PROVINCE OF BRITISH COLUMBIA

REPORT

OF THE

DEPARTMENT OF MUNICIPAL AFFAIRS

FOR THE YEAR ENDED

DECEMBER 31ST, 1938

PRINTED BY
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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, 1938.

A. WELLS GRAY,

Minister of Municipal Affairs.

Victoria, B.C., June 27th, 1939.

REPORT OF THE DEPUTY MINISTER OF MUNICIPAL AFFAIRS.

VICTORIA, B.C., June 26th, 1939.

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 ended December 31st, 1938.

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 of the Municipalities is much the same as a year ago, with evidence of continued economy in administration.

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

During the year under review certificates of approval issued on money by-laws amounted to $540,193.23. This amount does not include $17,119,760.97 covered by Certificate No. 1788 issued to the City of Victoria, made necessary by their refunding. I am pleased to report that the Councils of those Municipalities submitting by-laws co-operated in accepting suggestions and meeting the recommendations of this Department. Following the policy adopted since the Department of Municipal Affairs was created, I can report that every consideration is being given to issuing debentures for as short a time as possible and where possible to have the principal repaid by annual instalments.

Detail work in connection with applications for loans under "The Municipal Improvements Assistance Act, 1938," of the Dominion was transferred to this Department during the latter part of the year, and applications dealt with will appear in the 1939 Report, as only preliminary work was done during 1938.

The various Councils and officials with whom I have been in contact have expressed their appreciation of your policy in making this Department accessible for information and advice; this was evidenced by the Union of B.C. Municipalities at their annual convention, held at Nelson, endorsing your invitation extended to the Municipal officials to meet in Victoria for a conference with Government officials to discuss matters of administration of the several acts affecting Municipalities. The conference was held on June 12th and 13th, 1939, and I am convinced was of real benefit to all concerned.

As instructed by you I am embodying in this report the memorandum which I prepared a few weeks ago on Municipal Government in this Province, which you considered might be of interest.

E. H. BRIDGMAN,
Deputy Minister.

MEMORANDUM ON MUNICIPAL GOVERNMENT IN THE PROVINCE OF BRITISH COLUMBIA.

(Referred to in Letter of the Deputy Minister.)

HISTORY.

The first "Municipal Act" was passed by the Legislature in 1872, although the Cities of New Westminster and Victoria were incorporated prior to that date. New Westminster was the first city to be incorporated, in 1860, followed by Victoria in 1862.

After the "Municipal Act" came into force and up to 1900 Municipalities became incorporated in the following order:—

In 1873—The Townships of Chilliwhack and Langley and the District of North Cowichan.

In 1874—The District of Maple Ridge and the City of Nanaimo.

In 1879—Delta, the Township of Richmond, and the District of Surrey.

In 1891—The Districts of North Vancouver and Coquitlam.

In 1892—The Districts of Burnaby, Matsqui, Mission, Spallumcheen, Sumas, and the City of Vernon.

In 1893—The Cities of Kamloops and Kaslo.

In 1894—The District of Kent.

In 1897—The Cities of Cumberland, Grand Forks, Greenwood, Nelson, and Rossland.

In 1898—The City of Revelstoke.

Municipalities incorporated from 1900 to the present time are shown in detail on Schedule XVII.

The City of Vancouver was incorporated in 1886 by a Special Act of the Legislature and is not governed by the provisions of the "Municipal Act," although the provisions of its Special Charter are almost identical with those of the General Act. In 1928, under the provisions of the "Greater Vancouver Act," the Districts of South Vancouver and Point Grey, incorporated respectively in 1892 and 1907, became part of the City of Vancouver, the Act coming into force on the 1st day of January, 1929.

There are three classifications of Municipalities in the Province—namely, Cities, Districts, and Villages. The first two are governed by the "Municipal Act"; the Villages by the provisions of the "Village Municipalities Act," which was passed by the Legislature in 1921. The government of Cities and Districts is by an elected Council, a Board of School Trustees, and a Board of Police Commissioners, which is elected under the provisions of the "Municipal Elections Act."

In cases where the policing is by the Provincial Police, the Board of Police Commissioners is done away with. With one or two exceptions the Mayors and Reeves are elected annually and serve for one year. The Aldermen, Councillors, School Trustees, and Police Commissioners are elected for a two-year term. School Trustees elect their own chairman, but the Mayor or Reeve is the statutory chairman of the Police Commission.

Villages are governed by three Commissioners, who are elected as provided for in their Act. When incorporated three Commissioners are elected—one for three years, one for two years, and the other for one year. An annual election for a three-year term is held thereafter to fill the place of the one whose term of office has expired, the chairman being appointed annually.

The provisions of the "Municipal Act" and the "Village Municipalities Act" are much alike, the chief difference being that in Villages education and administration of justice is controlled by the Province. Villages do not elect School Trustees or Police Commissioners.

The main difference in the powers granted to Cities, Districts, and Villages is in their borrowing powers, Villages not being empowered to borrow over a period of years, except for domestic-water service and sewers where deemed absolutely necessary for public health, and then only by Order in Council upon the recommendation of the Department of Municipal Affairs. Creston is the only village so far that has borrowed for the purchase of its domestic-water supply system, the purchase being financed by an issue of serial debentures maturing in twelve years. The question was submitted to the electors who approved the expenditure by a large majority, and the bonds are being taken up locally.

Incorporated areas in this Province, including Vancouver, consist of 33 Cities, 28 Districts, and 19 Villages, which provide local government to approximately three-fourths of the total population of British Columbia.

Method of Raising Revenue.

Assessment is the foundation of taxation and under the Act the Assessor returns his roll to the Council at the end of each year, and assessment notices are mailed to the registered owner who, if he considers he is improperly or over-assessed, can, by giving not less than ten days' notice prior to the first annual meeting of the Court of Revision, appear before the Court and protest his assessment. Should he not be satisfied with its decision, he can appeal therefrom to a Judge of the Supreme Court or to a Judge of the County Court having jurisdiction within the municipality. All appeals must be settled not later than the last day of March in each year, which is the final date for closing the roll.

After the assessment roll has been adopted, the Council is then in a position to complete its estimates and to pass the tax-rate by-law, which has to be completed not later than the 15th of May.

Municipal revenue is raised from taxes on real property, net proceeds from current tax-sale and sale of reverted tax-sale lands, poll, dog, road, and library taxes, trade licences, permits and fees, and Police Court fines; also grants from the Provincial Government for education, direct unemployment relief, and a share of the motor-vehicle licences.

The anticipated revenue should provide for interest and sinking fund on the capital debt, 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, and administration salaries and expenses.

Under the "Municipal Act," Cities and Districts levy taxes upon 100 per cent. on land and upon not more than 75 per cent of improvements. Villages levy on 100 per cent. on land but are limited to a 50 per cent. tax on improvements. Only two cities in the Province do not tax improvements; the others range from 10 to 65 per cent. In the Districts four do not tax improvements; the others tax from 5 to 60 per cent. All the Villages tax 50 per cent.

Government Supervision.

Until 1914 there was no statutory Government supervision provided for in the "Municipal Act," but on June 1st of that year the late Mr. Robert Baird was appointed as Inspector of Municipalities under the Department of the Attorney-General, with powers as provided by Part XXI. of the Act. The Inspector continued to act in that capacity until the Legislature of 1934 created the Department of Municipal Affairs, the Honourable A. Wells Gray being appointed its Minister. The Inspector of Municipalities and his staff were transferred from the Attorney-General's Department, and the Inspector of Municipalities was appointed Deputy Minister of Municipal Affairs and Inspector of Municipalities.

The first annual report of Municipal Affairs was published in 1917 and was issued in the same form until 1936. In that year the position of Supervisor and Deputy Inspector of Municipalities was added to the Department for the purpose of installing a uniform system of accounting and to enable a more comprehensive report to be issued each year. This work is going steadily forward and, with the co-operation of municipal officials throughout the Province, the results have been apparent in the added information contained in the annual reports since 1935.

One of the most important functions of Municipal Government is the power to raise money by the issuing of debentures and to set up and administer sinking funds to provide for the retirement of the debt at maturity. The procedure under the Act is that all money by-laws have to be submitted to the electors, those entitled to vote thereon being ratepayers only; the reason for this being that their property is pledged for the repayment of the debt. The by-law has to be advertised at least ten days before the poll is taken, and to carry the by-law it requires a three-fifths majority of those voting. If the by-law is carried, a month has to elapse before debentures can be issued; this time being allowed to enable anyone interested to apply to the Supreme Court to quash the by-law, the procedure to be taken pursuant to sections 189 and 190 of the "Municipal Act." Should no action to quash be brought, the debentures can then be printed or lithographed and forwarded to the Inspector of Municipalities for his formal approval of the by-law and his certificate which is endorsed on the debentures, the certificate being to the effect that "the debentures have been lawfully and validly made and enacted and that their validity is not open to be questioned on any ground whatever in any of the Courts in the Province of British Columbia."

Prior to 1935 money by-laws could be submitted to the electors without first being approved by this Department, but in that year an amendment to the Act was passed making it compulsory before any money by-law could be submitted to the electors it was first necessary to obtain the approval of the Inspector of Municipalities, who is given the power to refuse such approval if not satisfied with the terms and conditions of the by-law. This amendment was passed with the approval of the Union of British Columbia Municipalities, as it gave protection both to the bondholders and the municipalities. Before approval is given the financial position of the municipality seeking the loan is considered, and as far as possible the cost of the contemplated work to be undertaken is checked with the estimates and care is taken to see that the life of the debentures would in no instance exceed the life of the work to be carried out under the by-law. This amendment has been instrumental in many instances (and always with the approval of the Council) in shortening maturity dates. In some

instances the Councils have issued serial debentures instead of the usual sinking-fund type. This form of financing meets with general approval, it being good financing that where possible a certain amount of the principal borrowed should be repaid each year.

One of the weaknesses of municipal financing in the earlier history of the Province was the borrowing of money on long-term debentures. In those days the relation of the life of the work to be created by the proceeds of the sale of debentures did not appear to have been given much consideration, instances being on record of some municipalities borrowing money for the construction of wooden sidewalks on a forty- and fifty-year basis. The reason of this form of financing is understandable, as in the earlier days most of the funds came from the Old Country where they were used to a long-term debenture and the brokers, generally speaking, advocated to municipalities this form of security.

The difficulties experienced in the years of the heavy adverse exchange as between the United States and Canada can be readily recalled, as shortly prior to that time money was easily obtainable in the United States, but one of the requirements was that the repayment of the debt should be at the option of the holder in United States funds. The result of that experience has been that, as far as British Columbia is concerned, no municipal debenture has been issued for some years that was made payable other than in lawful money of Canada.

General.

The following figures may be interesting as showing what the Municipal Councils have done with respect to the lowering of their assessment since the boom days of 1912. Unfortunately the figures cannot be given before 1917, the first year in which an annual report was published. In that year taxable land assessment for Cities and Districts in British Columbia, including Vancouver, was $397,538,547, and in 1938 had been reduced to $223,730,000.

A factor of grave importance affecting municipal revenue is the amount of property which has been acquired by the municipalities through tax-sale proceedings for non-payment of taxes. In 1924, the first year for which figures are available, the amount was approximately $8,470,000, and at December 31st, 1938, over $10,440,000. These figures represent not the assessed value of the lands but the upset price at which the municipalities acquired such properties.

No comments on Municipal Government in this Province are complete without reference to the conscientious work carried out by Municipal Councils, School Boards, Park Boards, and Police Commissioners, which have given service to the public, and last but not least the Municipal Officials, men little known to the public, whose duty it is to advise and keep the municipal machinery working smoothly and within the provisions of the "Municipal Act." Their position requires tact and courteous attention to ratepayers and residents. Speaking from twenty-eight years' experience in municipal work, my conviction is that generally speaking the people of this Province have been fortunate in their election of civic administrators and the officials who have been appointed by them, some of whom have rendered valuable service for well over thirty years.

The taxpayer should always exercise his franchise, not only at the time of election of municipal representatives, but also at those times when called upon to vote on money by-laws which have a direct bearing on taxation.

VICTORIA, B.C., June 22nd, 1939.

E. H. Bridgman, Esq.,
Deputy Minister of Municipal Affairs.

SIR,—The report of the Department for the year ended December 31st, 1938, is attached hereto.

The Condensed Statement of Assets and Liabilities as at December 31st, 1938, is included in the regular schedules for 1938. The source for this statement was the printed annual balance-sheet of the municipality.

The following schedules have been added or rearranged:—

III.—Taxes on an assessment of $100 for land and $1,000 for improvements for the year 1938, with comparative figures on a monthly basis for 1937 and 1939 (not including local improvement and special taxes).

Schedules III.A1 and III.B1 have been added and are interesting exhibits for basic comparative purposes.

V.—Statement of unused borrowing-power as at December 31st, 1938.

This schedule was prepared so that the borrowing-powers could be readily seen.

VI.—Sinking Funds, December 31st, 1938.

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 allowance is not always made for the accrued interest."

It is regretted that the examination by your department into the condition of the Sinking Funds is not far enough advanced at this time to submit its conclusions.

XV.—Percentage relationship of the Assessed Value of Lands and Improvements acquired through Tax Sales to 1938 Assessment.

This schedule presents an interesting picture of the reduction in Taxable Assessment due to tax-sale property becoming the property of the municipality.

XVI.—Certificate of Approval issued on Money By-laws during 1938.

This schedule has been rearranged to show the certificates of approval issued.

The Debenture Debt may not include the debt incurred by these money by-laws, as the debentures may be issued within a period of two years.

XVII.—British Columbia Municipalities—Incorporated Name, Date of Incorporation, and Officials.

This schedule has been extended to include the incorporated name of the Cities, Districts, and Villages, and the date of incorporation.

Figures for the City of Vancouver, when comparable, have been shown separately, such information having been either supplied by the Comptroller, on request, or taken from the 1938 annual report and so noted.

The effectiveness of the detail forms used by this Department has been demonstrated time and again. These detail forms are the basis from which any statement as to normal operations can be prepared.

On several occasions during the past year there have been submitted for analysis various statements prepared by the municipalities for some special purpose. On examination it was found that the figures contained therein did not compare with either the printed annual report or the figures for the year submitted to this office and, consequently, no satisfactory analysis

could be made. This condition reacts to the disadvantage of the municipality, and causes in some cases undue adverse critical comment. It is one of the aims of this Department to assist in eliminating such a condition and it is felt that if this were realized more municipalities would consider changing the set-up of their books of account to embody the suggestions of this Department.

The efforts of the Department of Municipal Affairs towards improving general administration and standardizing municipal accounting methods have received favorable comment editorially in the East as well as in this Province.

R. S. GILCHRIST,
Supervisor of Municipalities.

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I.—CONDENSED STATEMENT OF ASSETS AND LIABILITIES AS AT DECEMBER 31ST, 1938.

	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).	Unpaid Taxes (Land and Improvements Taxes, 1938 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—I.A.	$30,129,327	$7,642,674	$6,244,666	$322,089	$1,720,553	$587,794	$1,813,486	$48,460,589	$34,192,567	$144,072	$398,913	$297,780	$1,319,515	$1,459,491	$339,739	$38,152,077	$12,058,502	$1,749,990
Districts—I.B.	12,749,266	4,914,257	4,192,674	144,698	1,075,941	347,049	1,173,463	24,597,348	12,597,144	496,375	358,535	409,400	1,922,236	1,802,406	274,981	17,861,077	7,255,939	519,668
Villages—I.C.	143,188	.....	5,585	20,321	19,964	4,962	1,583	195,603	.....	.....	.....	1,440	3,737	.....	1,068	6,245	189,358	.....
Totals	$43,021,781	$12,556,931	$10,442,925	$487,108	$2,816,458	$939,805	$2,988,532	$73,253,540	$46,789,711	$640,447	$757,448	$708,620	$3,245,488	$3,261,897	$615,788	$56,019,399	$19,503,799	$2,269,658
Vancouver	54,451,358	17,689,990	5,633,459	101,640	3,818,223	841,845	4,293,057	86,829,572	74,380,487	.....	.....	2,075,147	895,461	634,200	299,132	78,284,427	8,545,145	.....
Grand totals	$97,473,139	$30,246,921	$16,076,384	$588,748	$6,634,681	$1,781,650	$7,281,589	$160,083,112	$121,170,198	$640,447	$757,448	$2,783,767	$4,140,949	$3,896,097	$914,920	134,303,826	$28,048,944	$2,269,658

I.A.—CONDENSED STATEMENT OF ASSETS AND LIABILITIES AS AT DECEMBER 31ST, 1938—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).	Unpaid Taxes (Land and Improvements Taxes, 1938 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	$94,514	$6,719	$30,720	$906	$6,207	$5,839	$773	$145,678	$32,500	.....	$15,300	$8,000	$2,672	.....	$1,111	$59,583	$86,095	.....	1
2. Armstrong	23,976	125,981	11,839	1,903*	5,952	2,761	3,978	172,584	134,714	$30,000	.....	1,500	161	.....	3,340	169,715	2,869	.....	2
3. Chilliwack	216,698	191,766	17,526	26,174	16,210	1,109	13,344	482,827	335,100	.....	1,908	.....	14,225	.....	14,344	365,577	117,250	.....	3
4. Courtenay	227,972	127,615	4,955	7,585	7,022	2,259	2,486	379,894	249,900	.....	.....	.....	8,356	$7,352	.....	265,608	114,286	.....	4
5. Cranbrook	417,421	322,597	12,962	2,411	17,238	19,948	16,926	809,503	521,149	.....	5,844	25,000	11,890	22,480	104,572	690,935	118,568	.....	5
6. Cumberland	246	.....	.....	3,266	2,753	958	3,775	10,998	5,350	.....	.....	5,500	1,357	.....	.....	12,207	.....	$1,209	6
7. Duncan	91,244	28,971	300	1,082	3,808	899	856	127,160	68,091	.....	.....	.....	2,674	.....	1,000	71,765	55,395	.....	7
8. Enderby	36,342	50,941	21,074	3,126	5,412	1,440	260	118,595	31,500	38,000	3,102	.....	13,458	.....	1,462	87,522	31,073	.....	8
9. Fernie	275,980	8,050	87,512	701	22,092	3,706	12,824	410,865	8,500	.....	37,226	.....	8,340	107,513	56	161,635	249,230	.....	9
10. Grand Forks	135,890	60,877	60,869	287	7,298	6,400	913	272,534	133,925	.....	2,906	2,500	4,055	.....	.....	143,386	129,148	.....	10
11. Greenwood	25,093	.....	46,570	224	2,210	1,719	.....	75,816	.....	57,072	.....	.....	.....	.....	.....	57,072	18,744	.....	11
12. Kamloops	699,777	288,887	44,492	1,850	51,145	15,283	119,641	1,221,075	598,421	500	12,450	12,500	11,640	.....	541	636,052	585,023	.....	12
13. Kaslo	102,460	38,256	12,076	998	5,385	6,078	2,253	167,506	69,000	.....	16,527	880	8,105	.....	.....	94,512	72,994	.....	13
14. Kelowna	351,397	257,978	34,206	44,458	9,787	15,968	7,995	721,789	381,300	2,000	.....	.....	2,125	1,096	.....	386,521	335,268	.....	14
15. Ladysmith	115,800	.....	17,526	2,622*	7,712	6,935	627	145,978	.....	.....	17,362	.....	12,911	.....	.....	30,273	115,705	.....	15
16. Merritt	36,712	91,809	82,885	8,935	13,115	5,228	.....	238,684	235,000	.....	5,166	.....	4,692	.....	.....	244,858	.....	6,174	16
17. Nanaimo	704,986	377,301	49,878	21,929	30,182	30,483	54,443	1,269,202	951,100	.....	120,800	43,000	19,010	.....	.....	1,133,910	135,292	.....	17
18. Nelson	1,320,192	493,530	28,228	5,066*	31,449	67,069	42,844	1,978,246	1,119,512	.....	.....	.....	3,338	.....	45,815	1,168,665	809,581	.....	18
19. New Westminster	4,455,108	1,975,269	583,186	98,881*	195,812	103,157	758,084	7,971,735	6,809,209	.....	71,813	106,800	170,803	.....	59,528	7,218,153	753,582	.....	19
20. North Vancouver	559,073	1,080,893	1,249,862	22,957	93,287	38,732	222,976	3,267,780	3,389,290	7,500	30,000	.....	809,680	634,523	20,031	4,891,024	.....	1,623,244	20
21. Port Alberni	166,562	85,468	64,553	7,664	16,208	6,900	13,222	360,577	211,979	.....	.....	13,000	12,012	.....	454	237,445	123,132	.....	21
22. Port Coquitlam	298,092	217,560	261,375	6,988	15,225	2,708	13,532	815,480	505,250	9,000	.....	.....	18,218	385,980	.....	918,448	.....	102,968	22
23. Port Moody	242,919	50,978	233,557	3,499	9,287	4,911	227	545,378	205,030	.....	15,718	.....	3,485	77,611	1,403	303,247	242,131	.....	23
24. Prince George	155,177	57,354	286,234	1,624	18,209	7,671	30,494	556,763	121,500	.....	2,378	4,000	17,397	1,100	.....	146,375	410,388	.....	24
25. Prince Rupert	1,963,503	400,498	511,233	55,261	520,119	17,624	85,151	3,553,389	1,767,894	.....	17,496	.....	26,442	179,276	61,123	2,052,231	1,501,158	.....	25
26. Revelstoke	540,347	131,556	62,717	19,071	20,216	17,364	47,896	839,167	463,000	.....	22,000	27,000	1,525	5,200	.....	518,725	320,442	.....	26
27. Rossland	169,782	27,280	4,156	13,581*	21,259	1,909	14,000	224,805	226,500	.....	.....	8,000	4,366	.....	2,334	241,200	.....	16,395	27
28. Salmon Arm	109,512	95,889	6,474	813	9,138	5,221	.....	227,047	176,500	.....	917	.....	3,633	.....	357	181,407	45,640	.....	28
29. Slocan	10,581	.....	46,700	1,471	2,977	956	.....	62,685	.....	.....	.....	.....	1,192	37,360	.....	38,552	24,133	.....	29
30. Trail	793,084	476,634	2,061	24,487	32,589	1,318	10,270	1,340,443	1,103,718	.....	.....	40,100	20,856	.....	5,282	1,169,956	170,487	.....	30
31. Vernon	659,436	77,385	108,141	610	21,641	6,132	5,153	878,498	303,218	.....	.....	.....	2,789	.....	203	306,210	572,288	.....	31
32. Victoria	15,129,451	494,632	2,260,799	175,765	499,609	179,109	328,543	19,067,908	14,034,417	.....	.....	.....	98,108	.....	16,783	14,149,308	4,918,600	.....	32
Totals	$30,129,327	$7,642,674	$6,244,666	$322,089	$1,720,553	$587,794	$1,813,486	$48,460,589	$34,192,567	$144,072	$398,913	$297,780	$1,319,515	$1,459,491	$339,739	$38,152,077	$12,058,502	$1,749,990	

* Overdraft.

I.B.—CONDENSED STATEMENT OF ASSETS AND LIABILITIES AS AT DECEMBER 31ST, 1938—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).	Unpaid Taxes (Land and Improvements Taxes, 1938 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	$4,445,343	$224,216	$2,056,428	$19,572*	$299,079	$126,041	$257,834	$7,389,369	$2,556,822	$453,030	$189,543	$190,000	$1,004,985	$946,404	$192,430	$5,533,214	$1,856,155	.....	1
2. Chilliwhack	116,340	45,516	8,081	16,081	21,653	1,422	33,772	242,865	72,700	.....	.....	15,000	7,710	.....	9,022	104,432	138,433	.....	2
3. Coldstream	62,786	103,186	11,477	1,066	5,672	381	4,138	188,706	115,100	.....	.....	.....	660	.....	.....	115,760	72,946	.....	3
4. Coquitlam	164,659	63,067	69,299	20,985*	19,786	8,853	7,755	312,434	164,170	.....	6,328	7,000	5,420	.....	3,659	186,577	125,857	.....	4
5. Delta	769,058	283,200	13,471	19,356	21,315	4,092	18,863	1,129,355	761,868	.....	9,635	20,000	16,445	.....	1,000	808,948	320,407	.....	5
6. Esquimalt	326,572	158,615	174,520	13,897	21,410	839	4,810	700,663	449,600	.....	7,429	.....	3,079	.....	1,000	461,108	239,555	.....	6
7. Fraser Mills	.....	.....	.....	1,420	7	.....	.....	1,427	.....	.....	.....	.....	.....	.....	.....	.....	1,427	.....	7
8. Glenmore	10,082	2,705	.....	1,526	1,937	6	.....	16,256	10,000	.....	.....	.....	475	.....	.....	10,475	5,781	.....	8
9. Kent	13,361	18,090	18,497	1,397	9,133	1,667	.....	62,145	20,000	.....	.....	.....	4,144	.....	.....	24,144	38,001	.....	9
10. Langley	99,483	.....	24,993	6,776	39,437	13,370	5,019	189,078	12,300	406	14,690	42,000	22,512	.....	7,396	99,304	89,774	.....	10
11. Maple Ridge	364,239	21,105	21,500	891	26,673	6,499	4,951	445,858	79,457	.....	.....	12,300	766	3,408	.....	95,931	349,927	.....	11
12. Matsqui	60,842	682	12,669	2,262*	23,039	3,721	219	98,910	2,287	.....	14,585	16,300	10,940	.....	1,000	45,112	53,798	.....	12
13. Mission	121,843	.....	12,572	6,747*	28,326	6,429	16,755	179,178	30,000	.....	.....	20,000	2,335	1,733	.....	54,068	125,110	.....	13
14. North Cowichan	71,298	5,630	18,653	2,104	19,043	3,142	1,464	121,334	38,170	.....	.....	.....	5,572	118	1,789	45,649	75,685	.....	14
15. North Vancouver	148,684	1,032,085	1,301,939	19,172	140,755	11,931	480,341	3,134,907	2,137,141	40,000	49,251	27,800	650,672	748,828	.....	3,653,692	.....	$518,785	15
16. Oak Bay	734,656	380,247	64,954	54,973	23,707	34,845	13,770	1,307,152	746,382	.....	.....	.....	1,513	12,723	31,291	791,909	515,243	.....	16
17. Peachland	33,842	6,573	16,374	4,057	3,238	784	3,071	67,939	17,000	.....	1,946	.....	620	.....	.....	19,566	48,373	.....	17
18. Penticton	814,860	684,324	67,340	6,690	27,136	40,099	3,548	1,643,997	1,129,600	.....	.....	.....	22,105	.....	25	1,151,730	492,267	.....	18
19. Pitt Meadows	33,025	.....	8,177	1,075	6,702	1,596	353	50,928	1,602	2,939	.....	2,500	5,488	644	963	14,136	36,792	.....	19
20. Richmond	1,581,024	352,896	59,405	1,275	51,714	21,658	98,081	2,166,053	1,219,900	.....	.....	.....	17,912	87,812	2,615	1,328,239	837,814	.....	20
21. Saanich	664,414	407,673	41,545	4,297	56,125	16,994	79,941	1,270,989	799,000	.....	16,014	10,000	21,526	.....	9,982	856,522	414,467	.....	21
22. Salmon Arm	48,788	21,000	14,693	3,017	11,119	1,388	.....	100,005	24,900	.....	1,638	.....	913	.....	451	27,902	72,103	.....	22
23. Spallumcheen	9,782	61,960	421	3,411	9,093	1,021	10,172	95,860	70,000	.....	.....	.....	4,560	.....	12,358	86,918	8,942	.....	23
24. Sumas	170,911	.....	524	892*	49,761	2,277	656	223,237	.....	.....	.....	.....	13,021	.....	.....	13,021	210,216	.....	24
25. Summerland	127,621	356,216	30,621	23,720	7,796	14,175	39,190	599,339	514,400	.....	.....	.....	17,242	.....	.....	531,642	67,697	.....	25
26. Surrey	217,529	5,688	35,745	7,862*	65,873	13,487	3,738	334,198	5,647	.....	39,751	46,500	13,363	.....	.....	105,261	228,937	.....	26
27. Tadanac	93,798	.....	.....	366	66	.....	2,651	96,881	93,798	.....	.....	.....	3,966	.....	.....	97,764	.....	883	27
28. West Vancouver	1,444,426	679,583	108,776	16,451	86,346	10,332	82,371	2,428,285	1,525,300	.....	7,725	.....	64,292	736	.....	1,598,053	830,232	.....	28
Totals	$12,749,266	$4,914,257	$4,192,674	$144,698	$1,075,941	$347,049	$1,173,463	$24,597,348	$12,597,144	$496,375	$358,535	$409,400	$1,922,236	$1,802,406	$274,981	$17,861,077	$7,255,939	$519,668	

* Overdraft.

