PROVINCE OF BRITISH COLUMBIA

DEPARTMENT OF MUNICIPAL AFFAIRS

REPORT

For the Year ended December 31st

1946

VICTORIA, B.C.:
Printed by DON MCDIARMID, Printer to the King's Most Excellent Majesty.
1947.

To His Honour CHARLES ARTHUR BANKS,
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, 1946.

R. C. MACDONALD,
Minister of Municipal Affairs.

Victoria, B.C., October 28th, 1947.

REPORT OF THE DEPUTY MINISTER OF MUNICIPAL AFFAIRS.

VICTORIA, B.C., October 28th, 1947.

Hon. R. C. MacDonald,
Minister of Municipal Affairs.

SIR,—I have the honour to submit herewith the annual report of this Department for the year ended December 31st, 1946.

Assessed valuations show increases over the previous year for cities, districts, villages, and Vancouver. Values actually taxed likewise show increases. Figures are shown in the following tables:—

TOTAL ASSESSED VALUE OF LAND AND IMPROVEMENTS.

	1945.	1946.	Increase.
Cities	$213,751,985	$219,795,907	$6,043,922
Districts	218,852,719	235,805,287	16,952,568
Villages	11,407,799	14,961,517	3,553,718
Totals	$444,012,503	$470,562,711	$26,550,208
Vancouver	390,704,248	411,314,884	20,610,636
Grand totals	$834,716,751	$881,877,595	$47,160,844

VALUES ACTUALLY TAXED.

	1945.	1946.	Increase.
Cities	$92,463,165	$95,015,395	$2,552,230
Districts	105,089,501	118,747,442	13,657,941
Villages	6,167,555	8,257,096	2,089,541
Totals	$203,720,221	$222,019,933	$18,299,712
Vancouver	216,435,917	226,337,343	9,901,426
Grand totals	$420,156,138	$448,357,276	$28,201,138

During the year new debentures were approved for the undernoted amounts and purposes:—

Purpose.	Cities.	Districts.	Villages.	Total.
Airport	$38,000.00	.....	.....	$38,000.00
Civic centre	60,000.00	.....	.....	60,000.00
Roads and streets	43,000.00	$683,000.00	.....	726,000.00
Parks	.....	92,000.00	.....	92,000.00
Schools	517,800.00	544,700.00	.....	1,062,500.00
Fire-hall	45,000.00	.....	.....	45,000.00
Waterworks	394,000.00	708,000.00	$165,000.00	1,267,000.00
Hospitals	18,000.00	105,000.00	.....	123,000.00
Sewers	18,000.00	310,000.00	.....	328,000.00
Local improvement	10,467.10	5,861.32	.....	16,328.42
City hall	117,000.00	.....	.....	117,000.00
Fire-protection	.....	18,250.00	.....	18,250.00
Public works	.....	75,000.00	.....	75,000.00
Public works equipment	75,000.00	.....	.....	75,000.00
Cemetery	10,000.00	.....	.....	10,000.00
Civic arenas	150,000.00	.....	.....	150,000.00
Light and power	87,000.00	.....	.....	87,000.00
Street-lighting	108,000.00	.....	.....	108,000.00
Army camp purchase	70,000.00	.....	.....	70,000.00
Relief refunding	270,000.00	.....	.....	270,000.00
Totals	$2,031,267.10	$2,541,811.32	$165,000.00	$4,738,078.42

In accordance with established practice, all money by-laws before being approved for submission to the electors were examined as to necessity, estimated cost, the financial ability of the municipality to repay the loan, the effect on the current and prospective financial position of the municipality, as well as the relation of the life of the works to the maturity dates of the debentures. Wherever possible, debentures were issued in serial form.

At the end of the year under review, reserve funds amounted to $1,614,479.

Figures for total debenture debt show an upward trend.

Some municipalities that have recently made capital borrowings have experienced difficulty, owing to scarcity of materials, in proceeding with projects for which the funds were obtained.

The situation respecting sinking funds again shows improvement. Those municipalities reporting a shortage are:—

Cities: Merritt, New Westminster, Vancouver.

Districts: North Vancouver.

Figures in Schedule VIIB indicate a minor shortage in the sinking funds of the District of Peachland. This is not actual, as funds from the sale of the electric light plant are available.

The note on Schedule VII relative to sinking fund valuations and computations remains unchanged.

No additional schedules have been inserted, neither any omitted.

Figures for the City of Vancouver, when comparable, have been shown separately, the required information either having been supplied by the Comptroller upon request or taken from the 1946 annual report of that city and sources noted.

The source for the Condensed Statement of Assets and Liabilities was the audited annual balance-sheet of the respective municipalities. In preparing figures for comparative purposes from the returns submitted by the municipalities, it was found necessary to make various adjustments.

Authority by Order in Council was granted covering the return to council administration in the City of Fernie.

Four communities in the year 1946 were incorporated as villages—those of Castlegar, Lillooet, North Kamloops, and Salmo.

During the year under review the Commissioner appointed to inquire into and report on provincial-municipal relations held public sittings, at which the Department was represented, in various centres throughout the Province.

It is gratifying to record that the Department continues to receive the support and co-operation of the various Councils, Commissioners, and municipal staffs.

B. C. BRACEWELL,
Deputy Minister.

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I.—CONDENSED STATEMENT OF ASSETS AND LIABILITIES AS AT DECEMBER 31ST, 1946.

	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.	Cash in Bank and on Hand (other than Sinking Fund).	Unpaid Taxes (1946 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 or Accounts receivable).	Other Liabilities.	Total Liabilities.	Assets in Excess of Liabilities.	Liabilities in Excess of Assets.
Cities—IA	$32,312,512	$6,167,923	$2,972,127	$2,244,452	$400,561	$676,956	$3,245,093	$48,019,624	$30,365,219	$40,217	$52,022	$360,500	$520,517	$2,000,084	$629,232	$33,967,791	$14,171,189	$119,356
Districts—IB	17,286,814	4,534,901	2,604,159	1,944,424	451,918	551,737	3,434,952	30,808,905	13,127,421	594,466	185,971	66,777	1,619,582	3,614,086	225,492	19,433,795	12,352,302	977,192
Villages—IC	586,935	.....	10,585	74,703	16,772	22,106	51,629	762,730	108,329	.....	.....	10,500	128,344	11,747	2,068	260,988	501,742	.....
Totals	$50,186,261	$10,702,824	$5,586,871	$4,263,579	$869,251	$1,250,799	$6,731,674	$79,591,259	$43,600,969	$634,683	$237,993	$437,777	$2,268,443	$5,625,917	$856,792	$53,662,574	$27,025,233	$1,096,548
Vancouver	50,206,833	21,210,347	2,620,817	880,004	744,183	2,352,594	9,354,938	87,369,716	65,511,372	.....	.....	.....	1,362,382	2,178,494	2,419,775	71,472,023	15,897,693	.....
Grand Totals	$100,393,094	$31,913,171	$8,207,688	$5,143,583	$1,613,434	$3,603,393	$16,086,612	$166,960,975	$109,112,341	$634,683	$237,993	$437,777	$3,630,825	$7,804,411	$3,276,567	$125,134,597	$42,922,926	$1,096,548

IA.—CONDENSED STATEMENT OF ASSETS AND LIABILITIES AS AT DECEMBER 31ST, 1946—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.	Cash in Bank and on Hand (other than Sinking Fund).	Unpaid Taxes (1946 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 or Accounts receivable).	Other Liabilities.	Total Liabilities.	Assets in Excess of Liabilities.	Liabilities in Excess of Assets.	
1. Alberni	$96,457	$36,309	$11,078	$735*	$5,544	$2,321	$6,149	$157,123	$62,339	.....	$9,000	.....	$2,987	$1,439	.....	$75,765	$81,358	.....	1
2. Armstrong	146,285	31,611	5,475	10,217	1,025	586	11,935	207,134	44,320	$383	.....	.....	140	.....	$11,724	56,567	150,567	.....	2
3. Chilliwack	157,284	216,997	124	36,157	2,612	585	32,600	446,359	284,500	2,250	.....	.....	8,874	6,300	.....	301,924	144,435	.....	3
4. Courtenay	189,806	166,987	1	52,964	4,529	2,968	124,515	541,770	247,000	.....	.....	.....	5,868	81,127	10,196	344,191	197,579	.....	4
5. Cranbrook	332,067	160,126	1,747	224,283	6,724	9,726	40,146	774,819	399,233	.....	.....	.....	10,855	44,931	11,999	467,018	307,801	.....	5
6. Cumberland	5,601	.....	.....	1,167	2,389	150	469	9,776	.....	3,116	.....	.....	427	.....	156	3,699	6,077	.....	6
7. Duncan	75,163	38,274	8	11,799	2,736	1,239	24,230	153,449	64,091	.....	.....	.....	498	5,631	13,047	83,267	70,182	.....	7
8. Enderby	83,834	.....	5,833	2,137	1,532	3,276	91,821	188,433	104,300	1,057	.....	.....	.....	.....	1,182	106,539	81,894	.....	8
9. Fernie	230,738	.....	26,060	18,772	5,060	8,414	23,991	313,035	.....	.....	.....	.....	368	31,521	5,452	37,341	275,694	.....	9
10. Grand Forks	174,116	42,053	37,598	5,202*	3,671	1,380	25,183	278,799	78,600	.....	.....	.....	5,718	.....	3,211	87,529	191,270	.....	10
11. Greenwood	30,127	.....	41,239	9,820	1,199	848	8,000	91,233	19,858	.....	.....	.....	423	.....	.....	20,281	70,952	.....	11
12. Kamloops	876,985	178,227	9,160	25,049	11,320	19,335	123,651	1,243,727	458,600	.....	.....	.....	21,623	.....	4,464	484,687	759,040	.....	12
13. Kaslo	68,595	33,037	5,858	1,084	2,056	2,837	1,113	114,580	40,000	.....	10,500	.....	1,392	.....	127	52,019	62,561	.....	13
14. Kelowna	673,233	237,198	32	275,977	3,466	27,651	58,324	1,275,881	623,400	4,000	.....	.....	1,292	1,000	2,651	632,343	643,538	.....	14
15. Kimberley	240,793	.....	.....	38,515	3,363	13,005	1,324	297,000	226,000	.....	.....	.....	10,730	5,678	30,915	273,323	23,677	.....	15
16. Ladysmith	176,615	.....	8,445	2,708	2,154	7,545	10,400	207,867	54,000	.....	15,962	.....	1,892	10,400	631	82,885	124,982	.....	16
17. Merritt	69,325	62,173	58,362	12,041	3,968	3,886	.....	209,755	123,500	.....	5,166	$25,000	2,815	.....	575	157,056	52,699	.....	17
18. Nanaimo	1,157,086	432,270	18,612	122,258	15,821	26,255	228,599	2,000,901	1,327,457	.....	.....	.....	25,517	.....	.....	1,352,974	647,927	.....	18
19. Nelson	1,696,147	791,887	2,799	80,640	11,864	41,340	64,100	2,688,777	1,128,976	.....	.....	.....	31,245	711,257	5,972	1,877,450	811,327	.....	19
20. New Westminster	4,656,224	1,506,415	117,232	60,520	58,598	100,915	392,969	6,892,873	5,264,951	26,911	.....	310,000	91,078	126,488	76,975	5,896,403	996,470	.....	20
21. North Vancouver	1,723,832	.....	674,663	335,184	32,868	24,809	266,955	3,058,311	2,397,149	.....	.....	.....	119,285	661,233	.....	3,177,667	.....	$119,356	21
22. Port Alberni	389,922	75,608	32,153	20,025	12,769	19,388	175,844	725,709	464,541	500	.....	25,000	10,798	8,025	295	509,159	216,550	.....	22
23. Port Coquitlam	258,951	60,824	211,370	23,039	5,410	12,564	5,000	577,158	249,966	.....	.....	.....	7,142	15,150	.....	272,258	304,900	.....	23
24. Port Moody	192,648	132,886	113,762	15,215	6,521	7,974	.....	469,006	204,968	.....	5,394	.....	5,978	.....	.....	216,340	252,666	.....	24
25. Prince George	418,861	9,066	146,863	103,918	4,622	57,609	341	741,280	112,315	.....	.....	.....	6,199	1,100	6,968	126,582	614,698	.....	25
26. Prince Rupert	1,059,567	999,692	354,316	95,518	19,110	69,945	302,140	2,900,288	1,792,530	.....	.....	.....	22,691	104,149	196,692	2,116,062	784,226	.....	26
27. Revelstoke	502,462	149,151	44,010	11,278	11,291	9,617	54,497	782,306	266,000	.....	6,000	.....	142	1,911	9,919	283,972	498,334	.....	27
28. Rossland	271,536	.....	5,924	3,195*	16,276	2,003	1,000	293,544	171,249	.....	.....	500	1,072	.....	.....	172,821	120,723	.....	28
29. Salmon Arm	130,142	13,135	1,440	52,039	2,729	5,374	20,000	224,859	118,264	.....	.....	.....	5,057	191	413	123,925	100,934	.....	29
30. Slocan	10,137	.....	7,384	4,550	1,787	320	2,140	26,318	.....	.....	.....	.....	1,876	.....	.....	1,876	24,442	.....	30
31. Trail	551,758	607,127	2,497	19,870	18,096	7,881	28,152	1,235,381	802,294	1,000	.....	.....	21,673	27,048	.....	852,015	383,366	.....	31
32. Vernon	728,000	186,870	5,000	99,805	7,032	14,794	474,380	1,515,881	1,002,818	1,000	.....	.....	3,600	14,165	34,608	1,056,191	459,690	.....	32
33. Victoria	14,938,215	.....	1,023,082	487,035	112,419	170,416	645,125	17,376,292	12,232,000	.....	.....	.....	91,262	141,340	201,060	12,665,662	4,710,630	.....	33
Totals	$32,312,512	$6,167,923	$2,972,127	$2,244,452	$400,561	$676,956	$3,245,093	$48,019,624	$30,365,219	$40,217†	$52,022	$360,500	$520,517	$2,000,084	$629,232	$33,967,791	$14,171,189	$119,356	

* Overdraft.

† Includes $37,101 debentures not presented for payment at maturity, *see* Schedule IV.

IB.—CONDENSED STATEMENT OF ASSETS AND LIABILITIES AS AT DECEMBER 31ST, 1946—DISTRICTS.

Districts.	Assets.								Liabilities.								Assets in Excess of Liabilities.	Liabilities in Excess of Assets.	
	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.	Cash in Bank and on Hand (other than Sinking Fund).	Unpaid Taxes (1946 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 or Accounts receivable).	Other Liabilities.	Total Liabilities.			
1. Burnaby	$5,765,011	$334	$1,440,644	$674,807	$112,015	$43,395	$401,017	$8,437,223	$2,468,849	.....	$100,000	.....	$56,795	$1,754,939	$25,674	$4,406,257	$4,030,966	.....	1
2. Chilliwhack	362,904	10,910	977	28,223	14,212	32,934	3,440	453,600	234,000	.....	.....	$23,000	416	11,867	.....	269,283	184,317	.....	2
3. Coldstream	148,245	.....	.....	865	1,178	887	19,000	170,175	101,000	.....	.....	.....	379	.....	15,903	117,282	52,893	.....	3
4. Coquitlam	440,366	.....	590	5,728	14,703	15,019	10,000	486,406	80,943	.....	6,328	5,000	8,265	1,024	.....	101,560	384,846	.....	4
5. Delta	789,510	455,194	9,931	141,414	5,141	33,172	.....	1,434,362	894,760	.....	9,635	.....	38,533	38,467	2,205	983,600	450,762	.....	5
6. Esquimalt	276,577	258,806	35,896	3,123	5,935	1,613	60,601	642,551	400,000	.....	5,028	.....	10,296	1,000	2,918	419,242	223,309	.....	6
7. Fraser Mills	.....	.....	60	1,012	.....	.....	.....	1,072	.....	.....	.....	.....	.....	.....	.....	.....	1,072	.....	7
8. Glenmore	9,620	2,742	.....	3,011	964	.....	62,013	78,350	67,000	.....	.....	.....	1,337	.....	.....	68,337	10,013	.....	8
9. Kent	22,850	.....	4,138	206*	2,661	2,354	2,000	33,797	.....	.....	.....	.....	3,984	.....	.....	3,984	29,813	.....	9
10. Langley	303,122	.....	29,361	19,742	20,713	12,753	758,181	1,143,872	814,000	.....	11,190	7,000	22,564	23,945	1,984	880,683	263,189	.....	10
11. Maple Ridge	405,037	42,824	7,619	40,330	16,317	2,834	118,000	632,961	325,102	.....	.....	.....	1,697	3,635	189	330,623	302,338	.....	11
12. Matsqui	42,178	.....	3,421	3,289	14,127	9,128	.....	72,143	.....	.....	14,585	.....	15,873	1,000	.....	31,458	40,685	.....	12
13. Mission	128,155	.....	5,110	17,556*	13,451	9,214	.....	138,374	.....	.....	.....	9,000	1,123	2,065	.....	12,188	126,186	.....	13
14. North Cowichan	74,473	.....	7,089	25,796	9,479	4,328	57,349	178,514	12,000	.....	.....	.....	1,422	40,368	9,434	63,224	115,290	.....	14
15. North Vancouver	.....	1,282,737	904,207	199,565	42,995	145,877	545,247	3,120,628	1,518,635	$592,406	.....	.....	1,195,585	756,314	34,880	4,097,820	.....	$977,192	15
16. Oak Bay	1,008,040	166,984	21,204	31,141*	5,367	67,429	143,544	1,381,427	509,375	.....	.....	.....	10,442	143,724	52,036	715,577	665,850	.....	16
17. Peachland	23,705	6,325	8,741	11,937	3,584	1,364	.....	55,656	19,720	60†	1,946	1,000	1,145	.....	.....	23,871	31,785	.....	17
18. Penticton	639,017	529,819	14,291	43,575	12,674	36,568	531,190	1,807,134	1,324,704	.....	.....	.....	31,759	13,071	70	1,369,604	437,530	.....	18
19. Pitt Meadows	38,406	.....	8,039	103,135	2,955	1,562	5,078	159,175	100,000	.....	.....	.....	10,857	6,034	979	117,870	41,305	.....	19
20. Richmond	1,388,622	708,664	21,512	65,516	26,398	64,208	370,297	2,645,217	1,380,900	.....	.....	.....	57,498	254,246	55,780	1,748,424	896,793	.....	20
21. Saanich	1,431,460	246,498	33,231	93,518	33,730	17,955	53,213	1,909,605	566,594	.....	16,014	.....	27,415	404,827	9,416	1,024,266	885,339	.....	21
22. Salmon Arm	60,314	2,026	3,564	73,006	3,095	7,699	6,000	155,704	68,700	.....	.....	10,777	229	3,504	.....	83,210	72,494	.....	22
23. Spallumcheen	76,280	.....	461	6,762	4,921	1,603	4,196	94,223	5,350	.....	.....	.....	76	3,066	1,923	10,415	83,808	.....	23
24. Sumas	182,004	.....	632	595*	5,551	1,963	.....	189,555	.....	.....	.....	11,000	18,337	.....	.....	29,337	160,218	.....	24
25. Summerland	540,967	108,650	3,687	50,764	1,676	4,628	34,040	744,412	303,560	.....	.....	.....	1,082	24,002	.....	328,644	415,768	.....	25
26. Surrey	1,201,575	11,706	11,043	85,607	43,618	11,635	15,078	1,380,262	277,992	2,000†	21,245	.....	28,379	26,241	6,401	362,258	1,018,004	.....	26
27. Tadanac	132,786	.....	.....	30,941	143	208	363	164,441	52,408	.....	.....	.....	26,717	1,000	.....	80,125	84,316	.....	27
28. West Vancouver	1,795,590	700,682	28,711	282,256	34,315	21,467	235,105	3,098,066	1,601,829	.....	.....	.....	47,377	99,747	5,700	1,754,653	1,343,413	.....	28
Totals	$17,286,814	$4,534,901	$2,604,159	$1,944,424	$451,918	$551,737	$3,434,952	$30,808,905	$13,127,421	$594,466	$185,971	$66,777	$1,619,582	$3,614,086	$225,492	$19,433,795	$12,352,302	$977,192	

* Overdraft.

† Debentures not presented for payment at maturity.

Ic.—CONDENSED STATEMENT OF ASSETS AND LIABILITIES AS AT DECEMBER 31ST, 1946—VILLAGES.

