PROVINCE OF BRITISH COLUMBIA

REPORT

OF THE

DEPARTMENT OF MUNICIPAL AFFAIRS

FOR THE YEAR ENDED

DECEMBER 31ST, 1937

PRINTED BY
AUTHORITY OF THE LEGISLATIVE ASSEMBLY.

VICTORIA, B.C.:
Printed by CHARLES F. BANFIELD, Printer to the King's Most Excellent Majesty.
1938.

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, 1937.

A. WELLS GRAY,
Minister of Municipal Affairs.

Victoria, B.C., June 27th, 1938.

REPORT OF THE DEPUTY MINISTER OF MUNICIPAL AFFAIRS.

VICTORIA, B.C., June 25th, 1938.

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

SIR,—I have the honour to submit herewith the annual report of this Department for the year ending December 31st, 1937.

You will note that the schedules submitted this year contain additional information; also that some rearrangements have been made. These are set out in detail in the covering explanatory letter of the Supervisor of Municipalities which is embodied in this report.

The general financial situation is much the same as a year ago. Economy in operation is still the watchword of Municipal Councils.

There have been no further defaults during the year, neither has any other municipality been placed under a Commissioner.

During the year under review money by-laws in the amount of $650,793 were approved. In this connection I am pleased to report that the Councils of those Municipalities submitting these by-laws co-operated in accepting suggestions and meeting the recommendations of this Department, particularly with respect to maturity dates being kept well within the life of the works created under the by-laws.

As I visit various municipalities I have the feeling that the Councils and officials fully appreciate your efforts to make this Department always accessible for such assistance and advice as can be given when requested.

It will be our endeavour to extend this service to the utmost.

It is gratifying to be able to submit the report five months earlier than last year. This was made possible through united effort and the co-operation of Municipal Officials, which has been very much appreciated.

E. H. BRIDGMAN,
Deputy Minister.

VICTORIA, B.C., June 23rd, 1938.

E. H. Bridgman, Esq.,
Deputy Minister of Municipal Affairs,
Parliament Buildings, Victoria, B.C.

SIR,—The report of the Department for the year ending December 31st, 1937, is attached hereto.

It should be noted that a Condensed Statement of Assets and Liabilities as at December 31st, 1937, of the Municipalities coming under your inspection, is included for the first time. The source for this statement was the printed annual balance-sheet of the Municipality.

In an endeavour to improve the report, the following schedules have been added or rearranged:—

I.—Assessment in Detail and Tax Rate for the Year 1937.

This schedule has been augmented by the total Assessments less Exemptions.

III.—Debenture and Sundry Debt, exclusive of Shortage in Sinking Funds as at December 31st, 1937.

This schedule has been extended to reflect the amount of Demand Loans owing to the Provincial Government and to Banks.

IV.—Statement of Maturities of Debenture Debt, as at December 31st, 1937, after corresponding Debentures, held in Sinking Funds for Investment, have been deducted.

This schedule was prepared so that the yearly maturities for the next ten years could be readily seen. Those debentures falling due in and after 1949 have been shown in total.

V.—Sinking Funds, December 31st, 1937.

It has been noted on this schedule, " Some municipalities have written up to par the value of their own debentures, purchased for the sinking funds, while other municipalities carry corresponding purchases at cost. This makes it impossible to compare the condition of the funds accurately. 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 no allowance is made for the accrued interest."

Consequently this year, the figures purporting to be the condition of the sinking funds are omitted.

However, V.A1 and V.B1—Statement of Sinking Fund Levied for the Years 1933 to 1938, both inclusive, have been added. These schedules show which municipalities have levied for full sinking funds, those for partial sinking funds, and those which have taken advantage of the terms of the " Municipal Act " allowing non-levy.

VII.—Tax Levy, Collections, and Percentages for the Year 1937.

This schedule has been rearranged to show what percentage the total taxes collected, current, arrears, and delinquent, bears to the current year's levy.

XII.—Tax Sale Lands, as at December 31st, 1937.

This schedule presents a more graphic conception of the tax sale lands situation.

XIII.—Money By-laws certified, 1937.

This schedule has been arranged alphabetically.

XV.—Area and Population.

This schedule has been extended to include an estimated population made up from "material from various sources carefully considered by officials of several departments having knowledge of conditions of the various municipalities."

The figures of the last official census of 1931 have been retained.

For the purpose of making the report as complete as possible, when comparable, figures for the City of Vancouver have been shown separately, such information having been either supplied by the Comptroller, on request, or taken from the 1937 annual report.

The effectiveness of the detail forms used by this Department has been again demonstrated, and it is with pleasure that you are advised that several of the municipalities are changing the set-up of their books of account to correspond with our suggestions, as well as having their annual reports printed to conform with same.

It might be noted at this point that information for the year 1936 requested by the Royal Commission on Dominion-Provincial Relations was immediately available from this Department, due entirely to the fact that all information required was included in the new forms sent out from this office in the latter part of 1936.

That the report was in the hands of the King's Printer five months earlier than last year is an item of interest brought to your attention. While the great majority of the municipalities file their returns by March 1st, as required by the "Municipal Act," it is evident that there are some officials, as well as auditors, who overlook their respective responsibilities in this respect. One Village Municipality, the accounts of which should not have taken more than a week to close, held up the completion of the report exactly one month. However, that case is the exception, the thanks of this Department are due to those officials who have co-operated to the utmost.

R. S. GILCHRIST,
Supervisor of Municipalities.

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CONDENSED STATEMENT OF ASSETS AND LIABILITIES AS AT DECEMBER 31ST, 1937.

	Assets.								Liabilities.									
											Demand Loans.							
	Capital Assets (less Reserve for required Sinking Funds in Lieu of Depreciation and other Reserves for Depreciation, if any).	Sinking Funds (Investments and Cash in Bank).	Tax Sale Properties at Upset Price (registered or Available for Registration).	Cash in Bank and on Hand (other than Sinking Fund).	Tax Arrears (Land and Improvements, 1937 and Prior).	Accounts Receivable (less Reserve for Bad Debts, if any).	Other Assets.	Total Assets.	Total Debenture Debt.	Matured Debentures unpaid.	Provincial Government.	Bank.	Accounts Payable.	Reserves (not deducted from Capital Assets, Tax Sale Properties, or Accounts Receivable).	Other Liabilities.	Total Liabilities.	Assets in Excess of Liabilities.	Liabilities in Excess of Assets.
Cities—A	$30,113,797	$8,124,204	$5,951,720	$329,081	$1,803,824	$597,818	$1,940,716	$48,861,160	$34,824,321	$106,572	$401,221	$297,410	$1,343,536	$1,397,127	$209,014	$38,579,201	$11,878,222	$1,596,263
Districts—B	13,066,934	4,663,666	4,043,607	364,142	1,078,304	378,893	1,206,245	24,801,791	12,519,520	328,838	386,072	355,419	1,705,929	1,805,906	298,706	17,400,390	7,828,545	427,144
Villages—C	140,760	.....	3,555	20,071	18,713	3,165	1,595	187,859	.....	.....	1,043	.....	1,688	.....	1,417	4,148	183,711	.....
Totals	$43,321,491	$12,787,870	$9,998,882	$713,294	$2,900,841	$979,876	$3,148,556	$73,850,810	$47,343,841	$435,410	$788,336	$652,829	$3,051,153	$3,203,033	$509,137	$55,983,739	$19,890,478	$2,023,407
Vancouver	56,062,054	17,335,158	2,571,547	67,339	5,947,985	895,766	5,899,251	88,779,100	75,436,527	.....	.....	2,394,791	1,941,145	852,940	.....	80,625,403	8,153,697	.....
Grand totals	$99,383,545	$30,123,028	$12,570,429	$780,633	$8,848,826	$1,875,642	$9,047,807	$162,629,910	$122,780,368	$435,410	$788,336	$3,047,620	$4,992,298	$4,055,973	$509,137	$136,609,142	$28,044,175	$2,023,407

A.—CONDENSED STATEMENT OF ASSETS AND LIABILITIES AS AT DECEMBER 31ST, 1937—CITIES.

Cities.	Assets.								Liabilities.										
											Demand Loans.								
	Capital Assets (less Reserve for required Sinking Funds in Lieu of Depreciation and other Reserves for Depreciation, if any).	Sinking Funds (Investments and Cash in Bank).	Tax Sale Properties at Upset Price (registered or Available for Registration).	Cash in Bank and on Hand (other than Sinking Fund).	Tax Arrears (Land and Improvements, 1937 and Prior).	Accounts Receivable (less Reserve for Bad Debts, if any).	Other Assets.	Total Assets.	Total Debenture Debt.	Matured Debentures unpaid.	Provincial Government.	Bank.	Accounts Payable.	Reserves (not deducted from Capital Assets, Tax Sale Properties, or Accounts Receivable).	Other Liabilities.	Total Liabilities.	Assets in Excess of Liabilities.	Liabilities in Excess of Assets.	
1. Alberni	$94,345	$3,639	$32,442	$1,374	$4,638	$6,384	$1,206	$144,028	$30,000	.....	$16,200	.....	$1,605	$1,051	$18	$48,874	$95,154	.....	1
2. Armstrong	35,709	121,212	11,586	772*	5,622	4,084	800	178,241	164,714	.....	.....	$1,500	188	.....	20	166,422	11,819	.....	2
3. Chilliwack	226,123	188,901	13,132	24,008	17,971	2,228	5,689	478,052	341,600	.....	1,908	.....	13,999	.....	3,125	360,632	117,420	.....	3
4. Courtenay	237,151	111,580	6,861	528	8,479	4,096	4,045	372,740	253,400	.....	.....	.....	6,638	2,500	2,381	264,919	107,821	.....	4
5. Cranbrook	439,321	333,854	13,439	533	17,463	11,765	10,378	826,753	572,212	.....	5,844	10,000	10,424	23,551	98,231	720,262	106,491	.....	5
6. Cumberland	1,982	.....	.....	602	2,946	2,530	3,718	11,778	5,350	.....	.....	2,000	1,300	.....	.....	8,650	3,128	.....	6
7. Duncan	93,446	41,009	214	21	3,127	3,022	1,068	141,907	85,491	.....	.....	.....	2,510	.....	284	88,285	53,622	.....	7
8. Enderby	40,450	49,041	21,279	2,421	4,534	3,386	.....	121,111	33,500	$37,000	2,511	2,000	13,611	.....	12,467	101,089	20,022	.....	8
9. Fernie	303,516	22,585	78,374	7,794*	25,423	6,172	14,927	443,203	19,000	.....	37,226	5,000	12,456	103,389	26	177,097	266,106	.....	9
10. Grand Forks	132,063	60,390	64,136	439	5,177	7,881	993	271,079	133,925	.....	2,906	.....	1,072	.....	.....	137,903	133,176	.....	10
11. Greenwood	29,516	.....	45,407	18	2,733	1,518	488	79,680	.....	57,072	.....	.....	.....	.....	.....	57,072	22,608	.....	11
12. Kamloops	669,836	745,108	42,636	1,617	50,939	16,784	146,477	1,673,397	1,091,793	500	12,450	20,000	9,612	.....	10,284	1,144,639	528,758	.....	12
13. Kaslo	110,373	38,276	10,180	4,511	5,176	6,396	3,513	178,425	69,000	.....	16,527	4,809	4,021	.....	2,444	96,801	81,624	.....	13
14. Kelowna	325,575	282,705	35,761	29,696	7,712	21,759	11,202	714,410	432,000	.....	.....	.....	6,320	1,244	.....	439,564	274,846	.....	14
15. Ladysmith	116,750	.....	18,056	1,335	5,368	6,432	357	148,298	.....	.....	17,362	.....	11,502	.....	.....	28,864	119,434	.....	15
16. Merritt	50,936	81,196	78,295	8,514	15,207	4,988	3,181	242,317	236,500	.....	5,166	.....	4,792	.....	.....	246,458	.....	$4,141	16
17. Nanaimo	716,979	354,133	50,772	19,289	26,402	26,519	66,941	1,261,035	945,100	.....	120,800	45,000	24,574	.....	.....	1,135,474	125,561	.....	17
18. Nelson	1,399,847	439,970	27,721	1,026*	33,680	66,888	44,397	2,011,477	1,119,912	.....	.....	.....	47,446	.....	.....	1,167,358	844,119	.....	18
19. New Westminster	4,631,199	1,925,211	591,090	70,288*	207,160	108,724	820,375	8,213,471	6,728,209	.....	71,812	100,500	221,581	.....	.....	7,122,102	1,091,369	.....	19
20. North Vancouver	635,847	1,044,730	1,179,274	75,268	101,601	35,471	208,033	3,280,224	3,389,790	3,000	30,000	30,000	718,285	612,517	.....	4,783,592	.....	1,503,368	20
21. Port Alberni	177,604	71,809	66,132	78	19,840	11,823	4,498	351,784	205,100	.....	.....	18,101	8,200	.....	.....	231,401	120,383	.....	21
22. Port Coquitlam	298,092	206,147	259,549	8,813	15,142	5,802	12,500	806,045	505,850	9,000	.....	.....	18,019	361,930	.....	894,799	.....	88,754	22
23. Port Moody	245,908	45,964	230,544	2,097	9,426	5,485	3,262	542,686	205,030	.....	15,718	1,500	5,032	76,845	.....	304,125	238,561	.....	23
24. Prince George	147,541	56,799	281,408	365	22,188	9,339	31,102	548,742	123,500	.....	2,378	7,000	15,377	1,100	.....	149,355	399,387	.....	24
25. Prince Rupert	2,031,179	330,071	398,779	50,360	515,951	20,596	182,298	3,529,234	1,770,894	.....	17,496	.....	23,680	158,656	64,734	2,035,460	1,493,774	.....	25
26. Revelstoke	528,207	120,295	61,301	6,251*	20,089	18,305	61,526	803,472	430,000	.....	24,000	15,000	1,046	.....	.....	470,046	333,426	.....	26
27. Rossland	153,531	21,940	4,395	6,109*	20,048	2,546	570	196,921	184,000	.....	.....	5,000	3,775	.....	.....	192,775	4,146	.....	27
28. Salmon Arm	131,792	89,855	8,219	1,529	11,163	4,712	813	248,083	176,500	.....	917	.....	3,762	16,984	.....	198,163	49,920	.....	28
29. Slocan	10,358	.....	46,700	988	3,404	855	.....	62,305	.....	.....	.....	.....	735	37,360	.....	38,095	24,210	.....	29
30. Trail	810,666	417,358	1,898	18,412*	28,492	13,984	9,336	1,263,322	972,627	.....	.....	30,000	27,872	.....	15,000	1,045,499	217,823	.....	30
31. Vernon	621,947	73,248	113,919	1,039	18,529	12,421	26,351	867,454	310,718	.....	.....	.....	2,085	.....	.....	312,803	554,651	.....	31
32. Victoria	14,666,008	847,178	2,158,221	204,290	568,194	144,923	260,672	18,849,486	14,288,606	.....	.....	.....	122,017	.....	.....	14,410,623	4,438,863	.....	32
Totals	$30,113,797	$8,124,204	$5,951,720	$329,081	$1,803,824	$597,818	$1,940,716	$48,861,160	$34,824,321	$106,572	$401,221	$297,410	$1,343,536	$1,397,127	$209,014	$38,579,201	$11,878,222	$1,596,263	

* Overdraft.

B.—CONDENSED STATEMENT OF ASSETS AND LIABILITIES AS AT DECEMBER 31ST, 1937—DISTRICTS.

Districts.	Assets.								Liabilities.										
	Capital Assets (less Reserve for required Sinking Funds in Lieu of Depreciation and other Reserves for Depreciation, if any).	Sinking Funds (Investments and Cash in Bank).	Tax Sale Properties at Upset Price (registered or Available for Registration).	Cash in Bank and on Hand (other than Sinking Fund).	Tax Arrears (Land and Improvements, 1937 and Prior).	Accounts Receivable (less Reserve for Bad Debts, if any).	Other Assets.	Total Assets.	Total Debenture Debt.	Matured Debentures unpaid.	Demand Loans. Provincial Government.	Demand Loans. Bank.	Accounts Payable.	Reserves (not deducted from Capital Assets, Tax Sale Properties, or Accounts Receivable).	Other Liabilities.	Total Liabilities.	Assets in Excess of Liabilities.	Liabilities in Excess of Assets.	
1. Burnaby	$4,598,650	$231,311	$1,987,278	$59,464	$307,716	$136,808	$335,141	$7,656,368	$2,742,806	$326,600	$189,543	$205,000	$912,896	$996,684	$195,860	$5,569,389	$2,086,979		1
2. Chilliwhack	92,102	39,462	1,211	10,452	21,922	4,294	27,894	197,337	47,200				7,710	1,000	3,212	59,122	138,215		2
3. Coldstream	64,421	99,034	8,150	96	6,488	469	8,409	187,067	117,100				111			117,211	69,856		3
4. Coquitlam	164,901	62,854	60,648	7,803*	20,431	9,375	1,747	312,153	139,170		6,328	9,000	12,281			166,779	145,374		4
5. Delta	703,375	253,623	12,160	32,236	19,846	4,152	20,952	1,046,344	690,908		9,635		12,369	10,948	1,116	724,976	321,368		5
6. Esquimalt	343,368	147,799	169,476	11,956	21,546	1,635	11,152	706,932	451,700		7,429		4,309	1,000		464,438	242,494		6
7. Fraser Mills				358				358					1,195			1,195		837	7
8. Glenmore	10,528	2,381		1,707	1,591	14	25	16,246	10,000				396			10,396	5,850		8
9. Kent	11,889	18,059	17,641	1,019	7,737	1,067	306	57,718	20,000				5,465			25,465	32,253		9
10. Langley	100,230		22,377	5,820	37,117	9,557	7,310	182,411	14,100	812	14,690	32,000	20,563			82,165	100,246		10
11. Maple Ridge	353,489	19,264	21,716	541	27,217	9,764	4,152	436,143	80,456			9,750	1,018	4,764		95,988	340,155		11
12. Matsqui	61,762	508	13,474	1,421	20,891	1,359	336	99,751	2,378		13,898	13,000	3,691	1,000	3,409	37,376	62,375		12
13. Mission	87,917		10,492	4,016	23,818	7,255	2,576	136,074				15,000	795	1,547		17,342	118,732		13
14. North Cowichan	46,825	4,977	23,346	6,022	16,485	3,410	2,207	103,272	13,970				3,549	1,548		19,067	84,205		14
15. North Vancouver	235,413	1,013,707	1,230,270	32,057	143,109	11,268	513,721	3,179,545	2,180,541		49,251	23,620	570,445	747,710	80	3,571,647		392,102	15
16. Oak Bay	741,472	408,693	68,721	77,249	25,290	13,562	7,243	1,342,230	809,295				1,457	11,401	9,287	831,440	510,790		16
17. Peachland	28,992	8,450	17,924	3,499	3,610	1,054	2,784	66,313	10,000				925			10,925	55,388		17
18. Penticton	839,521	623,996	72,925	14,688	25,104	28,059	7,612	1,611,905	1,113,800		26,400		20,837	25		1,161,062	450,843		18
19. Pitt Meadows	28,207		4,855	542	8,579	840	2,579	45,602	3,115	1,426			6,815	654		12,010	33,592		19
20. Richmond	1,496,481	323,746	49,949	16,205	46,462	36,364	15,192	1,984,399	1,195,900			18,000	15,304	25,625	7,139	1,261,968	722,431		20
21. Saanich	717,367	372,290	52,721	5,333	61,581	17,582	70,253	1,297,127	801,000		16,014		22,803	1,000	11,552	852,369	444,758		21
22. Salmon Arm	53,291	17,388	14,193	1,685	12,198	3,078	2,068	103,901	24,900		1,638		2,403		350	29,291	74,610		22
23. Spallumcheen	14,809	59,345	229	6,730	7,261	2,300	4,073	94,747	70,000					1,000	9,926	80,926	13,821		23
24. Sumas	172,069		333	1,011	49,633	1,904	650	225,600			3,770	49	8,861			12,680	212,920		24
25. Summerland	391,371	330,893	31,283	20,379	8,415	14,374	16,634	813,349	427,100				16,542			443,642	369,707		25
26. Surrey	200,885	5,368	28,823	9,632*	63,079	15,163	27,054	330,740	5,647		39,751	30,000	20,587		975	96,960	233,780		26
27. Tadanac				176	69			245	20,634				13,816			34,450		34,205	27
28. West Vancouver	1,507,599	620,518	123,412	66,915	91,109	44,186	114,175	2,567,914	1,527,800		7,725		18,786		55,800	1,610,111	957,803		28
Totals	$13,066,934	$4,663,666	$4,043,607	$364,142	$1,078,304	$378,893	$1,206,245	$24,801,791	$12,519,520	$328,838	$386,072	$355,419	$1,705,929	$1,805,906	$298,706	$17,400,390	$7,828,545	427,144	

* Overdraft.

C.—CONDENSED STATEMENT OF ASSETS AND LIABILITIES AS AT DECEMBER 31ST, 1937—VILLAGES.

Villages.	Assets.								Liabilities.										
	Capital Assets (less Reserve for required Sinking Funds in Lieu of Depreciation and other Reserves for Depreciation, if any).	Sinking Funds (Investments and Cash in Bank).	Tax Sale Properties at Upset Price (registered or Available for Registration).	Cash in Bank and on Hand (other than Sinking Fund).	Tax Arrears (Land and Improvements, 1937 and Prior).	Accounts Receivable (less Reserve for Bad Debts, if any).	Other Assets.	Total Assets.	Total Debenture Debt.	Matured Debentures unpaid.	Demand Loans. Provincial Government.	Demand Loans. Bank.	Accounts Payable.	Reserves (not deducted from Capital Assets, Tax Sale Properties, or Accounts Receivable).	Other Liabilities.	Total Liabilities.	Assets in Excess of Liabilities.	Liabilities in Excess of Assets.	
1. Abbotsford	$19,104		$1,900	$3,628	$713	$376		$25,721					$294			$294	$25,427		1
2. Burns Lake	3,482			202	388			4,072					66			66	4,006		2
3. Chapman Camp	106			249	130			485									485		3
4. Creston	20,264			129	1,816	141	$5	22,355					250		$25	275	22,080		4
5. Dawson Creek	1,745			764	131			2,640					68		12	80	2,560		5
6. Gibsons Landing	7,992			742	47	97	47	8,925							9	9	8,916		6
7. Hope	13,074		650	8,025	841	190	399	23,179					218			218	22,961		7
8. McBride	434			943	237	165	529	2,308							26	26	2,282		8
9. Mission	23,518		723	506	4,648	280		29,675			$1,043				774	1,817	27,858		9
10. New Denver	4,273			325	129			4,727									4,727		10
11. Pouce Coupe	850			703	787	217		2,557									2,557		11
12. Quesnel	4,441			731	1,825	39		7,036					214		29	243	6,793		12
13. Silverton	445			698	270			1,413									1,413		13
14. Smithers	18,340			245*	2,230	1,352	115	21,792					578			578	21,214		14
15. Stewart	3,089		282	1,720	3,127			8,218									8,218		15
16. Terrace	10,175			247*	656	308	500	11,392							94	94	11,298		16
17. Tofino	500			1,023	18			1,541									1,541		17
18. Vanderhoof	1,825			327	416			2,568									2,568		18
19. Williams Lake	7,103			152*	304			7,255							448	448	6,807		19
Totals	$140,760		$3,555	$20,071	$18,713	$3,165	$1,595	$187,859			$1,043		$1,688		$1,417	$4,148	$183,711		

* Overdraft.