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).	Unpaid Taxes (Land and Improvements Taxes, 1938 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	$18,008	----------	$1,620	$4,010	$723	$295	----------	$24,656	----------	----------	----------	----------	$226	----------	----------	$226	$24,430	----------	1
2. Burns Lake	3,478	----------	----------	285	315	----------	----------	4,078	----------	----------	----------	----------	75	----------	----------	75	4,003	----------	2
3. Chapman Camp	187	----------	----------	518	424	1,907	----------	3,036	----------	----------	----------	----------	1,907	----------	----------	1,907	1,129	----------	3
4. Creston	21,207	----------	----------	353	1,878	241	$79	23,758	----------	----------	----------	----------	104	----------	----------	104	23,654	----------	4
5. Dawson Creek	3,745	----------	----------	456	341	40	----------	4,582	----------	----------	----------	----------	65	----------	----------	65	4,517	----------	5
6. Gibsons Landing	8,051	----------	----------	1,015	57	131	47	9,301	----------	----------	----------	----------	7	----------	----------	7	9,294	----------	6
7. Hope	13,689	----------	1,276	7,845	786	170	----------	23,766	----------	----------	----------	----------	353	----------	----------	353	23,413	----------	7
8. McBride	244	----------	35	813	395	335	800	2,622	----------	----------	----------	----------	----------	----------	----------	----------	2,622	----------	8
9. Mission	23,741	----------	348	27	4,476	562	----------	29,154	----------	----------	----------	$1,190	79	----------	$864	2,133	27,021	----------	9
10. New Denver	4,531	----------	----------	321	356	----------	----------	5,208	----------	----------	----------	----------	----------	----------	----------	----------	5,208	----------	10
11. Pouce Coupe	1,376	----------	----------	282	898	----------	----------	2,556	----------	----------	----------	----------	----------	----------	----------	----------	2,556	----------	11
12. Quesnel	4,448	----------	----------	1,537	1,861	----------	----------	7,846	----------	----------	----------	----------	----------	----------	61	61	7,785	----------	12
13. Silverton	445	----------	----------	737	444	----------	----------	1,626	----------	----------	----------	----------	----------	----------	----------	----------	1,626	----------	13
14. Smithers	17,610	----------	----------	219*	2,510	1,056	104	21,061	----------	----------	----------	----------	656	----------	63	719	20,342	----------	14
15. Stewart	2,897	----------	2,306	1,202	2,544	----------	53	9,002	----------	----------	----------	----------	4	----------	----------	4	8,998	----------	15
16. Terrace	10,175	----------	----------	51	893	225	500	11,844	----------	----------	----------	250	----------	----------	53	303	11,541	----------	16
17. Tofino	500	----------	----------	758	30	----------	----------	1,288	----------	----------	----------	----------	23	----------	----------	23	1,265	----------	17
18. Vanderhoof	2,225	----------	----------	73	564	----------	----------	2,862	----------	----------	----------	----------	----------	----------	----------	----------	2,862	----------	18
19. Williams Lake	6,631	----------	----------	257	469	----------	----------	7,357	----------	----------	----------	----------	238	----------	27	265	7,092	----------	19
Totals	$143,188	----------	$5,585	$20,321	$19,964	$4,962	$1,583	$195,603	----------	----------	----------	$1,440	$3,737	----------	$1,068	$6,245	$189,358	----------	

* Overdraft.

II.—ASSESSMENT IN DETAIL AND TAX RATE FOR THE YEAR 1938, WITH COMPARATIVE FIGURES FOR 1939.

	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 Values.			Values actually taxed.			For Comparison, 1939 Figures.
							Land.	Improvements.	Total.		Land.	Improvements.	Total.	Land.	Improvements.	Total.	Total Values actually taxed (subject to Final Revision).
Cities—II.A	$71,294,743	$23,955,600	$47,339,143	$113,603,677	$29,561,149	$84,042,528	$47,339,143	$84,042,528	$131,381,671	$63,031,896	$47,339,143	$63,031,896	$110,371,039	$47,339,143	$34,489,204	$81,828,347	$82,073,721
Districts—II.B	74,483,559	22,905,237	51,578,322	123,575,485	31,589,696	91,985,789	51,578,322	91,985,789	143,564,111	68,989,341	51,578,322	68,989,341	120,567,663	51,578,322	29,894,726	81,473,048	83,244,983
Villages—II.C	1,969,940	332,944	1,636,996	4,483,077	749,403	3,733,674	1,636,996	3,733,674	5,370,670	1,866,834	1,636,996	1,866,834	3,503,830	1,636,996	1,866,834	3,503,830	3,597,860
Totals	$147,748,242	$47,193,781	$100,554,461	$241,662,239	$61,900,248	$179,761,991	$100,554,461	$179,761,991	$280,316,452	$133,888,071	$100,554,461	$133,888,071	$234,442,532	$100,554,461	$66,250,764	$166,805,225	$168,916,564
Vancouver	156,451,890	31,639,355	124,812,535	206,877,153	28,339,720	178,537,433	124,812,535	178,537,433	303,349,968	89,268,716	124,812,535	89,268,716	214,081,251	124,812,535	89,268,716	214,081,251	209,853,641
Grand totals	$304,200,132	$78,833,136	$225,366,996	$448,539,392	$90,239,968	$358,299,424	$225,366,996	$358,299,424	$583,666,420	$223,156,787	$225,366,996	$223,156,787	$448,523,783	$225,366,996	$155,519,480	$380,886,476	$378,770,205

II.A.—ASSESSMENT IN DETAIL AND TAX RATE FOR THE YEAR 1938, WITH COMPARATIVE FIGURES FOR 1939—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 Values.			Values actually taxed.				Tax Rate.	Comparison, 1939 Figures. (Subject to Final Revision.)			
							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	$385,728	$159,145	$226,583	$427,830	$48,700	$379,130	$226,583	$379,130	$605,713	$284,347	$226,583	$284,347	$510,930	$226,583	$189,565	50	$416,148	50.0 (30)	50	$454,771	50.0 (30)	1
2. Armstrong	407,252	61,965	345,287	630,875	204,100	426,775	345,287	426,775	772,062	320,081	345,287	320,081	665,368	345,287	213,387	50	558,674	38.0	50	545,679	40.0	2
3. Chilliwack	818,830	85,900	732,930	1,844,800	271,450	1,573,350	732,930	1,573,350	2,306,280	1,180,013	732,930	1,180,013	1,912,943	732,930	314,670	20	1,047,600	55.0	30	1,217,690	54.0	3
4. Courtenay	394,651	48,660	345,991	903,990	114,250	789,740	345,991	789,740	1,135,731	592,305	345,991	592,305	938,296	345,991	394,870	50	740,861	30.5	50	767,501	30.5	4
5. Cranbrook	675,331	84,495	590,836	1,666,025	325,010	1,341,015	590,836	1,341,015	1,931,851	1,005,761	590,836	1,005,761	1,596,597	590,836	670,507	50	1,261,343	44.0	50	1,250,313	40.5	5
6. Cumberland	136,492	17,050	119,442	314,905	99,925	214,980	119,442	214,980	334,422	161,235	119,442	161,235	280,677	119,442	107,490	50	226,932	40.0	50	227,657	40.0	6
7. Duncan	489,544	34,920	454,624	1,310,690	247,500	1,063,190	454,624	1,063,190	1,517,814	797,393	454,624	797,393	1,252,017	454,624	318,957	30	773,581	40.0	30	789,124	40.0	7
8. Enderby	324,067	118,428	205,639	361,410	132,740	228,670	205,639	228,670	434,309	171,503	205,639	171,503	377,142	205,639	114,335	50	319,974	38.0	50	321,949	38.0	8
9. Fernie	522,836	225,762	297,074	1,573,906	629,033	944,873	297,074	944,873	1,241,947	708,655	297,074	708,655	1,005,729	297,074	519,680	55	816,754	50.0	55	763,095	50.0	9
10. Grand Forks	569,277	296,340	272,937	701,890	198,070	503,820	272,937	503,820	776,757	377,865	272,937	377,865	650,802	272,937	251,910	50	524,847	36.0	50	527,351	37.0	10
11. Greenwood	208,233	166,493	41,740	211,333	120,448	90,885	41,740	90,885	132,625	68,165	41,740	68,165	109,905	41,740	30,298	33⅓	72,038	64.0	33⅓	72,035	64.0	11
12. Kamloops	2,158,597	313,645	1,844,952	4,883,930	804,020	4,079,910	1,844,952	4,079,910	5,924,862	3,059,933	1,844,952	3,059,933	4,904,885	1,844,952	2,039,955	50	3,884,907	40.0	50	3,843,095	40.0	12
13. Kaslo	219,777	53,331	166,446	373,490	137,940	235,550	166,446	235,550	401,996	176,662	166,446	176,662	343,108	166,446	117,775	50	284,221	40.0	50	283,161	40.0	13
14. Kelowna	1,571,342	313,655	1,257,687	4,138,555	490,600	3,647,955	1,257,687	3,647,955	4,905,642	2,735,966	1,257,687	2,735,966	3,993,653	1,257,687	1,215,982	33⅓	2,473,669	43.0	33⅓	2,521,545	43.0	14
15. Ladysmith	289,545	77,025	212,520	304,945	53,800	251,145	212,520	251,145	463,665	188,359	212,520	188,359	400,879	212,520	125,572	50	338,092	45.0	50	389,180	39.0	15
16. Merritt	745,259	500,275	244,984	622,150	112,880	509,270	244,984	509,270	754,254	381,952	244,984	381,952	626,936	244,984	101,854	20	346,838	60.0	20	336,110	50.0	16
17. Nanaimo	2,029,810	253,360	1,776,450	4,154,560	425,900	3,728,660	1,776,450	3,728,660	5,505,110	2,796,495	1,776,450	2,796,495	4,572,945	1,776,450	372,866	10	2,149,316	60.0	10	2,149,735	60.0	17
18. Nelson	1,899,100	231,980	1,667,120	4,961,040	923,925	4,037,115	1,667,120	4,037,115	5,704,235	3,027,836	1,667,120	3,027,836	4,694,956	1,667,120	2,018,557	50	3,685,677	33.34 (25.62)	50	3,759,340	33.33 (25.62)	18
19. New Westminster	12,125,426	4,362,866	7,762,560	16,603,298	4,793,595	11,809,703	7,762,560	11,809,703	19,572,263	8,857,277	7,762,560	8,857,277	16,619,837	7,762,560	.....	*Nil*	7,762,560	65.0	*Nil*	7,800,703	70.0	19
20. North Vancouver	6,091,543	3,864,653	2,226,890	4,169,700	663,500	3,506,200	2,226,890	3,506,200	5,733,090	2,629,650	2,226,890	2,629,650	4,856,540	2,226,890	1,227,170	35	3,454,060	54.0	35	3,427,925	54.0	20
21. Port Alberni	940,408	260,626	679,782	2,130,110	296,278	1,833,832	679,782	1,833,832	2,513,614	1,375,374	679,782	1,375,374	2,055,156	679,782	458,458	25	1,138,240	55.0	25	1,174,459	55.0	21
22. Port Coquitlam	1,388,681	785,193	603,488	711,345	71,550	639,795	603,488	639,795	1,243,283	479,846	603,488	479,846	1,083,334	603,488	159,948	25	763,436	55.0	25	753,833	55.0	22
23. Port Moody	1,163,701	644,121	519,580	468,500	39,100	429,400	519,580	429,400	948,980	322,050	519,580	322,050	841,630	519,580	107,350	25	626,930	40.0	25	640,537	40.0	23
24. Prince George	1,851,755	1,183,341	668,414	1,545,440	132,090	1,413,350	668,414	1,413,350	2,081,764	1,060,012	668,414	1,060,012	1,728,426	668,414	.....	*Nil*	668,414	65.0	*Nil*	646,156	65.0	24
25. Prince Rupert	3,852,350	1,847,050	2,005,300	5,262,825	1,865,265	3,397,560	2,005,300	3,397,560	5,402,860	2,548,170	2,005,300	2,548,170	4,553,470	2,005,300	849,390	25	2,854,690	50.0	35	2,846,671	47.5	25
26. Revelstoke	908,590	287,650	620,940	1,850,560	459,100	1,391,460	620,940	1,391,460	2,012,400	1,043,595	620,940	1,043,595	1,664,535	620,940	695,730	50	1,316,670	43.0	50	1,329,770	46.0	26
27. Rossland	543,640	99,810	443,830	1,275,790	491,800	783,990	443,830	783,990	1,227,820	587,992	443,830	587,992	1,031,822	443,830	391,995	50	835,825	60.0	50	1,245,521	42.0	27
28. Salmon Arm	350,007	70,118	279,889	663,125	146,010	517,115	279,889	517,115	797,004	387,836	279,889	387,836	667,725	279,889	258,557	50	538,446	43.0	50	549,357	43.0	28
29. Slocan	80,575	48,680	31,895	77,590	13,870	63,720	31,895	63,720	95,615	47,790	31,895	47,790	79,685	31,895	6,372	10	38,267	38.0	10	37,329	34.0	29
30. Trail	1,634,398	125,023	1,509,375	5,054,970	606,340	4,448,630	1,509,375	4,448,630	5,958,005	3,336,473	1,509,375	3,336,473	4,845,848	1,509,375	2,224,315	50	3,733,690	42.0	50	3,912,440	45.0	30
31. Vernon	1,551,371	340,230	1,211,141	3,044,525	688,250	2,356,275	1,211,141	2,356,275	3,567,416	1,767,206	1,211,141	1,767,206	2,978,347	1,211,141	1,178,137	50	2,389,278	48.0	50	2,472,666	48.0	31
32. Victoria	24,966,627	6,993,810	17,972,817	41,359,575	13,954,110	27,405,465	17,972,817	27,405,465	45,378,282	20,554,099	17,972,817	20,554,099	38,526,916	17,972,817	17,813,552	65	35,786,369	42.0	65	35,017,023	41.0	32
Totals	$71,294,743	$23,955,600	$47,339,143	$113,603,677	$29,561,149	$84,042,528	$47,339,143	$84,042,528	$131,381,671	$63,031,896	$47,339,143	$63,031,896	$110,371,039	$47,339,143	$34,489,204	.....	$81,828,347	.....	.....	$82,073,721	.....	

Bracketed figures represent tax on improvements.

II.B.—ASSESSMENT IN DETAIL AND TAX RATE FOR THE YEAR 1938, WITH COMPARATIVE FIGURES FOR 1939—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 Values.			Values actually taxed.				Tax Rate.	Comparison, 1939 Figures. (Subject to Final Revision.)			
							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	$13,410,250	$6,913,280	$6,496,970	$12,988,075	$2,701,030	$10,287,045	$6,496,970	$10,287,045	$16,784,015	$7,715,284	$6,496,970	$7,715,284	$14,212,254	$6,496,970	$5,143,522	50	$11,640,492	44.0	50	$11,628,693	47.0	1
2. Chilliwhack	3,396,644	31,950	3,364,694	2,279,860	49,050	2,230,810	3,364,694	2,230,810	5,595,504	1,673,108	3,364,694	1,673,108	5,037,802	3,364,694	446,162	20	3,810,856	23.0	40	4,274,861	23.0	2
3. Coldstream	640,460	.....	640,460	401,825	.....	401,825	640,460	401,825	1,042,285	301,369	640,460	301,369	941,829	640,460	*Nil*	*Nil*	640,460	33.5	*Nil*	632,225	36.0	3
4. Coquitlam	7,861,698	6,924,250	937,448	6,924,250	6,062,400	861,850	937,448	861,850	1,799,298	646,387	937,448	646,387	1,583,835	937,448	*Nil*	*Nil*	937,448	45.0	25	1,179,452	46.0	4
5. Delta	3,600,155	46,501	3,553,654	1,941,360	105,800	1,835,560	3,553,654	1,835,560	5,389,214	1,376,670	3,553,654	1,376,670	4,930,324	3,553,654	917,780	50	4,471,434	16.17	50	4,450,050	18.25	5
6. Esquimalt	2,105,232	1,041,985	1,063,247	10,046,175	8,409,900	1,636,275	1,063,247	1,636,275	2,699,522	1,227,206	1,063,247	1,227,206	2,290,453	1,063,247	818,137	50	1,881,384	41.0	50	1,896,187	41.0	6
7. Fraser Mills	142,730	1,254	141,476	639,878	.....	639,878	141,476	639,878	781,354	479,909	141,476	479,909	621,385	141,476	319,939	50	461,415	15.0	50	461,415	15.0	7
8. Glenmore	148,970	1,255	147,715	272,750	35,550	237,200	147,715	237,200	384,915	177,900	147,715	177,900	325,615	147,715	118,600	50	266,315	26.0	50	266,985	28.0	8
9. Kent	815,076	6,689	808,387	680,115	45,700	634,415	808,387	634,415	1,442,802	475,811	808,387	475,811	1,284,198	808,387	*Nil*	*Nil*	808,387	26.0	*Nil*	806,099	25.0	9
10. Langley	2,358,663	98,485	2,260,178	2,823,497	84,695	2,738,802	2,260,178	2,738,802	4,998,980	2,054,101	2,260,178	2,054,101	4,314,279	2,260,178	1,369,401	50	3,629,579	(A)	50	3,648,694	(A)	10
11. Maple Ridge	1,623,546	90,985	1,532,561	2,382,070	110,052	2,272,018	1,532,561	2,272,018	3,804,579	1,704,014	1,532,561	1,704,014	3,236,575	1,532,561	1,363,210	(B)	2,895,771	(B)	50	3,154,289	(B)	11
12. Matsqui	1,324,906	107,038	1,217,868	2,110,113	126,003	1,984,110	1,217,868	1,984,110	3,201,978	1,488,082	1,217,868	1,488,082	2,705,950	1,217,868	992,055	50	2,209,923	(C)	13	1,486,215	(C)	12
13. Mission	777,568	82,756	694,812	5,302,598	97,109	5,205,489	694,812	5,205,489	5,900,301	3,904,117	694,812	3,904,117	4,598,929	694,812	3,123,293	60	3,818,105	(D)	60	4,119,017	(D)	13
14. North Cowichan	1,370,708	151,645	1,219,063	2,684,090	51,400	2,632,690	1,219,063	2,632,690	3,851,753	1,974,518	1,219,063	1,974,518	3,193,581	1,219,063	789,807	30	2,008,870	(E)	50	2,445,362	(E)	14
15. North Vancouver	6,131,543	4,171,002	1,960,541	2,978,905	606,060	2,372,845	1,960,541	2,372,845	4,333,386	1,779,634	1,960,541	1,779,634	3,740,175	1,960,541	830,496	35	2,791,037	61.0	35	2,708,076	61.0	15
16. Oak Bay	3,291,970	217,810	3,074,160	8,495,140	287,020	8,208,120	3,074,160	8,208,120	11,282,280	6,156,090	3,074,160	6,156,090	9,230,250	3,074,160	4,104,060	50	7,178,220	25.0	50	7,370,055	25.0	16
17. Peachland	246,416	86,182	160,234	197,456	119,300	78,156	160,234	78,156	238,390	58,617	160,234	58,617	218,851	160,234	39,078	50	199,312	30.0 (F)	50	198,563	32.5 (F)	17
18. Penticton	2,072,240	279,985	1,792,255	4,510,510	445,890	4,064,620	1,792,255	4,064,620	5,856,875	3,048,465	1,792,255	3,048,465	4,840,720	1,792,255	1,016,155	25	2,808,410	46.0	25	2,844,581	44.0	18
19. Pitt Meadows	738,230	130,990	607,240	419,130	31,960	387,170	607,240	387,170	994,410	290,377	607,240	290,377	897,617	607,240	193,585	50	800,825	18.5	50	787,100	19.0	19
20. Richmond	4,978,835	401,315	4,577,520	3,856,580	292,804	3,563,776	4,577,520	3,563,776	8,141,296	2,672,832	4,577,520	2,672,832	7,250,352	4,577,520	1,781,888	50	6,359,408	22.0	50	6,422,039	22.0	20
21. Saanich	3,822,268	517,470	3,304,798	9,332,196	1,233,606	8,098,590	3,304,798	8,098,590	11,403,388	6,073,942	3,304,798	6,073,942	9,378,740	3,304,798	1,619,718	20	4,924,516	42.0	20	5,038,610	42.0	21
22. Salmon Arm	827,736	96,570	731,166	990,825	58,930	931,895	731,166	931,895	1,663,061	698,921	731,166	698,921	1,430,087	731,166	139,784	15	870,950	31.0	15	888,712	31.0	22
23. Spallumcheen	1,534,590	5,435	1,529,155	461,735	3,080	458,655	1,529,155	458,655	1,987,810	343,992	1,529,155	343,992	1,873,147	1,529,155	*Nil*	*Nil*	1,529,155	20.7	*Nil*	1,525,080	22.7	23
24. Sumas	868,024	11,630	856,394	587,815	16,000	571,815	856,394	571,815	1,428,209	428,862	856,394	428,862	1,285,256	856,394	285,907	50	1,142,301	25.0	50	1,151,087	25.0	24
25. Summerland	1,091,605	84,243	1,007,362	1,819,359	113,545	1,705,814	1,007,362	1,705,814	2,713,176	1,279,360	1,007,362	1,279,360	2,286,722	1,007,362	*Nil*	*Nil*	1,007,362	36.5	*Nil*	1,009,742	36.5	25
26. Surrey	5,364,314	548,801	4,815,513	4,426,075	216,700	4,209,375	4,815,513	4,209,375	9,024,888	3,157,031	4,815,513	3,157,031	7,972,544	4,815,513	1,262,812	30	6,078,325	27.0	30	6,107,742	27.0	26
27. Tadanac	190,633	.....	190,633	29,325,022	10,009,000	19,316,022	190,633	19,316,022	19,506,655	14,487,016	190,633	14,487,016	14,677,649	190,633	3,219,337	16⅔	3,409,970	37.0	16⅔	3,411,170	37.0	27
28. West Vancouver	3,748,549	855,731	2,892,818	4,698,081	277,112	4,420,969	2,892,818	4,420,969	7,313,787	3,315,726	2,892,818	3,315,726	6,208,544	2,892,818	*Nil*	*Nil*	2,892,818	61.0	5	3,332,882	61.0	28
Totals	$74,483,559	$22,905,237	$51,578,322	$123,575,485	$31,589,696	$91,985,789	$51,578,322	$91,985,789	$143,564,111	$68,989,341	$51,578,322	$68,989,341	$120,567,663	$51,578,322	$29,894,726	.....	$81,473,048	.....	.....	$83,244,983	.....	

	1938. Mills.	1939. Mills.
(A) Rate—Improved lands	23.0	23.0
Wild lands	50.0	50.0
Improvements	17.0	17.0
(B) For school purposes 50% of improvements are taxed.		
For general purposes per cent. of improvements taxed are	10%	20%
Rate—Improved lands	27.9	28.5
Wild lands	41.9	42.5

	1938. Mills.	1939. Mills.
(C) Rate—Improved lands	26.0	35.0
Wild lands	50.0	50.0
Improvements	5.0	34.0
(D) Rate—Improved lands	25.0	25.0
Wild lands	40.0	40.0

	1938. Mills.	1939. Mills.
(E) Rate—Improved lands:		
North School District	25.3	24.0
Duncan Consolidated School District	32.0	28.6
Chemainus School District	37.5	33.8
Wild lands	30.0	*Nil*
(F) Rate—Land	30.0	32.5
Fire-protection—certain buildings taxed 50%	4.0	*Nil*
Improvements	*Nil*	32.5

III.A.—TAX RATE LEVY, 1938—CITIES.

Cities.	General.	School.	Debt.	Total.	Total Previous Year.
Alberni—					
Land	.....	33.50	16.50	50.00	45.00
Improvements	19.00	11.00	.....	30.00	25.00
Armstrong	15.00	17.20	5.80	38.00	37.00
Chilliwack	19.50	23.50	12.00	55.00	55.00
Courtenay	.....	15.50	15.00	30.50	30.00
Cranbrook	11.50	19.50	13.00	44.00	44.00
Cumberland	22.00	18.00	.....	40.00	38.00
Duncan	22.50	14.50	3.00	40.00	39.00
Enderby	30.37	7.63	.....	38.00	38.00
Fernie	38.00	12.00	.....	50.00	50.00
Grand Forks	3.50	16.50	16.00	36.00	35.00
Greenwood	30.00	30.00	4.00	64.00	64.00
Kamloops	17.822	16.515	5.663	40.00	37.00
Kaslo	23.01	15.00	1.99	40.00	40.00
Kelowna	13.68	17.57	11.75	43.00	43.00
Ladysmith	24.00	21.00	.....	45.00	40.00
Merritt	16.50	17.00	26.50	60.00	60.00
Nanaimo	17.50	22.21	22.09	60.00	60.00
Nelson—					
Land	3.90	21.72	7.72	33.34	35.30
Improvements	3.90	21.72	.....	25.62	24.80
New Westminster	8.50	28.50	28.00	65.00	56.00
North Vancouver	35.37	18.63	.....	54.00	54.00
Port Alberni—					
Land	20.58	3.32	31.10	55.00	55.00
Improvements	.....	55.00	.....	55.00	35.00
Port Coquitlam	20.769	14.698	19.533	55.00	55.00
Port Moody	14.82	15.50	9.68	40.00	40.00
Prince George	22.372	24.398	18.230	65.00	65.00
Prince Rupert	10.40	17.60	22.00	50.00	50.00
Revelstoke	19.50	18.00	5.50	43.00	40.00
Rossland	7.00	31.00	22.00	60.00	60.00
Salmon Arm	10.00	17.00	16.00	43.00	43.00
Slocan	20.00	18.00	.....	38.00	36.00
Trail	15.10	12.90	14.00	42.00	37.00
Vernon	28.00	16.50	3.50	48.00	46.00
Victoria	19.8483	11.4410	10.7107	42.00	43.50
Vancouver	20.00	15.034	13.601	48.635	41.633

III.A1.—TAXES ON AN ASSESSMENT OF $100 FOR LAND AND $1,000 FOR IMPROVEMENTS FOR THE YEAR 1938, WITH COMPARATIVE FIGURES ON A MONTHLY BASIS FOR 1937 AND 1939—CITIES.

(Not including Local Improvement and Special Taxes.)