Villages.	Assets.								Liabilities.								Assets in Excess of Liabilities.	Liabilities in Excess of Assets.	
											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.	Cash in Bank and on Hand (other than Sinking Fund).	Unpaid Taxes (1946 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 or Accounts receivable).	Other Liabilities.	Total Liabilities.			
1. Abbotsford	$18,942		$1	$2,696	$210	$80		$21,929					$893			$893	$21,036		1
2. Alert Bay				2,730	40			2,770					191			191	2,579		2
3. Burns Lake	6,319			495	26	100	$700	7,640					250			250	7,390		3
4. Castlegar*	70			1,690				1,760					338			338	1,422		4
5. Chapman Camp	1,129			810	69		6,150	8,158									8,158		5
6. Comox	318			1,269	266	1,500	50	3,403					97			97	3,306		6
7. Cranberry Lake	882			47	689	2	598	2,218					346			346	1,872		7
8. Creston	74,524			8,677	1,927	736	1,000	86,864	$16,529				3,477		$494	20,500	66,364		8
9. Dawson Creek	194,180			1,863	3,117	11,665	10,618	221,443				$10,000	115,857	$1,825		127,682	93,761		9
10. Gibsons Landing	16,677			2,766	103	262	544	20,352	4,000				59	569	948	5,576	14,776		10
11. Hope	62,529		332	11,094	861	1,622	1,947	78,385	30,000				626			30,626	47,759		11
12. Lake Cowichan	17,334			19,948	492	195		37,969	35,000				280			35,280	2,689		12
13. Lillooet*																			13
14. Lytton				338	50			388									388		14
15. McBride	5,719			1,743	190	890	2,745	11,287					552			552	10,735		15
16. Mission	98,240			3,519	1,255	2,729	7,000	112,743	22,800				2,014	8,128		32,942	79,801		16
17. New Denver	598		102	149	82	90	1,350	2,371					129	1,225		1,354	1,017		17
18. North Kamloops*																			18
19. Oliver	2,418			2,254	112			4,784					302			302	4,482		19
20. Osoyoos	11			1,023	703	267	528	2,532					158		226	384	2,148		20
21. Parksville	213			2,707	113			3,033					402			402	2,631		21
22. Pouce Coupe	1,775			1,823	577			4,175									4,175		22
23. Qualicum Beach	1,641			1,700	110		8,000	11,451									11,451		23
24. Quesnel	9,340		66	434†	1,253		2,041	12,266									12,266		24
25. Salmo*				600				600									600		25
26. Silverton	1,445			647	62		1,750	3,904									3,904		26
27. Smithers	16,505		162	284	711	761	275	18,698					996			996	17,702		27
28. Stewart	3,918		9,922	317	1,026		4,000	19,183				500				500	18,683		28
29. Terrace	33,850			165	677	1,159		35,851					200			200	35,651		29
30. Tofino	500			528	26			1,054									1,054		30
31. Vanderhoof	2,425			962	52	22	1,200	4,661									4,661		31
32. Westview	4,076			400	1,278		1,133	6,887					197		400	597	6,290		32
33. Williams Lake	11,357			1,893	695	26		13,971					980			980	12,991		33
Totals	$586,935		$10,585	$74,703	$16,772	$22,106	$51,629	$762,730	$108,329			$10,500	$128,344	$11,747	$2,068	$260,988	$501,742		

* Incorporated 1946.
† Overdraft.

II. ASSESSMENT IN DETAIL FOR THE YEAR 1946.

	Assessed Value of Land.	Assessed Value of Land exempted from Taxation.	Assessed Value of Land for Taxation.	Assessed Value of Improvements.	Assessed Value of Improvements exempted from Taxation.	Assessed Value of Improvements less Exemptions.	Assessments less Exemptions.			Limit of Assessed Value of Improvements Taxable.	Taxable Values.			Values actually taxed.		
							Land.	Improvements.	Total.		Land.	Improvements.	Total.	Land.	Improvements.	Total.
Cities—IIA	$72,637,165	$21,391,933	$51,245,232	$147,158,742	$40,658,628	$106,500,114	$51,245,232	$106,500,114	$157,745,346	$79,875,085	$51,245,232	$79,875,085	$131,120,317	$51,245,232	$43,770,163	$95,015,395
Districts—IIB	72,362,203	14,937,596	57,424,607	163,443,084	38,217,020	125,226,064	57,424,607	125,226,064	182,650,671	93,919,548	57,424,607	93,919,548	151,344,155	57,424,607	61,322,835	118,747,442
Villages—IIC	3,690,589	457,943	3,232,646	11,270,928	1,222,028	10,048,900	3,232,646	10,048,900	13,281,546	5,024,450	3,232,646	5,024,450	8,257,096	3,232,646	5,024,450	8,257,096
Totals	$148,689,957	$36,787,472	$111,902,485	$321,872,754	$80,097,676	$241,775,078	$111,902,485	$241,775,078	$353,677,563	$178,819,083	$111,902,485	$178,819,083	$290,721,568	$111,902,485	$110,117,448	$222,019,933
Vancouver	146,213,083	33,410,225	112,802,858	265,101,801	38,032,830	227,068,971	112,802,858	227,068,971	339,871,829	113,534,485	112,802,858	113,534,485	226,337,343	112,802,858	113,534,485	226,337,343
Grand Totals	$294,903,040	$70,197,697	$224,705,343	$586,974,555	$118,130,506	$468,844,049	$224,705,343	$468,844,049	$693,549,392	$292,353,568	$224,705,343	$292,353,568	$517,058,911	$224,705,343	$223,651,933	$448,357,276
Cities—																
IIA	$72,637,165	$21,391,933	$51,245,232	$147,158,742	$40,658,628	$106,500,114	$51,245,232	$106,500,114	$157,745,346	$79,875,085	$51,245,232	$79,875,085	$131,120,317	$51,245,232	$43,770,163	$95,015,395
IIA_1	3,656,816	253,125	3,403,691	5,703,414	1,027,600	4,675,814	3,403,691	4,675,814	8,079,505	3,506,861	3,403,691	3,506,861	6,910,552	3,403,691	1,961,339	5,365,030
Totals, Cities	$76,293,981	$21,645,058	$54,648,923	$152,862,156	$41,686,228	$111,175,928	$54,648,923	$111,175,928	$165,824,851	$83,381,946	$54,648,923	$83,381,946	$138,030,869	$54,648,923	$45,731,502	$100,380,425
Districts—																
IIB	$72,362,203	$14,937,596	$57,424,607	$163,443,084	$38,217,020	$125,226,064	$57,424,607	$125,226,064	$182,650,671	$93,919,548	$57,424,607	$93,919,548	$151,344,155	$57,424,607	$61,322,835	$118,747,442
IIB_1	603,422	44,374	559,048	1,522,189	230,420	1,291,769	559,048	1,291,769	1,850,817	968,827	559,048	968,827	1,527,875	559,048	810,611	1,369,659
Totals, Districts	$72,965,625	$14,981,970	$57,983,655	$164,965,273	$38,447,440	$126,517,833	$57,983,655	$126,517,833	$184,501,488	$94,888,375	$57,983,655	$94,888,375	$152,872,030	$57,983,655	$62,133,446	$120,117,101
Villages—IIC	3,690,589	457,943	3,232,646	11,270,928	1,222,028	10,048,900	3,232,646	10,048,900	13,281,546	5,024,450	3,232,646	5,024,450	8,257,096	3,232,646	5,024,450	8,257,096
Totals	$152,950,195	$37,084,971	$115,865,224	$329,098,357	$81,355,696	$247,742,661	$115,865,224	$247,742,661	$363,607,885	$183,294,771	$115,865,224	$183,294,771	$299,159,995	$115,865,224	$112,889,398	$228,754,622
Vancouver	146,213,083	33,410,225	112,802,858	265,101,801	38,032,830	227,068,971	112,802,858	227,068,971	339,871,829	113,534,485	112,802,858	113,534,485	226,337,343	112,802,858	113,534,485	226,337,343
Grand Totals	$299,163,278	$70,495,196	$228,668,082	$594,200,158	$119,388,526	$474,811,632	$228,668,082	$474,811,632	$703,479,714	$296,829,256	$228,668,082	$296,829,256	$525,497,338	$228,668,082	$226,423,883	$455,091,965

IIA.—ASSESSMENT IN DETAIL AND TAX RATE FOR THE YEAR 1946—CITIES.

Cities.	Assessed Value of Land.	Assessed Value of Land exempted from Taxation.	Assessed Value of Land for Taxation.	Assessed Value of Improvements.	Assessed Value of Improvements exempted from Taxation.	Assessed Value of Improvements less Exemptions.	Assessments less Exemptions.			Limit of Assessed Value of Improvements Taxable.	Taxable Values.			Values actually taxed.				Tax Rate.	
							Land.	Improvements.	Total.		Land.	Improvements.	Total.	Land.	Improvements.	Per Cent. of Improvements actually taxed.	Total.		
																		Mills.	
1. Alberni	$393,716	$118,965	$274,751	$936,200	$76,850	$859,350	$274,751	$859,350	$1,134,101	$644,512	$274,751	$644,512	$919,263	$274,751	$300,772	35	$575,523	67.0	1
2. Armstrong	382,675	42,945	339,730	677,285	216,720	460,565	339,730	460,565	800,295	345,424	339,730	345,424	685,154	339,730	230,282	50	570,012	40.0	2
3. Chilliwack	855,289	73,850	781,439	2,543,350	334,850	2,208,500	781,439	2,208,500	2,989,939	1,656,375	781,439	1,656,375	2,437,814	781,439	662,550	30	1,443,989	60.0	3
4. Courtenay	541,254	53,085	488,169	1,458,431	214,485	1,243,946	488,169	1,243,946	1,732,115	932,960	488,169	932,960	1,421,129	488,169	497,578	40	985,747	40.0	4
5. Cranbrook	602,821	70,435	532,386	1,713,875	305,255	1,408,620	532,386	1,408,620	1,941,006	1,056,465	532,386	1,056,465	1,588,851	532,386	704,310	50	1,236,696	38.0	5
6. Cumberland	138,139	15,550	122,589	324,405	86,500	237,905	122,589	237,905	360,494	178,429	122,589	178,429	301,018	122,589	118,952	50	241,541	58.0	6
7. Duncan	510,686	35,650	475,036	1,582,150	232,450	1,349,700	475,036	1,349,700	1,824,736	1,012,275	475,036	1,012,275	1,487,311	475,036	404,910	30	879,946	52.0	7
8. Enderby	314,510	54,441	260,069	395,720	111,420	284,300	260,069	284,300	544,369	213,225	260,069	213,225	473,294	260,069	142,150	50	402,219	38.0	8
9. Fernie	499,425	200,730	298,695	1,624,660	588,570	1,036,090	298,695	1,036,090	1,334,785	777,067	298,695	777,067	1,075,762	298,695	569,849	55	868,544	35.0	9
10. Grand Forks	559,424	255,814	303,610	744,430	193,500	550,930	303,610	550,930	854,540	413,197	303,610	413,197	716,807	303,610	275,465	50	579,075	40.0	10
11. Greenwood	198,780	145,730	53,050	198,205	95,720	102,485	53,050	102,485	155,535	76,864	53,050	76,864	129,914	53,050	34,162	33⅓	87,212	64.0	11
12. Kamloops	2,045,244	276,190	1,769,054	5,625,905	1,169,715	4,456,190	1,769,054	4,456,190	6,225,244	3,342,143	1,769,054	3,342,143	5,111,197	1,769,054	2,228,095	50	3,997,149	46.0	12
13. Kaslo	224,285	57,115	167,170	396,860	145,700	251,160	167,170	251,160	418,330	188,370	167,170	188,370	355,540	167,170	125,580	50	292,750	45.0	13
14. Kelowna	1,595,222	236,030	1,359,192	5,994,223	817,815	5,176,408	1,359,192	5,176,408	6,535,600	3,882,306	1,359,192	3,882,306	5,241,498	1,359,192	1,725,297	33⅓	3,084,489	46.0	14
15. Kimberley	350,190	29,305	320,885	2,351,335	319,800	2,031,535	320,885	2,031,535	2,352,420	1,523,651	320,885	1,523,651	1,844,536	320,885	1,015,767	50	1,336,652	27.0	15
16. Ladysmith	166,874	18,185	148,689	643,550	61,400	582,150	148,689	582,150	730,839	436,612	148,689	436,612	585,301	148,689	291,075	50	439,764	44.5	16
17. Merritt	648,268	426,315	221,953	607,883	126,868	481,015	221,953	481,015	702,968	360,761	221,953	360,761	582,714	221,953	96,203	20	318,156	60.0	17
18. Nanaimo	2,174,609	334,208	1,840,401	4,863,550	625,700	4,237,850	1,840,401	4,237,850	6,078,251	3,178,388	1,840,401	3,178,388	5,018,789	1,840,401	423,785	10	2,264,186	67.0	18
19. Nelson	1,898,684	230,480	1,668,204	5,644,715	1,075,705	4,569,010	1,668,204	4,569,010	6,237,214	3,426,757	1,668,204	3,426,757	5,094,961	1,668,204	2,284,505	50	3,952,709	39.0	19
20. New Westminster	12,474,749	3,986,726	8,488,023	23,515,955	6,346,215	17,169,740	8,488,023	17,169,740	25,657,763	12,877,305	8,488,023	12,877,305	21,365,328	8,488,023	.....	*Nil*	8,488,023	78.0	20
21. North Vancouver	6,338,667	3,505,082	2,833,585	7,071,450	1,721,050	5,350,400	2,833,585	5,350,400	8,183,985	4,012,800	2,833,585	4,012,800	6,846,385	2,833,585	2,675,200	50	5,508,785	53.0	21
22. Port Alberni	1,162,312	335,629	826,683	4,725,380	1,488,470	3,236,910	826,683	3,236,910	4,063,593	2,427,683	826,683	2,427,683	3,254,366	826,683	1,456,609	45	2,283,292	60.0	22
23. Port Coquitlam	1,370,557	682,593	687,964	920,245	69,050	851,195	687,964	851,195	1,539,159	638,396	687,964	638,396	1,326,360	687,964	212,799	25	900,763	60.0	23
24. Port Moody	1,004,353	431,928	572,425	709,950	39,000	670,950	572,425	670,950	1,243,375	503,213	572,425	503,213	1,075,638	572,425	234,832	35	807,257	42.0	24
25. Prince George	1,853,741	944,228	909,513	1,803,235	128,620	1,674,615	909,513	1,674,615	2,584,128	1,255,961	909,513	1,255,961	2,165,474	909,513	.....	*Nil*	909,513	65.0	25
26. Prince Rupert	3,702,059	1,939,462	1,762,597	10,258,115	5,048,015	5,210,100	1,762,597	5,210,100	6,972,697	3,907,575	1,762,597	3,907,575	5,670,172	1,762,597	2,605,050	50	4,367,647	52.0	26
27. Revelstoke	919,780	267,200	652,580	1,985,300	497,000	1,488,300	652,580	1,488,300	2,140,880	1,116,225	652,580	1,116,225	1,768,805	652,580	744,150	50	1,396,730	42.0	27
28. Rossland	494,037	76,890	417,147	2,141,880	314,350	1,827,530	417,147	1,827,530	2,244,677	1,370,647	417,147	1,370,647	1,787,794	417,147	731,012	40	1,148,159	55.0	28
29. Salmon Arm	354,650	35,806	318,844	833,805	195,915	637,890	318,844	637,890	956,734	478,418	318,844	478,418	797,262	318,844	318,945	50	637,789	45.0	29
30. Slocan	80,780	48,600	32,180	93,750	22,520	71,230	32,180	71,230	103,410	53,422	32,180	53,422	85,602	32,180	10,684	15	42,864	40.0	30
31. Trail	1,638,211	128,990	1,509,221	6,008,050	752,900	5,255,150	1,509,221	5,255,150	6,764,371	3,941,363	1,509,221	3,941,363	5,450,584	1,509,221	2,627,575	50	4,136,796	45.0	31
32. Vernon	1,972,904	332,705	1,640,199	4,294,755	1,151,850	3,142,905	1,640,199	3,142,905	4,783,104	2,357,179	1,640,199	2,357,179	3,997,378	1,640,199	1,571,452	50	3,211,651	44.0	32
33. Victoria	25,170,270	6,001,071	19,169,199	44,470,140	16,084,650	28,385,490	19,169,199	28,385,490	47,554,689	21,289,117	19,169,199	21,289,117	40,458,316	19,169,199	18,450,568	65	37,619,767	42.0	33
Totals	$72,637,165	$21,391,933	$51,245,232	$147,156,742	$40,658,628	$106,500,114	$51,245,232	$106,500,114	$157,745,346	$79,875,085	$51,245,232	$79,875,085	$131,120,317	$51,245,232	$43,770,163	....	$95,015,395	.....	

IIA1.—ASSESSMENT IN DETAIL AND TAX RATE ON OUTSIDE AREAS FOR SCHOOL PURPOSES FOR THE YEAR 1946—CITIES.

Cities.	Assessed Value of Land.	Assessed Value of Land exempted from Taxation.	Assessed Value of Land for Taxation.	Assessed Value of Improvements.	Assessed Value of Improvements exempted from Taxation.	Assessed Value of Improvements less Exemptions.	Assessments less Exemptions.			Limit of Assessed Value of Improvements Taxable.	Taxable Values.			Values actually taxed.				Tax Rate.	
							Land.	Improvements.	Total.		Land.	Improvements.	Total.	Land.	Improvements.	Per Cent. of Improvements actually taxed.	Total.		
																		Mills.	
1. Courtenay	$254,267	$1,300	$252,967	$206,060	.....	$206,060	$252,967	$206,060	$459,027	$154,545	$252,967	$154,545	$407,512	$252,967	$82,424	40	$335,391	21.5	1
2. Cranbrook	216,712	.....	216,712	476,435	.....	476,435	216,712	476,435	693,147	357,326	216,712	357,326	574,038	216,712	238,217	50	454,929	25.0	2
3. Cumberland	184,661	1,200	183,461	286,780	.....	286,780	183,461	286,780	470,241	215,085	183,461	215,085	398,546	183,461	143,390	50	326,851	20.0	3
4. Enderby	109,271	540	108,731	53,300	.....	53,300	108,731	53,300	162,031	39,975	108,731	39,975	148,706	108,731	26,650	50	135,381	11.32	4
5. Fernie	210,706	71,115	139,591	216,955	$20,050	196,905	139,591	196,905	336,496	147,679	139,591	147,679	287,270	139,591	108,298	55	247,889	20.0	5
6. Grand Forks	368,205	71,200	297,005	340,110	80,400	259,710	297,005	259,710	556,715	194,782	297,005	194,782	491,787	297,005	129,855	50	426,860	23.0	6
7. Kamloops	203,226	14,740	188,486	854,650	650,700	203,950	188,486	203,950	392,436	152,962	188,486	152,962	341,448	188,486	101,975	50	290,461	16.65	7
8. Kaslo	68,685	11,620	57,065	27,790	100	27,690	57,065	27,690	84,755	20,768	57,065	20,768	77,833	57,065	13,845	50	70,910	19.3	8
9. Kelowna	136,900	5,925	130,975	322,700	.....	322,700	130,975	322,700	453,675	242,025	130,975	242,025	373,000	130,975	107,556	33⅓	238,531	13.978	9
10. Ladysmith	127,019	2,500	124,519	249,350	36,450	212,900	124,519	212,900	337,419	159,675	124,519	159,675	284,194	124,519	106,450	50	230,969	18.5	10
11. Merritt	62,365	.....	62,365	12,349	.....	12,349	62,365	12,349	74,714	9,262	62,365	9,262	71,627	62,365	2,470	20	64,835	17.0	11
12. Nanaimo	6,000	.....	6,000	20,000	.....	20,000	6,000	20,000	26,000	15,000	6,000	15,000	21,000	6,000	2,000	10	8,000	28.19	12
13. Nelson	280,778	.....	280,778	440,700	.....	440,700	280,778	440,700	721,478	330,525	280,778	330,525	611,303	280,778	220,350	50	501,128	27.0	13
14. New Westminster	191,267	.....	191,267	561,335	.....	561,335	191,267	561,335	752,602	421,001	191,267	421,001	612,268	191,267	.....	*Nil*	191,267	36.0	14
15. Revelstoke	164,095	46,575	117,520	343,520	228,000	115,520	117,520	115,520	233,040	86,640	117,520	86,640	204,160	117,520	57,760	50	175,280	19.0	15
16. Slocan	48,790	19,305	29,485	58,015	1,900	56,115	29,485	56,115	85,600	42,087	29,485	42,087	71,572	29,485	8,417	15	37,902	20.0	16
17. Trail	199,155	5,005	194,150	666,900	10,000	656,900	194,150	656,900	851,050	492,675	194,150	492,675	686,825	194,150	328,450	50	522,600	19.7	17
18. Vernon	824,714	2,100	822,614	566,465	.....	566,465	822,614	566,465	1,389,079	424,849	822,614	424,849	1,247,463	822,614	283,232	50	1,105,846	15.4	18
Totals	$3,656,816	$253,125	$3,403,691	$5,703,414	$1,027,600	$4,675,814	$3,403,691	$4,675,814	$8,079,505	$3,506,861	$3,403,691	$3,506,861	$6,910,552	$3,403,691	$1,961,339	....	$5,365,030	.....	

IIB.—ASSESSMENT IN DETAIL AND TAX RATE FOR THE YEAR 1946—DISTRICTS.

