PROVINCE OF BRITISH COLUMBIA

DEPARTMENT OF ATTORNEY-GENERAL

REPORT

OF THE

INSPECTOR OF MUNICIPALITIES

FOR THE YEAR ENDED

DECEMBER 31ST, 1932

PRINTED BY
AUTHORITY OF THE LEGISLATIVE ASSEMBLY.

VICTORIA, B.C.:
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1933.

To His Honour JOHN WILLIAM FORDHAM JOHNSON,
Lieutenant-Governor of the Province of British Columbia.

MAY IT PLEASE YOUR HONOUR:

I have the honour to transmit herewith the Annual Report of the Inspector of Municipalities for the year ended December 31st, 1932.

All of which is respectfully submitted.

R. H. POOLEY,
Attorney-General.

Victoria, July, 1933.

REPORT OF THE INSPECTOR OF MUNICIPALITIES.

VICTORIA, B.C., July, 1933.

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

SIR,—I have the honour to submit the Report of this Department showing the financial operations of the municipalities of the Province for the year ended December 31st, 1932.

Assessed values of property in the municipalities have been slightly reduced, lands by the amount of $9,680,084 and improvements by the amount of $11,060,079. It is quite possible that still further reductions will be made in order to bring the assessed value to a position consistent with sale value and earning-power. The work of the assessor is at all times a most difficult one, but under present conditions it is found almost impossible to arrive at values which will make a fair distribution of the burden of taxation. At the recent session of the Legislature a great deal of time was given by the Municipal Committee, working with the Executive of the Union of British Columbia Municipalities and the assessors of various municipalities, to the question, but it was finally decided to leave the Statute unchanged; that is, giving direction to the assessor to assess properties at what he believes to be their value; his assessment being, of course, subject to appeal to the Court of Revision and to a Judge of the Supreme or County Court.

Debenture liabilities have been reduced by the amount of $581,099. New borrowings, except for unemployment relief, have practically ceased. In the twelve months immediately preceding the date of this report our records show only two money by-laws submitted to the ratepayers for new works, and these by-laws together involve a liability of $12,000.

Sinking funds have been increased by the amount of $221,947. The net shortage in sinking funds is increased by $1,899,017. This increase is not, however, general throughout the Province. As the City of Vancouver represents approximately one-half of the municipal population of the Province and its population was, as might be expected, hard pressed under prevailing conditions, its funds suffered to a greater extent than those of other parts of the Province.

The collection of taxes in 1932 was generally very unsatisfactory, as is shown in the Statements of Arrears of Taxes and of Tax Sale Lands. The tax-paying ability of property-owners has undoubtedly been at the lowest point in many years. At the recent session of the Legislature a measure of relief was afforded to the taxpayers in the form of the reduction of the penalty on unpaid taxes and also in the powers given to Municipal Councils to rebate the interest and penalties already imposed. It is expected that this will materially assist in enabling taxpayers to continue their ownership.

In the Statements of Public Utilities, operating costs and revenues are both reduced but the profits are slightly higher.

For the current year the mill-rate has on the average been somewhat reduced. In the list of Cities and Districts twenty-two show a reduction in the rate, while thirteen show an increase.

Five municipalities in the Province—the Cities of North Vancouver, Prince Rupert, and Merritt, and the Districts of North Vancouver and Burnaby—have defaulted in their obligations and the administrations have been placed in the hands of Commissioners appointed by the Government. These Commissioners have assumed all the functions of Council, School Board, and Police Commission, and they are making most vigorous efforts by curtailment of expenditures to create a foundation for the re-establishment of the financial position of the Corporation. It is as yet too early to estimate what length of time will be required to effect this re-establishment, but I think there is no doubt they will ultimately be successful. The bondholders will for a time be seriously inconvenienced by the failure of municipalities to meet interest coupons, but in order that the ultimate safety of the debentures may be provided for it is necessary to conserve current funds to carry on the machinery of administration. Already the administration by the several Commissioners shows promise of good results.

The year covered by this Report was one in which the municipalities carried a tremendously heavy burden through the prevailing situation of unemployment; the Municipal Councils generally have had to meet most difficult situations, and under the circumstances the results of the year's work are really a source of considerable satisfaction.

ROBERT BAIRD,
Inspector of Municipalities.

I.—ASSESSMENTS, 1933.

Cities.

Municipality.	Value of Taxable Land.	Value of Taxable Improvements.	Total Taxable Property.	Land and Improvements exempt from Taxation.	Grand Total.	Percentage Improvements taxed.	Population.	Area in Acres.
Alberni	$413,083	$292,215	$705,298	$238,445	$943,743	50	702	1,553
Armstrong	409,216	450,160	859,376	260,445	1,119,821	50	989	1,000
Chilliwack	735,555	1,392,375	2,127,930	337,225	2,465,155	20	2,461	1,040
Courtenay	460,552	700,010	1,160,562	176,575	1,337,137	50	1,219	800
Cranbrook	611,338	1,469,360	2,080,698	382,415	2,463,113	50	3,067	200
Cumberland	119,174	201,780	320,954	112,570	433,524	50	2,371	66
Duncan	462,341	905,900	1,368,241	267,600	1,635,841	75	1,843	500
Enderby	259,180	247,615	506,795	242,000	748,795	50	555	655
Fernie	625,572	1,634,486	2,260,058	826,791	3,086,849	40	2,732	329
Grand Forks	321,015	512,020	833,035	452,280	1,285,315	50	1,298	1,697
Greenwood	32,695	60,305	93,000	342,838	435,838	33⅓	171	640
Kamloops	2,006,065	4,049,960	6,056,025	1,186,890	7,242,915	25	6,167	912
Kaslo	221,473	380,330	601,803	182,287	784,090	50	523	400
Kelowna	1,454,562	3,245,025	4,699,587	706,235	5,405,822	33⅓	4,655	1,281
Ladysmith	209,100	246,930	456,030	81,430	537,460	50	1,443	220
Merritt	371,237	614,970	986,207	340,749	1,326,956	20	1,296	1,615
Nanaimo	2,270,363	3,793,800	6,064,163	764,450	6,828,613	*Nil*	6,745	720
Nelson	1,896,266	3,925,990	5,822,256	924,951	6,747,207	50	5,992	751
New Westminster	9,033,149	12,920,386	21,953,535	9,379,895	31,333,430	*Nil*	17,524	3,481
North Vancouver	4,723,185	4,608,540	9,331,725	4,326,702	13,658,427	35	8,510	3,131
Port Alberni	641,130	1,290,710	1,931,840	589,119	2,520,959	20	2,356	1,960
Port Coquitlam	907,496	681,000	1,588,496	820,395	2,408,891	25	1,312	6,200
Port Moody	1,046,086	568,723	1,614,809	330,343	1,945,152	25	1,260	3,000
Prince George	908,079	1,657,192	2,565,271	1,064,911	3,630,182	*Nil*	2,479	1,092
Prince Rupert	3,290,779	4,417,440	7,708,219	3,541,100	11,249,319	20	6,350	2,240
Revelstoke	683,180	1,383,150	2,066,330	746,990	2,813,320	50	2,736	595
Rossland	436,250	709,050	1,145,300	607,300	1,752,600	50	2,848	1,920
Salmon Arm	411,590	508,965	920,555	208,755	1,129,310	50	830	520
Slocan	32,530	65,660	98,190	59,205	157,395	*Nil*	202	192
Trail	1,455,059	3,496,750	4,951,809	673,310	5,625,119	50	7,573	664
Vancouver	167,278,155	202,676,791	369,954,946	63,286,005	433,240,951	50	246,593	27,965
Vernon	1,360,417	2,036,010	3,396,427	952,210	4,348,637	50	3,937	2,000
Victoria	24,660,981	30,514,800	55,175,781	22,822,320	77,998,101	60	39,082	4,637
Totals	$229,746,853	$291,658,398	$521,405,251	$117,234,736	$638,639,987	.....	387,821	73,976

I.—ASSESSMENTS, 1933—*Continued.*

Districts.

Municipality.	Value of Taxable Land.	Value of Taxable Improvements.	Total Taxable Property.	Land and Improvements exempt from Taxation.	Grand Total.	Percentage Improvements taxed.	Population.	Area in Acres.
Burnaby	$9,346,445	$11,525,090	$20,871,535	$6,697,835	$27,569,370	50	25,564	21,500
Chilliwhack	3,310,674	2,065,175	5,375,849	72,615	5,448,464	20	5,802	65,000
Coldstream	824,155	1,276,417	2,100,572	41,075	2,141,647	*Nil*	867	17,000
Coquitlam	1,351,614	847,675	2,199,289	6,251,220	8,450,509	*Nil*	4,871	37,120
Delta	4,441,414	1,674,315	6,115,729	120,600	6,236,329	50	3,709	42,000
Esquimalt	1,772,939	2,000,705	3,773,644	8,827,400	12,601,044	50	3,274	1,500
Fraser Mills	142,730	639,878	782,608	.....	782,608	50	616	390
Glenmore	149,470	221,190	370,660	40,160	410,820	50	303	3,655
Kent	932,448	665,929	1,598,377	.....	1,598,377	*Nil*	1,207	47,360
Langley	2,456,763	2,656,005	5,112,768	138,280	5,251,048	50	5,537	75,907
Maple Ridge	1,849,987	2,074,412	3,924,399	183,078	4,107,477	50	4,932	45,000
Matsqui	1,936,919	2,114,184	4,051,103	291,947	4,343,050	*Nil*	3,835	54,145
Mission	743,645	5,190,091	5,933,736	157,022	6,090,758	50	2,279	52,000
North Cowichan	1,356,088	3,245,930	4,602,018	265,666	4,867,684	10	3,291	35,000
North Vancouver	3,579,535	2,679,970	6,259,505	4,248,510	10,508,015	35	4,788	48,000
Oak Bay	3,642,934	7,585,580	11,228,514	538,248	11,766,762	35	5,892	2,552
Peachland	200,020	188,110	388,130	146,025	534,155	*Nil*	318	3,520
Penticton	1,729,058	3,527,285	5,256,343	655,350	5,911,693	20	4,640	7,044
Pitt Meadows	771,220	321,780	1,093,000	49,350	1,142,350	50	832	14,000
Richmond	5,137,739	3,127,760	8,265,499	525,096	8,790,595	50	8,182	30,000
Saanich	3,613,062	7,991,849	11,604,911	1,603,665	13,208,576	20	12,968	45,000
Salmon Arm	812,964	1,491,205	2,304,169	144,905	2,449,074	20	1,671	46,000
Spallumcheen	2,125,925	596,300	2,722,225	179,890	2,902,115	*Nil*	1,629	65,000
Sumas	1,070,282	470,000	1,540,282	104,606	1,644,888	50	1,812	34,000
Summerland	1,086,892	1,738,614	2,825,506	250,336	3,075,842	*Nil*	1,791	13,000
Surrey	4,941,146	4,181,430	9,122,576	1,135,155	10,257,731	*Nil*	8,521	76,000
Tadanac	195,583	5,131,548	5,327,131	.....	5,327,131	50	464	740
West Vancouver	3,024,581	3,542,180	6,566,761	834,774	7,401,535	*Nil*	4,786	24,320
Totals	$62,546,232	$78,770,607	$141,316,839	$33,502,808	$174,819,647	.....	124,381	906,753

Villages.