I.—ASSESSMENT IN DETAIL AND TAX RATE FOR THE YEAR 1937, WITH COMPARATIVE FIGURES FOR 1938.

	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.	Total Assessments less Exemptions.			Limit of Assessed Valuation of Improvements Taxable, 75% (Sec. 246, "Municipal Act").	Taxable Values.			Values actually taxed.			For Comparison, 1938 Figures.
							Land.	Improvements.	Total.		Land.	Improvements.	Total.	Land.	Improvements.	Total.	Total Values actually taxed.
Cities—I.A	$71,885,162	$23,791,076	$48,094,086	$111,826,334	$29,071,809	$82,754,525	$48,094,086	$82,754,525	$130,848,611	$62,065,740	$48,094,086	$62,065,740	$110,159,826	$48,094,086	$34,107,778	$82,201,864	$81,647,696
Districts—I.B	68,411,625	16,229,260	52,182,365	98,014,687	21,180,267	76,834,420	52,182,365	76,834,420	129,016,785	57,625,799	52,182,365	57,625,799	109,808,164	52,182,365	26,952,144	79,134,509	81,473,048
Villages—I.C	1,951,310	320,415	1,630,895	4,334,898	722,072	3,612,826	1,630,895	3,612,826	5,243,721	1,806,408	1,630,895	1,806,408	3,437,303	1,630,895	1,759,611	3,390,506	3,503,830
Totals	$142,248,097	$40,340,751	$101,907,346	$214,175,919	$50,974,148	$163,201,771	$101,907,346	$163,201,771	$265,109,117	$121,497,947	$101,907,346	$121,497,947	$223,405,293	$101,907,346	$62,819,533	$164,726,879	$166,624,574
Vancouver	160,752,650	31,814,135	128,938,515	203,867,307	27,810,610	176,056,697	128,938,515	176,056,697	304,995,212	88,028,348	128,938,515	88,028,348	216,966,863	128,938,515	88,028,348	216,966,863	214,081,251
Grand totals	$303,000,747	$72,154,886	$230,845,861	$418,043,226	$78,784,758	$339,258,468	$230,845,861	$339,258,468	$570,104,329	$209,526,295	$230,845,861	$209,526,295	$440,372,156	$230,845,861	$150,847,881	$381,693,742	$380,705,825

I.A.—ASSESSMENT IN DETAIL AND TAX RATE FOR THE YEAR 1937, WITH COMPARATIVE FIGURES FOR 1938—CITIES.

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.	Total Assessments less Exemptions.			Limit of Assessed Valuation of Improvements Taxable, 75% (Sec. 246, "Municipal Act").	Taxable Values.			Values actually taxed.				Tax Rate.	For Comparison, 1938 Figures.			
							Land.	Improvements.	Total.		Land.	Improvements.	Total.	Land.	Improvements.	Per Cent. of Improvements actually taxed.	Total.		Per Cent. of Improvements actually taxed.	Total.	Tax Rate.	
																		Mills.			Mills.	
1. Alberni	$376,803	$170,975	$205,828	$380,350	$54,950	$325,400	$205,828	$325,400	$531,228	$244,050	$205,828	$244,050	$449,878	$205,828	$162,700	50	$368,528	45.0 (25)	50	$416,148	50.0 (30)	1
2. Armstrong	414,661	70,160	344,501	631,805	209,100	422,705	344,501	422,705	767,206	317,029	344,501	317,029	661,530	344,501	211,353	50	555,854	37.0	50	558,674	38.0	2
3. Chilliwack	816,500	86,775	729,725	1,768,500	270,450	1,498,050	729,725	1,498,050	2,227,775	1,123,538	729,725	1,123,538	1,853,263	729,725	299,610	20	1,029,335	55.0	20	1,047,600	55.0	3
4. Courtenay	396,011	48,770	347,241	852,880	116,400	736,480	347,241	736,480	1,083,721	552,360	347,241	552,360	899,601	347,241	368,240	50	715,481	30.0	50	740,861	30.5	4
5. Cranbrook	674,791	85,390	589,401	1,636,075	326,700	1,309,375	589,401	1,309,375	1,898,776	982,031	589,401	982,031	1,571,432	589,401	654,687	50	1,244,088	44.0	50	1,261,343	44.0	5
6. Cumberland	137,392	17,250	120,142	306,780	91,800	214,980	120,142	214,980	335,122	161,235	120,142	161,235	281,377	120,142	107,490	50	227,632	38.0	50	226,932	40.0	6
7. Duncan	492,174	35,660	456,514	1,207,940	227,100	980,840	456,514	980,840	1,437,354	735,630	456,514	735,630	1,192,144	456,514	294,252	30	750,766	39.0	30	773,581	40.0	7
8. Enderby	332,533	131,314	201,219	361,990	135,290	226,700	201,219	226,700	427,919	170,025	201,219	170,025	371,244	201,219	113,350	50	314,569	38.0	50	319,974	38.0	8
9. Fernie	524,480	221,652	302,828	1,760,822	798,640	962,182	302,828	962,182	1,265,010	721,636	302,828	721,636	1,024,464	302,828	529,195	55	832,023	50.0	55	816,754	50.0	9
10. Grand Forks	564,297	291,740	272,557	700,790	196,370	504,420	272,557	504,420	776,977	378,315	272,557	378,315	650,872	272,557	252,210	50	524,767	35.0	50	524,847	36.0	10
11. Greenwood	208,073	164,923	43,150	210,883	122,728	88,155	43,150	88,155	131,305	66,116	43,150	66,116	109,266	43,150	29,385	33⅓	72,535	64.0	33⅓	72,038	64.0	11
12. Kamloops	2,205,412	324,625	1,880,787	4,875,520	811,230	4,064,290	1,880,787	4,064,290	5,945,077	3,048,217	1,880,787	3,048,217	4,929,004	1,880,787	2,032,145	50	3,912,932	37.0	50	3,884,907	40.0	12
13. Kaslo	220,122	53,256	166,866	384,060	143,040	241,020	166,866	241,020	407,886	180,765	166,866	180,765	347,631	166,866	120,510	50	287,376	40.0	50	103,260	40.0	13
14. Kelowna	1,570,182	312,780	1,257,402	3,908,225	459,015	3,449,210	1,257,402	3,449,210	4,706,612	2,586,907	1,257,402	2,586,907	3,844,309	1,257,402	1,149,733	33⅓	2,407,135	43.0	33⅓	2,473,669	43.0	14
15. Ladysmith	260,450	73,900	186,550	283,680	53,700	229,980	186,550	229,980	416,530	172,485	186,550	172,485	359,035	186,550	114,990	50	301,540	40.0	50	338,092	45.0	15
16. Merritt	759,564	500,275	259,289	640,100	112,880	527,220	259,289	527,220	786,509	395,415	259,289	395,415	654,704	259,289	105,444	20	364,733	60.0	20	347,148	60.0	16
17. Nanaimo	2,031,733	258,915	1,772,818	4,008,690	432,690	3,576,000	1,772,818	3,576,000	5,348,818	2,682,000	1,772,818	2,682,000	4,454,818	1,772,818	357,600	10	2,130,418	60.0	10	2,149,316	60.0	17
18. Nelson	1,898,941	201,470	1,697,471	4,920,250	617,135	4,303,115	1,697,471	4,303,115	6,000,586	3,227,336	1,697,471	3,227,336	4,924,807	1,697,471	2,151,557	50	3,849,028	35.3 (24.8)	50	3,685,677	33.34 (24.8)	18
19. New Westminster	12,173,280	4,227,656	7,945,624	16,068,108	4,735,415	11,332,693	7,945,624	11,332,693	19,278,317	8,499,519	7,945,624	8,499,519	16,445,143	7,945,624	*Nil*	.....	7,945,624	56.0	*Nil*	7,762,560	65.0	19
20. North Vancouver	6,306,217	3,936,007	2,370,210	4,298,740	678,640	3,620,100	2,370,210	3,620,100	5,990,310	2,715,075	2,370,210	2,715,075	5,085,285	2,370,210	1,267,035	35	3,637,245	54.0	35	3,454,060	54.0	20
21. Port Alberni	1,019,327	356,272	663,055	1,979,570	287,900	1,691,670	663,055	1,691,670	2,354,725	1,268,753	663,055	1,268,753	1,931,808	663,055	338,334	20	1,001,389	55.0 (35)	25	1,138,240	55.0 (55)	21
22. Port Coquitlam	1,429,138	765,167	663,971	711,950	71,900	640,050	663,971	640,050	1,304,021	480,037	663,971	480,037	1,144,008	663,971	160,012	25	823,983	55.0	25	763,436	55.0	22
23. Port Moody	1,205,112	663,582	541,530	468,991	39,016	429,975	541,530	429,975	971,505	322,481	541,530	322,481	864,011	541,530	107,493	25	649,023	40.0	25	626,930	40.0	23
24. Prince George	1,851,755	1,160,401	691,354	1,550,175	128,280	1,421,895	691,354	1,421,895	2,113,249	1,066,421	691,354	1,066,421	1,757,775	691,354	*Nil*	.....	691,354	65.0	.....	668,414	65.0	24
25. Prince Rupert	3,940,424	1,857,310	2,083,114	5,417,580	1,879,305	3,538,275	2,083,114	3,538,275	5,621,389	2,653,706	2,083,114	2,653,706	4,736,820	2,083,114	884,569	25	2,967,683	50.0	25	2,854,690	50.0	25
26. Revelstoke	906,715	292,475	614,240	1,812,660	436,600	1,376,060	614,240	1,376,060	1,990,300	1,032,045	614,240	1,032,045	1,646,285	614,240	688,030	50	1,302,270	40.0	50	1,316,670	43.0	26
27. Rossland	538,640	104,810	433,830	1,242,000	491,800	750,200	433,830	750,200	1,184,030	562,500	433,830	562,500	996,330	433,830	375,100	50	808,930	60.0	50	835,825	60.0	27
28. Salmon Arm	349,245	71,486	277,759	646,940	143,895	503,045	277,759	503,045	780,804	377,284	277,759	377,284	655,043	277,759	251,522	50	529,281	43.0	50	538,446	43.0	28
29. Slocan	80,625	48,940	31,685	77,220	14,050	63,170	31,685	63,170	94,855	47,377	31,685	47,377	79,062	31,685	6,317	10	38,002	36.0	10	38,267	38.0	29
30. Trail	1,619,505	116,780	1,502,725	4,663,460	568,600	4,094,860	1,502,725	4,094,860	5,597,585	3,071,145	1,502,725	3,071,145	4,573,870	1,502,725	2,047,430	50	3,550,155	37.0	50	3,733,690	42.0	30
31. Vernon	1,557,350	364,540	1,192,810	2,758,810	535,100	2,223,710	1,192,810	2,223,710	3,416,520	1,667,782	1,192,810	1,667,782	2,860,592	1,192,810	1,111,830	50	2,304,640	46.0	50	2,389,278	48.0	31
32. Victoria	25,023,710	6,775,820	18,247,890	41,290,790	13,882,090	27,408,700	18,247,890	27,408,700	45,656,590	20,556,525	18,247,890	20,556,525	38,804,415	18,247,890	17,815,655	65	36,063,545	43.5	65	35,786,369	42.0	32
Totals	$71,885,162	$23,791,076	$48,094,086	$111,826,334	$29,071,809	$82,754,525	$48,094,086	$82,754,525	$130,848,611	$62,065,740	$48,094,086	$62,065,740	$110,159,826	$48,094,086	$34,107,778	.....	$82,201,864	.....	.....	$81,647,696	.....	

Bracketed figures represent tax on improvements.

I.B.—ASSESSMENT IN DETAIL AND TAX RATE FOR THE YEAR 1937, WITH COMPARATIVE FIGURES FOR 1938—DISTRICTS.

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.	Total Assessments less Exemptions.			Limit of Assessed Valuation of Improvements Taxable, 75% (Sec. 246, "Municipal Act").	Taxable Values.			Values actually taxed.				Tax Rate.	For Comparison, 1938 Figures.			
							Land.	Improvements.	Total.		Land.	Improvements.	Total.	Land.	Improvements.	Per Cent. of Improvements actually taxed.	Total.		Per Cent. of Improvements actually taxed.	Total.	Tax Rate.	
																		Mills.			Mills.	
1. Burnaby	$13,476,554	$6,640,190	$6,836,364	$12,685,680	$2,607,525	$10,078,155	$6,836,364	$10,078,155	$16,914,519	$7,558,617	$6,836,364	$7,558,617	$14,394,981	$6,836,364	$5,039,078	50	$11,875,442	44.0	50	$11,640,492	44.0	1
2. Chilliwhack	3,404,400	29,480	3,374,920	2,273,860	48,850	2,225,010	3,374,920	2,225,010	5,599,930	1,668,757	3,374,920	1,668,757	5,043,677	3,374,920	445,002	20	3,819,922	22.0	20	3,810,856	23.0	2
3. Coldstream	658,743	.....	658,743	714,550	.....	714,550	658,743	714,550	1,373,293	535,912	658,743	535,912	1,194,655	658,743	*Nil*	....	658,743	34.4	....	640,460	33.5	3
4. Coquitlam	1,567,704	626,430	941,274	6,991,430	6,060,650	930,780	941,274	930,780	1,872,054	698,085	941,274	698,085	1,639,359	941,274	*Nil*	....	941,274	40.0	....	937,448	45.0	4
5. Delta	3,602,222	45,842	3,556,380	1,892,590	87,050	1,805,540	3,556,380	1,805,540	5,361,920	1,354,145	3,556,380	1,354,145	4,910,525	3,556,380	902,770	50	4,459,150	14.39	50	4,471,434	16.17	5
6. Esquimalt	2,106,273	1,016,535	1,089,738	9,904,870	8,299,700	1,605,170	1,089,738	1,605,170	2,694,908	1,203,877	1,089,738	1,203,877	2,293,615	1,089,738	802,585	50	1,892,323	42.0	50	1,881,384	41.0	6
7. Fraser Mills	142,730	.....	142,730	639,878	.....	639,878	142,730	639,878	782,608	479,908	142,730	479,908	622,638	142,730	319,939	50	462,669	15.0	50	461,415	15.0	7
8. Glenmore	149,875	3,000	146,875	271,380	35,730	235,650	146,875	235,650	382,525	176,737	146,875	176,737	323,612	146,875	117,825	50	264,700	26.0	50	266,315	26.0	8
9. Kent	806,004	27,944	778,060	623,435	47,250	576,185	778,060	576,185	1,354,245	432,138	778,060	432,138	1,210,198	778,060	*Nil*	....	778,060	22.0	....	808,387	26.0	9
10. Langley	2,362,849	90,305	2,272,544	2,794,170	78,780	2,715,390	2,272,544	2,715,390	4,987,934	2,036,542	2,272,544	2,036,542	4,309,086	2,272,544	1,357,695	50	3,630,239	(A)	50	3,629,579	(A)	10
11. Maple Ridge	1,717,566	89,960	1,627,606	2,191,979	113,950	2,078,029	1,627,606	2,078,029	3,705,635	1,558,522	1,627,606	1,558,522	3,186,128	1,627,606	1,039,014	50	2,666,620	(B)	50	2,895,771	(B)	11
12. Matsqui	1,314,093	102,077	1,212,016	2,040,119	119,827	1,920,292	1,212,016	1,920,292	3,132,308	1,440,219	1,212,016	1,440,219	2,652,235	1,212,016	*Nil*	....	1,212,016	(C)	50	2,209,923	(C)	12
13. Mission	778,589	81,125	697,464	5,275,731	94,995	5,180,736	697,464	5,180,736	5,878,200	3,885,552	697,464	3,885,552	4,583,016	697,464	2,590,368	50	3,287,832	(D)	60	3,818,105	(D)	13
14. North Cowichan	1,406,528	173,255	1,233,273	2,857,050	47,570	2,809,480	1,233,273	2,809,480	4,042,753	2,107,110	1,233,273	2,107,110	3,340,383	1,233,273	561,896	20	1,795,169	(E)	30	2,008,870	(E)	14
15. North Vancouver	6,183,625	4,057,503	2,126,122	2,938,145	606,070	2,332,075	2,126,122	2,332,075	4,458,197	1,749,056	2,126,122	1,749,056	3,875,178	2,126,122	816,226	35	2,942,348	61.0	35	2,791,037	61.0	15
16. Oak Bay	3,257,700	219,620	3,038,080	8,109,100	288,740	7,820,360	3,038,080	7,820,360	10,858,440	5,865,270	3,038,080	5,865,270	8,903,350	3,038,080	3,910,180	50	6,948,260	25.0	50	7,178,220	25.0	16
17. Peachland	246,923	85,575	161,348	189,960	21,800	168,160	161,348	168,160	329,508	126,120	161,348	126,120	287,468	161,348	.....	....	161,348	(F)	*Nil*	199,312	(F)	17
18. Penticton	2,082,397	290,910	1,791,487	4,346,460	441,590	3,904,870	1,791,487	3,904,870	5,696,357	2,928,652	1,791,487	2,928,652	4,720,139	1,791,487	976,217	25	2,767,704	46.0	25	2,808,410	46.0	18
19. Pitt Meadows	739,740	129,940	609,800	420,180	31,960	388,220	609,800	388,220	998,020	291,165	609,800	291,165	900,965	609,800	194,110	50	803,910	18.5	50	800,825	18.5	19
20. Richmond	4,982,248	440,196	4,542,052	3,509,339	252,394	3,256,945	4,542,052	3,256,945	7,798,997	2,442,708	4,542,052	2,442,708	6,984,760	4,542,052	1,628,749	50	6,170,801	22.0	50	6,359,408	22.0	20
21. Saanich	3,811,463	497,465	3,313,998	8,782,949	1,210,774	7,572,175	3,313,998	7,572,175	10,886,173	5,679,131	3,313,998	5,679,131	8,993,129	3,313,998	1,514,435	20	4,828,433	42.0	20	4,924,516	42.0	21
22. Salmon Arm	846,607	73,865	772,742	1,015,985	51,920	964,065	772,742	964,065	1,736,807	723,048	772,742	723,048	1,495,790	772,742	152,431	15	925,173	31.0	15	870,950	31.0	22
23. Spallumcheen	1,535,670	5,710	1,529,960	460,835	3,080	457,755	1,529,960	457,755	1,987,715	343,316	1,529,960	343,316	1,873,276	1,529,960	*Nil*	....	1,529,960	18.7	....	1,529,155	20.7	23
24. Sumas	872,917	12,690	860,227	569,100	16,000	553,100	860,227	553,100	1,413,327	414,825	860,227	414,825	1,275,052	860,227	276,550	50	1,136,777	25.0	50	1,142,301	25.0	24
25. Summerland	1,106,320	92,138	1,014,182	1,783,463	121,095	1,662,368	1,014,182	1,662,368	2,676,550	1,246,776	1,014,182	1,246,776	2,260,958	1,014,182	*Nil*	....	1,014,182	37.0	....	1,007,362	36.5	25
26. Surrey	5,335,926	534,191	4,801,735	4,328,995	219,200	4,109,795	4,801,735	4,109,795	8,911,530	3,082,346	4,801,735	3,082,346	7,884,081	4,801,735	1,232,938	30	6,034,673	26.0	30	6,078,325	27.0	26
27. Tadanac	190,831	.....	190,831	6,148,272	.....	6,148,272	190,831	6,148,272	6,339,103	4,611,204	190,831	4,611,204	4,802,035	190,831	3,074,136	50	3,264,967	37.0	16⅔	3,409,970	37.0	27
28. West Vancouver	3,725,128	863,314	2,861,814	4,255,182	273,767	3,981,415	2,861,814	3,981,415	6,843,229	2,986,061	2,861,814	2,986,061	5,847,875	2,861,814	*Nil*	....	2,861,814	61.0	....	2,892,818	61.0	28
Totals	$68,411,625	$16,229,260	$52,182,365	$98,014,687	$21,180,267	$76,834,420	$52,182,365	$76,834,420	$129,016,785	$57,625,799	$52,182,365	$57,625,799	$109,808,164	$52,182,365	$26,952,144	....	$79,134,509	....	....	$81,473,048	.....	

	1937. Mills.	1938. Mills.
(A) Rate—Improved lands	21.0	18.0
Wild lands	50.0	46.0
Improvements	15.0	18.0
(B) For school purposes 50% of improvements are taxed.		
For general purposes 10% of improvements are taxed.		
Rate—Improved lands	27.9	27.9
Wild lands	41.9	41.9

	1937. Mills.	1938. Mills.
(C) Rate—Improved lands	29.0	13.0
Wild lands	50.0	30.0
Improvements	*Nil*	5.0
(D) Rate—Improved lands	25.0	25.0
Wild lands	40.0	40.0

	1937. Mills.	1938. Mills.
(E) Rate—Improved lands:		
North School District	22.0	25.3
Duncan Consolidated School District	27.0	32.0
Chemainus School District	35.0	37.5
Wild lands	29.5	30.0
(F) Rate—Land	32.0	30.0
Fire-protection—certain buildings taxed 50%	4.0	4.0

I.C.—ASSESSMENT IN DETAIL AND TAX RATE FOR THE YEAR 1937, WITH COMPARATIVE FIGURES FOR 1938—VILLAGES.

