OF TAXES—DISTRICTS.

Comparative Statement of Outstanding Arrears of Taxes, 1927 to 1936.

Districts.	1927.	1928.	1929.	1930.	1931.	1932.	1933.	1934.	1935.	1936.
Burnaby	$164,066	$174,554	$255,423	$209,868	$248,503	$445,097	$577,086	$467,490	$411,927	$353,270
Chilliwhack	26,906	24,538	26,552	15,335	18,218	27,663	33,336	36,508	23,844	22,709
Coldstream	4,907	5,176	3,771	4,929	2,880	18,039	28,712	6,813	7,826	8,140
Coquitlam	17,815	13,022	20,053	13,696	31,937	29,446	27,233	25,046	16,991	18,571
Delta	11,685	8,688	7,456	10,347	18,481	29,836	34,729	30,691	28,823	23,492
Esquimalt	21,584	20,863	19,395	23,442	34,940	51,428	33,594	39,269	31,677	27,279
Fraser Mills	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------
Glenmore	760	1,168	1,271	1,271	1,990	2,794	3,580	2,275	1,505	1,256
Kent	19,268	17,686	6,961	9,955	11,335	11,463	19,664	9,352	5,692	6,477
Langley	28,914	25,605	22,540	23,009	29,322	34,510	37,095	36,538	36,504	35,818
Maple Ridge	17,753	16,345	16,292	18,731	24,205	31,750	29,431	26,833	26,833	27,136
Matsqui	19,817	18,350	14,896	17,550	21,213	45,774	32,134	29,460	25,013	19,769
Mission	21,308	19,489	6,014	18,884	20,485	26,004	25,155	22,088	23,026	23,395
North Cowichan	17,480	17,794	16,467	19,505	22,374	16,580	19,520	19,174	18,972	18,135
North Vancouver	120,239	153,295	177,379	229,744	226,448	258,376	416,969	513,428	342,447	163,649
Oak Bay	15,537	15,102	18,840	19,571	25,043	38,027	48,281	44,879	46,283	43,332
Peachland	10,050	12,141	9,147	8,864	7,383	6,830	6,880	7,689	7,034	4,342
Penticton	23,956	21,602	22,752	44,376	19,712	24,090	33,633	32,233	26,430	24,231
Pitt Meadows	10,918	9,194	9,766	13,450	19,042	19,326	17,779	18,009	12,261	8,971
Point Grey*	237,615	236,348	----------	----------	----------	----------	----------	----------	----------	----------
Richmond	78,421	79,197	37,013	42,381	56,564	117,082	114,648	106,323	44,067	44,270
Saanich	36,626	33,960	32,273	30,579	39,713	58,040	78,890	77,018	76,918	71,272
Salmon Arm	8,497	5,562	6,163	6,775	10,022	11,571	16,400	18,650	18,703	14,300
South Vancouver*	216,698	217,310	----------	----------	----------	----------	----------	----------	----------	----------
Spallumcheen	6,110	6,027	6,794	7,723	17,320	17,978	10,754	16,090	12,064	9,518
Sumas	6,893	8,948	12,892	7,002	15,103	24,184	31,765	37,985	43,111	46,928
Summerland	12,842	11,971	11,729	11,037	11,012	12,221	14,374	11,253	9,646	8,429
Surrey	28,153	27,055	30,536	32,547	46,351	62,814	63,050	62,023	56,968	58,535
Tadanac	66	122	150	50	36	50	50	113	116	73
West Vancouver	55,139	68,010	76,731	103,774	124,095	103,479	116,175	113,981	112,433	103,787
Totals	$1,240,023	$1,269,122	$869,256	$944,395	$1,103,727	$1,542,491	$1,870,917	$1,811,191	$1,467,114	$1,187,084

* Amalgamated with Vancouver, 1929.

V.C.—ARREARS OF TAXES—VILLAGES.

Comparative Statement of Outstanding Arrears of Taxes, 1927 to 1936.

Villages.	1927.	1928.	1929.	1930.	1931.	1932.	1933.	1934.	1935.	1936.
Abbotsford	$400	$543	$512	$734	$771	$924	$967	$423	$555	$537
Burns Lake	355	293	316	398	404	715	424	241	664	441
Creston	363	649	556	785	996	1,094	1,257	1,020	1,351	1,171
Dawson Creek	.....	.....	.....	.....	.....	.....	.....	.....	.....	135
Gibsons Landing	.....	.....	33	55	45	65	98	119	36	63
Hope	.....	.....	560	627	704	953	850	611	1,287	600
McBride	.....	.....	.....	.....	.....	96	164	239	349	202
Mission	3,133	2,936	2,516	2,750	3,140	3,702	4,066	3,893	3,293	3,477
New Denver	.....	.....	64	105	131	47	106	154	70	70
Pouce Coupe	.....	.....	.....	.....	.....	342	910	989	1,220	1,125
Quesnel	.....	157	475	243	587	1,159	1,288	1,833	1,836	1,662
Silverton	.....	.....	.....	.....	413	773	554	454	496	522
Smithers	1,248	1,332	1,522	2,263	3,256	4,735	2,419	2,458	2,435	2,235
Stewart	.....	.....	.....	1,293	3,116	4,255	4,315	3,855	4,306	4,273
Terrace	.....	61	88	54	221	208	.....	551	444	617
Tofino	.....	.....	.....	.....	.....	21	20	37	30	13
Vanderhoof	484	432	489	370	681	639	752	822	656	487
Williams Lake	.....	.....	83	173	.....	.....	.....	293	384	270
Totals	$5,983	$6,403	$7,214	$9,850	$14,465	$19,728	$18,190	$17,992	$19,412	$17,900

VI.—TAXES AT DECEMBER 31st, 1936, LEVIED, COLLECTED, AND UNCOLLECTED.

	Total 1936 Tax Levy adjusted.	1936 Taxes collected.	Per Cent. 1936 Taxes collected.	1936 Taxes uncollected.	Taxes of Other Years uncollected.	Total Uncollected Taxes, December 31st, 1936.
Cities—VI.A	$4,183,847	$3,324,507	79.46	$859,340	$1,285,387	$2,144,727
Districts—VI.B	2,745,666	2,060,772	75.06	684,894	502,190	1,187,084
Villages—VI.C	43,782	36,745	83.93	7,037	10,863	17,900
Totals	$6,973,295	$5,422,024	77.76	$1,551,271	$1,798,440	$3,349,711
Vancouver*	10,131,445	8,257,992	81.51	1,873,453	4,400,487	6,273,940
Totals	$17,104,740	$13,680,016	79.98	$3,424,724	$6,198,927	$9,623,651

* Figures taken from Comptroller's Report, April 27th, 1936.

VI.A.—TAXES AT DECEMBER 31st, 1936, LEVIED, COLLECTED, AND UNCOLLECTED.

Cities.	Total 1936 Tax Levy adjusted.	1936 Taxes collected.	Per Cent. 1936 Taxes collected.	1936 Taxes uncollected.	Taxes of Other Years uncollected.	Total Uncollected Taxes, December 31st, 1936.
Alberni	$12,480	$9,929	79.56	$2,551	$2,027	$4,578
Armstrong	21,732	18,145	83.49	3,587	2,204	5,791
Chilliwack	64,887	53,982	83.19	10,905	5,544	16,449
Courtenay	30,387	23,207	76.38	7,180	3,284	10,464
Cranbrook	64,883	50,839	78.35	14,044	4,709	18,753
Cumberland	12,329	11,512	93.38	817	1,985	2,802
Duncan	25,608	23,666	92.42	1,942	1,188	3,130
Enderby	13,334	10,768	80.76	2,566	1,560	4,126
Fernie	49,194	32,277	65.61	16,917	10,880	27,797
Grand Forks	24,031	20,781	86.48	3,250	2,365	5,615
Greenwood	4,407	2,903	65.89	1,504	1,482	2,986
Kamloops	173,918	138,467	79.61	35,451	17,610	53,061
Kaslo	12,943	8,941	69.09	4,002	2,036	6,038
Kelowna	118,613	111,162	93.71	7,451	4,579	12,030
Ladysmith	11,476	9,248	80.59	2,228	4,293	6,521
Merritt	24,129	13,653	56.58	10,476	8,236	18,712
Nanaimo	128,729	119,530	92.85	9,199	20,132	29,331
Nelson	127,840	106,003	82.92	21,837	10,442	32,279
New Westminster	498,301	408,891	82.05	89,410	185,252	274,662
North Vancouver	220,691	146,780	66.51	73,911	56,014	129,925
Port Alberni	51,151	42,021	82.15	9,130	6,495	15,625
Port Coquitlam	44,868	34,385	76.64	10,483	8,012	18,495
Port Moody	25,726	19,284	74.96	6,442	3,743	10,185
Prince George	43,650	30,238	69.27	13,412	8,824	22,236
Prince Rupert	220,003	136,719	62.14	83,284	508,239	591,523
Revelstoke	56,121	44,716	79.67	11,405	6,722	18,127
Rossland	48,756	37,751	77.43	11,005	11,426	22,431
Salmon Arm	23,756	16,587	69.82	7,169	4,170	11,339
Slocan	2,106	1,413	67.09	693	2,180	2,873
Trail	145,025	125,424	86.48	19,601	13,071	32,672
Vancouver	.....	.....	.....	.....	.....	.....
Vernon	108,389	96,216	88.77	12,173	5,003	17,176
Victoria	1,774,384	1,419,069	79.97	355,315	361,680	716,995
Totals	$4,183,847	$3,324,507	79.46	$859,340	$1,285,387	$2,144,727

VI.B.—TAXES AT DECEMBER 31st, 1936, LEVIED, COLLECTED, AND UNCOLLECTED.

Districts.	Total 1936 Tax Levy adjusted.	1936 Taxes collected.	Per Cent. 1936 Taxes collected.	1936 Taxes uncollected.	Taxes of Other Years uncollected.	Total Uncollected Taxes, December 31st, 1936.
Burnaby	$551,092	$350,939	63.68	$200,153	$153,117	$353,270
Chilliwhack	90,679	74,882	82.58	15,797	6,912	22,709
Coldstream	24,334	19,528	80.25	4,806	3,334	8,140
Coquitlam	44,054	29,237	66.37	14,817	3,754	18,571
Delta	93,982	80,183	85.32	13,799	9,693	23,492
Esquimalt	83,106	67,287	80.96	15,819	11,460	27,279
Fraser Mills	5,532	5,532	100.00	----------	----------	----------
Glenmore	5,051	4,314	85.41	737	519	1,256
Kent	17,595	14,628	83.14	2,967	3,510	6,477
Langley	68,518	46,433	67.77	22,085	13,733	35,818
Maple Ridge	63,555	47,855	75.29	15,700	11,436	27,136
Matsqui	40,232	28,006	69.61	12,226	7,543	19,769
Mission	89,691	78,802	87.86	10,889	12,506	23,395
North Cowichan	51,399	40,670	79.13	10,729	7,406	18,135
North Vancouver	183,187	93,631	51.11	89,556	74,093	163,649
Oak Bay	198,717	170,257	85.68	28,460	14,872	43,332
Peachland	6,527	3,796	58.13	2,731	1,611	4,342
Penticton	121,641	106,215	87.32	15,426	8,805	24,231
Pitt Meadows	14,130	6,367	45.06	7,763	1,208	8,971
Richmond	143,146	115,385	80.61	27,761	16,509	44,270
Saanich	242,770	199,757	82.28	43,013	28,259	71,272
Salmon Arm	31,429	22,687	72.19	8,742	5,558	14,300
Spallumcheen	36,203	30,379	83.91	5,824	3,694	9,518
Sumas	29,044	17,875	61.55	11,169	35,759	46,928
Summerland	37,208	31,955	85.88	5,253	3,176	8,429
Surrey	165,555	129,312	78.11	36,243	22,292	58,535
Tadanac	121,330	121,257	99.94	73	----------	73
West Vancouver	185,959	123,603	66.47	62,356	41,431	103,787
Totals	$2,745,666	$2,060,772	75.06	$684,894	$502,190	$1,187,084

VI.C.—TAXES AT DECEMBER 31st, 1936, LEVIED, COLLECTED, AND UNCOLLECTED.