Cities.	Mill Rate for 1938.	Percentage of Improvements taxed in 1938.	Taxes on an Assessment of $100 for Land and $1,000 for Improvements.					
			Land at 100% of Assessed Value.	Improvements at Percentage taxed.	Annual Tax for 1938.	Comparative Monthly Tax.		
						1938.	1937.	1939.
Alberni—								
Land	50.000	----	$5.00	-------	-------	------	------	------
Improvements	30.000	50	-------	$15.00	$20.00	$1.66	$1.42	$1.66
Armstrong	38.000	50	3.80	19.00	21.80	1.90	1.85	2.00
Chilliwack	55.000	20	5.50	11.00	16.50	1.37	1.37	1.80
Courtenay	30.500	50	3.05	15.25	18.30	1.52	1.50	1.52
Cranbrook	44.000	50	4.40	22.00	26.40	2.20	2.20	2.20
Cumberland	40.000	50	4.00	20.00	24.00	2.00	1.90	2.00
Duncan	40.000	30	4.00	12.00	16.00	1.33	1.30	1.35
Enderby	38.000	50	3.80	19.00	22.80	1.90	1.90	1.90
Fernie	50.000	55	5.00	27.50	32.50	2.71	2.71	2.87
Grand Forks	36.000	50	3.60	18.00	21.60	1.80	1.75	1.85
Greenwood	64.000	33½	6.40	21.33	27.73	2.31	2.31	2.31
Kamloops	40.000	50	4.00	20.00	24.00	2.00	1.85	2.00
Kaslo	40.000	50	4.00	20.00	24.00	2.00	2.00	2.00
Kelowna	43.000	33⅓	4.30	14.33	18.63	1.55	1.55	1.55
Ladysmith	45.000	50	4.50	22.50	27.00	2.25	2.00	1.95
Merritt	60.000	20	6.00	12.00	18.00	1.50	1.50	1.25
Nanaimo	60.000	10	6.00	6.00	12.00	1.00	1.00	1.00
Nelson—								
Land	33.340	----	3.34	-------	-------	------	------	------
Improvements	25.620	50	-------	12.81	16.15	1.34	1.33	1.34
New Westminster	65.000	*Nil*	6.50	*Nil*	6.50	.54	.47	.58
North Vancouver	54.000	35	5.40	18.90	24.30	2.02	2.02	2.02
Port Alberni	55.000	25	5.50	13.75	19.25	1.60	1.04	1.62
Port Coquitlam	55.000	25	5.50	13.75	1925	1.60	1.60	1.60
Port Moody	40.000	25	4.00	10.00	14.00	1.16	1.16	1.16
Prince George	65.000	*Nil*	6.50	*Nil*	6.50	.54	.54	.54
Prince Rupert	50.000	25	5.00	12.50	17.50	1.46	1.46	1.81
Revelstoke	43.000	50	4.30	21.50	25.80	2.15	2.00	2.30
Rossland	60.000	50	6.00	30.00	36.00	3.00	3.00	2.10
Salmon Arm	43.000	50	4.30	21.50	25.80	2.15	2.15	2.15
Slocan	38.000	10	3.80	3.80	7.60	.63	.43	.56
Trail	42.000	50	4.20	21.00	25.20	2.10	1.85	2.02
Vernon	48.000	50	4.80	24.00	28.80	2.40	2.30	2.48
Victoria	42.000	65	4.20	27.30	31.50	2.62	2.72	2.56
Vancouver	48.635	50	4.86	24.32	29.18	2.43	2.25	2.48

III.B.—TAX RATE LEVY, 1938—DISTRICTS.

Districts.	General.	School.	Debt.	Total.	Total Previous Year.
Burnaby	27.81	16.19	.....	44.00	44.00
Chilliwhack	10.509	11.339	1.152	23.00	22.00
Coldstream	13.50	11.00	9.00	33.50	34.40
Coquitlam	18.90	20.00	6.10	45.00	40.00
Delta	7.00	7.34	1.83	16.17	14.39
Esquimalt	24.60	13.66	2.74	41.00	42.00
Fraser Mills	15.00	.....	.....	15.00	15.00
Glenmore	9.60	13.70	2.70	26.00	26.00
Kent	13.00	13.00	.....	26.00 (35.0)	22.00 (35.0)
Langley—					
Land	18.00	4.00	1.00	23.00	21.00
Improvements	.....	17.00	.....	17.00 (50.0)	15.00 (50.0)
Maple Ridge	16.00	11.90	.....	27.90 (41.9)	27.90 (41.9)
Matsqui—					
Land	13.00	12.00	1.00	26.00 (50.0)	29.00 (50.0)
Improvements	5.00	.....	.....	5.00	.....
Mission	16.00	9.00	.....	25.00 (40.0)	25.00 (40.0)
North Cowichan—					
North Cowichan School District	14.00	11.30	.....	25.30 (30.0)	22.00 (29.5)
Chemainus School District	14.00	23.50	.....	37.50 (30.0)	35.00 (29.5)
Duncan Consolidated School District	14.00	18.00	.....	32.00 (30.0)	27.00 (29.5)
North Vancouver	45.722	15.278	.....	61.00	61.00
Oak Bay	11.05	11.41	2.54	25.00	25.00
Peachland	15.00	13.00	2.00	30.00	32.00
Penticton	16.75	21.25	8.00	46.00	46.00
Pitt Meadows	8.00	7.50	3.00	18.50	18.50
Richmond	0.155	9.447	12.398	22.00	22.00
Saanich	25.60	16.40	.....	42.00	42.00
Salmon Arm	15.749	12.403	2.848	31.00	31.00
Spallumcheen	6.70	12.43	1.57	20.70	18.70
Sumas	.....	10.00	15.00	25.00	25.00
Summerland	9.50	18.50	8.50	36.50	37.00
Surrey	16.25	10.75	.....	27.00	26.00
Tadanac	22.10	14.90	.....	37.00	37.00
West Vancouver	13.62	23.05	24.33	61.00	61.00

Bracketed figures represent tax on wild land.

III.B1.—TAXES ON AN ASSESSMENT OF $100 FOR LAND AND $1,000 FOR IMPROVEMENTS FOR THE YEAR 1938, WITH COMPARATIVE FIGURES ON A MONTHLY BASIS FOR 1937 AND 1939—DISTRICTS.

(Not including Local Improvement and Special Taxes.)

Districts.	Mill Rate for 1938.	Percentage of Improvements taxed in 1938.	Taxes on an Assessment of $100 for Land and $1,000 for Improvements.					
			Land at 100% of Assessed Value.	Improvements at Percentage taxed.	Annual Tax for 1938.	Comparative Monthly Tax.		
						1938.	1937.	1939.
Burnaby	44.000	50	$4.40	$22.00	$26.40	$2.20	$2.20	$2.35
Chilliwhack	23.000	20	2.30	4.60	6.90	.57	.55	.96
Coldstream	33.500	*Nil*	3.35	*Nil*	3.35	.28	.29	.30
Coquitlam	45.000	*Nil*	4.50	*Nil*	4.50	.37	.33	1.34
Delta	16.170	20	1.61	8.08	9.69	.81	.72	.91
Esquimalt	41.000	50	4.10	20.50	24.60	2.05	2.10	2.05
Fraser Mills	15.000	50	1.50	7.50	9.00	.75	.75	.75
Glenmore	26.000	50	2.60	13.00	15.60	1.30	1.30	1.40
Kent	26.000	*Nil*	2.60	*Nil*	2.60	.22	.19	.21
Langley—								
Land	18.000	----	1.80	------	------	-----	-----	-----
Improvements	18.000	50	------	9.00	10.80	.90	.80	1.15
Maple Ridge	27.900	50	2.79	13.95	16.74	1.39	1.39	1.42
Matsqui—								
Land	13.000	----	1.30	------	------	-----	-----	-----
Improvements	5.000	50	------	2.50	3.80	.32	.24	.34
Mission	25.000	60	2.50	13.00	15.50	1.29	1.25	1.46
North Cowichan	31.000	30	3.10	9.10	12.20	1.02	.70	.80
North Vancouver	61.000	35	6.10	21.30	27.40	2.29	2.29	2.29
Oak Bay	25.000	50	2.50	12.50	15.00	1.25	1.25	1.25
Peachland	30.000	*Nil*	3.00	*Nil*	3.00	.25	.27	1.62
Penticton	46.000	25	4.60	11.50	16.10	1.34	1.34	1.28
Pitt Meadows	18.500	50	1.85	9.25	11.10	.92	.92	.95
Richmond	22.000	50	2.20	11.00	13.20	1.10	1.10	1.10
Saanich	42.000	20	4.20	8.40	12.60	1.05	1.05	1.05
Salmon Arm	31.000	15	3.10	4.65	7.75	.63	.63	.63
Spallumcheen	20.700	*Nil*	2.07	*Nil*	2.07	.17	.15	.19
Sumas	25.000	50	2.50	12.50	15.00	1.25	1.25	1.25
Summerland	36.150	*Nil*	3.65	*Nil*	3.65	.30	.31	.30
Surrey	27.000	30	2.70	8.10	10.80	.90	.87	.90
Tadanac	37.000	16⅔	3.70	6.16	9.86	.82	1.85	.82
West Vancouver	61.000	*Nil*	6.10	*Nil*	6.10	.51	.51	.76

III.C.—TAX RATE LEVY, 1938—VILLAGES.

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	10.00
Improvements	20.00	.....	.....	20.00	20.00
Creston	16.00	.....	.....	16.00	16.00
Dawson Creek	15.00	.....	.....	15.00	15.00
Gibsons Landing	8.00	.....	.....	8.00	8.00
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
Improvements	20.00	.....	.....	20.00	20.00
Pouce Coupe	15.00	.....	.....	15.00	15.00
Quesnel	15.00	.....	.....	15.00	15.00
Silverton—					
Land	10.00	.....	.....	10.00	10.00
Improvements	20.00	.....	.....	20.00	20.00
Smithers	12.00	.....	.....	12.00	12.00
Stewart—					
Land	14.00	.....	.....	14.00	10.00
Improvements	14.00	.....	.....	14.00	20.00
Terrace	16.00	.....	.....	16.00	15.00
Tofino	10.00	.....	.....	10.00	10.00
Vanderhoof	16.00	.....	.....	16.00	16.00
Williams Lake	15.00	.....	.....	15.00	15.00

IV.—DEBENTURE AND SUNDRY DEBT, EXCLUSIVE OF SHORTAGE IN SINKING FUNDS, AS AT DECEMBER 31st, 1938.

	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—IV.A.	$1,298,900	$4,227,475	$748,550	$6,274,925	$2,413,020	$2,841,297	$18,238,186	$325,250	$241,042	$775,450	$965,606	$2,117,791	$34,192,567	$144,072	$398,913	$297,780	$1,319,515	$36,352,847
Districts—IV.B.	238,100	3,791,559	776,900	4,806,559	1,269,878	3,060,968	1,192,002	101,287	369,388	723,000	418,648	655,414	12,597,144	496,375	358,535	409,400	1,922,236	15,783,690
Villages—IV.C.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,440	3,737	5,177
Totals	$1,537,000	$8,019,034	$1,525,450	$11,081,484	$3,682,898	$5,902,265	$19,430,188	$426,537	$610,430	$1,498,450	$1,384,254	$2,773,205	$46,789,711	$640,447	$757,448	$708,620	$3,245,488	$52,141,714
Vancouver	.....	10,267,874	.....	10,267,874	10,758,097	21,349,883	10,690,591	199,700	.....	12,673,886	152,633	8,287,823	74,380,487	.....	.....	2,075,147	895,461	77,351,095
Grand totals	$1,537,000	$18,286,908	$1,525,450	$21,349,358	$14,440,995	$27,252,148	$30,120,779	$626,237	$610,430	$14,172,336	$1,536,887	$11,061,028	$121,170,198	$640,447	$757,448	$2,783,767	$4,140,949	$129,492,809

IV.A.—DEBENTURE AND SUNDRY DEBT, EXCLUSIVE OF SHORTAGE IN SINKING FUNDS, AS AT DECEMBER 31st, 1938—CITIES.

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	.....	$2,500	.....	.....	.....	.....	.....	$32,500	.....	$15,300	$8,000	$2,672	$58,472	1
2. Armstrong	$38,000	28,000	.....	66,000	25,000	.....	27,000	.....	.....	.....	.....	$5,714	134,714	$30,000*	.....	1,500	161	166,375	2
3. Chilliwack	.....	.....	.....	.....	79,000	$11,000	96,800	.....	.....	.....	$33,000	40,800	335,100	.....	1,908	.....	14,225	351,233	3
4. Courtenay	42,900	135,000	.....	177,900	38,000	85,500	8,600	$12,100	$2,300	.....	.....	.....	249,900	.....	.....	.....	8,356	258,256	4
5. Cranbrook	60,000	128,000	.....	188,000	76,500	11,000	62,500	6,100	8,900	$85,000	.....	94,149	521,149	.....	5,844	25,000	11,890	563,883	5
6. Cumberland	.....	.....	.....	.....	.....	.....	.....	5,350	.....	.....	.....	.....	5,350	.....	.....	5,500	1,357	12,207	6
7. Duncan	.....	50,000	.....	50,000	11,391	.....	.....	700	.....	.....	.....	6,000	68,091	.....	.....	.....	2,674	70,765	7
8. Enderby	2,000	2,000	.....	4,000	27,500	.....	.....	.....	.....	.....	.....	.....	31,500	38,000	3,102	.....	13,458†	86,060	8
9. Fernie	.....	3,500	$4,000	7,500	1,000	.....	.....	.....	.....	.....	.....	.....	8,500	.....	37,226	.....	8,340	54,066	9
10. Grand Forks	55,000	.....	.....	55,000	20,000	.....	55,000	.....	3,925	.....	.....	.....	133,925	.....	2,906	2,500	4,055	143,386	10
11. Greenwood	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	57,072§	.....	.....	.....	57,072	11
12. Kamloops	70,500	53,000	.....	123,500	120,000	60,000	100,500	21,850	20,500	112,000	.....	40,071	598,421	500	12,450	12,500	11,640	635,511	12
13. Kaslo	69,000	.....	.....	69,000	.....	.....	.....	.....	.....	.....	.....	.....	69,000	.....	16,527	880	8,105	94,512	13
14. Kelowna	.....	.....	185,000‖	185,000	79,000	12,000	57,000	7,300	.....	41,000	.....	.....	381,300	2,000	.....	.....	2,125	385,425	14
15. Ladysmith	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	17,362	.....	12,911	30,273	15
16. Merritt	29,500	87,000	.....	116,500	.....	.....	116,500¶	.....	2,000	.....	.....	.....	235,000	.....	5,166	.....	4,692	244,858	16
17. Nanaimo	.....	500,000	.....	500,000	.....	95,000	.....	35,100	46,500	264,000	.....	10,500	951,100	.....	120,800	43,000	19,010	1,133,910	17
18. Nelson	420,000	105,000	200,000	725,000	163,000	70,000	35,000	8,000	.....	.....	55,576	62,936	1,119,512	.....	.....	.....	3,338	1,122,850	18
19. New Westminster	206,000	1,116,500	88,000	1,410,500	609,500	1,514,000	1,798,500	48,300	82,200	150,000	459,406	736,803	6,809,209	.....	71,813	106,800	170,803	7,158,625	19
20. North Vancouver	.....	703,500	251,000	954,500	561,430	518,500	869,271	45,700	46,300	40,000	191,152	162,437	3,389,290	7,500	30,000	.....	809,680**	4,236,470	20
21. Port Alberni	.....	159,500	.....	159,500	18,500	.....	10,000	6,900	2,000	.....	.....	15,079	211,979	.....	.....	13,000	12,012	236,991	21
22. Port Coquitlam	.....	100,000	.....	100,000	35,000	100,000	262,500††	6,550	1,200	.....	.....	.....	505,250	9,000	.....	.....	18,218	532,468	22
23. Port Moody	.....	70,357	.....	70,357	.....	.....	110,448	.....	.....	.....	.....	24,225	205,030	.....	15,718	.....	3,485	224,233	23
24. Prince George	51,000	17,000	.....	68,000	.....	29,000	.....	20,500	4,000	.....	.....	.....	121,500	.....	2,378	4,000	17,397	145,275	24
25. Prince Rupert	.....	313,500	20,550	334,050	182,600	50,297	254,650	32,300	4,500	37,950	91,000	780,547	1,767,894	.....	17,496	.....	26,442	1,811,832	25
26. Revelstoke	213,000	144,000	.....	357,000	22,000	.....	84,000	.....	.....	.....	.....	.....	463,000	.....	22,000	27,000	1,525	513,525	26
27. Rossland	.....	126,500	.....	126,500	38,500	26,000	16,500	.....	8,000	.....	.....	11,000	226,500	.....	.....	8,000	4,366	238,866	27
28. Salmon Arm	42,000	110,000	.....	152,000	11,500	8,000	2,000	3,000	.....	.....	.....	.....	176,500	.....	917	.....	3,633	181,050	28
29. Slocan	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,192	1,192	29
30. Trail	.....	143,500	.....	143,500	173,599	251,000	235,500	2,900	8,717	25,500	135,472	127,530	1,103,718	.....	.....	40,100	20,856	1,164,674	30
31. Vernon	.....	106,618	.....	106,618	115,000	.....	61,000	600	.....	20,000	.....	.....	303,218	.....	.....	.....	2,789	306,007	31
32. Victoria	.....	.....	.....	.....	.....	.....	13,972,417	62,000	.....	.....	.....	.....	14,034,417‡‡	.....	.....	.....	98,108	14,132,525	32
Totals	$1,298,900	$4,227,475	$748,550	$6,274,925	$2,413,020	$2,841,297	$18,238,186	$325,250	$241,042	$775,450	$965,606	$2,117,791	$34,192,567	$144,072	$398,913	$297,780	$1,319,515	$36,352,847	

* Due December 31st, 1938; paid January 5th, 1939.
** Includes $688,677 unpaid interest on Debenture Debt.
† Includes $11,715 unpaid interest on Debenture Debt.
†† "Port Coquitlam Incorporation Act," 1913, $137,500.
‡ Includes $2,307 unpaid interest on Debenture Debt.
‡‡ "Victoria City Debt Refunding Act, 1937."
§ "City of Greenwood Relief Act, 1921" (Second Session).
‖ Light and water combined.
¶ "City of Merritt Relief Act," $111,500.

IV.B.—DEBENTURE AND SUNDRY DEBT, EXCLUSIVE OF SHORTAGE IN SINKING FUNDS, AS AT DECEMBER 31ST, 1938—DISTRICTS.

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	.....	$447,034	.....	$447,034	$199,200	$1,083,268	.....	$13,800	$254,600	.....	$351,500	$207,420	$2,556,822	$453,030	$189,543	$190,000	$1,004,985*	$4,394,380	1
2. Chilliwhack	.....	.....	.....	.....	33,500	32,000	$7,200	.....	.....	.....	.....	.....	72,700	.....	.....	15,000	7,710	95,410	2
3. Coldstream	$4,100	91,000	.....	95,100	.....	.....	.....	.....	.....	.....	.....	20,000	115,100	.....	.....	.....	660	115,760	3
4. Coquitlam	.....	15,800	.....	15,800	25,000	82,500	.....	.....	9,462	.....	.....	31,408	164,170	.....	6,328	7,000	5,420	182,918	4
5. Delta	.....	550,000	.....	550,000	38,000	104,000	.....	.....	.....	.....	.....	69,868	761,868	.....	9,635	20,000	16,445	807,948	5
6. Esquimalt	.....	.....	.....	.....	12,000	.....	30,000	4,100	3,500	$400,000	.....	.....	449,600	.....	7,429	.....	3,079	460,108	6
7. Fraser Mills	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	7
8. Glenmore	.....	10,000	.....	10,000	.....	.....	.....	.....	.....	.....	.....	.....	10,000	.....	.....	.....	475	10,475	8
9. Kent	.....	.....	.....	.....	.....	.....	20,000	.....	.....	.....	.....	.....	20,000	.....	.....	.....	4,144	24,144	9
10. Langley	.....	.....	.....	.....	.....	8,200	.....	4,100	.....	.....	.....	.....	12,300	406	14,690	42,000	22,512	91,908	10
11. Maple Ridge	.....	.....	.....	.....	.....	.....	.....	.....	5,000	23,000	48,723	2,734	79,457	.....	.....	12,300	766	92,523	11
12. Matsqui	.....	.....	.....	.....	.....	.....	.....	287	2,000	.....	.....	.....	2,287	.....	14,585	16,300	10,940	44,112	12
13. Mission	.....	.....	.....	.....	30,000	.....	.....	.....	.....	.....	.....	.....	30,000	.....	.....	20,000	2,335	52,335	13
14. North Cowichan	.....	.....	.....	.....	34,900	.....	.....	.....	.....	.....	3,270	.....	38,170	.....	.....	.....	5,572	43,742	14
15. North Vancouver	.....	441,725	.....	441,725	134,280	818,900	589,000	34,400	68,226	.....	.....	50,610	2,137,141	40,000	49,251	27,800	650,672†	2,904,864	15
16. Oak Bay	.....	179,500	.....	179,500	143,900	.....	36,000	7,300	.....	300,000	15,155	64,527	746,382	.....	.....	.....	1,513	747,895	16
17. Peachland	4,500	10,000	.....	14,500	.....	.....	2,500	.....	.....	.....	.....	.....	17,000	.....	1,946	.....	620	19,566	17
18. Penticton	186,000	223,000	$387,000	796,000	205,000	42,000	71,000	4,400	4,000	.....	.....	7,200	1,129,600	.....	.....	.....	22,105	1,151,705	18
19. Pitt Meadows	.....	.....	.....	.....	.....	.....	1,602	.....	.....	.....	.....	.....	1,602	2,939	.....	2,500	5,488	12,529	19
20. Richmond	.....	818,500	.....	818,500	15,000	319,000	67,400	.....	.....	.....	.....	.....	1,219,900	.....	.....	.....	17,912	1,237,812	20
21. Saanich	.....	690,000	.....	690,000	93,000	.....	.....	16,000	.....	.....	.....	.....	799,000	.....	16,014	10,000	21,526	846,540	21
22. Salmon Arm	.....	.....	.....	.....	.....	11,100	13,800	.....	.....	.....	.....	.....	24,900	.....	1,638	.....	913	27,451	22
23. Spallumcheen	15,000	.....	.....	15,000	25,000	.....	30,000	.....	.....	.....	.....	.....	70,000	.....	.....	.....	4,560	74,560	23
24. Sumas	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	13,021	13,021	24
25. Summerland	28,500	150,000	294,900	473,400	26,000	.....	15,000	.....	.....	.....	.....	.....	514,400	.....	.....	.....	17,242	531,642	25
26. Surrey	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	5,647	5,647	.....	39,751	46,500	13,363	105,261	26
27. Tadanac	.....	.....	.....	.....	93,798	.....	.....	.....	.....	.....	.....	.....	93,798	.....	.....	.....	3,966	97,764	27
28. West Vancouver	.....	165,000	95,000	260,000	161,300	560,000	308,500	16,900	22,600	.....	.....	196,000	1,525,300	.....	7,725	.....	64,292	1,597,317	28
Totals	$238,100	$3,791,559	$776,900	$4,806,559	$1,269,878	$3,060,968	$1,192,002	$101,287	$369,388	$723,000	$418,648	$655,414	$12,597,144	$496,375	$358,535	$409,400	$1,922,236	$15,783,690	

* Includes $839,120 unpaid interest on Debenture Debt.
† Includes $448,327 unpaid interest on Debenture Debt.

IV.C.—SUNDRY DEBT, AS AT DECEMBER 31ST, 1938—VILLAGES.

Villages.	Bank Loans.	Sundry Debt.	Total Debt.
Abbotsford	.....	$226	$226
Burns Lake	.....	75	75
Chapman Camp	.....	1,907	1,907
Creston	.....	104	104
Dawson Creek	.....	65	65
Gibsons Landing	.....	7	7
Hope	.....	353	353
McBride	.....	.....	.....
Mission	$1,190	79	1,269
New Denver	.....	.....	.....
Pouce Coupe	.....	.....	.....
Quesnel	.....	.....	.....
Silverton	.....	.....	.....
Smithers	.....	656	656
Stewart	.....	4	4
Terrace	250	.....	250
Tofino	.....	23	23
Vanderhoof	.....	.....	.....
Williams Lake	.....	238	238
Totals	$1,440	$3,737	$5,177

V.—STATEMENT OF UNUSED BORROWING-POWER AS AT DECEMBER 31ST, 1938.

	Assessed Value of Land and Improvements.	Value (less Depreciation) of Water, Irrigation, Electric Light and Power, Telephone, Transportation, and Gasworks Systems.	Total Values on which Debt may be legally contracted.	Borrowing-power (20% of Total).	Present Debt (exclusive of Debts for Schools, Local Improvements, and Better Housing Scheme).	Borrowing-power.	Matured Debentures unpaid.	Unused Borrowing-power.
Cities—V.A	$184,898,420	$12,733,886	$197,632,306	$39,526,450	$28,370,900	$11,155,550	$144,072	$11,011,478
Districts—V.B	198,059,044	4,503,097	202,562,141	40,512,417	10,151,917	30,360,500	496,375	29,864,125
Totals	$382,957,464	$17,236,983	$400,194,447	$80,038,867	$38,522,817	$41,516,050	$640,447	$40,875,603

NOTE.—Inasmuch as Vancouver functions under its own Incorporation Act there is no basis for comparison.

V.A.—STATEMENT OF UNUSED BORROWING-POWER AS AT DECEMBER 31ST, 1938—CITIES.

Cities.	Assessed Value of Land and Improvements.	Value (less Depreciation) of Water, Irrigation, Electric Light and Power, Telephone, Transportation, and Gasworks Systems.	Total Values on which Debt may be legally contracted.	Borrowing-power (20% of Total).	Present Debt (exclusive of Debts for Schools, Local Improvements, and Better Housing Scheme).	Borrowing-power.	Matured Debentures unpaid.	Unused Borrowing-power.
Alberni	$813,558	$55,241	$868,799	$173,759	$27,500	$146,259	.....	$146,259
Armstrong	1,038,127	47,300	1,085,427	217,085	104,000	113,085	$30,000	83,085
Chilliwack	2,663,630	.....	2,663,630	532,726	182,300	350,426	.....	350,426*
Courtenay	1,298,641	252,432	1,551,073	310,214	199,800	110,414	.....	110,414
Cranbrook	2,341,356	407,932	2,749,288	549,857	344,400	205,457	.....	205,457
Cumberland	451,397	.....	451,397	90,279	.....	90,279	.....	90,279
Duncan	1,800,234	.....	1,800,234	360,046	50,000	310,046	.....	310,046
Enderby	685,477	7,604	693,081	138,616	4,000	134,616	38,000	96,616
Fernie	2,096,742	94,871	2,191,613	438,322	7,500	430,822	.....	430,822
Grand Forks	1,271,167	128,750	1,399,917	279,983	113,925	166,058	.....	166,058
Greenwood	419,566	11,619	431,185	86,237	.....	86,237	57,072	29,165
Kamloops	7,042,527	162,835	7,205,362	1,441,072	416,500	1,024,572	500	1,024,072
Kaslo	593,267	91,000	684,267	136,853	69,000	67,853	.....	67,853
Kelowna	5,709,897	191,116	5,901,013	1,180,202	295,000	885,202	2,000	883,202
Ladysmith	594,490	25,500	619,990	123,998	.....	123,998	.....	123,998
Merritt	1,367,409	41,575	1,408,984	281,796	235,000	46,796	.....	46,796
Nanaimo	6,184,370	334,401	6,518,771	1,303,754	905,500	398,254	.....	398,254
Nelson	6,860,140	822,746	7,682,886	1,536,577	830,000	706,577	.....	706,577
New Westminster	28,728,724	828,977	29,557,701	5,911,540	4,955,200	956,340	.....	956,340§
North Vancouver	10,261,243	500,668	10,761,911	2,152,382	2,428,571	276,189†	7,500	283,689†
Port Alberni	3,070,518	149,358	3,219,876	643,975	171,500	472,475	.....	472,475
Port Coquitlam	2,100,026	43,500	2,143,526	428,705	463,700	34,995†	9,000	43,995†
Port Moody	1,632,201	127,130	1,759,331	351,866	180,805	171,061	.....	171,061
Prince George	3,397,195	74,679	3,471,874	694,374	101,000	593,374	.....	593,374‡
Prince Rupert	9,115,175	442,983	9,558,158	1,911,631	681,447	1,230,184	.....	1,230,184
Revelstoke	2,759,150	367,406	3,126,556	625,311	441,000	184,311	.....	184,311
Rossland	1,819,430	95,000	1,914,430	382,886	177,000	205,886	.....	205,886
Salmon Arm	1,013,132	95,160	1,108,292	221,658	162,000	59,658	.....	59,658
Slocan	158,165	2,836	161,001	32,200	.....	32,200	.....	32,200
Trail	6,689,368	190,848	6,880,216	1,376,043	664,217	711,826	.....	711,826
Vernon	4,595,896	175,800	4,771,696	954,339	187,618	766,721	.....	766,721
Victoria	66,326,202	6,964,619	73,290,821	14,658,164	13,972,417	685,747	.....	685,747
Totals	$184,898,420	$12,733,886	$197,632,306	$39,526,450	$28,370,900	$11,155,550	$144,072	$11,011,478

* This amount will be reduced by $12,000 by the issuance of debentures covered by Certificate of Approval No. 1803, dated October 4th, 1938.