Districts.	Assessed Value of Land.	Assessed Value of Land exempted from Taxation.	Assessed Value of Land for Taxation.	Assessed Value of Improvements.	Assessed Value of Improvements exempted from Taxation.	Assessed Value of Improvements less Exemptions.	Assessments less Exemptions.			Limit of Assessed Value of Improvements Taxable.	Taxable Values.			Values actually taxed.				Tax Rate.	
							Land.	Improvements.	Total.		Land.	Improvements.	Total.	Land.	Improvements.	Per Cent. of Improvements actually taxed.	Total.		
																		Mills.	
1. Burnaby	$13,389,885	$6,177,465	$7,212,420	$18,281,575	$2,790,070	$15,491,505	$7,212,420	$15,491,505	$22,703,925	$11,618,629	$7,212,420	$11,618,629	$18,831,049	$7,212,420	$7,745,752	50	$14,958,172	49.0	1
2. Chilliwhack	3,475,727	54,000	3,421,727	4,040,255	214,750	3,825,505	3,421,727	3,825,505	7,247,232	2,869,128	3,421,727	2,869,128	6,290,855	3,421,727	1,530,202	40	4,951,929	39.0	2
3. Coldstream	617,535	1,235	616,300	383,790	1,500	382,290	616,300	382,290	998,590	286,717	616,300	286,717	903,017	616,300	191,145	50	807,445	25.0	3
4. Coquitlam	1,619,748	503,502	1,116,246	8,123,176	6,181,530	1,941,646	1,116,246	1,941,646	3,057,892	1,456,235	1,116,246	1,456,235	2,572,481	1,116,246	582,493	30	1,698,739	46.0	4
5. Delta	4,540,423	234,953	4,305,470	4,348,615	2,080,720	2,267,895	4,305,470	2,267,895	6,573,365	1,700,921	4,305,470	1,700,921	6,006,391	4,305,470	1,133,947	50	5,439,417	21.1	5
6. Esquimalt	2,241,862	1,027,970	1,213,892	12,316,400	9,685,810	2,630,590	1,213,892	2,630,590	3,844,482	1,972,942	1,213,892	1,972,942	3,186,834	1,213,892	1,315,295	50	2,529,187	35.0	6
7. Fraser Mills	142,730	1,254	141,476	639,878	.....	639,878	141,476	639,878	781,354	479,908	141,476	479,908	621,384	141,476	319,939	50	461,415	12.0	7
8. Glenmore	153,170	525	152,645	193,760	35,550	158,210	152,645	158,210	310,855	118,658	152,645	118,658	271,303	152,645	79,105	50	231,750	55.0	8
9. Kent	869,210	11,401	857,809	753,160	37,060	716,100	857,809	716,100	1,573,909	537,075	857,809	537,075	1,394,884	857,809	537,075	75	1,394,884	24.0 (A)	9
10. Langley	2,428,557	64,490	2,364,067	3,673,675	101,255	3,572,420	2,364,067	3,572,420	5,936,487	2,679,315	2,364,067	2,679,315	5,043,382	2,364,067	2,679,315	75	5,043,382	38.0	10
11. Maple Ridge	1,755,479	52,525	1,702,954	3,334,580	180,460	3,154,120	1,702,954	3,154,120	4,857,074	2,365,590	1,702,954	2,365,590	4,068,544	1,702,954	1,577,060	50	3,280,014	36.2 (46.2)	11
12. Matsqui	1,396,516	70,830	1,325,686	8,613,769	5,021,235	3,592,534	1,325,686	3,592,534	4,918,220	2,694,400	1,325,686	2,694,400	4,020,086	1,325,686	2,155,520	60	3,481,206	36.0	12
13. Mission	742,976	75,681	667,295	5,899,175	70,491	5,828,684	667,295	5,828,684	6,495,979	4,371,513	667,295	4,371,513	5,038,808	667,295	3,497,210	60	4,164,505	29.0 (40.0)	13
14. North Cowichan	1,288,955	124,770	1,164,185	2,979,280	86,250	2,893,030	1,164,185	2,893,030	4,057,215	2,169,773	1,164,185	2,169,773	3,333,958	1,164,185	1,446,515	50	2,610,700	(B)	14
15. North Vancouver	5,890,489	3,715,878	2,174,611	4,954,508	1,922,415	3,032,093	2,174,611	3,032,093	5,206,704	2,274,070	2,174,611	2,274,070	4,448,681	2,174,611	1,516,047	50	3,690,658	58.0	15
16. Oak Bay	3,567,640	178,560	3,389,080	13,116,240	330,110	12,786,130	3,389,080	12,786,130	16,175,210	9,589,598	3,389,080	9,589,598	12,978,678	3,389,080	5,753,759	45	9,142,839	29.0	16
17. Peachland	241,307	61,868	179,439	208,450	23,600	184,850	179,439	184,850	364,289	138,637	179,439	138,637	318,076	179,439	46,213	25	225,652	45.0	17
18. Penticton	2,156,990	226,170	1,930,820	5,627,070	773,525	4,853,545	1,930,820	4,853,545	6,784,365	3,640,159	1,930,820	3,640,159	5,570,979	1,930,820	1,617,848	33⅓	3,548,668	50.0	18
19. Pitt Meadows	751,390	70,500	680,890	535,370	33,740	501,630	680,890	501,630	1,182,520	376,222	680,890	376,222	1,057,112	680,890	250,815	50	931,705	27.0	19
20. Richmond	5,118,211	425,735	4,692,476	10,645,485	4,235,709	6,409,776	4,692,476	6,409,776	11,102,252	4,807,332	4,692,476	4,807,332	9,499,808	4,692,476	4,486,843	70	9,179,319	24.0	20
21. Saanich	4,271,478	437,750	3,833,728	15,928,290	2,124,905	13,803,385	3,833,728	13,803,385	17,637,113	10,352,539	3,833,728	10,352,539	14,186,267	3,833,728	7,591,862	55	11,425,590	31.0	21
22. Salmon Arm	839,745	65,072	774,673	1,066,930	26,870	1,040,060	774,673	1,040,060	1,814,733	780,045	774,673	780,045	1,554,718	774,673	416,024	40	1,190,697	28.0	22
23. Spallumcheen	1,555,520	6,090	1,549,430	490,330	3,800	486,530	1,549,430	486,530	2,035,960	364,897	1,549,430	364,897	1,914,327	1,549,430	.....	*Nil*	1,549,430	26.0	23
24. Sumas	898,816	32,868	865,948	893,380	20,830	872,550	865,948	872,550	1,738,498	654,413	865,948	654,413	1,520,361	865,948	436,275	50	1,302,223	40.0	24
25. Summerland	1,111,022	57,048	1,053,974	2,151,805	105,960	2,045,845	1,053,974	2,045,845	3,099,819	1,534,384	1,053,974	1,534,384	2,588,358	1,053,974	1,022,922	50	2,076,896	24.0	25
26. Surrey	6,214,837	585,341	5,629,496	8,264,708	428,330	7,836,378	5,629,496	7,836,378	13,465,874	5,877,284	5,629,496	5,877,284	11,506,780	5,629,496	3,918,189	50	9,547,685	45.0	26
27. Tadanac	569,294	17,170	552,124	16,796,595	1,397,635	15,398,960	552,124	15,398,960	15,951,084	11,549,220	552,124	11,549,220	12,101,344	552,124	7,699,480	50	8,251,604	23.7	27
28. West Vancouver	4,512,691	656,945	3,855,746	9,182,835	302,910	8,879,925	3,855,746	8,879,925	12,735,671	6,659,944	3,855,746	6,659,944	10,515,690	3,855,746	1,775,985	20	5,631,731	60.0	28
Totals	$72,362,203	$14,937,596	$57,424,607	$163,443,084	$38,217,020	$125,226,064	$57,424,607	$125,226,064	$182,650,671	$93,919,548	$57,424,607	$93,919,548	$151,344,155	$57,424,607	$61,322,835	....	$118,747,442	.....	

Bracketed figures represent tax on wild lands.

(A) For school purposes, additional rate: Land 13.5 mills and 6 mills on seventy-five per cent. of improvements.

(B) Rate: North Cowichan School District, 29 mills; Duncan Consolidated School District, 30.5 mills; Chemainus School District, 32.5 mills.

IIB$_1$.—ASSESSMENT IN DETAIL AND TAX RATE ON OUTSIDE AREAS FOR SCHOOL PURPOSES FOR THE YEAR 1946—DISTRICTS.

Districts.	Assessed Value of Land.	Assessed Value of Land exempted from Taxation.	Assessed Value of Land for Taxation.	Assessed Value of Improvements.	Assessed Value of Improvements exempted from Taxation.	Assessed Value of Improvements less Exemptions.	Assessments less Exemptions.			Limit of Assessed Value of Improvements Taxable.	Taxable Values.			Values actually taxed.				Tax Rate.
							Land.	Improvements.	Total.		Land.	Improvements.	Total.	Land.	Improvements.	Per Cent. of Improvements actually taxed.	Total.	
																		Mills.
Coquitlam	$10,925	.....	$10,925	.....	.....	.....	$10,925	.....	$10,925	.....	$10,925	.....	$10,925	$10,925	.....	....	$10,925	14.0
Kent	65,552	.....	65,552	$237,600	.....	$237,600	65,552	$237,600	303,152	$178,200	65,552	$178,200	243,752	65,552	$178,200	75	243,752	(A)
Maple Ridge	4,800	$400	4,400	900	.....	900	4,400	900	5,300	675	4,400	675	5,075	4,400	450	50	4,850	16.2
Mission	522,145	43,974	478,171	1,283,689	$230,420	1,053,269	478,171	1,053,269	1,531,440	789,952	478,171	789,952	1,268,123	478,171	631,961	60	1,110,132	13.0
Totals	$603,422	$44,374	$559,048	$1,522,189	$230,420	$1,291,769	$559,048	$1,291,769	$1,850,817	$968,827	$559,048	$968,827	$1,527,875	$559,048	$810,611	....	$1,369,659	.....

(A) Land, 13.5 mills; seventy-five per cent. of improvements, 6 mills.

IIc.—ASSESSMENT IN DETAIL AND TAX RATE FOR THE YEAR 1946—VILLAGES.

Villages.	Assessed Value of Land.	Assessed Value of Land exempted from Taxation.	Assessed Value of Land for Taxation.	Assessed Value of Improvements.	Assessed Value of Improvements exempted from Taxation.	Assessed Value of Improvements less Exemptions.	Assessments less Exemptions.			Limit of Assessed Value of Improvements Taxable.	Taxable Values.			Values actually taxed.				Tax Rate.	
							Land.	Improvements.	Total.		Land.	Improvements.	Total.	Land.	Improvements.	Per Cent. of Improvements actually taxed.	Total.		
																		Mills.	
1. Abbotsford	$209,543	$5,706	$203,837	$607,100	$12,500	$594,600	$203,837	$594,600	$798,437	$297,300	$203,837	$297,300	$501,137	$203,837	$297,300	50	$501,137	12.0	1
2. Alert Bay	43,235	.....	43,235	229,790	.....	229,790	43,235	229,790	273,025	114,895	43,235	114,895	158,130	43,235	114,895	50	158,130	10.0 (20.0)	2
3. Burns Lake	36,785	9,090	27,695	219,475	89,100	130,375	27,695	130,375	158,070	65,187	27,695	65,187	92,882	27,695	65,187	50	92,882	15.0	3
4. Castlegar	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	....	.....	.....	4
5. Chapman Camp	24,843	95	24,748	291,025	125	290,900	24,748	290,900	315,648	145,450	24,748	145,450	170,198	24,748	145,450	50	170,198	14.0	5
6. Comox	150,760	.....	150,760	382,540	.....	382,540	150,760	382,540	533,300	191,270	150,760	191,270	342,030	150,760	191,270	50	342,030	15.0	6
7. Cranberry Lake	74,875	5,655	69,220	296,205	8,000	288,205	69,220	288,205	357,425	144,103	69,220	144,103	213,323	69,220	144,103	50	213,323	17.0	7
8. Creston	226,719	18,730	207,989	782,740	152,400	630,340	207,989	630,340	838,329	315,170	207,989	315,170	523,159	207,989	315,170	50	523,159	20.0	8
9. Dawson Creek	251,712	2,400	249,312	1,596,117	5,191	1,590,926	249,312	1,590,926	1,840,238	795,463	249,312	795,463	1,044,775	249,312	795,463	50	1,044,775	20.0	9
10. Gibsons Landing	42,439	2,060	40,379	73,650	600	73,050	40,379	73,050	113,429	36,525	40,379	36,525	76,904	40,379	36,525	50	76,904	20.0	10
11. Hope	175,303	16,583	158,720	296,750	21,550	275,200	158,720	275,200	433,920	137,600	158,720	137,600	296,320	158,720	137,600	50	296,320	20.0	11
12. Lake Cowichan	131,521	2,150	129,371	199,645	17,000	182,645	129,371	182,645	312,016	91,322	129,371	91,322	220,693	129,371	91,322	50	220,693	16.0	12
13. Lillooet	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	....	.....	.....	13
14. Lytton	37,764	3,325	34,439	119,600	20,800	98,800	34,439	98,800	133,239	49,400	34,439	49,400	83,839	34,439	49,400	50	83,839	10.0 (19.0)	14
15. McBride	46,379	5,120	41,259	175,248	5,900	169,348	41,259	169,348	210,607	84,674	41,259	84,674	125,933	41,259	84,674	50	125,933	20.0	15
16. Mission	506,631	40,734	465,897	1,250,764	225,420	1,025,344	465,897	1,025,344	1,491,241	512,672	465,897	512,672	978,569	465,897	512,672	50	978,569	18.0	16
17. New Denver	46,928	16,300	30,628	179,215	103,970	75,245	30,628	75,245	105,873	37,623	30,628	37,623	68,251	30,628	37,623	50	68,251	20.0	17
18. North Kamloops	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	....	.....	.....	18
19. Oliver	96,057	200	95,857	321,146	.....	321,146	95,857	321,146	417,003	160,573	95,857	160,573	256,430	95,857	160,573	50	256,430	10.0 (20.0)	19
20. Osoyoos	73,502	.....	73,502	169,195	.....	169,195	73,502	169,195	242,697	84,597	73,502	84,597	158,099	73,502	84,597	50	158,099	10.0 (20.0)	20
21. Parksville	102,045	700	101,345	216,850	.....	216,850	101,345	216,850	318,195	108,425	101,345	108,425	209,770	101,345	108,425	50	209,770	15.0	21
22. Pouce Coupe	22,931	3,600	19,331	194,441	59,700	134,741	19,331	134,741	154,072	67,371	19,331	67,371	86,702	19,331	67,371	50	86,702	20.0	22
23. Qualicum Beach	275,108	1,720	273,388	513,750	6,000	507,750	273,388	507,750	781,138	253,875	273,388	253,875	527,263	273,388	253,875	50	527,263	12.0	23
24. Quesnel	160,975	66,542	94,433	499,330	126,900	372,430	94,433	372,430	466,863	186,215	94,433	186,215	280,648	94,433	186,215	50	280,648	16.0	24
25. Salmo	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	....	.....	.....	25
26. Silverton	18,457	2,375	16,082	72,070	19,045	53,025	16,082	53,025	69,107	26,513	16,082	26,513	42,595	16,082	26,513	50	42,595	16.4	26
27. Smithers	233,025	111,810	121,215	552,720	115,800	436,920	121,215	436,920	558,135	218,460	121,215	218,460	339,675	121,215	218,460	50	339,675	20.0	27
28. Stewart	197,079	95,511	101,568	261,147	50,957	210,190	101,568	210,190	311,758	105,095	101,568	105,095	206,663	101,568	105,095	50	206,663	14.0	28
29. Terrace	97,575	19,325	78,250	250,935	22,800	228,135	78,250	228,135	306,385	114,067	78,250	114,067	192,317	78,250	114,067	50	192,317	18.0	29
30. Tofino	21,077	1,999	19,078	97,620	14,220	83,400	19,078	83,400	102,478	41,700	19,078	41,700	60,778	19,078	41,700	50	60,778	10.0	30
31. Vanderhoof	40,590	3,638	36,952	184,500	35,600	148,900	36,952	148,900	185,852	74,450	36,952	74,450	111,402	36,952	74,450	50	111,402	18.0	31
32. Westview	246,746	13,940	232,806	876,960	31,750	845,210	232,806	845,210	1,078,016	422,605	232,806	422,605	655,411	232,806	422,605	50	655,411	17.0	32
33. Williams Lake	99,985	8,635	91,350	360,400	76,700	283,700	91,350	283,700	375,050	141,850	91,350	141,850	233,200	91,350	141,850	50	233,200	20.0	33
Totals	$3,690,589	$457,943	$3,232,646	$11,270,928	$1,222,028	$10,048,900	$3,232,646	$10,048,900	$13,281,546	$5,024,450	$3,232,646	$5,024,450	$8,257,096	$3,232,646	$5,024,450	....	$8,257,096	.....	

Bracketed figures represent tax on improvements.

IIIA.—TAX RATE LEVY, 1946—CITIES.

Cities.	General.	School.	Debt.	Total.	Total Previous Year.
Alberni	23.00	40.00	4.00	67.00	62.00
Armstrong	28.50	11.50	.....	40.00	40.00
Chilliwack	28.50	21.00	10.50	60.00	59.00
Courtenay	3.404	21.50	15.096	40.00	38.00
Cranbrook	5.00	25.00	8.00	38.00	36.00
Cumberland	38.00	20.00	.....	58.00	50.00
Duncan	33.20	16.60	2.20	52.00	49.00
Enderby	24.01	11.32	2.67	38.00	38.00
Fernie	15.00	20.00	.....	35.00	35.00
Grand Forks	17.00	23.00	.....	40.00	40.00
Greenwood	16.00	35.00	13.00	64.00	64.00
Kamloops	22.55	16.65	6.80	46.00	43.00
Kaslo	25.70	19.30	.....	45.00	45.00
Kelowna	22.86	13.978	9.162	46.00	46.00
Kimberley	27.00	.....	.....	27.00	24.00
Ladysmith	26.00	18.50	.....	44.50	43.50
Merritt	9.00	17.00	34.00	60.00	60.00
Nanaimo	8.53	28.19	30.28	67.00	60.00
Nelson	6.50	27.00	5.50	39.00	33.00
New Westminster	18.25	36.00	23.75	78.00	70.00
North Vancouver	16.0868	20.5757	16.3375	53.00	53.00
Port Alberni	34.95	17.90	7.15	60.00	56.00
Port Coquitlam	25.885	14.00	20.115	60.00	60.00
Port Moody	11.94	11.99	18.07	42.00	42.00
Prince George	4.6987	57.2117	3.0896	65.00	65.00
Prince Rupert	15.11	21.64	15.25	52.00	50.00
Revelstoke	18.75	19.00	4.25	42.00	42.00
Rossland	22.75	22.10	10.15	55.00	55.00
Salmon Arm	23.50	13.00	8.50	45.00	43.00
Slocan	20.00	20.00	.....	40.00	.....
Land	.....	.....	.....	.....	40.00
Improvements	.....	.....	.....	.....	20.00
Trail	19.50	13.40	12.10	45.00	45.00
Vernon	21.05	15.40	7.55	44.00	51.00
Victoria	23.8204	11.9289	6.2507	42.00	42.00
Vancouver	22.985	16.549	14.966	54.50	52.50

IIIA$_1$.—TAXES ON AN ASSESSMENT OF $100 FOR LAND AND $1,000 FOR IMPROVEMENTS FOR THE YEAR 1946, WITH COMPARATIVE FIGURES ON A MONTHLY BASIS FOR 1945—CITIES.

(Not including Local Improvement and Special Taxes.)

Cities.	Mill Rate for 1946.	Percentage of Improvements taxed in 1946.	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 1946.	Comparative Monthly Tax.	
						1946.	1945.
Alberni	67.00	35	$6.70	$23.45	$30.15	$2.51	$2.07
Armstrong	40.00	50	4.00	20.00	24.00	2.00	2.00
Chilliwack	60.00	30	6.00	18.00	24.00	2.00	1.97
Courtenay	40.00	40	4.00	16.00	20.00	1.67	1.58
Cranbrook	38.00	50	3.80	19.00	22.80	1.90	1.80
Cumberland	58.00	50	5.80	29.00	34.80	2.90	2.50
Duncan	52.00	30	5.20	15.60	20.80	1.73	1.63
Enderby	38.00	50	3.80	19.00	22.80	1.90	1.90
Fernie	35.00	55	3.50	19.25	22.75	1.90	1.90
Grand Forks	40.00	50	4.00	20.00	24.00	2.00	2.00
Greenwood	64.00	33⅓	6.40	21.33	27.73	2.31	2.31
Kamloops	46.00	50	4.60	23.00	27.60	2.30	2.15
Kaslo	45.00	50	4.50	22.50	27.00	2.25	2.25
Kelowna	46.00	33⅓	4.60	15.33	19.93	1.66	1.66
Kimberley	27.00	50	2.70	13.50	16.20	1.35	1.20
Ladysmith	44.50	50	4.45	22.25	26.70	2.22	2.17
Merritt	60.00	20	6.00	12.00	18.00	1.50	1.50
Nanaimo	67.00	10	6.70	6.70	13.40	1.12	1.00
Nelson	39.00	50	3.90	19.50	23.40	1.95	1.65
New Westminster	78.00	*Nil*	7.80	*Nil*	7.80	.65	.58
North Vancouver	53.00	50	5.30	26.50	31.80	2.65	2.65
Port Alberni	60.00	45	6.00	27.00	33.00	2.75	1.87
Port Coquitlam	60.00	25	6.00	15.00	21.00	1.75	1.75
Port Moody	42.00	35	4.20	14.70	18.90	1.57	1.57
Prince George	65.00	*Nil*	6.50	*Nil*	6.50	.54	.54
Prince Rupert	52.00	50	5.20	26.00	31.20	2.60	2.50
Revelstoke	42.00	50	4.20	21.00	25.20	2.10	2.10
Rossland	55.00	40	5.50	22.00	27.50	2.29	2.29
Salmon Arm	45.00	50	4.50	22.50	27.00	2.25	2.15
Slocan	40.00	15	4.00	6.00	10.00	.83	.50
Trail	45.00	50	4.50	22.50	27.00	2.25	2.25
Vernon	44.00	50	4.40	22.00	26.40	2.20	2.55
Victoria	42.00	65	4.20	27.30	31.50	2.62	2.62
Vancouver	54.50	50	5.45	27.25	32.70	2.72	2.62

IIIB.—TAX RATE LEVY, 1946—DISTRICTS.