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.	Total Assessments less Exemptions.			Limit of Assessed Valuation of Improvements Taxable, 50% ("Village Municipalities Act").	Taxable Values.			Values actually taxed.				Tax Rate.	For Comparison, 1938 Figures.			
							Land.	Improvements.	Total.		Land.	Improvements.	Total.	Land.	Improvements.	Per Cent. of Improvements actually taxed.	Total.		Per Cent. of Improvements actually taxed.	Total.	Tax Rate.	
																		Mills.			Mills.	
1. Abbotsford	$119,130	$6,390	$112,740	$267,357	$10,237	$257,120	$112,740	$257,120	$369,860	$128,560	$112,740	$128,560	$241,300	$112,740	$128,560	50	$241,300	12.0	50	$247,750	12.0	1
2. Burns Lake	30,995	7,685	23,310	146,105	61,900	84,205	23,310	84,205	107,515	42,102	23,310	42,102	65,412	23,310	42,102	50	65,412	10.0	50	78,870	10.0	2
3. Chapman Camp	19,730	.....	19,730	203,750	.....	203,750	19,730	203,750	223,480	101,875	19,730	101,875	121,605	19,730	101,875	50	121,605	10.0 (20)	50	141,613	10.0 (20)	3
4. Creston	187,322	15,320	172,002	363,717	36,700	327,017	172,002	327,017	499,019	163,508	172,002	163,508	335,510	172,002	163,508	50	335,510	16.0	50	346,758	16.0	4
5. Dawson Creek	20,535	275	20,260	161,407	6,850	154,557	20,260	154,557	174,817	77,278	20,260	77,278	97,538	20,260	77,278	50	97,538	15.0	50	110,228	15.0	5
6. Gibsons Landing	41,950	1,500	40,450	49,800	200	49,600	40,450	49,600	90,050	24,800	40,450	24,800	65,250	40,450	24,800	50	65,250	8.0	50	64,874	8.0	6
7. Hope	139,086	23,577	115,509	119,940	18,200	101,740	115,509	101,740	217,249	50,870	115,509	50,870	166,379	115,509	50,870	50	166,379	8.0	50	168,905	8.0	7
8. McBride	53,969	11,400	42,569	184,874	27,200	157,674	42,569	157,674	200,243	78,837	42,569	78,837	121,406	42,569	78,837	50	121,406	15.0	50	118,436	15.0	8
9. Mission	472,627	38,095	434,532	658,968	122,065	536,903	434,532	536,903	971,435	268,451	434,532	268,451	702,983	434,532	268,451	50	702,983	16.0	50	704,603	16.0	9
10. New Denver	21,965	1,175	20,790	94,050	18,275	75,775	20,790	75,775	96,565	37,887	20,790	37,887	58,677	20,790	37,887	50	58,677	10.0 (20)	50	59,247	10.0 (20)	10
11. Pouce Coupe	13,500	1,600	11,900	101,413	16,400	85,013	11,900	85,013	96,913	42,506	11,900	42,506	54,406	11,900	42,506	50	54,406	10.0	50	55,504	15.0	11
12. Quesnel	147,605	70,605	77,000	378,225	100,100	278,125	77,000	278,125	355,125	139,062	77,000	139,062	216,062	77,000	139,062	50	216,062	15.0	50	225,130	15.0	12
13. Silverton	18,300	2,585	15,715	73,520	18,320	55,200	15,715	55,200	70,915	27,600	15,715	27,600	43,315	15,715	27,600	50	43,315	10.0 (20)	50	43,302	10.0 (20)	13
14. Smithers	264,300	112,740	151,560	614,675	146,700	467,975	151,560	467,975	619,535	233,987	151,560	233,987	385,547	151,560	187,190	40	338,750	12.0	50	387,162	12.0	14
15. Stewart	200,805	11,273	189,532	246,107	21,000	225,107	189,532	225,107	414,639	112,553	189,532	112,553	302,085	189,532	112,553	50	302,085	10.0 (20)	50	307,843	14.0 (20)	15
16. Terrace	61,163	8,495	52,668	109,540	2,600	106,940	52,668	106,940	159,608	53,470	52,668	53,470	106,138	52,668	53,470	50	106,138	15.0	50	106,028	16.0	16
17. Tofino	20,342	1,900	18,442	91,500	13,950	77,550	18,442	77,550	95,992	38,775	18,442	38,775	57,217	18,442	38,775	50	57,217	10.0	50	57,618	10.0	17
18. Vanderhoof	33,636	1,550	32,086	193,215	48,300	144,915	32,086	144,915	177,001	72,457	32,086	72,457	104,543	32,086	72,457	50	104,543	16.0	50	85,779	16.0	18
19. Williams Lake	84,350	4,250	80,100	276,735	53,075	223,660	80,100	223,660	303,760	111,830	80,100	111,830	191,930	80,100	111,830	50	191,930	15.0	50	194,180	15.0	19
Totals	$1,951,310	$320,415	$1,630,895	$4,334,898	$722,072	$3,612,826	$1,630,895	$3,612,826	$5,243,721	$1,806,408	$1,630,895	$1,806,408	$3,437,303	$1,630,895	$1,759,611	.....	$3,390,506	.....	.....	$3,503,830	.....	

Bracketed figures represent tax on improvements.

II.A.—TAX RATE LEVY, 1937.

Cities.	General.	School.	Debt.	Total.	Total Previous Year.
Alberni—					
Land	.....	34.00	11.00	45.00	40.00
50% Improvements	13.03	.....	12.00	25.00	25.00
Armstrong	15.00	12.90	9.10	37.00	37.00
Chilliwack	17.00	23.00	15.00	55.00	55.00
Courtenay	16.50	13.50	.....	30.00	32.00
Cranbrook	11.00	19.00	14.00	44.00	42.00
Cumberland	20.00	18.00	.....	38.00	38.00
Duncan	25.00	11.50	2.50	39.00	39.00
Enderby	30.33	7.67	.....	38.00	38.00
Fernie	38.00	12.00	.....	50.00	50.00
Grand Forks	3.50	15.50	16.00	35.00	35.00
Greenwood	6.00	29.00	29.00	64.00	64.00
Kamloops	19.172	15.342	2.486	37.00	40.00
Kaslo	18.00	21.00	1.00	40.00	40.00
Kelowna	11.33	17.21	14.46	43.00	43.00
Ladysmith	19.00	21.00	.....	40.00	30.00
Merritt	16.50	17.00	26.50	60.00	60.00
Nanaimo	17.55	21.12	21.33	60.00	55.00
Nelson—					
Land	5.00	19.80	10.50	35.30	36.00
50% Improvements	5.00	19.80	.....	24.80	25.50
New Westminster	1.50	23.00	31.50	56.00	56.00
North Vancouver	29.531	18.727	5.742	54.00	54.00
Port Alberni—					
Land	6.17	36.00	12.83	55.00	55.00
20% Improvements	35.00	.....	.....	35.00	35.00
Port Coquitlam	20.8	10.83	23.37	55.00	55.00
Port Moody	15.72	14.93	9.35	40.00	40.00
Prince George	23.103	23.067	18.83	65.00	65.00
Prince Rupert	20.00	13.00	17.00	50.00	50.00
Revelstoke	16.00	18.50	5.50	40.00	40.00
Rossland	4.00	26.00	30.00	60.00	60.00
Salmon Arm	11.00	14.00	18.00	43.00	43.00
Slocan	20.00	16.00	.....	36.00	41.00
Trail	10.70	11.30	15.00	37.00	37.00
Vernon	28.00	16.00	2.00	46.00	40.00
Victoria	20.29	10.98	12.23	43.50	45.00
Vancouver	17.384	14.204	13.342	44.93	41.633

II.B.—TAX RATE LEVY, 1937.

Districts.	General.	School.	Debt.	Total.	Total Previous Year.
Burnaby	25.59	14.77	3.64	44.00	44.00
Chilliwhack	10.842	9.592	1.566	22.00	22.00
Coldstream	14.00	8.60	11.80	34.40	34.50
Coquitlam	18.15	16.00	5.85	40.00	40.00
Delta	7.50	5.54	1.35	14.39	14.20
Esquimalt	25.87	13.41	2.72	42.00	40.00
Fraser Mills	15.00	.....	.....	15.00	12.00
Glenmore	10.00	13.20	2.80	26.00	19.00
Kent	13.00	9.00	.....	22.00 (35.0)	22.00 (35)
Langley—					
Land	16.00	5.00	.....	21.00	21.00
50% Improvements	.....	15.00	.....	15.00 (50.0)	11.50 (50)
Maple Ridge	16.00	11.90	.....	27.90 (41.9)	25.75 (39)
Matsqui	16.00	12.00	1.00	29.00 (50.0)	29.00 (50)
Mission	16.00	9.00	.....	25.00 (40.0)	25.00 (40)
Cowichan	14.50	7.00	.5	22.00 (29.5)	31.00 (30)
North Vancouver	41.933	14.132	4.935	61.00	61.00
Oak Bay	12.10	11.25	1.65	25.00	25.50
Peachland	15.00	13.00	4.00	32.00	37.00
Penticton	17.50	20.75	7.75	46.00	48.00
Pitt Meadows	11.00	7.50	.....	18.50	18.50
Richmond	1.08	7.907	13.013	22.00	20.00
Saanich	25.60	16.40	.....	42.00	42.00
Salmon Arm	17.99	10.25	2.76	31.00	31.00
Spallumcheen	4.45	10.45	3.80	18.70	18.80
Sumas	15.00	10.00	.....	25.00	20.00
Summerland	8.00	17.50	11.50	37.00	36.00
Surrey	16.25	9.75	.....	26.00	26.00
Tadanac	21.60	13.30	2.10	37.00	37.00
West Vancouver	12.22	19.01	29.77	61.00	61.00

Bracketed figures represent tax on wild land.

II.C.—TAX RATE LEVY, 1937.

Villages.	General.	School.	Debt.	Total.	Total Previous Year.
Abbotsford	12.00	.....	.....	12.00	12.00
Burns Lake	10.00	.....	.....	10.00	10.00
Chapman Camp—					
Land	10.00	.....	.....	10.00	*
Improvements	20.00	.....	.....	20.00	*
Creston	16.00	.....	.....	16.00	12.00
Dawson Creek	15.00	.....	.....	15.00	15.00
Gibsons Landing	8.00	.....	.....	8.00	12.00
Hope	8.00	.....	.....	8.00	8.00
McBride	15.00	.....	.....	15.00	15.00
Mission	16.00	.....	.....	16.00	16.00
New Denver—					
Land	10.00	.....	.....	10.00	10.00
50% Improvements	20.00	.....	.....	20.00	20.00
Pouce Coupe	15.00	.....	.....	15.00	15.00
Quesnel	15.00	.....	.....	15.00	15.00
Silverton—	10.00	.....	.....	10.00	10.00
Land					
50% Improvements	20.00	.....	.....	20.00	20.00
Smithers	12.00	.....	.....	12.00	12.00
Stewart—					
Land	10.00	.....	.....	10.00	10.00
50% Improvements	20.00	.....	.....	20.00	20.00
Terrace	15.00	.....	.....	15.00	15.00
Tofino	10.00	.....	.....	10.00	10.00
Vanderhoof	16.00	.....	.....	16.00	14.00
Williams Lake	15.00	.....	.....	15.00	15.00

* Incorporated 1937.

III.—DEBENTURE AND SUNDRY DEBT, EXCLUSIVE OF SHORTAGE IN SINKING FUNDS, AS AT DECEMBER 31ST, 1937.

	Utilities.				Schools.	Streets and Bridges.	Other Non-revenue producing.	Better Housing.	Unemployment Relief.	Sewers (General and Drainage).	Local Improvements.		Total Debenture Debt.	Matured Debentures unpaid.	Demand Loans.		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.			Provincial Government.	Bank.		
Cities—III.A	$1,725,400	$4,323,475	$688,550	$6,737,425	$2,319,113	$2,830,797	$18,442,675	$352,450	$255,758	$761,950	$950,106	$2,174,047	$34,824,321	$106,572	$401,221	$297,410	$1,343,536	$36,973,060
Districts—III.B	226,100	3,972,833	752,600	4,951,533	1,058,014	3,185,570	1,313,500	113,978	370,389	832,892	412,655	280,989	12,519,520	328,838	386,072	355,419	1,705,929	15,295,778
Totals	$1,951,500	$8,296,308	$1,441,150	$11,688,958	$3,377,127	$6,016,367	$19,756,175	$466,428	$626,147	$1,594,842	$1,362,761	$2,455,036	$47,343,841	$435,410	$787,293	$652,829	$3,049,465	$52,268,838
Vancouver	.....	10,272,939	.....	10,272,939	10,750,176	21,422,903	11,058,188	213,100	.....	12,707,822	32,500	8,978,899	75,436,527	.....	.....	2,394,791	1,941,145	79,772,463
Grand totals	$1,951,500	$18,569,247	$1,441,150	$21,961,897	$14,127,303	$27,439,270	$30,814,363	$679,528	$626,147	$14,302,664	$1,395,261	$11,433,935	$122,780,368	$435,410	$787,293	$3,047,620	$4,990,610	$132,041,301

III.A.—DEBENTURE AND SUNDRY DEBT, EXCLUSIVE OF SHORTAGE IN SINKING FUNDS, AS AT DECEMBER 31ST, 1937.

Cities.	Utilities.				Schools.	Streets and Bridges.	Other Non-revenue producing.	Better Housing.	Unemployment Relief.	Sewers (General and Drainage).	Local Improvements.		Total Debenture Debt.	Matured Debentures unpaid.	Demand Loans.		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.			Provincial Government.	Bank.			
1. Alberni	.....	$25,000	.....	$25,000	$5,000	.....	.....	.....	.....	.....	.....	.....	$30,000	.....	$16,200	.....	$1,605	$47,805	1
2. Armstrong	$68,000	28,000	.....	96,000	25,000	$11,000	$27,000	.....	.....	.....	.....	$5,714	164,714	.....	.....	$1,500	188	166,402	2
3. Chilliwack	.....	.....	.....	.....	79,000	85,500	96,800	.....	.....	.....	$33,000	47,300	341,600	.....	1,908	.....	13,999	357,507	3
4. Courtenay	42,900	135,000	.....	177,900	38,000	11,000	8,600	$15,600	$2,300	.....	.....	.....	253,400	.....	.....	.....	6,638	260,038	4
5. Cranbrook	60,000	128,000	.....	188,000	76,500	.....	62,500	6,900	17,100	$85,000	.....	136,212	572,212	.....	5,844	10,000	10,424	598,480	5
6. Cumberland	.....	.....	.....	.....	.....	.....	.....	5,350	.....	.....	.....	.....	5,350	.....	.....	2,000	1,300	8,650	6
7. Duncan	.....	50,000	.....	50,000	11,391	.....	4,200	900	.....	.....	.....	19,000	85,491	.....	.....	.....	2,510	88,001	7
8. Enderby	4,000	2,000	.....	6,000	27,500	.....	.....	.....	.....	.....	.....	.....	33,500	$37,000	2,511	2,000	13,611*	88,622	8
9. Fernie	7,500	4,500	.....	12,000	7,000	.....	.....	.....	.....	.....	.....	.....	19,000	.....	37,226	5,000	12,456†	73,682	9
10. Grand Forks	55,000	.....	.....	55,000	20,000	.....	55,000	.....	3,925	.....	.....	.....	133,925	.....	2,906	.....	1,072	137,903	10
11. Greenwood	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	57,072‡	.....	.....	.....	57,072	11
12. Kamloops	450,500	153,000	.....	603,500	120,000	60,000	92,600	27,850	20,500	112,000	.....	55,343	1,091,793	500	12,450	20,000	9,612	1,134,355	12
13. Kaslo	69,000	.....	.....	69,000	.....	.....	.....	.....	.....	.....	.....	.....	69,000	.....	16,527	4,809	4,021	94,357	13
14. Kelowna	.....	.....	$205,000§	205,000	88,000	12,000	65,500	8,500	.....	53,000	.....	.....	432,000	.....	.....	.....	6,320	438,320	14
15. Ladysmith	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	17,362	.....	11,502	28,864	15
16. Merritt	29,500	87,000	.....	116,500	.....	.....	116,500‖	.....	3,500	.....	.....	.....	236,500	.....	5,166	.....	4,792	246,458	16
17. Nanaimo	.....	500,000	.....	500,000	.....	95,000	.....	35,100	46,500	264,000	.....	4,500	945,100	.....	120,800	45,000	24,574	1,135,474	17
18. Nelson	420,000	105,000	200,000	725,000	163,000	70,000	35,000	8,400	.....	.....	55,576	62,936	1,119,912	.....	.....	.....	47,446	1,167,358	18
19. New Westminster	206,000	1,116,500	6,000	1,328,500	609,500	1,514,000	1,798,500	49,300	82,200	150,000	459,406	736,803	6,728,209	.....	71,812	100,500	221,581	7,122,102	19
20. North Vancouver	.....	703,500	251,000	954,500	561,430	518,500	869,271	46,200	46,300	40,000	191,152	162,437	3,389,790	3,000	30,000	30,000	718,285¶	4,171,075	20
21. Port Alberni	.....	147,500	6,000	153,500	18,500	.....	10,000	7,100	4,500	.....	.....	11,500	205,100	.....	.....	18,101	8,200	231,401	21
22. Port Coquitlam	.....	100,000	.....	100,000	35,000	100,000	262,500**	7,150	1,200	.....	.....	.....	505,850	9,000	.....	.....	18,019	532,869	22
23. Port Moody	.....	70,357	.....	70,357	.....	.....	110,448	.....	.....	.....	.....	24,225	205,030	.....	15,718	1,500	5,032	227,280	23
24. Prince George	51,000	17,000	.....	68,000	.....	29,000	.....	22,500	4,000	.....	.....	.....	123,500	.....	2,378	7,000	15,377	148,255	24
25. Prince Rupert	.....	313,500	20,550	334,050	182,600	50,297	254,650	35,300	4,500	37,950	91,000	780,547	1,770,894	.....	17,496	.....	23,680	1,812,070	25
26. Revelstoke	220,000	146,000	.....	366,000	15,000	10,000	39,000	.....	.....	.....	.....	.....	430,000	.....	24,000	15,000	1,046	470,046	26
27. Rossland	.....	124,000	.....	124,000	9,500	26,000	16,500	.....	8,000	.....	.....	.....	184,000	.....	.....	5,000	3,775	192,775	27
28. Salmon Arm	42,000	110,000	.....	152,000	11,500	8,000	2,000	3,000	.....	.....	.....	.....	176,500	.....	917	.....	3,762	181,179	28
29. Slocan	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	735	735	29
30. Trail	.....	143,500	.....	143,500	100,692	230,500	235,500	3,700	11,233	.....	119,972	127,530	972,627	.....	.....	30,000	27,872	1,030,499	30
31. Vernon	.....	114,118	.....	114,118	115,000	.....	61,000	600	.....	20,000	.....	.....	310,718	.....	.....	.....	2,085	312,803	31
32. Victoria	.....	.....	.....	.....	.....	.....	14,219,606	69,000	.....	.....	.....	.....	14,288,606††	.....	.....	.....	122,017	14,410,623	32
Totals	$1,725,400	$4,323,475	$688,550	$6,737,425	$2,319,113	$2,830,797	$18,442,675	$352,450	$255,758	$761,950	$950,106	$2,174,047	$34,824,321	$106,572	$401,221	$297,410	$1,343,536	$36,973,060	

* Includes $9,945 unpaid interest on Debenture Debt. † Includes $4,253 unpaid interest on Debenture Debt. ‡ "City of Greenwood Relief Act, 1921" (Second Session). § Light and water combined. ‖ "City of Merritt Relief Act," $111,500. ¶ Includes $590,532 unpaid interest on Debenture Debt.
** "Port Coquitlam Incorporation Act," $137,500. †† "Victoria City Debt Refunding Act, 1937."

III.B.—DEBENTURE AND SUNDRY DEBT, EXCLUSIVE OF SHORTAGE IN SINKING FUNDS, AS AT DECEMBER 31ST, 1937.

Districts.	Utilities.				Schools.	Streets and Bridges.	Other Non-revenue producing.	Better Housing.	Unemployment Relief.	Sewers (General and Drainage).	Local Improvements.		Total Debenture Debt.	Matured Debentures unpaid.	Demand Loans.		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.			Provincial Government.	Bank.			
1. Burnaby		$467,901		$467,901	$203,200	$1,291,955	$45,500	$13,800	$254,600		$351,500	$114,350	$2,742,806	$326,600	$189,543	$205,000	$912,896*	$4,376,845	1
2. Chilliwhack					8,000	32,000	7,200						47,200				7,710	54,910	2
3. Coldstream	$4,100	111,000	$2,000	117,100									117,100				111	117,211	3
4. Coquitlam		47,207		47,207		82,500			9,463				139,170		6,328	9,000	12,281	166,779	4
5. Delta		550,000		550,000			100,000					40,908	690,908		9,635		12,369	712,912	5
6. Esquimalt					12,000		30,000	6,200	3,500	$400,000			451,700		7,429		4,309	463,438	6
7. Fraser Mills																	1,195	1,195	7
8. Glenmore		10,000		10,000									10,000				396	10,396	8
9. Kent							20,000						20,000				5,465	25,465	9
10. Langley						10,000		4,100					14,100	812	14,690	32,000	20,563	82,165	10
11. Maple Ridge									6,000	25,722	46,000	2,734	80,456			9,750	1,018	91,224	11
12. Matsqui								378	2,000				2,378		13,898	13,000	3,691	32,967	12
13. Mission																15,000	795	15,795	13
14. North Cowichan					10,700					3,270			13,970				3,549	17,519	14
15. North Vancouver		481,725		481,725	134,280	818,900	589,000	37,800	68,226			50,610	2,180,541		49,251	23,620	570,445†	2,823,857	15
16. Oak Bay		179,500		179,500	143,900		66,000	8,700		336,500	15,155	59,540	809,295				1,457	810,752	16
17. Peachland	7,500			7,500			2,500						10,000				925	10,925	17
18. Penticton	186,000	223,000	370,000	779,000	205,000	42,000	71,000	5,600	4,000			7,200	1,113,800		26,400		20,837	1,161,037	18
19. Pitt Meadows						3,115							3,115	1,426			6,815	11,356	19
20. Richmond		779,500		779,500	15,000	334,000				67,400			1,195,900			18,000	15,304	1,229,204	20
21. Saanich		690,000		690,000	93,000			18,000					801,000		16,014		22,803	839,817	21
22. Salmon Arm						11,100	13,800						24,900		1,638		2,403	28,941	22
23. Spallumcheen					25,000		45,000						70,000					70,000	23
24. Sumas															3,770	49	8,861	12,680	24
25. Summerland	28,500	72,000	285,600	386,100	26,000		15,000						427,100				16,542	443,642	25
26. Surrey												5,647	5,647		39,751	30,000	20,587	95,985	26
27. Tadanac					20,634								20,634				13,816	34,450	27
28. West Vancouver		361,000	95,000	456,000	161,300	560,000	308,500	19,400	22,600				1,527,800		7,725		18,786	1,554,311	28
Totals	$226,100	$3,972,833	$752,600	$4,951,533	$1,058,014	$3,185,570	$1,313,500	$113,978	$370,389	$832,892	$412,655	$280,989	$12,519,520	$328,838	$386,072	$355,419	$1,705,929	$15,295,778	

* Includes $724,632 unpaid interest on Debenture Debt. † Includes $394,358 unpaid interest on Debenture Debt.