Villages.	Total 1936 Tax Levy adjusted.	1936 Taxes collected.	Per Cent. 1936 Taxes collected.	1936 Taxes uncollected.	Taxes of Other Years uncollected.	Total Uncollected Taxes, December 31st, 1936.
Abbotsford	$2,842	$2,469	86.87	$373	$164	$537
Burns Lake	583	512	87.82	71	370	441
Creston	3,813	3,177	83.32	636	535	1,171
Dawson Creek	1,304	1,195	91.64	109	26	135
Gibsons Landing	747	747	100.00	----------	63	63
Hope	1,357	1,020	75.17	337	263	600
McBride	1,866	1,866	100.00	----------	202	202
Mission	10,823	8,846	81.73	1,977	1,500	3,477
New Denver	961	950	98.86	11	59	70
Pouce Coupe	863	1,128*	130.70	(265)	1,390	1,125
Quesnel	3,243	2,141	66.02	1,102	560	1,662
Silverton	721	461	63.94	260	262	522
Smithers	4,107	4,489*	109.30	(382)	2,617	2,235
Stewart	4,281	1,936	45.22	2,345	1,928	4,273
Terrace	1,577	1,362	86.43	215	402	617
Tofino	590	588	99.92	2	11	13
Vanderhoof	1,284	1,266	98.59	18	469	487
Williams Lake	2,820	2,592	91.91	228	42	270
Totals	$43,782	$36,745	83.93	$7,037	$10,863	$17,900

* Taxes collected as reported include collections of arrears as well as current.

VII.—CASH IN BANK AND ON HAND, DECEMBER 31ST, 1936.

	Cash in Bank and on Hand, December 31st, 1935.	Receipts of 1936.	Total.	Disbursements of 1936.	Cash in Bank and on Hand, December 31st, 1936.
Cities—VII.A	$653,674	$14,650,750	$15,304,424	$14,645,871	$658,553
Districts—VII.B	523,795	7,484,724	8,008,519	7,480,888	527,631
Villages—VII.C	17,646	90,020	107,666	88,180	19,486
Totals	$1,195,115	$22,225,494	$23,420,609	$22,214,939	$1,205,670

VII.A.—CASH IN BANK AND ON HAND, DECEMBER 31ST, 1936—CITIES.

Cities.	Cash in Bank and on Hand, December 31st, 1935.	Receipts of 1936.	Total.	Disbursements of 1936.	Cash in Bank and on Hand, December 31st, 1936.
Alberni	$7,108	$36,947	$44,055	$41,411	$2,644
Armstrong	3,909	74,075	77,984	73,287	4,697
Chilliwack	25,944	149,100	175,044	147,449	27,595
Courtenay	2,299	150,234	152,533	141,502	11,031
Cranbrook	4,738	342,977	347,715	333,053	14,662
Cumberland	324	48,237	48,561	46,968	1,593
Duncan	94,000	199,274	293,274	268,139	25,135
Enderby	25,440	45,112	70,552	67,433	3,119
Fernie	40,365	145,237	185,602	140,333	45,269
Grand Forks	2,592	90,499	93,091	92,578	513
Greenwood	1,140	17,226	18,366	18,041	325
Kamloops	46,229	576,361	622,590	610,561	12,029
Kaslo	4,531	73,668	78,199	68,258	9,941
Kelowna	36,232	387,350	423,582	356,282	67,300
Ladysmith	8,520	80,486	89,006	80,932	8,074
Merritt	9,342	93,962	103,304	89,352	13,952
Nanaimo	27,072	450,587	477,659	449,297	28,362
Nelson	53,583	686,742	740,325	699,895	40,430
New Westminster	50,720	2,194,131	2,244,851	2,188,029	56,822
North Vancouver	119,572	682,677	802,249	653,634	148,615
Port Alberni	8,283	154,519	162,802	161,676	1,126
Port Coquitlam	16,404	88,783	105,187	91,727	13,460
Port Moody	2,718*	62,029	59,311	59,319	8*
Prince George	8,830	188,376	197,206	191,754	5,452
Prince Rupert	79,264	377,006	456,270	390,787	65,483
Revelstoke	2,995*	255,480	252,485	242,145	10,340
Rossland	23,530	132,669	156,199	148,311	7,888
Salmon Arm	9,203	64,585	73,788	68,827	4,961
Slocan	872	5,461	6,333	5,794	539
Trail	1,975	502,451	504,426	524,009	19,583*
Vernon	30,422	267,548	297,970	295,525	2,445
Victoria	83,056*	6,026,961	5,943,905	5,899,563	44,342
Totals	$653,674	$14,650,750	$15,304,424	$14,645,871	$658,553

* Overdraft.

VII.B.—CASH IN BANK AND ON HAND, DECEMBER 31ST, 1936—DISTRICTS.

Districts.	Cash in Bank and on Hand, December 31st, 1935.	Receipts of 1936.	Total.	Disbursements of 1936.	Cash in Bank and on Hand, December 31st, 1936.
Burnaby	$72,229	$1,471,184	$1,543,413	$1,458,360	$85,053
Chilliwhack	14,957	198,222	213,179	194,147	19,032
Coldstream	3,168	50,739	53,907	49,670	4,237
Coquitlam	4,277	146,228	150,505	150,303	202
Delta	43,435	270,306	313,741	294,804	18,937
Esquimalt	8,672	169,077	177,749	173,201	4,548
Fraser Mills	134	7,497	7,631	7,442	189
Glenmore	2,318	12,323	14,641	13,480	1,161
Kent	4,981	45,027	50,008	44,009	5,999
Langley	8,549	240,040	248,589	246,305	2,284
Maple Ridge	1,090	186,221	187,311	186,354	957
Matsqui	4,278	198,672	202,950	196,869	6,081
Mission	3,348*	197,735	194,387	189,232	5,155
North Cowichan	17,092	110,766	127,858	98,907	28,951
North Vancouver	21,135	389,723	410,858	373,835	37,023
Oak Bay	58,851	408,377	467,228	405,950	61,278
Peachland	2,081	20,203	22,284	21,319	965
Penticton	49,603	513,814	563,417	507,540	55,877
Pitt Meadows	425	31,260	31,685	31,608	77
Richmond	13,115	475,720	488,835	449,021	39,814
Saanich	3,245	736,727	739,972	737,394	2,578
Salmon Arm	821	69,471	70,292	68,678	1,614
Spallumcheen	18,010	73,479	91,489	79,649	11,840
Sumas	180	60,996	61,176	57,844	3,332
Summerland	47,190	186,236	233,426	205,660	27,766
Surrey	9,630*	465,651	456,021	463,473	7,452*
Tadanac	4,040	123,032	127,072	125,501	1,571
West Vancouver	132,897	625,998	758,895	650,333	108,562
Totals	$523,795	$7,484,724	$8,008,519	$7,480,888	$527,631

* Overdraft.

VII.C.—CASH IN BANK AND ON HAND, DECEMBER 31st, 1936—VILLAGES.

Villages.	Cash in Bank and on Hand, December 31st, 1935.	Receipts of 1936.	Total.	Disbursements of 1936.	Cash in Bank and on Hand, December 31st, 1936.
Abbotsford	$296	$10,832	$11,128	$10,469	$659
Burns Lake	381	1,364	1,745	1,436	309
Creston	365	7,531	7,896	7,861	35
Dawson Creek	.....	1,807	1,807	1,517	290
Gibsons Landing	249	1,588	1,837	1,043	794
Hope	8,223	3,846	12,069	3,667	8,402
McBride	1,535	2,651	4,186	1,941	2,245
Mission	1,842	22,765	24,607	23,486	1,121
New Denver	235	1,502	1,737	1,558	179
Pouce Coupe	399	1,989	2,388	941	1,447
Quesnel	1,067	5,238	6,305	5,005	1,300
Silverton	906	1,150	2,056	1,392	664
Smithers	110*	10,949	10,839	11,336	497*
Stewart	402	6,169	6,571	5,700	871
Terrace	555	3,076	3,631	3,627	4
Tofino	413	1,379	1,792	882	910
Vanderhoof	474	1,962	2,436	2,103	333
Williams Lake	414	4,222	4,636	4,216	420
Totals	$17,646	$90,020	$107,666	$88,180	$19,486

* Overdraft.

VIII.—RECEIPTS, 1936.

	Taxes of Current Year.	Taxes of other than Current Year.	Net Proceeds from Tax Sale of Current Year.	Proceeds from Sale of Reverted Tax Sale Land.	Proceeds from Redemption of Tax Sale Land.	Other Taxes.	Licences and Professional Taxes.	Permits and Fees.	Administration of Justice.	Provincial Government Grants.				School Board Receipts (other than Taxes and Grants).	Public Utilities.	Transfers under Section 200.	Interdepartmental Credits (other than Utilities).	Other Current Revenue Receipts.	Total Current Receipts.	General Receipts.	By-law Receipts.	Trust Funds Receipts.	Sinking Funds Receipts.	Other Non-revenue Receipts.	Total Receipts.
										Schools.	Motor Licences.	Unemployment Relief (Direct).	Other.												
Cities—VIII.A	$3,324,507	$833,735	$23,548	$102,548	$53,763	$90,917	$233,562	$110,143	$46,381	$494,548	$147,544	$774,062	$30,728	$130,957	$2,140,791	$24,443	$18,314	$524,927	$9,105,418	$52,576	$345,066	$220,982	$1,559,706	$3,367,002	$14,650,750
Districts—VIII.B	2,060,772	666,236	9,695	130,003	107,195	45,976	74,400	16,457	13,632	470,260	135,878	865,130	14,961	22,586	711,074	19,146	60,335	91,860	5,515,596	29,387	114,590	69,023	523,428	1,232,700	7,484,724
Villages—VIII.C	36,745	8,578	919	153	225	1,982	14,363	433	.....	.....	8,355	3,694	261	50	.....	.....	.....	13,694	89,452	.....	.....	.....	.....	568	90,020
Totals	$5,422,024	$1,508,549	$34,162	$232,704	$161,183	$138,875	$322,325	$127,033	$60,013	$964,808	$291,777	$1,642,886	$45,950	$153,593	$2,851,865	$43,589	$78,649	$630,481	$14,710,466	$81,963	$459,656	$290,005	$2,083,134	$4,600,270	$22,225,494

NOTE.—Receipts for Vancouver are omitted inasmuch as figures on a cash basis are not obtainable.