Districts.	General.	School.	Debt.	Total.	Total Previous Year.
Burnaby	19.67	19.14	10.19	49.00	49.00
Chilliwhack	21.271	15.528	2.201	39.00	34.00
Coldstream	13.00	12.00	.....	25.00	20.00
Coquitlam	27.75	14.00	4.25	46.00	46.00
Delta	8.38	8.10	4.62	21.10	21.00
Esquimalt	18.00	17.00	.....	35.00	35.00
Fraser Mills	12.00	.....	.....	12.00	12.00
Glenmore	35.60	16.40	3.00	55.00	55.00
Kent	37.50	(A)	.....	37.50	34.00
Langley	25.00	13.00	.....	38.00	38.00
Maple Ridge	20.00	16.20	.....	36.20 (46.20)	36.50 (50.00)
Matsqui	20.00	16.00	.....	36.00	32.00
Mission	16.00	13.00	.....	29.00 (40.00)	29.00 (40.00)
North Cowichan—					
North Cowichan School District	15.50	13.50	.....	29.00	26.00
Chemainus School District	15.50	17.00	.....	32.50	32.50
Duncan Consolidated School District	15.50	15.00	.....	30.50	31.00
North Vancouver	31.60	26.40	.....	58.00	58.00
Oak Bay	14.85	12.95	1.20	29.00	30.00
Peachland	27.50	16.00	1.50	45.00	40.00
Penticton	10.82	21.67	17.51	50.00	50.00
Pitt Meadows	13.00	11.00	3.00	27.00	23.00
Richmond	2.8173	12.8542	8.3285	24.00	22.00
Saanich	16.55	14.45	.....	31.00	31.00
Salmon Arm	16.31	11.49	0.20	28.00	33.00
Spallumcheen	13.32	12.68	.....	26.00	26.00
Sumas	20.00	20.00	.....	40.00	40.00
Summerland	10.00	14.00	.....	24.00	35.50
Surrey	27.35	17.65	.....	45.00	48.00
Tadanac	9.70	14.00	.....	23.70	26.40
West Vancouver	26.68	20.64	12.68	60.00	60.00

Bracketed figures represent tax on wild land.
(A) School tax rate not on comparable basis.

IIIB1.—TAXES ON AN ASSESSMENT OF $100 FOR LAND AND $1,000 FOR IMPROVEMENTS FOR THE YEAR 1946, WITH COMPARATIVE FIGURES ON A MONTHLY BASIS FOR 1945—DISTRICTS.

(Not including Local Improvement and Special Taxes.)

Districts.	Mill Rate for 1946.	Percentage of Improvements taxed in 1946.	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 1946.	Comparative Monthly Tax.	
						1946.	1945.
Burnaby	49.00	50	$4.90	$24.50	$29.40	$2.45	$2.45
Chilliwhack	39.00	40	3.90	15.60	19.50	1.62	1.42
Coldstream	25.00	50	2.50	12.50	15.00	1.25	1.00
Coquitlam	46.00	30	4.60	13.80	18.40	1.53	1.53
Delta	21.10	50	2.11	10.55	12.66	1.05	1.05
Esquimalt	35.00	50	3.50	17.50	21.00	1.75	1.75
Fraser Mills	12.00	50	1.20	6.00	7.20	.60	.60
Glenmore	55.00	50	5.50	27.50	33.00	2.75	2.75
Kent	37.50	75	3.75	4.50	8.25	.69	.28
Langley	38.00	75	3.80	28.50	32.30	2.69	2.22
Maple Ridge	36.20	50	3.62	18.10	21.72	1.81	1.82
Matsqui	36.00	60	3.60	21.60	25.20	2.10	1.60
Mission	29.00	60	2.90	17.40	20.30	1.69	1.69
North Cowichan	30.67*	50	3.07	15.35	18.42	1.53	1.49
North Vancouver	58.00	50	5.80	29.00	34.80	2.90	2.90
Oak Bay	29.00	45	2.90	13.05	15.95	1.33	1.37
Peachland	45.00	25	4.50	11.25	15.75	1.31	1.17
Penticton	50.00	33⅓	5.00	16.67	21.67	1.80	1.81
Pitt Meadows	27.00	50	2.70	13.50	16.20	1.35	1.15
Richmond	24.00	70	2.40	16.80	19.20	1.60	1.47
Saanich	31.00	55	3.10	17.05	20.15	1.68	1.68
Salmon Arm	28.00	40	2.80	11.20	14.00	1.17	.69
Spallumcheen	26.00	*Nil*	2.60	*Nil*	2.60	.22	.22
Sumas	40.00	50	4.00	20.00	24.00	2.00	2.00
Summerland	24.00	50	2.40	12.00	14.40	1.20	.30
Surrey	45.00	50	4.50	22.50	27.00	2.25	2.40
Tadanac	23.70	50	2.37	11.85	14.22	1.18	.95
West Vancouver	60.00	20	6.00	12.00	18.00	1.50	1.25

* Various school district rates averaged.

IIIc.—TAX RATE LEVY, 1946—VILLAGES.

Villages.	General.	School.	Debt.	Total.	Total Previous Year.
Abbotsford	12.00	.....	.....	12.00	12.00
Alert Bay—					
Land	10.00	.....	.....	10.00	.....
Improvements	20.00	.....	.....	20.00	.....
Burns Lake	15.00	.....	.....	15.00	10.00
Chapman Camp	14.00	.....	.....	14.00	14.00
Comox	15.00	.....	.....	15.00	.....
Cranberry Lake	17.00	.....	.....	17.00	17.00
Creston	20.00	.....	.....	20.00	18.00
Dawson Creek	20.00	.....	.....	20.00	20.00
Gibsons Landing	20.00	.....	.....	20.00	10.00
Hope	20.00	.....	.....	20.00	20.00
Lake Cowichan	16.00	.....	.....	16.00	16.00
Lytton—					
Land	10.00	.....	.....	10.00	.....
Improvements	19.00	.....	.....	19.00	.....
McBride	20.00	.....	.....	20.00	20.00
Mission	18.00	.....	.....	18.00	16.00
New Denver	20.00	.....	.....	20.00	20.00
Oliver—					
Land	10.00	.....	.....	10.00	.....
Improvements	20.00	.....	.....	20.00	.....
Osoyoos—					
Land	10.00	.....	.....	10.00	.....
Improvements	20.00	.....	.....	20.00	.....
Parksville	15.00	.....	.....	15.00	.....
Pouce Coupe	20.00	.....	.....	20.00	15.00
Qualicum Beach	12.00	.....	.....	12.00	12.00
Quesnel	16.00	.....	.....	16.00	16.00
Silverton	16.40	.....	.....	16.40	16.40
Smithers	20.00	.....	.....	20.00	20.00
Stewart	14.00	.....	.....	14.00	14.00
Terrace	18.00	.....	.....	18.00	18.00
Tofino	10.00	.....	.....	10.00	10.00
Vanderhoof	18.00	.....	.....	18.00	18.00
Westview	17.00	.....	.....	17.00	17.00
Williams Lake	20.00	.....	.....	20.00	.....
Land	.....	.....	.....	.....	20.00
Improvements	.....	.....	.....	.....	15.00

IV.—DEBENTURE AND SUNDRY DEBT, EXCLUSIVE OF SHORTAGE IN SINKING FUNDS, AS AT DECEMBER 31ST, 1946.

	Utilities.				Housing.	Cemeteries.	General Debt—Streets, Sewers (other than Local Improvements), other Non-revenue Producing, etc.	Schools.	Unemployment Relief.	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.
	Water-supply System.	Electric Light and Power.	Other.	Total.								General.	Better Housing.	Provincial Government.	Bank.		
Cities—IVA	$3,767,976	$1,119,500	$110,550	$4,998,026	.....	$10,000	$21,531,843	$2,105,145	$274,500	$1,445,705	$30,365,219	$37,101	$3,116	$52,022	$360,500	$520,517	$31,338,475
Districts—IVB	3,585,657	16,000	343,500	3,945,157	.....	10,000	6,946,339	1,881,528	.....	344,397	13,127,421	594,466	.....	185,971	66,777	1,619,582	15,594,217
Villages—IVC	108,329	.....	.....	108,329	.....	.....	.....	.....	.....	.....	108,329	.....	.....	.....	10,500	128,344	247,173
Totals	$7,461,962	$1,135,500	$454,050	$9,051,512	.....	$20,000	$28,478,182	$3,986,673	$274,500	$1,790,102	$43,600,969	$631,567	$3,116	$237,993	$437,777	$2,268,443	$47,179,865
Vancouver	9,508,228	.....	.....	9,508,228	.....	.....	40,935,624	12,042,518	.....	3,025,002	65,511,372	.....	.....	.....	.....	1,362,382	66,873,754
Grand totals	$16,970,190	$1,135,500	$454,050	$18,559,740	.....	$20,000	$69,413,806	$16,029,191	$274,500	$4,815,104	$109,112,341	$631,567	$3,116	$237,993	$437,777	$3,630,825	$114,053,619

IVA.—DEBENTURE AND SUNDRY DEBT, EXCLUSIVE OF SHORTAGE IN SINKING FUNDS, AS AT DECEMBER 31ST, 1946—CITIES.

Cities.	Utilities.				Housing.	Cemeteries.	General Debt—Streets, Sewers (other than Local Improvements), other Non-revenue Producing, etc.	Schools.	Unemployment Relief.	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.	
	Water-supply System.	Electric Light and Power.	Other.	Total.								General.	Better Housing.	Provincial Government.	Bank.			
1. Alberni	$45,674	.....	.....	$45,674	.....	.....	$2,500	$5,000	.....	$9,165	$62,339	.....	.....	$9,000	.....	$2,987	$74,326	1
2. Armstrong	27,670	.....	.....	27,670	.....	.....	12,800	.....	.....	3,850	44,320	$383	.....	.....	.....	140	44,843	2
3. Chilliwack	.....	.....	.....	.....	.....	.....	203,500	79,000	.....	2,000	284,500	2,250	.....	.....	.....	8,874	295,624	3
4. Courtenay	135,000	$23,000	.....	158,000	.....	.....	13,000	76,000	.....	.....	247,000	.....	.....	.....	.....	5,868	252,868	4
5. Cranbrook	75,000	.....	.....	75,000	.....	.....	88,500	235,733	.....	.....	399,233	.....	.....	.....	.....	10,855	410,088	5
6. Cumberland	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	$3,116	.....	.....	427	3,543	6
7. Duncan	50,000	.....	.....	50,000	.....	.....	4,500	6,091	.....	3,500	64,091	.....	.....	.....	.....	498	64,589	7
8. Enderby	85,000	.....	.....	85,000	.....	.....	19,300‖‖	.....	.....	.....	104,300	1,057	.....	.....	.....	.....	105,357	8
9. Fernie	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	368	368	9
10. Grand Forks	.....	55,000	.....	55,000	.....	.....	23,600	.....	.....	.....	78,600	.....	.....	.....	.....	5,718	84,318	10
11. Greenwood	.....	.....	.....	.....	.....	.....	19,858†	.....	.....	.....	19,858	.....	.....	.....	.....	423	20,281	11
12. Kamloops	42,000	10,500	.....	52,500	.....	.....	341,100	65,000	.....	.....	458,600	.....	.....	.....	.....	21,623	480,223	12
13. Kaslo	.....	40,000	.....	40,000	.....	.....	.....	.....	.....	.....	40,000††	.....	.....	10,500	.....	1,392	51,892	13
14. Kelowna	44,000	.....	$40,000	84,000	.....	$10,000	288,800	240,600	.....	.....	623,400	4,000	.....	.....	.....	1,292	628,692	14
15. Kimberley	120,000	87,000	.....	207,000	.....	.....	19,000	.....	.....	.....	226,000	.....	.....	.....	.....	10,730	236,730	15
16. Ladysmith	54,000	.....	.....	54,000	.....	.....	.....	.....	.....	.....	54,000	.....	.....	15,962	.....	1,892	71,854	16
17. Merritt	7,000	.....	.....	7,000	.....	.....	116,500	.....	.....	.....	123,500‡‡	.....	.....	5,166	$25,000	2,815	156,481	17
18. Nanaimo	639,335	.....	.....	639,335	.....	.....	581,122	107,000	.....	.....	1,327,457	.....	.....	.....	.....	25,517	1,352,974	18
19. Nelson	121,000	515,000	50,000	686,000	.....	.....	345,576	97,400	.....	.....	1,128,976	.....	.....	.....	.....	31,245	1,160,221	19
20. New Westminster	1,116,500	206,000	.....	1,322,500	.....	.....	3,096,678	547,500	.....	298,273	5,264,951	26,911	.....	.....	310,000	91,078	5,692,940	20
21. North Vancouver	.....	.....	.....	.....	.....	.....	2,397,149‡	.....	.....	.....	2,397,149	.....	.....	.....	.....	119,285	2,516,434	21
22. Port Alberni	107,356	.....	.....	107,356	.....	.....	280,000	48,500	.....	28,685	464,541	500	.....	.....	25,000	10,798	500,839	22
23. Port Coquitlam	.....	.....	.....	.....	.....	.....	249,966§	.....	.....	.....	249,966	.....	.....	.....	.....	7,142	257,108	23
24. Port Moody	70,357	.....	.....	70,357	.....	.....	110,448	.....	.....	24,163	204,968	.....	.....	5,394	.....	5,978	216,340	24
25. Prince George	12,515	7,000	.....	19,515	.....	.....	6,400	86,400	.....	.....	112,315	.....	.....	.....	.....	6,199	118,514	25
26. Prince Rupert	346,736	.....	20,550	367,286	.....	.....	342,897‖	182,600	$4,500	895,247	1,792,530	.....	.....	.....	.....	22,691	1,815,221	26
27. Revelstoke	28,000	176,000	.....	204,000	.....	.....	54,000	8,000	.....	.....	266,000	.....	.....	6,000	.....	142	272,142	27
28. Rossland	.....	.....	.....	.....	.....	.....	169,749¶	1,500	.....	.....	171,249	.....	.....	.....	500	1,072	172,821	28
29. Salmon Arm	64,464	.....	.....	64,464	.....	.....	8,000	45,800	.....	.....	118,264	.....	.....	.....	.....	5,057	123,321	29
30. Slocan	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,876	1,876	30
31. Trail	112,751	.....	.....	112,751	.....	.....	383,500	125,221	.....	180,822	802,294	1,000	.....	.....	.....	21,673	824,967	31
32. Vernon	205,618	.....	.....	205,618	.....	.....	649,400	147,800	.....	.....	1,002,818	1,000	.....	.....	.....	3,600	1,007,418	32
33. Victoria	258,000	.....	.....	258,000	.....	.....	11,704,000¶¶	.....	270,000	.....	12,232,000	.....	.....	.....	.....	91,262	12,323,262	33
Totals	$3,767,976	$1,119,500	$110,550	$4,998,026	.....	$10,000	$21,531,843	$2,105,145	$274,500	$1,445,705	$30,365,219	$37,101§§	$3,116	$52,022	$360,500	$520,517	$31,338,475	

‖‖ "City of Enderby Debt Refunding Act, 1939."
† "City of Greenwood Debt Refunding Act, 1941–42."
‡ "City of North Vancouver Debt Refunding Act" (1943).
§ "District of Coquitlam Debt Refunding Act, 1940" and "City of Port Coquitlam Debt Refunding Act, 1941–42."
‖ "City of Prince Rupert Refunding Act, 1935."
¶ "City of Rossland Debt Refunding Act, 1940."
¶¶ "Victoria City Debt Refunding Act, 1944."
†† "City of Kaslo Reduction of Interest Act" (1943).
‡‡ "City of Merritt Reduction of Interest Act, 1937."
§§ Debentures not presented for payment at maturity.

IVB.—DEBENTURE AND SUNDRY DEBT, EXCLUSIVE OF SHORTAGE IN SINKING FUNDS, AS AT DECEMBER 31ST, 1946—DISTRICTS.

Districts.	Utilities.				Housing.	Cemeteries.	General Debt—Streets, Sewers (other than Local Improvements), other Non-revenue Producing, etc.	Schools.	Unemployment Relief.	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.	
	Water-supply System.	Electric Light and Power.	Other.	Total.								General.	Better Housing.	Provincial Government.	Bank.			
1. Burnaby							$2,468,849				$2,468,849††			$100,000		$56,795	$2,625,644	1
2. Chilliwhack							194,000	$40,000			234,000				$23,000	416	257,416	2
3. Coldstream	$94,000			$94,000			7,000				101,000					379	101,379	3
4. Coquitlam	5,863			5,863			24,740	41,500		$8,840	80,943†			6,328	5,000	8,265	100,536	4
5. Delta	530,000			530,000			250,000	38,000		76,760	894,760			9,635		38,533	942,928	5
6. Esquimalt							400,000				400,000			5,028		10,296	415,324	6
7. Fraser Mills																		7
8. Glenmore	67,000			67,000							67,000					1,337	68,337	8
9. Kent																3,984	3,984	9
10. Langley							385,000	429,000			814,000			11,190	7,000	22,564	854,754	10
11. Maple Ridge	182,880			182,880			45,000	23,000		74,222	325,102					1,697	326,799	11
12. Matsqui														14,585		15,873	30,458	12
13. Mission															9,000	1,123	10,123	13
14. North Cowichan								12,000			12,000					1,422	13,422	14
15. North Vancouver	174,725			174,725			1,245,600	68,500		29,810	1,518,635	$592,406‖				1,195,585‡	3,306,626	15
16. Oak Bay	80,000			80,000			274,000	76,500		78,875	509,375					10,442	519,817	16
17. Peachland	10,000	$6,000		16,000			2,800	920			19,720	60§§		1,946	1,000	1,145	23,871	17
18. Penticton	175,464	10,000	$242,000	427,464		$10,000	465,000	421,000		1,240	1,324,704					31,759	1,356,463	18
19. Pitt Meadows	100,000			100,000							100,000					10,857	110,857	19
20. Richmond	1,043,500			1,043,500			259,000	15,000		63,400	1,380,900					57,498	1,438,398	20
21. Saanich	326,594			326,594				240,000			566,594			16,014		27,415	610,023	21
22. Salmon Arm								68,700			68,700				10,777	229	79,706	22
23. Spallumcheen							5,350				5,350					76	5,426	23
24. Sumas															11,000	18,337	29,337	24
25. Summerland	178,560		95,000	273,560			30,000				303,560					1,082	304,642	25
26. Surrey	170,942			170,942				95,800		11,250	277,992	2,000§§		21,245		28,379	329,616	26
27. Tadanac								52,408			52,408					26,717	79,125	27
28. West Vancouver	446,129		6,500	452,629			890,000	259,200			1,601,829					47,377	1,649,206	28
Totals	$3,585,657	$16,000	$343,500	$3,945,157		$10,000	$6,946,339	$1,881,528		$344,397	$13,127,421	$594,466		$185,971	$66,777	$1,619,582	$15,594,217	

†† "District of Burnaby Debt Refunding Act, 1940." † "District of Coquitlam Debt Refunding Act, 1940." ‡ Includes $1,081,150 unpaid interest on debenture debt. §§ Debentures not presented for payment at maturity. ‖ In default; refunding completed 1947.

IVc.—DEBENTURE AND SUNDRY DEBT, AS AT DECEMBER 31ST, 1946—VILLAGES.