IV.—STATEMENT OF MATURITIES OF DEBENTURE DEBT AS AT DECEMBER 31ST, 1937, AFTER CORRESPONDING DEBENTURES HELD IN SINKING FUND FOR INVESTMENT HAVE BEEN DEDUCTED.

	Totals.	1938.	1939.	1940.	1941.	1942.	1943.	1944.	1945.	1946.	1947.	1948.	Following 1948.	Better Housing.
Cities—IV.A.	$30,093,419	$409,216	$253,208	$270,686	$472,159	$588,884	$705,293	$602,921	$597,156	$348,560	$385,500	$1,045,493	$24,061,893	$352,450
Districts—IV.B.	9,936,308	200,691	239,876	612,603	440,431	261,327	606,966	530,739	426,972	409,339	362,301	108,810	5,622,275	113,978
Totals	$40,029,727	$609,907	$493,084	$883,289	$912,590	$850,211	$1,312,259	$1,133,660	$1,024,128	$757,899	$747,801	$1,154,303	$29,684,168	$466,428
Vancouver	75,436,527	1,042,640	1,518,815	1,450,343	2,450,120	2,707,666	1,799,136	3,019,185	1,614,727	3,241,619	1,414,064	2,742,658	52,222,454	213,100
Grand totals	$115,466,254	$1,652,547	$2,011,899	$2,333,632	$3,362,710	$3,557,877	$3,111,395	$4,152,845	$2,638,855	$3,999,518	$2,161,865	$3,896,961	$81,906,622	$679,528

IV.A.—STATEMENT OF MATURITIES OF DEBENTURE DEBT AS AT DECEMBER 31ST, 1937, AFTER CORRESPONDING DEBENTURES HELD IN SINKING FUND FOR INVESTMENT HAVE BEEN DEDUCTED.

Cities.	Totals.	1938.	1939.	1940.	1941.	1942.	1943.	1944.	1945.	1946.	1947.	1948.	Following 1948.	Better Housing.	
1. Alberni	$28,000										$23,000		$5,000		1
2. Armstrong	163,214	$30,000	$34,969	$41,252	$10,993	$15,000		$21,000					10,000		2
3. Chilliwack	292,300	4,500	11,500	9,000	27,000		$24,800					$10,000	205,500		3
4. Courtenay	183,700			29,800			2,300	2,500		$3,000	13,000		117,500	$15,600	4
5. Cranbrook	305,300	12,000	40,000	29,500	2,600	32,500		15,800	$15,000			33,000	118,000	6,900	5
6. Cumberland	5,350													5,350	6
7. Duncan	78,491	15,200		11,300									51,091	900	7
8. Enderby	32,500	2,000	2,000			24,000	2,000	2,500							8
9. Fernie	19,000		12,000			1,000	6,000								9
10. Grand Forks	115,625			42,500		1,925		21,500					49,700		10
11. Greenwood															11
12. Kamloops	818,721	280,500		15,339	88,759	56,850		63,623		51,000			234,800	27,850	12
13. Kaslo	64,200		28,200										36,000		13
14. Kelowna	430,000	49,500	23,000	9,000		98,000	18,000	17,000			40,000	33,000	134,000	8,500	14
15. Ladysmith															15
16. Merritt	170,000	1,500				29,000	2,000			39,500			98,000		16
17. Nanaimo	662,100		2,000	16,000		25,000		51,500				54,000	478,500	35,100	17
18. Nelson	935,771		14,887	17,581	14,000	21,505	117,000				107,900	254,500	379,998	8,400	18
19. New Westminster	5,043,252		40,500	17,500	102,287	169,700	296,814	247,198	361,000	60,000	21,500	234,000	3,443,453	49,300	19
20. North Vancouver	2,358,070		4,000			48,801	27,499	30,300	63,500	35,436	37,000	143,000	1,922,334	46,200	20
21. Port Alberni	163,600		4,500				53,000				11,500	9,000	78,500	7,100	21
22. Port Coquitlam	311,750				142,500		102,100	60,000						7,150	22
23. Port Moody	188,030											70,685	117,345		23
24. Prince George	91,500		2,000	10,000			10,000		25,000	22,000				22,500	24
25. Prince Rupert	1,588,644												1,553,344	35,300	25
26. Revelstoke	375,000	4,000		6,000		24,000		60,000	40,000			47,000	194,000		26
27. Rossland	174,500			14,000		8,000			7,500		68,500		76,500		27
28. Salmon Arm	119,000		2,000		11,500	30,000			20,000	22,000	5,500		25,000	3,000	28
29. Slocan															29
30. Trail	776,477	2,516	31,652	1,914	72,520	3,603	43,780	10,000	65,156	103,624	57,600	157,308	223,104	3,700	30
31. Vernon	310,718	7,500								12,000			290,618	600	31
32. Victoria	14,288,606												14,219,606	69,000	32
Totals	$30,093,419	$409,216	$253,208	$270,686	$472,159	$588,884	$705,293	$602,921	$597,156	$348,560	$385,500	$1,045,493	$24,061,893	$352,450	

IV.B.—STATEMENT OF MATURITIES OF DEBENTURE DEBT AS AT DECEMBER 31ST, 1937, AFTER CORRESPONDING DEBENTURES HELD IN SINKING FUND FOR INVESTMENT HAVE BEEN DEDUCTED.

Districts.	Totals.	1938.	1939.	1940.	1941.	1942.	1943.	1944.	1945.	1946.	1947.	1948.	Following 1948.	Better Housing.	
1. Burnaby	$2,639,226	$129,430	$27,500	$114,440	$186,100	$27,000	$275,600	$208,500	$308,500	$163,000	$114,100		$1,071,256	$13,800	1
2. Chilliwhack	14,200		7,000		7,200										2
3. Coldstream	60,100	2,000	4,100	44,500		9,500									3
4. Coquitlam	81,170		3,000	14,280	37,594	7,462			3,034	15,800					4
5. Delta	502,908	1,000	1,000	51,000	1,000	1,000	20,908				35,000		392,000		5
6. Esquimalt	298,700						18,000	2,500	1,000	5,000			266,000	6,200	6
7. Fraser Mills															7
8. Glenmore	8,000												8,000		8
9. Kent	4,000				4,000										9
10. Langley	14,100	2,000	2,000	2,000	2,000	2,000								4,100	10
11. Maple Ridge	70,000	1,000	1,000	1,000				3,000					64,000		11
12. Matsqui	2,378							2,000						378	12
13. Mission															13
14. North Cowichan	13,970	1,000	1,000	5,700	1,000	1,000	4,270								14
15. North Vancouver	1,280,765	3,000	17,000	20,000	25,000	39,026	64,850	2,000	2,000	149,500	143,035	$4,500	773,054	37,800	15
16. Oak Bay	809,295	30,720	90,642	85,512	13,500	80,500	145,000			3,000	44,756		306,965	8,700	16
17. Peachland	10,000	3,000	3,500	2,500	1,000										17
18. Penticton	783,400		48,000		114,000	22,000	27,200	15,000	24,500	6,700	10,000		510,400	5,600	18
19. Pitt Meadows	3,115	1,512	1,603												19
20. Richmond	1,154,000	15,000			40,000	4,000	20,000				15,000	20,000	1,040,000		20
21. Saanich	567,800							286,500					263,300	18,000	21
22. Salmon Arm	13,100		3,000		6,400					3,700					22
23. Spallumcheen	60,000		18,000	10,000		12,000			20,000						23
24. Sumas															24
25. Summerland	270,100	7,700	8,000	160,900		29,000			5,000	21,000			38,500		25
26. Surrey	5,647		204	5,443											26
27. Tadanac	20,634	3,329	3,327	3,328	1,637	1,639	1,638	1,639	1,638	1,639	410	410			27
28. West Vancouver	1,249,700			92,000		25,200	29,500	9,600	61,300	40,000		83,900	888,800	19,400	28
Totals	$9,936,308	$200,691	$239,876	$612,603	$440,431	$261,327	$606,966	$530,739	$426,972	$409,339	$362,301	$108,810	$5,622,275	$113,978	

V.—SINKING FUNDS, DECEMBER 31ST, 1937.

	Book Value of Investments.		Uninvested Cash.	Accrued Interest.	Total Sinking Fund shown on Balance-sheet, December 31st, 1937.	Reported Sinking Fund Requirements as at December 31st, 1937.
	Own Debentures.	Other Securities.				
Cities—V.A	$4,719,616	$3,182,535	$186,378	$35,675	$8,124,204	$9,133,196
Districts—V.B	2,565,411	1,889,774	184,311	24,170	4,663,666	4,894,929
Totals	$7,285,027	$5,072,309	$370,689	$59,845	$12,787,870	$14,028,125
Vancouver	9,147,349	7,284,804	675,798	227,207	17,335,158	28,905,537*
Grand totals	$16,432,376	$12,357,113	$1,046,487	$287,052	$30,123,028	$42,933,662

* $1,329,900 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, while other municipalities carry corresponding purchases at cost. This makes it impossible to compare the condition of the funds accurately.

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 no allowance is made for the accrued interest.

V.A.—SINKING FUNDS, DECEMBER 31ST, 1937—CITIES.

Cities.	Book Value of Investments.		Uninvested Cash.	Accrued Interest.	Total Sinking Fund shown on Balance-sheet, December 31st, 1937.	Reported Sinking Fund Requirements as at December 31st, 1937.
	Own Debentures.	Other Securities.				
Alberni	$2,000	$971	$668	.....	$3,639	$3,672
Armstrong	1,500	117,293	1,022	$1,397	121,212	115,962
Chilliwack	45,725	139,839	3,337	.....	188,901	167,494
Courtenay	69,700	36,000	4,575	1,305	111,580	110,158
Cranbrook	266,912	57,352	2,983	6,607	333,854	330,409
Cumberland	.....	.....	.....	.....	.....	.....
Duncan	7,219	22,090	11,700	.....	41,009	40,559
Enderby	1,000	45,027	3,014	.....	49,041	61,508
Fernie	.....	22,000	460	125	22,585	24,000
Grand Forks	18,300	41,393	332	365	60,390	70,536
Greenwood	.....	.....	.....	.....	.....	57,072*
Kamloops	273,072	453,256	10,495	8,285	745,108	743,274
Kaslo	4,800	33,105	371	.....	38,276	37,748
Kelowna	.....	281,323	1,382	.....	282,705	236,658
Ladysmith	.....	.....	.....	.....	.....	.....
Merritt	66,500	14,691	5	.....	81,196	77,096
Nanaimo	283,000	71,103	30	.....	354,133	389,679
Nelson	179,364	237,230	23,376	.....	439,970	419,725
New Westminster	1,684,959	220,836	15,195	4,221	1,925,211	2,872,905
North Vancouver	1,031,720	1,000	12,010	.....	1,044,730	1,103,780
Port Alberni	41,500	27,972	1,388	949	71,809	68,464
Port Coquitlam	194,100	7,500	4,547	.....	206,147	361,930
Port Moody	17,000	25,000	3,392	572	45,964	42,999
Prince George	32,000	24,000	88	711	56,799	61,776
Prince Rupert	182,250	126,553	21,268	.....	330,071	122,071†
Revelstoke	55,000	46,784	14,391	4,120	120,295	116,139
Rossland	9,075	6,073	6,792	.....	21,940	57,692
Salmon Arm	57,500	26,782	5,573	.....	89,855	108,898
Slocan	.....	.....	.....	.....	.....	.....
Trail	195,420	215,111	109	6,718	417,358	421,003
Vernon	.....	63,713	9,235	300	73,248	62,811
Victoria	.....	818,538	28,640	.....	847,178	847,178‡
Totals	$4,719,616	$3,182,535	$186,378	$35,675	$8,124,204	$9,133,196

* Sinking Funds all applied, "City of Greenwood Relief Act, 1921" (Second Session).

† Includes reserve created by sale of electric light plant.

‡ "Victoria City Debt Refunding Act, 1937."

V.A1.—SINKING FUND LEVIED—CITIES.

Cities.	1933.	1934.	1935.	1936.	1937.	1938.
Alberni	In full.	In full.	In full.	In full.	In full.	In full.
Armstrong	In full.	In full.	None.	None.	Partial.	Partial.
Chilliwack	Partial.	Partial.	Partial.	Partial.	Partial.	Partial.
Courtenay	In full.	In full.	In full.	In full.	In full.	In full.
Cranbrook	Partial.	Partial.	Partial.	Partial.	Partial.	Partial.
Cumberland	No debentures issued except Better Housing.					
Duncan	In full.	In full.	In full.	In full.	In full.	In full.
Enderby	Partial.	None.	None.	None.	None.	None.
Fernie	In full.	In full.	None.	None.	None.	None.
Grand Forks	In full.	In full.	In full.	In full.	In full.	In full.
Greenwood	None.	None.	None.	None.	None.	None.
Kamloops	Partial.	Partial.	Partial.	Partial.	Partial.	None.
Kaslo	In full.	In full.	In full.	In full.	In full.	In full.
Kelowna	In full.	In full.	In full.	In full.	In full.	In full.
Ladysmith	No debentures issued.					
Merritt	In full.	Partial.	Partial.	Partial.	None.	In full.
Nanaimo	Partial	Partial.	Partial.	Partial.	Partial.	Partial.
Nelson	In full.	In full.	In full.	In full.	In full.	In full.
New Westminster	None.	None.	None.	None.	None.	None.
North Vancouver	In full.	In full.	Partial.	Partial.	None.	None.
Port Alberni	Partial.	In full.	In full.	In full.	In full.	In full.
Port Coquitlam	None.	None.	None.	None.	Partial.	Partial.
Port Moody	In full.	In full.	None.	None.	None.	None.
Prince George	In full.	In full.	In full.	In full.	In full.	In full.
Prince Rupert	In full.	None.	Partial.	Partial.	Partial.	In full.
Revelstoke	In full.	In full.	In full.	Partial.	In full.	In full.
Rossland	In full.	In full.	In full.	In full.	In full.	In full.
Salmon Arm	In full.	In full.	In full.	In full.	In full.	In full.
Slocan	No debentures issued.					
Trail	Partial.	Partial.	In full.	In full.	In full.	In full.
Vernon	In full.	None.	None.	None.	In full.	In full.
Victoria	In full.	None.	None.	None.	None.	None.
Vancouver	In full.	In full.	Partial.	Partial.	Partial.	Partial.

V.B.—SINKING FUNDS, DECEMBER 31st, 1937—DISTRICTS.

Districts.	Book Value of Investments.		Uninvested Cash.	Accrued Interest.	Total Sinking Fund shown on Balance-sheet, December 31st, 1937.	Reported Sinking Fund Requirements as at December 31st, 1937.
	Own Debentures.	Other Securities.				
Burnaby	$103,580	$74,276	$53,455		$231,311	$874,729
Chilliwhack	33,000	4,000	2,462		39,462	29,920
Coldstream	57,000	33,049	8,985		99,034	96,143
Coquitlam	58,000	2,900	1,954		62,854	96,038
Delta	184,060	50,968	18,595		253,623	239,146
Esquimalt	140,111	1,000	6,688		147,799	143,060
Fraser Mills						
Glenmore	2,000		381		2,381	2,212
Kent	16,000		2,059		18,059	15,961
Langley						
Maple Ridge	10,294	8,785	185		19,264	17,660
Matsqui			508		508	501
Mission						
North Cowichan		3,414	1,563		4,977	4,795
North Vancouver	899,776	101,085	12,846		1,013,707	796,455
Oak Bay		400,160	1,258	$7,275	408,693	379,575
Peachland		7,880	570		8,450	8,453
Penticton	330,400	291,833	1,763		623,996	537,387
Pitt Meadows						
Richmond	40,988	243,144	26,582	13,032	323,746	283,548
Saanich	233,200	138,958	132		372,290	399,213
Salmon Arm	11,902	5,486			17,388	19,079
Spallumcheen	10,000	45,832	3,513		59,345	55,358
Sumas						
Summerland	157,000	166,121	7,772		330,893	300,947
Surrey		4,625	743		5,368	3,967
Tadanac						
West Vancouver	278,100	306,258	32,297	3,863	620,518	590,782
Totals	$2,565,411	$1,889,774	$184,311	$24,170	$4,663,666	$4,894,929

V.B1.—SINKING FUND LEVIED—DISTRICTS.

Districts.	1933.	1934.	1935.	1936.	1937.	1938.
Burnaby	Partial.	Partial.	Partial.	None.	None.	None.
Chilliwhack	In full.	In full.	In full.	In full.	In full.	In full.
Coldstream	In full.	In full.	In full.	In full.	In full.	None.
Coquitlam	In full.	In full.	None.	None.	None.	None.
Delta	Partial.	Partial.	Partial.	Partial.	Partial.	Partial.
Esquimalt	In full.	In full.	In full.	In full.	In full.	In full.
Fraser Mills	No debentures issued.					
Glenmore	In full.	In full.	In full.	In full.	In full.	In full.
Kent	In full.	In full.	In full.	In full.	In full.	In full.
Langley	Partial.	Partial.	Partial.	Partial.	Partial.	Partial.
Maple Ridge	In full.	In full.	In full.	In full.	In full.	In full.
Matsqui	No debentures issued except Better Housing and to Provincial Government.					
Mission	No debentures issued.					
North Cowichan	None.	None.	None.	None.	In full.	In full.
North Vancouver	Partial.	None.	None.	None.	None.	None.
Oak Bay	In full.	In full.	In full.	In full.	In full.	In full.
Peachland	Partial.	Partial.	Partial.	Partial.	Partial.	Partial.
Penticton	In full.	In full.	In full.	In full.	Partial.	Partial.
Pitt Meadows	Annual payments to Provincial Government past due, $1,426.					
Richmond	In full.	In full.	In full.	In full.	In full.	In full.
Saanich	In full.	In full.	In full.	In full.	In full.	In full.
Salmon Arm	Partial.	In full.	In full.	In full.	In full.	In full.
Spallumcheen	In full.	In full.	In full.	In full.	In full.	None.
Sumas	No debentures issued.					
Summerland	In full.	In full.	In full.	In full.	In full.	In full.
Surrey	In full.	In full.	In full.	In full.	In full.	In full.
Tadanac	Serial Bonds paid annually.					
West Vancouver	Partial.	Partial.	Partial.	Partial.	Partial.	Partial.

VI.—ARREARS OF TAXES.

Comparative Statement of Outstanding Arrears of Taxes, 1928 to 1937.

	1928.	1929.	1930.	1931.	1932.	1933.	1934.	1935.	1936.	1937.
Cities—VI.A.	$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	$1,803,824
Districts—VI.B.	1,269,122	869,256	944,395	1,103,727	1,524,452	1,870,917	1,811,241	1,467,114	1,187,084	1,078,304
Villages—VI.C.	6,403	7,214	9,850	14,465	19,728	18,190	17,992	19,412	17,900	18,713
Totals	$2,529,553	$2,145,247	$2,222,234	$2,680,867	$3,538,990	$4,233,856	$4,418,506	$3,733,469	$3,349,711	$2,900,841
Vancouver	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	5,947,985
Grand totals	$3,465,532	$3,771,981	$4,507,551	$5,785,895	$8,563,566	$11,105,492	$12,585,948	$12,060,610	$9,623,651	$8,848,826

VI.A.—ARREARS OF TAXES—CITIES.

Comparative Statement of Outstanding Arrears of Taxes, 1928 to 1937.