Abbotsford	$118,480	$246,670	$365,150	.....	$365,150	50	510	160
Burns Lake	24,335	82,550	106,885	$71,325	178,210	50	202	154
Creston	174,811	256,632	431,443	24,330	455,773	50	695	430
Gibsons Landing	37,700	42,070	79,770	1,500	81,270	10	131	60
Hope	119,152	82,950	202,102	39,507	241,609	50	374	1,200
McBride	43,169	173,188	216,357	8,000	224,357	50	222	240
Mission	432,658	492,215	924,873	135,441	1,060,314	50	1,314	821
New Denver	33,301	74,045	107,346	20,500	127,846	50	306	124
Pouce Coupe	23,331	90,325	113,656	13,800	127,456	50	181	109
Quesnel	64,500	177,900	242,400	184,975	427,375	50	446	295
Silverton	14,345	53,615	67,960	19,025	86,985	50	272	95
Smithers	198,495	468,015	666,510	167,180	833,690	40	999	950
Stewart	192,039	229,402	421,441	28,378	449,819	50	610	790
Terrace	76,682	132,360	209,042	27,109	236,151	50	352	320
Tofino	27,996	36,625	64,621	.....	64,621	50	300	440
Vanderhoof	36,394	102,370	138,764	.....	138,764	50	305	220
Williams Lake	76,465	199,045	275,510	41,510	317,020	50	402	324
Totals	$1,693,853	$2,939,977	$4,633,830	$782,580	$5,416,410	.....	7,621	6,732
Cities forward	229,746,853	291,658,398	521,405,251	117,234,736	638,639,987	.....	387,821	73,976
Districts forward	62,546,232	78,770,607	141,316,839	33,502,808	174,819,647	.....	124,381	906,753
Cities, Districts, and Villages	$293,986,938	$373,368,982	$667,355,920	$151,520,124	$818,876,044	.....	519,823	987,461

II.—TAX LEVY, 1933.

Cities.

Municipality.	General.	School.	Debt.	Total.	Total Levy Previous Year.
Alberni	18.0	7.0	20.0	45.0	45.0
Armstrong	15.28	8.82	12.9	37.0	33.0
Chilliwack	21.5	17.0	16.5	55.0	55.0
Courtenay	.....	8.5	14.5	23.0	23.5
Cranbrook	21.75	16.25	11.0	49.0	51.0
Cumberland	15.0	18.0	.....	33.0	33.0
Duncan	16.0	14.0	8.5	38.5	36.5
Enderby	17.42	10.71	7.87	36.0	36.0
Fernie	2.91	20.0	21.09	44.0	38.0
Grand Forks	4.0	15.0	16.0	35.0	35.0
Greenwood	6.0	29.0	29.0	64.0	64.0
Kamloops	.....	19.34	26.66	46.0	45.0
Kaslo	25.52	12.0	2.48	40.0	40.0
Kelowna	12.1	15.72	16.18	44.0	46.0
Ladysmith	24.0	21.0	.....	45.0	32.0
Merritt	12.0	16.0	22.0	50.0	50.0
Nanaimo	23.9	13.19	17.91	55.0	55.0
Nelson	12.8	16.37	9.0	38.17	35.0
New Westminster	5.5	28.5	22.0	56.0	56.0
North Vancouver	15.22	18.0	20.78	54.0	60.0
Port Alberni	18.71	31.69	4.6	55.0	55.0
Port Coquitlam	15.22	11.42	24.36	51.0	51.0
Port Moody	5.75	9.0	25.25	40.0	40.0
Prince George	21.29	17.57	26.14	65.0	65.0
Prince Rupert	14.0	16.0	25.0	55.0	55.0
Revelstoke	17.0	20.0	3.0	40.0	42.0
Rossland	8.75	22.75	28.5	60.0	60.0
Salmon Arm	8.5	11.5	15.0	35.0	35.0
Slocan	20.0	28.0	.....	48.0	49.0
Trail	13.9	12.4	10.7	37.0	37.0
Vancouver	21.33	9.162	13.332	43.824	43.824
Vernon	22.0	14.0	6.0	42.0	42.0
Victoria	18.0073	10.5977	12.395	41.0	41.5

II.—TAX LEVY, 1933—*Continued.*

DISTRICTS.

Municipality.	General.	School.	Debt.	Total.	Total Levy Previous Year.
Burnaby	17.94	14.18	15.88	48.0	57.0
Chilliwhack	9.232	10.032	2.736	22.0	25.0
Coldstream	8.2	5.9	11.4	25.5	26.0
Coquitlam	15.0	10.0	5.85	30.85	30.85
Delta	5.50	4.10	1.77	11.37	12.01
Esquimalt	23.93	8.82	1.25	34.0	30.2
Fraser Mills	12.0	.....	.....	12.0	15.0
Glenmore	11.65	10.50	2.85	25.0	10.0
Kent	12.0	8.0	.....	20.0 (35)	20.0 (35)
Langley	15.0	6.0	.....	21.0 (44)	22.0 (43)
Maple Ridge	15.0 (30)	8.5	.....	23.5 (38.5)	26.5 (41.5)
Matsqui	9.0	11.0	.....	20.0 (50)	17.0 (50)
Mission	16.0	8.0	.....	24.0 (40)	26.0 (40)
North Cowichan	15.0	9.2	1.0	25.2	21.8
North Vancouver	30.513	7.428	25.059	63.0	65.0
Oak Bay	12.7	11.5	1.8	26.0	27.0
Peachland	16.0	12.0	4.0	32.0	32.0
Penticton	21.5	18.5	8.0	48.0	49.0
Pitt Meadows	13.0	5.0	2.0	20.0	20.0
Richmond	6.925	6.085	2.99	16.0	18.0
Saanich	26.6	15.4	.....	42.0	28.0
Salmon Arm	15.2	8.4	2.4	26.0	31.0
Spallumcheen	5.75	7.75	2.25	15.75	15.75
Sumas	15.0	8.0	.....	23.0	25.0
Summerland	12.0	15.0	10.0	37.0	34.0
Surrey	15.5	8.5	.....	24.0	24.2
Tadanac	21.7	12.4	2.9	37.0	36.9
West Vancouver	19.04	18.18	23.78	61.0	61.0

VILLAGES.

Abbotsford	13.0	.....	.....	13.0	15.0
Burns Lake	10.0	.....	.....	10.0	10.0
Creston	12.0	.....	.....	12.0	12.0
Gibsons Landing	10.0	.....	.....	10.0	10.0
Hope	8.0	.....	.....	8.0	10.0
McBride	15.0	.....	.....	15.0	10.0
Mission	16.0	.....	.....	16.0	16.0
New Denver	15.0	.....	.....	15.0	10.0
Pouce Coupe	10.0	.....	.....	10.0	10.0
Quesnel	15.0	.....	.....	15.0	15.0
Silverton	10.0	.....	.....	10.0	10.0
Smithers	12.0	.....	.....	12.0	12.0
Stewart	10.0	.....	.....	10.0	10.0
Terrace	12.0	.....	.....	12.0	12.0
Tofino	15.0	.....	.....	15.0	15.0
Vanderhoof	14.0	.....	.....	14.0	14.0
Williams Lake	15.0	.....	.....	15.0	15.0

III.—LIABILITIES AS OF DECEMBER 31ST, 1932—CITIES.

Municipality.	Debentures.													Grand Total.
	Schools.	Streets and Bridges.	Other Non-revenue producing.	Domestic Water.	Electric Light.	Other Revenue-producing.	Sewers (General).	Sewers (Local Improvement).	Other Local Improvements.	Better Housing.	Unemployment Relief.	Total Debenture Debt.	Sundry Outstanding Debts, exclusive of Short-age in Sinking Fund.	
Alberni	$5,000	.....	$8,000	$20,700	.....	.....	.....	.....	.....	.....	.....	$33,700	$4,545	$38,245
Armstrong	25,000	$15,000	15,000	41,000	$73,000	$12,000	.....	.....	$5,714	.....	$1,100	187,814	8,943	196,757
Chilliwack	79,000	95,500	54,200	.....	.....	.....	$35,000	$37,663	79,728	.....	.....	381,091	6,465	387,556
Courtenay	38,000	.....	11,600	125,000	62,900	1,500	.....	.....	.....	$21,800	.....	260,800	20,955	281,755
Cranbrook	76,500	30,000	77,500	216,000	60,000	.....	85,000	.....	141,496	9,400	6,800	702,696	42,156	744,852
Cumberland	.....	.....	.....	.....	.....	.....	.....	.....	.....	5,350	.....	5,350	5,234	10,584
Duncan	5,300	.....	4,200	75,000	65,000	.....	.....	.....	39,100	1,900	.....	190,500	.....	190,500
Enderby	27,500	.....	2,000	18,000	28,000	.....	.....	.....	.....	.....	.....	75,500	10,430	85,930
Fernie	72,000	7,500	92,500	159,000	69,000	.....	95,000	.....	.....	.....	.....	495,000	71,413	566,413
Grand Forks	20,000	.....	55,000	16,500	45,000	.....	.....	.....	.....	.....	.....	136,500	14,112	150,612
Greenwood	.....	.....	*57,072	.....	.....	.....	.....	.....	.....	.....	.....	57,072	.....	57,072
Kamloops	158,000	60,000	135,300	237,000	475,500	.....	127,000	.....	45,562	41,750	20,500	1,300,612	32,350	1,332,962
Kaslo	15,500	.....	5,000	.....	69,000	.....	.....	.....	.....	.....	.....	89,500	.....	89,500
Kelowna	126,000	24,000	66,500	.....	.....	†252,500	141,000	15,000	6,309	18,800	.....	650,109	.....	650,109
Ladysmith	.....	.....	.....	.....	25,000	.....	.....	48,000	.....	.....	.....	73,000	7,877	80,877
Merritt	18,000	.....	.....	87,000	29,500	5,000	.....	.....	.....	.....	.....	139,500	9,259	148,759
Nanaimo	.....	52,287	.....	500,000	.....	.....	264,000	.....	78,165	35,100	25,000	954,552	74,000	1,028,552
Nelson	163,000	130,000	45,000	30,000	420,000	96,000	20,000	55,576	62,936	14,200	.....	1,036,712	12,671	1,049,383
New Westminster	599,000	1,439,000	1,883,500	1,116,500	206,000	51,000	150,000	355,623	854,757	57,300	.....	6,712,680	171,989	6,884,669
North Vancouver	561,430	618,500	821,271	677,500	.....	281,000	40,000	202,780	204,144	53,750	.....	3,460,375	41,922	3,502,297
Port Alberni	23,500	15,000	10,000	147,500	31,500	.....	.....	.....	11,926	8,900	.....	248,326	9,049	257,375
Port Coquitlam	35,000	237,500	134,000	100,000	.....	.....	.....	.....	.....	9,450	.....	515,950	28,857	544,807
Port Moody	.....	.....	143,000	96,500	.....	.....	.....	.....	22,962	.....	.....	262,462	23,434	285,896
Prince George	47,000	29,000	22,500	51,000	70,000	.....	.....	.....	.....	40,500	.....	260,000	19,592	279,592
Prince Rupert	180,624	48,353	111,281	342,417	161,687	16,513	44,624	85,000	815,715	53,000	.....	1,859,214	79,121	1,938,335
Revelstoke	46,000	57,000	4,000	127,000	325,000	.....	.....	.....	.....	.....	.....	559,000	24,700	583,700
Rossland	34,000	31,000	34,000	136,000	.....	.....	.....	.....	.....	.....	.....	235,000	13,706	248,706
Salmon Arm	14,000	8,000	7,700	110,000	42,000	.....	.....	.....	4,200	3,000	.....	188,900	3,000	191,900
Slocan	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Trail	115,927	234,000	198,500	227,900	.....	.....	.....	119,972	127,530	9,000	19,944	1,052,773	59,188	1,111,961
Vancouver	10,448,176	21,602,622	9,695,407	‡10,040,954	.....	.....	12,591,823	202,813	11,220,453	254,945	.....	76,057,193	§8,967,389	85,024,582
Vernon	.....	17,000	26,000	351,118	134,000	.....	.....	87,230	87,642	3,950	.....	706,940	22,634	729,574
Victoria	1,318,449	672,000	3,157,907	3,962,078	.....	.....	2,286,606	.....	5,192,075	97,000	.....	16,686,115	1,474,869	18,160,984
Totals	$14,251,906	$25,423,262	$16,877,938	$19,011,667	$2,392,087	$715,513	$15,880,053	$1,209,657	$19,000,414	$739,095	$73,344	$115,574,936	$11,259,860	$126,834,796