VIII.A.—RECEIPTS, 1936—CITIES.

Cities.	Taxes of Current Year.	Taxes of other than Current Year.	Net Proceeds from Tax Sale of Current Year.	Proceeds from Sale of Reverted Tax Sale Land.	Proceeds from Redemption of Tax Sale Land.	Other Taxes.	Licences and Professional Taxes.	Permits and Fees.	Administration of Justice.	Provincial Government Grants.				School Board Receipts (other than Taxes and Grants).	Public Utilities.	Transfers under Section 200.	Interdepartmental Credits (other than Utilities).	Other Current Revenue Receipts.	Total Current Receipts.	General Receipts.	By-law Receipts.	Trust Funds Receipts.	Sinking Funds Receipts.	Other Non-revenue Receipts.	Total Receipts.
										Schools.	Motor Licences.	Unemployment Relief (Direct).	Other.												
Alberni	$9,929	$3,305	$36	$3,112	$237	$623	$495	.....	$124	$3,035	$769	$3,739	$126	$71	$5,303	.....	.....	$509	$31,413	$3,640	.....	$37	$49	$1,808	$36,947
Armstrong	18,145	3,947	.....	753	.....	387	1,050	$633	184	.....	1,084	4,351	.....	.....	6,577	$5,371	$360	689	43,431	175	$9,800	33	5,336	15,300	74,075
Chilliwack	53,982	9,439	464	782	1,677	1,718	6,287	121	1,214	18,759	2,698	8,227	.....	14,351	.....	.....	700	528	120,947	.....	5,000	277	17,876	5,000	149,100
Courtenay	23,207	8,034	65	775	327	909	2,723	588	436	8,509	1,337	6,520	.....	808	53,031	.....	.....	.....	107,269	.....	7	3,762	17,695	21,501	150,234
Cranbrook	50,839	12,975	.....	1,652	.....	596	4,312	159	1,246	14,903	3,363	18,720	.....	3,306	82,393	7,059	.....	4,897	206,420	77	27,195	5,896	79,890	23,499	342,977
Cumberland	11,512	777	.....	80	.....	1,283	1,968	116	60	15,596	2,599	3,131	500	902	.....	.....	.....	688	39,212	.....	.....	.....	.....	9,025	48,237
Duncan	23,666	4,251	.....	440	58	941	4,741	337	.....	11,097	2,021	.....	.....	11,899	11,453	705	.....	136	71,745	2,892	.....	2,478	117,159	5,000	199,274
Enderby	10,768	3,515	151	1,137	.....	142	366	.....	18	3,854	609	.....	.....	706	2,967	.....	.....	1,271	25,504	*2*	.....	203	1,339	18,068	45,112
Fernie	32,277	11,553	.....	760	2,665	472	3,609	70	178	16,790	2,996	.....	.....	1,593	44,794	.....	.....	4,532	122,289	.....	59	3,005	19,884	.....	145,237
Grand Forks	20,781	6,323	.....	416	56	256	1,140	.....	156	10,239	.....	9,309	.....	64	23,312	.....	.....	3,012	75,064	.....	411	.....	6,011	9,013	90,499
Greenwood	2,903	1,098	.....	4,529	.....	.....	375	.....	.....	2,467	188	.....	800	400	1,811	.....	63	2,592	17,226	.....	.....	.....	.....	.....	17,226
Kamloops	138,467	35,610	.....	1,663	1,743	4,607	4,774	6,865	1,832	19,224	6,762	30,888	.....	2,277	52,976	.....	.....	6,953	314,641	.....	30,014	8,255	76,704	146,747	576,361
Kaslo	8,941	4,205	43	301	33	751	250	265	.....	3,114	573	8,308	.....	193	11,653	.....	.....	489	39,119	.....	.....	76	13,917	20,556	73,668
Kelowna	111,162	11,059	.....	1,633	79	3,511	7,738	1,169	1,237	23,928	5,104	11,962	2,966	7,548	123,716	.....	.....	5,826	318,638	*448*	.....	6,083	51,794	10,387	387,350
Ladysmith	9,248	5,966	119	7,897	1,397	795	2,042	846	160	15,189	1,582	.....	.....	1,490	22,122	.....	.....	1,203	70,056	.....	.....	7,868	2,562	.....	80,486
Merritt	13,653	10,364	.....	.....	1,009	495	1,788	1,180	391	7,324	1,421	13,080	.....	304	24,376	.....	.....	939	76,324	*289*	.....	735	15,242	1,950	93,962
Nanaimo	119,530	22,378	2,779	11,820	1,419	2,751	10,596	1,705	2,205	20,275	7,396	50,077	635	1,814	52,593	.....	.....	6,031	314,004	.....	7,000	4,843	23,751	100,989	450,587
Nelson	106,003	29,132	451	911	4,878	4,963	7,546	18,998	3,689	22,284	6,570	19,907	.....	3,130	239,398	11,308	.....	12,153	491,321	.....	16,540	20,808	103,241	54,832	686,742
New Westminster	408,891	109,507	.....	13,179	4,364	5,437	19,500	28,712	12,838	60,230	13,654	136,205	7,716	24,621	354,676	.....	6,838	133,304	1,339,672	.....	107	75,759	235,425	543,168	2,194,131
North Vancouver	146,780	64,129	810	5,004	8,504	2,779	7,431	913	1,070	27,768	9,331	78,693	3,075	13,522	263,385	.....	4,853	9,583	647,630	21,452	249	13,212	134	.....	682,677
Port Alberni	42,021	9,396	.....	9,855	1,933	4,937	3,935	1,345	939	6,319	2,584	11,907	750	2,543	26,935	.....	.....	676	126,075	5,190	586	193	11,172	11,303	154,519
Port Coquitlam	34,385	11,601	.....	1,137	70	302	1,465	5	.....	5,174	1,439	9,118	.....	504	5,214	.....	.....	985	71,399	.....	.....	672	1,712	15,000	88,783
Port Moody	19,284	4,799	12	2,009	278	1,380	2,088	.....	324	4,826	1,382	5,255	.....	133	6,820	.....	.....	880	49,470	1,388	.....	172	1,499	9,500	62,029
Prince George	30,238	12,983	659	1,926	1,132	558	4,037	847	702	7,864	2,718	12,054	.....	1,383	45,765	.....	.....	1,350	124,216	18,388	3	636	30,076	15,057	188,376
Prince Rupert	136,719	32,012	.....	1,255	.....	.....	8,200	7,231	3,725	14,745	6,963	41,472	.....	885	70,513	.....	.....	8,327	332,047	1,497	.....	98	42,685	679	377,006
Revelstoke	44,716	15,022	.....	2,263	600	976	1,614	892	206	14,024	3,000	2,508	27	1,694	74,593	.....	5,500	1,169	168,804	2,781	.....	1,558	51,905	30,432	255,480
Rossland	37,751	11,298	.....	265	.....	1,557	2,285	635	751	10,795	3,123	8,937	9,600	.....	18,925	.....	.....	547	106,469	.....	.....	.....	13,200	13,000	132,669
Salmon Arm	16,587	7,090	18	435	334	406	1,925	7	9	4,769	910	3,859	.....	4,649	7,731	.....	.....	1,023	49,752	.....	11	.....	7,822	7,000	64,585
Slocan	1,413	884	.....	65	.....	22	65	.....	.....	2,381	221	.....	.....	10	395	.....	.....	.....	5,456	.....	.....	.....	.....	5	5,461
Trail	125,424	23,568	151	.....	190	14,939	10,587	4,883	2,787	19,323	8,304	7,095	.....	1,205	55,187	.....	.....	44,939	318,582	4,462	11,020	2,919	62,356	103,112	502,451
Vernon	96,216	13,206	.....	6,696	930	4,590	3,773	1,476	840	24,228	3,989	21,441	.....	1,454	35,020	.....	.....	3,449	217,303	*104*	.....	1,985	3,364	45,000	267,548
Victoria	1,419,069	334,309	17,790	19,798	19,850	27,834	104,857	30,145	9,060	75,520	42,854	247,299	4,533	27,498	417,157	.....	.....	266,347	3,063,920	*9,419*	237,064	59,419	545,906	2,130,071	6,026,961
Totals	$3,324,507	$833,735	$23,548	$102,548	$53,763	$90,917	$233,562	$110,143	$46,381	$494,548	$147,544	$774,062	$30,728	$130,957	$2,140,791	$24,443	$18,314	$524,927	$9,105,418	$52,576	$345,066	$220,982	$1,559,706	$3,367,002	$14,650,750

Figures in italics denote deductions.

VIII.B.—RECEIPTS, 1936—DISTRICTS.