Villages.	Total Debenture Debt.	Bank Loans.	Sundry Debt.	Total Debt.
Abbotsford	.....	.....	$893	$893
Alert Bay	.....	.....	191	191
Burns Lake	.....	.....	250	250
Castlegar	.....	.....	338	338
Chapman Camp	.....	.....	.....	.....
Comox	.....	.....	97	97
Cranberry Lake	.....	.....	346	346
Creston	$16,529	.....	3,477	20,006
Dawson Creek	.....	$10,000	115,857	125,857
Gibsons Landing	4,000	.....	59	4,059
Hope	30,000	.....	626	30,626
Lake Cowichan	35,000	.....	280	35,280
Lillooet	.....	.....	.....	.....
Lytton	.....	.....	.....	.....
McBride	.....	.....	552	552
Mission	22,800	.....	2,014	24,814
New Denver	.....	.....	129	129
North Kamloops	.....	.....	.....	.....
Oliver	.....	.....	302	302
Osoyoos	.....	.....	158	158
Parksville	.....	.....	402	402
Pouce Coupe	.....	.....	.....	.....
Qualicum Beach	.....	.....	.....	.....
Quesnel	.....	.....	.....	.....
Salmo	.....	.....	.....	.....
Silverton	.....	.....	.....	.....
Smithers	.....	.....	996	996
Stewart	.....	500	.....	500
Terrace	.....	.....	200	200
Tofino	.....	.....	.....	.....
Vanderhoof	.....	.....	.....	.....
Westview	.....	.....	197	197
Williams Lake	.....	.....	980	980
Totals	$108,329	$10,500	$128,344	$247,173

V.—UNUSED BORROWING-POWER AS AT DECEMBER 31ST, 1946.

	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 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—VA	$219,795,907	$9,620,835	$229,416,742	$45,883,348	$26,814,369	$19,068,979	$37,101	$19,031,878
Districts—VB	235,805,287	5,567,945	241,373,232	48,274,646	10,901,496	37,373,150	594,466	36,778,684
Totals	$455,601,194	$15,188,780	$470,789,974	$94,157,994	$37,715,865	$56,442,129	$631,567	$55,810,562

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

VA.—UNUSED BORROWING-POWER AS AT DECEMBER 31ST, 1946—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 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	$1,329,916	$55,125	$1,385,041	$277,008	$48,174	$228,834	.....	$228,834
Armstrong	1,059,960	56,000	1,115,960	223,192	40,470	182,722	$383	182,339
Chilliwack	3,398,639	.....	3,398,639	679,728	203,500	476,228	2,250	473,978
Courtenay	1,999,685	249,362	2,249,047	449,810	171,000	278,810	.....	278,810
Cranbrook	2,316,696	88,621	2,405,317	481,063	163,500	317,563	.....	317,563
Cumberland	462,544	.....	462,544	92,509	.....	92,509	.....	92,509
Duncan	2,092,836	.....	2,092,836	418,567	54,500	364,067	.....	364,067
Enderby	710,230	3,300	713,530	142,706	104,300	38,406	1,057	37,349
Fernie	2,124,085	59,739	2,183,824	436,765	.....	436,765	.....	436,765
Grand Forks	1,303,854	102,208	1,406,062	281,212	78,600	202,612	.....	202,612
Greenwood	396,985	11,942	408,927	81,785	19,858	61,927	.....	61,927
Kamloops	7,671,149	159,246	7,830,395	1,566,079	393,600	1,172,479	.....	1,172,479
Kaslo	621,145	56,444	677,589	135,518	40,000	95,518	.....	95,518
Kelowna	7,589,445	198,410	7,787,855	1,557,571	382,800	1,174,771	4,000	1,170,771
Kimberley	2,701,525	182,371	2,883,896	576,779	226,000	350,779	.....	350,779
Ladysmith	810,424	85,868	896,292	179,258	54,000	125,258	.....	125,258
Merritt	1,256,151	55,266	1,311,417	262,283	123,500	138,783	.....	138,783
Nanaimo	7,038,159	581,804	7,619,963	1,523,993	1,220,457	303,536	.....	303,536
Nelson	7,543,399	803,156	8,346,555	1,669,311	1,031,576	637,735	.....	637,735
New Westminster	35,990,704	1,059,700	37,050,404	7,410,081	4,419,178	2,990,903	26,911	2,963,992†
North Vancouver	13,410,117	539,956	13,950,073	2,790,015	2,397,149	392,866	.....	392,866
Port Alberni	5,887,692	165,468	6,053,160	1,210,632	387,356	823,276	500	822,776
Port Coquitlam	2,290,802	43,500	2,334,302	466,860	249,966	216,894	.....	216,894
Port Moody	1,714,303	132,329	1,846,632	369,326	180,805	188,521	.....	188,521
Prince George	3,656,976	99,277	3,756,253	751,251	25,915	725,336	.....	725,336
Prince Rupert	13,960,174	365,098	14,325,272	2,865,055	714,683	2,150,372	.....	2,150,372
Revelstoke	2,905,080	343,045	3,248,125	649,625	258,000	391,625	.....	391,625
Rossland	2,635,917	95,000	2,730,917	546,183	169,749	376,434	.....	376,434
Salmon Arm	1,188,455	55,066	1,243,521	248,704	72,464	176,240	.....	176,240
Slocan	174,530	2,863	177,393	35,479	.....	35,479	.....	35,479
Trail	7,646,261	182,641	7,828,902	1,565,780	496,251	1,069,529	1,000	1,068,529
Vernon	6,267,659	121,000	6,388,659	1,277,732	855,018	422,714	1,000	421,714
Victoria	69,640,410	3,667,030	73,307,440	14,661,488	12,232,000	2,429,488	.....	2,429,488
Totals	$219,795,907	$9,620,835	$229,416,742	$45,883,348	$26,814,369	$19,068,979	$37,101*	$19,031,878

† As New Westminster has special borrowing-powers (sec. 455, "Municipal Act") the figure of $2,963,992 would be increased by $3,387,130.

* Debentures not presented for payment at maturity; *see* Schedule IV.

VB.—UNUSED BORROWING-POWER AS AT DECEMBER 31ST, 1946—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 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	$31,671,460	$651,362	$32,322,822	$6,464,564	$2,468,849	$3,995,715	.....	$3,995,715
Chilliwhack	7,515,982	.....	7,515,982	1,503,196	194,000	1,309,196	.....	1,309,196
Coldstream	1,001,325	103,093	1,104,418	220,884	101,000	119,884	.....	119,884
Coquitlam	9,742,924	102,751	9,845,675	1,969,135	30,603	1,938,532	.....	1,938,532
Delta	8,889,038	547,449	9,436,487	1,887,297	780,000	1,107,297	.....	1,107,297
Esquimalt	14,558,262	.....	14,558,262	2,911,652	400,000	2,511,652	.....	2,511,652
Fraser Mills	782,608	.....	782,608	156,522	.....	156,522	.....	156,522
Glenmore	346,930	9,443	356,373	71,275	67,000	4,275	.....	4,275
Kent	1,622,370	.....	1,622,370	324,474	.....	324,474	.....	324,474
Langley	6,102,232	.....	6,102,232	1,220,446	385,000	835,446	.....	835,446
Maple Ridge	5,090,059	64,588	5,154,647	1,030,929	227,880	803,049	.....	803,049
Matsqui	10,010,285	.....	10,010,285	2,002,057	.....	2,002,057	.....	2,002,057
Mission	6,642,151	.....	6,642,151	1,328,430	.....	1,328,430	.....	1,328,430
North Cowichan	4,268,235	.....	4,268,235	853,647	.....	853,647	.....	853,647
North Vancouver	10,844,997	229,307	11,074,304	2,214,861	1,420,325	794,536	$592,406	202,130
Oak Bay	16,683,880	307,987	16,991,867	3,398,373	354,000	3,044,373	.....	3,044,373
Peachland	449,757	8,128	457,885	91,577	18,800	72,777	60	72,717
Penticton	7,784,060	491,846	8,275,906	1,655,181	902,464	752,717	.....	752,717
Pitt Meadows	1,286,760	.....	1,286,760	257,352	100,000	157,352	.....	157,352
Richmond	15,763,696	946,307	16,710,003	3,342,001	1,302,500	2,039,501	.....	2,039,501
Saanich	20,199,768	994,367	21,194,135	4,238,827	326,594	3,912,233	.....	3,912,233
Salmon Arm	1,906,675	.....	1,906,675	381,335	.....	381,335	.....	381,335
Spallumcheen	2,045,850	.....	2,045,850	409,170	5,350	403,820	.....	403,820
Sumas	1,792,196	.....	1,792,196	358,439	.....	358,439	.....	358,439
Summerland	3,262,827	477,622	3,740,449	748,090	303,560	444,530	.....	444,530
Surrey	14,479,545	170,788	14,650,333	2,930,067	170,942	2,759,125	2,000	2,757,125
Tadanac	17,365,889	.....	17,365,889	3,473,178	.....	3,473,178	.....	3,473,178
West Vancouver	13,695,526	462,907	14,158,433	2,831,687	1,342,629	1,489,058	.....	1,489,058
Totals	$235,805,287	$5,567,945	$241,373,232	$48,274,646	$10,901,496	$37,373,150	$594,466*	$36,778,684

* Includes $2,060 debentures not presented for payment at maturity; *see* Schedule IV.

VI.—MATURITIES OF DEBENTURE DEBT AS AT DECEMBER 31ST, 1946, AFTER CORRESPONDING DEBENTURES HELD IN SINKING FUND FOR INVESTMENT HAVE BEEN DEDUCTED.

	Totals.	1947.	1948.	1949.	1950.	1951.	1952.	1953.	1954.	1955.	1956.	1957.	Following 1957.	Better Housing.
Cities	$26,743,939	$751,763	$1,384,616	$824,725	$917,953	$1,027,283	$812,254	$730,006	$772,968	$1,603,359	$660,118	$766,509	$16,489,269	$3,116
Districts	11,055,872	366,665	391,081	312,015	455,653	629,284	463,250	361,849	718,507	525,647	275,595	179,654	6,376,672	.....
Villages—														
Creston	16,529	3,059	3,177	3,301	3,429	3,563	.....	.....	.....	.....	.....	.....	.....	.....
Gibsons Landing	4,000	500	500	500	500	500	500	500	500	.....	.....	.....	.....	.....
Hope	30,000	1,800	1,900	1,900	1,900	1,900	1,900	2,000	2,000	2,000	2,000	2,000	8,700	.....
Lake Cowichan	35,000	2,000	2,000	2,200	2,200	2,400	2,400	2,400	2,600	2,600	2,600	2,800	8,800	.....
Mission	22,800	3,800	3,800	3,800	3,800	3,800	3,800	.....	.....	.....	.....	.....	.....	.....
Totals	$37,908,140	$1,129,587	$1,787,074	$1,148,441	$1,385,435	$1,668,730	$1,284,104	$1,096,755	$1,496,575	$2,133,606	$940,313	$950,963	$22,883,441	$3,116
Vancouver	52,810,162	1,363,549	2,238,621	1,558,397	2,428,611	2,769,670	5,062,574	5,767,038	501,977	525,899	697,630	672,923	29,223,273	.....
Grand totals	$90,718,302	$2,493,136	$4,025,695	$2,706,838	$3,814,046	$4,438,400	$6,346,678	$6,863,793	$1,998,552	$2,659,505	$1,637,943	$1,623,886	$52,106,714	$3,116

VIA.—MATURITIES OF DEBENTURE DEBT AS AT DECEMBER 31ST, 1946, AFTER CORRESPONDING DEBENTURES HELD IN SINKING FUND FOR INVESTMENT HAVE BEEN DEDUCTED—CITIES.

Cities.	Totals.	1947.	1948.	1949.	1950.	1951.	1952.	1953.	1954.	1955.	1956.	1957.	Following 1957.	Better Housing.	
1. Alberni	$45,839	$16,445	$3,586	$10,899	$8,889	$2,936	$3,084	.....	.....	.....	.....	.....	.....	.....	1
2. Armstrong	43,320	1,441	1,456	1,471	21,486	9,802	818	$835	$851	$869	$441	.....	$3,850	.....	2
3. Chilliwack	252,500	6,250	16,250	18,250	6,250	85,000	62,500	39,000	.....	.....	.....	.....	19,000	.....	3
4. Courtenay	177,300	15,500	2,500	12,700	3,000	75,000	3,000	3,000	12,600	3,500	3,500	.....	43,000	.....	4
5. Cranbrook	348,000	7,500	40,500	8,000	57,000	60,500	22,500	9,000	9,000	9,500	9,500	$10,000	105,000	.....	5
6. Cumberland	3,116	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	$3,116	6
7. Duncan	58,591	1,500	1,500	1,500	.....	.....	6,091	44,500	3,500	.....	.....	.....	.....	.....	7
8. Enderby	104,300	4,736	4,773	4,811	4,850	5,391	5,433	5,476	5,520	5,564	5,612	5,661	46,473	.....	8
9. Fernie	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	9
10. Grand Forks	71,500	1,400	1,500	1,500	1,600	1,600	49,500	1,600	1,700	1,700	1,700	1,800	5,900	.....	10
11. Greenwood	19,858	620	632	645	658	671	684	698	712	727	741	756	12,314	.....	11
12. Kamloops	452,000	9,600	17,500	49,100	30,600	60,000	10,800	10,800	76,800	37,600	56,400	11,700	81,100	.....	12
13. Kaslo	9,700	.....	.....	.....	.....	9,700	.....	.....	.....	.....	.....	.....	.....	.....	13
14. Kelowna	620,400	63,600	57,100	90,500	22,700	92,100	24,600	25,100	25,600	28,100	26,200	20,600	144,200	.....	14
15. Kimberley	226,000	14,000	14,000	14,000	15,000	16,000	17,000	17,000	17,000	14,000	14,000	14,000	60,000	.....	15
16. Ladysmith	54,000	3,000	3,500	3,500	3,500	3,500	4,000	4,000	4,000	4,500	4,500	5,000	11,000	.....	16
17. Merritt	73,000	.....	.....	.....	.....	9,000	.....	.....	64,000	.....	.....	.....	.....	.....	17
18. Nanaimo	994,957	46,283	96,421	60,740	103,065	40,397	38,736	41,085	41,441	43,805	90,177	39,590	353,217	.....	18
19. Nelson	833,000	104,700	249,500	14,000	92,000	1,000	1,000	1,000	55,500	148,000	1,000	77,000	88,300	.....	19
20. New Westminster	3,970,578	31,312	239,000	41,000	30,000	10,000	143,831	10,000	19,500	.....	.....	10,500	3,435,435	.....	20
21. North Vancouver	2,397,149	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,397,149	.....	21
22. Port Alberni	422,823	17,088	31,150	21,714	21,779	50,811	21,912	22,480	17,550	17,621	17,694	10,768	172,256	.....	22
23. Port Coquitlam	195,466	1,866	1,932	2,000	2,070	2,144	2,220	2,299	2,380	2,464	2,551	2,641	170,899	.....	23
24. Port Moody	120,406	.....	36,585	.....	.....	4,683	.....	.....	.....	32,400	.....	.....	46,738	.....	24
25. Prince George	112,315	9,809	10,833	6,858	6,883	6,909	6,935	6,962	6,990	6,217	5,519	4,800	33,600	.....	25
26. Prince Rupert	886,833	1,120	1,143	1,166	1,189	1,213	1,238	1,263	1,288	831,211	25,040	1,367	19,595	.....	26
27. Revelstoke	185,000	7,000	32,000	5,000	3,000	3,000	.....	81,000	.....	.....	.....	.....	54,000	.....	27
28. Rossland	171,249	11,679	10,480	10,789	11,112	11,450	11,799	12,162	12,541	12,934	13,341	10,966	41,996	.....	28
29. Salmon Arm	115,264	8,420	3,429	3,437	3,446	3,455	3,964	3,973	3,983	3,993	4,003	4,013	69,148	.....	29
30. Slocan	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	30
31. Trail	646,657	52,644	176,096	40,895	119,626	52,153	8,259	6,923	7,062	7,204	7,349	70,497	97,949	.....	31
32. Vernon	900,818	18,250	29,250	91,250	32,250	84,868	30,350	36,850	31,450	31,450	30,850	112,850	371,150	.....	32
33. Victoria	12,232,000	296,000	302,000	309,000	316,000	324,000	332,000	343,000	352,000	360,000	340,000	352,000	8,606,000	.....	33
Totals	$26,743,939	$751,763	$1,384,616	$824,725	$917,953	$1,027,283	$812,254	$730,006	$772,968	$1,603,359	$660,118	$766,509	$16,489,269	$3,116	

VIB.—MATURITIES OF DEBENTURE DEBT AS AT DECEMBER 31ST, 1946, AFTER CORRESPONDING DEBENTURES HELD IN SINKING FUND FOR INVESTMENT HAVE BEEN DEDUCTED—DISTRICTS.

Districts.	Totals.	1947.	1948.	1949.	1950.	1951.	1952.	1953.	1954.	1955.	1956.	1957.	Following 1957.	Better Housing.	
1. Burnaby	$2,468,849	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	$2,468,849	.....	1
2. Chilliwhack	234,000	$21,450	$41,450	$56,450	$41,450	$32,200	$24,200	$4,200	$4,200	$4,200	$4,200	.....	.....	.....	2
3. Coldstream	101,000	5,000	5,000	5,000	5,000	5,000	5,000	5,500	5,500	5,500	5,500	$5,500	43,500	.....	3
4. Coquitlam	80,943	6,117	16,192	6,269	6,373	5,428	5,510	4,818	4,880	4,356	4,420	3,834	12,746	.....	4
5. Delta	662,800	38,000	88,800	21,000	19,000	20,000	20,000	21,000	238,000	22,000	23,000	24,000	128,000	.....	5
6. Esquimalt	211,500	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	211,500	.....	6
7. Fraser Mills	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	7
8. Glenmore	67,000	1,000	2,000	2,000	2,000	2,000	3,000	3,000	3,000	10,000	3,000	3,000	33,000	.....	8
9. Kent	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	9
10. Langley	814,000	42,200	46,200	48,000	49,800	51,600	52,500	54,300	56,100	57,900	59,700	25,500	270,200	.....	10
11. Maple Ridge	298,220	13,820	14,000	14,000	14,500	15,500	15,500	15,500	16,000	14,500	52,900	7,500	104,500	.....	11
12. Matsqui	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	12
13. Mission	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	13
14. North Cowichan	12,000	1,800	2,000	2,000	2,000	2,000	2,200	.....	.....	.....	.....	.....	.....	.....	14
15. North Vancouver	731,414	48,500	3,000	.....	.....	.....	.....	.....	82,600	.....	.....	.....	597,314	.....	15
16. Oak Bay	505,761	44,500	5,500	26,000	21,261	.....	21,000	.....	.....	.....	.....	.....	387,500	.....	16
17. Peachland	19,720	430	530	530	530	300	300	10,300	400	400	.....	6,000	.....	.....	17
18. Penticton	1,156,404	35,249	25,287	27,326	117,367	180,098	79,140	30,184	70,227	43,472	31,318	24,364	492,372	.....	18
19. Pitt Meadows	100,000	2,500	2,500	2,500	2,500	3,000	3,000	3,000	3,000	3,500	3,500	3,500	67,500	.....	19
20. Richmond	1,158,500	23,000	29,000	9,000	66,500	9,000	10,000	69,000	147,000	247,000	11,000	11,000	527,000	.....	20
21. Saanich	496,194	12,235	12,772	23,310	13,348	200,588	13,627	14,168	22,910	14,452	20,495	15,741	132,548	.....	21
22. Salmon Arm	68,700	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	30,200	.....	22
23. Spallumcheen	5,350	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	5,350	.....	23
24. Sumas	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	24
25. Summerland	298,560	7,875	8,075	16,277	28,481	8,687	8,895	9,106	9,319	31,534	9,751	9,970	150,590	.....	25
26. Surrey	277,992	10,014	10,530	10,647	10,764	11,531	12,149	12,267	12,886	24,254	3,650	4,000	155,300	.....	26
27. Tadanac	52,408	7,496	7,496	7,086	7,086	7,086	7,086	7,086	1,986	.....	.....	.....	.....	.....	27
28. West Vancouver	1,234,557	41,979	67,249	31,120	44,193	71,766	176,643	94,920	36,999	39,079	39,661	32,245	558,703	.....	28
Totals	$11,055,872	$366,665	$391,081	$312,015	$455,653	$629,284	$463,250	$361,849	$718,507	$525,647	$275,595	$179,654	$6,376,672	.....	

VII.—SINKING FUNDS, DECEMBER 31ST, 1946.

	Book Value of Investments.		Uninvested Cash.	Accrued Interest.	Total Sinking Fund shown on Balance-sheet, December 31st, 1946.	Reported Sinking Fund Requirements as at December 31st, 1946.
	Own Debentures.	Other Securities.				
Cities—VIIA	$3,621,320	$2,343,910	$182,100	$20,593	$6,167,923	$6,618,793
Districts—VIIB	2,404,966	1,876,569	246,665	6,701	4,534,901	4,068,042
Totals	$6,026,286	$4,220,479	$428,765	$27,294	$10,702,824	$10,686,835
Vancouver	12,471,540	8,132,746	218,456	387,605	21,210,347	29,759,500
Grand totals	$18,497,826	$12,353,225	$647,221	$414,899	$31,913,171	$40,446,335

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.

VIIA.—SINKING FUNDS, DECEMBER 31ST, 1946—CITIES.