† Presently overborrowed due to reduced assessment.

‡ This amount will be reduced by $25,000 by the issuance of debentures covered by Certificate of Approval No. 1795, dated April 26th, 1938.

§ As New Westminster has special borrowing-powers (sec. 455, "Municipal Act"), the figure of $956,340 would be increased by $2,705,957.

V.B.—STATEMENT OF UNUSED BORROWING-POWER AS AT DECEMBER 31ST, 1938—DISTRICTS.

Districts.	Assessed Value of Land and Improvements.	Value (less Depreciation) of Water, Irrigation, Electric Light and Power, Telephone, Transportation, and Gasworks Systems.	Total Values on which Debt may be legally contracted.	Borrowing-power (20% of Total).	Present Debt (exclusive of Debts for Schools, Local Improvements, and Better Housing Scheme).	Borrowing-power.	Matured Debentures unpaid.	Unused Borrowing-power.
Burnaby	$26,398,325	$772,748	$27,171,073	$5,434,214	$1,784,902	$3,649,312	$453,030	$3,196,282
Chilliwhack	5,676,504	.....	5,676,504	1,135,300	39,200	1,096,100	.....	1,096,100
Coldstream	1,042,285	23,500	1,065,785	213,157	95,100	118,057	.....	118,057
Coquitlam	14,785,948	.....	14,785,948	2,957,189	107,762	2,849,427	.....	2,849,427
Delta	5,541,515	547,449	6,088,964	1,217,792	654,000	563,792	.....	563,792
Esquimalt	12,151,407	.....	12,151,407	2,430,281	433,500	1,996,781	.....	1,996,781
Fraser Mills	782,608	.....	782,608	156,521	.....	156,521	.....	156,521
Glenmore	421,720	10,000	431,720	86,344	10,000	76,344	.....	76,344
Kent	1,495,191	.....	1,495,191	299,038	20,000	279,038	.....	279,038
Langley	5,182,160	.....	5,182,160	1,036,432	8,200	1,028,232	406	1,027,826*
Maple Ridge	4,005,616	.....	4,005,616	801,123	28,000	773,123	.....	773,123
Matsqui	3,435,019	.....	3,435,019	687,003	2,000	685,003	.....	685,003
Mission	6,080,166	.....	6,080,166	1,216,033	.....	1,216,033	.....	1,216,033
North Cowichan	4,054,798	.....	4,054,798	810,959	.....	810,959	.....	810,959
North Vancouver	9,110,448	207,368	9,317,816	1,863,563	1,917,851	54,288†	40,000	94,288†
Oak Bay	11,787,110	110,023	11,897,133	2,379,426	515,500	1,863,926	.....	1,863,926
Peachland	443,872	23,163	467,035	93,407	17,000	76,407	.....	76,407
Penticton	6,582,750	399,075	6,981,825	1,396,365	913,000	483,365	.....	483,365
Pitt Meadows	1,157,360	.....	1,157,360	231,472	1,602	229,870	2,939	226,931
Richmond	8,835,415	885,584	9,720,999	1,944,199	1,204,900	739,299	.....	739,299
Saanich	13,154,464	786,325	13,940,789	2,788,157	690,000	2,098,157	.....	2,098,157
Salmon Arm	1,818,561	.....	1,818,561	363,712	24,900	338,812	.....	338,812
Spallumcheen	1,996,325	.....	1,996,325	399,265	45,000	354,265	.....	354,265
Sumas	1,455,839	.....	1,455,839	291,167	.....	291,167	.....	291,167
Summerland	2,910,964	371,250	3,282,214	656,442	488,400	168,042	.....	168,042
Surrey	9,790,389	.....	9,790,389	1,958,077	.....	1,958,077	.....	1,958,077
Tadanac	29,515,655	.....	29,515,655	5,903,131	.....	5,903,131	.....	5,903,131
West Vancouver	8,446,630	366,612	8,813,242	1,762,648	1,151,100	611,548	.....	611,548
Totals	$198,059,044	$4,503,097	$202,562,141	$40,512,417	$10,151,917	$30,360,500	$496,375	$29,864,125

* This amount will be reduced by $10,000 by the issuance of debentures covered by Certificate of Approval No. 1794, dated April 22nd, 1938.

† Presently overborrowed due to reduced assessment.

VI.—STATEMENT OF MATURITIES OF DEBENTURE DEBT AS AT DECEMBER 31ST, 1938, AFTER CORRESPONDING DEBENTURES HELD IN SINKING FUND FOR INVESTMENT HAVE BEEN DEDUCTED.

	Totals.	1939.	1940.	1941.	1942.	1943.	1944.	1945.	1946.	1947.	1948.	1949.	Following 1949.	Better Housing.
Cities—VI.A.	$29,419,804	$251,708	$281,686	$471,559	$675,484	$605,719	$615,334	$592,156	$355,060	$400,500	$1,080,393	$367,724	$23,397,231	$325,250
Districts—VI.B.	9,963,701	252,810	592,602	433,131	270,526	644,366	541,238	435,072	412,338	353,876	216,016	29,200	5,681,239	101,287
Totals	$39,383,505	$504,518	$874,288	$904,690	$946,010	$1,250,085	$1,156,572	$1,027,228	$767,398	$754,376	$1,296,409	$396,924	$29,078,470	$426,537
Vancouver	62,461,774	886,348	999,352	1,578,352	2,186,316	1,220,163	2,536,676	1,348,052	2,327,949	1,122,299	2,192,640	1,125,309	44,738,837	199,700
Grand totals	$101,845,279	$1,390,866	$1,873,640	$2,483,042	$3,132,326	$2,470,248	$3,693,248	$2,375,280	$3,095,347	$1,876,675	$3,489,049	$1,522,233	$73,817,307	$626,237

VI.A.—STATEMENT OF MATURITIES OF DEBENTURE DEBT AS AT DECEMBER 31ST, 1938, AFTER CORRESPONDING DEBENTURES HELD IN SINKING FUND FOR INVESTMENT HAVE BEEN DEDUCTED—CITIES.

Cities.	Totals.	1939.	1940.	1941.	1942.	1943.	1944.	1945.	1946.	1947.	1948.	1949.	Following 1949.	Better Housing.	
1. Alberni	$28,500									$23,500			$5,000		1
2. Armstrong	129,714	$30,469	$42,752	$10,993	$15,000		$21,000						9,500		2
3. Chilliwack	287,800	11,500	9,000	27,000		$24,800					$10,000		205,500		3
4. Courtenay	180,000		29,800			2,300	2,500		$3,000	13,000		$17,800	99,500	$12,100	4
5. Cranbrook	287,800	40,000	29,500		31,500		15,700	$15,000			33,000		117,000	6,100	5
6. Cumberland	5,350													5,350	6
7. Duncan	63,091		11,300										51,091	700	7
8. Enderby	30,500	2,000			24,000	2,000	2,500								8
9. Fernie	8,500	7,500			1,000										9
10. Grand Forks	115,125		42,000		1,925		21,500						49,700		10
11. Greenwood	*Nil*														11
12. Kamloops	539,621		15,339	88,259	56,850		63,623		51,000		7,900	39,500	195,300	21,850	12
13. Kaslo	64,200	28,200											36,000		13
14. Kelowna	378,300	22,000	9,000		98,000	18,000	17,000			40,000	33,000	66,000	68,000	7,300	14
15. Ladysmith	*Nil*														15
16. Merritt	155,500				25,000	2,000			39,500				89,000		16
17. Nanaimo	646,100	2,000	16,000		25,000		57,500				54,000	15,000	441,500	35,100	17
18. Nelson	937,373	14,887	17,581	14,000	23,505	117,000				107,900	254,500	10,000	370,000	8,000	18
19. New Westminster	5,033,497	40,500	17,500	102,287	167,200	295,840	246,711	354,000	60,000	21,500	234,000	34,500	3,411,159	48,300	19
20. North Vancouver	2,317,963	4,000			45,801	24,499	30,300	58,500	34,936	35,500	140,000	97,424	1,801,303	45,700	20
21. Port Alberni	162,900	2,000				51,500				11,500	12,500		78,500	6,900	21
22. Port Coquitlam	303,650			135,000	102,100		60,000							6,550	22
23. Port Moody	180,530										66,185		114,345		23
24. Prince George	89,500	2,000	10,000			10,000		25,000	22,000					20,500	24
25. Prince Rupert	1,496,994												1,464,694	32,300	25
26. Revelstoke	403,000	11,000	16,000	10,000	17,000	14,000	67,000	47,000	7,000	7,000	32,000	5,000	170,000		26
27. Rossland	214,500		14,000		8,000			7,500		78,500		20,000	86,500		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	*Nil*														29
30. Trail	905,661	31,652	1,914	72,520	3,603	43,780	10,000	65,156	103,624	56,600	203,308		310,604	2,900	30
31. Vernon	300,718								12,000			62,500	225,618	600	31
32. Victoria	14,034,417												13,972,417	62,000	32
Totals	$29,419,804	$251,708	$281,686	$471,559	$675,484	$605,719	$615,334	$592,156	$355,060	$400,500	$1,080,393	$367,724	$23,397,231	$325,250	

VI.B.—STATEMENT OF MATURITIES OF DEBENTURE DEBT AS AT DECEMBER 31ST, 1938, AFTER CORRESPONDING DEBENTURES HELD IN SINKING FUND FOR INVESTMENT HAVE BEEN DEDUCTED—DISTRICTS.

Districts.	Totals.	1939.	1940.	1941.	1942.	1943.	1944.	1945.	1946.	1947.	1948.	1949.	Following 1949.	Better Housing.	
1. Burnaby	$2,463,542	$27,500	$113,940	$164,900	$26,000	$275,600	$204,500	$307,000	$163,000	$112,600	.....	.....	$1,054,702	$13,800	1
2. Chilliwhack	39,700	7,000	.....	7,200	.....	25,500	.....	.....	.....	.....	.....	.....	.....	.....	2
3. Coldstream	57,300	4,100	43,700	.....	9,500	.....	.....	.....	.....	.....	.....	.....	.....	.....	3
4. Coquitlam	106,170	3,000	14,280	37,594	7,462	.....	.....	3,034	15,800	.....	$25,000	.....	.....	.....	4
5. Delta	558,908	1,000	51,000	1,000	1,000	20,908	.....	.....	.....	25,000	68,000	.....	391,000	.....	5
6. Esquimalt	285,100	.....	.....	.....	.....	17,000	2,500	1,000	5,000	.....	.....	.....	255,500	4,100	6
7. Fraser Mills	*Nil*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	7
8. Glenmore	8,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	8,000	.....	8
9. Kent	4,000	.....	.....	4,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	9
10. Langley	12,300	2,000	2,000	2,000	2,200	.....	.....	.....	.....	.....	.....	.....	.....	4,100	10
11. Maple Ridge	69,235	1,235	1,000	.....	.....	.....	3,000	.....	.....	.....	.....	.....	64,000	.....	11
12. Matsqui	2,287	.....	.....	.....	.....	.....	2,000	.....	.....	.....	.....	.....	.....	287	12
13. Mission	30,000	5,000	5,000	5,000	5,000	5,000	5,000	.....	.....	.....	.....	.....	.....	.....	13
14. North Cowichan	38,170	2,500	7,200	2,500	2,500	6,070	1,800	1,800	1,800	1,800	2,000	$2,000	6,200	.....	14
15. North Vancouver	1,255,160	17,000	20,000	25,000	39,026	63,350	2,000	2,000	148,000	136,310	3,000	.....	765,074	34,400	15
16. Oak Bay	746,382	90,642	85,512	13,500	80,500	145,000	.....	.....	3,000	44,756	5,707	.....	270,465	7,300	16
17. Peachland	17,000	3,500	2,500	1,000	.....	.....	.....	.....	.....	.....	.....	.....	10,000	.....	17
18. Penticton	783,500	48,000	.....	114,000	18,000	27,200	15,000	24,500	2,000	10,000	.....	.....	520,400	4,400	18
19. Pitt Meadows	1,602	1,602	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	19
20. Richmond	1,165,000	.....	.....	40,000	4,000	20,000	.....	.....	.....	15,000	20,000	.....	1,066,000	.....	20
21. Saanich	565,800	.....	.....	.....	.....	.....	286,500	.....	.....	.....	.....	11,000	252,300	16,000	21
22. Salmon Arm	12,600	3,000	.....	6,400	.....	.....	.....	.....	3,200	.....	.....	.....	.....	.....	22
23. Spallumcheen	59,000	17,000	10,000	.....	12,000	.....	.....	20,000	.....	.....	.....	.....	.....	.....	23
24. Sumas	*Nil*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	24
25. Summerland	357,400	10,100	151,600	2,300	31,400	2,500	2,600	7,700	23,800	2,900	3,000	11,100	108,400	.....	25
26. Surrey	5,647	204	5,443	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	26
27. Tadanac	93,798	8,427	8,427	6,737	6,738	6,738	6,738	6,738	6,738	5,510	5,509	5,100	20,398	.....	27
28. West Vancouver	1,226,100	.....	71,000	.....	25,200	29,500	9,600	61,300	40,000	.....	83,800	.....	888,800	16,900	28
Totals	$9,963,701	$252,810	$592,602	$433,131	$270,526	$644,366	$541,238	$435,072	$412,338	$353,876	$216,016	$29,200	$5,681,239	$101,287	

VII.—SINKING FUNDS, DECEMBER 31ST, 1938.

	Book Value of Investments.		Uninvested Cash.	Accrued Interest.	Total Sinking Fund shown on Balance-sheet, December 31st, 1938.	Reported Sinking Fund Requirements as at December 31st, 1938.
	Own Debentures.	Other Securities.				
Cities—VII.A	$4,765,316	$2,727,699	$115,044	$34,615	$7,642,674	$8,872,076
Districts—VII.B	2,602,213	2,005,682	268,266	38,096	4,914,257	5,225,672
Totals	$7,367,529	$4,733,381	$383,310	$72,711	$12,556,931	$14,097,748
Vancouver	10,654,409	6,768,613	22,151	244,817	17,689,990	30,756,344*
Grand totals	$18,021,938	$11,501,994	$405,461	$317,528	$30,246,921	$44,854,092

* $1,419,536 applicable to Greater Vancouver Water District (page 60, Vancouver, 1938, Report).

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 allowance is not always made for the accrued interest.

VII.A.—SINKING FUNDS, DECEMBER 31ST, 1938—CITIES.

Cities.	Book Value of Investments.		Uninvested Cash.	Accrued Interest.	Total Sinking Fund shown on Balance-sheet, December 31st, 1938.	Reported Sinking Fund Requirements as at December 31st, 1938.
	Own Debentures.	Other Securities.				
Alberni	$4,000	$971	$1,748	.....	$6,719	$6,670
Armstrong	5,000	117,293	3,688	.....	125,981	125,534
Chilliwack	43,725	139,839	8,202	.....	191,766	176,919
Courtenay	69,900	56,000	321	$1,394	127,615	121,074
Cranbrook	233,349	80,588	1,749	6,911	322,597	312,289
Cumberland	.....	.....	.....	.....	.....	.....
Duncan	5,216	23,075	680	.....	28,971	28,190
Enderby	1,000	45,028	4,913	.....	50,941	62,344
Fernie	.....	6,200	1,800	50	8,050	8,500
Grand Forks	18,800	42,023	54	.....	60,877	77,940
Greenwood	.....	.....	.....	.....	..... *	57,072
Kamloops	58,800	221,099	24	8,964	288,887	290,414
Kaslo	4,800	33,105	351	.....	38,256	41,090
Kelowna	3,000	253,685	1,293	.....	257,978	210,354
Ladysmith	.....	.....	.....	.....	.....	.....
Merritt	79,500	10,805	1,504	.....	91,809	87,346
Nanaimo	305,000	71,243	1,058	.....	377,301	418,003
Nelson	179,364	287,645	26,521	.....	493,530	478,525
New Westminster	1,775,711	191,676	64	7,818	1,975,269	3,066,779
North Vancouver	1,071,327	1,754	7,812	.....	1,080,893	1,200,241
Port Alberni	49,079	32,559	2,678	1,152	85,468	81,155
Port Coquitlam	201,600	10,989	4,971	.....	217,560	385,980
Port Moody	24,500	25,000	906	572	50,978	46,575
Prince George	32,000	24,000	644	710	57,354	56,027
Prince Rupert	270,900	111,466	18,132	.....	400,498†	186,793
Revelstoke	60,000	68,683	2,873	.....	131,556	131,485
Rossland	11,450	6,073	9,757	.....	27,280	67,928
Salmon Arm	57,500	32,592	5,797	.....	95,889	115,122
Slocan	.....	.....	.....	.....	.....	.....
Trail	197,295	270,963	1,332	7,044	476,634	469,228
Vernon	2,500	68,713	6,172	.....	77,385	67,867
Victoria	.....	494,632	.....	.....	494,632‡	494,632
Totals	$4,765,316	$2,727,699	$115,044	$34,615	$7,642,674	$8,872,076

* 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."

VII.A1.—SINKING FUND LEVIED—CITIES.

Cities.	1934.	1935.	1936.	1937.	1938.	1939.
Alberni	In full.	In full.	In full.	In full.	In full.	In full.
Armstrong	In full.	None.	None.	Partial.	Partial.	In full.
Chilliwack	Partial.	Partial.	Partial.	Partial.	Partial.	In full.
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*	None.	None.	None.	None.	None.	None.
Fernie†	In full.	None.	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.	In full.	In full.
Kaslo	In full.	In full.	In full.	In full.	In full.	None.
Kelowna	In full.	In full.	In full.	In full.	In full.	In full.
Ladysmith	No debentures issued.					
Merritt§	Partial.	Partial.	Partial.	None.	In full.	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.	Partial.
North Vancouver‖	In full.	Partial.	Partial.	None.	None.	None.
Port Alberni	In full.	In full.	In full.	In full.	In full.	In full.
Port Coquitlam	None.	None.	None.	Partial.	Partial.	Partial.
Port Moody	In full.	None.	None.	None.	None.	In full.
Prince George	In full.	In full.	In full.	In full.	In full.	In full.
Prince Rupert	None.	Partial.	Partial.	Partial.	In full.	In full.
Revelstoke	In full.	In full.	Partial.	In full.	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.	In full.	In full.	In full.	In full.	In full.
Vernon	None.	None.	None.	In full.	In full.	In full.
Victoria¶	None.	None.	None.	None.	None.	None.
Vancouver	In full.	Partial.	Partial.	Partial.	Partial.	Partial.

* In default since 1935; no application for appointment of a Commissioner.
† In default; Commissioner appointed by Order in Council No. 77, dated January 16th, 1935.
‡ "*City of Greenwood Relief Act, 1921*" (Second Session).
§ In default; Commissioner appointed by Order in Council No. 498, dated April 21st, 1933.
‖ In default; Commissioner appointed by Order in Council No. 78, dated January 24th, 1933.
¶ "Victoria City Debt Refunding Act, 1937."

VII.B.—SINKING FUNDS, DECEMBER 31ST, 1938—DISTRICTS.

Districts.	Book Value of Investments.		Uninvested Cash.	Accrued Interest.	Total Sinking Fund shown on Balance-sheet, December 31st, 1938.	Reported Sinking Fund Requirements as at December 31st, 1938.
	Own Debentures.	Other Securities.				
Burnaby	$43,916	$71,218	$109,082	.....	$224,216	$917,106
Chilliwhack	33,000	4,000	8,516	.....	45,516	34,640
Coldstream	57,800	39,707	5,241	$438	103,186	100,208
Coquitlam	58,000	2,900	2,167	.....	63,067	126,274
Delta	198,970	54,971	29,259	.....	283,200	268,779
Esquimalt	150,581	6,844	1,190	.....	158,615	152,877
Fraser Mills	.....	.....	.....	.....	.....	.....
Glenmore	2,000	.....	705	.....	2,705	2,541
Kent	16,000	.....	2,090	.....	18,090	15,789
Langley	.....	.....	.....	.....	.....	.....
Maple Ridge	10,060	10,352	693	.....	21,105	19,445
Matsqui	.....	.....	682	.....	682	682
Mission	.....	.....	.....	.....	.....	.....
North Cowichan	.....	3,414	2,216	.....	5,630	5,630
North Vancouver	918,981	101,335	11,769	.....	1,032,085	841,556
Oak Bay	.....	371,323	2,292	6,632	380,247	354,131
Peachland	.....	6,500	73	.....	6,573	6,658
Penticton	346,100	313,183	13,639	11,402	684,324	581,451
Pitt Meadows	.....	.....	.....	.....	.....	.....
Richmond	53,988	250,167	35,789	12,952	352,896	307,422
Saanich	233,200	172,980	1,493	.....	407,673	429,801
Salmon Arm	12,417	5,486	3,097	.....	21,000	20,567
Spallumcheen	11,000	48,669	1,541	750	61,960	59,335
Sumas	.....	.....	.....	.....	.....	.....
Summerland	157,000	198,055	1,161	.....	356,216	322,961
Surrey	.....	4,629	1,059	.....	5,688	4,187
Tadanac	.....	.....	.....	.....	.....	.....
West Vancouver	299,200	339,949	34,512	5,922	679,583	653,632
Totals	$2,602,213	$2,005,682	$268,266	$38,096	$4,914,257	$5,225,672

VII.B1.—SINKING FUND LEVIED—DISTRICTS.

Districts.	1934.	1935.	1936.	1937.	1938.	1939.
Burnaby*	Partial.	Partial.	None.	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.	None.	In full.
Coquitlam	In full.	None.	None.	None.	None.	In full.
Delta	Partial.	Partial.	Partial.	Partial.	Partial.	Partial.
Esquimalt	In full.	In full.	In full.	In full.	In full.	Partial.
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.	In full.
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	Serial Bonds paid annually.					
North Cowichan	None.	None.	None.	In full.	In full.	In full.
North Vancouver†	None.	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.	Partial.	Partial.	Partial.
Pitt Meadows	Annual payments to Provincial Government past due.					
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.	None.	In full.
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.

* In default; Commissioner appointed by Order in Council No. 1430, dated December 30th, 1932.
† In default; Commissioner appointed by Order in Council No. 1382, dated December 15th, 1932.

VIII.—UNPAID TAXES.

COMPARATIVE STATEMENT OF UNPAID TAXES AS AT DECEMBER 31ST, 1929 TO 1938, BOTH INCLUSIVE.

	1929.	1930.	1931.	1932.	1933.	1934.	1935.	1936.	1937.	1938.
Cities—VIII.A.	$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	$1,720,553
Districts—VIII.B.	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	1,075,941
Villages—VIII.C.	7,214	9,850	14,465	19,728	18,190	17,992	19,412	17,900	18,713	19,964
Totals	$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	$2,816,458
Vancouver	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	3,818,223*
Grand totals	$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	$6,634,681

* City of Vancouver, Report for 1938, page 12.

VIII.A.—UNPAID TAXES—CITIES.

Comparative Statement of Unpaid Taxes as at December 31st, 1929 to 1938, both inclusive.

Cities.	1929.	1930.	1931.	1932.	1933.	1934.	1935.	1936.	1937.	1938.
Alberni	.....	$4,600	$6,162	$6,449	$6,382	$5,828	$4,816	$4,578	$4,638	$6,207
Armstrong	$2,758	3,889	5,183	6,217	6,174	6,276	5,831	5,791	5,622	5,952
Chilliwack	9,212	8,292	12,121	14,481	19,967	19,802	17,933	16,449	17,971	16,210
Courtenay	4,452	4,642	5,244	7,963	8,298	10,640	10,792	10,464	8,479	7,022
Cranbrook	10,087	13,165	15,275	26,048	29,824	30,920	21,686	18,753	17,463	17,238
Cumberland	992	635	749	1,641	2,284	2,783	2,757	2,802	2,946	2,753
Duncan	3,799	3,581	4,040	5,568	6,350	5,345	5,185	3,130	3,127	3,808
Enderby	4,398	4,592	6,053	5,455	5,386	5,635	4,873	4,126	4,534	5,412
Fernie	20,431	18,079	19,872	25,910	32,755	29,537	26,924	27,797	25,423	22,092
Grand Forks	3,636	4,055	7,081	9,092	8,147	8,633	5,661	5,615	5,177	7,298
Greenwood	3,843	3,858	4,637	3,911	3,321	2,514	3,239	2,986	2,733	2,210
Kamloops	18,484	18,470	22,233	31,938	46,386	56,537	50,899	53,061	50,939	51,145
Kaslo	2,886	4,080	4,269	5,624	4,839	5,493	6,641	6,038	5,176	5,385
Kelowna	11,802	15,390	17,702	22,859	21,310	15,439	14,939	12,030	7,712	9,787
Ladysmith	4,125	4,252	4,111	5,903	6,104	5,935	6,485	6,521	5,368	7,712
Merritt	5,834	7,260	7,125	13,824	20,422	20,508	20,611	18,712	15,207	13,115
Nanaimo	19,385	19,088	25,767	36,401	50,094	44,216	33,587	29,331	26,402	30,182
Nelson	12,627	11,152	17,458	25,904	38,236	39,870	35,843	32,279	33,680	31,449
New Westminster	149,842	117,695	162,288	219,008	313,439	367,674	352,700	274,662	207,160	195,812
North Vancouver	137,500	137,613	167,461	208,718	227,893	386,959	149,938	129,925	101,601	93,287
Port Alberni	5,226	6,935	8,914	11,956	20,344	14,684	13,940	15,625	19,840	16,208
Port Coquitlam	10,998	13,493	16,030	20,709	17,923	23,775	23,976	18,495	15,142	15,225
Port Moody	15,068	17,623	21,322	19,110	32,350	19,272	11,753	10,185	9,426	9,287
Prince George	26,725	17,660	21,503	32,874	39,147	33,114	25,980	22,236	22,188	18,209
Prince Rupert	257,598	280,060	365,780	410,995	452,035	471,993	542,494	591,523	515,951	520,119
Revelstoke	14,044	17,716	19,832	19,721	20,718	21,015	20,454	18,127	20,089	20,216
Rossland	12,042	9,655	10,569	19,691	23,504	24,432	24,044	22,431	20,048	21,259
Salmon Arm	5,098	5,809	6,646	7,619	8,215	9,981	10,744	11,339	11,163	9,138
Slocan	2,396	3,159	2,129	2,749	3,984	4,085	2,831	2,873	3,404	2,977
Trail	8,927	15,129	19,700	35,952	49,832	44,973	34,574	32,672	28,492	32,589
Vernon	18,744	21,136	22,956	28,799	28,439	22,212	17,505	17,176	18,529	21,641
Victoria	465,818	455,226	532,463	701,721	790,647	829,193	737,308	716,995	568,194	499,609
Totals	$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	$1,720,553

VIII.B.—UNPAID TAXES—DISTRICTS.

Comparative Statement of Unpaid Taxes as at December 31st, 1929 to 1938, both inclusive.