Districts.	Taxes of Current Year.	Taxes of other than Current Year.	Net Proceeds from Tax Sale of Current Year.	Proceeds from Sale of Reverted Tax Sale Land.	Proceeds from Redemption of Tax Sale Land.	Other Taxes.	Licences and Professional Taxes.	Permits and Fees.	Administration of Justice.	Provincial Government Grants.				School Board Receipts (other than Taxes and Grants).	Public Utilities.	Transfers under Section 200.	Interdepartmental Credits (other than Utilities).	Other Current Revenue Receipts.	Total Current Receipts.	General Receipts.	By-law Receipts.	Trust Funds Receipts.	Sinking Funds Receipts.	Other Non-revenue Receipts.	Total Receipts.
										Schools.	Motor Licences.	Unemployment Relief (Direct).	Other.												
Burnaby	$350,939	$197,252	$1,222	$34,103	$31,595	$5,102	$9,600	$3,097	$2,496	$99,560	$28,032	$375,151	.....	$1,611	$112,327	.....	.....	$2,967	$1,255,054	$362	$2	$22,692	$51,320	$141,754	$1,471,184
Chilliwhack	74,882	15,832	383	105	7,444	3,171	2,500	26	1,142	25,880	6,362	5,313	.....	424	.....	.....	$6,175	16,222	165,861	6,196	.....	179	15,385	10,601	198,222
Coldstream	19,528	4,944	1,044	.....	1,191	565	.....	.....	130	.....	951	1,622	$25	2,839	.....	.....	.....	315	33,154	*205*	.....	116	5,174	12,500	50,739
Coquitlam	29,237	7,781	431	4,104	2,644	2,474	2,028	220	307	9,698	5,341	22,448	170	1,363	.....	.....	.....	15,743	103,998	.....	.....	1,147	1,071	40,012	146,228
Delta	80,183	19,890	.....	1,534	380	983	2,147	20	590	13,886	4,067	10,144	1,387	330	20,428	.....	.....	2,338	158,307	.....	.....	.....	34,947	77,052	270,306
Esquimalt	67,287	15,193	.....	1,031	2,219	1,108	1,062	221	543	8,640	3,590	7,713	.....	293	.....	$4,538	.....	2,181	115,619	2,067	.....	153	13,988	37,250	169,077
Fraser Mills	5,532	.....	.....	.....	.....	1,165	125	.....	.....	.....	675	.....	.....	.....	.....	.....	.....	.....	7,497	.....	.....	.....	.....	.....	7,497
Glenmore	4,314	1,066	12	.....	111	373	.....	.....	15	675	332	752	.....	23	1,321	.....	.....	174	9,168	.....	285	54	316	2,500	12,323
Kent	14,628	3,518	.....	2,027	1,254	439	935	.....	704	7,378	1,324	1,459	.....	203	.....	.....	.....	2,041	35,910	.....	.....	101	1,016	8,000	45,027
Langley	46,433	19,660	1,327	2,309	2,296	2,538	4,130	353	1,112	29,969	6,071	46,124	.....	235	.....	.....	.....	3,418	165,975	.....	.....	262	.....	73,803	240,040
Maple Ridge	47,855	16,028	345	1,429	3,945	3,442	4,652	162	520	28,269	5,408	13,057	751	2,283	.....	.....	1,454	2,224	131,824	5,761	.....	389	3,247	45,000	186,221
Matsqui	28,006	16,048	.....	1,715	.....	1,173	2,119	396	.....	3,676	4,205	48,291	3,000	.....	.....	.....	.....	2,592	111,221	1,386	.....	2,243	167	83,655	198,672
Mission	78,802	7,801	.....	3,513	125	615	165	347	20	19,582	2,499	15,926	1,043	1,317	.....	.....	316	339	132,410	.....	.....	.....	.....	65,325	197,735
North Cowichan	40,670	12,120	.....	2,095	607	3,851	2,682	305	.....	5,025	3,609	8,928	.....	28	.....	.....	.....	1,208	81,128	2,729	.....	886	8,908	17,115	110,766
North Vancouver	93,631	47,993	786	13,730	18,376	1,768	2,142	1,860	413	12,814	5,250	78,814	2,303	41	19,638	.....	.....	7,625	307,184	.....	.....	8,850	37,489	36,200	389,723
Oak Bay	170,257	32,424	179	2,551	1,294	2,946	1,990	1,649	363	11,116	6,461	8,334	.....	1,343	54,144	14,608	.....	5,588	315,247	.....	.....	4,711	87,748	671	408,377
Peachland	3,796	3,530	49	600	23	72	296	60	33	1,751	348	1,550	.....	.....	4,443	.....	.....	1,509	18,060	1,347	1	5	790	.....	20,203
Penticton	106,215	18,755	360	7,124	1,465	2,876	6,676	4,342	1,135	30,365	5,088	11,644	.....	3,072	137,749	.....	.....	2,628	339,494	8,737	28,917	4,844	81,517	50,305	513,814
Pitt Meadows	6,367	6,162	.....	.....	2,259	167	1,015	18	130	3,731	912	3,076	172	608	.....	.....	140	.....	24,757	753	.....	.....	.....	5,750	31,260
Richmond	115,385	24,683	176	6,417	1,959	3,888	14,468	146	746	32,689	8,972	30,094	1,057	4,639	63,417	.....	.....	7,368	316,104	.....	24,885	1,381	54,150	79,200	475,720
Saanich	199,757	51,880	581	8,377	4,335	3,084	2,439	690	767	42,825	14,220	76,482	.....	3	80,447	.....	44,789	3,140	533,816	*473*	5,500	5,964	21,130	170,790	736,727
Salmon Arm	22,687	13,995	500	409	3,222	185	200	.....	38	6,739	1,832	6,987	643	45	.....	.....	.....	1,132	58,614	.....	.....	.....	2,357	8,500	69,471
Spallumcheen	30,379	8,970	.....	4,304	141	319	5	.....	145	.....	1,786	1,210	185	.....	.....	.....	.....	9	47,453	*2,311*	.....	2,762	6,075	20,000	73,479
Sumas	17,875	9,575	.....	25	154	476	870	55	.....	3,757	1,987	4,328	.....	.....	.....	.....	.....	588	39,690	1,106	.....	.....	.....	20,200	60,996
Summerland	31,955	6,940	154	4,088	1,010	1,368	1,450	75	80	7,487	1,964	1,163	.....	716	75,180	.....	7,461	2,659	143,750	2,239	.....	532	39,208	507	186,236
Surrey	129,312	30,755	1,448	6,275	10,469	1,435	6,384	848	1,665	46,631	9,344	60,499	3,685	217	.....	.....	.....	5,936	314,903	.....	.....	15	733	150,000	465,651
Tadanac	121,257	119	.....	.....	.....	63	.....	.....	34	509	.....	.....	.....	.....	.....	.....	.....	33	122,015	.....	.....	7	.....	1,010	123,032
West Vancouver	123,603	73,322	698	22,138	8,677	330	4,320	1,558	504	17,608	5,248	24,021	540	953	141,980	.....	.....	1,883	427,383	193	55,000	11,730	56,692	75,000	625,998
Totals	$2,060,772	$666,236	$9,695	$130,003	$107,195	$45,976	$74,400	$16,457	$13,632	$470,260	$135,878	$865,130	$14,961	$22,586	$711,074	$19,146	$60,335	$91,860	$5,515,596	$29,387	$114,590	$69,023	$523,428	$1,232,700	$7,484,724

Figures in italics denote deductions.

VIII.C.—RECEIPTS, 1936—VILLAGES.

Villages.	Taxes of Current Year.	Taxes of other than Current Year.	Net Proceeds from Tax Sale of Current Year.	Proceeds from Sale of Reverted Tax Sale Land.	Proceeds from Redemption of Tax Sale Land.	Other Taxes.	Licences and Professional Taxes.	Permits and Fees.	Administration of Justice.	Provincial Government Grants.				School Board Receipts (other than Taxes and Grants).	Public Utilities.	Transfers under Section 200.	Interdepartmental Credits (other than Utilities).	Other Current Revenue Receipts.	Total Current Receipts.	General Receipts.	By-law Receipts.	Trust Funds Receipts.	Sinking Funds Receipts.	Other Non-revenue Receipts.	Total Receipts.
										Schools.	Motor Licences.	Unemployment Relief (Direct).	Other.												
Abbotsford	$2,469	$372	$190	.....	.....	$293	$3,054	$267	.....	.....	$559	.....	.....	.....	.....	.....	.....	$3,628	$10,832	.....	.....	.....	.....	.....	$10,832
Burns Lake	512	62	.....	.....	.....	.....	265	36	.....	.....	221	.....	.....	.....	.....	.....	.....	268	1,364	.....	.....	.....	.....	.....	1,364
Creston	3,177	958	.....	.....	.....	87	1,493	31	.....	.....	762	.....	.....	.....	.....	.....	.....	623	7,131	.....	.....	.....	.....	$400	7,531
Dawson Creek	1,195	.....	.....	.....	.....	.....	508	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	6	1,709	.....	.....	.....	.....	98	1,807
Gibsons Landing	747	.....	.....	.....	.....	23	132	.....	.....	.....	144	.....	.....	.....	.....	.....	.....	542	1,588	.....	.....	.....	.....	.....	1,588
Hope	1,020	339	57	$41	.....	235	590	.....	.....	.....	410	.....	.....	.....	.....	.....	.....	1,154	3,846	.....	.....	.....	.....	.....	3,846
McBride	1,866	.....	.....	.....	$225	24	160	20	.....	.....	243	.....	.....	.....	.....	.....	.....	113	2,651	.....	.....	.....	.....	.....	2,651
Mission	8,846	2,499	184	.....	.....	462	3,883	.....	.....	.....	1,441	$3,694	$91	.....	.....	.....	.....	1,665	22,765	.....	.....	.....	.....	.....	22,765
New Denver	950	12	.....	.....	.....	20	185	.....	.....	.....	335	.....	.....	.....	.....	.....	.....	.....	1,502	.....	.....	.....	.....	.....	1,502
Pouce Coupe	1,128	.....	.....	.....	.....	.....	267	.....	.....	.....	198	.....	.....	.....	.....	.....	.....	396	1,989	.....	.....	.....	.....	.....	1,989
Quesnel	2,141	1,340	.....	.....	.....	.....	1,098	.....	.....	.....	489	.....	.....	.....	.....	.....	.....	170	5,238	.....	.....	.....	.....	.....	5,238
Silverton	461	275	.....	.....	.....	21	70	.....	.....	.....	298	.....	.....	.....	.....	.....	.....	25	1,150	.....	.....	.....	.....	.....	1,150
Smithers	4,489	.....	.....	.....	.....	427	892	23	.....	.....	1,095	.....	.....	.....	.....	.....	.....	4,023	10,949	.....	.....	.....	.....	.....	10,949
Stewart	1,936	2,339	428	112	.....	30	440	4	.....	.....	669	.....	.....	.....	.....	.....	.....	141	6,099	.....	.....	.....	.....	70	6,169
Terrace	1,362	.....	.....	.....	.....	92	327	.....	.....	.....	386	.....	.....	.....	.....	.....	.....	909	3,076	.....	.....	.....	.....	.....	3,076
Tofino	588	.....	60	.....	.....	167	65	.....	.....	.....	329	.....	170	.....	.....	.....	.....	.....	1,379	.....	.....	.....	.....	.....	1,379
Vanderhoof	1,266	.....	.....	.....	.....	101	235	24	.....	.....	335	.....	.....	.....	.....	.....	.....	1	1,962	.....	.....	.....	.....	.....	1,962
Williams Lake	2,592	382	.....	.....	.....	.....	699	28	.....	.....	441	.....	.....	$50	.....	.....	.....	30	4,222	.....	.....	.....	.....	.....	4,222
Totals	$36,745	$8,578	$919	$153	$225	$1,982	$14,363	$433	.....	.....	$8,355	$3,694	$261	$50	.....	.....	.....	$13,694	$89,452	.....	.....	.....	.....	$568	$90,020

IX.—DISBURSEMENTS, 1936.