Cities.	1928.	1929.	1930.	1931.	1932.	1933.	1934.	1935.	1936.	1937.
Alberni	$4,737	.....	$4,600	$6,162	$6,449	$6,382	$5,828	$4,816	$4,578	$4,638
Armstrong	3,008	$2,758	3,889	5,183	6,217	6,174	6,276	5,831	5,791	5,622
Chilliwack	8,680	9,212	8,292	12,121	14,481	19,967	19,802	17,933	16,449	17,971
Courtenay	4,709	4,452	4,342	5,244	7,963	8,298	10,640	10,792	10,464	8,479
Cranbrook	11,345	10,087	13,165	15,275	26,048	29,824	30,920	21,686	18,753	17,463
Cumberland	1,380	992	635	749	1,641	2,284	2,783	2,757	2,802	2,946
Duncan	4,268	3,799	3,581	4,040	5,568	6,350	5,345	5,185	3,130	3,127
Enderby	4,324	4,398	4,592	6,053	5,455	5,386	5,635	4,873	4,126	4,534
Fernie	24,971	20,431	18,079	19,872	25,910	32,755	29,537	26,924	27,797	25,423
Grand Forks	3,364	3,636	4,055	7,081	9,092	8,147	8,633	5,661	5,615	5,177
Greenwood	3,421	3,843	3,858	4,637	3,911	3,321	2,514	3,239	2,986	2,733
Kamloops	18,200	18,484	18,470	22,233	31,938	46,386	56,537	50,899	53,061	50,939
Kaslo	3,169	2,886	4,080	4,269	5,624	4,839	5,493	6,641	6,038	5,176
Kelowna	13,360	11,802	15,390	17,702	22,859	21,310	15,439	14,939	12,030	7,712
Ladysmith	2,095	4,125	4,252	4,111	5,903	6,104	5,935	6,485	6,521	5,368
Merritt	7,781	5,834	7,260	7,125	13,824	20,422	20,508	20,611	18,712	15,207
Nanaimo	19,431	19,385	19,088	25,767	36,401	50,094	44,216	33,587	29,331	26,402
Nelson	9,379	12,627	11,152	17,458	25,904	38,236	39,870	35,843	32,279	33,680
New Westminster	121,019	149,842	117,695	162,288	219,008	313,439	367,674	352,700	274,662	207,160
North Vancouver	110,412	137,500	137,613	167,461	208,718	227,893	386,959	149,938	129,925	101,601
Port Alberni	5,015	5,226	6,935	8,914	11,956	20,344	14,684	13,940	15,625	19,840
Port Coquitlam	10,973	10,998	13,493	16,030	20,709	17,923	23,775	23,976	18,495	15,142
Port Moody	11,508	15,038	17,623	21,322	19,110	32,350	19,272	11,753	10,185	9,426
Prince George	29,828	26,725	17,660	21,503	32,874	39,147	33,114	25,980	22,236	22,188
Prince Rupert	267,709	257,598	280,060	365,780	410,995	452,035	471,993	542,494	591,523	515,951
Revelstoke	15,897	14,044	17,716	19,832	19,721	20,718	21,015	20,454	18,127	20,089
Rossland	13,408	12,042	9,655	10,569	19,691	23,504	24,432	24,044	22,431	20,048
Salmon Arm	5,436	5,098	5,809	6,646	7,619	8,215	9,981	10,744	11,339	11,163
Slocan	2,109	2,396	3,159	2,129	2,749	3,984	4,085	2,831	2,873	3,404
Trail	9,773	8,927	15,129	19,700	35,952	49,832	44,973	34,574	32,672	28,492
Vernon	5,127	18,744	21,136	22,956	28,799	28,439	22,212	17,505	17,176	18,529
Victoria	498,162	465,818	455,226	532,463	701,721	790,347	829,193	737,308	716,995	568,194
Totals	$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	$1,803,824

VI.B.—ARREARS OF TAXES—DISTRICTS.

Comparative Statement of Outstanding Arrears of Taxes, 1928 to 1937.

Districts.	1928.	1929.	1930.	1931.	1932.	1933.	1934.	1935.	1936.	1937.
Burnaby	$174,554	$255,423	$209,868	$248,503	$445,097	$577,086	$467,490	$411,927	$353,270	$307,716
Chilliwhack	24,538	26,552	15,335	18,218	27,663	33,336	36,508	23,844	22,709	21,922
Coldstream	5,176	3,771	4,929	2,880	18,039	28,712	6,843	7,826	8,140	6,488
Coquitlam	13,022	20,053	13,696	31,937	29,446	27,233	25,046	16,991	18,571	20,431
Delta	8,688	7,456	10,347	18,481	29,836	34,729	30,691	28,823	23,492	19,846
Esquimalt	20,863	19,395	23,442	34,940	51,428	33,594	39,269	31,677	27,279	21,546
Fraser Mills	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Glenmore	1,168	1,271	1,271	1,990	2,794	3,580	2,275	1,505	1,256	1,591
Kent	17,686	6,961	9,955	11,335	11,463	19,664	9,352	5,592	6,477	7,737
Langley	25,605	22,540	23,009	29,322	34,510	37,095	36,538	36,504	35,818	37,117
Maple Ridge	16,345	16,292	18,731	24,205	31,750	29,431	26,833	26,833	27,136	27,217
Matsqui	18,350	14,896	17,550	21,213	45,774	32,134	29,460	25,013	19,769	20,891
Mission	19,489	6,014	18,884	20,485	26,004	25,155	22,088	23,026	23,395	23,818
North Cowichan	17,794	16,467	19,505	22,374	16,580	19,520	19,174	18,972	18,135	16,485
North Vancouver	153,295	177,379	229,744	226,448	258,376	416,969	513,428	342,447	163,649	143,109
Oak Bay	15,102	18,840	19,571	25,043	38,027	48,281	44,879	46,283	43,332	25,290
Peachland	12,140	9,147	8,864	7,383	6,830	6,880	7,689	7,034	4,342	3,610
Penticton	21,602	22,752	44,376	19,712	24,090	33,633	32,233	26,430	24,231	25,104
Pitt Meadows	9,194	9,766	13,450	19,042	19,326	17,779	18,009	12,261	8,971	8,579
Point Grey*	236,348	.....	.....	.....	.....	.....	.....	.....	.....	.....
Richmond	79,197	37,013	42,381	56,564	117,082	114,648	106,323	44,067	44,270	46,462
Saanich	33,960	32,273	30,579	39,713	58,040	78,890	77,018	76,918	71,272	61,581
Salmon Arm	5,562	6,163	6,775	10,022	11,571	16,400	18,650	18,703	14,300	12,198
South Vancouver*	217,310	.....	.....	.....	.....	.....	.....	.....	.....	.....
Spallumcheen	6,027	6,794	7,723	17,320	17,978	10,754	16,090	12,064	9,518	7,261
Sumas	8,948	12,892	7,002	15,103	24,184	31,765	37,985	43,111	46,928	49,633
Summerland	11,971	11,729	11,037	11,012	12,221	14,374	11,253	9,646	8,429	8,415
Surrey	27,055	30,536	32,547	46,351	62,814	63,050	62,023	53,968	58,535	63,079
Tadanac	122	150	50	36	50	50	113	116	73	69
West Vancouver	68,010	76,731	103,774	124,095	103,479	116,175	113,981	112,433	103,787	91,109
Totals	$1,269,122	$869,256	$944,395	$1,103,727	$1,524,452	$1,870,917	$1,811,241	$1,467,114	$1,187,084	$1,078,304

* Amalgamated with Vancouver, 1929.

VI.C.—ARREARS OF TAXES—VILLAGES.

Comparative Statement of Outstanding Arrears of Taxes, 1928 to 1937.

Villages.	1928.	1929.	1930.	1931.	1932.	1933.	1934.	1935.	1936.	1937.
Abbotsford	$543	$512	$734	$771	$924	$967	$423	$555	$537	$713
Burns Lake	293	316	398	404	715	424	241	664	441	388
Chapman Camp	.....	.....	.....	.....	.....	.....	.....	.....	.....	130
Creston	649	556	785	996	1,094	1,257	1,020	1,351	1,171	1,816
Dawson Creek	.....	.....	.....	.....	.....	.....	.....	.....	135	131
Gibsons Landing	.....	33	55	45	65	98	119	36	63	47
Hope	.....	560	627	704	953	850	611	1,287	600	841
McBride	.....	.....	.....	.....	96	164	239	349	202	237
Mission	2,936	2,516	2,750	3,140	3,702	4,066	3,893	3,293	3,477	4,648
New Denver	.....	64	105	131	47	106	154	70	70	129
Pouce Coupe	.....	.....	.....	.....	342	910	989	1,220	1,125	787
Quesnel	157	475	243	587	1,159	1,288	1,833	1,836	1,662	1,825
Silverton	.....	.....	.....	413	773	554	454	496	522	270
Smithers	1,332	1,522	2,263	3,256	4,735	2,419	2,458	2,435	2,235	2,230
Stewart	.....	.....	1,293	3,116	4,255	4,315	3,855	4,306	4,273	3,127
Terrace	61	88	54	221	208	.....	551	444	617	656
Tofino	.....	.....	.....	.....	21	20	37	30	13	18
Vanderhoof	432	489	370	681	639	752	822	656	487	416
Williams Lake	.....	83	173	.....	.....	.....	293	384	270	304
Totals	$6,403	$7,214	$9,850	$14,465	$19,728	$18,190	$17,992	$19,412	$17,900	$18,713

VII.—TAX LEVY, COLLECTIONS, AND PERCENTAGES FOR THE YEAR 1937.

	Tax Levy for 1937.	1937 Taxes collected.	Percentage 1937 Taxes collected.	Total Uncollected Taxes December 31st, 1936.	Other than 1937 Taxes collected.	Percentage of other than 1937 Taxes collected.	Total Taxes collected (1937 and other than 1937).	Total Taxes collected (1937 and other than 1937) shown as Percentage of 1937 Levy.
Cities—VII.A	$4,219,791	$3,365,749	79.8	$2,144,727	$871,789	40.6	$4,237,538	100.4
District—VII.B	2,891,256	2,164,969	74.8	1,187,084	648,688	54.6	2,813,657	97.3
Villages—VII.C	48,219	37,103	76.9	17,900	11,718	65.5	48,821	101.3
Totals	$7,159,266	$5,567,821	77.8	$3,349,711	$1,532,195	45.8	$7,100,016	99.2
Vancouver*	10,436,497	9,501,678	91.0	6,273,940	1,405,267	21.3	10,906,945	104.5
Grand Totals	$17,595,763	$15,069,499	85.7	$9,623,651	$2,937,462	30.5	$18,006,961	102.3

NOTE.—Cities and Districts impose percentage additions to current year's taxes unpaid (R.S.B.C. 1936, chapter 199, section 257).

Villages impose percentage additions to current year's taxes unpaid (R.S.B.C. 1936, chapter 203, section 57).

Vancouver allows rebates on gross current year's tax levy ("Vancouver Incorporation Act," section 163, subsection (306)).

* Figures from Comptroller's Report, 1937, page 5.

VII.A.—TAX LEVY, COLLECTIONS, AND PERCENTAGES FOR THE YEAR 1937—CITIES.

Cities.	Tax Levy for 1937.	1937 Taxes collected.	Percentage 1937 Taxes collected.	Total Uncollected Taxes December 31st, 1936.	Other than 1937 Taxes collected.	Percentage of other than 1937 Taxes collected.	Total Taxes collected (1937 and other than 1937).	Total Taxes collected (1937 and other than 1937) shown as Percentage of 1937 Levy.
Alberni	$14,745	$11,846	80.3	$4,578	$3,226	70.4	$15,072	102.2
Armstrong	21,419	18,402	85.9	5,791	3,787	65.4	22,189	103.6
Chilliwack	65,613	53,767	81.9	16,449	8,149	49.5	61,916	94.3
Courtenay	27,160	21,380	78.7	10,464	7,362	70.4	28,742	105.8
Cranbrook	71,110	54,123	76.1	18,753	11,677	62.2	65,800	92.5
Cumberland	13,242	11,524	87.0	2,802	950	33.9	12,474	94.2
Duncan	30,509	28,349	92.9	3,130	2,302	73.5	30,651	100.4
Enderby	13,331	10,262	77.0	4,126	2,649	64.0	12,911	96.8
Fernie	50,443	31,665	62.7	27,797	14,643	52.6	46,308	91.8
Grand Forks	24,366	20,026	82.2	5,615	5,844	104.1	25,870	106.2
Greenwood	4,678	3,268	69.8	2,986	712	23.8	3,980	85.1
Kamloops	157,801	130,479	82.7	53,061	34,240	64.5	164,719	104.4
Kaslo	13,353	10,152	76.0	6,038	4,140	68.6	14,292	107.1
Kelowna	113,256	108,192	95.5	12,030	9,991	83.1	118,183	104.3
Ladysmith	15,259	13,382	87.7	6,521	4,307	66.0	17,689	115.9
Merritt	25,092	14,718	58.6	18,712	11,327	60.4	26,045	103.8
Nanaimo	151,207	131,869	87.2	29,331	20,352	69.4	152,221	100.7
Nelson	127,049	104,246	82.0	32,279	25,256	78.2	129,502	101.2
New Westminster	529,649	416,964	78.7	274,662	79,841	29.0	496,805	93.8
North Vancouver	209,772	146,569	69.8	129,925	69,374	53.4	215,943	102.9
Port Alberni	54,272	45,903	84.5	15,625	9,628	61.6	55,531	102.3
Port Coquitlam	47,173	34,983	74.2	18,495	10,878	58.8	45,861	97.2
Port Moody	27,721	19,886	71.7	10,185	4,916	48.3	24,802	89.5
Prince George	46,487	29,657	63.8	22,236	11,043	49.6	40,700	87.6
Prince Rupert	199,983	129,174	64.6	591,523	64,631	10.9	193,805	96.9
Revelstoke	56,621	43,992	77.7	18,127	11,399	62.9	55,391	97.8
Rossland	48,536	38,531	79.4	22,431	11,941	53.2	50,472	104.0
Salmon Arm	23,766	16,944	71.3	11,339	7,264	64.1	24,208	101.8
Slocan	2,018	1,313	65.1	2,873	523	18.2	1,836	91.0
Trail	197,406	178,898	90.6	32,672	25,083	76.7	203,981	103.3
Vernon	124,564	109,964	88.3	17,176	13,948	81.2	123,912	99.5
Victoria	1,712,190	1,375,321	80.3	716,995	380,406	53.0	1,755,727	102.5
Totals	$4,219,791	$3,365,749	79.8	$2,144,727	$871,789	40.6	$4,237,538	100.4

VII.B.—TAX LEVY, COLLECTIONS, AND PERCENTAGES FOR THE YEAR 1937—DISTRICTS.

Districts.	Tax Levy for 1937.	1937 Taxes collected.	Percentage 1937 Taxes collected.	Total Uncollected Taxes December 31st, 1936.	Other than 1937 Taxes collected.	Percentage of other than 1937 Taxes collected.	Total Taxes collected (1937 and other than 1937).	Total Taxes collected (1937 and other than 1937) shown as Percentage of 1937 Levy.
Burnaby	$623,868	$371,055	59.5	$353,270	$189,491	53.6	$560,546	89.9
Chilliwhack	90,733	75,575	83.3	22,709	14,968	65.9	90,543	99.8
Coldstream	24,281	20,456	84.2	8,140	6,144	75.5	26,600	109.6
Coquitlam	40,877	28,710	70.2	18,571	8,460	45.6	37,170	90.9
Delta	94,051	81,109	86.2	23,492	16,551	70.5	97,660	103.8
Esquimalt	88,154	72,145	81.8	27,279	18,058	66.2	90,203	102.3
Fraser Mills	6,922	6,922	100.0	.....	6	600.0	6,928	100.1
Glenmore	7,190	5,972	83.1	1,256	788	62.8	6,760	94.1
Kent	18,345	15,646	85.3	6,477	4,394	67.9	20,040	109.2
Langley	76,588	50,316	65.7	35,818	21,025	58.7	71,341	93.2
Maple Ridge	68,879	51,898	75.3	27,136	15,702	57.9	67,600	98.1
Matsqui	42,051	29,395	69.9	19,769	13,138	66.4	42,533	101.1
Mission	90,360	78,940	87.3	23,395	7,619	32.6	86,559	95.8
North Cowichan	53,086	43,142	81.3	18,135	11,480	63.3	54,622	102.9
North Vancouver	197,632	97,768	49.5	163,649	52,361	31.9	150,129	75.9
Oak Bay	207,418	190,156	91.7	43,332	35,908	82.9	226,064	109.0
Peachland	5,405	3,461	64.0	4,342	2,953	68.0	6,414	118.0
Penticton	132,083	116,022	87.9	24,231	16,485	68.0	132,507	100.3
Pitt Meadows	13,040	7,762	59.6	8,971	5,508	61.5	13,270	101.8
Richmond	166,239	134,740	81.0	44,270	25,237	57.0	159,977	96.2
Saanich	231,389	196,924	85.1	71,272	50,721	71.2	247,645	107.0
Salmon Arm	28,443	21,530	75.7	14,300	10,620	74.3	32,150	113.1
Spallumcheen	34,661	30,153	87.0	9,518	7,219	75.8	37,372	107.8
Sumas	29,246	18,052	61.7	46,928	8,945	19.0	26,997	92.3
Summerland	38,419	33,404	86.9	8,429	5,133	60.9	38,537	100.3
Surrey	168,759	128,957	76.4	58,535	31,538	53.9	160,495	95.1
Tadanac	120,820	120,751	99.9	73	73	100.0	120,824	100.0
West Vancouver	192,317	134,008	69.7	103,787	68,163	65.7	202,171	105.1
Totals	$2,891,256	$2,164,969	74.8	$1,187,084	$648,688	54.6	$2,813,657	97.3

VII.C.—TAX LEVY, COLLECTIONS, AND PERCENTAGES FOR THE YEAR 1937—VILLAGES.

Villages.	Tax Levy for 1937.	1937 Taxes collected.	Percentage 1937 Taxes collected.	Total Uncollected Taxes December 31st, 1936.	Other than 1937 Taxes collected.	Percentage of other than 1937 Taxes collected.	Total Taxes collected (1937 and other than 1937).	Total Taxes collected (1937 and other than 1937) shown as Percentage of 1937 Levy.
Abbotsford	$2,895	$2,523	87.2	$537	$259	48.2	$2,782	96.1
Burns Lake	654	449	68.7	441	139	31.6	588	90.0
Chapman Camp	2,235	2,124	95.0	.....	.....	.....	2,124	95.0
Creston	5,368	4,255	79.2	1,171	673	57.5	4,928	91.8
Dawson Creek	1,364	1,409	103.3	135	90	66.7	1,499	100.0
Gibsons Landing	522	496	95.0	63	57	90.5	553	102.2
Hope	1,343	816	60.8	600	285	47.5	1,101	82.0
McBride	1,821	1,689	92.8	202	142	70.3	1,831	100.6
Mission	11,254	8,689	77.2	3,477	2,656	76.4	11,345	100.8
New Denver	976	890	91.2	70	17	24.3	907	92.9
Pouce Coupe	816	438	53.7	1,125	733	65.2	1,171	143.5
Quesnel	3,243	2,313	71.3	1,662	954	57.4	3,267	100.8
Silverton	714	520	72.9	522	364	69.8	884	123.9
Smithers	4,093	2,734	66.8	2,235	1,426	63.8	4,160	101.6
Stewart	4,265	2,537	59.5	4,273	2,942	68.9	5,479	128.5
Terrace	1,532	1,121	73.2	617	385	62.4	1,506	98.3
Tofino	572	555	97.0	13	10	76.9	565	98.9
Vanderhoof	1,673	917	54.8	487	300	61.7	1,217	72.8
Williams Lake	2,879	2,628	91.3	270	286	105.9	2,914	101.2
Totals	$48,219	$37,103	76.9	$17,900	$11,718	65.5	$48,821	101.3

VIII.—CASH IN BANK AND ON HAND, DECEMBER 31ST, 1937.

	Cash in Bank and on Hand, December 31st, 1936.	Receipts of 1937.	Total.	Disbursements of 1937.	Cash in Bank and on Hand, December 31st, 1937.
Cities—VIII.A	$658,553	$15,120,493	$15,779,046	$15,263,585	$515,461
Districts—VIII.B	527,631	7,494,926	8,022,557	7,469,968	552,589
Villages—VIII.C	19,486	96,902	116,388	96,317	20,071
Totals	$1,205,670	$22,712,321	$23,917,991	$22,829,870	$1,088,121

NOTE.—Proof of cash for Vancouver is omitted inasmuch as figures are not available.

VIII.A.—CASH IN BANK AND ON HAND, DECEMBER 31ST, 1937—CITIES.

Cities.	Cash in Bank and on Hand, December 31st, 1936.	Receipts of 1937.	Total.	Disbursements of 1937.	Cash in Bank and on Hand, December 31st, 1937.
Alberni	$2,644	$64,448	$67,092	$65,050	$2,042
Armstrong	4,697	72,411	77,108	76,855	253
Chilliwack	27,595	142,530	170,125	142,781	27,344
Courtenay	11,031	156,486	167,517	162,414	5,103
Cranbrook	14,662	347,226	361,888	358,372	3,516
Cumberland	1,593	48,052	49,645	49,043	602
Duncan	25,135	183,043	208,178	196,457	11,721
Enderby	3,119	47,894	51,013	45,578	5,435
Fernie	45,269	245,732	291,001	298,335	7,334*
Grand Forks	513	92,643	93,156	92,385	771
Greenwood	325	12,500	12,825	12,807	18
Kamloops	12,029	528,911	540,940	528,828	12,112
Kalso	9,941	49,758	59,699	54,817	4,882
Kelowna	67,300	459,582	526,882	495,804	31,078
Ladysmith	8,074	67,975	76,049	74,714	1,335
Merritt	13,952	81,153	95,105	86,586	8,519
Nanaimo	28,362	463,228	491,590	472,271	19,319
Nelson	40,430	813,739	854,169	831,819	22,350
New Westminster	56,822	2,012,998	2,069,820	2,124,913	55,093*
North Vancouver	148,615	752,137	900,752	813,474	87,278
Port Alberni	1,126	199,439	200,565	199,099	1,466
Port Coquitlam	13,460	101,719	115,179	101,819	13,360
Port Moody	8*	74,063	74,055	68,566	5,489
Prince George	5,452	160,242	165,694	165,241	453
Prince Rupert	65,483	429,512	494,995	423,367	71,628
Revelstoke	10,340	228,277	238,617	230,477	8,140
Rossland	7,888	149,360	157,248	156,565	683
Salmon Arm	4,961	57,648	62,609	55,507	7,102
Slocan	539	4,926	5,465	4,477	988
Trail	19,583*	640,890	621,307	639,610	18,303*
Vernon	2,445	480,882	483,327	473,053	10,274
Victoria	44,342	5,951,089	5,995,431	5,762,501	232,930
Totals	$658,553	$15,120,493	$15,779,046	$15,263,585	$515,461

* Overdraft.

VIII.B.—CASH IN BANK AND ON HAND, DECEMBER 31ST, 1937—DISTRICTS.