Districts.	1929.	1930.	1931.	1932.	1933.	1934.	1935.	1936.	1937.	1938.
Burnaby	$255,423	$209,868	$248,503	$445,097	$577,086	$467,490	$411,927	$353,270	$307,716	$299,079
Chilliwhack	26,552	15,335	18,218	27,663	33,336	36,508	23,844	22,709	21,922	21,653
Coldstream	3,771	4,929	2,880	18,039	28,712	6,843	7,826	8,140	6,488	5,672
Coquitlam	20,053	13,696	31,937	29,446	27,233	25,046	16,991	18,571	20,431	19,786
Delta	7,456	10,347	18,481	29,836	34,729	30,691	28,823	23,492	19,846	21,315
Esquimalt	19,395	23,442	34,940	51,428	33,594	39,269	31,677	27,279	21,546	21,410
Fraser Mills	.....	.....	.....	.....	.....	.....	.....	.....	.....	7
Glenmore	1,271	1,271	1,990	2,794	3,580	2,275	1,505	1,256	1,591	1,937
Kent	6,961	9,955	11,335	11,463	19,664	9,352	5,692	6,477	7,737	9,133
Langley	22,540	23,009	29,322	34,510	37,095	36,538	36,504	35,818	37,117	39,437
Maple Ridge	16,292	18,731	24,205	31,750	29,431	26,833	26,833	27,136	27,217	26,673
Matsqui	14,896	17,550	21,213	45,774	32,134	29,460	25,013	19,769	20,891	23,039
Mission	6,014	18,884	20,485	26,004	25,155	22,088	23,026	23,395	23,818	28,326
North Cowichan	16,467	19,505	22,374	16,580	19,520	19,174	18,972	18,135	16,485	19,043
North Vancouver	177,379	229,744	226,448	258,376	416,969	513,428	342,447	163,649	143,109	140,755
Oak Bay	18,840	19,571	25,043	38,027	48,281	44,879	46,283	43,332	25,290	23,707
Peachland	9,147	8,864	7,383	6,830	6,880	7,689	7,034	4,342	3,610	3,238
Penticton	22,752	44,376	19,712	24,090	33,633	32,233	26,430	24,231	25,104	27,136
Pitt Meadows	9,766	13,450	19,042	19,326	17,779	18,009	12,261	8,971	8,579	6,702
Richmond	37,013	42,381	56,564	117,082	114,648	106,323	44,067	44,270	46,462	51,714
Saanich	32,273	30,579	39,713	58,040	78,890	77,018	76,918	71,272	61,581	56,125
Salmon Arm	6,163	6,775	10,022	11,571	16,400	18,650	18,703	14,300	12,198	11,119
Spallumcheen	6,794	7,723	17,320	17,978	10,754	16,090	12,064	9,518	7,261	9,093
Sumas	12,892	7,002	15,103	24,184	31,765	37,985	43,111	46,928	49,633	49,761
Summerland	11,729	11,037	11,012	12,221	14,374	11,253	9,646	8,429	8,415	7,796
Surrey	30,536	32,547	46,351	62,814	63,050	62,023	56,968	58,535	63,079	65,873
Tadanac	150	50	36	50	50	113	116	73	69	66
West Vancouver	76,731	103,774	124,095	103,479	116,175	113,981	112,433	103,787	91,109	86,346
Totals	$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	$1,075,941

VIII.C.—UNPAID TAXES—VILLAGES.

Comparative Statement of Unpaid Taxes as at December 31st, 1929 to 1938, both inclusive.

Villages.	1929.	1930.	1931.	1932.	1933.	1934.	1935.	1936.	1937.	1938.
Abbotsford	$512	$734	$771	$924	$967	$423	$555	$537	$713	$723
Burns Lake	316	398	404	715	424	241	664	441	388	315
Chapman Camp	.....	.....	.....	.....	.....	.....	.....	.....	130	424
Creston	556	785	996	1,094	1,257	1,020	1,351	1,171	1,816	1,878
Dawson Creek	.....	.....	.....	.....	.....	.....	.....	135	131	341
Gibsons Landing	33	55	45	65	98	119	36	63	47	57
Hope	560	627	704	953	850	611	1,287	600	841	786
McBride	.....	.....	.....	96	164	239	349	202	237	395
Mission	2,516	2,750	3,140	3,702	4,066	3,893	3,293	3,477	4,648	4,476
New Denver	64	105	131	47	106	154	70	70	129	356
Pouce Coupe	.....	.....	.....	342	910	989	1,220	1,125	787	898
Quesnel	475	243	587	1,159	1,288	1,833	1,836	1,662	1,825	1,861
Silverton	.....	.....	413	773	554	454	496	522	270	444
Smithers	1,522	2,263	3,256	4,735	2,419	2,458	2,435	2,235	2,230	2,510
Stewart	.....	1,293	3,116	4,255	4,315	3,855	4,306	4,273	3,127	2,544
Terrace	88	54	221	208	.....	551	444	617	656	893
Tofino	.....	.....	.....	21	20	37	30	13	18	30
Vanderhoof	489	370	681	639	752	822	656	487	416	564
Williams Lake	83	173	.....	.....	.....	293	384	270	304	469
Totals	$7,214	$9,850	$14,465	$19,728	$18,190	$17,992	$19,412	$17,900	$18,713	$19,964

IX.—TAX LEVY, COLLECTIONS, AND PERCENTAGES FOR THE YEAR 1938.

	Tax Levy for 1938.	1938 Taxes collected.	Percentage 1938 Taxes collected.	Total Uncollected Taxes December 31st, 1937.	Other than 1938 Taxes collected.	Percentage of other than 1938 Taxes collected.	Total Taxes collected (1938 and other than 1938).	Total Taxes collected (1938 and other than 1938) shown as Percentage of 1938 Levy.
Cities—IX.A	$4,291,784	$3,471,751	80.8	$1,803,824	$749,286	41.5	$4,221,037	98.3
Districts—IX.B	2,961,154	2,260,410	76.3	1,078,304	555,763	51.5	2,816,173	95.1
Villages—IX.C	49,537	38,107	76.8	18,713	10,185	54.4	48,292	97.5
Totals	$7,302,475	$5,770,268	78.9	$2,900,841	$1,315,234	45.3	$7,085,502	97.0
Vancouver*	11,010,715	10,189,768	92.5	5,947,985	1,625,103	27.3	11,814,870	107.3
Grand totals	$18,313,190	$15,960,036	87.1	$8,848,826	$2,904,337	33.2	$18,900,372	103.2

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, 1938, page 7.

IX.A.—TAX LEVY, COLLECTIONS, AND PERCENTAGES FOR THE YEAR 1938—CITIES.

Cities.	Tax Levy for 1938.	1938 Taxes collected.	Percentage 1938 Taxes collected.	Total Uncollected Taxes December 31st, 1937.	Other than 1938 Taxes collected.	Percentage of other than 1938 Taxes collected.	Total Taxes collected (1938 and other than 1938).	Total Taxes collected (1938 and other than 1938) shown as Percentage of 1938 Levy.
Alberni	$19,406	$14,733	76.0	$4,638	$3,041	65.5	$17,774	91.6
Armstrong	22,006	18,549	83.5	5,622	3,372	59.9	21,921	98.7
Chilliwack	65,807	55,061	83.6	17,971	11,342	63.1	66,403	100.8
Courtenay	28,670	23,337	81.3	8,479	6,398	75.4	29,735	103.7
Cranbrook	65,350	55,199	84.5	17,463	10,657	61.0	65,856	100.8
Cumberland	13,779	12,152	88.2	2,946	850	28.8	13,002	94.4
Duncan	31,544	28,938	91.7	3,127	2,042	65.2	30,980	98.2
Enderby	13,540	9,863	72.8	4,534	2,768	61.0	12,631	93.3
Fernie	49,451	32,644	66.0	25,423	11,868	46.6	44,512	90.0
Grand Forks	27,036	20,538	76.0	5,177	4,881	94.2	25,419	94.0
Greenwood	4,736	3,149	66.6	2,733	762	27.8	3,911	82.7
Kamloops	171,794	139,622	81.2	50,939	34,272	67.2	173,894	101.2
Kaslo	13,320	9,857	74.0	5,176	3,255	62.8	13,112	98.4
Kelowna	116,521	109,877	94.3	7,712	4,897	63.4	114,774	98.5
Ladysmith	17,984	15,065	83.8	5,368	3,067	57.1	18,132	100.9
Merritt	24,135	14,392	59.7	15,207	9,448	62.1	23,840	98.8
Nanaimo	153,020	130,983	85.6	26,402	19,353	73.3	150,336	98.2
Nelson	126,754	106,273	83.9	33,680	24,030	71.3	130,303	102.8
New Westminster	590,847	476,380	80.6	207,160	80,311	38.7	556,691	94.2
North Vancouver	198,913	144,893	72.8	101,601	51,178	50.3	196,071	98.5
Port Alberni	70,768	58,473	82.7	19,840	7,413	37.3	65,886	93.0
Port Coquitlam	43,409	33,112	76.2	15,142	8,142	53.8	41,254	95.0
Port Moody	36,207	20,064	55.4	9,426	3,999	42.4	24,063	66.4
Prince George	44,848	30,936	69.0	22,188	11,697	52.7	42,633	95.0
Prince Rupert	198,097	123,234	62.2	515,951	42,400	8.1	165,634	83.6
Revelstoke	61,098	48,235	79.0	20,089	12,315	61.3	60,550	99.0
Rossland	50,149	39,296	78.3	20,048	9,344	46.6	48,640	97.0
Salmon Arm	24,043	18,335	76.2	11,163	7,890	67.8	26,225	109.0
Slocan	1,569	1,308	83.3	3,404	910	26.7	2,218	141.3
Trail	227,864	203,551	89.3	28,492	21,042	73.8	224,593	98.5
Vernon	135,140	118,890	88.0	18,529	13,691	73.8	132,581	98.1
Victoria	1,643,979	1,354,812	82.4	568,194	322,651	56.7	1,677,463	102.0
Totals	$4,291,784	$3,471,751	80.8	$1,803,824	$749,286	41.5	$4,221,037	98.3

IX.B.—TAX LEVY, COLLECTIONS, AND PERCENTAGES FOR THE YEAR 1938—DISTRICTS.

Districts.	Tax Levy for 1938.	1938 Taxes collected.	Percentage 1938 Taxes collected.	Total Uncollected Taxes December 31st, 1937.	Other than 1938 Taxes collected.	Percentage of other than 1938 Taxes collected.	Total Taxes collected (1938 and other than 1938).	Total Taxes collected (1938 and other than 1938) shown as Percentage of 1938 Levy.
Burnaby	$610,252	$384,522	62.9	$307,716	$160,048	51.9	$544,570	89.2
Chilliwhack	96,194	81,070	84.2	21,922	10,835	49.4	91,905	95.5
Coldstream	21,913	18,824	85.9	6,488	4,376	67.4	23,200	105.8
Coquitlam	44,410	31,457	70.8	20,431	7,983	39.1	39,440	88.8
Delta	107,746	94,297	87.5	19,846	12,444	62.7	106,741	99.1
Esquimalt	86,349	72,673	84.1	21,546	12,379	57.4	85,052	98.5
Fraser Mills	6,922	6,915	99.8	----------	----------	----	6,915	99.8
Glenmore	7,177	6,006	83.6	1,591	825	51.8	6,831	95.1
Kent	21,978	17,503	79.6	7,737	3,103	40.0	20,606	93.7
Langley	84,786	56,328	66.4	37,117	20,216	54.4	76,544	90.2
Maple Ridge	67,937	52,985	78.0	27,217	16,744	61.5	69,729	102.6
Matsqui	46,315	31,777	68.6	20,891	12,309	58.9	44,086	95.2
Mission	104,140	91,951	88.3	23,818	6,290	26.4	98,241	94.3
North Cowichan	65,447	53,276	81.4	16,485	11,284	68.4	64,560	98.6
North Vancouver	188,174	99,323	52.8	143,109	46,469	32.4	145,792	77.5
Oak Bay	213,307	196,984	92.3	25,290	18,659	73.8	215,643	101.0
Peachland	5,369	3,358	62.5	3,610	2,562	70.9	5,920	110.2
Penticton	132,746	115,645	87.1	25,104	16,218	64.6	131,863	99.3
Pitt Meadows	13,095	8,505	64.9	8,579	4,765	55.5	13,270	101.4
Richmond	167,644	128,353	76.6	46,462	26,905	57.9	155,258	92.6
Saanich	240,249	201,393	83.8	61,581	43,830	71.1	245,223	102.0
Salmon Arm	27,640	21,006	75.9	12,198	8,399	68.9	29,405	106.3
Spallumcheen	37,673	31,660	84.0	7,261	4,489	61.8	36,149	95.9
Sumas	30,017	19,268	64.2	49,633	8,934	18.0	28,202	93.9
Summerland	37,967	32,766	86.3	8,415	5,546	65.8	38,312	100.9
Surrey	174,912	135,350	77.4	63,079	33,860	53.6	169,210	96.7
Tadanac	126,185	126,119	99.9	69	69	100.0	126,188	101.3
West Vancouver	194,610	141,096	72.5	91,109	56,222	61.6	197,318	101.3
Totals	$2,961,154	$2,260,410	76.3	$1,078,304	$555,763	51.5	$2,816,173	95.1

IX.C.—TAX LEVY, COLLECTIONS, AND PERCENTAGES FOR THE YEAR 1938—VILLAGES.

Villages.	Tax Levy for 1938.	1938 Taxes collected.	Percentage 1938 Taxes collected.	Total Uncollected Taxes December 31st, 1937.	Other than 1938 Taxes collected.	Percentage of other than 1938 Taxes collected.	Total Taxes collected (1938 and other than 1938).	Total Taxes collected (1938 and other than 1938) shown as Percentage of 1938 Levy.
Abbotsford	$2,973	$2,587	87.0	$713	$441	61.8	$3,028	101.8
Burns Lake	789	493	62.4	388	244	62.8	737	93.4
Chapman Camp	2,623	2,320	88.4	130	58	44.6	2,378	90.6
Creston	5,548	4,596	82.8	1,816	1,123	61.8	5,719	103.1
Dawson Creek	1,653	1,370	82.9	131	88	67.1	1,458	88.2
Gibsons Landing	519	486	93.6	47	34	72.3	520	100.0
Hope	1,401	956	68.2	841	557	66.2	1,513	107.9
McBride	1,776	1,607	90.4	237	77	32.4	1,684	94.8
Mission	11,279	9,113	80.7	4,648	2,343	50.4	11,456	101.7
New Denver	979	765	78.1	129	44	34.1	809	82.6
Pouce Coupe	833	494	59.3	787	362	46.0	856	102.8
Quesnel	3,377	2,362	68.6	1,825	1,209	66.2	3,571	105.7
Silverton	711	501	70.4	270	224	82.9	725	101.9
Smithers	4,104	2,791	68.0	2,230	938	42.0	3,729	90.8
Stewart	4,410	2,476	56.1	3,127	1,360	43.4	3,836	86.9
Terrace	1,701	1,118	65.7	656	274	41.7	1,392	81.8
Tofino	576	563	97.7	18	7	38.8	570	98.9
Vanderhoof	1,372	994	72.7	416	497	119.5	1,491	108.6
Williams Lake	2,913	2,515	86.3	304	305	100.3	2,820	96.8
Totals	$49,537	$38,107	76.8	$18,713	$10,185	54.4	$48,292	97.5

X.—CASH IN BANK AND ON HAND, DECEMBER 31ST, 1938.

	Cash in Bank and on Hand, December 31st, 1937.	Receipts of 1938.	Total.	Disbursements of 1938.	Cash in Bank and on Hand, December 31st, 1938.
Cities—X.A.	$515,461	$13,765,006	$14,280,467	$13,843,334	$437,133
Districts—X.B.	552,589	8,042,223	8,594,812	8,181,848	412,964
Villages—X.C.	20,071	99,615	119,686	99,365	20,321
Totals	$1,088,121	$21,906,844	$22,994,965	$22,124,547	$870,418

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

X.A.—CASH IN BANK AND ON HAND, DECEMBER 31ST, 1938—CITIES.

Cities.	Cash in Bank and on Hand, December 31st, 1937.	Receipts of 1938.	Total.	Disbursements of 1938.	Cash in Bank and on Hand, December 31st, 1938.
Alberni	$2,042	$46,999	$49,041	$46,387	$2,654
Armstrong	253	64,848	65,101	63,316	1,785
Chilliwack	27,344	155,179	182,523	148,147	34,376
Courtenay	5,103	152,431	157,534	149,628	7,906
Cranbrook	3,516	410,515	414,031	409,871	4,160
Cumberland	602	55,840	56,442	53,176	3,266
Duncan	11,721	96,159	107,880	106,118	1,762
Enderby	5,435	34,662	40,097	32,058	8,035
Fernie	7,334*	188,557	181,223	178,722	2,501
Grand Forks	771	83,006	83,777	83,436	341
Greenwood	18	13,136	13,154	12,930	224
Kamloops	12,112	688,447	700,559	698,685	1,874
Kaslo	4,882	46,005	50,887	49,538	1,349
Kelowna	31,078	406,361	437,439	391,688	45,751
Ladysmith	1,335	73,779	75,114	77,736	2,622*
Merritt	8,519	84,856	93,375	82,936	10,439
Nanaimo	19,319	411,256	430,575	407,588	22,987
Nelson	22,350	596,388	618,738	597,283	21,455
New Westminster	55,093*	2,266,063	2,210,970	2,309,787	98,817*
North Vancouver	87,278	677,532	764,810	734,041	30,769
Port Alberni	1,466	205,689	207,155	196,813	10,342
Port Coquitlam	13,360	97,377	110,737	98,778	11,959
Port Moody	5,489	66,277	71,766	67,361	4,405
Prince George	453	150,455	150,908	148,640	2,268
Prince Rupert	71,628	412,298	483,926	410,533	73,393
Revelstoke	8,140	316,081	324,221	302,277	21,944
Rossland	683	144,801	145,484	149,308	3,824*
Salmon Arm	7,102	68,325	75,427	68,817	6,610
Slocan	988	5,933	6,921	5,450	1,471
Trail	18,303*	889,818	871,515	845,696	25,819
Vernon	10,274	411,776	422,050	415,268	6,782
Victoria	232,930	4,444,157	4,677,087	4,501,322	175,765
Totals	$515,461	$13,765,006	$14,280,467	$13,843,334	$437,133

* Overdraft.

X.B.—CASH IN BANK AND ON HAND, DECEMBER 31st, 1938—DISTRICTS.

Districts.	Cash in Bank and on Hand, December 31st, 1937.	Receipts of 1938.	Total.	Disbursements of 1938.	Cash in Bank and on Hand, December 31st, 1938.
Burnaby	$112,919	$1,403,804	$1,516,723	$1,427,213	$89,510
Chilliwhack	12,914	228,007	240,921	216,324	24,597
Coldstream	9,081	53,695	62,776	56,469	6,307
Coquitlam	1,713*	191,449	189,736	208,555	18,819*
Delta	50,831	385,143	435,974	387,359	48,615
Esquimalt	18,644	155,332	173,976	158,889	15,087
Fraser Mills	358	8,779	9,137	7,717	1,420
Glenmore	2,088	13,716	15,804	13,573	2,231
Kent	3,078	49,278	52,356	48,869	3,487
Langley	5,820	274,632	280,452	273,676	6,776
Maple Ridge	726	207,688	208,414	206,830	1,584
Matsqui	1,929	136,636	138,565	140,145	1,580*
Mission	4,016	246,738	250,754	257,501	6,747*
North Cowichan	7,585	162,857	170,442	166,122	4,320
North Vancouver	44,903	327,947	372,850	341,909	30,941
Oak Bay	78,507	473,497	552,004	494,739	57,265
Peachland	4,069	32,869	36,938	32,808	4,130
Penticton	16,451	565,569	582,020	561,691	20,329
Pitt Meadows	542	34,346	34,888	33,813	1,075
Richmond	42,787	534,529	577,316	540,252	37,064
Saanich	5,465	738,076	743,541	737,750	5,791
Salmon Arm	1,685	64,527	66,212	60,098	6,114
Spallumcheen	10,243	83,779	94,022	89,070	4,952
Sumas	1,011	55,957	56,968	57,860	892*
Summerland	28,151	315,497	343,648	318,767	24,881
Surrey	8,889*	569,278	560,389	567,192	6,803*
Tadanac	176	135,353	135,529	135,163	366
West Vancouver	99,212	593,245	692,457	641,494	50,963
Totals	$552,589	$8,042,223	$8,594,812	$8,181,848	$412,964

* Overdraft.

X.C.—CASH IN BANK AND ON HAND, DECEMBER 31st, 1938—VILLAGES.

Villages.	Cash in Bank and on Hand, December 31st, 1937.	Receipts of 1938.	Total.	Disbursements of 1938.	Cash in Bank and on Hand, December 31st, 1938.
Abbotsford	$3,628	$12,268	$15,896	$11,886	$4,010
Burns Lake	202	1,243	1,445	1,160	285
Chapman Camp	249	2,837	3,086	2,568	518
Creston	129	10,351	10,480	10,127	353
Dawson Creek	764	3,157	3,921	3,465	456
Gibsons Landing	742	1,600	2,342	1,327	1,015
Hope	8,025	4,159	12,184	4,339	7,845
McBride	943	2,567	3,510	2,697	813
Mission	506	22,066	22,572	22,545	27
New Denver	325	1,361	1,686	1,365	321
Pouce Coupe	703	1,689	2,392	2,110	282
Quesnel	731	5,706	6,437	4,900	1,537
Silverton	698	1,123	1,821	1,084	737
Smithers	245*	12,609	12,364	12,583	219*
Stewart	1,720	5,439	7,159	5,957	1,202
Terrace	247*	3,359	3,112	3,061	51
Tofino	1,023	1,150	2,173	1,415	758
Vanderhoof	327	2,762	3,089	3,016	73
Williams Lake	152*	4,169	4,017	3,760	257
Totals	$20,071	$99,615	$119,686	$99,365	$20,321

* Overdraft.

XI.—RECEIPTS, 1938.

	Taxes of Current Year.	Taxes of other than Current Year.	Net Proceeds from Tax Sale of Current Year.	Proceeds from Sale of Reverted Tax Sale Land.	Proceeds from Redemption of Tax Sale Land.	Other Taxes.	Licences and Professional Taxes.	Permits and Fees.	Administration of Justice.	Provincial Government Grants.				School Board Receipts (other than Taxes and Grants).	Public Utilities.	Transfers under Section 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.
										Schools.	Motor Licences.	Unemployment Relief (Direct).	Other.												
Cities—XI.A	$3,471,751	$749,286	$6,694	$179,354	$23,285	$112,726	$263,974	$141,019	$58,348	$583,132	$154,643	$484,060	$36,458	$161,503	$2,277,189	$8,334	$148,469	$388,285	$9,248,510	$38,150	$2,761,107	$432,038	$255,862	$1,029,339	$13,765,006
Districts—XI.B	2,260,410	555,763	12,946	173,237	60,970	46,948	82,958	18,120	16,568	544,770	136,195	708,133	32,673	23,820	785,246	16,974	50,741	118,704	5,645,176	58,529	1,269,390	369,021	66,781	633,326	8,042,223
Villages—XI.C	38,107	10,185	530	572	336	2,916	16,769	210	.....	.....	9,148	1,622	757	.....	5,790	.....	.....	8,184	95,126	.....	4,489	.....	.....	.....	99,615
Totals	$5,770,268	$1,315,234	$20,170	$353,163	$84,591	$162,590	$363,701	$159,349	$74,916	$1,127,902	$299,986	$1,193,815	$69,888	$185,323	$3,068,225	$25,308	$199,210	$515,173	$14,988,812	$96,679	$4,034,986	$801,059	$322,643	$1,662,665	$21,906,844

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

XI.A.—RECEIPTS, 1938—CITIES.

Cities.	Taxes of Current Year.	Taxes of other than Current Year.	Net Proceeds from Tax Sale of Current Year.	Proceeds from Sale of Reverted Tax Sale Land.	Proceeds from Redemption of Tax Sale Land.	Other Taxes.	Licences and Professional Taxes.	Permits and Fees.	Administration of Justice.	Provincial Government Grants.				School Board Receipts (other than Taxes and Grants).	Public Utilities.	Transfers under Section 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.	
										Schools.	Motor Licences.	Unemployment Relief (Direct).	Other.													
1. Alberni	$14,733	$3,041	$13	$2,831	$54	$587	$722	$1,275	$802	$4,227	$769	$3,474	.....	$284	$6,783	.....	.....	.....	$39,595	$1,374	$2,000	$950	.....	$3,080	$46,999	1
2. Armstrong	18,549	3,372	28	189	.....	311	1,055	1,191	229	.....	1,083	3,776	.....	.....	7,494	.....	.....	$873	38,150	938	19,300	.....	$189	6,271	64,848	2
3. Chilliwack	55,061	11,342	.....	507	2,339	1,435	6,923	182	837	18,483	2,695	6,236	.....	14,805	.....	.....	.....	1,509	122,354	2,228	18,344	.....	888	11,365	155,179	3
4. Courtenay	23,337	6,398	103	2,428	66	675	4,823	936	572	9,478	1,335	3,328	.....	758	64,795	$5,349	.....	4,118	128,499	.....	.....	.....	1,512	22,420	152,431	4
5. Cranbrook	55,199	10,657	.....	2,682	.....	1,814	4,830	220	2,478	19,071	3,358	12,049	.....	1,797	82,943	2,985	.....	10,541	210,624	2,198	55,953	19,675	7,112	114,953	410,515	5
6. Cumberland	12,152	850	.....	.....	.....	2,260	2,812	18	45	17,495	2,596	1,052	$37	1,428	.....	.....	.....	595	41,340	.....	14,500	.....	.....	.....	55,840	6
7. Duncan	28,938	2,042	.....	.....	68	779	5,638	342	.....	14,338	2,019	.....	.....	19,477	3,892	.....	.....	94	77,627	1,946	11,000	.....	420	5,166	96,159	7
8. Enderby	9,863	2,768	41	1,184	.....	109	442	42	182	4,094	608	.....	.....	710	3,151	.....	.....	892	24,086	1,008	6,683	.....	387	2,498	34,662	8
9. Fernie	32,644	11,868	.....	1,061	748	1,476	3,145	1,456	120	22,957	2,992	1,566	.....	1,701	45,530	.....	.....	5,265	132,529	.....	15,120	.....	2,843	38,065	188,557	9
10. Grand Forks	20,538	4,881	517	405	1,008	257	1,220	25	261	11,977	1,420	5,986	.....	.....	22,846	.....	.....	2,003	73,344	.....	7,500	.....	1,310	852	83,006	10
11. Greenwood	3,149	762	.....	.....	.....	130	305	.....	32	4,008	187	.....	800	.....	1,985	.....	.....	1,778	13,136	.....	.....	.....	.....	.....	13,136	11
12. Kamloops	139,622	34,272	277	1,468	.....	5,181	6,769	7,403	1,974	22,347	6,753	17,356	.....	3,238	53,525	.....	.....	5,173	305,358	6,350	72,485	6	8,534	295,714	688,447	12
13. Kaslo	9,857	3,255	70	110	196	76	335	226	3	4,415	572	1,750	.....	177	12,669	.....	.....	116	33,827	.....	9,500	.....	93	2,585	46,005	13
14. Kelowna	109,877	4,897	96	2,200	372	2,235	7,649	4,460	1,098	25,329	5,097	13,141	2,918	10,206	147,597	.....	$2,921	2,423	342,516	5,168	.....	.....	6,247	52,430	406,361	14
15. Ladysmith	15,065	3,067	83	587	.....	1,798	1,907	1,331	288	16,722	1,580	1,033	.....	3,307	26,464	.....	.....	367	73,599	.....	.....	.....	180	.....	73,779	15
16. Merritt	14,392	9,448	.....	1,198	.....	308	1,799	1,098	337	6,739	1,419	8,063	.....	399	24,798	.....	1,170	2,096	73,264	310	.....	.....	1,016	10,266	84,856	16
17. Nanaimo	130,983	19,353	91	5,209	.....	3,184	10,534	1,056	1,602	27,929	7,386	35,003	.....	2,429	66,943	.....	.....	3,512	315,214	.....	54,000	14,000	7,225	20,817	411,256	17
18. Nelson	106,273	24,030	369	2,731	1,291	14,601	8,593	10,281	5,721	25,619	6,561	7,625	144	3,943	267,701	.....	.....	14,255	499,738	.....	28,809	.....	13,676	54,165	596,388	18
19. New Westminster	476,380	80,311	.....	32,749	.....	4,859	22,440	35,564	16,438	70,331	19,188	117,211	12,139	16,023	426,594	.....	5,755	133,166	1,469,148	.....	596,160	72,560	79,425	48,770	2,266,063	19
20. North Vancouver	144,893	51,178	267	20,450	3,387	3,789	10,164	1,765	1,254	34,339	9,319	51,322	5,111	20,289	240,784	.....	2,564	11,171	612,046	12,840	30,000	.....	15,000	7,646	677,532	20
21. Port Alberni	58,473	7,413	60	5,276	963	4,891	5,615	1,300	2,560	14,791	2,580	11,728	1,009	3,743	28,309	.....	.....	1,763	150,474	4,539	30,320	4,777	233	15,346	205,689	21
22. Port Coquitlam	33,112	8,142	.....	1,954	29	361	2,035	883	175	6,586	1,437	7,951	.....	1,016	4,879	.....	.....	1,083	69,643	.....	10,000	.....	1,402	16,332	97,377	22
23. Port Moody	20,064	3,999	.....	2,517	353	1,411	2,634	.....	310	6,485	1,380	3,774	.....	598	7,619	.....	.....	1,005	52,149	2,102	6,500	.....	3,973	1,553	66,277	23
24. Prince George	30,936	11,697	296	621	877	795	4,536	917	496	7,845	2,714	9,038	.....	1,117	49,922	.....	.....	1,639	123,446	6,845	7,207	4	580	12,373	150,455	24
25. Prince Rupert	123,234	42,400	3,508	7,621	.....	2,377	10,127	7,375	3,527	16,188	6,953	21,239	.....	152	75,557	.....	.....	11,931	332,189	10,416	39	.....	6,665	62,989	412,298	25
26. Revelstoke	48,235	12,315	134	280	.....	1,598	1,786	162	477	16,554	2,996	.....	.....	1,973	70,034	.....	962	5,576	163,082	2,177	29,231	71,023	21,482	29,086	316,081	26
27. Rossland	39,296	9,344	.....	1,050	.....	2,360	2,402	2,511	1,223	15,496	3,118	2,715	9,600	303	20,549	.....	.....	1,303	111,270	.....	25,679	2,375	135	5,342	144,801	27
28. Salmon Arm	18,335	7,890	.....	1,900	.....	452	1,879	17	100	5,701	909	3,519	168	5,598	7,212	.....	.....	800	54,480	1,807	6,000	.....	4	6,034	68,325	28
29. Slocan	1,308	910	.....	25	.....	66	.....	.....	.....	2,570	221	.....	.....	98	582	.....	.....	153	5,933	.....	.....	.....	.....	.....	5,933	29
30. Trail	203,551	21,042	11	.....	308	16,248	11,514	5,978	5,735	30,070	8,293	2,407	.....	2,160	68,279	.....	4,273	12,832	392,701	13,791	91,868	221,848	3,703	165,907	889,818	30
31. Vernon	118,890	13,691	136	5,210	199	6,342	7,498	23,023	1,508	31,354	4,311	27,971	.....	7,713	36,459	.....	.....	5,698	290,003	5,649	77,496	24,820	1,562	12,246	411,776	31
32. Victoria	1,354,812	322,651	594	74,911	11,027	29,961	111,843	29,982	7,964	69,594	42,794	103,747	4,532	36,061	401,294	.....	130,824	144,555	2,877,146	*43,536**	1,535,413	.....	70,066	5,068	4,444,157	32
Totals	$3,471,751	$749,286	$6,694	$179,354	$23,285	$112,726	$263,974	$141,019	$58,348	$583,132	$154,643	$484,060	$36,458	$161,503	$2,277,189	$8,334	$148,469	$388,285	$9,248,510	$38,150	$2,761,107	$432,038	$255,862	$1,029,339	$13,765,006	

* Figures in italics denote deductions.