	Debenture Interest (exclusive of Schools and Public Utilities).	Sinking Funds deposited (exclusive of Schools and Public Utilities).	Board of Works.	Street-lighting.	Parks and Cemeteries.	Fire Protection.	Health and Sanitation.	Hospitalization.	Social Service and Relief.	Donations and Grants.	Administration of Justice.	Council Indemnities.	Administration Salaries.	Administration Expenses.	Schools and Debenture Interest and Sinking Fund deposited.	Public Utilities: Maintenance and Operation, Construction and Equipment from Revenue, and Debenture Interest and Sinking Fund deposited.	Capital Expenditure from Revenue (exclusive of Public Utilities).	Other Current Revenue Disbursements.	Total Current Disbursements.	General Disbursements.	By-law Disbursements.	Trust Funds Disbursements.	Sinking Funds Disbursements.	Other Non-revenue Disbursements.	Total Disbursements.
Cities—IX.A	$987,879	$356,347	$431,508	$143,150	$141,203	$336,529	$165,965	$190,014	$1,308,905	$75,946	$294,338	$44,099	$246,887	$334,520	$1,968,278	$1,685,691	$153,094	$256,085	$9,120,438	$25,724	$327,840	$199,198	$1,760,972	$3,211,699	$14,645,871
Districts—IX.B	153,541	80,369	663,581	68,421	29,543	56,763	92,827	155,223	1,180,369	29,188	141,005	35,551	132,751	156,051	1,415,252	770,581	40,847	230,063	5,431,926	73,971	106,746	78,535	559,483	1,230,227	7,480,888
Villages—IX.C	.....	.....	22,499	7,543	1,532	2,433	5,320	2,445	6,834	2,117	222	2,550	10,499	6,638	.....	.....	5,298	11,040	86,970	.....	.....	.....	.....	1,210	88,180
Totals	$1,141,420	$436,716	$1,117,588	$219,114	$172,278	$395,725	$264,112	$347,682	$2,496,108	$107,251	$435,565	$82,200	$390,137	$497,209	$3,383,530	$2,456,272	$199,239	$497,188	$14,639,334	$99,695	$434,586	$277,733	$2,320,455	$4,443,136	$22,214,939

NOTE.—Disbursements for Vancouver are omitted inasmuch as figures on a cash basis are not obtainable.

IX.A.—DISBURSEMENTS, 1936—CITIES.

Cities.	Debenture Interest (exclusive of Schools and Public Utilities).	Sinking Funds deposited (exclusive of Schools and Public Utilities).	Board of Works.	Street-lighting.	Parks and Cemeteries.	Fire Protection.	Health and Sanitation.	Hospitalization.	Social Service and Relief.	Donations and Grants.	Administration of Justice.	Council Indemnities.	Administration Salaries.	Administration Expenses.	Schools and Debenture Interest and Sinking Fund deposited.	Public Utilities: Maintenance and Operation, Construction and Equipment from Revenue, and Debenture Interest and Sinking Fund deposited.	Capital Expenditure from Revenue (exclusive of Public Utilities).	Other Current Revenue Disbursements.	Total Current Disbursements.	General Disbursements.	By-law Disbursements.	Trust Funds Disbursements.	Sinking Funds Disbursements.	Other Non-revenue Disbursements.	Total Disbursements.
Alberni	.....	.....	$2,467	$1,070	$12	$809	$336	$1,669	$5,734	.....	$599	$630	$1,491	$889	$10,937	$1,915	$3,717	$461	$32,736	$4,671	.....	$12	$510	$3,482	$41,411
Armstrong	$2,550	$2,053	1,271	1,024	319	226	157	.....	6,651	$925	1,131	.....	2,130	1,333	8,451	11,397	.....	1,946	41,564	150	$9,830	31	5,912	15,800	73,287
Chilliwack	15,313	9,153	6,969	3,705	.....	2,374	1,974	596	13,767	1,028	4,718	1,170	3,155	2,004	53,914	.....	.....	1,758	121,598	.....	5,000	472	14,948	5,431	147,449
Courtenay	375	773	9,751	.....	1,367	2,352	599	1,570	3,301	360	2,313	1,200	2,063	2,359	23,365	40,515	4,162	773	97,198	.....	.....	4,221	9,985	30,098	141,502
Cranbrook	11,376	15,832	4,994	2,961	843	6,527	472	1,226	29,767	638	5,093	.....	3,903	2,891	48,892	55,162	1,397	15,740	207,714	.....	7,282	5,757	83,665	28,635	333,053
Cumberland	.....	.....	1,272	1,041	.....	1,056	807	622	4,785	75	1,922	412	645	773	23,245	.....	.....	630	37,285	.....	.....	.....	.....	9,683	46,968
Duncan	2,210	2,127	9,099	2,725	.....	1,788	234	1,624	933	275	886	700	2,394	2,041	34,740	11,453	854	239	74,322	198	.....	1,374	187,245	5,000	268,139
Enderby	.....	.....	736	766	61	23	170	177	2,202	77	1,303	130	2,080	1,588	7,895	3,246	.....	2,923	23,377	*898*	.....	203	26,302	18,449	67,433
Fernie	.....	3,000	3,755	2,148	.....	4,031	493	2,000	30,143	1,429	4,680	.....	3,400	2,774	35,610	17,457	12,408	1,122	124,450	.....	.....	2,399	13,484	.....	140,333
Grand Forks	3,143	3,536	1,049	416	265	1,464	258	1,419	12,524	160	2,296	915	2,875	2,001	26,011	15,857	378	3,946	78,513	.....	.....	304	5,970	7,791	92,578
Greenwood	1,500	.....	4,950	293	.....	387	147	263	18	50	456	.....	1,642	408	4,847	.....	.....	3,024	17,985	.....	.....	56	.....	.....	18,041
Kamloops	10,339	4,953	20,146	4,909	8,005	14,275	6,540	8,269	63,393	2,815	14,079	2,550	9,600	9,904	84,010	26,035	1,830	8,408	299,560	5,224	30,000	7,043	130,013	138,721	610,561
Kaslo	329	.....	3,341	1,400	784	449	125	1,374	2,168	50	582	.....	930	1,118	8,758	15,360	.....	505	37,273	.....	.....	.....	10,006	20,979	68,258
Kelowna	13,663	7,142	20,223	1,412	4,425	7,921	11,669	6,097	22,449	3,750	6,937	1,960	10,167	8,181	74,949	99,593	4,092	7,248	311,878	8,988	.....	5,184	20,232	10,000	356,282
Ladysmith	.....	.....	4,453	900	432	1,034	100	1,025	1,582	767	1,430	698	2,330	840	25,130	24,457	1,298	5,910	72,386	.....	.....	147	8,399	.....	80,932
Merritt	2,923	592	2,120	4,000	17	611	694	1,374	17,404	50	2,436	.....	2,807	1,189	16,752	21,960	.....	439	75,368	1,099	.....	747	12,138	.....	89,352
Nanaimo	19,452	.....	18,909	9,099	5,822	8,352	11,328	5,345	70,978	620	9,199	2,180	6,149	11,191	65,579	38,457	.....	13,040	295,700	.....	6,579	7,292	26,622	113,104	449,297
Nelson	15,053	6,849	41,648	3,569	7,084	11,484	10,025	8,012	22,624	824	8,106	2,080	17,560	17,853	105,297	221,174	.....	5,713	504,955	6,572	16,540	11,443	110,385	50,000	699,895
New Westminster	205,673	.....	41,240	10,315	21,979	55,084	16,996	26,744	230,961	5,660	51,818	4,950	28,397	73,441	262,723	263,308	23,134	34,420	1,356,843	376	.....	84,298	246,450	500,062	2,188,029
North Vancouver	68	.....	51,503	13,706	10,917	19,678	7,602	10,050	93,379	1,400	11,215	1,757*	15,755	26,184	93,815	209,450	3,595	9,063	579,137	11,175	3,202	13,345	21,775	25,000	653,634
Port Alberni	2,213	1,744	15,157	3,382	296	2,285	1,861	2,000	19,528	1,167	5,473	1,364	3,540	2,922	34,753	30,172	5,667	1,802	135,326	3,750	.....	193	17,619	4,788	161,676
Port Coquitlam	11,978	.....	6,812	1,494	.....	89	327	1,299	13,699	.....	2,157	1,112	3,116	2,127	15,015	4,140	.....	2,844	66,209	50	.....	681	9,787	15,000	91,727
Port Moody	6,228	.....	3,675	1,432	62	257	300	1,240	9,128	90	2,584	1,254	2,032	4,044	15,529	1,393	.....	.....	49,248	399	.....	172	.....	9,500	59,319
Prince George	2,235	3,479	3,243	4,974	144	4,984	658	2,740	20,173	80	4,354	1,380	4,008	2,419	28,478	34,750	916	1,560	120,575	17,464	.....	469	36,073	17,173	191,754
Prince Rupert	48,840	32,797	8,192	9,080	1,893	10,643	8,300	7,342	61,630	406	13,368	3,000	9,232	13,058	60,103	45,323	396	5,223	338,826	10,990	.....	.....	38,900	2,071	390,787
Revelstoke	2,850	7,807	9,293	1,342	774	4,438	1,502	27	6,705	1,729	4,132	1,130	6,085	4,116	42,166	76,790	5,479	4,692	181,057	.....	.....	1,517	44,571	15,000	242,145
Rossland	13,087	10,964	11,305	1,127	682	6,410	1,346	5,099	12,469	246	4,220	657	3,318	1,207	28,585	4,858	811	1,136	107,527	1,481	.....	.....	26,303	13,000	148,311
Salmon Arm	734	224	2,242	1,471	437	803	166	898	6,091	528	1,781	900	1,635	1,140	17,677	11,315	.....	1,291	49,333	103	.....	.....	12,391	7,000	68,827
Slocan	.....	.....	155	.....	.....	.....	.....	.....	125	.....	.....	.....	505	52	3,778	1,145	.....	34	5,794	.....	.....	.....	.....	.....	5,794
Trail	36,191	27,346	32,873	4,574	4,630	9,455	7,725	10,102	23,100	1,282	12,225	1,944	12,861	11,193	97,899	33,909	13,732	2,380	343,421	2,328	12,394	1,568	68,071	96,227	524,009
Vernon	783	.....	18,771	4,317	1,896	9,014	6,002	5,000	35,764	2,996	7,384	1,750	720	2,765	75,331	19,729	.....	18,886	211,108	671	.....	3,242	35,504	45,000	295,525
Victoria	558,773	215,976	69,894	44,498	68,057	148,226	67,052	74,811	465,730	46,969	105,461	8,276	80,362	120,515	534,044	345,371	69,228	98,929	3,122,172	*49,067*	237,013	47,028	537,712	2,004,705	5,899,563
Totals	$987,879	$356,347	$431,508	$143,150	$141,203	$336,529	$165,965	$190,014	$1,308,905	$75,946	$294,338	$44,099	$246,887	$334,520	$1,968,278	$1,685,691	$153,094	$256,085	$9,120,438	$25,724	$327,840	$199,198	$1,760,972	$3,211,699	$14,645,871

* Commissioner. Figures in italics denote deductions.

IX.B.—DISBURSEMENTS, 1936—DISTRICTS.