Districts.	Cash in Bank and on Hand, December 31st, 1936.	Receipts of 1937.	Total.	Disbursements of 1937.	Cash in Bank and on Hand, December 31st, 1937.
Burnaby	$85,053	$1,438,048	$1,523,101	$1,410,182	$112,919
Chilliwhack	19,032	194,308	213,340	200,426	12,914
Coldstream	4,237	53,399	57,636	48,555	9,081
Coquitlam	202	141,376	141,578	143,291	1,713*
Delta	18,937	264,818	283,755	232,924	50,831
Esquimalt	4,548	183,724	188,272	169,628	18,644
Fraser Mills	189	8,857	9,046	8,688	358
Glenmore	1,161	13,240	14,401	12,313	2,088
Kent	5,999	43,883	49,882	46,804	3,078
Langley	2,284	284,685	286,969	281,149	5,820
Maple Ridge	957	210,807	211,764	211,038	726
Matsqui	6,081	158,580	164,661	162,732	1,929
Mission	5,155	188,249	193,404	189,388	4,016
North Cowichan	28,951	126,364	155,315	147,730	7,585
North Vancouver	37,023	341,835	378,858	333,955	44,903
Oak Bay	61,278	398,017	459,295	380,788	78,507
Peachland	965	19,176	20,141	16,072	4,069
Penticton	55,877	542,664	598,541	582,090	16,451
Pitt Meadows	77	35,564	35,641	35,099	542
Richmond	39,814	548,362	588,176	545,389	42,787
Saanich	2,578	730,716	733,294	727,829	5,465
Salmon Arm	1,614	66,740	68,354	66,669	1,685
Spallumcheen	11,840	55,502	67,342	57,099	10,243
Sumas	3,332	51,832	55,164	54,153	1,011
Summerland	27,766	184,314	212,080	183,929	28,151
Surrey	7,452*	500,556	493,104	501,993	8,889*
Tadanac	1,571	122,863	124,434	124,258	176
West Vancouver	108,562	586,447	695,009	595,797	99,212
Totals	$527,631	$7,494,926	$8,022,557	$7,469,968	$552,589

* Overdraft.

VIII.C.—CASH IN BANK AND ON HAND, DECEMBER 31ST, 1937—VILLAGES.

Villages.	Cash in Bank and on Hand, December 31st, 1936.	Receipts of 1937.	Total.	Disbursements of 1937.	Cash in Bank and on Hand, December 31st, 1937.
Abbotsford	$659	$12,187	$12,846	$9,218	$3,628
Burns Lake	309	1,139	1,448	1,246	202
Chapman Camp	----------	2,759	2,759	2,510	249
Creston	35	8,369	8,404	8,275	129
Dawson Creek	290	3,078	3,368	2,604	764
Gibsons Landing	794	1,537	2,331	1,589	742
Hope	8,402	3,708	12,110	4,085	8,025
McBride	2,245	2,776	5,021	4,078	943
Mission	1,121	21,288	22,409	21,903	506
New Denver	179	1,435	1,614	1,289	325
Pouce Coupe	1,447	1,879	3,326	2,623	703
Quesnel	1,300	5,237	6,537	5,806	731
Silverton	664	1,454	2,118	1,420	698
Smithers	497*	11,680	11,183	11,428	245*
Stewart	871	7,487	8,358	6,638	1,720
Terrace	4	3,426	3,430	3,677	247*
Tofino	910	1,245	2,155	1,132	1,023
Vanderhoof	333	1,921	2,254	1,927	327
Williams Lake	420	4,297	4,717	4,869	152*
Totals	$19,486	$96,902	$116,388	$96,317	$20,071

* Overdraft.

IX.—RECEIPTS, 1937.

	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. Schools.	Motor Licences.	Unemployment Relief (Direct).	Other.	School Board Receipts (other than Taxes and Grants).	Public Utilities.	Transfers under Section 208.	Interdepartmental Credits (other than Utilities).	Other Current Revenue Receipts.	Total Current Revenue Receipts.	General Funds.	Proceeds from Loans and other Non-revenue Receipts.	By-law Receipts.	Trust Funds Receipts.	Sinking Funds Receipts.	Total Receipts.
Cities—IX.A	$3,365,749	$871,789	$5,307	$147,511	$38,574	$102,733	$247,470	$114,853	$49,078	$532,449	$154,502	$596,723	$142,856	$142,273	$2,246,228	$2,865	$27,462	$293,438	$9,081,860	$53,372	$3,085,283	$668,479	$185,386	$2,046,113	$15,120,493
Districts—IX.B	2,164,969	648,688	10,721	164,798	91,439	52,675	77,942	20,366	15,006	490,555	134,217	768,894	13,280	23,720	770,697	17,201	58,607	99,679	5,623,454	46,671	1,179,906	93,915	90,352	460,628	7,494,926
Villages—IX.C	37,103	11,718	653	792	218	2,699	15,511	545	.....	.....	9,147	2,524	825	.....	.....	.....	.....	14,469	96,204	.....	698	.....	.....	.....	96,902
Totals	$5,567,821	$1,532,195	$16,681	$313,101	$130,231	$158,107	$340,923	$135,764	$64,084	$1,023,004	$297,866	$1,368,141	$156,961	$165,993	$3,016,925	$20,066	$86,069	$407,586	$14,801,518	$100,043	$4,265,887	$762,394	$275,738	$2,506,741	$22,712,321

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

IX.A.—RECEIPTS, 1937—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. Schools.	Motor Licences.	Unemployment Relief (Direct).	Other.	School Board Receipts (other than Taxes and Grants).	Public Utilities.	Transfers under Section 208.	Interdepartmental Credits (other than Utilities).	Other Current Revenue Receipts.	Total Current Revenue Receipts.	General Funds.	Proceeds from Loans and other Non-revenue Receipts.	By-law Receipts.	Trust Funds Receipts.	Sinking Funds Receipts.	Total Receipts.	
1. Alberni	$11,846	$3,226	$14	$3,736	.....	$677	$600	$276	$218	$3,542	$769	$5,156	.....	$89	$6,229	.....	.....	$191	$36,569	$1,087	.....	$24,350	$24	$2,418	$64,448	1
2. Armstrong	18,402	3,787	34	761	.....	403	1,055	1,339	59	.....	1,083	3,768	.....	.....	7,050	.....	.....	.....	37,741	352	$15,921	.....	213	18,184	72,411	2
3. Chilliwack	53,767	8,149	134	2,653	$1,182	1,488	6,733	186	1,310	18,958	2,695	6,022	.....	11,936	.....	.....	.....	1,196	116,409	.....	13,000	.....	752	12,369	142,530	3
4. Courtenay	21,380	7,362	79	796	195	642	2,884	836	626	8,326	1,335	4,774	.....	753	58,975	.....	.....	1,455	110,418	.....	.....	7,999	4,896	33,173	156,486	4
5. Cranbrook	54,123	11,677	.....	1,260	.....	753	4,488	180	2,502	18,463	3,358	14,572	.....	2,224	83,531	$2,865	.....	5,954	205,950	187	31,226	23,682	5,894	80,287	347,226	5
6. Cumberland	11,524	950	.....	.....	.....	1,583	2,243	24	17	16,817	2,596	1,016	.....	1,470	.....	.....	$1,000	812	40,052	.....	8,000	.....	.....	.....	48,052	6
7. Duncan	28,349	2,302	.....	275	.....	929	5,490	411	10	12,559	2,018	.....	.....	17,547	11,453	.....	.....	169	81,512	475	3,000	16,898	579	80,579	183,043	7
8. Enderby	10,262	2,649	37	1,031	.....	106	404	101	81	4,010	608	.....	.....	655	3,132	.....	.....	843	23,919	*622*	11,406	.....	240	12,951	47,894	8
9. Fernie	31,665	14,643	.....	661	1,498	1,269	3,190	1,275	99	24,518	2,992	.....	.....	1,482	44,535	.....	.....	4,673	132,500	.....	.....	22	2,784	110,426	245,732	9
10. Grand Forks	20,026	5,844	.....	1,015	753	263	1,175	858	371	10,508	1,422	7,427	$413	.....	24,635	.....	1,696	1,745	78,151	.....	7,000	.....	690	6,802	92,643	10
11. Greenwood	3,268	712	.....	697	.....	.....	448	.....	.....	2,949	188	.....	800	400	1,834	.....	41	1,163	12,500	.....	.....	.....	.....	.....	12,500	11
12. Kamloops	130,479	34,240	21	3,324	1,455	4,534	6,273	7,540	2,301	20,905	6,753	26,872	.....	2,230	52,323	.....	.....	6,061	305,311	1,005	72,429	5,008	8,937	136,221	528,911	12
13. Kaslo	10,152	4,140	63	426	425	91	293	156	72	4,193	572	3,171	.....	206	10,726	.....	.....	1,133	35,819	.....	12,700	.....	46	1,193	49,758	13
14. Kelowna	108,192	9,991	.....	3,703	1,213	2,575	7,491	4,787	1,225	27,657	5,097	16,209	2,999	9,151	137,530	.....	2,588	2,637	343,045	*2,155*	.....	.....	8,008	110,684	459,582	14
15. Ladysmith	13,382	4,307	74	1,266	.....	1,534	1,577	1,625	390	15,510	1,580	.....	.....	2,626	24,010	.....	.....	94	67,975	.....	.....	.....	.....	.....	67,975	15
16. Merritt	14,718	11,327	.....	386	598	335	1,767	1,036	798	7,394	1,419	6,318	.....	206	24,403	.....	.....	1,586	72,291	584	.....	.....	1,037	7,241	81,153	16
17. Nanaimo	131,869	20,352	1,881	7,220	.....	3,918	11,509	3,293	2,105	26,211	7,386	34,655	.....	1,902	54,280	.....	.....	4,306	310,887	.....	70,500	38,000	11,534	32,307	463,228	17
18. Nelson	104,246	25,256	115	2,618	1,317	5,088	9,227	8,412	3,874	24,479	6,561	9,976	162	3,462	278,228	.....	.....	26,252	509,273	.....	59,097	72,000	15,055	158,314	813,739	18
19. New Westminster	416,964	79,841	.....	23,287	7,906	5,593	19,938	31,105	14,915	56,823	19,188	104,609	75,000	18,846	401,973	.....	3,094	130,594	1,409,676	2,281	385,181	9,348	29,296	177,216	2,012,998	19
20. North Vancouver	146,569	69,374	307	13,302	8,235	4,176	8,663	1,343	626	30,159	9,318	63,885	5,000	19,307	254,055	.....	3,426	12,209	649,954	10,147	78,029	110	13,539	358	752,137	20
21. Port Alberni	45,903	9,628	27	8,827	753	5,434	4,134	1,508	1,794	11,087	2,580	11,767	250	3,072	27,297	.....	.....	2,019	136,080	7,461	36,435	2,353	254	16,856	199,439	21
22. Port Coquitlam	34,983	10,878	.....	1,875	62	399	1,990	47	180	5,458	1,437	7,833	.....	856	4,348	.....	1,927	519	72,792	.....	18,000	.....	1,026	9,901	101,719	22
23. Port Moody	19,886	4,916	187	5,055	673	1,725	2,477	.....	215	5,740	1,380	4,267	.....	430	7,489	.....	1,766	4,589	60,795	2,006	9,714	.....	82	1,466	74,063	23
24. Prince George	29,657	11,043	90	865	789	796	4,454	1,072	806	7,448	2,714	10,437	.....	1,264	47,201	.....	.....	1,657	120,293	12,917	9,683	4	633	16,712	160,242	24
25. Prince Rupert	129,174	64,631	1,289	1,607	.....	2,096	9,978	6,884	2,604	12,881	6,953	26,470	.....	132	70,728	.....	78	7,892	343,397	7,566	536	.....	5,793	72,220	429,512	25
26. Revelstoke	43,992	11,399	.....	2,797	592	2,947	1,549	.....	183	14,496	2,996	.....	.....	1,991	79,431	.....	674	3,179	166,226	1,749	15,000	17,000	3,565	24,737	228,277	26
27. Rossland	38,531	11,941	.....	725	.....	2,392	2,500	2,818	1,189	11,656	3,119	3,852	9,600	.....	18,879	.....	.....	207	107,409	.....	21,062	1,900	204	18,785	149,360	27
28. Salmon Arm	16,944	7,264	.....	1,654	299	443	1,889	23	61	3,944	909	2,200	.....	5,091	7,022	.....	.....	837	48,580	1,251	2,500	3	.....	5,314	57,648	28
29. Slocan	1,313	523	.....	21	.....	49	55	.....	.....	2,365	157	.....	.....	89	336	.....	.....	18	4,926	.....	.....	.....	.....	.....	4,926	29
30. Trail	178,898	25,083	54	3,000	1,119	17,088	10,528	6,809	2,115	22,680	8,292	3,215	.....	1,454	64,299	.....	6,812	22,149	373,595	13,368	115,400	69,827	7,964	60,736	640,890	30
31. Vernon	109,964	13,948	307	8,521	464	6,045	6,402	2,097	893	26,584	4,233	29,584	44,100	2,853	36,202	.....	4,360	1,298	297,855	*2,832*	40,051	137,275	1,456	7,077	480,882	31
32. Victoria	1,375,321	380,406	594	44,147	9,046	27,362	106,066	28,812	7,439	74,129	42,794	188,668	4,532	30,549	404,094	.....	.....	46,001	2,769,960	*3,455*	2,049,413	242,700	60,885	831,586	5,951,089	32
Totals	$3,365,749	$871,789	$5,307	$147,511	$38,574	$102,733	$247,470	$114,853	$49,078	$532,449	$154,502	$596,723	$142,856	$142,273	$2,246,228	$2,865	$27,462	$293,438	$9,081,860	$53,372	$3,085,283	$668,479	$185,386	$2,046,113	$15,120,493	

Figures in italics denote deductions.

IX.B.—RECEIPTS, 1937—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. Schools.	Provincial Government Grants. Motor Licences.	Provincial Government Grants. Unemployment Relief (Direct).	Provincial Government Grants. Other.	School Board Receipts (other than Taxes and Grants).	Public Utilities.	Transfers under Section 208.	Interdepartmental Credits (other than Utilities).	Other Current Revenue Receipts.	Total Current Revenue Receipts.	General Funds.	Proceeds from Loans and other Non-revenue Receipts.	By-law Receipts.	Trust Funds Receipts.	Sinking Funds Receipts.	Total Receipts.	
1. Burnaby	$371,055	$189,491	$1,446	$49,261	$36,312	$5,031	$9,576	$4,382	$1,404	$103,547	$27,992	$335,339	.....	$1,938	$139,215	.....	.....	$5,760	$1,281,749	$452	$100,000	$1	$30,031	$25,815	$1,438,048	1
2. Chilliwhack	75,575	14,968	113	373	6,925	4,689	2,807	39	1,819	30,957	6,353	3,846	$6,346	2,056	.....	.....	$7,699	15,320	179,885	.....	.....	.....	6,740	7,683	194,308	2
3. Coldstream	20,456	6,144	1,110	.....	.....	725	.....	.....	105	1,857	949	275	.....	81	2,758	.....	.....	1,534	35,994	157	9,000	.....	190	8,058	53,399	3
4. Coquitlam	28,710	8,460	.....	3,441	1,556	2,554	2,340	315	503	10,013	5,334	20,487	.....	1,244	.....	.....	.....	11,649	96,606	.....	40,005	.....	.....	4,765	141,376	4
5. Delta	81,109	16,551	.....	1,469	591	995	2,016	76	902	14,169	3,991	8,257	1,235	290	18,712	.....	.....	9,029	159,392	.....	45,000	39,863	.....	20,563	264,818	5
6. Esquimalt	72,145	18,058	.....	3,600	2,902	1,132	1,250	236	767	8,745	3,585	5,159	.....	352	.....	$3,999	.....	3,388	125,318	2,968	38,000	.....	3,007	14,431	183,724	6
7. Fraser Mills	6,922	6	.....	.....	.....	1,135	120	.....	.....	.....	674	.....	.....	.....	.....	.....	.....	.....	8,857	.....	.....	.....	.....	.....	8,857	7
8. Glenmore	5,972	788	.....	.....	69	398	.....	.....	.....	700	332	426	.....	23	1,342	.....	40	402	10,492	251	2,100	38	17	342	13,240	8
9. Kent	15,646	4,394	.....	769	.....	416	1,020	100	408	7,452	1,322	956	.....	514	.....	.....	.....	857	33,854	.....	10,000	.....	.....	29	43,883	9
10. Langley	50,316	21,025	1,625	1,726	4,379	2,384	5,259	303	1,361	29,960	6,063	42,331	.....	118	.....	.....	.....	3,918	170,768	5,072	98,721	10,000	124	.....	284,685	10
11. Maple Ridge	51,898	15,702	178	3,833	456	5,429	5,076	643	660	29,010	5,400	14,228	.....	2,311	.....	.....	.....	1,831	136,655	11,650	59,200	.....	364	2,938	210,807	11
12. Matsqui	29,395	13,138	.....	932	.....	1,237	2,327	265	.....	.....	4,199	43,506	.....	.....	.....	.....	.....	2,082	97,081	3,548	55,679	.....	2,099	173	158,580	12
13. Mission	78,940	7,619	.....	1,521	.....	1,160	410	230	75	16,508	2,573	11,634	31	1,137	.....	.....	.....	1,363	123,201	.....	65,048	.....	.....	.....	188,249	13
14. North Cowichan	43,142	11,480	.....	3,954	995	4,475	2,752	687	.....	6,082	3,603	8,659	.....	254	.....	.....	.....	1,837	87,920	*264*	16,118	5,900	688	16,002	126,364	14
15. North Vancouver	97,768	52,361	1,438	24,650	14,566	2,089	2,220	855	278	11,840	5,243	57,707	1,058	56	20,422	.....	.....	11,376	303,927	.....	23,700	.....	8,225	5,983	341,835	15
16. Oak Bay	190,156	35,908	144	5,346	1,459	2,695	2,531	1,933	324	10,008	6,452	4,644	.....	849	58,374	8,300	.....	8,724	337,847	2,585	.....	1,500	5,897	50,188	398,017	16
17. Peachland	3,461	2,953	.....	1,556	380	61	266	.....	43	2,284	348	1,112	.....	.....	3,728	.....	.....	384	16,576	500	1,000	.....	16	1,084	19,176	17
18. Penticton	116,022	16,485	348	5,236	1,770	2,587	6,949	4,314	1,573	36,337	5,081	14,757	1,442	2,848	147,182	4,902	.....	3,810	371,643	2,773	60,817	20,467	5,019	81,945	542,664	18
19. Pitt Meadows	7,762	5,508	.....	5,038	.....	811	1,096	552	256	4,501	911	2,846	135	758	.....	.....	.....	.....	30,174	490	4,900	.....	.....	.....	35,564	19
20. Richmond	134,740	25,237	996	4,848	2,454	3,510	13,293	157	945	43,982	8,959	20,073	348	6,978	65,841	.....	.....	2,352	334,713	10,325	114,000	6,149	1,396	81,779	548,362	20
21. Saanich	196,924	50,721	292	6,822	2,921	4,524	2,522	851	710	40,143	14,199	68,906	1,458	.....	84,929	.....	50,868	2,216	529,006	1,355	160,000	.....	7,929	32,426	730,716	21
22. Salmon Arm	21,530	10,620	181	1,299	5,076	556	180	559	27	4,912	1,830	3,072	.....	98	.....	.....	.....	631	50,571	2,597	9,500	.....	.....	4,072	66,740	22
23. Spallumcheen	30,153	7,219	156	482	744	249	55	.....	54	.....	1,784	2,483	371	.....	.....	.....	.....	103	43,853	2,317	.....	.....	5,020	4,312	55,502	23
24. Sumas	18,052	8,945	.....	.....	.....	798	800	.....	.....	.....	.....	5,827	.....	.....	.....	.....	.....	1,409	35,831	1,001	15,000	.....	.....	.....	51,832	24
25. Summerland	33,404	5,133	127	3,832	92	1,355	1,382	100	115	10,156	1,961	747	.....	730	76,472	.....	.....	3,409	139,015	*83*	.....	.....	320	45,062	184,314	25
26. Surrey	128,957	31,538	2,264	7,820	4,696	1,306	7,132	1,342	1,939	48,807	9,330	75,032	640	305	.....	.....	.....	4,057	325,165	*1,942*	175,685	.....	862	786	500,556	26
27. Tadanac	120,751	73	.....	.....	.....	107	.....	.....	170	.....	508	.....	.....	.....	.....	.....	.....	12	121,621	.....	1,235	.....	7	.....	122,863	27
28. West Vancouver	134,008	68,163	303	26,990	3,096	267	4,563	2,427	568	18,585	5,241	16,585	216	780	151,722	.....	.....	2,226	435,740	919	75,198	9,997	12,401	52,192	586,447	28
Totals	$2,164,969	$648,688	$10,721	$164,798	$91,439	$52,675	$77,942	$20,366	$15,006	$490,555	$134,217	$768,894	$13,280	$23,720	$770,697	$17,201	$58,607	$99,679	$5,623,454	$46,671	$1,179,906	$93,915	$90,352	$460,628	$7,494,926	

Figures in italics denote deductions.