Cities.	Book Value of Investments.		Uninvested Cash.	Accrued Interest.	Total Sinking Fund shown on Balance-sheet, December 31st, 1946.	Reported Sinking Fund Requirements as at December 31st, 1946.
	Own Debentures.	Other Securities.				
Alberni	$16,504	$15,471	$4,334	.....	$36,309	$34,755
Armstrong	1,000	30,000	611	.....	31,611	20,950
Chilliwack	28,920	176,000	9,330	$2,747	216,997	187,983
Courtenay	69,700	94,400	1,156	1,731	166,987	138,558
Cranbrook	51,233	102,088	5,043	1,762	160,126	147,677
Cumberland	.....	.....	.....	.....	.....	.....
Duncan	5,500	31,828	946	.....	38,274	38,169
Enderby	.....	.....	.....	.....	.....	.....
Fernie	.....	.....	.....	.....	.....	.....
Grand Forks	7,100	24,340	10,613	.....	42,053	35,664
Greenwood	.....	.....	.....	.....	.....	.....
Kamloops	6,600	170,000	289	1,338	178,227	170,375
Kaslo	30,300	.....	2,737	.....	33,037	29,766
Kelowna	3,000	207,000	27,198	.....	237,198	174,012
Kimberley	.....	.....	.....	.....	.....	.....
Ladysmith	.....	.....	.....	.....	.....	.....
Merritt	50,500	5,000	6,673	.....	62,173	62,743
Nanaimo	332,500	62,000	37,770	.....	432,270	421,719
Nelson	295,976	480,749	15,162	.....	791,887	711,257
New Westminster	1,294,373	194,937	17,105	.....	1,506,415	2,572,394
North Vancouver	.....	.....	.....	.....	.....	.....
Port Alberni	41,718	26,800	6,475	615	75,608	61,685
Port Coquitlam	54,500	500	5,824	.....	60,824	42,600
Port Moody	84,562	36,000	5,310	7,014	132,886	105,304
Prince George	.....	7,000	2,066	.....	9,066	*Nil*
Prince Rupert	905,697	93,500	495	.....	999,692*	807,009
Revelstoke	81,000	62,000	6,151	.....	149,151	139,334
Rossland	.....	.....	.....	.....	.....	.....
Salmon Arm	3,000	7,800	2,335	.....	13,135	13,135
Slocan	.....	.....	.....	.....	.....	.....
Trail	155,637	440,490	5,614	5,386	607,127	525,163
Vernon	102,000	76,007	8,863	.....	186,870	178,541
Victoria	.....	.....	.....	.....	.....	.....
Totals	$3,621,320	$2,343,910	$182,100	$20,593	$6,167,923	$6,618,793

* Includes reserve created by sale of electric-light plant.

VIIB.—SINKING FUNDS, DECEMBER 31ST, 1946—DISTRICTS.

Districts.	Book Value of Investments.		Uninvested Cash.	Accrued Interest.	Total Sinking Fund shown on Balance-sheet, December 31st, 1946.	Reported Sinking Fund Requirements as at December 31st, 1946.
	Own Debentures.	Other Securities.				
Burnaby	.....	.....	$334	.....	$334	$334*
Chilliwhack	.....	$9,037	1,873	.....	10,910	9,159
Coldstream	.....	.....	.....	.....	.....	.....
Coquitlam	.....	.....	.....	.....	.....	.....
Delta	$232,066	180,976	42,152	.....	455,194	398,685
Esquimalt	174,507	77,969	6,330	.....	258,806	240,146
Fraser Mills	.....	.....	.....	.....	.....	.....
Glenmore	.....	2,650	92	.....	2,742	2,690
Kent	.....	.....	.....	.....	.....	.....
Langley	.....	.....	.....	.....	.....	.....
Maple Ridge	26,943	15,053	828	.....	42,824	35,289
Matsqui	.....	.....	.....	.....	.....	.....
Mission	.....	.....	.....	.....	.....	.....
North Cowichan	.....	.....	.....	.....	.....	.....
North Vancouver	1,127,451	41,916	113,370	.....	1,282,737	1,310,794
Oak Bay	3,910	160,580	703	$1,791	166,984	149,450
Peachland	.....	6,232	93	.....	6,325†	6,483
Penticton	168,300	354,500	2,109	4,910	529,819	439,004
Pitt Meadows	.....	.....	.....	.....	.....	.....
Richmond	229,117	430,706	48,841	.....	708,664	599,975
Saanich	70,400	175,837	261	.....	246,498	233,984
Salmon Arm	.....	.....	2,026	.....	2,026	*Nil*
Spallumcheen	.....	.....	.....	.....	.....	.....
Sumas	.....	.....	.....	.....	.....	.....
Summerland	5,000	96,580	7,070	.....	108,650	43,801
Surrey	.....	5,500	6,206	.....	11,706	10,831
Tadanac	.....	.....	.....	.....	.....	.....
West Vancouver	367,272	319,033	14,377	.....	700,682	587,417
Totals	$2,404,966	$1,876,569	$246,665	$6,701	$4,534,901	$4,068,042

* "District of Burnaby Debt Refunding Act, 1940."

† Does not include funds from sale of electric light plant.

VIII.—SINKING FUND REQUIREMENTS, LEVY, COLLECTIONS, AND DISPOSAL FOR THE YEAR 1946.

	Requirements.	Levy.	Amount of Levy collected.	Amount of Levy collected actually deposited.
Cities—VIIIA	$369,301	$352,889	$332,499	$382,252
Districts—VIIIB	222,624	192,778	179,997	242,584
Totals	$591,925	$545,667	$512,496	$624,836
Vancouver	680,425	680,425	647,608	647,608
Grand totals	$1,272,350	$1,226,092	$1,160,104	$1,272,444

VIIIA.—SINKING FUND REQUIREMENTS, LEVY, COLLECTIONS, AND DISPOSAL FOR THE YEAR 1946—CITIES.

Cities.	Requirements.	Levy.	Amount of Levy collected.	Amount of Levy collected actually deposited.
Alberni	$4,311	$2,130	$1,918	$4,311
Armstrong	1,219	183	178	183
Chilliwack	10,907	10,907	10,634	10,907
Courtenay	5,415	5,415	5,117	.....
Cranbrook	6,031	5,414	5,164	5,414
Cumberland	.....	.....	.....	.....
Duncan	1,408	516	1,377	1,408
Enderby	.....	.....	.....	.....
Fernie	.....	.....	.....	.....
Grand Forks	1,945	1,945	1,750	.....
Greenwood	1,017	1,017	874	1,017
Kamloops	9,472	8,330	7,991	10,559
Kaslo	1,414	1,414	1,247	2,199
Kelowna	19,198	19,198	18,776	19,198
Kimberley	.....	.....	.....	.....
Ladysmith	.....	.....	.....	.....
Merritt	5,908	5,908	5,054	5,790
Nanaimo	7,356	1,500	1,500	1,500
Nelson	43,146	33,411	31,728	33,411
New Westminster	88,198	106,714	101,321	122,658
North Vancouver	30,027	30,027	27,494	30,027
Port Alberni	3,190	3,190	2,983	3,190
Port Coquitlam	8,016	8,016	6,949	8,016
Port Moody	2,075	2,075	1,827	2,075
Prince George	1,100	1,100	1,023	1,100
Prince Rupert	58,285	47,123	44,481	58,285
Revelstoke	11,913	11,913	10,621	11,913
Rossland	.....	.....	.....	.....
Salmon Arm	563	563	523	563
Slocan	.....	.....	.....	.....
Trail	35,547	32,188	29,719	32,188
Vernon	11,640	12,692	12,250	16,340
Victoria	.....	.....	.....	.....
Totals	$369,301	$352,889	$332,499	$382,252

VIIIA$_1$.—SINKING FUND LEVIED—CITIES.

Cities.	1942.	1943.	1944.	1945.	1946.
Alberni	In full.	In full.	In full.	Partial.	Partial.
Armstrong	In full.	In full.	In full.	.....	Partial.
Chilliwack	In full.	In full.	In full.	In full.	In full.
Courtenay	In full.	In full.	In full.	In full.	In full.
Cranbrook	In full.	Partial.	Partial.	Partial.	Partial.
Cumberland	No debentures issued, except Better Housing.				
Duncan	In full.	In full.	In full.	Partial.	Partial.
Enderby	.....	.....	.....	.....	.....
Fernie	.....	.....	.....	.....	.....
Grand Forks	In full.	In full.	In full.	In full.	In full.
Greenwood	.....	.....	.....	In full.	In full.
Kamloops	In full.	Partial.	Partial.	Partial.	Partial.
Kaslo	In full.	In full.	In full.	In full.	In full.
Kelowna	In full.	In full.	In full.	In full.	In full.
Kimberley	.....	.....	.....	.....	.....
Ladysmith	.....	.....	.....	.....	.....
Merritt	Partial.	Partial.	In full.	In full.	In full.
Nanaimo	Partial.	Partial.	Partial.	Partial.	Partial.
Nelson	In full.	Partial.	Partial.	Partial.	Partial.
New Westminster	In full.	In full.	In full.	In full.	In full.
North Vancouver	None.	.....	In full.	In full.	In full.
Port Alberni	In full.	In full.	In full.	In full.	In full.
Port Coquitlam	In full.	In full.	In full.	In full.	In full.
Port Moody	In full.	In full.	In full.	In full.	In full.
Prince George	In full.	In full.	In full.	In full.	In full.
Prince Rupert	Partial.	Partial.	In full.	In full.	Partial.
Revelstoke	In full.	In full.	In full.	In full.	In full.
Rossland	.....	.....	.....	.....	.....
Salmon Arm	In full.	In full.	In full.	In full.	In full.
Slocan	No debentures issued.				
Trail	In full.	In full.	In full.	In full.	Partial.
Vernon	In full.	In full.	In full.	In full.	In full.
Victoria	.....	.....	.....	.....	.....
Vancouver	Partial.	Partial.	In full.	In full.	In full.

VIIIB.—SINKING FUND REQUIREMENTS, LEVY, COLLECTIONS, AND DISPOSAL FOR THE YEAR 1946—DISTRICTS.

Districts.	Requirements.	Levy.	Amount of Levy collected.	Amount of Levy collected actually deposited.
Burnaby	$40,798	$40,798	$36,800	$40,798
Chilliwhack	1,308	1,308	1,233	1,308
Coldstream	.....	.....	.....	.....
Coquitlam	.....	.....	.....	.....
Delta	20,261	20,261	19,739	20,261
Esquimalt	3,546	.....	.....	.....*
Fraser Mills	.....	.....	.....	.....
Glenmore	360	360	335	360
Kent	.....	.....	.....	.....
Langley	.....	.....	.....	.....
Maple Ridge	1,371	1,371	1,262	1,411
Matsqui	.....	.....	.....	.....
Mission	.....	.....	.....	.....
North Cowichan	.....	.....	.....	.....
North Vancouver	26,300	.....	.....	50,000†
Oak Bay	23,312	23,312	22,922	23,312
Peachland	864	864	676	864
Penticton	7,708	7,708	7,330	7,708
Pitt Meadows	.....	.....	.....	.....
Richmond	27,319	27,319	24,739	27,319
Saanich	7,606	7,606	7,087	7,606
Salmon Arm	234	234	215	.....
Spallumcheen	255	255	237	255
Sumas	.....	.....	.....	.....
Summerland	11,372	11,372	11,209	11,372
Surrey	6,173	6,173	5,684	6,173
Tadanac	.....	.....	.....	.....
West Vancouver	43,837	43,837	40,529	43,837
Totals	$222,624	$192,778	$179,997	$242,584

* Requirements deposited in full from sewer rentals.

† In default; refunding completed 1947.

VIIIB$_1$.—SINKING FUND LEVIED—DISTRICTS.

Districts.	1942.	1943.	1944.	1945.	1946.
Burnaby	In full.	.....	In full.	In full.	In full.
Chilliwhack	In full.	In full.	In full.	In full.	In full.
Coldstream	In full.	.....	.....	.....	.....
Coquitlam	In full.	Partial.	In full.	In full.	.....
Delta	In full.	In full.	In full.	In full.	In full.
Esquimalt	In full.	Partial.	Partial.	Partial.	None.*
Fraser Mills	No debentures issued.				
Glenmore	In full.	In full.	In full.	In full.	In full.
Kent	.....	.....	.....	.....	.....
Langley	.....	.....	.....	.....	.....
Maple Ridge	In full.	In full.	In full.	In full.	In full.
Matsqui	No debentures issued.				
Mission	.....	.....	.....	.....	.....
North Cowichan	In full.	.....	.....	.....	.....
North Vancouver	None.	None.	None.	None.	None.
Oak Bay	In full.	In full.	In full.	In full.	In full.
Peachland	Partial.	In full.	In full.	In full.	In full.
Penticton	Partial.	In full.	Partial.	In full.	In full.
Pitt Meadows	.....	.....	.....	.....	.....
Richmond	In full.	In full.	In full.	In full.	In full.
Saanich	Partial.	In full.	In full.	In full.	In full.
Salmon Arm	In full.	In full.	In full.	In full.	In full.
Spallumcheen	In full.	In full.	.....	.....	In full.
Sumas	No debentures issued.				
Summerland	In full.	In full.	In full.	In full.	In full.
Surrey	In full.	In full.	In full.	In full.	In full.
Tadanac	Serial bonds paid annually.				
West Vancouver	In full.	In full.	In full.	In full.	In full.

* Levy covered by sewer rentals.

IX.—UNPAID TAXES.

COMPARATIVE STATEMENT OF UNPAID TAXES AS AT DECEMBER 31ST, 1937 TO 1946, BOTH INCLUSIVE.

	1937.	1938.	1939.	1940.	1941.	1942.	1943.	1944.	1945.	1946.
Cities—IXA	$1,803,824	$1,720,553	$1,691,883	$1,576,335	$1,334,393	$1,150,048	$933,524	$496,709	$415,694	$400,561
Districts—IXB	1,078,304	1,075,941	1,076,747	1,051,573	919,811	785,435	658,176	560,915	495,992	451,918
Villages—IXC	18,713	19,964	19,877	19,479	17,693	18,845	16,118	12,168	14,013	16,772
Totals	$2,900,841	$2,816,458	$2,788,507	$2,647,387	$2,271,897	$1,954,328	$1,607,818	$1,069,792	$925,699	$869,251
Vancouver	5,947,985	3,818,223	3,290,572	2,712,972	2,255,014	1,835,006	1,396,943	1,048,344	834,717	744,183**
Grand totals	$8,848,826	$6,634,681	$6,079,079	$5,360,359	$4,526,911	$3,789,334	$3,004,761	$2,118,136	$1,760,416	$1,613,434

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IXA.—UNPAID TAXES—CITIES.

COMPARATIVE STATEMENT OF UNPAID TAXES AS AT DECEMBER 31ST, 1937 TO 1946, BOTH INCLUSIVE.

Cities.	1937.	1938.	1939.	1940.	1941.	1942.	1943.	1944.	1945.	1946.
Alberni	$4,638	$6,207	$7,394	$7,750	$7,694	$7,132	$5,735	$5,171	$4,191	$5,544
Armstrong	5,622	5,952	5,777	5,696	5,004	3,806	2,516	1,552	1,205	1,025
Chilliwack	17,971	16,210	16,853	16,711	15,873	13,769	6,524	4,503	4,511	2,612
Courtenay	8,479	7,022	8,703	7,409	6,798	7,952	5,586	5,285	4,395	4,529
Cranbrook	17,463	17,238	16,288	16,189	13,487	11,760	8,650	7,067	5,674	6,724
Cumberland	2,946	2,753	1,991	1,730	4,773	4,131	3,195	2,070	1,810	2,389
Duncan	3,127	3,808	3,597	3,512	2,897	3,288	2,988	2,408	3,139	2,736
Enderby	4,534	5,412	5,023	5,025	4,914	4,267	3,697	1,978	1,629	1,532
Fernie	25,423	22,092	18,507	16,799	14,745	9,541	7,644	6,000	4,217	5,060
Grand Forks	5,177	7,298	6,936	6,846	7,995	4,680	3,899	4,128	3,208	3,671
Greenwood	2,733	2,210	2,403	3,520	3,663	3,336	3,326	3,149	1,860	1,199
Kamloops	50,939	51,145	49,943	42,672	35,523	27,780	22,723	14,873	13,745	11,320
Kaslo	5,176	5,385	No report	available.	4,328	2,342	3,406	2,161	2,157	2,056
Kelowna	7,712	9,787	9,917	11,422	11,369	8,972	6,072	3,934	3,144	3,466
Kimberley	.....	.....	.....	.....	.....	.....	.....	1,970	3,130	3,363
Ladysmith	5,368	7,712	10,288	5,475	5,721	5,121	3,724	3,184	2,265	2,154
Merritt	15,207	13,115	12,370	11,480	10,925	8,672	6,399	4,403	3,964	3,968
Nanaimo	26,402	30,182	34,418	29,435	25,525	22,580	18,297	14,918	13,412	15,821
Nelson	33,680	31,449	27,748	24,888	24,522	24,915	22,276	15,690	11,499	11,864
New Westminster	207,160	195,812	229,355	232,315	189,191	161,109	110,062	83,208	61,824	58,598
North Vancouver	101,601	93,287	88,647	85,012	73,546	58,779	52,517	42,519	36,558	32,868
Port Alberni	19,840	16,208	19,962	27,809	14,401	15,570	10,252	11,997	9,866	12,769
Port Coquitlam	15,142	15,225	12,734	10,630	11,098	9,378	10,289	11,256	6,183	5,410
Port Moody	9,426	9,287	10,021	10,536	10,295	7,968	7,456	8,779	7,678	6,521
Prince George	22,188	18,209	16,114	14,393	12,924	8,953	6,005	4,713	5,593	4,622
Prince Rupert	515,951	520,119	492,912	459,979	418,971	384,418	323,604	15,731	12,125	19,110
Revelstoke	20,089	20,216	24,085	24,645	21,057	18,277	16,459	14,249	13,011	11,291
Rossland	20,048	21,259	25,071	30,568	31,516	29,577	25,165	21,898	18,027	16,276
Salmon Arm	11,163	9,138	8,479	9,496	9,760	8,268	7,204	4,910	2,989	2,729
Slocan	3,404	2,977	3,043	2,776	2,482	2,220	1,757	1,690	1,710	1,787
Trail	28,492	32,589	43,859	54,416	47,997	45,004	40,418	30,322	27,827	18,096
Vernon	18,529	21,641	27,370	24,668	19,746	15,570	14,029	10,512	10,942	7,032
Victoria	568,194	499,609	452,075	372,533	265,653	210,913	171,650	130,481	112,206	112,419
Totals	$1,803,824	$1,720,553	$1,691,883	$1,576,335	$1,334,393	$1,150,048	$933,524	$496,709	$415,694	$400,561

IXB.—UNPAID TAXES—DISTRICTS.

COMPARATIVE STATEMENT OF UNPAID TAXES AS AT DECEMBER 31ST, 1937 TO 1946, BOTH INCLUSIVE.

Districts.	1937.	1938.	1939.	1940.	1941.	1942.	1943.	1944.	1945.	1946.
Burnaby	$307,716	$299,079	$296,354	$281,592	$237,420	$187,707	$183,529	$136,282	$111,681	$112,015
Chilliwhack	21,922	21,653	23,461	20,855	16,554	14,219	11,686	8,358	11,221	14,212
Coldstream	6,488	5,672	5,676	5,565	5,114	4,026	1,747	1,755	1,685	1,178
Coquitlam	20,431	19,786	25,779	26,532	25,036	21,280	16,686	15,728	15,803	14,703
Delta	19,846	21,315	22,314	27,277	21,755	14,439	12,147	4,396	4,864	5,141
Esquimalt	21,546	21,410	19,696	16,511	14,181	13,045	9,008	7,821	7,132	5,935
Fraser Mills	.....	7	.....	6	12	.....	6	.....	6	.....
Glenmore	1,591	1,937	2,309	2,615	2,592	1,604	608	565	299	964
Kent	7,737	9,133	6,250	6,017	4,570	4,193	2,604	1,814	1,313	2,661
Langley	37,117	39,437	39,361	37,504	33,992	25,571	20,769	20,460	21,857	20,713
Maple Ridge	27,217	26,673	24,364	24,284	21,752	21,216	14,379	12,349	15,616	16,317
Matsqui	20,891	23,039	29,091	31,540	27,580	23,377	15,514	13,171	11,106	14,127
Mission	23,818	28,326	31,743	30,661	19,673	19,723	15,858	15,284	14,918	13,451
North Cowichan	16,485	19,043	20,773	18,149	16,132	16,143	12,462	9,904	8,346	9,479
North Vancouver	143,109	140,755	145,012	137,872	122,778	106,700	98,850	93,006	77,811	42,995
Oak Bay	25,290	23,707	20,931	22,559	15,598	14,886	14,087	11,676	7,141	5,367
Peachland	3,610	3,238	3,760	4,254	3,659	3,466	3,240	3,015	3,033	3,584
Penticton	25,104	27,136	25,798	25,483	21,040	17,549	12,298	21,209	11,505	12,674
Pitt Meadows	8,579	6,702	7,449	7,290	6,750	6,866	6,311	6,326	2,886	2,955
Richmond	46,462	51,714	49,208	46,832	42,342	40,070	26,104	24,162	18,582	26,398
Saanich	61,581	56,125	56,339	48,642	44,009	42,420	40,695	34,586	33,160	33,730
Salmon Arm	12,198	11,119	12,207	11,912	9,466	7,409	5,240	4,185	2,628	3,095
Spallumcheen	7,261	9,093	10,683	12,874	11,156	10,940	6,925	5,262	5,711	4,921
Sumas	49,633	49,761	46,045	46,719	45,755	43,693	37,488	37,625	34,702	5,551
Summerland	8,415	7,796	7,632	8,099	7,153	4,802	3,075	1,865	1,169	1,676
Surrey	63,079	65,873	64,113	71,324	69,682	50,740	35,699	30,473	37,145	43,618
Tadanac	69	66	42	91	192	190	79	38	.....	143
West Vancouver	91,109	86,346	80,357	78,514	73,868	69,161	51,082	39,600	34,672	34,315
Totals	$1,078,304	$1,075,941	$1,076,747	$1,051,573	$919,811	$785,435	$658,176	$560,915	$495,992	$451,918

IXc.—UNPAID TAXES—VILLAGES.