XI.B.—RECEIPTS, 1938—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	$384,522	$160,048	$3,051	$54,835	$27,708	$5,390	$10,387	$2,695	$1,835	$117,628	$27,992	$299,305	.....	$1,038	$118,995	.....	.....	$16,305	$1,231,734	$256	$100,000	$1	$24,046	$47,767	$1,403,804	1
2. Chilliwhack	81,070	10,835	237	998	2,278	3,857	2,692	89	2,007	36,516	6,353	2,217	$8,808	.....	.....	.....	$3,000	16,712	177,669	.....	15,000	25,500	3,784	6,054	228,007	2
3. Coldstream	18,824	4,376	2,576	659	240	706	.....	.....	21	1,768	949	.....	.....	36	2,984	.....	149	1,195	34,483	189	10,500	.....	200	8,323	53,695	3
4. Coquitlam	31,457	7,983	349	2,297	913	2,185	2,366	673	310	18,532	5,334	24,925	651	1,767	.....	.....	.....	11,968	111,710	.....	40,574	25,000	.....	14,165	191,449	4
5. Delta	94,297	12,444	.....	604	.....	591	2,238	68	198	17,003	4,061	8,590	5,362	437	20,638	.....	.....	6,479	173,010	.....	95,000	70,942	.....	46,191	385,143	5
6. Esquimalt	72,673	12,379	32	3,342	801	985	1,306	319	673	9,967	3,585	1,597	603	219	.....	$2,528	.....	2,486	113,495	1,635	23,278	.....	1,995	14,929	155,332	6
7. Fraser Mills	6,915	.....	.....	.....	.....	1,085	105	.....	.....	.....	674	.....	.....	.....	.....	.....	.....	.....	8,779	.....	.....	.....	.....	.....	8,779	7
8. Glenmore	6,006	825	67	.....	.....	285	.....	.....	.....	668	332	203	400	8	1,351	.....	.....	44	10,189	.....	3,199	4	.....	324	13,716	8
9. Kent	17,503	3,103	.....	332	.....	689	1,235	40	523	8,528	1,322	2,149	161	168	.....	.....	.....	1,495	37,248	.....	12,000	.....	.....	30	49,278	9
10. Langley	56,328	20,216	2,566	4,291	2,371	1,362	5,910	472	1,026	33,945	6,063	51,331	.....	723	.....	.....	.....	1,946	188,550	*4,073**	90,000	6	149	.....	274,632	10
11. Maple Ridge	52,985	16,744	315	1,842	1,097	5,068	5,136	326	846	32,197	5,400	13,780	1,192	1,925	.....	.....	1,678	781	141,312	9,369	53,660	.....	258	3,089	207,688	11
12. Matsqui	31,777	12,309	311	2,036	.....	1,278	2,926	303	71	.....	4,199	30,433	.....	.....	.....	.....	.....	2,279	87,922	232	46,695	.....	1,787	.....	136,636	12
13. Mission	91,951	6,290	.....	1,983	64	549	175	130	115	21,692	2,495	15,396	5,219	2,257	.....	.....	.....	1,139	149,455	.....	46,900	50,383	.....	.....	246,738	13
14. North Cowichan	53,276	11,284	.....	5,955	321	3,577	2,716	1,287	.....	6,897	3,604	13,247	247	294	.....	.....	.....	273	102,978	*757**	24,000	34,970	1,014	652	162,857	14
15. North Vancouver	99,323	46,469	1,078	20,646	8,961	1,808	2,896	1,081	320	12,628	5,243	46,511	1,117	47	21,067	.....	.....	17,648	286,843	.....	27,800	.....	8,081	5,223	327,947	15
16. Oak Bay	196,984	18,659	91	9,554	445	2,616	2,480	2,198	234	10,666	6,452	3,267	.....	1,027	62,620	10,066	.....	5,368	332,727	2,082	.....	42,337	5,853	90,498	473,497	16
17. Peachland	3,358	2,562	.....	1,756	.....	64	270	61	75	2,497	348	611	.....	23	4,476	.....	.....	784	16,885	366	.....	10,000	9	5,609	32,869	17
18. Penticton	115,645	16,218	89	8,504	1,676	848	6,533	1,198	2,177	31,588	5,082	22,306	475	4,453	157,854	4,380	125	5,631	384,782	3,246	70,000	17,063	4,978	85,500	565,569	18
19. Pitt Meadows	8,505	4,765	63	705	.....	846	1,077	48	288	4,918	911	2,212	314	751	.....	.....	.....	938	26,336	910	7,100	.....	.....	.....	34,346	19
20. Richmond	128,353	26,905	346	1,289	1,503	4,188	12,869	248	839	44,411	8,959	13,182	705	3,449	65,545	.....	.....	1,205	313,996	35,793	85,000	13,122	2,123	84,495	534,529	20
21. Saanich	201,393	43,830	618	17,195	1,004	4,630	2,654	1,092	556	41,117	14,200	46,275	1,350	.....	93,965	.....	45,789	3,924	519,592	*1,689**	180,000	.....	4,790	35,383	738,076	21
22. Salmon Arm	21,006	8,399	181	2,107	2,243	560	210	957	54	6,190	1,830	2,884	.....	15	.....	.....	.....	177	46,813	3,306	10,796	.....	.....	3,612	64,527	22
23. Spallumcheen	31,660	4,489	712	20	.....	158	55	.....	57	1,277	1,784	2,305	430	.....	.....	.....	.....	165	43,112	4,448	21,200	.....	2,288	12,731	83,779	23
24. Sumas	19,268	8,934	.....	.....	1,603	343	630	.....	.....	.....	1,984	5,732	.....	.....	.....	.....	.....	1,099	39,593	1,364	15,000	.....	.....	.....	55,957	24
25. Summerland	32,766	5,546	72	2,912	.....	1,316	1,490	80	385	9,916	1,960	923	.....	714	77,319	.....	.....	2,998	138,397	2,369	.....	79,693	330	94,708	315,497	25
26. Surrey	135,350	33,860	.....	5,200	2,508	1,491	8,979	1,369	2,387	55,797	9,330	85,420	5,639	1,919	.....	.....	.....	6,004	355,253	*1,834**	215,000	.....	539	320	569,278	26
27. Tadanac	126,119	69	.....	.....	.....	.....	93	.....	293	.....	508	.....	.....	.....	.....	.....	.....	6,740	133,822	.....	1,518	.....	13	.....	135,353	27
28. West Vancouver	141,096	56,222	192	24,175	5,234	380	5,623	3,391	1,278	18,424	5,241	13,332	.....	2,550	158,432	.....	.....	2,921	438,491	1,317	75,170	.....	4,544	73,723	593,245	28
Totals	$2,260,410	$555,763	$12,946	$173,237	$60,970	$46,948	$82,958	$18,120	$16,568	$544,770	$136,195	$708,133	$32,673	$23,820	$785,246	$16,974	$50,741	$118,704	$5,645,176	$58,529	$1,269,390	$369,021	$66,781	$633,326	$8,042,223	

* Figures in italics denote deductions.

XI.C.—RECEIPTS, 1938—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	$2,587	$441	.....	$100	.....	$156	$3,619	$10	.....	.....	$558	.....	.....	.....	$3,882	.....	.....	$915	$12,268	.....	.....	.....	.....	.....	$12,268	1
2. Burns Lake	493	244	.....	.....	.....	.....	255	14	.....	.....	221	.....	.....	.....	.....	.....	.....	16	1,243	.....	.....	.....	.....	.....	1,243	2
3. Chapman Camp	2,320	58	.....	.....	.....	43	.....	.....	.....	.....	416	.....	.....	.....	.....	.....	.....	.....	2,837	.....	.....	.....	.....	.....	2,837	3
4. Creston	4,596	1,123	.....	.....	.....	217	1,578	14	.....	.....	761	.....	.....	.....	.....	.....	.....	1,562	9,851	.....	$500	.....	.....	.....	10,351	4
5. Dawson Creek	1,370	88	.....	.....	.....	75	1,180	8	.....	.....	389	.....	.....	.....	30	.....	.....	17	3,157	.....	.....	.....	.....	.....	3,157	5
6. Gibsons Landing	486	34	$1	.....	.....	18	177	7	.....	.....	143	.....	.....	.....	681	.....	.....	53	1,600	.....	.....	.....	.....	.....	1,600	6
7. Hope	956	557	54	67	$52	170	730	4	.....	.....	409	.....	.....	.....	516	.....	.....	644	4,159	.....	.....	.....	.....	.....	4,159	7
8. McBride	1,607	77	.....	.....	.....	137	160	.....	.....	.....	243	.....	.....	.....	.....	.....	.....	143	2,367	.....	200	.....	.....	.....	2,567	8
9. Mission	9,113	2,343	43	375	.....	1,215	4,116	.....	.....	.....	1,439	$1,622	$438	.....	.....	.....	.....	172	20,876	.....	1,190	.....	.....	.....	22,066	9
10. New Denver	765	44	.....	.....	.....	25	190	.....	.....	.....	335	.....	.....	.....	.....	.....	.....	2	1,361	.....	.....	.....	.....	.....	1,361	10
11. Pouce Coupe	494	362	.....	.....	.....	11	350	.....	.....	.....	198	.....	.....	.....	.....	.....	.....	25	1,440	.....	249	.....	.....	.....	1,689	11
12. Quesnel	2,362	1,209	42	.....	60	.....	1,467	.....	.....	.....	489	.....	.....	.....	.....	.....	.....	77	5,706	.....	.....	.....	.....	.....	5,706	12
13. Silverton	501	224	.....	.....	.....	11	60	.....	.....	.....	298	.....	.....	.....	.....	.....	.....	29	1,123	.....	.....	.....	.....	.....	1,123	13
14. Smithers	2,791	938	222	.....	5	379	971	37	.....	.....	1,094	.....	319	.....	.....	.....	.....	4,253	11,009	.....	1,600	.....	.....	.....	12,609	14
15. Stewart	2,476	1,360	168	.....	182	86	422	10	.....	.....	668	.....	.....	.....	.....	.....	.....	67	5,439	.....	.....	.....	.....	.....	5,439	15
16. Terrace	1,118	274	.....	30	37	116	345	8	.....	.....	385	.....	.....	.....	681	.....	.....	115	3,109	.....	250	.....	.....	.....	3,359	16
17. Tofino	563	7	.....	.....	.....	171	78	.....	.....	.....	328	.....	.....	.....	.....	.....	.....	3	1,150	.....	.....	.....	.....	.....	1,150	17
18. Vanderhoof	994	497	.....	.....	.....	86	310	4	.....	.....	334	.....	.....	.....	.....	.....	.....	37	2,262	.....	500	.....	.....	.....	2,762	18
19. Williams Lake	2,515	305	.....	.....	.....	.....	761	94	.....	.....	440	.....	.....	.....	.....	.....	.....	54	4,169	.....	.....	.....	.....	.....	4,169	19
Totals	$38,107	$10,185	$530	$572	$336	$2,916	$16,769	$210	.....	.....	$9,148	$1,622	$757	.....	$5,790	.....	.....	$8,184	$95,126	.....	$4,489	.....	.....	.....	$99,615	

XII.—DISBURSEMENTS, 1938.

	Debenture Interest (exclusive of Schools and Public Utilities).	Sinking Funds deposited (exclusive of Schools and Public Utilities).	Board of Works.	Street-lighting.	Parks and Cemeteries.	Fire Protection.	Health and Sanitation.	Hospitalization.	Social Assistance.	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—XII.A.	$872,427	$141,200	$590,285	$139,111	$171,297	$425,140	$189,059	$166,583	$1,018,609	$69,279	$310,752	$45,766	$278,907	$345,738	$2,179,781	$1,778,668	$133,344	$349,039	$9,204,985	$59,087	$2,841,070	$378,100	$256,952	$1,103,140	$13,843,334
Districts—XII.B.	138,087	86,719	795,676	68,432	43,222	79,049	96,147	106,468	998,291	19,227	149,194	38,352	147,519	184,570	1,551,747	863,244	144,799	211,783	5,722,526	102,261	1,238,463	420,710	119,697	578,191	8,181,848
Villages—XII.C.	.....	.....	30,268	8,983	1,415	3,097	4,547	5,570	4,139	1,156	.....	3,001	10,447	5,205	.....	3,876	8,483	6,208	96,395	.....	2,970	.....	.....	.....	99,365
Totals	$1,010,514	$227,919	$1,416,229	$216,526	$215,934	$507,286	$289,753	$278,621	$2,021,039	$89,662	$459,946	$87,119	$436,873	$535,513	$3,731,528	$2,645,788	$286,626	$567,030	$15,023,906	$161,348	$4,082,503	$798,810	$376,649	$1,681,331	$22,124,547

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

XII.A.—DISBURSEMENTS, 1938—CITIES.

Cities.	Debenture Interest (exclusive of Schools and Public Utilities).	Sinking Funds deposited (exclusive of Schools and Public Utilities).	Board of Works.	Street-lighting.	Parks and Cemeteries.	Fire Protection.	Health and Sanitation.	Hospitalization.	Social Assistance.	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	.....	$456	$2,893	$1,319	$299	$1,623	$121	$1,137	$5,953	$250	$692	$720	$1,947	$877	$13,817	$6,002	$156	$527	$38,789	$1,086	$2,012	$2,500	.....	$2,000	$46,387	1
2. Armstrong	$6,632	.....	1,655	1,000	145	436	188	525	6,964	502	1,109	.....	1,837	3,919	9,291	5,763	127	.....	40,093	137	19,300	.....	$180	3,606	63,316	2
3. Chilliwack	13,688	5,339	6,648	3,470	9	5,631	219	1,719	9,984	482	4,464	1,300	3,560	3,602	58,432	.....	.....	1,229	119,776	1,605	18,343	.....	1,923	6,500	148,147	3
4. Courtenay	1,106	6,856	16,470	.....	1,679	2,107	1,148	2,156	1,780	275	2,308	1,680	1,458	1,591	25,896	52,209	.....	2,273	120,992	.....	738	.....	5,478	22,420	149,628	4
5. Cranbrook	8,822	10,605	9,015	2,982	526	8,511	436	1,431	18,853	1,911	5,771	.....	4,863	10,996	52,847	61,656	8,957	15,343	223,525	.....	43,268	19,366	7,216	116,496	409,871	5
6. Cumberland	.....	.....	7,113	1,076	.....	728	538	519	2,058	150	2,142	.....	1,027	962	25,268	.....	.....	595	42,176	.....	11,000	.....	.....	.....	53,176	6
7. Duncan	751	1,800	9,237	2,862	.....	2,066	285	2,347	1,051	200	2,010	700	2,643	2,254	44,541	3,892	985	293	77,917	*224**	11,763	.....	476	16,186	106,118	7
8. Enderby	.....	.....	1,880	766	185	295	166	84	1,253	107	1,307	30	2,482	1,495	8,158	3,138	248	1,139	22,733	462	8,000	.....	263	600	32,058	8
9. Fernie	.....	19,000	6,651	.....	.....	5,100	1,387	3,000	21,736	845	5,695	.....	4,625	3,366	43,698	21,620	403	1,700	138,826	.....	.....	.....	3,171	36,725	178,722	9
10. Grand Forks	4,878	.....	797	205	218	1,539	249	1,168	7,568	235	2,010	835	.....	3,642	28,185	20,956	209	3,514	76,208	.....	5,000	.....	1,097	1,131	83,436	10
11. Greenwood	856	.....	549	255	7	324	165	83	46	50	265	.....	1,540	1,073	6,286	896	535	.....	12,930	.....	.....	.....	.....	.....	12,930	11
12. Kamloops	27,807	13,672	22,430	5,381	7,093	16,974	7,208	8,901	49,135	2,800	9,274	2,550	9,430	8,564	91,548	24,331	7,202	9,143	323,443	*1,052**	59,973	.....	10,138	306,183	698,685	12
13. Kaslo	.....	.....	1,262	1,980	418	437	100	.....	3,710	100	425	.....	1,733	1,353	9,338	5,229	.....	4,924	31,009	.....	15,924	.....	.....	2,605	49,538	13
14. Kelowna	6,980	5,029	23,303	3,040	7,679	8,585	11,018	5,549	21,555	3,295	7,441	2,110	10,736	10,295	77,503	109,568	12,263	5,249	331,198	1,758	.....	.....	6,214	52,518	391,688	14
15. Ladysmith	.....	.....	3,505	.....	337	1,229	1,305	2,374	9,116	228	397	700	2,122	1,461	30,644	23,510	.....	808	77,736	.....	.....	.....	.....	.....	77,736	15
16. Merritt	2,650	2,832	2,221	4,000	46	688	906	1,749	10,879	124	2,443	.....	2,926	1,623	16,034	22,010	.....	753	71,884	1,268	.....	.....	1,018	8,766	82,936	16
17. Nanaimo	25,712	2,286	24,928	9,330	4,577	10,289	10,563	5,388	66,696	4,142	8,430	2,380	7,187	6,562	77,664	47,742	.....	1,183	315,059	.....	48,000	14,000	10,740	19,789	407,588	17
18. Nelson	11,485	6,849	32,814	3,756	11,438	13,927	11,045	7,979	16,031	2,134	10,008	1,400	16,026	19,011	118,615	154,187	39,680	29,426	505,811	3,201	26,949	.....	10,303	51,019	597,283	18
19. New Westminster	196,022	.....	64,846	12,746	32,452	72,544	25,069	22,612	215,981	4,144	57,663	4,950	32,654	98,349	308,849	297,849	8,932	55,345	1,511,007	8,730	562,113	62,706	87,103	78,128	2,309,787	19
20. North Vancouver	736	.....	75,101	13,867	11,804	21,563	7,558	5,052	73,874	627	11,278	2,400†	17,466	28,666	111,237	220,478	32,881	4,699	639,287	16,496	53,925	.....	12,500	11,833	734,041	20
21. Port Alberni	1,268	3,011	10,571	3,940	730	2,604	1,785	3,101	21,456	342	5,144	2,400	4,545	5,706	44,525	24,356	3,669	1,959	141,112	1,071	39,109	9,207	233	6,081	196,813	21
22. Port Coquitlam	9,720	3,271	8,298	1,330	634	923	342	.....	12,597	483	1,754	1,200	2,730	2,089	17,742	6,087	.....	1,894	71,094	.....	10,000	.....	1,601	16,083	98,778	22
23. Port Moody	.....	.....	7,700	1,383	.....	368	1,769	.....	6,475	106	2,414	1,254	2,325	4,027	17,297	4,460	474	918	50,970	1,546	8,000	.....	2,806	4,039	67,361	23
24. Prince George	1,710	2,604	2,281	5,008	228	6,642	604	2,388	17,756	340	5,347	1,380	3,933	1,850	24,494	36,346	5,188	3,903	122,002	1,469	12,972	.....	381	11,816	148,640	24
25. Prince Rupert	49,728	16,267	9,164	9,195	1,315	13,081	8,656	240	45,848	630	11,227	3,000†	11,886	7,859	68,080	61,193	1,952	6,805	326,126	7,630	4,346	.....	6,307	66,124	410,533	25
26. Revelstoke	2,450	10,142	9,117	868	739	4,950	1,516	3,068	1,727	1,073	4,540	1,050	6,082	6,075	49,437	58,457	.....	.....	161,291	.....	23,696	55,164	21,522	40,604	302,277	26
27. Rossland	2,960	.....	14,887	1,216	784	11,488	6,066	.....	11,870	411	5,038	657	3,744	1,161	39,360	17,681	.....	4,409	121,732	.....	22,679	2,522	.....	2,375	149,308	27
28. Salmon Arm	2,985	2,090	4,602	1,429	292	322	240	961	6,244	649	1,862	1,000	1,779	1,666	20,670	9,500	.....	1,037	57,328	*321**	6,000	.....	.....	5,810	68,817	28
29. Slocan	.....	.....	116	190	.....	.....	.....	75	64	.....	.....	.....	505	112	3,807	581	.....	.....	5,450	.....	.....	.....	.....	.....	5,450	29
30. Trail	38,532	27,832	42,332	4,096	10,993	14,091	11,850	14,550	10,388	2,168	17,379	2,400	20,402	17,067	130,265	22,346	343	.....	387,034	2,139	89,451	193,928	8,459	164,685	845,696	30
31. Vernon	2,652	1,259	24,145	4,758	3,013	9,162	2,971	5,000	43,871	2,430	6,666	1,750	4,488	7,413	97,102	28,153	9,140	26,874	280,847	550	98,286	18,707	1,568	15,310	415,268	31
32. Victoria	452,297	.....	143,754	37,663	73,657	186,913	73,586	63,427	296,090	38,046	114,249	7,920	90,226	81,052	509,151	428,472	.....	163,097	2,759,600	11,536	1,640,223	.....	56,255	33,708	4,501,322	32
Totals	$872,427	$141,200	$590,285	$139,111	$171,297	$425,140	$189,059	$166,583	$1,018,609	$69,279	$310,752	$45,766	$278,907	$345,738	$2,179,781	$1,778,668	$133,344	$349,039	$9,204,985	$59,087	$2,841,070	$378,100	$256,952	$1,103,140	$13,843,334	

* Figures in italics denote deductions. † Commissioner.

XII.B.—DISBURSEMENTS, 1938—DISTRICTS.