Districts.	Debenture Interest (exclusive of Schools and Public Utilities).	Sinking Funds deposited (exclusive of Schools and Public Utilities).	Board of Works.	Street-lighting.	Parks and Cemeteries.	Fire Protection.	Health and Sanitation.	Hospitalization.	Social Service and Relief.	Donations and Grants.	Administration of Justice.	Council Indemnities.	Administration Salaries.	Administration Expenses.	Schools and Debenture Interest and Sinking Fund deposited.	Public Utilities: Maintenance and Operation, Construction and Equipment from Revenue, and Debenture Interest and Sinking Fund deposited.	Capital Expenditure from Revenue (exclusive of Public Utilities).	Other Current Revenue Disbursements.	Total Current Disbursements.	General Disbursements.	By-law Disbursements.	Trust Funds Disbursements.	Sinking Funds Disbursements.	Other Non-revenue Disbursements.	Total Disbursements.
Burnaby	$3,294	$20,973	$33,678	$27,667	$5,461	$12,252	$45,699	$50,369	$586,379	.....	$31,086	$3,600*	$21,200	$31,852	$264,620	$103,518	$850	$20,225	$1,262,723	$35,812	.....	$21,857	$30,518	$107,450	$1,458,360
Chilliwhack	1,960	3,419	29,992	48	.....	8	318	938	17,880	$1,513	3,691	1,500	2,792	3,262	70,778	.....	5,060	31,389	174,548	.....	.....	179	11,268	8,152	194,147
Coldstream	5,832	1,498	2,623	.....	.....	.....	.....	.....	1,164	1,155	218	.....	1,875	2,345	6,979	4,353	3,134	1,159	32,335	*261*	.....	111	4,985	12,500	49,670
Coquitlam	9,173	.....	9,177	2,464	6	36	200	7,679	28,702	.....	2,193	2,000	3,465	2,521	25,654	.....	.....	7,911	101,181	.....	.....	5,008	1,614	42,500	150,303
Delta	7,000	79	23,595	.....	.....	36	.....	.....	22,397	.....	3,662	1,150	3,081	8,023	38,684	49,129	.....	.....	156,836	.....	.....	.....	53,581	84,387	294,804
Esquimalt	21,975	6,453	7,479	1,337	668	2,391	5,691	4,477	13,076	2,553	6,100	1,017	6,720	4,513	35,448	.....	212	859	120,969	3,884	.....	114	11,535	36,699	173,201
Fraser Mills	.....	.....	422	240	.....	100	.....	742	902	35	1,465	.....	340	180	3,016	.....	.....	.....	7,442	.....	.....	.....	.....	.....	7,442
Glenmore	.....	.....	2,482	.....	12	.....	.....	356	748	130	.....	420	684	327	4,020	1,104	.....	259	10,542	.....	$115	46	277	2,500	13,480
Kent	210	1,000	6,039	642	384	.....	128	398	3,804	150	547	600	1,330	959	14,882	.....	.....	4,835	35,908	.....	.....	101	.....	8,000	44,009
Langley	.....	.....	68,397	240	145	.....	616	6,153	22,113	545	5,194	2,000	4,704	4,182	56,622	.....	1,063	5,721	177,695	.....	.....	171	.....	68,439	246,305
Maple Ridge	3,864	2,057	35,375	1,038	613	.....	409	5,024	8,219	1,995	2,188	1,450	3,355	5,197	60,005	.....	5,727	3,530	140,046	3,282	.....	389	937	41,700	186,354
Matsqui	.....	167	10,457	.....	242	.....	166	3,003	59,111	.....	534	1,700	3,000	3,342	20,852	.....	818	3,465	106,857	4,993	.....	2,298	.....	82,721	196,869
Mission	.....	.....	42,248	520	347	320	1,577	1,561	24,804	220	1,500	1,900	1,785	3,059	48,428	.....	50	3,622	131,941	.....	.....	125	.....	57,166	189,232
North Cowichan	1,750	272	15,371	367	15	10	667	3,474	14,042	335	1,395	1,100	3,480	6,026	25,499	.....	.....	3,404	77,207	4,814	.....	886	.....	16,000	98,907
North Vancouver	.....	.....	26,749	6,885	167	3,127	4,541	3,276	95,876	487	6,113	1,232	13,420	17,627	47,541	22,963	2,820	29,496	282,320	.....	.....	8,150	28,715	54,650	373,835
Oak Bay	24,849	16,530	46,850	4,418	3,051	15,069	11,945	7,769	7,543	3,672	12,725	.....	9,415	3,253	91,257	43,993	1,791	5,680	309,810	1,852	.....	5,245	86,833	2,210	405,950
Peachland	150	281	255	400	66	25	50	169	2,814	35	234	175	1,220	954	3,970	4,375	.....	951	16,124	651	.....	12	2,532	2,000	21,319
Penticton	6,232	2,887	18,805	4,000	2,049	7,524	3,677	7,564	23,813	1,979	7,339	1,320	5,820	7,645	79,865	149,392	3,973	2,055	335,939	*525*	27,596	4,795	81,225	58,510	507,540
Pitt Meadows	.....	2,198	2,662	.....	.....	.....	118	.....	5,222	59	396	437	1,368	1,842	10,156	.....	310	291	25,059	120	.....	.....	.....	6,429	31,608
Richmond	16,275	3,762	45,629	2,728	.....	1,468	4,348	9,606	12,705	895	9,254	2,500	6,544	6,180	83,832	69,707	150	19,712	295,295	.....	18,650	1,381	54,495	79,200	449,021
Saanich	975	726	46,955	1,629	.....	8,162	6,182	17,602	130,018	2,203	12,125	1,800	9,729	19,175	123,524	80,345	4,507	43,735	509,392	12,099	5,500	18,311	21,905	170,187	737,394
Salmon Arm	1,500	1,235	6,357	.....	2,024	11	297	1,978	13,323	50	681	1,100	1,730	2,378	15,324	.....	450	9,517	57,955	*971*	.....	.....	3,016	8,678	68,678
Spallumcheen	2,400	1,035	8,698	.....	13	15	75	15	4,737	1,108	487	1,000	2,605	2,648	16,410	.....	.....	469	41,715	*706*	.....	4,597	6,887	27,156	79,649
Sumas	.....	.....	14,303	476	.....	10	.....	476	3,177	269	526	1,400	1,398	1,095	16,506	.....	667	953	41,256	903	.....	154	.....	15,531	57,844
Summerland	923	504	6,508	649	99	25	137	1,275	4,203	125	985	1,200	6,180	2,779	26,995	78,970	2,049	4,107	137,713	*764*	.....	399	68,312	.....	205,660
Surrey	282	561	106,120	2,209	877	.....	1,264	16,940	32,598	450	10,913	2,500	6,440	3,606	104,680	.....	.....	16,718	306,158	.....	.....	1,743	572	155,000	463,473
Tadanac	.....	.....	25,836	249	9,984	4,705	1,767	1,218	180	8,875	9,129	300	215	209	39,766	.....	.....	10,000	112,433	12,051	.....	7	.....	1,010	125,501
West Vancouver	44,897	14,732	20,519	10,215	3,320	1,469	2,955	3,161	40,819	350	10,325	2,150	8,856	10,872	79,939	162,732	7,216	.....	424,527	*3,263*	54,885	2,456	90,276	81,452	650,333
Totals	$153,541	$80,369	$663,581	$68,421	$29,543	$56,763	$92,827	$155,223	$1,180,369	$29,188	$141,005	$35,551	$132,751	$156,051	$1,415,252	$770,581	$40,847	$230,063	$5,431,926	$73,971	$106,746	$78,535	$559,483	$1,230,227	$7,480,888

* Commissioner. Figures in italics denote deductions.

Villages.	Debenture Interest (exclusive of Schools and Public Utilities).	Sinking Funds deposited (exclusive of Schools and Public Utilities).	Board of Works.	Street-lighting.	Parks and Cemeteries.	Fire Protection.	Health and Sanitation.	Hospitalization.	Social Service and Relief.	Donations and Grants.	Administration of Justice.	Commissioners' Indemnities.	Administration Salaries.	Administration Expenses.	Schools and Debenture Interest and Sinking Fund deposited.	Public Utilities: Maintenance and Operation, Construction and Equipment from Revenue, and Debenture Interest and Sinking Fund deposited.	Capital Expenditure from Revenue (exclusive of Public Utilities).	Other Current Revenue Disbursements.	Total Current Disbursements.	General Disbursements.	By-law Disbursements.	Trust Funds Disbursements.	Sinking Funds Disbursements.	Other Non-revenue Disbursements.	Total Disbursements.
Abbotsford	...	...	$1,570	$1,232	$597	$197	$160	...	$397	$306	...	$300	$1,219	$1,570	...	...	...	$2,921	$10,469	...	...	...	...	...	$10,469
Burns Lake	...	...	84	200	206	...	300	...	...	100	...	...	360	37	...	...	...	149	1,436	...	...	...	...	...	1,436
Creston	...	...	2,577	778	525	222	737	...	...	778	...	...	950	463	...	...	...	431	7,461	...	...	...	...	$400	7,861
Dawson Creek	...	...	856	...	...	...	...	...	...	...	...	...	200	284	...	...	...	79	1,419	...	...	...	...	98	1,517
Gibsons Landing	...	...	124	...	...	...	...	$71	...	...	...	...	...	234	...	...	$180	434	1,043	...	...	...	...	...	1,043
Hope	...	...	794	112	...	...	25	77	50	50	...	300	455	240	...	...	329	1,235	3,667	...	...	...	...	...	3,667
McBride	...	...	949	...	...	...	195	39	...	40	...	150	335	99	...	...	...	134	1,941	...	...	...	...	...	1,941
Mission	...	...	5,265	1,839	...	1,081	366	762	5,668	50	...	300	1,118	739	...	...	4,217	1,544	22,949	...	...	...	...	537	23,486
New Denver	...	...	777	240	...	100	14	150	...	...	...	...	200	32	...	...	...	45	1,558	...	...	...	...	...	1,558
Pouce Coupe	...	...	65	396	...	...	...	...	...	95	...	...	300	10	...	...	...	75	941	...	...	...	...	...	941
Quesnel	...	...	1,164	972	29	97	172	...	...	440	$74	300	702	1,055	...	...	...	...	5,005	...	...	...	...	...	5,005
Silverton	...	...	911	227	...	33	...	150	...	10	...	...	...	26	...	...	...	35	1,392	...	...	...	...	...	1,392
Smithers	...	...	3,091	714	57	298	3,176	695	...	206	...	300	1,925	679	...	...	...	195	11,336	...	...	...	...	...	11,336
Stewart	...	...	1,660	377	21	208	...	...	719	42	...	300	900	450	...	...	...	848	5,525	...	...	...	...	175	5,700
Terrace	...	...	361	...	...	...	...	259	...	...	...	...	703	229	...	...	...	2,075	3,627	...	...	...	...	...	3,627
Tofino	...	...	531	...	...	...	...	...	...	...	...	...	180	46	...	...	...	125	882	...	...	...	...	...	882
Vanderhoof	...	...	813	...	...	172	...	...	...	...	...	300	360	142	...	...	...	316	2,103	...	...	...	...	...	2,103
Williams Lake	...	...	907	456	97	25	175	242	...	...	148	300	592	303	...	...	572	399	4,216	...	...	...	...	...	4,216
Totals	...	...	$22,499	$7,543	$1,532	$2,433	$5,320	$2,445	$6,834	$2,117	$222	$2,550	$10,499	$6,638	...	...	$5,298	$11,040	$86,970	...	...	...	...	$1,210	$88,180

X.—PUBLIC UTILITIES, 1936.