DISTRICTS.

Burnaby	$452,367	$1,654,091	$67,900	$639,211	.....	.....	.....	$552,500	$210,000	$18,000	.....	$3,594,069	$752,137	$4,346,206
Chilliwhack	11,500	62,000	7,200	.....	.....	.....	.....	.....	.....	.....	.....	80,700	.....	80,700
Coldstream	.....	5,500	.....	125,000	.....	.....	.....	.....	14,100	.....	.....	144,600	2,000	146,600
Coquitlam	.....	92,500	.....	15,800	.....	.....	.....	.....	26,158	.....	.....	134,458	23,262	157,720
Delta	40,000	100,000	56,982	550,000	.....	.....	.....	.....	.....	.....	.....	746,982	.....	746,982
Esquimalt	12,000	.....	.....	.....	.....	.....	$400,000	.....	.....	14,100	.....	426,100	27,024	453,124
Fraser Mills	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	3,000	3,000
Glenmore	.....	.....	.....	10,000	.....	.....	.....	.....	.....	.....	.....	10,000	.....	10,000
Kent	.....	.....	.....	.....	.....	.....	.....	.....	20,000	.....	.....	20,000	2,400	22,400
Langley	.....	.....	.....	.....	.....	.....	.....	.....	1,154	3,200	.....	4,354	12,527	16,881
Maple Ridge	.....	.....	.....	.....	.....	.....	.....	69,000	2,500	.....	.....	71,500	36,000	107,500
Matsqui	.....	.....	.....	.....	.....	.....	.....	.....	.....	850	.....	850	19,778	20,628
Mission	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	23,720	23,720
North Cowichan	4,700	35,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	39,700	5,191	44,891
North Vancouver	134,280	763,453	488,447	481,725	.....	.....	.....	.....	112,433	50,700	.....	2,031,038	406,719	2,437,757
Oak Bay	153,900	.....	80,000	186,000	.....	.....	393,500	11,582	119,547	15,450	.....	959,979	.....	959,979
Peachland	.....	1,200	5,000	.....	$9,500	.....	.....	.....	.....	.....	.....	15,700	2,339	18,039
Penticton	165,000	42,000	61,000	223,000	186,000	$375,500	.....	.....	7,200	10,400	$4,000	1,074,100	.....	1,074,100
Pitt Meadows	.....	.....	10,550	.....	.....	.....	.....	.....	.....	.....	.....	10,550	8,671	19,221
Richmond	21,000	340,000	.....	940,000	.....	.....	.....	.....	82,900	.....	.....	1,383,900	.....	1,383,900
Saanich	93,000	.....	.....	676,000	.....	.....	.....	.....	.....	34,000	.....	803,000	.....	803,000
Salmon Arm	12,750	11,100	16,300	.....	.....	.....	.....	.....	.....	.....	500	40,650	8,526	49,176
Spallumcheen	25,000	.....	45,000	.....	.....	.....	.....	.....	2,500	.....	.....	72,500	6,900	79,400
Sumas	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	20,975	20,975
Summerland	26,000	.....	15,000	459,200	33,600	.....	.....	.....	.....	.....	.....	533,800	.....	533,800
Surrey	.....	.....	.....	.....	.....	.....	.....	.....	6,708	.....	.....	6,708	34,657	41,365
Tadanac	39,117	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	39,117	.....	39,117
West Vancouver	150,300	560,000	338,500	367,000	.....	76,000	.....	.....	.....	21,700	.....	1,513,500	29,200	1,542,700
Totals	$1,340,914	$3,666,844	$1,191,879	$4,672,936	$229,100	$451,500	$793,500	$633,082	$605,200	$168,400	$4,500	$13,757,855	$1,425,026	$15,182,881
Cities forward	14,251,906	25,423,262	16,877,938	19,011,667	2,392,087	715,513	15,880,053	1,209,657	19,000,414	739,095	73,344	115,574,936	11,259,860	126,834,796
Cities and Dists.	$15,592,820	$29,090,106	$18,069,817	$23,684,603	$2,621,187	$1,167,013	$16,673,553	$1,842,739	$19,605,614	$907,495	$77,844	$129,332,791	$12,684,886	$142,017,677

* " City of Greenwood Relief Act, 1921 " (Second Session). † Waterworks and Electric Light combined. ‡ $3,523,696 of this amount has been assumed by the Greater Vancouver Water District. § Includes loan of $5,222,793 in respect of hypothecated debentures.

IV.—SINKING FUNDS AS OF DECEMBER 31ST, 1932.

CITIES.

Municipality.	Cash.	Invested.	Total.	Sinking Fund required.	Short.	Over.	Condition at End of Previous Year.	
							Short.	Over.
Alberni	$4,622	$21,192	$25,814	$24,656	.....	$1,158	.....	$1,049
Armstrong	774	124,168	124,942	124,626	.....	316	$2,389	.....
Chilliwack	1,397	150,197	151,594	125,968	.....	25,626	.....	23,601
Courtenay	146	79,328	79,474	79,568	$94	.....	.....	.....
Cranbrook	19,718	231,371	251,089	242,672	.....	8,417	.....	6,030
Cumberland	.....	.....	.....	.....	.....	.....	.....	.....
Duncan	73,300	27,202	100,502	100,502	.....	.....	.....	.....
Enderby	937	42,575	43,512	46,793	3,281	.....	3,776	.....
Fernie	7,135	271,710	278,845	276,060	.....	2,785	.....	3,306
Grand Forks	11,167	40,271	51,438	54,030	2,592	.....	.....	234
Greenwood	.....	.....	.....	57,072*	.....	.....	.....	.....
Kamloops	46,242	719,265	765,507	673,726	.....	91,781†	.....	101,260†
Kaslo	11,694	34,550	46,244	42,356	.....	3,888	.....	5,045
Kelowna	24,467	297,916	322,383	289,766	.....	32,617	.....	29,846
Ladysmith	3,550	52,959	56,509	66,573	10,064	.....	.....	3,352
Merritt	421	56,879	57,300	61,467	4,167	.....	4,223	.....
Nanaimo	134	358,359	358,493	343,532	.....	14,961	.....	20,109
Nelson	51,360	283,261	334,621	300,338	.....	34,283	.....	34,272
New Westminster	25,910	1,761,814	1,787,724	2,138,694	350,970	.....	286,102	.....
North Vancouver	16,596	627,832	644,428	758,386	113,958	.....	69,938	.....
Port Alberni	661	36,867	37,528	35,138	.....	2,390†	.....	6,998†
Port Coquitlam	2,176	161,208	163,384	253,693	90,309	.....	82,506	.....
Port Moody	375	97,965	98,340	117,793	19,453	.....	8,309	.....
Prince George	1,223	94,993	96,216	102,081	5,865	.....	1,818	.....
Prince Rupert	1,013	177,682	178,695	59,555	.....	119,140†	.....	214,712†
Revelstoke	2,965	195,405	198,370	198,370	.....	.....	.....	454
Rossland	16,961	21,222	38,183	60,947	22,764	.....	10,442	.....
Salmon Arm	3,705	70,657	74,362	90,039	15,677	.....	4,829	.....
Slocan	.....	.....	.....	.....	.....	.....	.....	.....
Trail	4,842	279,779	284,621	281,635	.....	2,986	.....	13,460
Vancouver	110,310	15,000,905	15,111,215‡	18,449,163‡	3,337,948	.....	2,036,061	.....
Vernon	5,678	571,748	577,426	489,957	.....	87,469†	.....	104,750†
Victoria	292,608	3,851,399	4,144,007	3,955,088	.....	188,919	.....	95,130
Totals	$742,087	$25,740,679	$26,482,766	$29,900,244	$3,977,142	$616,736	$2,510,393	$663,608

DISTRICTS.

Burnaby	$79,566	$249,144	$328,710	$512,769	$184,059	.....	$70,142	.....
Chilliwhack	2,075	34,299	36,374	30,054	.....	$6,320	.....	$4,728
Coldstream	2,528	88,285	90,813	86,169	.....	4,644	.....	7,939
Coquitlam	4,720	51,316	56,036	63,544	7,508	.....	1,726	.....
Delta	37,135	196,306	233,441	212,663	.....	20,778	.....	21,401
Esquimalt	1,066	102,935	104,001	92,370	.....	11,631	.....	13,834
Fraser Mills	.....	.....	.....	.....	.....	.....	.....	.....
Glenmore	124	617	741	749	8	.....	.....	3
Kent	3,671	10,500	14,171	10,560	.....	3,611	.....	5,388
Langley	.....	.....	.....	.....	.....	.....	.....	.....
Maple Ridge	864	6,131	6,995	6,255	.....	740	.....	166
Matsqui	.....	.....	.....	.....	.....	.....	.....	.....
Mission	.....	.....	.....	.....	.....	.....	.....	.....
North Cowichan	2,230	28,526	30,756	27,458	.....	3,298	.....	2,500
North Vancouver	30,583	453,272	483,855	531,826	47,971	.....	.....	9,608
Oak Bay	812	423,267	424,079	381,804	.....	42,275	.....	46,709
Peachland	1,201	9,185	10,386	10,206	.....	180	.....	605
Penticton	1,634	402,021	403,655	353,657	.....	49,998	.....	40,850
Pitt Meadows	.....	.....	.....	.....	.....	.....	.....	.....
Richmond	32,920	213,791	246,711	251,669	4,958	.....	14,602	.....
Saanich	521	276,653	277,174	261,035	.....	16,139	.....	13,707
Salmon Arm	2,814	16,297	19,111	21,062	1,951	.....	1,600	.....
Spallumcheen	2	39,930	39,932	39,722	.....	210	10	.....
Sumas	.....	.....	.....	.....	.....	.....	.....	.....
Summerland	2,031	237,303	239,334	226,763	.....	12,571	.....	15,518
Surrey	694	1,697	2,391	1,771	.....	620	.....	613
Tadanac	.....	.....	.....	.....	.....	.....	.....	.....
West Vancouver	77,587	319,190	396,777	394,079	.....	2,698	2,782	.....
Totals	$284,778	$3,160,665	$3,445,443	$3,516,185	$246,455	$175,713	$90,862	$183,569
Cities forward	742,087	25,740,679	26,482,766	29,900,244	3,977,142	616,736	2,510,393	663,608
Cities and Districts	$1,026,865	$28,901,344	$29,928,209	$33,416,429	$4,223,597	$792,449	$2,601,255	$847,177

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

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

‡ $933,446 is applicable to the Greater Vancouver Water District.