Districts.	Debenture Interest (exclusive of Schools and Public Utilities).	Sinking Funds deposited (exclusive of Schools and Public Utilities).	Board of Works.	Street-lighting.	Parks and Cemeteries.	Fire Protection.	Health and Sanitation.	Hospitalization.	Social Assistance.	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	$25	$20,418	$47.008	$27,630	$6,421	$16,828	$50,744	$22,445	$476,849	$3,372	$31,709	$3,900†	$31,548	$32,824	$293,929	$112,216	$4,525	$18,698	$1,201,089	$67,143	$110,000	.....	$25,890	$23,091	$1,427,213	1
2. Chilliwhack	1,960	3,419	41,462	35	.....	12	234	2,363	16,103	1,088	3,075	1,500	3,794	6,748	78,741	.....	5,146	29,571	195,251	.....	.....	$17,687	3,386	.....	216,324	2
3. Coldstream	.....	.....	2,779	.....	.....	.....	10	749	925	35	262	.....	2,000	1,065	8,890	15,337	.....	3,664	35,716	337	10,500	.....	196	9,720	56,469	3
4. Coquitlam	7,679	.....	7,120	2,476	150	15	117	.....	46,939	50	2,176	2,000	3,682	4,361	32,227	.....	.....	6,868	115,860	.....	42,000	36,266	.....	14,429	208,555	4
5. Delta	8,607	4,557	38,151	.....	.....	.....	225	2,613	15,880	517	3,226	1,150	3,169	2,948	47,451	44,876	.....	1,721	175,091	.....	78,873	96,589	278	36,528	387,359	5
6. Esquimalt	21,975	6,453	10,083	1,569	860	2,563	3,677	4,464	6,922	76	6,405	1,400	4,600	3,903	36,600	.....	441	1,816	113,807	1,057	23,000	.....	2,037	18,988	158,889	6
7. Fraser Mills	.....	.....	1,455	240	.....	90	.....	410	107	50	1,424	.....	360	195	3,386	.....	.....	.....	7,717	.....	.....	.....	.....	.....	7,717	7
8. Glenmore	.....	.....	2,619	.....	12	.....	.....	.....	280	514	.....	420	889	326	4,259	995	.....	35	10,349	.....	3,164	60	.....	.....	13,573	8
9. Kent	.....	.....	6,972	506	31	.....	75	.....	5,613	140	638	600	1,330	660	18,931	.....	.....	1,373	36,869	.....	12,000	.....	.....	.....	48,869	9
10. Langley	.....	.....	71,885	210	1,159	.....	892	4,327	17,590	445	5,612	2,400	5,307	4,723	66,928	.....	11,158	8,987	201,623	*9,294**	80,000	1,347	.....	.....	273,676	10
11. Maple Ridge	4,125	2,115	39,857	910	1,482	640	755	6,761	7,758	2,051	2,565	1,450	3,755	5,370	66,064	.....	2,741	4,236	152,635	245	51,050	.....	319	2,581	206,830	11
12. Matsqui	.....	.....	11,552	.....	244	.....	150	5,983	45,918	60	513	1,700	3,910	3,969	13,187	.....	3,123	3,092	93,401	1,281	43,350	.....	2,113	.....	140,145	12
13. Mission	.....	.....	43,043	455	342	145	1,507	1,320	25,244	190	1,500	1,900	2,143	3,953	.....	.....	943	66,769	149,454	.....	60,910	47,137	.....	.....	257,501	13
14. North Cowichan	180	272	17,169	.....	.....	1,334	951	5,255	20,244	495	1,629	1,100	4,154	7,249	39,708	.....	2,818	4,007	106,565	147	24,000	34,747	663	.....	166,122	14
15. North Vancouver	3,547	.....	49,725	7,173	410	7,271	4,144	3,966	78,179	774	6,287	1,500†	12,440	36,576	54,838	21,446	7,522	9,248	305,046	.....	23,700	.....	6,863	6,300	341,909	15
16. Oak Bay	24,220	20,388	50,738	5,968	5,210	22,004	11,701	500	10,155	800	13,621	.....	9,980	4,265	93,943	51,846	6,029	6,335	337,703	537	.....	61,877	5,157	89,465	494,739	16
17. Peachland	150	544	681	400	23	51	50	394	826	60	313	420	1,200	1,502	4,857	5,190	.....	34	16,695	.....	.....	10,000	7	6,106	32,808	17
18. Penticton	6,442	3,740	22,058	4,000	2,950	9,877	3,379	6,316	37,792	1,849	7,688	1,630	6,822	7,681	96,716	165,086	11,045	.....	395,071	156	74,690	18,150	.....	73,624	561,691	18
19. Pitt Meadows	.....	.....	6,286	.....	100	29	108	748	4,044	390	268	475	1,476	1,141	11,715	.....	16	1,322	28,118	195	5,500	.....	.....	.....	33,813	19
20. Richmond	16,064	4,002	37,567	2,632	.....	2,118	2,103	4,024	14,127	1,158	10,798	2,500	6,490	8,840	110,353	71,841	29,457	865	324,939	20,115	103,000	14,713	2,197	75,288	540,252	20
21. Saanich	1,222	1,197	60,505	.....	.....	11,360	6,733	13,549	90,294	1,555	14,477	1,800	9,498	14,931	136,478	111,119	42,490	1,727	518,935	1,293	170,000	.....	13,501	34,021	737,750	21
22. Salmon Arm	1,489	2,135	7,597	.....	1,310	49	277	1,827	6,468	75	693	1,195	2,672	1,911	16,961	.....	2,105	2,321	49,085	1,498	9,000	.....	.....	515	60,098	22
23. Spallumcheen	2,400	4,806	6,952	.....	12	.....	86	.....	5,154	825	755	962	2,287	2,826	20,826	.....	.....	141	48,032	*1,714**	22,050	.....	5,998	14,704	89,070	23
24. Sumas	.....	.....	20,382	.....	151	.....	.....	959	5,897	308	675	1,550	1,511	1,261	7,382	.....	947	1,055	42,078	782	15,000	.....	.....	.....	57,860	24
25. Summerland	873	504	6,898	903	174	21	129	1,533	1,339	120	1,005	1,200	6,455	2,971	29,702	79,857	896	3,422	138,002	.....	.....	79,112	335	101,318	318,767	25
26. Surrey	282	62	135,153	1,976	8,096	.....	1,897	10,602	36,159	755	11,370	2,500	7,186	10,021	116,269	.....	.....	18,597	360,925	7,762	198,500	.....	.....	5	567,192	26
27. Tadanac	.....	.....	26,875	545	11,661	3,561	2,828	2,102	.....	1,020	7,952	300	335	278	50,640	.....	.....	15,684	123,781	9,850	1,518	.....	14	.....	135,163	27
28. West Vancouver	36,847	12,107	23,104	10,804	2,424	1,081	3,375	3,258	21,485	455	12,558	2,800	8,526	12,072	90,766	183,435	13,397	195	438,689	871	76,658	3,025	50,743	71,508	641,494	28
Totals	$138,087	$86,719	$795,676	$68,432	$43,222	$79,049	$96,147	$106,468	$998,291	$19,227	$149,194	$38,352	$147,519	$184,570	$1,551,747	$863,244	$144,799	$211,783	$5,722,526	$102,261	$1,238,463	$420,710	$119,697	$578,191	$8,181,848	

* Figures in italics denote deductions. † Commissioner.

Villages.	Debenture Interest (exclusive of Schools and Public Utilities).	Sinking Funds deposited (exclusive of Schools and Public Utilities).	Board of Works.	Street-lighting.	Parks and Cemeteries.	Fire Protection.	Health and Sanitation.	Hospitalization.	Social Assistance.	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	.....	.....	$4,098	$1,321	$247	$360	.....	$241	.....	$425	.....	$300	$1,173	$568	.....	$2,755	$27	$371	$11,886	.....	.....	.....	.....	.....	$11,886	1
2. Burns Lake	.....	.....	131	304	.....	10	$15	147	.....	25	.....	.....	428	18	.....	.....	.....	82	1,160	.....	.....	.....	.....	.....	1,160	2
3. Chapman Camp	.....	.....	1,962	140	.....	36	.....	222	.....	.....	.....	.....	150	58	.....	.....	.....	.....	2,568	.....	.....	.....	.....	.....	2,568	3
4. Creston	.....	.....	2,257	707	381	121	409	685	.....	29	.....	300	564	396	.....	.....	2,523	1,255	9,627	.....	$500	.....	.....	.....	10,127	4
5. Dawson Creek	.....	.....	1,209	422	.....	57	21	.....	.....	50	.....	.....	300	47	.....	28	1,239	92	3,465	.....	.....	.....	.....	.....	3,465	5
6. Gibsons Landing	.....	.....	129	.....	.....	.....	.....	199	.....	10	.....	36	181	.....	.....	304	363	105	1,327	.....	.....	.....	.....	.....	1,327	6
7. Hope	.....	.....	294	192	51	127	89	404	.....	60	.....	300	460	376	.....	255	1,225	506	4,339	.....	.....	.....	.....	.....	4,339	7
8. McBride	.....	.....	858	.....	53	.....	120	48	.....	139	.....	150	360	220	.....	.....	.....	379	2,327	.....	370	.....	.....	.....	2,697	8
9. Mission	.....	.....	8,774	2,159	181	1,105	325	987	$4,139	85	.....	300	999	830	.....	.....	1,276	1,385	22,545	.....	.....	.....	.....	.....	22,545	9
10. New Denver	.....	.....	431	252	1	95	.....	177	.....	108	.....	.....	200	41	.....	.....	.....	60	1,365	.....	.....	.....	.....	.....	1,365	10
11. Pouce Coupe	.....	.....	642	363	.....	56	.....	.....	.....	20	.....	115	300	126	.....	.....	405	83	2,110	.....	.....	.....	.....	.....	2,110	11
12. Quesnel	.....	.....	945	1,185	55	45	60	250	.....	70	.....	300	720	978	.....	.....	221	71	4,900	.....	.....	.....	.....	.....	4,900	12
13. Silverton	.....	.....	362	216	.....	33	.....	145	.....	10	.....	.....	200	45	.....	.....	.....	73	1,084	.....	.....	.....	.....	.....	1,084	13
14. Smithers	.....	.....	3,073	736	100	260	3,233	741	.....	.....	.....	300	1,800	370	.....	.....	.....	370	10,983	.....	1,600	.....	.....	.....	12,583	14
15. Stewart	.....	.....	2,537	465	175	83	175	301	.....	65	.....	300	900	296	.....	.....	126	534	5,957	.....	.....	.....	.....	.....	5,957	15
16. Terrace	.....	.....	498	36	.....	15	.....	378	.....	.....	.....	.....	617	302	.....	534	633	48	3,061	.....	.....	.....	.....	.....	3,061	16
17. Tofino	.....	.....	1,091	.....	.....	.....	.....	.....	.....	.....	.....	.....	180	113	.....	.....	.....	31	1,415	.....	.....	.....	.....	.....	1,415	17
18. Vanderhoof	.....	.....	690	29	10	686	.....	8	.....	.....	.....	300	360	91	.....	.....	.....	342	2,516	.....	500	.....	.....	.....	3,016	18
19. Williams Lake	.....	.....	287	456	161	8	100	637	.....	60	.....	300	555	330	.....	.....	445	421	3,760	.....	.....	.....	.....	.....	3,760	19
Totals	.....	.....	$30,268	$8,983	$1,415	$3,097	$4,547	$5,570	$4,139	$1,156	.....	$3,001	$10,447	$5,205	.....	$3,876	$8,483	$6,208	$96,395	.....	$2,970	.....	.....	.....	$99,365	

XIII.—PUBLIC UTILITIES, 1938.

	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—XIII.A	$1,838,202	$826,769	$395,141	$43,618	$96,573	$535,332	$296,518	$5,081
Electric Light, Districts—XIII.A	156,917	121,316	85,753	16,538	18,973	121,264	784	732
Waterworks, Cities—XIII.B	10,441,395	1,144,528	306,298	93,746	564,944	964,988	211,735	32,195
Waterworks, Districts—XIII.C	3,768,126	452,228	255,800	24,792	226,138	506,730	21,382	75,884
Waterworks, Villages—XIII.C	24,355	5,790	3,656	220	.....	3,876	1,914	.....
Other, Cities and Districts—XIII.D	1,082,343	517,594	384,012	24,181	105,405	513,598	38,762	34,766
Totals	$17,311,338	$3,068,225	$1,430,660	$203,095	$1,012,033	$2,645,788	$571,095	$148,658

XIII.A.—PUBLIC UTILITIES—ELECTRIC LIGHT, 1938.

	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	$98,525	$45,696	$29,996	.....	$4,674	$34,670	$11,026	.....
Cranbrook	79,597	54,400	34,206	$522	5,915	40,643	13,757	.....
Duncan	50,000	3,892	.....	.....	3,892	3,892	.....	.....
Fernie	19,493	29,156	19,850	.....	.....	19,850	9,306	.....
Grand Forks	101,750	13,122	16,258	.....	1,945	18,203	.....	$5,081
Kaslo	53,000	9,505	2,753	.....	1,740	4,493	5,012	.....
Kelowna	75,675	105,135	64,919	4,851	8,539	78,309	26,826	.....
Ladysmith	25,500	26,464	23,384	.....	126	23,510	2,954	.....
Nelson	568,901	178,617	46,144	3,032	36,200	85,376	93,241	.....
New Westminster	474,465	274,377	116,142	34,270	7,069	157,481	116,896	.....
Prince George	55,296	34,842	21,610	399	5,355	27,364	7,478	.....
Revelstoke	236,000	51,563	19,879	544	21,118	41,541	10,022	.....
Totals	$1,838,202	$826,769	$395,141	$43,618	$96,573	$535,332	$296,518	$5,081
Districts—Electric Light.								
Peachland	$13,219	$3,339	$3,267	.....	$417	$3,684	.....	$345
Penticton	109,475	95,048	65,800	$12,220	16,244	94,264	$784	.....
Summerland	34,223	22,929	16,686	4,318	2,312	23,316	.....	387
Totals	$156,917	$121,316	$85,753	$16,538	$18,973	$121,264	$784	$732

XIII.B.—PUBLIC UTILITIES—WATERWORKS, CITIES, 1938.

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	$6,783	$2,719	.....	$3,283	$6,002	$781	.....
Armstrong	47,300	7,494	4,363	.....	1,400	5,763	1,731	.....
Courtenay	153,907	19,099	4,843	.....	12,696	17,539	1,560	.....
Cranbrook	328,335	28,543	7,291	$1,931	11,791	21,013	7,530	.....
Enderby	7,604	3,151	3,018	.....	120	3,138	13	.....
Fernie	75,378	16,374	1,770	.....	.....	1,770	14,604	.....
Grand Forks	27,000	9,724	1,371	1,382	.....	2,753	6,971	.....
Greenwood	11,619	1,985	896	.....	.....	896	1,089	.....
Kamloops	162,835	53,525	20,995	130	3,206	24,331	29,194	.....
Kaslo	38,000	3,164	736	.....	.....	736	2,428	.....
Kelowna	115,441	42,462	14,671	8,049	8,539	31,259	11,203	.....
Nanaimo	334,401	66,943	10,840	12,252	24,650	47,742	19,201	.....
Nelson	147,436	49,661	7,087	4,206	6,877	18,170	31,491	.....
New Westminster	354,512	152,217	72,560	15,705	52,103	140,368	11,849	.....
North Vancouver	262,346	41,120	11,492	29,411	.....	40,903	217	.....
Port Alberni	149,358	28,309	5,553	2,418	16,385	24,356	3,953	.....
Port Coquitlam	43,500	4,879	3,214	.....	2,873	6,087	.....	1,208
Port Moody	127,130	7,619	2,811	1,649	.....	4,460	3,159	.....
Prince George	19,383	15,080	7,128	25	1,829	8,982	6,098	.....
Prince Rupert	325,000	33,550	9,505	2,534	23,032	35,071	.....	1,521
Revelstoke	131,406	18,471	2,015	650	14,251	16,916	1,555	.....
Rossland	95,000	20,549	6,099	.....	11,582	17,681	2,868	.....
Salmon Arm	95,160	7,212	2,333	1,894	5,273	9,500	.....	2,288
Slocan	2,836	582	.....	581	.....	581	1	.....
Trail	190,848	68,279	9,144	.....	13,202	22,346	45,933	.....
Vernon	175,800	36,459	19,179	.....	8,974	28,153	8,306	.....
Victoria	6,964,619	401,294	74,665	10,929	342,878	428,472	.....	27,178
Totals	$10,441,395	$1,144,528	$306,298	$93,746	$564,944	$964,988	$211,735	$32,195

XIII.C.—PUBLIC UTILITIES—WATERWORKS, DISTRICTS AND VILLAGES, 1938.

	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.
Districts.								
Burnaby	$772,748	$118,995	$91,696	$4,445	$16,075	$112,216	$6,779	.....
Coldstream	23,500	2,984	5,682	.....	9,655	15,337	.....	$12,353
Delta	547,449	20,638	8,832	.....	36,044	44,876	.....	24,238
Glenmore	10,000	1,351	275	.....	720	995	356	.....
North Vancouver	207,368	21,067	19,953	1,493	.....	21,446	.....	379
Oak Bay	110,023	62,620	32,740	5,082	14,024	51,846	10,774	.....
Peachland	9,944	1,137	185	487	834	1,506	.....	369
Penticton	153,978	31,593	6,216	5,911	15,993	28,120	3,473	.....
Richmond	885,584	65,545	12,884	.....	58,957	71,841	.....	6,296
Saanich	786,325	93,965	62,299	1,495	47,325	111,119	.....	17,154
West Vancouver	261,207	32,333	15,038	5,879	26,511	47,428	.....	15,095
Totals	$3,768,126	$452,228	$255,800	$24,792	$226,138	$506,730	$21,382	$75,884
Villages.								
Abbotsford	$7,809	$3,882	$2,755	.....	.....	$2,755	$1,127	.....
Dawson Creek	70	30	28	.....	.....	28	2	.....
Gibsons Landing	7,081	681	304	.....	.....	304	377	.....
Hope	1,395	516	255	.....	.....	255	261	.....
Terrace	8,000	681	314	$220	.....	534	147	.....
Totals	$24,355	$5,790	$3,656	$220	.....	$3,876	$1,914	.....

XIII.D.—PUBLIC UTILITIES—OTHER, 1938.

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	$41,575	$24,798	$13,405	$999	$7,606	$22,010	$2,788	.....
Gas.								
Nelson	50,000	23,426	21,257	.....	3,382	24,639	.....	$1,213
Irrigation System.								
Penticton	135,622	31,213	14,615	681	27,406	42,702	.....	11,489
Irrigation and Domestic Water.								
Summerland	337,027	54,390	17,179	1,498	37,864	56,541	.....	2,151
Ferries.								
North Vancouver (City)	238,322	199,664	163,160	2,825	13,590	179,575	20,089	.....
West Vancouver	105,405	126,099	106,530	15,412	14,065	136,007	.....	9,908
Street-railway.								
Nelson	56,409	15,997	26,002	.....	.....	26,002	.....	10,005
Telephone.								
Prince Rupert	117,983	42,007	21,864	2,766	1,492	26,122	15,885	.....
Totals	$1,082,343	$517,594	$384,012	$24,181	$105,405	$513,598	$38,762	$34,766

XIV.—TAX SALE LANDS, AS AT DECEMBER 31st, 1938.

	1938 Tax Sale.			1937 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—XIV.A.	$143,898	$110,952	71.4	$16,311	$6,117,403	$6,244,666
Districts—XIV.B.	129,500	111,159	69.0	71,067	4,010,448	4,192,674
Villages—XIV.C.	.....	.....	.....	.....	5,585	5,585
Totals	$273,398	$222,111	70.2	$87,378	$10,133,436	$10,442,925
Vancouver	206,541	179,764	86.7	169,056	5,295,135	5,633,459*
Grand totals	$479,939	$401,875	78.4	$256,434	$15,428,571	$16,076,384

* *Figures from Comptroller's Report for 1938, page 7.*

XIV.A.—TAX SALE LANDS, AS AT DECEMBER 31st, 1938—CITIES.

Cities.	1938 Tax Sale.			1937 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	$829	$704	84.9	.....	$30,016	$30,720
Armstrong	127	127	100.0	.....	11,712	11,839
Chilliwack	970	759	78.2	$1,436	15,331	17,526
Courtenay	685	609	88.9	.....	4,346	4,955
Cranbrook	2,396	1,770	73.9	.....	11,192	12,962
Cumberland	.....	.....	.....	.....	.....	.....
Duncan	110	.....	.....	.....	300	300
Enderby	208	208	100.0	.....	20,866	21,074
Fernie	4,465	.....	.....	612	86,900	87,512
Grand Forks	1,350	970	71.8	641	59,258	60,869
Greenwood	1,163	1,163	100.0	.....	45,407	46,570
Kamloops	2,818	2,445	86.7	.....	42,047	44,492
Kaslo	560	560	100.0	987	10,529	12,076
Kelowna	308	294	95.4	.....	33,912	34,206
Ladysmith	.....	.....	.....	442	17,084	17,526
Merritt	1,847	1,847	100.0	.....	81,038	82,885
Nanaimo	1,487	1,113	.....	.....	48,765	49,878
Nelson	2,252	2,061	92.4	.....	26,167	28,228
New Westminster	27,987	14,418	51.5	.....	568,768	583,186
North Vancouver	3,119	2,796	89.6	10,550	1,236,516	1,249,862
Port Alberni	1,818	1,259	69.2	.....	63,294	64,553
Port Coquitlam	1,748	1,748	100.0	.....	259,627	261,375
Port Moody	2,797	2,797	100.0	.....	230,760	233,557
Prince George	6,711	6,415	95.6	.....	279,819	286,234
Prince Rupert	25,868	25,475	98.4	.....	485,758	511,233
Revelstoke	1,696	1,696	100.0	.....	61,021	62,717
Rossland	396	.....	.....	.....	4,156	4,156
Salmon Arm	56	56	100.0	.....	6,418	6,474
Slocan	2,069	2,069	100.0	1,044	43,587	46,700
Trail	234	163	69.6	.....	1,898	2,061
Vernon	1,148	724	63.0	.....	107,417	108,141
Victoria	46,676	36,706	78.5	599	2,223,494	2,260,799
Totals	$143,898	$110,952	71.4	$16,311	$6,117,403	$6,244,666

XIV.B.—TAX SALE LANDS, AS AT DECEMBER 31st, 1938—DISTRICTS.

Districts.	1938 Tax Sale.			1937 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	$48,404	$43,801	90.4	$46,854	$1,965,773	$2,056,428
Chilliwhack	5,095	4,853	95.2	1,226	2,002	8,081
Coldstream	571	571	100.0	2,247	8,659	11,477
Coquitlam	6,323	5,974	94.4	169	63,156	69,299
Delta	381	287	75.3	1,078	12,106	13,471
Esquimalt	3,884	3,449	88.8	.....	171,071	174,520
Fraser Mills	.....	.....	.....	.....	.....	.....
Glenmore	.....	.....	.....	.....	.....	.....
Kent	2,492	2,492	100.0	.....	16,005	18,497
Langley	6,823	4,345	63.6	.....	20,648	24,993
Maple Ridge	2,671	1,109	41.5	.....	20,391	21,500
Matsqui	.....	.....	.....	.....	12,669	12,669
Mission	1,777	1,677	94.4	.....	10,895	12,572
North Cowichan	1,315	767	58.3	.....	17,886	18,653
North Vancouver	16,359	15,240	93.1	17,219	1,269,480	1,301,939
Oak Bay	1,120	99	88.3	.....	64,855	64,954
Peachland	325	325	100.0	.....	16,049	16,374
Penticton	1,188	829	70.6	.....	66,511	67,340
Pitt Meadows	1,215	1,215	100.0	805	6,157	8,177
Richmond	6,008	5,662	94.2	281	53,462	59,405
Saanich	7,258	3,958	54.5	.....	37,587	41,545
Salmon Arm	2,105	1,779	84.5	80	12,834	14,693
Spallumcheen	206	141	68.4	.....	280	421
Sumas	267	.....	.....	274	250	524
Summerland	825	775	93.9	.....	29,846	30,621
Surrey	5,465	4,902	89.6	.....	30,843	35,745
Tadanac	.....	.....	.....	.....	.....	.....
West Vancouver	7,423	6,909	93.0	834	101,033	108,776
Totals	$129,500	$111,159	69.0	$71,067	$4,010,448	$4,192,674

XIV.C.—TAX SALE LANDS, AS AT DECEMBER 31st, 1938—VILLAGES.

Villages.	Total.
Abbotsford	$1,620
Hope	1,276
McBride	35
Mission	348
Stewart	2,306
Totals	$5,585

XV.—PERCENTAGE RELATIONSHIP OF THE ASSESSED VALUE OF LANDS AND IMPROVEMENTS ACQUIRED THROUGH TAX SALES, TO 1938 ASSESSMENT

	Land.			Improvements.			Total Land and Improvements.							
	Total Assessed Value.	Total Assessed Value of Land acquired through Tax Sales.	Percentage Assessed Value of Land acquired through Tax Sales to Total Assessed Value.	Total Assessed Value.	Total Assessed Value of Improvements acquired through Tax Sales.	Percentage Assessed Value of Improvements acquired through Tax Sales to Total Assessed Value.	Total Assessed Value.	Total Assessed Value of Land and Improvements acquired through Tax Sales.	Percentage Assessed Value of Land and Improvements acquired through Tax Sales to Total Assessed Value.	Total Assessed Value (Land and Improvements).	Total Assessments less Exemptions.	Percentage Total Assessments less Exemptions to Total Assessed Value (Land and Improvements).	Total Assessments less Exemptions other than Land and Improvements acquired through Tax Sales.	Percentage Total Assessments less Exemptions other than Land and Improvements acquired through Tax Sales to Total Assessed Value (Land and Improvements).
Cities—XV.A	$71,294,743	$13,237,113	18.56	$113,603,677	$1,270,556	1.11	$184,898,420	$14,507,669	7.84	$184,898,420	$131,381,671	71.05	$145,889,340	78.89
Districts—XV.B	74,483,559	12,321,415	16.53	123,575,485	610,873	0.49	198,059,044	12,932,288	6.53	198,059,044	143,564,111	72.47	156,496,399	79.00
Villages—XV.C	1,969,940	22,435	1.14	4,483,077	700	0.001	6,453,017	23,135	0.36	6,453,017	5,370,670	83.19	5,393,805	83.55
Totals	$147,748,242	$25,580,963	17.31	$241,662,239	$1,882,129	0.78	$389,410,481	$27,463,092	7.05	$389,410,481	$280,316,452	71.99	$307,779,544	79.04
Vancouver	156,451,890	4,121,120	2.63	206,877,153	82,140	0.039	363,329,043	4,203,260	1.16	363,329,043	303,349,968	83.48	307,553,228	84.64
Grand totals	$304,200,132	$29,702,083	9.76	$448,539,392	$1,964,269	0.437	$752,739,524	$31,666,352	4.21	$752,739,524	$583,666,420	77.51	$615,332,772	81.72

XV.A.—PERCENTAGE RELATIONSHIP OF THE ASSESSED VALUE OF LANDS AND IMPROVEMENTS ACQUIRED THROUGH TAX SALES, TO 1938 ASSESSMENT—CITIES.