	Estimated Value of Plant (less Depreciation).	Receipts.	Disbursements.				Receipts.	
			Maintenance and Operation.	Construction and Equipment from Revenue.	Interest and Sinking Fund deposited.	Total.	Over Disbursements.	Under Disbursements.
Electric Light, Cities—X.A.	$1,826,500	$732,540	$354,819	$35,266	$106,335	$496,420	$242,912	$6,792
Electric Light, Districts—X.A.	153,960	99,077	67,853	2,285	20,407	90,545	9,001	469
Waterworks, Cities—X.B.	8,636,722	1,086,308	379,823	21,665	405,993	807,481	292,640	13,813
Waterworks, Districts—X.C.	3,770,670	409,256	207,054	24,442	210,809	442,305	21,899	54,948
Other—X.D.	953,215	525,070	411,867	14,765	96,847	523,479	44,048	42,457
Totals	$15,341,067	$2,852,251*	$1,421,416	$98,423	$840,391	$2,360,230†	$610,500	$118,479

Exhibit VIII.—Receipts—shows the total of Utilities as	$2,851,865.00
* Exhibit X.—Public Utilities—shows the total of Receipts as	2,852,251.00
Difference	$386.00
Exhibit IX.—Disbursements—shows the total of Utilities as	$2,456,272.00
† Exhibit X.—Public Utilities—shows the total of Disbursements as	2,360,230.00
Difference	$96,042.00

These differences are brought about by certain municipalities including the receipts and disbursements of various other services as public utilities.

X.A.—PUBLIC UTILITIES—ELECTRIC LIGHT, 1936.

	Estimated Value of Plant (less Depreciation).	Receipts.	Disbursements.				Receipts.	
			Maintenance and Operation.	Construction and Equipment from Revenue.	Interest and Sinking Fund deposited.	Total.	Over Disbursements.	Under Disbursements.
Cities—Electric Light.								
Courtenay	$113,444	$36,972	$20,234	$1,535	$3,595	$25,364	$11,608	.....
Cranbrook	76,013	54,777	30,288	2,159	5,920	38,367	16,410	.....
Duncan	.....	11,453	11,453	.....	.....	11,453	.....	.....
Fernie	23,941	26,971	15,926	.....	.....	15,926	11,045	.....
Grand Forks	91,000	12,303	9,138	.....	4,987	14,125	.....	$1,822
Kaslo	55,400	8,652	5,733	.....	5,554	11,287	.....	2,635
Kelowna	81,970	85,837	54,168	7,049	9,561	70,778	15,059	.....
Ladysmith	24,000	22,122	17,207	250	7,000	24,457	.....	2,335
Nelson	609,613	162,999	40,331	4,427	36,200	80,958	82,041	.....
New Westminster	440,222	222,181	97,660	17,043	7,070	121,773	100,408	.....
Prince George	59,897	31,700	20,074	.....	5,905	25,979	5,721	.....
Revelstoke	251,000	56,573	32,607	2,803	20,543	55,953	620	.....
Totals	$1,826,500	$732,540	$354,819	$35,266	$106,335	$496,420	$242,912	$6,792
Districts—Electric Light.								
Peachland	$13,558	$3,467	$3,189	.....	$747	$3,936	.....	$469
Penticton	104,651	75,630	52,369	$2,285	16,244	70,898	$4,732	.....
Summerland	35,751	19,980	12,295	.....	3,416	15,711	4,269	.....
Totals	$153,960	$99,077	$67,853	$2,285	$20,407	$90,545	$9,001	$469

X.B.—PUBLIC UTILITIES—WATERWORKS, CITIES, 1936.

Cities.	Estimated Value of Plant (less Depreciation).	Receipts.	Disbursements.				Receipts.	
			Maintenance and Operation.	Construction and Equipment from Revenue.	Interest and Sinking Fund deposited.	Total.	Over Disbursements.	Under Disbursements.
Alberni	$55,922	$5,303	$1,915	.....	.....	$1,915	$3,388	.....
Armstrong	50,862	6,577	3,417	$29	$3,391	6,837	.....	$260
Courtenay	151,879	16,059	3,919	125	11,107	15,151	908	.....
Cranbrook	328,504	27,616	5,006	.....	11,789	16,795	10,821	.....
Enderby	9,604	2,967	3,246	.....	.....	3,246	.....	279
Fernie	84,246	16,589	1,528	.....	.....	1,528	15,061	.....
Grand Forks	26,000	11,009	1,732	.....	.....	1,732	9,277	.....
Greenwood	11,979	1,811	.....	.....	.....	.....	1,811	.....
Kamloops	219,294	52,976	26,035	.....	.....	26,035	26,941	.....
Kaslo	40,000	3,001	4,073	.....	.....	4,073	.....	1,072
Kelowna	114,038	37,879	17,510	1,744	9,561	28,815	9,064	.....
Nanaimo	379,990	52,593	10,866	.....	27,591	38,457	14,136	.....
Nelson	130,062	40,080	8,552	367	1,500	10,419	29,661	.....
New Westminster	348,598	132,495	78,469	7,665	51,103	137,237	.....	4,742
North Vancouver	250,748	44,046	10,412	3,254	.....	13,666	30,380	.....
Port Alberni	143,358	26,935	16,122	.....	14,050	30,172	.....	3,237
Port Coquitlam	43,500	5,214	2,140	2,000	.....	4,140	1,074	.....
Port Moody	121,932	6,820	1,393	.....	.....	1,393	5,427	.....
Prince George	33,358	14,065	5,402	.....	3,369	8,771	5,294	.....
Prince Rupert	456,180	31,057	10,683	.....	13,261	23,944	7,113	.....
Revelstoke	118,000	18,020	8,423	1,043	11,371	20,837	.....	2,817
Rossland	95,000	17,706	3,777	.....	.....	3,777	13,929	.....
Salmon Arm	93,684	7,731	2,361	.....	6,026	8,387	.....	656
Slocan	3,451	395	1,145	.....	.....	1,145	.....	750
Trail	188,909	55,187	6,669	5,438	21,802	33,909	21,278	.....
Vernon	186,400	35,020	12,748	.....	6,981	19,729	15,291	.....
Victoria	4,951,224	417,157	132,280	.....	213,091	345,371	71,786	.....
Totals	$8,636,722	$1,086,308	$379,823	$21,665	$405,993	$807,481	$292,640	$13,813

X.C.—PUBLIC UTILITIES—WATERWORKS, DISTRICTS, 1936.

Districts.	Estimated Value of Plant (less Depreciation).	Receipts.	Disbursements.				Receipts.	
			Maintenance and Operation.	Construction and Equipment from Revenue.	Interest and Sinking Fund deposited.	Total.	Over Disbursements.	Under Disbursements.
Burnaby	$832,077	$112,327	$80,977	$1,120	$21,421	$103,518	$8,809	.....
Coldstream	26,500	2,839	4,323	30	.....	4,353	.....	$1,514
Delta	547,449	20,428	7,019	6,066	36,044	49,129	.....	28,701
Glenmore	9,791	1,321	375	.....	729	1,104	217	.....
North Vancouver	236,132	19,638	17,902	5,061	.....	22,963	.....	3,325
Oak Bay	119,008	54,144	26,122	3,922	13,949	43,993	10,151	.....
Peachland	7,009	976	439	.....	.....	439	537	.....
Penticton	167,015	28,535	8,845	1,614	15,993	26,452	2,083	.....
Richmond	798,529	63,417	10,870	.....	58,837	69,707	.....	6,290
Saanich	767,600	80,447	36,531	6,489	37,325	80,345	102	.....
West Vancouver	259,560	25,184	13,651	140	26,511	40,302	.....	15,118
Totals	$3,770,670	$409,256	$207,054	$24,442	$210,809	$442,305	$21,899	$54,948

X.D.—PUBLIC UTILITIES—OTHER, 1936.

Cities and Districts.	Estimated Value of Plant (less Depreciation).	Receipts.	Disbursements.				Receipts.	
			Maintenance and Operation.	Construction and Equipment from Revenue.	Interest and Sinking Fund deposited.	Total.	Over Disbursements.	Under Disbursements.
Water and Light.								
Merritt	$47,559	$24,376	$12,314	.....	$9,646	$21,960	$2,416	.....
Gas.								
Nelson	50,000	20,680	18,235	.....	3,357	21,592	.....	$912
Irrigation System.								
Penticton	167,488	33,584	16,518	$7,000	28,524	52,042	.....	18,458
Irrigation and Domestic Water.								
Summerland	290,304	55,200	19,630	.....	43,629	63,259	.....	8,059
Ferries.								
North Vancouver (City)	147,371	219,339	195,784	.....	.....	195,784	23,555	.....
West Vancouver	112,173	116,796	104,519	7,067	10,844	122,430	.....	5,634
Street-railway.								
Nelson	65,975	15,639	25,033	.....	.....	25,033	.....	9,394
Telephone.								
Prince Rupert	72,345	39,456	19,834	698	847	21,379	18,077	.....
Totals	$953,215	$525,070	$411,867	$14,765	$96,847	$523,479	$44,048	$42,457

XI.—TAX SALE LANDS.

Cities	$5,958,005
Districts	3,349,741
Villages	1,745
Total	$9,309,491
Vancouver	4,126,621
Total	$13,436,112

XI.A.—TAX SALE LANDS—CITIES.

Alberni	$36,827
Armstrong	12,555
Chilliwack	14,406
Courtenay	7,604
Cranbrook	15,896
Cumberland	3,275
Duncan	475
Enderby	21,105
Fernie	79,112
Grand Forks	64,618
Greenwood	46,070
Kamloops	43,534
Kaslo	10,603
Kelowna	39,123
Ladysmith	18,056
Merritt	79,279
Nanaimo	58,044
Nelson	31,328
New Westminster	541,084
North Vancouver	1,161,646
Port Alberni	72,068
Port Coquitlam	267,176
Port Moody	231,249
Prince George	274,166
Prince Rupert	398,779
Revelstoke	64,000
Rossland	5,581
Salmon Arm	11,081
Slocan	9,340
Trail	1,955
Vernon	126,188
Victoria	2,211,782
Total	$5,958,005

XI.B.—TAX SALE LANDS—DISTRICTS.

Burnaby	$1,252,461
Chilliwhack	12,107
Coldstream	9,194
Coquitlam	60,365
Delta	14,040
Esquimalt	173,889
Fraser Mills	----------
Glenmore	69
Kent	17,827
Langley	28,270
Maple Ridge	24,103
Matsqui	13,839
Mission	13,720
North Cowichan	28,295
North Vancouver	1,183,757
Oak Bay	71,071
Peachland	21,727
Penticton	78,621
Pitt Meadows	9,465
Richmond	32,710
Saanich	61,857
Salmon Arm	21,945
Spallumcheen	1,982
Sumas	333
Summerland	37,269
Surrey	28,635
Tadanac	----------
West Vancouver	152,190
Total	$3,349,741

XI.C.—TAX SALE LANDS—VILLAGES.

Hope	$701
Mission	690
Stewart	354
Total	$1,745

XII.—MONEY BY-LAWS CERTIFIED, 1936.