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

V.—ARREARS OF TAXES—Cities.

The following is a comparative statement of outstanding arrears of taxes, 1924–32:—

Municipality.	1924.	1925.	1926.	1927.	1928.	1929.	1930.	1931.	1932.
Alberni	$4,231	$4,144	$4,029	$3,558	$4,737	.....	$4,600	$6,162	$6,449
Armstrong	4,666	5,167	4,423	4,376	3,008	$2,758	3,889	5,183	6,217
Chilliwack	8,903	9,308	9,090	6,909	8,680	9,212	8,292	12,121	14,481
Courtenay	7,248	6,325	5,920	4,487	4,709	4,452	4,642	5,244	7,963
Cranbrook	13,345	10,667	12,536	13,915	11,345	10,087	13,165	15,275	26,048
Cumberland	1,158	1,058	888	1,036	1,380	992	635	749	1,641
Duncan	4,722	5,345	4,923	4,942	4,268	3,799	3,581	4,040	5,568
Enderby	5,942	8,752	5,652	4,700	4,324	4,398	4,592	6,053	5,455
Fernie	21,453	20,723	21,928	20,743	24,971	20,431	18,079	19,872	25,910
Grand Forks	13,038	10,161	9,768	10,185	3,364	3,636	4,055	7,081	9,092
Greenwood	6,780	4,811	5,216	4,347	3,421	3,843	3,858	4,637	3,911
Kamloops	25,610	25,789	24,428	19,300	18,200	18,484	18,470	22,233	31,938
Kaslo	4,079	3,731	3,910	4,032	3,169	2,886	4,080	4,269	5,624
Kelowna	15,640	15,294	12,165	12,133	13,360	11,802	15,390	17,702	22,859
Ladysmith	3,086	3,491	3,564	3,269	2,095	4,125	4,252	4,111	5,903
Merritt	9,731	7,530	8,048	8,178	7,781	5,834	7,260	7,125	13,824
Nanaimo	94,462	91,744	25,498	18,797	19,431	19,385	19,088	25,767	36,401
Nelson	20,842	22,235	16,452	11,309	9,379	12,627	11,152	17,458	25,904
New Westminster	130,544	96,725	68,851	96,028	121,019	149,842	117,695	162,288	219,008
North Vancouver	134,742	139,152	97,501	84,112	110,412	137,500	137,613	167,461	208,718
Port Alberni	7,283	6,488	5,702	6,147	5,015	5,226	6,935	8,914	11,956
Port Coquitlam	36,931	14,540	13,712	14,812	10,973	10,998	13,493	16,030	20,709
Port Moody	9,318	14,315	14,642	14,266	11,508	15,068	17,623	21,322	19,110
Prince George	111,992	113,182	219,411	30,576	29,828	26,725	17,660	21,503	32,874
Prince Rupert	210,916	196,110	223,009	262,195	267,709	257,598	280,060	365,780	410,995
Revelstoke	18,840	20,594	21,473	18,295	15,897	14,044	17,716	19,832	19,721
Rossland	13,453	13,699	12,174	11,475	13,408	12,042	9,655	10,569	19,691
Salmon Arm	9,682	9,236	8,075	7,138	5,466	5,098	5,809	6,646	7,619
Slocan	1,725	1,184	1,454	1,739	2,109	2,396	3,159	2,129	2,749
Trail	4,956	5,959	5,181	7,482	9,773	8,927	15,129	19,700	35,952
Vancouver	1,726,251	1,372,319	1,098,545	980,310	935,979	1,626,734	2,285,317	3,105,028	5,024,576
Vernon	44,119	50,577	31,476	26,109	5,127	18,744	21,136	22,956	28,799
Victoria	1,015,971	891,831	761,208	668,797	498,162	465,818	455,226	532,463	701,721
Totals	$3,741,659	$3,202,186	$2,760,852	$2,385,697	$2,190,007	$2,895,511	$3,553,306	$4,667,703	$7,019,386
Districts.									
Burnaby	$152,167	$149,905	$154,363	$164,066	$174,554	$255,423	$209,868	$248,503	$445,097
Chilliwhack	13,008	27,541	11,602	26,906	24,538	26,552	15,335	18,218	27,663
Coldstream	4,292	5,342	6,694	4,907	5,176	3,771	4,929	2,880	18,039
Coquitlam	20,419	20,062	19,131	17,815	13,022	20,053	13,696	31,937	29,446
Delta	7,568	6,590	6,631	11,685	8,688	7,456	10,347	18,481	29,836
Esquimalt	25,830	23,026	22,618	21,584	20,863	19,395	23,442	34,940	51,428

Fraser Mills	.....	.....	.....	.....	.....	.....	.....	.....	.....
Glenmore	$3,600	$983	$2,052	$760	$1,168	$1,271	$1,271	$1,990	$2,794
Kent	14,659	18,180	16,579	19,268	17,686	6,961	9,955	11,335	11,463
Langley	27,286	29,693	26,314	28,914	25,605	22,540	23,009	29,322	34,510
Maple Ridge	17,600	16,577	15,486	17,753	16,345	16,292	18,731	24,205	31,750
Matsqui	23,084	19,339	21,029	19,817	18,350	14,896	17,550	21,213	45,774
Mission	18,229	16,431	17,439	21,308	19,489	6,014	18,884	20,485	26,004
North Cowichan	14,538	15,366	18,085	17,480	17,794	16,467	19,505	22,374	16,580
North Vancouver	145,792	162,411	131,382	120,239	153,295	177,379	229,744	226,448	258,376
Oak Bay	57,728	31,673	22,886	15,537	15,102	18,840	19,571	25,043	38,027
Peachland	8,896	7,359	8,164	10,050	12,141	9,147	8,864	7,383	6,830
Penticton	33,710	25,336	25,775	23,956	21,602	22,752	44,376	19,712	24,090
Pitt Meadows	6,297	8,513	11,965	10,918	9,194	9,766	13,450	19,042	19,326
Point Grey	240,296	173,648	173,175	237,615	236,348	.....	.....	.....	.....
Richmond	70,943	69,194	66,550	78,421	79,197	37,013	42,381	56,564	117,082
Saanich	59,289	61,173	40,890	36,626	33,960	32,273	30,579	39,713	58,040
Salmon Arm	20,229	10,003	11,635	8,497	5,562	6,163	6,775	10,022	11,571
South Vancouver	393,087	297,012	234,125	216,698	217,310	.....	.....	.....	.....
Spallumcheen	10,821	9,912	7,848	6,110	6,027	6,794	7,723	17,320	17,978
Sumas	4,382	5,205	5,811	6,893	8,948	12,892	7,002	15,103	24,184
Summerland	21,307	17,660	15,002	12,842	11,971	11,729	11,037	11,012	12,221
Surrey	33,787	33,388	31,322	28,153	27,055	30,536	32,547	46,351	62,814
Tadanac	63	14	108	66	122	150	50	36	50
West Vancouver	84,018	56,243	44,413	55,139	68,010	76,731	103,774	124,095	103,479
Totals	$1,532,925	$1,317,779	$1,169,074	$1,240,023	$1,269,122	$869,256	$944,395	$1,103,727	$1,542,491

VILLAGES.

Abbotsford	$449	$537	$240	$400	$543	$512	$734	$771	$924
Burns Lake	127	224	286	355	293	316	398	404	715
Creston	481	663	395	363	649	556	785	996	1,094
Gibsons Landing	.....	.....	.....	.....	.....	33	55	45	65
Hope	.....	.....	.....	.....	.....	560	627	704	953
McBride	.....	.....	.....	.....	.....	.....	.....	.....	96
Mission	1,755	3,419	3,988	3,133	2,936	2,516	2,750	3,140	3,702
New Denver	.....	.....	.....	.....	.....	64	105	131	47
Pouce Coupe	.....	.....	.....	.....	.....	.....	.....	.....	342
Quesnel	.....	.....	.....	.....	157	475	243	587	1,159
Silverton	.....	.....	.....	.....	.....	.....	.....	413	773
Smithers	1,219	3,398	1,687	1,248	1,332	1,522	2,263	3,256	4,735
Stewart	.....	.....	.....	.....	.....	.....	1,293	3,116	4,255
Terrace	.....	.....	.....	.....	61	88	54	221	208
Tofino	.....	.....	.....	.....	.....	.....	.....	.....	21
Vanderhoof	.....	.....	422	484	432	489	370	681	639
Williams Lake	.....	.....	.....	.....	.....	83	173	.....	.....
Totals	$4,031	$8,241	$7,018	$5,983	$6,403	$7,214	$9,850	$14,465	$19,728
Cities forward	3,741,659	3,202,186	2,760,852	2,385,697	2,190,007	2,895,511	3,553,306	4,667,703	7,019,386
Districts forward	1,532,925	1,317,779	1,169,074	1,240,023	1,269,122	869,256	944,395	1,103,727	1,542,491
Cities, Districts, and Villages	$5,278,615	$4,528,206	$3,936,944	$3,631,703	$3,465,532	$3,771,981	$4,507,551	$5,785,895	$8,581,605

VI.—TAX SALE LANDS, DECEMBER 31ST, 1932.

Cities.		Districts.	
Alberni	$50,858	Burnaby	$1,173,787
Armstrong	8,379	Chilliwhack	645
Chilliwack	10,469	Coldstream	555
Courtenay	6,785	Coquitlam	26,113
Cranbrook	6,396	Delta	12,144
Cumberland	.....	Esquimalt	75,662
Duncan	84	Fraser Mills	.....
Enderby	15,277	Glenmore	450
Fernie	30,390	Kent	8,293
Grand Forks	65,068	Langley	8,355
Greenwood	71,253	Maple Ridge	10,631
Kamloops	31,682	Matsqui	9,503
Kaslo	7,922	Mission	12,608
Kelowna	27,557	North Cowichan	20,729
Ladysmith	7,500	North Vancouver	727,160
Merritt	59,966	Oak Bay	43,727
Nanaimo	67,004	Peachland	18,524
Nelson	25,491	Penticton	78,560
New Westminster	333,031	Pitt Meadows	10,386
North Vancouver	723,692	Richmond	31,944
Port Alberni	86,996	Saanich	32,518
Port Coquitlam	228,327	Salmon Arm	9,934
Port Moody	117,468	Spallumcheen	4,343
Prince George	205,226	Sumas	467
Prince Rupert	263,775	Summerland	34,997
Revelstoke	75,963	Surrey	63,000
Rossland	.....	Tadanac	.....
Salmon Arm	8,380	West Vancouver	31,332
Slocan	9,245		
Trail	554	Total	$2,446,367
Vancouver	2,468,643		
Vernon	141,302		
Victoria	1,707,790		
Total	$6,862,473		

Villages.