IX.C.—RECEIPTS, 1937—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. Schools.	Provincial Government Grants. Motor Licences.	Provincial Government Grants. Unemployment Relief (Direct).	Provincial Government Grants. Other.	School Board Receipts (other than Taxes and Grants).	Public Utilities.	Transfers under Section 208.	Interdepartmental Credits (other than Utilities).	Other Current Revenue Receipts.	Total Current Revenue Receipts.	General Funds.	Proceeds from Loans and other Non-revenue Receipts.	By-law Receipts.	Trust Funds Receipts.	Sinking Funds Receipts.	Total Receipts.	
1. Abbotsford	$2,523	$259	.....	$325	.....	$169	$3,372	$326	.....	.....	$558	.....	$745	.....	.....	.....	.....	$3,910	$12,187	.....	.....	.....	.....	.....	$12,187	1
2. Burns Lake	449	139	$81	.....	.....	.....	225	.....	.....	.....	221	.....	.....	.....	.....	.....	.....	24	1,139	.....	.....	.....	.....	.....	1,139	2
3. Chapman Camp	2,124	.....	.....	.....	.....	1	.....	.....	.....	.....	416	.....	.....	.....	.....	.....	.....	20	2,561	.....	$198	.....	.....	.....	2,759	3
4. Creston	4,255	673	.....	.....	.....	90	1,506	35	.....	.....	761	.....	.....	.....	.....	.....	.....	549	7,869	.....	500	.....	.....	.....	8,369	4
5. Dawson Creek	1,409	90	.....	.....	.....	21	1,105	9	.....	.....	389	.....	.....	.....	.....	.....	.....	55	3,078	.....	.....	.....	.....	.....	3,078	5
6. Gibsons Landing	496	57	.....	.....	.....	22	169	3	.....	.....	143	.....	.....	.....	.....	.....	.....	647	1,537	.....	.....	.....	.....	.....	1,537	6
7. Hope	816	285	17	102	.....	212	693	2	.....	.....	410	.....	.....	.....	.....	.....	.....	1,171	3,708	.....	.....	.....	.....	.....	3,708	7
8. McBride	1,689	142	.....	52	$18	25	150	6	.....	.....	243	.....	.....	.....	.....	.....	.....	451	2,776	.....	.....	.....	.....	.....	2,776	8
9. Mission	8,689	2,656	46	100	.....	1,075	3,949	.....	.....	.....	1,439	$2,524	80	.....	.....	.....	.....	730	21,288	.....	.....	.....	.....	.....	21,288	9
10. New Denver	890	17	.....	.....	.....	24	170	.....	.....	.....	334	.....	.....	.....	.....	.....	.....	.....	1,435	.....	.....	.....	.....	.....	1,435	10
11. Pouce Coupe	438	733	.....	.....	.....	.....	180	.....	.....	.....	198	.....	.....	.....	.....	.....	.....	330	1,879	.....	.....	.....	.....	.....	1,879	11
12. Quesnel	2,313	954	15	.....	.....	.....	1,190	.....	.....	.....	488	.....	.....	.....	.....	.....	.....	277	5,237	.....	.....	.....	.....	.....	5,237	12
13. Silverton	520	364	.....	.....	.....	98	90	.....	.....	.....	298	.....	.....	.....	.....	.....	.....	84	1,454	.....	.....	.....	.....	.....	1,454	13
14. Smithers	2,734	1,426	.....	40	13	411	905	19	.....	.....	1,094	.....	.....	.....	.....	.....	.....	5,038	11,680	.....	.....	.....	.....	.....	11,680	14
15. Stewart	2,537	2,942	416	48	187	66	403	32	.....	.....	668	.....	.....	.....	.....	.....	.....	188	7,487	.....	.....	.....	.....	.....	7,487	15
16. Terrace	1,121	385	78	125	.....	142	335	32	.....	.....	385	.....	.....	.....	.....	.....	.....	823	3,426	.....	.....	.....	.....	.....	3,426	16
17. Tofino	555	10	.....	.....	.....	239	85	.....	.....	.....	328	.....	.....	.....	.....	.....	.....	28	1,245	.....	.....	.....	.....	.....	1,245	17
18. Vanderhoof	917	300	.....	.....	.....	104	255	.....	.....	.....	334	.....	.....	.....	.....	.....	.....	11	1,921	.....	.....	.....	.....	.....	1,921	18
19. Williams Lake	2,628	286	.....	.....	.....	.....	729	81	.....	.....	440	.....	.....	.....	.....	.....	.....	133	4,297	.....	.....	.....	.....	.....	4,297	19
Totals	$37,103	$11,718	$653	$792	$218	$2,699	$15,511	$545	.....	.....	$9,147	$2,524	$825	.....	.....	.....	.....	$14,469	$96,204	.....	$698	.....	.....	.....	$96,902	

X.—DISBURSEMENTS, 1937.

	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.	Relief, Health, and Welfare Services.	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, Debenture Interest paid and Sinking Fund deposited.	Capital Expenditure from Revenue (exclusive of Public Utilities).	Other Current Revenue Disbursements.	Total Current Revenue Disbursements.	General Funds.	Loans repaid and other Non-revenue Disbursements.	By-law Disbursements.	Trust Funds Disbursements.	Sinking Funds Disbursements.	Total Disbursements.
Cities—X.A	$897,870	$350,814	$541,931	$144,708	$151,620	$367,472	$182,989	$182,079	$1,030,482	$79,870	$302,826	$46,408	$275,205	$328,928	$2,074,782	$1,728,409	$183,685	$299,357	$9,169,435	$71,494	$3,012,003	$720,301	$181,825	$2,108,527	$15,263,585
Districts—X.B	149,330	84,633	729,845	65,852	46,886	63,710	101,207	123,928	1,016,541	29,730	141,544	36,386	139,868	172,115	1,503,446	793,899	103,871	223,785	5,526,576	80,789	1,185,956	95,661	84,876	496,110	7,469,968
Villages—X.C	.....	.....	27,047	8,448	2,010	2,588	4,139	4,206	3,848	2,278	.....	2,678	10,393	6,450	.....	.....	8,380	12,616	95,081	.....	1,236	.....	.....	.....	96,317
Totals	$1,047,200	$435,447	$1,298,823	$219,008	$200,516	$433,770	$288,335	$310,213	$2,050,871	$111,878	$444,370	$85,472	$425,466	$507,493	$3,578,228	$2,522,308	$295,936	$535,758	$14,791,092	$152,283	$4,199,195	$815,962	$266,701	$2,604,637	$22,829,870

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

X.A.—DISBURSEMENTS, 1937—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.	Relief, Health, and Welfare Services.	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, Debenture Interest paid and Sinking Fund deposited.	Capital Expenditure from Revenue (exclusive of Public Utilities).	Other Current Revenue Disbursements.	Total Current Revenue Disbursements.	General Funds.	Loans repaid and other Non-revenue Disbursements.	By-law Disbursements.	Trust Funds Disbursements.	Sinking Funds Disbursements.	Total Disbursements.	
1. Alberni	.....	.....	$4,293	$955	$32	$982	$126	$1,000	$6,296	.....	$621	$660	$1,648	$1,102	$14,004	$4,839	$1,497	.....	$38,055	$489	$445	$24,061	.....	$2,000	$65,050	1
2. Armstrong	$9,707	.....	1,555	1,054	285	260	137	.....	5,498	$1,118	1,115	.....	1,808	2,330	8,006	3,765	126	$1,427	38,191	2,584	14,300	.....	$180	21,600	76,855	2
3. Chilliwack	15,158	$8,466	6,649	3,504	167	1,905	159	227	10,538	481	4,419	1,300	3,480	2,704	56,325	.....	.....	962	116,444	*1,669*	13,410	.....	296	14,300	142,781	3
4. Courtenay	979	6,158	15,617	.....	2,044	1,932	716	1,655	3,125	524	2,506	1,560	2,000	1,603	23,781	46,570	.....	1,452	112,222	.....	402	8,000	4,615	37,175	162,414	4
5. Cranbrook	9,054	11,248	8,656	3,012	418	7,403	287	1,207	19,333	911	5,866	.....	4,615	13,648	50,626	54,187	8,805	7,158	206,434	.....	30,833	23,680	4,943	92,482	358,372	5
6. Cumberland	.....	.....	2,519	1,210	.....	519	776	625	3,631	125	1,952	412	540	1,078	26,756	.....	.....	900	41,043	.....	8,000	.....	.....	.....	49,043	6
7. Duncan	1,202	1,800	10,524	2,777	.....	2,055	291	1,940	617	275	1,132	700	2,536	2,226	40,754	11,453	1,137	381	81,800	87	8,647	17,257	811	87,855	196,457	7
8. Enderby	225	.....	801	798	81	252	173	334	1,349	153	1,246	30	2,259	1,361	7,769	2,017	45	1,480	20,373	*6*	14,102	.....	215	10,894	45,578	8
9. Fernie	.....	.....	2,935	.....	278	5,701	1,466	2,000	27,349	862	4,723	.....	3,011	3,941	41,884	20,841	2,325	48,386	165,702	.....	.....	3,002	2,805	126,826	298,335	9
10. Grand Forks	2,690	4,350	1,059	1,241	314	1,031	250	1,252	10,655	206	1,827	835	3,249	2,177	27,465	16,478	338	2,274	77,691	.....	7,000	.....	654	7,040	92,385	10
11. Greenwood	856	.....	2,813	270	.....	143	59	167	8	50	359	.....	1,435	323	5,463	90	.....	771	12,807	.....	.....	.....	.....	.....	12,807	11
12. Kamloops	35,810	4,307	24,831	5,213	7,915	14,924	7,006	8,721	47,969	3,432	13,706	2,550	9,100	9,216	83,885	22,512	8,790	7,587	317,474	3,260	55,000	5,103	12,546	135,445	528,828	12
13. Kaslo	568	.....	3,642	1,400	919	445	100	913	3,824	75	484	.....	2,045	1,367	10,280	6,810	.....	.....	32,872	.....	12,040	.....	1,459	8,446	54,817	13
14. Kelowna	9,882	6,830	20,704	3,282	5,891	8,953	11,474	6,424	24,141	4,219	7,367	2,055	10,245	8,665	88,466	105,265	13,477	6,455	343,795	*294*	.....	.....	8,303	144,000	495,804	14
15. Ladysmith	.....	.....	8,241	.....	348	1,085	100	1,682	5,236	213	1,586	700	1,965	1,879	26,316	25,339	.....	24	74,714	.....	.....	.....	.....	.....	74,714	15
16. Merritt	2,217	1,060	2,003	4,000	43	622	581	1,433	8,478	113	2,578	.....	2,241	1,479	16,866	24,694	.....	741	69,149	1,516	.....	.....	1,039	14,882	86,586	16
17. Nanaimo	19,201	.....	28,119	9,185	3,071	8,728	10,077	4,320	52,475	869	8,434	2,348	6,395	9,372	72,536	45,394	.....	16,916	297,440	.....	102,500	42,320	9,511	20,500	472,271	17
18. Nelson	13,298	6,849	50,395	3,413	10,536	16,861	13,231	9,806	15,935	3,392	9,791	2,310	15,940	24,871	111,769	162,857	6,073	25,821	503,148	.....	50,000	72,000	18,807	187,864	831,819	18
19. New Westminster	201,475	.....	53,306	11,153	22,967	70,049	25,898	21,970	174,459	4,977	57,270	4,950	31,048	83,108	292,652	276,820	96,781	33,673	1,462,556	.....	472,210	21,993	31,682	136,472	2,124,913	19
20. North Vancouver	3,413	.....	83,186	13,643	10,022	21,419	6,959	5,551	77,990	836	10,824	2,200*	16,844	28,552	106,425	240,407	.....	3,577	631,848	16,896	147,424	.....	12,630	4,676	813,474	20
21. Port Alberni	1,383	3,012	13,375	3,844	440	2,347	1,740	3,177	19,946	589	5,225	2,400	5,310	4,074	41,316	26,371	17,727	3,563	155,839	1,154	27,013	.....	253	14,840	199,099	21
22. Port Coquitlam	10,706	1,000	6,283	1,412	509	84	342	1,040	10,824	152	2,179	1,094	3,042	3,578	16,340	5,658	.....	1,287	65,530	.....	23,700	.....	1,043	11,546	101,819	22
23. Port Moody	3,605	.....	4,089	1,414	.....	1,074	300	1,192	6,629	176	2,462	1,254	1,987	2,817	16,222	7,915	765	5,884	57,785	2,774	7,925	.....	82	.....	68,566	23
24. Prince George	1,710	2,604	2,989	4,956	176	6,450	614	1,764	17,418	300	5,472	1,380	3,917	2,496	23,985	37,849	2,988	1,032	118,100	3,309	23,885	.....	548	19,399	165,241	24
25. Prince Rupert	49,141	29,419	9,667	9,112	1,137	11,602	8,371	8,528	42,049	561	12,213	3,000*	12,702	10,736	66,543	56,962	366	4,369	336,478	7,266	860	.....	6,017	72,746	423,367	25
26. Revelstoke	2,650	9,085	6,548	1,018	.....	4,264	4,746	.....	3,843	4,696	4,249	1,105	5,973	4,384	43,556	66,469	7,350	1,903	171,839	.....	27,500	7,231	2,718	21,189	230,477	26
27. Rossland	2,540	1,302	13,139	1,466	1,200	9,718	4,277	4,457	5,444	451	4,459	657	3,685	1,002	36,395	21,026	.....	4,548	115,766	2,349	15,000	.....	.....	23,450	156,565	27
28. Salmon Arm	2,896	1,589	2,696	1,432	336	499	243	32	4,819	1,282	1,723	1,000	1,732	1,023	19,099	8,763	.....	1,538	50,702	45	2,500	.....	.....	2,260	55,507	28
29. Slocan	.....	.....	8	.....	.....	.....	.....	75	.....	.....	.....	.....	505	163	3,599	127	.....	.....	4,477	.....	.....	.....	.....	.....	4,477	29
30. Trail	37,467	26,881	46,522	4,047	12,312	10,990	10,628	11,054	13,337	1,963	13,124	2,262	22,360	11,924	119,703	33,193	11,820	.....	389,587	3,202	113,658	67,930	3,333	61,900	639,610	30
31. Vernon	2,072	1,231	29,584	3,602	2,424	10,038	3,779	5,000	43,717	2,080	6,971	1,750	7,865	11,125	74,356	32,335	3,275	3,672	244,876	790	40,895	185,024	1,468	.....	473,053	31
32. Victoria	457,965	223,623	75,183	46,295	67,755	145,137	68,083	74,533	363,550	44,789	106,943	7,896	83,723	74,604	501,640	361,403	.....	111,576	2,814,698	27,742	1,792,754	242,700	55,867	828,740	5,762,501	32
Totals	$897,870	$350,814	$541,931	$144,708	$151,620	$367,472	$182,989	$182,079	$1,030,482	$79,870	$302,826	$46,408	$275,205	$328,928	$2,074,782	$1,728,409	$183,685	$299,357	$9,169,435	$71,494	$3,012,003	$720,301	$181,825	$2,108,527	$15,263,585	

* Commissioner. Figures in italics denote deductions.

X.B.—DISBURSEMENTS, 1937—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.	Relief, Health, and Welfare Services.	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, Debenture Interest paid and Sinking Fund deposited.	Capital Expenditure from Revenue (exclusive of Public Utilities).	Other Current Revenue Disbursements.	Total Current Revenue Disbursements.	General Funds.	Loans repaid and other Non-revenue Disbursements.	By-law Disbursements.	Trust Funds Disbursements.	Sinking Funds Disbursements.	Total Disbursements.	
1. Burnaby	$50	$22,677	$35,742	$27,526	$9,502	$13,530	$51,137	$36,503	$495,281	.....	$30,696	$3,700*	$23,227	$33,322	$280,370	$98,855	$118	$18,500	$1,180,736	$58,642	$110,000	.....	$29,518	$31,286	$1,410,182	1
2. Chilliwhack	1,960	3,419	39,453	18	.....	31	363	404	18,993	$1,312	3,284	1,500	3,551	4,875	76,845	.....	1,933	21,536	179,477	.....	650	.....	10,407	9,892	200,426	2
3. Coldstream	5,538	3,606	2,601	.....	.....	.....	16	629	856	25	274	.....	2,015	1,454	7,374	4,426	.....	5,772	34,586	586	9,000	.....	191	4,192	48,555	3
4. Coquitlam	8,830	.....	8,581	792	302	44	.....	5,285	32,224	100	2,453	2,000	3,480	2,792	26,329	.....	.....	7,875	101,087	.....	39,200	.....	.....	3,004	143,291	4
5. Delta	6,049	80	25,544	.....	.....	.....	226	2,790	14,112	.....	3,041	1,150	3,031	3,215	39,162	43,794	.....	1,306	143,500	.....	59,902	$13,634	294	15,594	232,924	5
6. Esquimalt	21,975	6,453	9,306	1,759	476	2,307	3,503	5,130	9,162	1,013	6,125	425	6,581	4,282	34,857	.....	.....	.....	113,354	3,319	38,000	.....	3,092	11,863	169,628	6
7. Fraser Mills	.....	.....	2,466	240	.....	90	.....	514	242	50	1,459	.....	360	271	2,996	.....	.....	.....	8,688	.....	.....	.....	.....	.....	8,688	7
8. Glenmore	.....	.....	2,055	.....	13	.....	.....	.....	398	518	11	420	684	215	4,288	1,188	.....	46	9,836	.....	2,477	.....	.....	.....	12,313	8
9. Kent	.....	.....	8,328	581	455	.....	111	1,353	2,188	116	740	600	1,330	1,145	16,626	.....	2,511	454	36,538	.....	10,223	.....	43	.....	46,804	9
10. Langley	67	406	87,106	231	2,944	.....	660	5,295	24,618	683	5,862	2,279	5,189	4,228	61,260	.....	.....	7,344	208,172	325	64,000	8,652	.....	.....	281,149	10
11. Maple Ridge	4,100	2,117	35,648	963	983	94	402	4,673	9,476	2,102	2,177	1,450	3,330	5,923	66,784	.....	4,559	.....	144,781	3,938	56,250	.....	362	5,707	211,038	11
12. Matsqui	.....	167	11,946	.....	214	.....	150	.....	55,273	197	500	1,700	4,000	2,263	16,961	.....	659	4,999	99,029	2,632	61,071	.....	.....	.....	162,732	12
13. Mission	.....	.....	42,440	468	264	70	1,905	1,137	20,898	280	1,500	1,942	1,998	6,003	48,121	.....	1,050	.....	128,076	.....	61,312	.....	.....	.....	189,388	13
14. North Cowichan	1,055	272	14,317	364	167	30	915	3,939	12,679	655	1,496	1,100	3,660	5,165	30,416	.....	2,941	6,376	85,547	3,514	17,000	5,900	682	35,087	147,730	14
15. North Vancouver	2,009	.....	39,713	7,055	1,576	5,552	4,918	2,606	78,604	429	6,080	1,500*	13,170	23,099	51,350	24,661	4,187	11,424	277,933	.....	36,278	.....	9,477	10,267	333,955	15
16. Oak Bay	23,956	18,260	45,000	4,573	3,395	17,312	11,675	7,103	5,444	955	12,323	.....	10,675	4,043	96,022	46,756	2,590	5,946	316,028	331	8,175	.....	5,047	51,207	380,788	16
17. Peachland	150	148	276	400	17	137	50	384	1,381	62	397	420	839	694	4,345	3,457	891	.....	14,048	.....	1,000	.....	4	1,020	16,072	17
18. Penticton	6,186	2,886	16,016	4,000	3,253	9,326	4,014	7,375	26,990	2,357	8,116	1,650	6,316	8,493	89,283	161,439	2,393	2,238	362,331	525	81,015	43,248	3,776	91,195	582,090	18
19. Pitt Meadows	353	1,615	4,598	.....	170	10	237	598	4,757	110	451	475	1,490	907	11,176	.....	1,431	806	29,184	165	5,750	.....	.....	.....	35,099	19
20. Richmond	16,052	4,002	33,047	2,690	.....	866	6,685	2,882	18,113	767	10,607	2,500	6,743	5,189	99,293	71,248	41,588	31,087	353,359	5,727	96,000	8,101	1,395	80,807	545,389	20
21. Saanich	1,235	1,197	56,819	.....	.....	9,962	6,401	15,422	104,541	5,882	11,932	1,725	9,899	19,150	126,134	94,628	10,103	48,787	523,817	*2,536*	160,000	.....	14,061	32,487	727,829	21
22. Salmon Arm	1,539	2,712	5,711	.....	803	48	259	1,940	7,116	210	703	1,100	2,349	3,138	17,178	.....	.....	6,718	51,524	2,698	9,600	.....	.....	2,847	66,669	22
23. Spallumcheen	2,450	2,189	7,953	.....	12	.....	166	62	4,937	1,307	482	1,000	1,750	3,456	17,359	.....	572	4,335	48,030	706	.....	.....	3,363	5,000	57,099	23
24. Sumas	.....	.....	12,672	.....	.....	204	100	782	2,125	265	319	1,550	1,213	1,869	4,000	.....	9,310	603	35,012	4,141	15,000	.....	.....	.....	54,153	24
25. Summerland	917	504	6,569	1,032	287	2	144	1,456	1,260	308	984	1,200	6,209	2,805	29,066	74,801	7,228	3,601	138,373	1,638	.....	.....	334	43,584	183,929	25
26. Surrey	282	561	121,516	2,043	1,306	.....	1,446	11,953	36,318	548	10,689	2,500	7,131	8,961	109,537	.....	.....	22,483	337,274	3,802	160,000	.....	.....	917	501,993	26
27. Tadanac	.....	.....	32,291	487	17,913	2,956	2,734	770	105	9,114	8,289	300	315	284	50,301	.....	.....	10,973	136,832	*13,816*	1,235	.....	7	.....	124,258	27
28. West Vancouver	44,577	11,362	22,131	10,630	2,834	1,139	2,990	2,943	28,450	365	10,554	2,200	9,333	14,874	86,013	168,646	9,807	576	429,424	4,452	82,818	16,126	2,823	60,154	595,797	28
Totals	$149,330	$84,633	$729,845	$65,852	$46,886	$63,710	$101,207	$123,928	$1,016,541	$29,730	$141,544	$36,386	$139,868	$172,115	$1,503,446	$793,899	$103,871	$223,785	$5,526,576	$80,789	$1,185,956	$95,661	$84,876	$496,110	$7,469,968	

* Commissioner. Figures in italics denote deductions.

X.C.—DISBURSEMENTS, 1937—VILLAGES.