Certificates of Approval were issued during 1936 for money by-laws as follows:—

Date.	Municipality.	By-law No.	Purpose.		Amount.	Term.	Rate.
1936.						Years.	Per Cent.
April 27	Kamloops	781	Waterworks		$26,000	10	4
May 9	Nelson	925	Community Centre		35,000	20	4½
,, 11	West Vancouver	641	Ferry		45,000	6	4
June 2	Revelstoke	409	Electric Light		10,000	10	4½
,, 4	Chilliwack (City)	637	Local Improvement	$1,600			
	Chilliwack (City)	638	Local Improvement	1,595			
	Chilliwack (City)	639	Local Improvement	890			
	Chilliwack (City)	640	Local Improvement	915			
July 24	Chilliwack (City)	643	Local Improvement (Consolidation)		5,000	5	5
Aug. 17	West Vancouver	664	School		11,000	15	5
Sept. 4	Saanich	525	Waterworks		5,500	20	4
,, 23	Victoria	2750	Serial Refunding		237,000	15	4½
Oct. 23	Kamloops	797	School Repairs		10,000	15	4
Nov. 17	Penticton	532	School		10,000	20	3½
,, 26	Nanaimo	569	Bastion Street Bridge		45,000	20	5
			Total		$439,500		

"UNEMPLOYMENT RELIEF ACT, 1936."

Demand Notes.

Municipality.	Amount.
Burnaby	$15,000
Coquitlam District	3,562
Enderby	518
Esquimalt	717
Fernie	6,837
Ladysmith	4,985
Langley	2,690
Matsqui	7,400
Merritt	1,950
Nanaimo	10,000
New Westminster	19,812
North Vancouver (District)	16,000
Victoria	105,500
Total	$194,971

Additional advances made by the Provincial Government during 1936 for unemployment relief and for permanent works authorized by the "Relief Act" were as follows:—

Municipality.	Amount.
Kaslo	$5,448
Nanaimo	16,448
Surrey	685
Victoria	75,351
Total	$97,932

The above amounts were secured by Municipal Demand Notes, payable to the Minister of Finance.

XIII.—BRITISH COLUMBIA MUNICIPAL OFFICIALS, 1937.

XIII.A.—Cities.

City.	Clerk.	Treasurer.	Mayor.
Alberni	Spratt, C. J.		Tingey, V.
Armstrong	Fifer, A. J.		Sugden, F. L.
Chilliwack	Brown, P. J.		Hurndall, I.
Courtenay	Tull, F. W.		Stephens, M. S.
Cranbrook	Burgess, F. W.		Roberts, T. M.
Cumberland	Cope, W. H.		Maxwell, A.
Duncan	Fox, E. S.		Greig, J.
Enderby	Rosoman, G.		Hawkins, C.
Fernie	Connick, J. C.		Fisher, J. V. (Commissioner).
Grand Forks	Hutton, J. A.		Love, T. A.
Greenwood	Walters, G. S.		Morrison, A. J.
Kamloops	Jackson, A. W.		Scanlan, C. E.
Kaslo	Hartin, H.		Archer, F. E.
Kelowna	Dunn, G. H.		Jones, O. L.
Ladysmith	Morrison, N. A.		Walkem, W. W.
Merritt	Gay, F. S.		Burton, S. C. (Commissioner).
Nanaimo	Hackwood, H.	James, T. D.	Barsby, J.
Nelson	Wasson, W. E.		Morgan, J. P.
New Westminster	Brine, A. G.	Bowell, A. J. (Compt.)	Hume, F. J.
North Vancouver	Shepherd, G.		Vance, G. W. (Commissioner).
Port Alberni	Bradley, H.		Hamilton, W. C.
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	Matheson, D. J.	Matheson, D. J.	Alder, W. J. (Commissioner).
Revelstoke	Gordon, W. A.		Hardman, W.
Rossland	McLeod, J. A.		Gordon, J. E.
Salmon Arm	Lingford, R.		Thomson, C.
Slocan	Graham, W. E.		Swan, P.
Trail	Monypenny, W. E. B.		LeRose, B.
Vancouver	Howlett, F.	Jones, Frank	Miller, G. C.
Vernon	Wright, J. W.		Prowse, E. W.
Victoria	Hunter, M. F.	Macdonald, D. A. (Compt.)	McGavin, A.

XIII.B.—Districts.

District.	Clerk and Treasurer.	Reeve.	Address.
Burnaby	Brown, C. B. (C.) ; Bolton, R. (T.)	Fraser, H. M. (Commissioner)	Edmonds.
Chilliwhack	Brice, S. L.	Ryder, G. N.	Chilliwack.
Coldstream	Saunders, F. G.	Sunderland, E. J.	Vernon.
Coquitlam	Lemax, C.	MacDonald, R. C.	1111 Brunette St., N. Westminster.
Delta	Smith, J. P.	Paterson, A. D.	Ladner.
Esquimalt	Pullen, G. H.	Lockley, A.	Esquimalt.
Fraser Mills	Young, A.	Wrightson, F. G.	Fraser Mills.
Glenmore	Corner, R. W.	Hume, G. C.	Kelowna.
Kent	Fooks, H.	Jones, W. A.	Agassiz.
Langley	Payne, R. A.	Hope, A. C.	Murrayville.
Maple Ridge	Davenport, H. M.	Mussallem, S.	Port Haney.
Matsqui	Pennington, J. W.	Cruickshank, G. A.	Mount Lehman.
Mission	Haigh, J. S.	Doyle, J. W.	Mission.
North Cowichan	Ancell, H. M.	Tisdall, G. A.	Duncan.
North Vancouver	Tate, D. G.	Vance, G. W. (Commissioner)	North Vancouver.
Oak Bay	Blandy, R. F.	Taylor, R. R.	Oak Bay.
Peachland	Inglis, C. C.	Gummow, B. F.	Peachland.
Penticton	Bracewell, B. C.	Wilkins, W. G.	Penticton.
Pitt Meadows	McDermott, W.	Park, W. J.	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.	Noble, M. S.	Armstrong.
Sumas	McPhail, E. B.	Hougen, A. I.	R.R. 2, Abbotsford.
Summerland	Nixon, F. J.	Bentley, C. E.	West Summerland.
Surrey	Farmer, J. G.	Brown, J. T.	Cloverdale.
Tadanac	Johannson, A. L.	Stiles, E. M.	Tadanac.
West Vancouver	Herrin, Wm.	Leyland, J. B.	Hollyburn.

XIII.C.—Villages.

Village.	Clerk and Treasurer.	Chairman of Commissioners.	Address.
Abbotsford	Pratt, G. F.	Gilmour, J.	Abbotsford.
Burns Lake	Taylor, T. E.	Brown, A. R.	Burns Lake.
Chapman Camp	Bidder, Mrs. R. I.	Knighton, G. J.	Chapman Camp.
Creston	Arrowsmith, Miss E.	Mallandaine, E.	Creston.
Dawson Creek	Bond, J. N.	Harper, W. O.	Dawson Creek.
Gibsons Landing	Burns, Robt.	Cooper, G.	Gibsons Landing.
Hope	Stuart, Miss M. G. K.	Richmond, J. H.	Hope.
McBride	Oettle, Geo. F.	Edgar, H. J.	McBride.
Mission	Marsh, H. W.	MacRae, R.	Mission.
New Denver	Tingle, E.	Avison, Thos.	New Denver.
Pouce Coupe	Clayton, W.	Jamieson, T.	Pouce Coupe.
Quesnel	Clarke, Jenny E.	Elliott, A. J.	Quesnel.
Silverton	Fingland, A. R.	Kelly, John T.	Silverton.
Smithers	Dimock, C. L.	Kenney, L. H.	Smithers.
Stewart	Applewhaite, E. T.	Tooth, W. R.	Stewart.
Terrace	Sherwood, N.	Agar, J. B.	Terrace.
Tofino	Armitage, W.	Guppy, R. F.	Tofino.
Vanderhoof	Lacey, J. H. F.	Ogston, George	Vanderhoof.
Williams Lake	Rife, K. G.	Western, W. S.	Williams Lake.

XIV.—AREA AND POPULATION.

	Area in Acres.	Population.
Cities—XIV.A.	74,096	387,821
Districts—XIV.B.	906,753	124,381
Villages—XIV.C.	6,821	8,012
Totals	987,670	520,214

XIV.A.—AREA AND POPULATION—CITIES.

	Area in Acres.	Population.
Alberni	1,553	702
Armstrong	1,000	989
Chilliwack	1,040	2,461
Courtenay	800	1,219
Cranbrook	200	3,067
Cumberland	66	2,371
Duncan	500	1,843
Enderby	655	555
Fernie	329	2,732
Grand Forks	1,697	1,298
Greenwood	640	171
Kamloops	912	6,167
Kaslo	400	523
Kelowna	1,281	4,655
Ladysmith	220	1,443
Merritt	1,615	1,296
Nanaimo	720	6,745
Nelson	751	5,992
New Westminster	3,481	17,524
North Vancouver	3,131	8,510
Port Alberni	1,960	2,356
Port Coquitlam	6,200	1,312
Port Moody	3,000	1,260
Prince George	1,092	2,479
Prince Rupert	2,240	6,350
Revelstoke	595	2,736
Rossland	1,920	2,848
Salmon Arm	520	830
Slocan	192	202
Trail	784	7,573
Vancouver	27,965	246,593
Vernon	2,000	3,937
Victoria	4,637	39,082
Totals	74,096	387,821

XIV.B.—AREA AND POPULATION—DISTRICTS.

	Area in Acres.	Population.
Burnaby	21,500	25,564
Chilliwhack	65,000	5,802
Coldstream	17,000	867
Coquitlam	37,120	4,871
Delta	42,000	3,709
Esquimalt	1,500	3,274
Fraser Mills	390	616
Glenmore	3,655	303
Kent	47,360	1,207
Langley	75,907	5,537
Maple Ridge	45,000	4,932
Matsqui	54,145	3,835
Mission	52,000	2,279
North Cowichan	35,000	3,291
North Vancouver	48,000	4,788
Oak Bay	2,552	5,892
Peachland	3,520	318
Penticton	7,044	4,640
Pitt Meadows	14,000	832
Richmond	30,000	8,182
Saanich	45,000	12,968
Salmon Arm	46,000	1,671
Spallumcheen	65,000	1,629
Sumas	34,000	1,812
Summerland	13,000	1,791
Surrey	76,000	8,521
Tadanac	740	464
West Vancouver	24,320	4,786
Totals	906,753	124,381

XIV.C.—AREA AND POPULATION—VILLAGES.

	Area in Acres.	Population.
Abbotsford	160	510
Burns Lake	154	202
Creston	430	695
Dawson Creek	89	355
Gibsons Landing	60	167
Hope	1,200	374
McBride	240	222
Mission	821	1,314
New Denver	124	306
Pouce Coupe	109	181
Quesnel	295	446
Silverton	95	272
Smithers	950	999
Stewart	790	610
Terrace	320	352
Tofino	440	300
Vanderhoof	220	305
Williams Lake	324	402
Totals	6,821	8,012

1,025-937-8190