Mission	$1,260
Stewart	1,621
Total	$2,881
Cities forward	6,862,473
Districts forward	2,446,367
Cities, Districts, and Villages	$9,311,721

NOTE.—Figures represent the upset price at which property was taken over by the Municipality.

VII.—TAXES LEVIED, 1932.

Cities.

Alberni	$13,534
Armstrong	23,460
Chilliwack	63,664
Courtenay	22,725
Cranbrook	78,998
Cumberland	11,055
Duncan	28,797
Enderby	16,174
Fernie	55,995
Grand Forks	27,716
Greenwood	4,049
Kamloops	140,856
Kaslo	12,838
Kelowna	129,918
Ladysmith	10,852
Merritt	26,228
Nanaimo	125,946
Nelson	122,847
New Westminster	596,983
North Vancouver	414,366
Port Alberni	35,396
Port Coquitlam	57,476
Port Moody	45,016
Prince George	60,342
Prince Rupert	265,396
Revelstoke	65,079
Rossland	48,848
Salmon Arm	24,833
Slocan	2,447
Trail	136,673
Vancouver	12,867,160
Vernon	133,836
Victoria	1,935,033
Total	$17,604,536

Districts.

Burnaby	$791,597
Chilliwhack	97,709
Coldstream	22,969
Coquitlam	47,909
Delta	104,844
Esquimalt	92,925
Fraser Mills	6,921
Glenmore	6,502
Kent	19,503
Langley	72,129
Maple Ridge	65,404
Matsqui	30,596
Mission	58,376
North Cowichan	37,243
North Vancouver	341,660
Oak Bay	201,537
Peachland	7,392
Penticton	121,732
Pitt Meadows	22,047
Richmond	144,637
Saanich	209,510
Salmon Arm	29,448
Spallumcheen	36,557
Sumas	32,020
Summerland	37,641
Surrey	122,116
Tadanac	101,050
West Vancouver	202,452
Total	$3,064,426

Villages.

Abbotsford	$3,647
Burns Lake	788
Creston	3,430
Gibsons Landing	785
Hope	1,591
McBride	700
Mission	10,769
New Denver	971
Pouce Coupe	988
Quesnel	2,306
Silverton	750
Smithers	4,737
Stewart	$4,536
Terrace	1,571
Tofino	560
Vanderhoof	1,219
Williams Lake	2,616
Total	$41,964
Cities forward	17,604,536
Districts forward	3,064,426
Cities, Districts, and Villages	$20,710,926

VIII.—RECEIPTS, 1932—CITIES.

Municipality.	Land-taxes received.	Trade Licences.	Road-taxes.	Poll-tax.	Dog-tax.	Fines.	Govt. Grant for Schools.	Govt. Grant, Liquor Profits.	Govt. Grant, Motor Licences.	Govt. Grant, Pari Mutuel.	Receipts from Public Utilities.	Sundry Receipts.	Total.
Alberni	$11,337	$333	$12	$50	$68	$650	$1,678	$1,087	$770	$230	$3,678	$5,962	$25,855
Armstrong	23,224	1,320	.....	243	181	123	*18,309	1,478	1,084	323	6,770	1,405	54,460
Chilliwack	60,957	4,260	274	494	310	993	21,081	3,564	2,699	805	.....	13,002	108,439
Courtenay	21,146	2,180	142	345	160	130	10,354	2,444	1,337	399	51,257	13,300	103,194
Cranbrook	70,724	4,088	.....	719	309	1,220	14,149	5,509	3,363	1,003	80,081	10,888	192,053
Cumberland	12,574	1,220	.....	1,765	87	.....	15,806	3,380	2,600	775	.....	1,983	40,190
Duncan	24,689	3,700	140	525	248	.....	12,186	1,731	2,021	603	.....	3,878	49,721
Enderby	18,124	391	.....	58	87	150	2,394	908	609	181	2,869	1,841	27,612
Fernie	53,334	4,427	336	1,359	307	685	17,099	8,850	2,996	1,750	48,714	95,893	235,750
Grand Forks	26,134	1,420	36	.....	106	195	7,858	2,857	1,423	425	27,387	11,104	78,945
Greenwood	2,908	128	.....	.....	15	.....	2,441	385	188	56	3,785	2,783	12,689
Kamloops	145,293	4,325	1,059	1,902	802	2,449	21,748	7,693	6,762	2,017	51,346	54,419	299,815
Kaslo	13,013	360	.....	45	48	50	2,451	653	573	171	12,679	3,550	33,593
Kelowna	127,855	5,985	606	1,664	656	808	16,777	6,776	5,104	1,522	116,079	17,468	301,300
Ladysmith	18,992	1,667	2	330	121	127	11,179	1,411	1,582	.....	18,435	3,746	57,592
Merritt	19,352	1,862	.....	110	172	388	6,204	2,422	1,421	424	26,103	5,157	63,615
Nanaimo	131,481	10,193	114	2,954	260	809	18,759	8,322	7,396	2,206	49,305	11,361	243,160
Nelson	122,300	6,945	782	1,770	496	1,390	18,506	8,784	6,570	1,960	215,759	26,750	412,012
New Westminster	495,428	16,253	847	2,673	630	3,224	52,624	23,050	19,216	5,731	322,177	360,949	1,302,802
North Vancouver	283,332	8,835	.....	635	885	779	22,979	11,755	9,331	2,783	332,094	164,372	837,780
Port Alberni	31,386	1,723	341	861	236	414	6,853	3,194	2,583	770	14,258	15,516	78,135
Port Coquitlam	51,452	1,690	95	261	136	384	4,687	1,760	1,439	429	5,193	9,487	77,013
Port Moody	27,513	1,057	331	749	150	362	4,563	1,409	1,382	412	5,668	16,300	59,896
Prince George	42,456	4,484	40	688	213	330	7,845	3,304	2,718	811	47,158	18,050	128,097
Prince Rupert	260,659	7,153	.....	1,456	607	2,316	14,404	8,070	6,963	2,077	72,906	61,606	438,217
Revelstoke	66,486	1,720	430	.....	365	224	11,841	5,177	3,000	895	69,437	19,148	178,723
Rossland	39,314	1,680	194	543	95	1,534	8,168	3,938	3,123	931	14,140	38,476	112,136
Salmon Arm	24,300	1,740	8	260	108	134	6,304	1,349	910	271	7,148	14,737	57,269
Slocan	2,382	60	.....	8	.....	.....	1,862	392	221	66	218	1,226	6,435
Trail	125,713	7,855	3,312	8,503	700	1,092	18,460	9,198	8,304	2,477	48,240	117,219	351,073
Vancouver	10,090,970	399,885	.....	82,010	20,500	97,435	657,956	265,486	270,396	80,644	1,203,626	300,915	13,469,823
Vernon	129,163	3,255	344	498	486	1,388	15,891	7,031	4,317	1,288	35,445	19,743	218,849
Victoria	1,826,866	105,819	6,207	8,913	3,330	5,863	107,688	39,831	42,854	12,781	365,718	416,967	2,942,837
Totals	$14,400,857	$618,013	$15,652	$122,391	$32,874	$125,646	$1,161,104	$453,198	$425,255	$127,216	$3,257,673	$1,859,201	$22,599,080

DISTRICTS.

Burnaby	$519,501	$8,693	$772	$2,521	$1,209	$1,737	$108,825	$33,853	$28,032	$8,360	$94,733	$694,889	$1,503,125
Chilliwhack	101,212	2,167	546	1,350	608	405	21,355	8,460	6,362	1,897	.....	9,113	153,475
Coldstream	15,030	.....	232	324	95	60	2,160	902	951	284	3,658	914	24,610
Coquitlam	36,290	2,022	483	1,064	.....	1,925	5,944	2,244	5,341	1,593	4,623	15,289	76,818
Delta	97,798	1,842	166	250	75	327	15,567	4,536	4,067	1,213	18,138	8,366	152,345
Esquimalt	70,647	1,155	208	385	486	642	11,959	3,792	3,590	1,071	.....	13,661	107,596
Fraser Mills	6,921	75	.....	1,195	.....	.....	.....	485	675	201	.....	.....	9,552
Glenmore	5,413	.....	.....	265	.....	.....	686	308	332	99	1,098	353	8,554
Kent	15,547	1,025	32	270	.....	974	6,388	1,552	1,323	395	.....	11,631	39,137
Langley	62,615	2,019	88	75	574	586	21,252	7,515	6,071	1,811	.....	27,585	130,191
Maple Ridge	60,740	3,581	498	1,130	.....	88	20,623	7,100	5,408	1,613	.....	18,827	119,608
Matsqui	32,398	2,265	166	333	148	.....	13,267	3,327	4,205	.....	.....	12,338	68,447
Mission	52,600	90	181	277	67	70	15,658	2,935	2,499	745	.....	14,327	89,449
North Cowichan	45,594	1,208	796	27	631	.....	5,429	3,574	3,609	1,076	.....	12,246	74,190
North Vancouver	197,266	1,349	38	220	367	107	15,647	5,824	5,250	1,566	15,147	195,853	438,634
Oak Bay	189,680	1,765	678	962	958	352	23,738	6,119	6,461	1,927	49,778	20,914	303,332
Peachland	8,577	327	.....	100	51	.....	2,114	379	349	104	3,231	3,804	19,036
Penticton	120,843	5,263	12	630	609	776	18,785	3,738	5,088	.....	127,509	35,831	319,084
Pitt Meadows	13,338	705	36	65	.....	298	3,500	721	912	.....	.....	1,564	21,139
Richmond	134,125	1,755	850	1,660	269	2,149	32,486	10,185	8,972	2,676	49,150	81,201	325,478
Saanich	198,746	2,354	692	1,545	1,120	545	58,402	15,743	14,220	4,241	77,794	89,428	464,830
Salmon Arm	29,442	190	.....	187	.....	.....	6,962	2,391	1,833	546	.....	7,626	49,177
Spallumcheen	37,949	10	10	15	155	66	†	2,361	1,786	533	.....	3,838	46,723
Sumas	25,525	170	208	485	227	252	7,698	2,700	1,987	593	.....	2,708	42,553
Summerland	38,159	1,410	.....	377	369	12	9,208	2,621	1,964	586	69,139	8,956	132,801
Surrey	103,727	3,970	208	494	.....	1,118	33,688	10,685	9,344	2,787	.....	31,068	197,089
Tadanac	101,070	.....	.....	.....	.....	.....	.....	547	509	152	.....	.....	102,278
West Vancouver	167,837	1,830	.....	1,315	235	417	22,733	6,503	5,248	1,565	126,234	65,211	399,128
Totals	$2,488,590	$47,240	$6,900	$17,521	$8,253	$12,906	$484,074	$151,100	$136,388	$37,634	$640,232	$1,387,541	$5,418,379

* Consolidated School District. † School District consolidated with City of Armstrong.