Cities.	Land.			Improvements.			Total Land and Improvements.								
	Total Assessed Value.	Total Assessed Value of Land acquired through Tax Sales.	Percentage Assessed Value of Land acquired through Tax Sales to Total Assessed Value.	Total Assessed Value.	Total Assessed Value of Improvements acquired through Tax Sales.	Percentage Assessed Value of Improvements acquired through Tax Sales to Total Assessed Value.	Total Assessed Value.	Total Assessed Value of Land and Improvements acquired through Tax Sales.	Percentage Assessed Value of Land and Improvements acquired through Tax Sales to Total Assessed Value.	Total Assessed Value (Land and Improvements).	Total Assessments less Exemptions.	Percentage Total Assessments less Exemptions to Total Assessed Value (Land and Improvements).	Total Assessments less Exemptions other than Land and Improvements acquired through Tax Sales.	Percentage Total Assessments less Exemptions other than Land and Improvements acquired through Tax Sales to Total Assessed Value (Land and Improvements).	
1. Alberni	$385,728	$140,555	36.43	$427,830	.....	.....	$813,558	$140,555	17.27	$813,558	$605,713	74.44	$746,268	91.71	1
2. Armstrong	407,252	11,585	2.84	630,875	$7,300	1.15	1,038,127	18,885	1.81	1,038,127	772,062	74.38	790,947	76.19	2
3. Chilliwack	818,830	52,400	6.39	1,844,800	1,950	0.10	2,663,630	54,350	2.04	2,663,630	2,306,280	86.60	2,360,630	88.64	3
4. Courtenay	394,651	33,180	8.41	903,990	.....	.....	1,298,641	33,180	2.55	1,298,641	1,135,731	87.49	1,168,911	90.04	4
5. Cranbrook	675,331	29,675	4.39	1,666,025	2,360	0.14	2,341,356	32,035	1.36	2,341,356	1,931,851	82.51	1,963,886	83.87	5
6. Cumberland	136,492	.....	.....	314,905	.....	.....	451,397	.....	.....	451,397	334,422	74.07	334,422	74.07	6
7. Duncan	489,544	700	0.14	1,310,690	.....	.....	1,800,234	700	0.04	1,800,234	1,517,814	84.31	1,518,514	84.35	7
8. Enderby	324,067	93,475	28.85	361,410	14,440	3.99	685,477	107,915	15.74	685,477	434,309	63.36	542,224	79.10	8
9. Fernie	522,836	138,253	26.43	1,573,906	197,713	12.56	2,096,742	335,966	16.02	2,096,742	1,241,947	59.24	1,577,913	75.26	9
10. Grand Forks	569,277	269,810	47.37	701,890	10,270	1.46	1,271,167	280,080	22.03	1,271,167	776,757	61.10	1,056,837	83.13	10
11. Greenwood	208,233	161,123	77.38	211,333	58,933	27.88	419,566	220,056	52.43	419,566	132,625	31.60	352,681	84.03	11
12. Kamloops	2,158,597	135,775	6.29	4,883,930	500	0.01	7,042,527	136,275	1.93	7,042,527	5,924,862	84.13	6,061,137	86.06	12
13. Kaslo	219,777	31,590	14.37	373,490	6,440	1.72	593,267	38,030	6.40	593,267	401,996	67.73	440,026	74.13	13
14. Kelowna	1,571,342	198,870	12.65	4,138,555	6,725	0.16	5,709,897	205,595	3.59	5,709,897	4,905,642	85.90	5,111,237	89.49	14
15. Ladysmith	289,545	68,300	23.59	304,945	18,350	6.01	594,490	86,650	14.57	594,490	463,665	77.99	550,315	92.56	15
16. Merritt	745,259	484,275	64.94	622,150	9,000	1.44	1,367,409	493,275	36.08	1,367,409	754,254	55.17	1,247,529	91.25	16
17. Nanaimo	2,029,810	131,150	6.46	4,154,560	20,750	0.49	6,184,370	151,900	2.45	6,184,370	5,505,110	89.02	5,657,010	91.47	17
18. Nelson	1,899,100	53,810	2.83	4,961,040	4,160	0.08	6,860,140	57,970	0.84	6,860,140	5,704,235	83.11	5,762,205	83.95	18
19. New Westminster	12,125,426	1,411,371	11.64	16,603,298	136,870	0.82	28,728,724	1,548,241	5.38	28,728,724	19,572,263	68.11	21,120,504	73.49	19
20. North Vancouver	6,091,543	2,364,675	38.80	4,169,700	54,700	1.31	10,261,243	2,419,375	23.58	10,261,243	5,733,090	55.87	8,152,465	79.45	20
21. Port Alberni	940,408	115,869	12.31	2,130,110	1,210	0.05	3,070,518	117,079	3.81	3,070,518	2,513,614	81.87	2,630,693	85.68	21
22. Port Coquitlam	1,388,681	627,135	45.18	711,345	1,450	0.20	2,100.026	628,585	29.92	2,100,026	1,243,283	59.19	1,871,868	89.11	22
23. Port Moody	1,163,701	612,693	52.67	468,500	.....	.....	1,632,201	612,693	37.54	1,632,201	948,980	58.14	1,561,673	95.68	23
24. Prince George	1,851,755	850,350	45.93	1,545,440	27,560	1.78	3,397,195	877,910	25.84	3,397,195	2,081,764	61.26	2,959,674	87.10	24
25. Prince Rupert	3,852,350	824,985	21.41	5,262,825	104,210	1.97	9,115,175	929,195	10.19	9,115,175	5,402,860	59.27	6,332,055	69.46	25
26. Revelstoke	908,590	241,750	26.59	1,850,560	14,300	0.77	2,759,150	256,050	9.28	2,759,150	2,012,400	72.93	2,268,450	82.21	26
27. Rossland	543,640	32,790	6.03	1,275,790	4,700	0.37	1,819,430	37,490	2.06	1,819,430	1,227,820	67.49	1,265,310	69.55	27
28. Salmon Arm	350,007	48,614	13.89	663,125	5,675	0.85	1,013,132	54,289	5.36	1,013,132	797,004	78.67	851,293	84.03	28
29. Slocan	80,575	47,885	59.42	77,590	.....	.....	158,165	47,885	30.28	158,165	95,615	60.48	143,500	90.76	29
30. Trail	1,634,398	9,210	0.56	5,054,970	.....	.....	6,689,368	9,210	0.14	6,689,368	5,958,005	89.01	5,967,215	89.15	30
31. Vernon	1,551,371	233,770	15.07	3,044,525	.....	.....	4,595,896	233,770	5.08	4,595,896	3,567,416	77.59	3,801,186	82.67	31
32. Victoria	24,966,627	3,781,490	15.15	41,359,575	560,990	1.35	66,326,202	4,342,480	6.54	66,326,202	45,378,282	68.38	49,720,762	74.92	32
Totals	$71,294,743	$13,237,113	18.56	$113,603,677	$1,270,556	1.11	$184,898,420	$14,507,669	7.84	$184,898,420	$131,381,671	71.05	$145,889,340	78.89	

XV.B.—PERCENTAGE RELATIONSHIP OF THE ASSESSED VALUE OF LANDS AND IMPROVEMENTS ACQUIRED THROUGH TAX SALES, TO 1938 ASSESSMENT—DISTRICTS.

Districts.	Land.			Improvements.			Total Land and Improvements.			Total Assessed Value (Land and Improvements).	Total Assessments less Exemptions.	Percentage Total Assessments less Exemptions to Total Assessed Value (Land and Improvements).	Total Assessments less Exemptions other than Land and Improvements acquired through Tax Sales.	Percentage Total Assessments less Exemptions other than Land and Improvements acquired through Tax Sales to Total Assessed Value (Land and Improvements).	
	Total Assessed Value.	Total Assessed Value of Land acquired through Tax Sales.	Percentage Assessed Value of Land acquired through Tax Sales to Total Assessed Value.	Total Assessed Value.	Total Assessed Value of Improvements acquired through Tax Sales.	Percentage Assessed Value of Improvements acquired through Tax Sales to Total Assessed Value.	Total Assessed Value.	Total Assessed Value of Land and Improvements acquired through Tax Sales.	Percentage Assessed Value of Land and Improvements acquired through Tax Sales to Total Assessed Value.						
1. Burnaby	$13,410,250	$5,525,065	41.20	$12,988,075	$246,860	1.90	$26,398,325	$5,771,925	21.87	$26,398,325	$16,784,015	63.59	$22,555,940	85.46	1
2. Chilliwhack	3,396,644	2,825	0.08	2,279,860	200	0.0008	5,676,504	3,025	0.05	5,676,504	5,595,504	97.02	5,598,529	97.07	2
3. Coldstream*	640,460	35,850	5.30	401,825	2,000	0.49	1,042,285	37,850	3.50	1,042,285	1,042,285	96.50	1,080,135	100.00	3
4. Coquitlam	7,861,698	372,235	4.73	6,924,250	.....	.....	14,785,948	372,235	2.52	14,785,948	1,799,298	12.17	2,171,533	14.69	4
5. Delta	3,600,155	36,861	1.02	1,941,360	2,600	0.134	5,541,515	39,461	0.71	5,541,515	5,389,214	97.22	5,428,675	97.93	5
6. Esquimalt	2,105,232	686,980	32.63	10,046,175	5,500	0.055	12,151,407	692,480	5.70	12,151,407	2,699,522	22.21	3,392,002	27.91	6
7. Fraser Mills	142,730	.....	.....	639,878	.....	.....	782,608	.....	.....	782,608	781,354	99.79	781,354	99.79	7
8. Glenmore	148,970	.....	.....	272,750	.....	.....	421,720	.....	.....	421,720	384,915	91.26	384,915	91.26	8
9. Kent	815,076	20,009	2.45	680,115	10,000	1.47	1,495,191	30,009	2.01	1,495,191	1,442,802	96.49	1,472,811	98.50	9
10. Langley	2,358,663	77,245	3.27	2,823,497	17,040	0.60	5,182,160	94,285	1.81	5,182,160	4,998,980	96.43	5,093,265	98.24	10
11. Maple Ridge	1,623,546	72,850	4.49	2,382,070	6,802	0.285	4,005,616	79,652	1.99	4,005,616	3,804,579	94.96	3,884,231	96.95	11
12. Matsqui	1,324,906	89,589	6.76	2,110,113	42,419	2.01	3,435,019	132,008	3.84	3,435,019	3,201,978	93.21	3,333,986	97.05	12
13. Mission	777,568	60,409	7.77	5,302,598	35,929	6.77	6,080,166	96,338	1.58	6,080,166	5,900,301	97.00	5,996,639	98.58	13
14. North Cowichan	1,370,708	124,270	9.06	2,684,090	4,750	0.177	4,054,798	129,020	3.18	4,054,798	3,851,753	95.10	3,980,773	98.28	14
15. North Vancouver	6,131,543	3,346,026	54.57	2,978,905	148,660	4.99	9,110,448	3,494,686	38.33	9,110,448	4,333,386	47.54	7,828,072	85.87	15
16. Oak Bay	3,291,970	89,050	2.70	8,495,140	540	0.006	11,787,110	89.590	0.76	11,787,110	11,282,280	95.76	11,371,870	96.52	16
17. Peachland	246,416	68,693	27.87	197,456	3,400	1.72	443,872	72,093	16.24	443,872	238,390	53.71	310,483	69.95	17
18. Penticton	2,072,240	165,060	7.96	4,510,510	1,500	0.022	6,582,750	166,560	2.53	6,582,750	5,856,875	88.96	6,023,435	91.49	18
19. Pitt Meadows	738,230	45,290	6.13	419,130	7,980	1.90	1,157,360	53,270	4.60	1,157,360	994,410	85.95	1,047,680	90.55	19
20. Richmond	4,978,835	270,874	5.43	3,856,580	4,160	0.108	8,835,415	275,034	3.11	8,835,415	8,141,296	92.08	8,416,330	95.19	20
21. Saanich	3,822,268	322,350	8.43	9,332,196	19,668	2.10	13,154,464	342,018	2.60	13,154,464	11,403,388	86.71	11,745,406	89.31	21
22. Salmon Arm	827,736	90,070	10.87	990,825	17,100	0.17	1,818,561	107,170	5.89	1,818,561	1,663,061	91.47	1,770,231	97.36	22
23. Spallumcheen	1,534,590	1,000	0.06	461,735	50	0.001	1,996,325	1,050	0.05	1,996,325	1,987,810	99.59	1,988,860	99.64	23
24. Sumas	868,024	635	0.07	587,815	.....	.....	1,455,839	635	0.04	1,455,839	1,428,209	98.14	1,428,844	98.18	24
25. Summerland	1,091,605	61,863	5.67	1,819,359	7,455	0.41	2,910,964	69,318	2.38	2,910,964	2,713,176	93.22	2,782,494	95.60	25
26. Surrey	5,364,314	303,480	5.65	4,426,075	12,425	0.28	9,790,389	315,905	3.22	9,790,389	9,024,888	92.14	9,340,793	95.36	26
27. Tadanac	190,633	.....	.....	29,325,022	.....	.....	29,515,655	.....	.....	29,515,655	19,506,655	66.09	19,506,655	66.09	27
28. West Vancouver	3,748,549	452,836	12.08	4,698,081	13,835	0.29	8,446,630	466,671	5.52	8,446,630	7,313,787	86.52	7,780,458	92.04	28
Totals	$74,483,559	$12,321,415	16.53	$123,575,485	$610,873	0.49	$198,059,044	$12,932,288	6.53	$198,059,044	$143,564,111	72.47	$156,496,399	79.00	

* Figures supplied incomplete; percentages therefore inaccurate.

XV.C.—PERCENTAGE RELATIONSHIP OF THE ASSESSED VALUE OF LANDS AND IMPROVEMENTS ACQUIRED THROUGH TAX SALES, TO 1938 ASSESSMENT—VILLAGES.

Villages.	Land.			Improvements.			Total Land and Improvements.			Total Assessed Value (Land and Improvements).	Total Assessments less Exemptions.	Percentage Total Assessments less Exemptions to Total Assessed Value (Land and Improvements).	Total Assessments less Exemptions other than Land and Improvements acquired through Tax Sales.	Percentage Total Assessments less Exemptions other than Land and Improvements acquired through Tax Sales to Total Assessed Value (Land and Improvements).	
	Total Assessed Value.	Total Assessed Value of Land acquired through Tax Sales.	Percentage Assessed Value of Land acquired through Tax Sales to Total Assessed Value.	Total Assessed Value.	Total Assessed Value of Improvements acquired through Tax Sales.	Percentage Assessed Value of Improvements acquired through Tax Sales to Total Assessed Value.	Total Assessed Value.	Total Assessed Value of Land and Improvements acquired through Tax Sales.	Percentage Assessed Value of Land and Improvements acquired through Tax Sales to Total Assessed Value.						
1. Abbotsford	$119,910	$1,900	1.58	$279,070	.....	.....	$398,980	$1,900	0.47	$398,980	$381,410	95.59	$383,310	96.06	1
2. Burns Lake	31,025	1,300	4.19	169,430	.....	.....	200,455	1,300	0.65	200,455	133,310	66.52	134,610	67.17	2
3. Chapman Camp	20,913	.....	.....	241,400	.....	.....	262,313	.....	.....	262,313	262,313	100.00	262,313	100.00	3
4. Creston	187,807	.....	.....	405,092	.....	.....	592,899	.....	.....	592,899	520,954	87.83	520,954	87.83	4
5. Dawson Creek	21,245	.....	.....	186,066	.....	.....	207,311	.....	.....	207,311	199,536	96.23	199,536	96.23	5
6. Gibsons Landing	42,059	.....	.....	50,350	.....	.....	92,409	.....	.....	92,409	89,749	97.11	89,749	97.11	6
7. Hope	139,862	3,716	2.66	122,200	$200	0.02	262,062	3,916	1.50	262,062	220.905	84.29	224,821	85.79	7
8. McBride	55,969	.....	.....	180,493	.....	.....	236,462	.....	.....	236,462	194,454	82.25	194,454	82.25	8
9. Mission	475,097	13,750	2.89	671,523	.....	.....	1,146,620	13,750	1.20	1,146,620	975,930	85.08	989,680	86.28	9
10. New Denver	21,815	.....	.....	96,665	.....	.....	118,480	.....	.....	118,480	97,880	82.58	97,880	82.58	10
11. Pouce Coupe	16,866	.....	.....	77,276	.....	.....	94,142	.....	.....	94,142	94,142	100.00	94,142	100.00	11
12. Quesnel	147,405	.....	.....	409,810	.....	.....	557,215	.....	.....	557,215	373,435	66.99	373,435	66.99	12
13. Silverton	18,820	575	3.05	74,275	500	0.69	93,095	1,075	1.15	93,095	71,065	76.33	72,140	77.48	13
14. Smithers	262,935	.....	.....	618,135	.....	.....	881,070	.....	.....	881,070	624,130	70.84	624,130	70.84	14
15. Stewart	198,990	865	0.43	259,302	.....	.....	458,292	865	0.19	458,292	427,019	93.17	427,884	93.36	15
16. Terrace	69,778	180	0.26	114,100	.....	.....	183,878	180	0.09	183,878	159,828	86.90	160,008	86.99	16
17. Tofino	20,342	149	0.73	92,500	.....	.....	112,842	149	0.13	112,842	96,893	85.87	97,042	86.00	17
18. Vanderhoof	34,792	.....	.....	154,075	.....	.....	188,867	.....	.....	188,867	139,417	73.83	139,417	73.83	18
19. Williams Lake	84,310	.....	.....	281,315	.....	.....	365,625	.....	.....	365,625	308,300	84.32	308,300	84.32	19
Totals	$1,969,940	$22,435	1.14	$4,483,077	$700	0.001	$6,453,017	$23,135	0.36	$6,453,017	$5,370,670	83.19	$5,393,805	83.55	

XVI.—CERTIFICATES OF APPROVAL ISSUED ON MONEY BY-LAWS DURING 1938.

Municipalities.	By-law No.	Purpose.	Amount.	Term.	Rate.	Certificate No.	Date of Certificate.
				Years.	Per Cent.		
Cities—							
Chilliwack	687	Junior High School	$12,000.00*	5	5	1803	October 4, 1938.
Nanaimo	587	Property Purchase	6,000.00	6	3	1792	April 7, 1938.
New Westminster	1607	Arena Equipment	63,000.00	20	4½	1789	March 9, 1938.
New Westminster	1608	Park Buildings	19,000.00	20	4½	1790	March 9, 1938.
Port Alberni	409	Waterworks	12,000.00	6	4	1787	February 25, 1938.
Port Alberni	437	Local Improvements	3,579.50	10	5	1809	November 4, 1938.
Prince George	405	Waterworks	25,000.00*	15	5½	1795	April 26, 1938.
Revelstoke	434	School	7,000.00	5	4	1799	July 4, 1938.
Revelstoke	436	Municipal Building	39,000.00	13	4	1805	October 14, 1938.
Rossland	563	School Improvements	29,000.00	20	5	1797	June 10, 1938.
Trail	911	New School	72,907.20	20	4	1785	January 4, 1938.
Trail	934	Street Improvements	20,500.00	10	4	1801	September 29, 1938.
Trail	935 (938)	Storm Sewers	25,500.00	10	4	1802 (1810)	September 29, 1938.
Victoria	2802	Refunding	17,119,760.97	30	4½	1788	February 21, 1938.
Districts—							
Chilliwhack	.....	Junior High School	25,500.00	5	4¾	1804	October 4, 1938.
Coquitlam	.....	High School	25,000.00	10	5	1807	October 17, 1938.
Delta	246	Sewer Drainage	30,000.00	10	4	1793	April 8, 1938.
Delta	248	School Purposes	38,000.00	10	4	1796	May 18, 1938.
Delta	255	Drainage	4,800.00	10	4	1806	October 14, 1938.
Langley	434 (436)	Highway	10,000.00*	5	5	1794	April 22, 1938.
Mission	262	Junior High School	30,000.00	6	4	1798	June 20, 1938.
North Cowichan	256 (258)	New School Building	26,700.00	15 (serial)	4	1786	January 21, 1938.
Oak Bay	900 (937)	Local Improvements	5,706.53	10	4½	1800 (1808)	August 11, 1938.
Peachland	190	Waterworks	10,000.00	15	5	1791	March 25, 1938.

* Debentures not issued as at December 31st, 1938.

XVII.A.—BRITISH COLUMBIA MUNICIPALITIES—INCORPORATED NAME, DATE OF INCORPORATION, AND OFFICIALS.

CITIES.

Incorporated Name.	Date of Incorporation.	Clerk.	Treasurer or Comptroller.	Mayor.
Corporation of the City of Alberni	January 1, 1913	Spratt, C. J.		Tingey, V.
City of Armstrong	March 31, 1913	Fifer, A. J.		Adair, A.
The City of Chilliwack	February 21, 1908	Brown, P. J.		Barber, C. A.
The Corporation of the City of Courtenay	January 1, 1915	Tull, F. W.		Stephens, M. S.
The Corporation of the City of Cranbrook	November 1, 1905	Burgess, F. W.		Roberts, T. M.
The Corporation of the City of Cumberland	January 1, 1898	Davis, C.		Maxwell, A.
The Corporation of the City of Duncan	March 4, 1912	Fox, E. S.		Greig, J.
The Corporation of the City of Enderby	March 1, 1905	Rosoman, G.		Hawkins, C.
The Corporation of the City of Fernie	July 28, 1904	Connick, J. C.		Fisher, J. V. (Commissioner).
The Corporation of the City of Grand Forks	April 15, 1897	Hutton, J. A.		Love, T. A.
The Corporation of the City of Greenwood	July 12, 1897	Wilson, J. C.		Morrison, A. J.
The Corporation of the City of Kamloops	July 1, 1893	Jackson, A. W.		Scanlan, C. E.
The Corporation of the City of Kaslo	August, 1893	Hartin, H.		Archer, F. E.
The Corporation of the City of Kelowna	May 4, 1905	Dunn, G. H.		Jones, O. L.
The Corporation of the City of Ladysmith	June 3, 1904	Morrison, N. A.		Walkem, W. W.
Corporation of the City of Merritt	April 1, 1911	Gay, F. S.		Burton, S. C. (Commissioner).
The Corporation of the City of Nanaimo	December 24, 1874	Hackwood, H.	James, T. D. (T.)	Harrison, V. B.
The Corporation of the City of Nelson	March 18, 1897	Wasson, W. E.		Stibbs, N. C.
The Corporation of the City of New Westminster	July 16, 1860	Brine, A. G.	Bowell, A. J. (C.)	Hume, F. J.
The Corporation of the City of North Vancouver	March 29, 1906	Tate, D. G.	Shepherd, S. (T.)	Vance, G. W. (Commissioner).
Corporation of the City of Port Alberni	March 12, 1912	Bradley, H.		Hamilton, W. C.
Corporation of the City of Port Coquitlam	March 7, 1913	Leigh, G. R.		Galer, R. C.
City of Port Moody	March 7, 1913	Lye, J. J.		Cunningham, H. S.
City of Prince George	March 6, 1915	Fraser, W. G.		Patterson, A. M.
City of Prince Rupert	March 10, 1910	Matheson, D. J.	Matheson, D. J. (T.)	Alder, W. J. (Commissioner).
The Corporation of the City of Revelstoke	March 1, 1899	Gordon, W. A.		Hardman, W.
The Corporation of the City of Rossland	March 18, 1897	McLeod, J. A.		Turner, W. A.
Corporation of the City of Salmon Arm	March 12, 1912	Lingford, R.		Thomson, C.
The Corporation of the City of Slocan	June 1, 1901	Graham, W. E.		Swan, P.
The Corporation of the City of Trail	June 14, 1901	Monypenny, W. E. B.		Groutage, E. L.
The Corporation of the City of Vernon	December 30, 1892	Wright, J. W.		Bowman, H.
The Corporation of the City of Victoria	August 2, 1862	Hunter, M. F.	Macdonald, D. A. (C.)	McGavin, A.
City of Vancouver	April 6, 1886	Howlett, F.	Jones, Frank (C.)	Telford, Dr. L.

XVII.B.—BRITISH COLUMBIA MUNICIPALITIES—INCORPORATED NAME, DATE OF INCORPORATION, AND OFFICIALS.

DISTRICTS.

Incorporated Name.	Date of Incorporation.	Clerk and Treasurer.	Reeve.	Clerk's Address.
The Corporation of the District of Burnaby	September 22, 1892	Brown, C. B.	Fraser, H. M. (Commissioner)	Edmonds.
The Corporation of the Township of Chilliwhack	April 26, 1873	Brice, S. L.	Ryder, G. N.	Chilliwack.
The Corporation of the District of Coldstream	December 21, 1906	Saunders, F. G.	Taite, H. B.	Vernon.
The Corporation of the District of Coquitlam	July 25, 1891	Lemax, C.	MacDonald, R. C.	1111 Brunette St., New Westminster.
The Corporation of Delta	November 10, 1879	Smith, P. J.	Paterson, A. D.	Ladner.
The Corporation of the Township of Esquimalt	September 1, 1912	Pullen, G. H.	Lockley, A.	Esquimalt.
The Corporation of the District of Fraser Mills	March 25, 1913	Young, A.	Wrightson, F. G.	Fraser Mills.
The Corporation of the District of Glenmore	October 6, 1922	Corner, R. W.	Moubray, G. H.	Kelowna.
The Corporation of the District of Kent	January 1, 1895	Fooks, H.	Jones, W. A.	Agassiz.
The Corporation of the Township of Langley	April 26, 1873	Payne, R. A.	Hope, A. C.	Murrayville.
The Corporation of the Township of Maple Ridge	September 12, 1874	Davenport, H. M.	Mussallem, S.	Port Haney.
The Corporation of the District of Matsqui	November 26, 1892	Pennington, J. W.	Cruickshanks, G. A.	Mount Lehman.
The Corporation of the District of Mission	June 2, 1892	Haigh, J. S.	Catherwood, A. B.	Mission.
The Corporation of the District of North Cowichan	June 18, 1873	Ancell, H. M.	Chapman, D.	Duncan.
The Corporation of the District of North Vancouver	August 10, 1891	Tate, D. G.	Vance, G. W. (Commissioner)	North Vancouver.
The Corporation of the District of Oak Bay	July 2, 1906	Blandy, R. F.	Taylor, R. R.	Oak Bay.
The Corporation of the District of Peachland	January 1, 1909	Inglis, C. C.	Gummow, B. F.	Peachland.
The Corporation of the District of Penticton	January 1, 1909	Wiglesworth, J. R.	Wilkins, W. G.	Penticton.
The Corporation of the District of Pitt Meadows	April 1, 1914	McDermott, W.	Park, W. J.	Pitt Meadows.
The Corporation of the Township of Richmond	November 10, 1879	Moffatt, A. J.	Grauer, R. M.	Brighouse.
The Corporation of the District of Saanich	March 1, 1906	Greene, W.	Lambrick, A. G.	Royal Oak
The Corporation of the District of Salmon Arm	May 15, 1905	Wild, B. A.	Damgaard, M.	Salmon Arm.
The Corporation of the Township of Spallumcheen	July 21, 1892	Jenkinson, C. H.	Noble, M. S.	Armstrong.
The Corporation of the District of Sumas	January 5, 1892	McPhail, E. B.	Hougen, A. I.	R.R. 2, Abbotsford.
The Corporation of the District of Summerland	December 21, 1906	Nixon, F. J.	Bentley, C. E.	West Summerland.
The Corporation of the District of Surrey	November 10, 1879	Farmer, J. G.	Hunter, J.	Cloverdale.
The Corporation of the District of Tadanac	December 21, 1922	Johannson, A. L.	Stiles, E. M.	Tadanac.
Corporation of the District of West Vancouver	March 15, 1912	Herrin, Wm.	Leyland, J. B.	Hollyburn.

XVII.C.—BRITISH COLUMBIA MUNICIPALITIES—INCORPORATED NAME, DATE OF INCORPORATION, AND OFFICIALS.

VILLAGES.

Incorporated Name.	Date of Incorporation.	Clerk and Treasurer.	Chairman of Commissioners.	Clerk's Address.
The Corporation of the Village of Abbotsford	February 22, 1924	Pratt, G. F.	Gilmour, J.	Abbotsford.
The Corporation of the Village of Burns Lake	December 6, 1923	Trousdell, F. E.	Berg, John	Burns Lake.
The Corporation of the Village of Chapman Camp	February 15, 1937	Bidder, Mrs. R. I.	Knightson, G. K.	Chapman Camp.
The Corporation of the Village of Creston	May 14, 1924	Arrowsmith, Miss E.	Mallandaine, E.	Creston.
The Corporation of the Village of Dawson Creek	May 26, 1936	Bond, J. N.	Reasbeck, W. A.	Dawson Creek.
The Corporation of the Village of Gibsons Landing	March 4, 1929	Burns, R.	Corlett, J. J.	Gibsons Landing.
The Corporation of the Village of Hope	April 6, 1929	Stuart, Miss M. G. K.	Richmond, J. H.	Hope.
The Corporation of the Village of McBride	April 7, 1932	Oettle, G. F.	Edgar, H. J.	McBride.
The Corporation of the Village of Mission	December 30, 1922	Marsh, H. W.	McCrae, R.	Mission.
The Corporation of the Village of New Denver	January 12, 1929	Tingle, E.	Trickett, A. D.	New Denver.
The Corporation of the Village of Pouce Coupe	January 5, 1932	Clayton, W.	Jamieson, T.	Pouce Coupe.
The Corporation of the Village of Quesnel	March 23, 1928	Robinson, G. S.	Couldwell, W.	Quesnel.
The Corporation of the Village of Silverton	May 6, 1930	Fingland, A. R.	Kelly, J. T.	Silverton.
The Corporation of the Village of Smithers	October 6, 1921	Dimock, C. L.	Morris, C. E.	Smithers.
The Corporation of the Village of Stewart	May 16, 1930	Applewhaite, E. T.	Tooth, W. R.	Stewart.
The Corporation of the Village of Terrace	December 31, 1927	Sherwood, N.	Temple, G.	Terrace.
The Corporation of the Village of Tofino	February 5, 1932	Armitage, W.	Wingen, T. H.	Tofino.
The Corporation of the Village of Vanderhoof	January 22, 1926	Lacey, J. H. F.	Black, H. L.	Vanderhoof.
The Corporation of the Village of Williams Lake	March 15, 1929	Rife, K. G.	Western, W. S.	Williams Lake.

XVIII.—AREA AND POPULATION.

	Area in Acres.	Population.	
		1931 Census.	Estimated.
Cities—XVIII.A.	46,131	141,228	152,750
Districts—XVIII.B.	906,753	124,381	141,300
Villages—XVIII.C.	6,896	8,392	8,392
Totals	959,780	274,001	302,442
Vancouver	27,695	246,593	270,000
Grand totals	987,745	520,594	572,442

XVIII.A.—AREA AND POPULATION—CITIES.

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

XVIII.B.—AREA AND POPULATION—DISTRICTS.

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

XVIII.C.—AREA AND POPULATION—VILLAGES.

Villages.	Area in Acres.	Population.	
		1931 Census.	Estimated.
Abbotsford	160	510	.....
Burns Lake	154	202	.....
Chapman Camp	75	380	.....
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	6,896	8,392	.....

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