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.	Relief, Health, and Welfare Services.	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, Debenture Interest paid and Sinking Fund deposited.	Capital Expenditure from Revenue (exclusive of Public Utilities).	Other Current Revenue Disbursements.	Total Current Revenue Disbursements.	General Funds.	Loans repaid and other Non-revenue Disbursements.	By-law Disbursements.	Trust Funds Disbursements.	Sinking Funds Disbursements.	Total Disbursements.	
1. Abbotsford	...	...	$1,995	$1,304	$292	$61	...	$302	...	$245	...	$300	$1,366	$524	...	...	$185	$2,644	$9,218	...	...	...	...	...	$9,218	1
2. Burns Lake	...	...	277	198	134	29	...	100	...	25	...	...	357	25	...	...	...	101	1,246	...	...	...	...	...	1,246	2
3. Chapman Camp	...	...	1,225	97	...	39	$209	...	...	...	...	...	125	587	...	...	...	29	2,311	...	$199	...	...	...	2,510	3
4. Creston	...	...	1,695	719	712	198	106	453	...	44	...	300	549	620	...	...	2,353	26	7,775	...	500	...	...	...	8,275	4
5. Dawson Creek	...	...	1,893	72	...	...	...	...	...	100	...	...	300	137	...	...	70	32	2,604	...	...	...	...	...	2,604	5
6. Gibsons Landing	...	...	29	...	...	...	...	17	...	15	...	28	180	5	...	...	203	1,112	1,589	...	...	...	...	...	1,589	6
7. Hope	...	...	454	192	158	5	85	297	...	92	...	100	453	393	...	...	829	1,027	4,085	...	...	...	...	...	4,085	7
8. McBride	...	...	1,002	...	...	...	35	256	...	777	...	150	310	142	...	...	500	906	4,078	...	...	...	...	...	4,078	8
9. Mission	...	...	5,838	2,339	313	1,051	350	627	$3,516	130	...	300	981	1,009	...	...	2,454	2,458	21,366	...	537	...	...	...	21,903	9
10. New Denver	...	...	491	232	...	...	...	150	...	100	...	...	218	56	...	...	...	42	1,289	...	...	...	...	...	1,289	10
11. Pouce Coupe	...	...	1,056	396	...	...	...	...	...	5	...	...	300	75	...	...	722	69	2,623	...	...	...	...	...	2,623	11
12. Quesnel	...	...	1,508	1,020	15	440	130	...	...	324	...	300	710	981	...	...	378	...	5,806	...	...	...	...	...	5,806	12
13. Silverton	...	...	686	214	...	35	...	100	...	15	...	...	200	77	...	...	...	93	1,420	...	...	...	...	...	1,420	13
14. Smithers	...	...	2,670	722	56	206	3,124	686	...	200	...	300	1,800	417	...	...	...	1,247	11,428	...	...	...	...	...	11,428	14
15. Stewart	...	...	2,894	432	183	158	...	548	282	113	...	300	900	293	...	...	41	494	6,638	...	...	...	...	...	6,638	15
16. Terrace	...	...	472	32	...	12	...	293	...	...	...	...	624	362	...	...	...	1,882	3,677	...	...	...	...	...	3,677	16
17. Tofino	...	...	839	...	...	...	...	13	...	10	...	...	180	90	...	...	...	...	1,132	...	...	...	...	...	1,132	17
18. Vanderhoof	...	...	525	23	2	354	...	6	...	53	...	300	360	125	...	...	...	179	1,927	...	...	...	...	...	1,927	18
19. Williams Lake	...	...	1,498	456	145	...	100	358	50	30	...	300	480	532	...	...	645	275	4,869	...	...	...	...	...	4,869	19
Totals	...	...	$27,047	$8,448	$2,010	$2,588	$4,139	$4,206	$3,848	$2,278	...	$2,678	$10,393	$6,450	...	...	$8,380	$12,616	$95,081	...	$1,236	...	...	...	$96,317	

XI.—PUBLIC UTILITIES, 1937.

	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—XI.A.	$1,830,484	$806,803	$370,158	$39,112	$106,130	$515,400	$292,845	$1,442
Electric Light, Districts—XI.A.	148,004	108,432	67,079	6,914	20,339	94,332	14,100	.....
Waterworks, Cities—XI.B.	10,284,810	1,122,850	319,462	85,988	482,856	888,306	242,380	7,836
Waterworks, Districts—XI.C.	3,021,762	449,253	232,832	24,732	199,119	456,683	53,338	60,768
Other—XI.D.	854,536	529,587	398,443	39,140	130,004	567,587	15,978	53,978
Totals	$16,139,596	$3,016,925	$1,387,974	$195,886	$938,448	$2,522,308	$618,641	$124,024

XI.A.—PUBLIC UTILITIES—ELECTRIC LIGHT, 1937.

	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	$92,865	$41,900	$24,137	.....	$6,411	$30,548	$11,352	.....
Cranbrook	79,074	55,666	27,814	$3,061	5,915	36,790	18,876	.....
Duncan	50,000	11,453	.....	3,053	8,400	11,453	.....	.....
Fernie	21,717	28,102	19,108	.....	.....	19,108	8,994	.....
Grand Forks	90,000	14,186	8,231	739	5,330	14,300	.....	$114
Kaslo	54,400	7,746	3,559	.....	405	3,964	3,782	.....
Kelowna	74,553	97,724	60,534	3,530	9,156	73,220	24,504	.....
Ladysmith	26,500	24,010	23,753	1,585	.....	25,338	.....	1,328
Nelson	587,881	184,685	49,340	1,375	36,200	86,915	97,770	.....
New Westminster	452,597	249,972	102,388	24,681	7,070	134,139	115,833	.....
Prince George	54,897	33,035	22,983	.....	5,755	28,738	4,297	.....
Revelstoke	246,000	58,324	28,311	1,088	21,488	50,887	7,437	.....
Totals	$1,830,484	$806,803	$370,158	$39,112	$106,130	$515,400	$292,845	$1,442
Districts—Electric Light.								
Peachland	$13,219	$2,912	$2,143	.....	$747	$2,890	$22	.....
Penticton	102,928	84,694	52,793	$5,903	16,244	74,940	9,754	.....
Summerland	31,857	20,826	12,143	1,011	3,348	16,502	4,324	
Totals	$148,004	$108,432	$67,079	$6,914	$20,339	$94,332	$14,100	.....

XI.B.—PUBLIC UTILITIES—WATERWORKS, CITIES, 1937.

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	$55,241	$6,229	$2,291	.....	$2,548	$4,839	$1,390	.....
Armstrong	48,562	7,050	3,765	.....	.....	3,765	3,285	.....
Courtenay	157,431	17,075	3,466	.....	12,556	16,022	1,053	.....
Cranbrook	93,927	27,865	4,683	$400	12,314	17,397	10,468	.....
Enderby	8,604	3,132	1,897	.....	120	2,017	1,115	.....
Fernie	79,812	16,433	1,733	.....	.....	1,733	14,700	.....
Grand Forks	26,681	10,449	1,320	858	.....	2,178	8,271	.....
Greenwood	11,619	1,834	90	.....	.....	90	1,744	.....
Kamloops	138,567	52,323	21,562	150	800	22,512	29,811	.....
Kaslo	39,109	2,980	2,737	109	.....	2,846	134	.....
Kelowna	113,043	39,806	18,182	4,708	9,156	32,046	7,760	.....
Nanaimo	322,288	54,280	13,159	7,645	24,590	45,394	8,886	.....
Nelson	147,639	54,165	4,662	13,038	4,433	22,133	32,032	.....
New Westminster	349,951	152,001	84,616	11,962	46,103	142,681	9,320	.....
North Vancouver	245,307	40,960	10,077	7,851	.....	17,928	23,032	.....
Port Alberni	149,358	27,297	7,261	5,060	14,050	26,371	926	.....
Port Coquitlam	43,500	4,348	5,658	.....	.....	5,658	.....	$1,310
Port Moody	127,130	7,489	783	5,180	1,952	7,915	.....	426
Prince George	19,358	14,166	6,162	.....	2,949	9,111	5,055	.....
Prince Rupert	456,180	31,029	9,906	304	23,031	33,241	.....	2,212
Revelstoke	116,000	21,107	4,084	125	11,373	15,582	5,525	.....
Rossland	95,000	18,879	9,171	.....	11,855	21,026	.....	2,147
Salmon Arm	95,160	7,022	3,437	.....	5,326	8,763	.....	1,741
Slocan	3,151	336	127	.....	.....	127	209	.....
Trail	199,906	64,299	7,631	5,601	19,961	33,193	31,106	.....
Vernon	185,040	36,202	15,864	7,853	8,618	32,335	3,867	.....
Victoria	6,957,246	404,094	75,138	15,144	271,121	361,403	42,691	.....
Totals	$10,284,810	$1,122,850	$319,462	$85,988	$482,856	$888,306	$242,380	$7,836

XI.C.—PUBLIC UTILITIES—WATERWORKS, DISTRICTS, 1937.

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	$802,412	$139,215	$98,128	$727	.....	$98,855	$40,360	.....
Coldstream	25,000	2,758	4,426	.....	.....	4,426	.....	$1,668
Delta	552,118	18,712	7,003	872	$35,919	43,794	.....	25,082
Glenmore	10,000	1,342	447	.....	741	1,188	154	.....
North Vancouver	224,126	20,422	17,028	7,633	.....	24,661	.....	4,239
Oak Bay	114,084	58,374	28,790	3,956	14,010	46,756	11,618	.....
Peachland	6,833	816	567	.....	.....	567	249	.....
Penticton	155,113	28,977	7,156	4,871	15,993	28,020	957	.....
Richmond	804,410	65,841	12,627	.....	58,621	71,248	.....	5,407
Saanich	67,800	84,929	42,897	4,406	47,325	94,628	.....	9,699
West Vancouver	259,866	27,867	13,763	2,267	26,510	42,540	.....	14,673
Totals	$3,021,762	$449,253	$232,832	$24,732	$199,119	$456,683	$53,338	$60,768

XI.D.—PUBLIC UTILITIES—OTHER, 1937.

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	$44,567	$24,403	$13,184	$1,864	$9,646	$24,694	.....	$291
Gas.								
Nelson	50,000	22,792	21,596	.....	3,382	24,978	.....	2,186
Irrigation System.								
Penticton	157,081	33,511	16,070	13,605	28,804	58,479	.....	24,968
Irrigation and Domestic Water.								
Summerland	215,173	55,646	17,193	820	40,286	58,299	.....	2,653
Ferries.								
North Vancouver (City)	149,166	213,095	172,650	17,500	32,329	222,479	.....	9,384
West Vancouver	103,528	123,855	108,047	3,994	14,065	126,106	.....	2,251
Street-railway.								
Nelson	62,676	16,586	28,831	.....	.....	28,831	.....	12,245
Telephone.								
Prince Rupert	72,345	39,699	20,872	1,357	1,492	23,721	$15,978	.....
Totals	$854,536	$529,587	$398,443	$39,140	$130,004	$567,587	$15,978	$53,978

XII.—TAX SALE LANDS, AS AT DECEMBER 31ST, 1937.

	1937 Tax Sale.			1936 Tax Sale (Subject to Redemption); not Available for Registration.	Previous Tax Sales; Registered or Available for Registration.	Total.
	Upset Price.	Acquired by Municipality (Subject to Redemption).				
		Amount.	Percentage.			
Cities—XII.A	$316,567	$293,346	92.7	$29,108	$5,951,720	$6,274,174
Districts—XII.B	153,113	135,113	88.3	214,683	4,043,607	4,393,403
Villages—XII.C	.....	.....	.....	.....	3,555	3,555
Totals	$469,680	$428,459	91.22	$243,791	$9,998,882	$10,671,132
Vancouver*	.....	.....	.....	1,471,714	2,571,547	4,043,261
Grand Totals	$469,680	$428,459	91.22	$1,715,505	$12,570,429	$14,714,393

* Figures from Comptroller's Report, 1937, page 5.

XII.A.—TAX SALE LANDS, AS AT DECEMBER 31ST, 1937—CITIES.

Cities.	1937 Tax Sale.			1936 Tax Sale (Subject to Redemption); not Available for Registration.	Previous Tax Sales; Registered or Available for Registration.	Total.
	Upset Price.	Acquired by Municipality (Subject to Redemption).				
		Amount.	Percentage.			
Alberni	$441	$344	78.0	.....	$32,442	$32,786
Armstrong	152	126	83.0	.....	11,586	11,712
Chilliwack	2,761	2,507	90.8	$5,263	13,132	20,902
Courtenay	647	231	35.8	.....	6,861	7,092
Cranbrook	1,765	1,116	63.3	.....	13,439	14,555
Cumberland	.....	.....	.....	.....	.....	.....
Duncan	348	168	48.3	.....	214	382
Enderby	265	265	100.0	.....	21,279	21,544
Fernie	5,294	5,016	94.7	.....	78,374	83,390
Grand Forks	857	724	84.5	.....	64,136	64,860
Greenwood	1,163	1,163	100.0	.....	45,407	46,570
Kamloops	2,917	2,705	92.7	.....	42,636	45,341
Kaslo	1,359	987	72.6	1,463	10,180	12,630
Kelowna	2,033	451	22.2	.....	35,761	36,212
Ladysmith	442	442	100.0	.....	18,056	18,498
Merritt	3,181	3,181	100.0	.....	78,295	81,476
Nanaimo	2,756	2,003	72.7	.....	50,772	52,775
Nelson	3,398	2,177	64.1	.....	27,721	29,898
New Westminster	11,482	9,504	82.8	.....	591,090	600,594
North Vancouver	11,588	11,280	97.4	19,977	1,179,274	1,210,531
Port Alberni	2,462	1,804	73.3	.....	66,132	67,936
Port Coquitlam	4,588	2,883	62.8	.....	259,549	262,432
Port Moody	3,124	2,937	94.1	.....	230,544	233,481
Prince George	5,099	4,984	97.8	.....	281,408	286,392
Prince Rupert	97,796	96,206	98.4	.....	398,779	494,985
Revelstoke	103	.....	.....	.....	61,301	61,301
Rossland	376	302	80.4	268	4,395	4,965
Salmon Arm	380	380	100.0	433	8,219	9,032
Slocan	88	.....	.....	.....	46,700	46,700
Trail	350	.....	.....	.....	1,898	1,898
Vernon	464	244	52.6	.....	113,919	114,163
Victoria	148,888	139,216	93.5	1,704	2,158,221	2,299,141
Totals	$316,567	$293,346	92.7	$29,108	$5,951,720	$6,274,174

XII.B.—TAX SALE LANDS, AS AT DECEMBER 31ST, 1937—DISTRICTS.

Districts.	1937 Tax Sale.			1936 Tax Sale (Subject to Redemption); not Available for Registration.	Previous Tax Sales; Registered or Available for Registration.	Total.
	Upset Price.	Acquired by Municipality (Subject to Redemption).				
		Amount.	Percentage.			
Burnaby	$53,958	$52,480	97.3	$146,083	$1,987,278	$2,185,841
Chilliwhack	2,691	2,617	97.2	4,103	1,211	7,931
Coldstream	3,098	3,098	100.0	1,143	8,150	12,391
Coquitlam	1,747	1,747	100.0	.....	60,648	62,395
Delta	875	840	96.0	336	12,160	13,336
Esquimalt	4,768	4,653	97.6	.....	169,476	174,129
Fraser Mills	.....	.....	.....	.....	.....	.....
Glenmore	.....	.....	.....	.....	.....	.....
Kent	.....	.....	.....	.....	17,641	17,641
Langley	5,552	3,926	70.7	.....	22,377	26,303
Maple Ridge	2,625	1,899	72.4	54	21,716	23,669
Matsqui	3,866	3,317	85.8	.....	13,474	16,791
Mission	2,576	2,515	97.6	2,576	10,492	15,583
North Cowichan	2,717	2,207	81.3	.....	23,346	25,553
North Vancouver	21,074	19,636	93.2	45,466	1,230,270	1,295,372
Oak Bay	2,466	1,047	42.5	772	68,721	70,540
Peachland	.....	.....	.....	.....	17,924	17,924
Penticton	3,522	3,385	96.2	2,898	72,925	79,208
Pitt Meadows	824	805	97.7	1,362	4,855	7,022
Richmond	7,640	6,077	79.5	291	49,949	56,317
Saanich	10,560	6,465	61.2	.....	52,721	59,186
Salmon Arm	1,691	1,332	78.8	2,068	14,193	17,593
Spallumcheen	1,723	639	37.1	.....	229	868
Sumas	2,541	2,541	100.0	.....	333	2,874
Summerland	1,515	1,458	96.2	.....	31,283	32,741
Surrey	7,387	5,177	70.1	.....	28,823	34,000
Tadanac	.....	.....	.....	.....	.....	.....
West Vancouver	7,697	7,252	94.3	7,531	123,412	138,195
Totals	$153,113	$135,113	88.3	$214,683	$4,043,607	$4,393,403

XII.C.—TAX SALE LANDS, AS AT DECEMBER 31ST, 1937—VILLAGES.

Villages.	Total.
Abbotsford	$1,900
Hope	650
Mission	723
Stewart	282
Totals	$3,555

XIII.—MONEY BY-LAWS CERTIFIED, 1937.

	By-law No.	Purpose.	Amount.	Term.	Rate.
Cities—				Years.	Per Cent.
Alberni	209–215	Waterworks	$25,000	10	4
Alberni	210–216	City Hall	2,500	10	4
Courtenay	310	Street Improvement	8,000	10	5
Duncan	376	School	6,091	15	4
Kamloops	802	Sidewalk	1,014	10	4
Kamloops	816	Bull and Horse Building	7,900	10	4
Nelson	935	Waterworks	75,000	20	3½
New Westminster	1586	School	10,500	20	4½
Revelstoke	427	School	7,000	5	5
Revelstoke	431	Waterworks Renewal	22,000	10	4
Rossland	526	Waterworks	4,500	10	5
Rossland	527	Tractor-Caterpillar	7,500	8	5
Rossland	534	Street Improvements	11,000	10	5
Trail	877	Municipal Warehouse	36,000	20	4
Trail	878	Waterworks	17,000	20	4
Trail	879	Street Improvements	10,000	20	4
Trail	908	Local Improvements (Sewer)	15,500	20	4
Vernon	679	Sports Arena	25,000	20	4
Vernon	694	School	115,000	20	4
Vernon	719	Sports Arena	25,000	20	4
Victoria	2770	Refunding Loan	32,000	15	4
Districts—					
Delta	233–240	Drainage	18,960	10	4
Delta	238	Drainage	20,000	10	4
Delta	244	Road-surfacing	5,000	5	4
Maple Ridge	.....	Sewerage Addition	2,722	30	5
North Cowichan	252	School	12,850	6	4
Oak Bay	826	Local Improvements	1,756	10	4½
Oak Bay	848	Fire-hall	36,000	10	4
Penticton	547	Cemetery	10,000	10	4½
Summerland	446	Domestic Water	80,000	25	4½
		Total	$650,793		

XIV.—BRITISH COLUMBIA MUNICIPAL OFFICIALS.

XIV.A.—Cities.

City.	Clerk.	Treasurer.	Mayor.
Alberni	Spratt, C. J.		Tingey, V.
Armstrong	Fifer, A. J.		Adair, A.
Chilliwack	Brown, P. J.		Barber, C. A.
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.	Harrison, V. B.
Nelson	Wasson, W. E.		Stibbs, N. C.
New Westminster	Brine, A. G.	Bowell, A. J. (Compt.)	Hume, F. J.
North Vancouver	Tate, D. G.	Shepherd, S.	Vance, G. W. (Commissioner).
Port Alberni	Bradley, H.		Hamilton, W. C.
Port Coquitlam	Leigh, G. R.		Galer, R. C.
Port Moody	Lye, J. J.		Cunningham, H. S
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.		Turner, W. A.
Salmon Arm	Lingford, R.		Thomson, C.
Slocan	Graham, W. E.		Swan, P.
Trail	Monypenny, W. E. B.		Groutage, E. L.
Vancouver	Howlett, F.	Jones, Frank	Miller, G. C.
Vernon	Wright, J. W.		Bowman, H.
Victoria	Hunter, M. F.	Macdonald, D. A. (Compt.)	McGavin, A.

XIV.B.—Districts.

District.	Clerk and Treasurer.	Reeve.	Address.
Burnaby	Brown, C. B.	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.	Catherwood, A. B.	Mission.
North Cowichan	Ancell, H. M.	Chapman, D.	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.	Damgaard, M.	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.	Hunter, J.	Cloverdale.
Tadanac	Johannson, A. L.	Stiles, E. M.	Tadanac.
West Vancouver	Herrin, Wm.	Leyland, J. B.	Hollyburn.

XIV.C.—Villages.

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

XV.—AREA AND POPULATION.

	Area in Acres.	Population.	
		1931 Census.	Estimated.
Cities	46,131	141,228	152,750
Districts	906,753	124,381	141,300
Villages	6,821	8,012	8,012
Totals	959,705	273,621	302,062
Vancouver	27,965	246,593	270,000
Totals	987,670	520,214	572,062

XV.A.—AREA AND POPULATION—CITIES.

	Area in Acres.	Population.	
		1931 Census.	Estimated.
Alberni	1,553	702	1,100
Armstrong	1,000	989	1,050
Chilliwack	1,040	2,461	3,000
Courtenay	800	1,219	1,450
Cranbrook	200	3,067	3,000
Cumberland	66	2,371	2,500
Duncan	500	1,843	2,400
Enderby	655	555	550
Fernie	329	2,732	2,300
Grand Forks	1,697	1,298	1,600
Greenwood	640	171	300
Kamloops	912	6,167	6,500
Kaslo	400	523	500
Kelowna	1,281	4,655	5,500
Ladysmith	220	1,443	1,800
Merritt	1,615	1,296	1,200
Nanaimo	720	6,745	7,000
Nelson	751	5,992	6,600
New Westminster	3,481	17,524	20,500
North Vancouver	3,131	8,510	8,500
Port Alberni	1,960	2,356	3,600
Port Coquitlam	6,200	1,312	1,600
Port Moody	3,000	1,260	1,300
Prince George	1,092	2,479	2,400
Prince Rupert	2,240	6,350	6,500
Revelstoke	595	2,736	2,600
Rossland	1,920	2,848	3,200
Salmon Arm	520	830	650
Slocan	192	202	250
Trail	784	7,573	9,600
Vernon	2,000	3,937	4,700
Victoria	4,637	39,082	39,000
Totals	46,131	141,228	152,750

XV.B.—AREA AND POPULATION—DISTRICTS.

	Area in Acres.	Population.	
		1931 Census.	Estimated.
Burnaby	21,500	25,564	26,000
Chilliwhack	65,000	5,802	7,200
Coldstream	17,000	867	800
Coquitlam	37,120	4,871	7,600
Delta	42,000	3,709	4,500
Esquimalt	1,500	3,274	2,600
Fraser Mills	390	616	650
Glenmore	3,655	303	300
Kent	47,360	1,207	1,450
Langley	75,907	5,537	7,300
Maple Ridge	45,000	4,932	5,800
Matsqui	54,145	3,835	5,200
Mission	52,000	2,279	2,300
North Cowichan	35,000	3,291	5,200
North Vancouver	48,000	4,788	4,600
Oak Bay	2,552	5,892	6,300
Peachland	3,520	318	400
Penticton	7,044	4,640	5,800
Pitt Meadows	14,000	832	950
Richmond	30,000	8,182	9,600
Saanich	45,000	12,968	12,500
Salmon Arm	46,000	1,671	1,950
Spallumcheen	65,000	1,629	1,750
Sumas	34,000	1,812	1,900
Summerland	13,000	1,791	1,750
Surrey	76,000	8,521	11,400
Tadanac	740	464	600
West Vancouver	24,320	4,786	4,900
Totals	906,753	124,381	141,300

XV.C.—AREA AND POPULATION—VILLAGES.

	Area in Acres.	Population.	
		1931 Census.	Estimated.
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	.....

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