VIII.—RECEIPTS, 1932—*Continued.*

VILLAGES.

Municipality.	Land-taxes received.	Trade Licences.	Road-taxes.	Poll-tax.	Dog-tax.	Fines.	Govt. Grant for Schools.	Govt. Grant, Liquor Profits.	Govt. Grant, Motor Licences.	Govt. Grant, Pari Mutuel.	Receipts from Public Utilities.	Sundry Receipts.	Total.
Abbotsford	$3,131	$1,778	.....	$184	$65	.....	.....	$828	$559	$182	$2,928	$1,172	$10,827
Burns Lake	805	252	.....	10	15	.....	.....	618	221	130	.....	1,193	3,244
Creston	3,514	699	.....	123	37	.....	.....	1,996	762	227	.....	299	7,657
Gibsons Landing	722	90	.....	.....	17	.....	.....	649	144	42	245	89	1,998
Hope	1,407	570	.....	138	45	.....	.....	512	410	122	.....	611	3,815
McBride	606	70	.....	.....	18	.....	.....	460	243	73	.....	.....	1,470
Mission	10,635	1,749	.....	.....	208	.....	.....	1,917	1,441	430	.....	6,334	22,714
New Denver	1,079	152	.....	.....	19	.....	.....	511	336	95	.....	874	3,066
Pouce Coupe	646	592	.....	.....	.....	.....	.....	288	198	.....	.....	.....	1,724
Quesnel	1,812	550	.....	.....	.....	.....	.....	820	489	146	.....	169	3,986
Silverton	532	40	.....	.....	13	.....	.....	532	298	86	.....	451	1,952
Smithers	3,830	769	.....	146	164	.....	.....	1,762	1,095	327	.....	4,815	12,908
Stewart	2,887	411	.....	.....	56	.....	.....	540	669	192	.....	400	5,155
Terrace	1,491	445	.....	74	26	.....	.....	690	.....	386	590	882	4,584
Tofino	540	80	.....	130	20	.....	.....	249	329	.....	.....	15	1,363
Vanderhoof	1,166	260	.....	.....	81	.....	.....	697	334	100	.....	64	2,702
Williams Lake	2,453	836	.....	.....	.....	.....	.....	658	441	131	.....	76	4,595
Totals	$37,256	$9,343	.....	$805	$784	.....	.....	$13,727	$7,969	$2,669	$3,763	$17,444	$93,760
Cities forward	14,400,857	618,013	$15,652	122,391	32,874	$125,646	$1,161,104	453,198	425,255	127,216	3,257,673	1,859,201	22,599,080
Districts forward	2,488,590	47,240	6,900	17,521	8,253	12,906	484,074	151,100	136,388	37,634	640,232	1,387,541	5,418,379
Cities, Districts, and Villages	$16,926,703	$674,596	$22,552	$140,717	$41,911	$138,552	$1,645,178	$618,025	$569,612	$167,519	$3,901,668	$3,264,186	$28,111,219

NOTE.—The figures submitted under the headings of "Receipts" and "Expenditures" are prepared very largely from an analysis of the auditors' reports, and although the classification of expenditures is not uniform in the different municipalities, and it is in many cases extremely difficult to make a distribution of the items, yet the statements have been prepared with a good deal of care and may be taken as substantially correct. Items which are of the nature of cross-entries, deposit accounts, and trust accounts, which would have the effect of inflating the figures, have as far as possible been eliminated.

Municipality.	Interest on Debentures, exclusive of Schools and Public Utilities.	Sinking Fund and Instalments of Principal on Debentures, exclusive of Schools and Public Utilities.	Roads and Streets.	Street-lighting.	Parks.	Sewers.	Fire-protection.	Public Health.	Administration of Justice.	Schools, including Interest and Sinking Fund Payments.	Interest on Temporary Loans.	Donations and Grants.	Council Salaries.	Salaries and Office Expenses.	Public Utilities, including Interest and Sinking Fund.	Sundry Expenditures.	Total.
Alberni	$480	$298	$3,929	$1,080	$140	.....	$885	$77	$620	$7,269	$135	.....	$407	$2,000	$5,149	$4,366	$26,835
Armstrong	2,906	2,230	703	1,475	141	.....	247	154	1,483	27,432	898	$350	.....	3,039	7,391	4,223	52,672
Chilliwack	15,951	12,340	3,419	3,795	.....	.....	1,486	729	4,628	47,432	500	460	1,170	4,578	.....	10,449	106,937
Courtenay	655	573	13,962	1,200	4,137	.....	5,289	205	2,420	29,500	513	575	1,220	3,187	39,033	4,906	107,375
Cranbrook	19,058	20,940	10,075	1,687	1,508	$136	9,523	822	5,966	53,925	2,613	930	.....	7,636	60,483	22,130	217,432
Cumberland	.....	.....	1,796	755	.....	.....	530	124	2,177	24,527	213	75	374	1,147	.....	3,604	35,322
Duncan	2,413	3,061	5,700	2,166	.....	.....	2,070	131	704	22,003	112	150	630	4,046	.....	5,592	48,778
Enderby	2,160	1,768	1,364	766	25	.....	100	167	1,475	9,283	505	13	.....	2,917	3,445	5,139	29,127
Fernie	10,130	4,828	5,137	2,061	216	4,812	4,837	806	4,282	49,528	2,835	385	905	4,221	35,525	25,210	155,718
Grand Forks	3,850	1,945	1,270	588	170	.....	851	240	2,469	25,649	380	115	1,000	5,882	13,527	19,568	77,504
Greenwood	.....	.....	291	422	.....	.....	21	25	220	4,599	38	.....	.....	1,449	3,186	2,531	12,782
Kamloops	10,090	10,870	22,925	5,019	4,161	944	14,148	2,163	13,690	92,282	1,821	3,200	3,400	13,678	26,983	95,848	321,222
Kaslo	300	436	5,287	1,200	363	.....	530	100	570	9,003	228	.....	.....	1,938	11,092	1,864	32,911
Kelowna	13,369	9,085	20,818	2,032	3,814	3,017	8,340	2,400	9,036	69,730	1,740	2,910	2,115	14,698	98,460	30,096	291,660
Ladysmith	3,600	686	2,691	900	.....	.....	972	120	883	22,113	361	.....	675	3,108	18,044	2,329	56,482
Merritt	250	158	1,946	4,000	155	.....	461	150	2,286	18,195	387	24	.....	1,936	26,103	8,694	64,745
Nanaimo	20,520	6,165	14,385	8,055	360	493	10,084	2,359	9,317	71,920	5,139	306	2,179	10,733	39,783	43,763	245,561
Nelson	15,953	13,202	55,160	2,460	4,773	7,492	11,869	914	9,967	110,133	738	1,206	2,160	24,064	140,295	33,306	433,692
New Westminster	234,405	102,511	44,401	9,150	12,256	9,451	60,312	2,362	42,026	292,816	8,707	7,625	5,500	39,785	192,224	244,420	1,307,951
North Vancouver	116,935	43,855	35,695	14,852	6,494	162	24,160	1,061	17,378	150,340	20,854	1,492	3,120	28,370	290,597	131,652	887,017
Port Alberni	1,300	1,573	7,396	3,304	97	.....	1,969	280	3,951	28,237	380	271	836	5,115	18,598	.....	73,307
Port Coquitlam	21,250	8,275	7,901	1,536	.....	.....	275	250	2,173	17,772	727	.....	1,325	5,269	9,679	7,686	84,118
Port Moody	9,343	10,292	4,723	780	.....	.....	556	306	3,010	14,593	1,966	.....	504	3,338	.....	19,238	68,649
Prince George	2,860	2,997	3,119	5,077	.....	.....	5,559	906	7,155	34,570	1,182	150	1,674	6,092	38,541	26,710	136,592
Prince Rupert	61,988	78,196	6,400	8,669	444	1,450	13,148	876	10,473	84,136	6,954	298	2,860	16,079	77,686	74,723	444,380
Revelstoke	4,175	1,717	3,396	1,022	66	11,730	4,670	459	5,807	51,615	1,877	1,074	1,174	2,321	75,512	15,289	181,904
Rossland	3,900	4,905	8,522	973	271	.....	7,257	1,599	3,410	32,089	926	35	621	3,595	16,412	28,465	112,980
Salmon Arm	3,744	1,328	2,393	1,511	.....	.....	490	292	2,150	21,166	595	114	.....	4,224	10,094	13,552	61,653
Slocan	.....	.....	848	.....	.....	.....	.....	.....	.....	4,172	.....	.....	.....	711	275	298	6,304
Trail	36,984	25,490	21,892	3,774	1,534	919	9,365	1,392	10,983	102,033	3,962	3,318	2,240	17,665	28,808	100,557	370,916
Vancouver	2,580,861	1,099,557	988,049	261,794	280,885	407,706	814,159	95,625	926,332	3,606,020	490,799	150,087	17,783	508,960	1,188,576	2,516,230	15,933,423
Vernon	16,531	10,940	14,341	3,413	2,520	4,302	9,100	997	9,603	68,430	3,077	2,075	1,700	7,234	38,210	34,514	226,987
Victoria	513,317	343,512	88,712	50,077	38,942	25,310	164,757	14,036	112,122	594,922	44,018	57,890	12,962	91,143	355,203	605,563	3,112,486
Totals	$3,729,278	$1,823,733	$1,408,646	$405,593	$363,472	$477,924	$1,188,020	$132,127	$1,228,766	$5,797,434	$605,180	$235,128	$68,534	$850,158	$2,868,914	$4,142,515	$25,325,422
Districts.																	
Burnaby	$125,509	$142,289	$14,368	$27,034	$1,511	$17,149	$8,183	$3,444	$39,570	$370,294	$27,185	$3,000	$5,500	$48,189	$125,376	$793,986	$1,752,587
Chilliwhack	3,610	5,977	15,828	.....	.....	.....	.....	137	3,512	69,629	2,434	912	1,350	5,506	.....	26,371	135,266
Coldstream	1,068	1,167	1,744	.....	.....	.....	.....	.....	214	6,880	410	645	.....	3,027	13,198	1,969	30,322
Coquitlam	4,700	2,190	6,730	1,928	.....	.....	59	86	3,072	20,100	1,347	100	2,000	5,923	.....	25,687	73,922
Delta	8,966	6,730	18,853	.....	.....	.....	.....	400	2,509	42,867	1,070	132	1,375	6,261	45,724	10,995	145,882
Esquimalt	20,000	3,546	9,351	1,600	676	3,034	2,143	1,000	6,216	43,295	1,338	619	1,485	6,639	.....	20,656	121,598
Fraser Mills	.....	.....	120	240	.....	100	100	.....	4,853	2,372	.....	.....	.....	605	.....	626	9,016
Glenmore	.....	.....	1,737	.....	.....	.....	.....	.....	11	3,360	54	.....	420	1,089	803	446	7,920
Kent	1,200	744	2,672	.....	.....	.....	.....	75	1,008	14,490	561	315	450	1,370	.....	17,150	40,035
Langley	134	1,088	22,468	240	.....	.....	.....	763	4,713	52,125	1,409	225	2,160	4,747	.....	31,386	121,458
Maple Ridge	3,587	1,334	33,353	1,038	309	1,074	65	414	2,843	58,498	888	1,510	1,700	6,457	.....	6,629	119,699
Matsqui	.....	.....	23,701	38	.....	.....	.....	358	500	26,516	1,758	33	1,530	4,398	.....	8,288	67,120
Mission	.....	.....	24,840	574	.....	.....	270	114	1,592	42,564	997	450	1,592	3,973	.....	13,997	90,963
North Cowichan	1,750	1,471	7,650	719	.....	42	.....	75	1,465	25,724	237	400	909	5,715	.....	22,091	68,248
North Vancouver	74,273	24,245	10,343	2,045	27	.....	1,756	1,413	9,067	56,571	12,975	.....	2,385	20,361	41,211	150,419	407,091
Oak Bay	30,789	13,774	44,213	3,869	2,372	5,555	14,578	1,073	11,100	97,773	247	2,425	.....	12,409	.....	42,739	282,916
Peachland	372	208	324	800	.....	.....	41	119	338	4,367	229	1,610	210	2,240	4,194	5,789	20,841
Penticton	5,865	2,546	19,814	4,000	1,414	.....	7,633	309	6,233	76,770	2,232	877	1,650	7,721	137,220	49,969	324,253
Pitt Meadows	633	1,066	1,850	.....	.....	.....	.....	134	268	9,483	730	.....	.....	2,567	.....	3,279	20,010
Richmond	20,495	4,863	53,982	.....	.....	.....	194	488	10,734	87,061	669	385	2,458	15,800	74,367	52,847	324,343
Saanich	.....	.....	30,381	1,848	1,100	.....	6,620	883	12,986	155,769	4,964	7,092	1,800	14,141	92,873	141,645	472,102
Salmon Arm	1,644	1,013	7,185	.....	.....	.....	.....	.....	1,163	18,492	629	55	1,192	3,827	.....	15,413	50,613
Spallumcheen	2,550	1,244	1,703	.....	.....	.....	.....	123	605	18,869	1,262	775	1,000	1,906	.....	10,916	40,953
Sumas	.....	.....	5,342	.....	.....	.....	.....	100	1,984	14,801	1,013	.....	1,100	2,099	.....	6,533	32,972
Summerland	900	504	6,852	791	.....	.....	3	127	749	29,236	106	54	1,200	8,439	79,739	5,328	134,028
Surrey	335	736	65,080	.....	.....	.....	.....	674	10,838	86,440	3,491	387	2,500	7,428	.....	25,080	202,989
Tadanac	.....	.....	16,242	.....	1,315	.....	3,160	.....	6,696	42,155	.....	.....	.....	1,971	.....	30,747	102,286
West Vancouver	45,397	17,155	18,168	9,043	1,538	.....	1,404	2,786	10,101	86,516	3,396	225	2,200	10,827	148,436	38,334	395,526
Totals	$353,777	$233,890	$464,894	$55,807	$10,262	$26,954	$46,209	$15,095	$154,940	$1,563,017	$71,631	$22,226	$38,166	$215,635	$763,141	$1,559,315	$5,594,959
Villages.																	
Abbotsford	.....	.....	$2,421	$1,166	$2,447	.....	$126	.....	.....	.....	.....	$35	$300	$1,793	$1,275	$1,466	$11,029
Burns Lake	.....	.....	919	50	.....	.....	64	.....	.....	.....	.....	.....	.....	638	.....	1,582	3,253
Creston	.....	.....	2,116	797	981	.....	538	.....	.....	.....	.....	152	.....	1,099	.....	816	6,499
Gibsons Landing	.....	.....	56	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	355	230	1,103	1,744
Hope	.....	.....	2,407	.....	100	.....	2	.....	.....	.....	.....	.....	300	770	.....	447	4,026
McBride	.....	.....	231	.....	.....	.....	.....	.....	.....	.....	$10	.....	.....	384	.....	68	693
Mission	.....	.....	9,405	1,817	.....	.....	831	$372	.....	.....	35	320	300	2,308	.....	10,750	26,138
New Denver	.....	.....	1,846	392	18	.....	.....	.....	.....	.....	.....	.....	.....	239	.....	218	2,713
Pouce Coupe	.....	.....	.....	10	.....	.....	.....	.....	.....	.....	7	.....	.....	365	.....	40	422
Quesnel	.....	.....	234	875	7	.....	7	10	.....	.....	70	.....	300	1,261	.....	657	3,421
Silverton	.....	.....	663	.....	.....	.....	.....	.....	.....	.....	1	.....	.....	293	.....	353	1,310
Smithers	.....	.....	2,720	426	72	.....	346	.....	.....	.....	28	.....	300	3,332	.....	5,655	12,879
Stewart	.....	.....	881	243	.....	.....	143	275	.....	.....	.....	.....	600	1,354	.....	824	4,320
Terrace	.....	.....	3,467	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,069	620	614	5,770
Tofino	.....	.....	647	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	237	.....	313	1,197
Vanderhoof	.....	.....	928	.....	.....	.....	224	.....	.....	.....	38	.....	300	783	.....	201	2,474
Williams Lake	.....	.....	2,047	468	.....	.....	50	10	.....	.....	21	.....	225	887	.....	1,543	5,251
Totals	.....	.....	$30,988	$6,244	$3,625	.....	$2,331	$667	.....	.....	$210	$507	$2,625	$17,167	$2,125	$26,650	$93,139
Cities forward	$3,729,278	$1,823,733	1,408,646	405,593	363,472	$477,924	1,188,020	132,127	$1,228,766	$5,797,434	605,180	235,128	68,534	850,158	2,868,914	4,142,515	25,325,422
Districts forward	353,777	233,890	464,894	55,807	10,262	26,954	46,209	15,095	154,940	1,563,017	71,631	22,226	38,166	215,635	763,141	1,559,315	5,594,959
Cities, Districts, and Villages	$4,083,055	$2,057,623	$1,904,528	$467,644	$377,359	$504,878	$1,236,560	$147,889	$1,383,706	$7,360,451	$677,021	$257,861	$109,325	$1,082,960	$3,634,180	$5,728,480	$31,013,520