Comparative Statement of Unpaid Taxes as at December 31st, 1937 to 1946, both inclusive.

Villages.	1937.	1938.	1939.	1940.	1941.	1942.	1943.	1944.	1945.	1946.
Abbotsford	$713	$723	$596	$507	$397	$361	$271	$227	$144	$210
Alert Bay	.....	.....	.....	.....	.....	.....	.....	.....	.....	40
Burns Lake	388	315	426	310	363	195	149	207	100	26
Castlegar	.....	.....	.....	.....	.....	.....	.....	.....	.....	*
Chapman Camp	130	424	358	310	425	289	249	168	115	69
Comox	.....	.....	.....	.....	.....	.....	.....	.....	.....	266
Cranberry Lake	.....	.....	.....	.....	.....	1,228	1,235	492	710	689
Creston	1,816	1,878	2,469	2,659	3,083	2,916	2,461	1,820	1,378	1,927
Dawson Creek	131	341	393	309	249	275	460	827	2,326	3,117
Gibsons Landing	47	57	58	53	36	43	43	48	52	103
Hope	841	786	811	713	515	326	294	186	308	861
Lake Cowichan	.....	.....	.....	.....	.....	.....	.....	.....	347	492
Lillooet	.....	.....	.....	.....	.....	.....	.....	.....	.....	*
Lytton	.....	.....	.....	.....	.....	.....	.....	.....	.....	50
McBride	237	395	365	216	134	91	81	118	190	190
Mission	4,648	4,476	3,973	3,945	2,943	3,122	2,412	1,350	1,263	1,255
New Denver	129	356	285	200	327	208	179	65	68	82
North Kamloops	.....	.....	.....	.....	.....	.....	.....	.....	.....	*
Oliver	.....	.....	.....	.....	.....	.....	.....	.....	.....	112
Osoyoos	.....	.....	.....	.....	.....	.....	.....	.....	.....	703
Parksville	.....	.....	.....	.....	.....	.....	.....	.....	284	113
Pouce Coupe	787	898	820	392	569	376	277	252	355	577
Qualicum Beach	.....	.....	.....	.....	.....	1,757	477	346	94	110
Quesnel	1,825	1,861	1,925	2,062	2,129	1,530	1,239	1,124	1,202	1,253
Salmo	.....	.....	.....	.....	.....	.....	.....	.....	.....	*
Silverton	270	444	316	360	297	221	159	69	258	62
Smithers	2,230	2,510	2,295	2,322	2,207	2,122	1,066	872	958	711
Stewart	3,127	2,544	2,397	2,711	2,040	2,265	1,675	1,253	1,155	1,026
Terrace	656	893	912	946	733	360	276	407	568	677
Tofino	18	30	76	60	57	31	50	93	19	26
Vanderhoof	416	564	654	619	556	421	254	270	125	52
Westview	.....	.....	.....	.....	.....	194	2,275	1,256	1,433	1,278
Williams Lake	304	469	748	785	633	514	536	718	561	695
Totals	$18,713	$19,964	$19,877	$19,479	$17,693	$18,845	$16,118	$12,168	$14,013	$16,772

* Incorporated 1946.

X.—TAX LEVY, COLLECTIONS, AND PERCENTAGES FOR THE YEAR 1946.

	Tax Levy for 1946.	1946 Taxes collected.	Percentage 1946 Taxes collected.	Total Uncollected Taxes, December 31st, 1945.	Other than 1946 Taxes collected.	Percentage of other than 1946 Taxes collected.	Total Taxes collected (1946 and other than 1946).	Total Taxes collected (1946 and other than 1946) shown as Percentage of 1946 Levy.
Cities—XA	$5,101,087	$4,801,841	94.13	$415,694	$322,655	77.62	$5,124,496	100.46
Districts—XB	4,780,166	4,413,241	92.32	495,992	332,774	67.09	4,746,015	99.28
Villages—XC	140,977	130,328	92.45	14,013	10,516	75.04	140,844	99.90
Totals	$10,022,230	$9,345,410	93.25	$925,699	$665,945	71.94	$10,011,355	99.89
Vancouver**	12,601,435	12,064,363	95.74	834,717	608,300	72.88	12,672,663	100.57
Grand Totals	$22,623,665	$21,409,773	94.63	$1,760,416	$1,274,245	72.38	$22,684,018	100.27

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).

** City of Vancouver 1946 Report.

XA.—TAX LEVY, COLLECTIONS, AND PERCENTAGES FOR THE YEAR 1946—CITIES.

Cities.	Tax Levy for 1946.	1946 Taxes collected.	Percentage 1946 Taxes collected.	Total Uncollected Taxes, December 31st, 1945.	Other than 1946 Taxes collected.	Percentage of other than 1946 Taxes collected.	Total Taxes collected (1946 and other than 1946).	Total Taxes collected (1946 and other than 1946) shown as Percentage of 1946 Levy.
Alberni	$42,706	$38,455	90.04	$4,191	$4,686	111.81	$43,141	101.02
Armstrong	23,285	22,569	96.92	1,205	955	79.25	23,524	101.03
Chilliwack	94,720	92,475	97.63	4,511	4,145	91.89	96,620	102.01
Courtenay	48,374	45,707	94.49	4,395	3,489	79.38	49,196	101.70
Cranbrook	59,232	53,697	90.65	5,674	4,631	81.62	58,328	98.47
Cumberland	20,727	18,836	90.88	1,810	1,275	70.44	20,111	97.03
Duncan	46,256	43,496	94.03	3,139	2,473	78.78	45,969	99.38
Enderby	16,978	15,761	92.83	1,629	1,212	74.40	16,973	99.97
Fernie	39,768	34,949	87.88	4,217	2,788	66.11	37,737	94.89
Grand Forks	33,484	30,152	90.05	3,208	2,885	89.93	33,037	98.66
Greenwood	5,583	4,799	85.96	1,860	1,453	78.12	6,252	111.98
Kamloops	196,283	187,549	95.55	13,745	11,677	84.95	199,226	101.50
Kaslo	15,127	13,421	88.72	2,157	1,690	78.35	15,111	99.89
Kelowna	158,151	155,334	98.22	3,144	2,610	83.01	157,944	99.87
Kimberley	36,644	33,802	92.24	3,130	2,534	80.96	36,336	99.16
Ladysmith	25,887	24,006	92.73	2,265	1,976	87.24	25,982	100.37
Merritt	20,584	17,606	85.53	3,964	3,137	79.14	20,743	100.77
Nanaimo	176,407	164,324	93.15	13,412	9,417	70.21	173,741	98.49
Nelson	182,514	173,322	94.96	11,499	13,727	119.37	187,049	102.48
New Westminster	717,406	681,147	94.94	61,824	37,181	60.14	718,328	100.13
North Vancouver	309,328	283,231	91.56	36,558	27,830	76.12	311,061	100.56
Port Alberni	152,284	142,411	93.52	9,866	7,422	75.23	149,833	98.39
Port Coquitlam	55,596	48,196	86.69	6,183	5,181	83.79	53,377	96.01
Port Moody	35,305	31,088	88.05	7,678	5,466	71.19	36,554	103.54
Prince George	59,694	55,516	93.00	5,593	4,593	82.12	60,109	100.69
Prince Rupert	251,552	237,446	94.39	12,125	7,138	58.87	244,584	97.23
Revelstoke	62,843	56,026	89.15	13,011	9,057	69.61	65,083	103.56
Rossland	64,016	55,108	86.08	18,027	11,056	61.33	66,164	103.35
Salmon Arm	28,987	26,950	92.97	2,989	2,303	77.05	29,253	100.92
Slocan	2,681	1,629	60.76	1,710	856	50.06	2,485	92.69
Trail	211,967	199,266	94.01	27,827	22,953	82.48	222,219	104.84
Vernon	159,130	153,593	96.52	10,942	9,755	89.15	163,348	102.65
Victoria	1,747,588	1,659,974	94.99	112,206	95,104	84.76	1,755,078	100.43
Totals	$5,101,087	$4,801,841	94.13	$415,694	$322,655	77.62	$5,124,496	100.46

XB.—TAX LEVY, COLLECTIONS, AND PERCENTAGES FOR THE YEAR 1946—DISTRICTS.

Districts.	Tax Levy for 1946.	1946 Taxes collected.	Percentage 1946 Taxes collected.	Total Uncollected Taxes, December 31st, 1945.	Other than 1946 Taxes collected.	Percentage of other than 1946 Taxes collected.	Total Taxes collected (1946 and other than 1946).	Total Taxes collected (1946 and other than 1946) shown as Percentage of 1946 Levy.
Burnaby	$843,586	$746,681	88.51	$111,681	$83,775	75.01	$830,456	98.44
Chilliwhack	210,968	198,826	94.24	11,221	9,050	80.65	207,876	98.53
Coldstream	26,610	25,601	96.21	1,685	1,624	96.38	27,225	102.31
Coquitlam	82,243	73,951	89.92	15,803	8,854	56.03	82,805	100.68
Delta	161,431	157,268	97.42	4,864	3,891	80.00	161,159	99.83
Esquimalt	100,048	95,410	95.36	7,132	5,984	83.90	101,394	101.34
Fraser Mills	5,538	5,538	100.00	6	6	100.00	5,544	100.11
Glenmore	12,842	11,944	93.01	299	239	79.93	12,183	94.87
Kent	38,151	35,925	94.16	1,313	906	69.00	36,831	96.54
Langley	198,986	181,385	91.15	21,857	17,835	81.60	199,220	100.12
Maple Ridge	129,306	118,998	92.03	15,616	10,242	65.59	129,240	99.95
Matsqui	133,329	121,589	91.19	11,106	9,119	82.11	130,708	98.03
Mission	135,700	130,485	96.16	14,918	5,724	38.37	136,209	100.37
North Cowichan	84,186	76,629	91.02	8,346	6,700	80.28	83,329	98.98
North Vancouver	224,473	186,404	83.04	77,811	37,459	48.14	223,863	99.73
Oak Bay	292,913	288,861	98.62	7,141	6,260	87.66	295,121	100.75
Peachland	10,825	8,459	78.14	3,033	1,932	63.70	10,391	95.99
Penticton	215,226	206,194	95.80	11,505	9,321	81.02	215,515	100.13
Pitt Meadows	23,782	21,405	90.00	2,886	2,437	84.44	23,842	100.25
Richmond	252,828	228,954	90.56	18,582	14,753	79.39	243,707	96.39
Saanich	407,475	376,726	92.45	33,160	28,323	85.41	405,049	99.40
Salmon Arm	35,608	33,250	93.38	2,628	1,990	75.72	35,240	98.97
Spallumcheen	47,223	43,879	92.92	5,711	4,403	77.10	48,282	102.24
Sumas	54,942	50,702	92.28	34,702	3,881	11.18	54,583	99.35
Summerland	52,043	50,804	97.62	1,169	775	66.29	51,579	99.11
Surrey	451,095	415,365	92.08	37,145	28,983	78.03	444,348	98.50
Tadanac	195,600	195,457	99.93	.....	.....	.....	195,457	99.93
West Vancouver	353,209	326,551	92.45	34,672	28,308	81.64	354,859	100.47
Totals	$4,780,166	$4,413,241	92.32	$495,992	$332,774	67.09	$4,746,015	99.28

Xc.—TAX LEVY, COLLECTIONS, AND PERCENTAGES FOR THE YEAR 1946—VILLAGES.

Villages.	Tax Levy for 1946.	1946 Taxes collected.	Percentage 1946 Taxes collected.	Total Uncollected Taxes, December 31st, 1945.	Other than 1946 Taxes collected.	Percentage of other than 1946 Taxes collected.	Total Taxes collected (1946 and other than 1946).	Total Taxes collected (1946 and other than 1946) shown as Percentage of 1946 Levy.
Abbotsford	$6,014	$5,865	97.52	$144	$144	100.00	$6,009	99.92
Alert Bay	2,730	2,715	99.45	.....	.....	.....	2,715	99.45
Burns Lake	1,393	1,379	98.99	100	135	135.00	1,514	108.69
Castlegar*	.....	.....	.....	.....	.....	.....	.....	.....
Chapman Camp	2,383	2,333	97.90	115	113	98.26	2,446	102.64
Comox	5,130	4,906	95.63	.....	.....	.....	4,906	95.63
Cranberry Lake	3,626	3,164	87.26	710	617	86.90	3,781	104.27
Creston	10,463	9,230	88.21	1,378	931	67.56	10,161	97.11
Dawson Creek	20,895	19,058	91.21	2,326	1,821	78.29	20,879	99.92
Gibsons Landing	1,538	1,455	94.60	52	39	75.00	1,494	97.14
Hope	5,926	5,313	89.65	308	235	76.30	5,548	93.62
Lake Cowichan	3,531	3,212	90.96	347	239	68.88	3,451	97.73
Lillooet*	.....	.....	.....	.....	.....	.....	.....	.....
Lytton	1,283	1,274	99.30	.....	.....	.....	1,274	99.30
McBride	2,519	2,413	95.79	190	132	69.47	2,545	101.03
Mission	17,614	16,897	95.93	1,263	942	74.58	17,839	101.28
New Denver	1,365	1,285	94.14	68	148	217.65	1,433	104.98
North Kamloops*	.....	.....	.....	.....	.....	.....	.....	.....
Oliver	4,170	4,094	98.18	.....	.....	.....	4,094	98.18
Osoyoos	2,427	1,807	74.45	.....	.....	.....	1,807	74.45
Parksville	3,146	3,094	98.35	284	269	94.72	3,363	106.90
Pouce Coupe	1,734	1,348	77.74	355	218	61.41	1,566	90.31
Qualicum Beach	6,327	6,268	99.07	94	60	63.83	6,328	100.02
Quesnel	4,490	3,858	85.92	1,202	600	49.92	4,458	99.29
Salmo*	.....	.....	.....	.....	.....	.....	.....	.....
Silverton	698	676	96.85	258	189	73.26	865	123.92
Smithers	6,801	6,409	94.24	958	752	78.50	7,161	105.29
Stewart	2,893	2,254	77.91	1,155	559	48.40	2,813	97.23
Terrace	3,462	3,004	86.77	568	589	103.70	3,593	103.78
Tofino	608	591	97.20	19	16	84.21	607	99.83
Vanderhoof	2,005	1,991	99.30	125	86	68.80	2.077	103.59
Westview	11,142	10,374	93.11	1,433	1,130	78.85	11,504	103.25
Williams Lake	4,664	4,061	87.07	561	552	98.40	4,613	98.91
Totals	$140,977	$130,328	92.45	$14,013	$10,516	75.04	$140,844	99.90

* Incorporated 1946.

XI.—CASH IN BANK AND ON HAND, DECEMBER 31ST, 1946.

	Cash in Bank and on Hand, December 31st, 1945.	Receipts of 1946.	Total.	Disbursements of 1946.	Cash in Bank and on Hand, December 31st, 1946.
Cities—XIA	$1,510,263	$17,111,845	$18,622,108	$16,195,556	$2,426,552
Districts—XIB	1,147,901	14,559,077	15,706,978	13,515,889	2,191,089
Villages—XIC	28,707	457,024	485,731	411,028	74,703
Totals	$2,686,871	$32,127,946	$34,814,817	$30,122,473	$4,692,344

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

XIA.—CASH IN BANK AND ON HAND, DECEMBER 31ST, 1946—CITIES.

Cities.	Cash in Bank and on Hand, December 31st, 1945.	Receipts of 1946.	Total.	Disbursements of 1946.	Cash in Bank and on Hand, December 31st, 1946.
Alberni	$1,881	$105,176	$107,057	$103,458	$3,599
Armstrong	3,831	61,831	65,662	54,834	10,828
Chilliwack	30,178	204,422	234,600	189,113	45,487
Courtenay	105,280	296,661	401,941	347,821	54,120
Cranbrook	46,717	459,778	506,495	277,169	229,326
Cumberland	989	42,127	43,116	41,949	1,167
Duncan	21,959	90,659	112,618	99,873	12,745
Enderby	3,432	29,936	33,368	31,231	2,137
Fernie	2,921	176,171	179,092	160,320	18,772
Grand Forks	20,572	90,129	110,701	105,290	5,411
Greenwood	7,564	18,788	26,352	16,532	9,820
Kamloops	29,359	605,607	634,966	609,628	25,338
Kaslo	8,705	43,494	52,199	48,378	3,821
Kelowna	53,304	996,937	1,050,241	747,066	303,175
Kimberley	5,796	366,089	371,885	333,370	38,515
Ladysmith	695	123,804	124,499	121,791	2,708
Merritt	12,849	160,456	173,305	154,591	18,714
Nanaimo	19,206	785,090	804,296	644,268	160,028
Nelson	4,737	782,205	786,942	691,140	95,802
New Westminster	17,246*	3,259,302	3,242,056	3,164,431	77,625
North Vancouver	138,949	1,330,500	1,469,449	1,134,265	335,184
Port Alberni	3,664*	550,829	547,165	520,665	26,500
Port Coquitlam	15,998	125,382	141,380	112,517	28,863
Port Moody	1,953	106,384	108,337	87,812	20,525
Prince George	127,490	317,604	445,094	339,110	105,984
Prince Rupert	153,664	703,372	857,036	761,023	96,013
Revelstoke	10,507	205,931	216,438	199,009	17,429
Rossland	138	124,203	124,341	127,536	3,195*
Salmon Arm	2,941	168,956	171,897	117,523	54,374
Slocan	2,047	4,662	6,709	2,159	4,550
Trail	12,162	663,078	675,240	649,756	25,484
Vernon	120,433	622,601	743,034	634,366	108,668
Victoria	564,916	3,489,681	4,054,597	3,567,562	487,035
Totals	$1,510,263	$17,111,845	$18,622,108	$16,195,556	$2,426,552

* Overdraft.

XIB.—CASH IN BANK AND ON HAND, DECEMBER 31ST, 1946—DISTRICTS.

Districts.	Cash in Bank and on Hand, December 31st, 1945.	Receipts of 1946.	Total.	Disbursements of 1946.	Cash in Bank and on Hand, December 31st, 1946.
Burnaby	$322,184	$2,560,221	$2,882,405	$2,207,264	$675,141
Chilliwhack	5,517	362,215	367,732	337,636	30,096
Coldstream	1,192	80,813	82,005	81,140	865
Coquitlam	29,012*	335,509	306,497	300,769	5,728
Delta	58,920	912,597	971,517	787,951	183,566
Esquimalt	23,375	217,136	240,511	231,058	9,453
Fraser Mills	142	11,087	11,229	10,217	1,012
Glenmore	1,691	80,020	81,711	78,608	3,103
Kent	324	90,783	91,107	91,313	206*
Langley	4,509	664,012	668,521	648,779	19,742
Maple Ridge	2,234	344,669	346,903	305,745	41,158
Matsqui	737	196,567	197,304	194,015	3,289
Mission	6,968*	262,533	255,565	273,121	17,556*
North Cowichan	20,411	129,446	149,857	124,061	25,796
North Vancouver	42,566	1,016,059	1,058,625	745,690	312,935
Oak Bay	42,502	706,623	749,125	779,563	30,438*
Peachland	260	38,857	39,117	27,087	12,030
Penticton	10,721	1,184,827	1,195,548	1,149,864	45,684
Pitt Meadows	4,472	137,106	141,578	38,443	103,135
Richmond	126,573	751,939	878,512	764,155	114,357
Saanich	224,800	1,080,567	1,305,367	1,211,588	93,779
Salmon Arm	3,496	145,090	148,586	73,554	75,032
Spallumcheen	3,301	76,745	80,046	73,284	6,762
Sumas	83*	106,058	105,975	106,570	595*
Summerland	17,758	285,460	303,218	245,384	57,834
Surrey	14,767	1,185,633	1,200,400	1,108,587	91,813
Tadanac	84,942	289,137	374,079	343,138	30,941
West Vancouver	166,570	1,307,368	1,473,938	1,177,305	296,633
Totals	$1,147,901	$14,559,077	$15,706,978	$13,515,889	$2,191,089

* Overdraft.

XIc.—CASH IN BANK AND ON HAND, DECEMBER 31st, 1946—VILLAGES.