X.—COMPARATIVE STATEMENT OF MONEYS COLLECTED FROM PRINCIPAL SOURCES OF REVENUE, 1924–32.

Item of Revenue.	1924.	1925.	1926.	1927.	1928.	1929.	1930.	1931.	1932.
Taxes	$13,718,940	$14,534,451	$14,608,313	$14,965,304	$15,928,562	$17,109,794	$17,748,816	$18,065,047	$16,926,703
Trade licences	605,742	629,474	643,212	683,402	687,176	746,719	766,209	728,210	674,596
Government grant to schools	1,325,567	1,352,191	1,456,504	1,489,586	1,561,905	1,542,194	1,579,287	1,729,498	1,645,178
Fines and costs	261,154	348,963	349,483	305,162	328,791	323,387	275,530	210,052	138,552

XI.—COMPARATIVE STATEMENT OF EXPENDITURES ON STREETS, FIRE, ADMINISTRATION OF JUSTICE, PUBLIC HEALTH, COUNCIL SALARIES, AND SCHOOLS, 1924–32.

Item of Expenditure.	1924.	1925.	1926.	1927.	1928.	1929.	1930.	1931.	1932.
Streets	$2,323,442	$2,567,780	$2,421,344	$2,635,744	$3,009,954	$3,255,185	$2,863,623	$2,454,099	$1,904,528
Fire	911,512	980,915	1,014,891	1,082,607	1,201,359	1,343,091	1,391,529	1,363,512	1,236,560
Administration of justice	1,033,814	1,078,483	1,129,378	1,160,757	1,278,246	1,477,659	1,501,117	1,506,641	1,383,706
Public health	132,638	142,960	132,145	140,352	149,746	175,145	170,204	173,080	147,889
Council salaries	91,707	96,424	100,629	105,565	110,807	118,098	119,209	114,801	109,325
Schools	6,043,068	6,264,785	6,374,728	6,759,299	7,252,049	7,704,897	7,937,046	7,999,556	7,360,451

XII.—MONEY BY-LAWS.

Certificates of Approval were issued during 1932 for money by-laws as follows:—

Date.	Municipality.	By-law No.	Purpose.	Amount.	Term.	Rate.
1932.					Years.	Per Cent.
Jan. 13	Coquitlam	309	Waterworks	$15,800	15	5
Feb. 2	Kamloops	698 to 707	Local improvement			
,, 8	Kamloops	708	Local improvement (Consolidation)	12,350	10	5
,, 13	Burnaby	1349	Local improvement	16,000	30	5
,, 13	Burnaby	1355	Local improvement	185,000	30	5
,, 18	Burnaby	1281 to 1295, 1297 to 1317, 1319	Local improvement			
,, 24	Burnaby	1351	Local improvement (Consolidation)	41,385	10	5
Mar. 7	Coquitlam	312, 315	Waterworks	1,321	10	5
,, 7	Coquitlam	310, 316	Waterworks	432	10	5
,, 7	Coquitlam	311, 317	Waterworks	340	10	5
,, 11	Burnaby	1358	Temporary debentures	100,000	10	5
,, 31	Trail	722 to 724	Local improvement			
April 7	Trail	728	Local improvement (Consolidation)	24,000	15	5
,, 8	Oak Bay	686	Local improvement	3,463	10	5
,, 8	Oak Bay	687	Local improvement	3,761	15	5
,, 18	New Westminster	1341	Sewers	1,831	20	5
,, 18	New Westminster	1343 to 1347	Local improvement			
,, 25	New Westminster	1349	Local improvement (Consolidation)	1,383	5	5
,, 18	New Westminster	1339, 1340, 1342	Local improvement			
,, 25	New Westminster	1350	Local improvement (Consolidation)	76,852	30	5
,, 25	Prince Rupert	854	Local improvement	16,000	20	5
May 26	Nanaimo	505 and 506	Local improvement			
June 2	Nanaimo	511	Local improvement (Consolidation)	4,500	10	5
May 30	Victoria	2581	Unemployment relief	500,000	15	6
,, 30	Cranbrook	561 to 574	Local improvement			
June 7	Cranbrook	575	Local improvement (Consolidation)	17,849	10	5
,, 6	Victoria	2584	Serials refunding	200,000	15	6
,, 16	Trail	725 and 726	Local improvement			
July 6	Trail	730	Local improvement (Consolidation)	1,472	20	5
,, 25	Oak Bay	700 and 701	Local improvement			
Aug. 5	Oak Bay	705	Local improvement (Consolidation)	5,848	10	5
July 27	North Vancouver (City)	1339	Local improvement	5,070	20	5
,, 27	North Vancouver (City)	1340	Local improvement	1,885	20	5
Aug. 12	Kelowna	569	Sewers	12,000	20	5
,, 12	Kelowna	570	Bridge	3,000	20	5
,, 15	Nelson	812 to 847	Local improvement			
,, 26	Nelson	848	Local improvement (Consolidation)	12,005	10	5
Oct. 21	Burnaby	1390 to 1408	Local improvement			
,, 27	Burnaby	1412	Local improvement (Consolidation)	23,895	10	5
,, 27	Port Alberni	321	Local improvement	11,926	15	5
,, 29	Oak Bay	690 and 691	Local improvement			
Nov. 10	Oak Bay	693	Local improvement (Consolidation)	11,583	20	5
,, 4	Grand Forks	266 and 267	Electric light	45,000	20	6½
			Total	$1,355,951		

"UNEMPLOYMENT RELIEF ACT."

Debentures issued in 1932.

Municipality.	Amount.
Armstrong	$1,100
Cranbrook	6,800
Kamloops	20,500
Nanaimo	25,000
Penticton	4,000
Salmon Arm (District)	500
Trail	19,944
Total	$77,844

XIII.—PUBLIC UTILITIES, 1932.

Electric Light—Cities.

Municipality.	Estimated Value of Plant.	Cost of Maintenance and Operation.	Payment of Interest and Sinking Fund or Instalments of Principal.	Total Operating Cost.	Year's Revenue.	Profit.	Loss.	Construction Expenditure paid from Revenue.	Profit after Deduction of Construction Costs.	Loss after Deduction of Construction Costs.
Courtenay	$104,776	$16,347	$5,889	$22,236	$38,322	$16,086	.....	$2,630	$13,456	.....
Cranbrook	72,840	28,057	5,915	33,972	50,271	16,299	.....	278	16,021	.....
Fernie	71,283	15,721	4,968	20,689	31,364	10,675	.....	.....	10,675	.....
Grand Forks	73,000	6,629	3,054	9,683	17,115	7,432	.....	.....	7,432	.....
Greenwood	2,582	2,543	.....	2,543	2,684	141	.....	.....	141	.....
Kaslo	59,000	3,307	5,554	8,861	9,219	358	.....	712	.....	$354
Kelowna	74,253	53,213	10,297	63,510	83,495	19,985	.....	3,189	16,796	.....
Ladysmith	29,800	16,108	1,936	18,044	18,435	391	.....	.....	391	.....
Nelson	694,555	37,146	36,201	73,347	140,694	67,347	.....	1,830	65,517	.....
New Westminster	442,264	93,046	11,876	104,922	211,335	106,413	.....	.....	106,413	.....
Prince George	73,842	19,810	7,462	27,272	32,912	5,640	.....	.....	5,640	.....
Revelstoke	235,000	25,123	30,275	55,398	52,789	.....	$2,609	.....	.....	2,609
Totals	$1,933,195	$317,050	$123,427	$440,477	$688,635	$250,767	$2,609	$8,639	$242,482	$2,963

Electric Light—Districts.

Peachland	$14,708	$2,599	$934	$3,533	$2,593	.....	$940	.....	.....	$940
Penticton	117,819	44,706	16,244	60,950	68,779	$7,829	.....	$4,187	$3,642	.....
Summerland	35,732	9,905	3,740	13,645	17,589	3,944	.....	.....	3,944	.....
Totals	$168,259	$57,210	$20,918	$78,128	$88,961	$11,773	$940	$4,187	$7,586	$940
Cities forward	1,933,195	317,050	123,427	440,477	688,635	250,767	2,609	8,639	242,482	2,963
Cities and Districts	$2,101,454	$374,260	$144,345	$518,605	$777,596	$262,540	$3,549	$12,826	$250,068	$3,903

XIII.—PUBLIC UTILITIES, 1932—*Continued.*

Waterworks—Cities.

Municipality.	Estimated Value of Plant.	Cost of Maintenance and Operation.	Payment of Interest and Sinking Fund or Instalments of Principal.	Total Operating Cost.	Year's Revenue.	Profit.	Loss.	Construction Expenditure paid from Revenue.	Profit after Deduction of Construction Costs.	Loss after Deduction of Construction Costs.
Alberni	$52,205	$2,233	$2,916	$5,149	$3,678	.....	$1,471	.....	.....	$1,471
Armstrong	47,150	3,150	4,241	7,391	6,770	.....	621	.....	.....	621
Courtenay	140,278	2,499	10,234	12,733	12,935	$202	.....	$1,434	.....	1,232
Cranbrook	327,085	3,492	22,483	25,975	29,810	3,835	.....	258	$3,577	.....
Enderby	11,832	1,990	1,455	3,445	2,869	.....	576	.....	.....	576
Fernie	159,000	3,041	11,795	14,836	17,350	2,514	.....	.....	2,514	.....
Grand Forks	34,000	2,162	1,439	3,601	10,272	6,671	.....	243	6,428	.....
Greenwood	15,379	643	.....	643	1,101	458	.....	.....	458	.....
Kamloops	248,821	26,983	.....	26,983	51,346	24,363	.....	.....	24,363	.....
Kaslo	26,250	1,519	.....	1,519	3,460	1,941	.....	.....	1,941	.....
Kelowna	128,769	16,383	10,297	26,680	32,584	5,904	.....	5,081	823	.....
Nanaimo	414,500	7,990	30,937	38,927	49,305	10,378	.....	855	9,523	.....
Nelson	155,481	4,777	2,561	7,338	36,442	29,104	.....	5,181	23,923	.....
New Westminster	382,611	59,812	27,019	86,831	110,842	24,011	.....	471	23,540	.....
North Vancouver	759,772	8,273	42,732	51,005	28,262	.....	22,743	2,067	.....	24,810
Port Alberni	165,302	4,016	14,050	18,066	14,258	.....	3,808	532	.....	4,340
Port Coquitlam	46,000	2,896	6,783	9,679	5,193	.....	4,486	.....	.....	4,486
Port Moody	120,699	1,045	7,918	8,963	5,668	.....	3,295	235	.....	3,530
Prince George	53,271	5,686	5,583	11,269	14,246	2,977	.....	.....	2,977	.....
Prince Rupert	456,180	9,765	38,609	48,374	29,976	.....	18,398	.....	.....	18,398
Revelstoke	135,000	8,571	11,543	20,114	16,648	.....	3,466	.....	.....	3,466
Rossland	100,322	2,576	13,836	16,412	14,140	.....	2,272	.....	.....	2,272
Salmon Arm	94,190	1,567	8,527	10,094	7,148	.....	2,946	.....	.....	2,946
Slocan	3,948	39	.....	39	218	179	.....	236	.....	57
Trail	225,928	5,787	22,472	28,259	48,240	19,981	.....	549	19,432	.....
Vancouver	5,314,854	811,295	377,281	1,188,576	1,203,626	15,050	.....	.....	15,050	.....
Vernon	227,224	10,122	28,088	38,210	35,445	.....	2,765	.....	.....	2,765
Victoria	5,363,608	75,654	279,549	355,203	365,718	10,515	.....	.....	10,515	.....
Totals	$15,209,659	$1,083,966	$982,348	$2,066,314	$2,157,550	$158,083	$66,847	$17,142	$145,064	$70,970

XIII.—PUBLIC UTILITIES, 1932—*Continued.*

WATERWORKS—DISTRICTS.

Municipality.	Estimated Value of Plant.	Cost of Maintenance and Operation.	Payment of Interest and Sinking Fund or Instalments of Principal.	Total Operating Cost.	Year's Revenue.	Profit.	Loss.	Construction Expenditure paid from Revenue.	Profit after Deduction of Construction Costs.	Loss after Deduction of Construction Costs.
Burnaby	$1,252,346	$64,290	$61,086	$125,376	$94,733	.....	$30,643	.....	.....	$30,643
Coldstream	32,400	4,363	8,835	13,198	3,658	.....	9,540	.....	.....	9,540
Coquitlam*	75,210	4,678	5,096	9,774	4,623	.....	5,151	.....	.....	5,151
Delta	547,449	7,338	38,386	45,724	18,138	.....	27,586	.....	.....	27,586
Glenmore	9,657	263	740	1,003	1,098	$95	.....	.....	$95	.....
North Vancouver	494,078	3,862	37,349	41,211	15,147	.....	26,064	.....	.....	26,064
Oak Bay	132,609	23,159	14,553	37,712	49,778	12,066	.....	$2,209	9,857	.....
Peachland	7,756	661	.....	661	638	.....	23	.....	.....	23
Penticton	178,677	8,908	15,993	24,901	26,812	1,911	.....	3,912	.....	2,001
Richmond	783,444	12,635	61,732	74,367	49,150	.....	25,217	.....	.....	25,217
Saanich	723,784	39,895	48,865	88,760	77,794	.....	10,966	4,113	.....	15,079
West Vancouver	300,323	10,565	27,341	37,906	21,897	.....	16,009	993	.....	17,002
Totals	$4,537,733	$180,617	$319,976	$500,593	$363,466	$14,072	$151,199	$11,227	$9,952	$158,306
Cities forward	15,209,659	1,083,966	982,348	2,066,314	2,157,550	158,083	66,847	17,142	145,064	70,970
Cities and Districts	$19,747,392	$1,264,583	$1,302,324	$2,566,907	$2,521,016	$172,155	$218,046	$28,369	$155,016	$229,276

* Local improvement.

XIII.—PUBLIC UTILITIES, 1932—*Continued.*

Sundry Utilities.

Municipality.	Estimated Value of Plant.	Cost of Maintenance and Operation.	Payment of Interest and Sinking Fund or Instalments of Principal.	Total Operating Cost.	Year's Revenue.	Profit.	Loss.	Construction Expenditure paid from Revenue.	Profit after Deduction of Construction Costs.	Loss after Deduction of Construction Costs.
Water and Light.										
Merritt	$63,177	$16,296	$9,807	$26,103	$26,637	$534	.....	.....	$534	.....
Gas.										
Nelson	50,000	20,240	3,382	23,622	23,378	.....	$244	.....	.....	$244
Irrigation System.										
Penticton	163,823	15,187	28,083	43,270	31,918	.....	11,352	.....	.....	11,352
Irrigation and Domestic Water.										
Summerland	331,331	21,364	44,730	66,094	51,550	.....	14,544	.....	.....	14,544
Ferries.										
North Vancouver (City)	238,372	219,591	18,034	237,625	303,832	66,207	.....	.....	66,207	.....
West Vancouver	77,743	91,775	17,762	109,537	104,337	.....	5,200	.....	.....	5,200
Street Railway.										
Nelson	81,000	24,951	3,927	28,878	15,245	.....	13,633	.....	.....	13,633
Telephone.										
Prince Rupert	78,345	23,145	6,177	29,322	42,930	13,608	.....	.....	13,608	.....
Totals	$1,083,791	$432,549	$131,902	$564,451	$599,827	$80,349	$44,973	.....	$80,349	$44,973

BRITISH COLUMBIA MUNICIPAL OFFICIALS, 1933.

CITIES.

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

BRITISH COLUMBIA MUNICIPAL OFFICIALS, 1933—*Continued.*

DISTRICTS.

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

VILLAGES.

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

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