Villages.	Cash in Bank and on Hand, December 31st, 1945.	Receipts of 1946.	Total.	Disbursements of 1946.	Cash in Bank and on Hand, December 31st, 1946.
Abbotsford	$544	$23,399	$23,943	$21,247	$2,696
Alert Bay	*Nil*	4,131	4,131	1,401	2,730
Burns Lake	25	4,085	4,110	3,615	495
Castlegar	*Nil*	2,111	2,111	421	1,690
Chapman Camp	658	3,390	4,048	3,238	810
Comox	*Nil*	7,117	7,117	5,848	1,269
Cranberry Lake	125	6,667	6,792	6,745	47
Creston	8,474	26,345	34,819	26,142	8,677
Dawson Creek	4,428	67,733	72,161	70,298	1,863
Gibsons Landing	876	6,013	6,889	4,123	2,766
Hope	1,968	67,069	69,037	57,943	11,094
Lake Cowichan	296	44,874	45,170	25,222	19,948
Lillooet	.....	.....	.....	.....	.....
Lytton	509	2,292	2,801	2,463	338
McBride	763	10,246	11,009	9,266	1,743
Mission	2,050	71,872	73,922	70,403	3,519
New Denver	263	2,602	2,865	2,716	149
North Kamloops	.....	.....	.....	.....	.....
Oliver	*Nil*	8,853	8,853	6,599	2,254
Osoyoos	*Nil*	5,092	5,092	4,069	1,023
Parksville	189	6,903	7,092	4,385	2,707
Pouce Coupe	1,137	3,955	5,092	3,269	1,823
Qualicum Beach	374	7,898	8,272	6,572	1,700
Quesnel	1,121	8,203	9,324	9,758	434*
Salmo	*Nil*	600	600	.....	600
Silverton	701	1,227	1,928	1,281	647
Smithers	232	15,190	15,422	15,138	284
Stewart	320	5,141	5,461	5,144	317
Terrace	1,114*	15,469	14,355	14,190	165
Tofino	857	1,099	1,956	1,428	528
Vanderhoof	128	4,379	4,507	3,545	962
Westview	2,801	16,083	18,884	18,484	400
Williams Lake	982	6,986	7,968	6,075	1,893
Totals	$28,707	$457,024	$485,731	$411,028	$74,703

* Overdraft.

XII.—RECEIPTS, 1946.

	Taxes of Current Year.	Taxes of other than Current Year.	Net Proceeds from Tax Sale of Current Year.	Proceeds from Sale of Reverted Tax Sale Land.	Proceeds from Redemption of Tax Sale Land.	Other Taxes.	Licences and Professional Taxes.	Permits and Fees.	Administration of Justice.	Provincial Government Grants. Schools.	Motor Licences.	Social Assistance.	Other.	School Board Receipts (other than Taxes and Grants).	Public Utilities.	Transfers under Section 208.	Interdepartmental Credits (other than Utilities).	Other Current Revenue Receipts.	Total Current Revenue Receipts.	General Funds.	Proceeds from Loans and other Non-revenue Receipts.	By-law Receipts.	Trust Funds Receipts.	Sinking Funds Receipts.	Total Receipts.
Cities—XIIA	$4,801,841	$322,655	$3,350	$1,001,442	$5,263	$113,080	$360,228	$309,271	$159,385	$320,910	$148,768	$350,903	$15,808	$168,347	$3,612,435	$11,567	$10,904	$567,226	$12,283,383	$17,475	$1,348,792	$1,563,101	$920,440	$978,654	$17,111,845
Districts—XIIB	4,413,241	332,774	5,069	1,050,502	8,108	58,166	152,525	106,953	60,611	714,089	152,915	347,537	153,191	35,072	1,322,188	8,945	337,496	448,139	9,707,521	41,480	1,325,684	1,741,171	788,515	954,706	14,559,077
Villages—XIIC	130,328	10,516	157	7,099	320	6,701	42,458	4,444	.....	.....	15,363	813	2,207	.....	90,952	.....	.....	60,160	371,518	.....	20,566	64,940	.....	.....	457,024
Totals	$9,345,410	$665,945	$8,576	$2,059,043	$13,691	$177,947	$555,211	$420,668	$219,996	$1,034,999	$317,046	$699,253	$171,206	$203,419	$5,025,575	$20,512	$348,400	$1,075,525	$22,362,422	$58,955	$2,695,042	$3,369,212	$1,708,955	$1,933,360	$32,127,946

XIIA.—RECEIPTS, 1946—CITIES.

Cities.	Taxes of Current Year.	Taxes of other than Current Year.	Net Proceeds from Tax Sale of Current Year.	Proceeds from Sale of Reverted Tax Sale Land.	Proceeds from Redemption of Tax Sale Land.	Other Taxes.	Licences and Professional Taxes.	Permits and Fees.	Administration of Justice.	Provincial Government Grants. Schools.	Motor Licences.	Social Assistance.	Other.	School Board Receipts (other than Taxes and Grants).	Public Utilities.	Transfers under Section 208.	Interdepartmental Credits (other than Utilities).	Other Current Revenue Receipts.	Total Current Revenue Receipts.	General Funds.	Proceeds from Loans and other Non-revenue Receipts.	By-law Receipts.	Trust Funds Receipts.	Sinking Funds Receipts.	Total Receipts.	
1. Alberni	$38,455	$4,686	.....	$15,260	.....	$709	$2,018	$1,345	$920	$2,244	$1,647	$1,674	$395	$625	$14,753	.....	$2,057	$4,731	$91,519	$335	$8,000	.....	.....	$5,322	$105,176	1
2. Armstrong	22,569	955	.....	1,974	.....	150	1,230	1,879	130	.....	896	2,199	.....	†	7,959	$1,892	.....	1,274	43,107	298	10,000	$3,850	$515	4,061	61,831	2
3. Chilliwack	92,475	4,145	$17	14,302	.....	924	7,111	468	4,564	6,519	3,370	5,044	.....	1,046	.....	4,675	.....	16,635	161,295	607	28,538	.....	2,466	11,516	204,422	3
4. Courtenay	45,707	3,489	.....	7,578	.....	672	4,954	619	1,671	4,179	1,593	1,327	.....	4,028	130,042	.....	.....	13,181	219,040	6,623	.....	2,939	41,834	26,225	296,661	4
5. Cranbrook	53,697	4,631	.....	6,751	.....	1,263	4,759	6,388	4,859	6,281	2,355	7,225	.....	277	103,762	.....	.....	1,357	203,605	*435**	.....	206,848	23,047	26,713	459,778	5
6. Cumberland	18,836	1,275	.....	.....	.....	1,765	2,512	401	180	3,004	811	1,539	165	82	.....	.....	.....	322	30,892	.....	11,000	.....	235	.....	42,127	6
7. Duncan	43,496	2,473	.....	.....	.....	506	9,378	574	1,557	.....	2,007	4,095	.....	17,054	.....	.....	.....	5,684	86,824	*306**	.....	181	1,187	2,773	90,659	7
8. Enderby	15,761	1,212	.....	1,800	.....	98	393	181	173	1,544	493	.....	206	1,969	3,900	.....	.....	569	28,299	.....	400	.....	1,237	.....	29,936	8
9. Fernie	34,949	2,788	715	19,149	.....	2,132	3,595	3,437	2,378	5,128	2,334	17,414	.....	1,429	72,661	.....	.....	4,231	172,340	*2,252**	.....	.....	6,083	.....	176,171	9
10. Grand Forks	30,152	2,885	36	5,018	$116	249	2,113	1,029	1,446	.....	1,154	2,997	.....	4,205	30,684	.....	.....	3,776	85,860	*383**	.....	.....	3,198	1,454	90,129	10
11. Greenwood	4,799	1,453	.....	798	.....	66	478	15	10	.....	322	132	.....	2,635	3,248	.....	.....	4,832	18,788	.....	.....	.....	.....	.....	18,788	11
12. Kamloops	187,549	11,677	7	14,810	.....	6,148	6,609	14,402	6,503	7,924	5,464	28,840	.....	2,875	57,735	.....	.....	26,993	377,536	4,191	6,840	168,664	9,622	38,754	605,607	12
13. Kaslo	13,421	1,690	.....	1,985	.....	208	673	276	.....	1,638	429	1,642	.....	606	15,922	.....	.....	647	39,137	398	368	.....	203	3,388	43,494	13
14. Kelowna	155,334	2,610	12	23,317	.....	3,132	10,311	3,798	11,252	10,303	4,693	11,844	713	16,591	247,524	.....	5,983	32,993	540,410	1,929	91,525	316,529	21,050	25,494	996,937	14
15. Kimberley	33,802	2,534	965	.....	.....	4,857	4,234	1,025	4,793	.....	3,925	4,118	.....	.....	58,132	.....	.....	1,966	120,351	*995**	16,511	226,044	4,178	.....	366,089	15
16. Ladysmith	24,006	1,976	87	2,945	109	1,704	2,257	3,428	550	4,993	1,564	3,634	275	1,734	62,198	.....	.....	1,888	113,348	431	7,136	144	2,745	.....	123,804	16
17. Merritt	17,606	3,137	.....	15,161	.....	283	1,705	807	1,761	1,406	862	2,036	.....	231	31,437	.....	.....	2,614	79,046	*268**	25,000	.....	2,032	54,646	160,456	17
18. Nanaimo	164,324	9,417	106	14,598	90	2,734	13,138	6,533	4,336	9,887	6,084	25,384	.....	2,346	89,844	.....	450	28,004	377,275	.....	16,354	307,273	11,401	72,787	785,090	18
19. Nelson	173,322	13,727	17	6,635	.....	3,632	9,601	11,017	9,450	9,442	5,421	9,719	.....	2,505	352,782	.....	1,965	15,344	624,579	5,602	713	63,034	1,051	87,226	782,205	19
20. New Westminster	681,147	37,181	133	215,104	1,008	10,269	49,296	84,290	14,002	154,464	20,142	53,392	1,559	17,531	795,185	.....	.....	113,766	2,248,469	2,922	565,836	36,633	231,181	174,261	3,259,302	20
21. North Vancouver	283,231	27,830	559	193,721	1,497	4,742	18,561	18,709	2,611	15,043	8,173	13,060	3,235	7,540	334,637	.....	.....	37,459	970,608	16,377	59,102	.....	254,386	30,027	1,330,500	21
22. Port Alberni	142,411	7,422	378	18,221	903	3,736	13,597	1,956	6,362	6,322	4,203	4,552	632	2,977	42,648	.....	.....	6,328	262,648	2,934	117,415	153,178	8,345	6,309	550,829	22
23. Port Coquitlam	48,196	5,181	.....	24,822	.....	524	2,062	309	859	1,773	1,411	5,027	.....	.....	8,431	.....	.....	1,467	100,062	*264**	5,000	.....	11,082	9,502	125,382	23
24. Port Moody	31,088	5,466	21	19,508	.....	1,339	2,441	1,481	428	2,501	1,386	5,809	246	18	9,516	.....	.....	722	81,970	*3,673**	14,439	.....	2,143	11,505	106,384	24
25. Prince George	55,516	4,593	140	50,719	65	605	6,543	4,163	7,950	8,152	1,859	7,687	.....	1,924	135,909	.....	.....	11,630	297,455	2,028	.....	.....	3,865	14,256	317,604	25
26. Prince Rupert	237,446	7,138	18	5,628	.....	4,376	13,566	19,061	13,651	8,747	6,156	7,318	.....	161	148,317	.....	.....	38,917	510,500	*3,102**	38,012	.....	61,970	95,992	703,372	26
27. Revelstoke	56,026	9,057	.....	11,680	.....	2,160	1,488	1,187	342	4,009	1,931	1,936	.....	488	94,183	.....	.....	913	185,400	23	.....	.....	1,612	18,896	205,931	27
28. Rossland	55,108	11,056	.....	1,525	.....	1,801	3,100	233	745	7,508	3,353	1,925	1,400	284	27,663	.....	.....	1,002	116,703	.....	7,500	.....	.....	.....	124,203	28
29. Salmon Arm	26,950	2,303	.....	663	.....	116	2,111	141	2,016	4,814	767	1,058	.....	6,846	13,422	.....	.....	796	62,003	1,339	.....	45,860	15,204	44,550	168,956	29
30. Slocan	1,629	856	.....	105	.....	56	85	2	.....	408	168	.....	.....	10	831	.....	.....	512	4,662	.....	.....	.....	.....	.....	4,662	30
31. Trail	199,266	22,953	.....	407	.....	9,038	13,801	11,139	5,981	8,538	8,612	3,621	.....	‡	79,111	5,000	.....	27,036	394,503	*1,192**	80,611	20	13,573	175,563	663,078	31
32. Vernon	153,593	9,755	18	50,493	.....	3,410	11,151	30,174	6,458	.....	4,776	11,287	922	28,940	48,699	.....	449	28,159	388,284	2,515	156,819	31,904	5,645	37,434	622,601	32
33. Victoria	1,659,974	95,104	121	256,765	1,475	39,676	135,357	78,804	41,447	24,139	40,407	103,368	6,060	41,390	591,300	.....	.....	131,478	3,246,865	*18,207**	81,673	.....	179,350	.....	3,489,681	33
Totals	$4,801,841	$322,655	$3,350	$1,001,442	$5,263	$113,080	$360,228	$309,271	$159,385	$320,910	$148,768	$350,903	$15,808	$168,347	$3,612,435	$11,567	$10,904	$567,226	$12,283,383	$17,475	$1,348,792	$1,563,101	$920,440	$978,654	$17,111,845	

* Figures in italics denote deductions. † The Armstrong and Spallumcheen Consolidated School Board. ‡ Trail-Tadanac Board of School Trustees.

XIIB.—RECEIPTS, 1946—DISTRICTS.

Districts.	Taxes of Current Year.	Taxes of other than Current Year.	Net Proceeds from Tax Sale of Current Year.	Proceeds from Sale of Reverted Tax Sale Land.	Proceeds from Redemption of Tax Sale Land.	Other Taxes.	Licences and Professional Taxes.	Permits and Fees.	Administration of Justice.	Provincial Government Grants.				School Board Receipts (other than Taxes and Grants).	Public Utilities.	Transfers under Section 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.	Social Assistance.	Other.													
1. Burnaby	$746,681	$83,775	$151	$550,883	$2,581	$4,834	$15,870	$25,497	$11,317	$271,295	$27,808	$90,323	$8,734	$7,452	$191,280	...	$7,221	$13,913	$2,059,615	...	...	...	$459,804	$40,802	$2,560,221	1
2. Chilliwhack	198,826	9,050	54	500	381	5,181	4,140	556	3,362	2,739	7,140	9,864	330	11,307	...	...	18,069	7,654	279,153	*$54**	$37,909	$40,160	3,462	1,585	362,215	2
3. Coldstream	25,601	1,624	...	980	...	931	60	15	362	999	795	612	...	...	5,281	...	...	1,460	38,720	90	17,000	25,000	3	...	80,813	3
4. Coquitlam	73,951	8,854	313	59,927	887	1,843	3,787	2,950	1,811	7,416	7,289	14,329	11,764	1,609	23,803	...	...	4,685	225,218	*5,092**	57,265	40,306	1,956	15,856	335,509	4
5. Delta	157,268	3,891	...	3,710	10	983	6,066	443	1,192	26,456	3,931	5,000	7,599	...	30,228	...	212,601	32,527	491,905	...	113,771	264,239	63	42,619	912,597	5
6. Esquimalt	95,410	5,984	...	22,307	...	2,405	2,741	2,402	2,771	5,568	3,427	6,483	1,260	1,486	...	$6,979	...	20,227	179,450	276	30	...	5,573	31,807	217,136	6
7. Fraser Mills	5,538	6	...	...	...	620	47	...	...	†	506	...	...	†	...	...	...	147	6,864	...	4,223	...	...	...	11,087	7
8. Glenmore	11,944	239	...	...	...	240	...	...	...	525	370	...	400	50	2,488	...	...	182	16,438	...	2,150	60,925	80	427	80,020	8
9. Kent	35,925	906	35	467	...	1,492	1,265	20	1,148	4,598	722	1,547	4,748	572	...	...	...	9,338	62,783	...	28,000	...	...	...	90,783	9
10. Langley	181,385	17,835	565	1,868	740	3,296	10,955	3,306	1,709	83,073	7,124	28,734	5,029	1,247	...	...	...	62,366	409,232	*7,244**	186,595	72,660	2,769	...	664,012	10
11. Maple Ridge	118,998	10,242	64	5,966	...	1,971	6,464	2,978	2,395	...	5,938	6,320	355	...	13,168	...	2,768	2,529	180,156	5,641	73,175	78,978	2,237	4,482	344,669	11
12. Matsqui	121,589	9,119	...	16,098	178	723	4,461	1,582	1,346	‡	5,136	6,095	400	‡	...	...	...	363	167,090	1,182	25,800	...	2,495	...	196,567	12
13. Mission	130,485	5,724	...	9,685	...	222	438	493	20	7,956	2,492	5,049	7,802	114	...	...	...	12,949	183,429	104	79,000	...	...	...	262,533	13
14. North Cowichan	76,629	6,700	...	2,335	368	2,379	3,851	1,111	1,216	2,189	4,209	6,668	150	3,063	...	...	...	11,104	121,972	*2,398**	7,498	...	2,374	...	129,446	14
15. North Vancouver	186,404	37,459	3,795	246,527	1,115	2,655	6,927	7,917	1,552	5,271	5,438	8,785	29,467	90	45,188	...	...	16,233	604,823	6,955	...	...	165,362	238,919	1,016,059	15
16. Oak Bay	288,861	6,260	...	24,094	...	4,878	6,455	3,066	1,725	3,982	8,472	4,107	4,360	1,678	86,342	1,966	...	14,798	461,044	1,124	3,402	103,126	50,530	87,397	706,623	16
17. Peachland	8,459	1,932	11	3,124	1,147	93	332	20	128	913	439	1,119	303	170	7,112	...	...	1,786	27,088	940	...	3,118	6,617	1,094	38,857	17
18. Penticton	206,194	9,321	59	21,680	...	4,884	16,626	13,856	4,908	9,189	5,297	14,063	818	...	212,248	...	6,702	12,403	538,248	6,943	95,922	488,246	16,610	38,858	1,184,827	18
19. Pitt Meadows	21,405	2,437	...	...	28	638	1,145	31	107	...	1,026	472	...	...	...	...	...	582	27,871	834	7,410	100,991	...	...	137,106	19
20. Richmond	228,954	14,753	13	13,750	75	3,415	13,715	5,440	7,700	90,893	9,508	23,045	...	2,115	104,671	...	...	37,040	555,087	21,130	30,000	13	9,277	136,432	751,939	20
21. Saanich	376,726	28,323	...	37,252	209	7,171	7,418	12,759	5,076	17,162	16,663	37,366	63,875	...	144,086	...	86,156	29,621	869,863	2,832	106,687	...	33,661	67,524	1,080,567	21
22. Salmon Arm	33,250	1,990	...	2,590	60	...	570	915	810	...	1,637	2,340	1,546	...	...	...	...	1,102	46,810	*399**	19,777	70,535	139	8,228	145,090	22
23. Spallumcheen	43,879	4,403	...	910	94	188	80	165	106	§	1,655	2,125	...	417	...	...	...	66	54,088	*388**	15,083	5,368	2,339	255	76,745	23
24. Sumas	50,702	3,881	...	...	...	217	1,505	137	828	‡	2,268	4,178	...	‡	...	...	...	10,380	74,096	*138**	32,100	...	...	...	106,058	24
25. Summerland	50,804	775	9	11,698	...	805	2,612	1,188	955	3,441	1,883	2,148	...	59	99,527	...	...	2,582	178,486	1,985	30,007	30,593	11,937	32,452	285,460	25
26. Surrey	415,365	28,983	...	8,799	79	908	21,949	12,547	4,720	165,486	13,607	54,911	4,251	1,148	31,115	...	439	21,043	785,350	1,002	306,300	81,330	5,477	6,174	1,185,633	26
27. Tadanac	195,457	...	...	...	...	324	3	...	447	‖	468	...	...	‖	...	...	...	84,149	280,848	8,289	...	...	...	...	289,137	27
28. West Vancouver	326,551	28,308	...	5,352	156	4,870	13,043	7,559	2,900	4,938	7,667	11,854	...	2,495	325,651	...	3,540	36,910	781,794	*2,134**	46,580	275,583	5,750	199,795	1,307,368	28
Totals	$4,413,241	$332,774	$5,069	$1,050,502	$8,108	$58,166	$152,525	$106,953	$60,611	$714,089	$152,915	$347,537	$153,191	$35,072	$1,322,188	$8,945	$337,496	$448,139	$9,707,521	$41,480	$1,325,684	$1,741,171	$788,515	$954,706	$14,559,077	

* Figures in italics denote deductions. † No schools conducted. ‡ Matsqui-Sumas-Abbotsford Educational Administrative Area. § The Armstrong and Spallumcheen Consolidated School Board. ‖ Trail-Tadanac Board of School Trustees.

XIIc.—RECEIPTS, 1946—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. Social Assistance.	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	$5,865	$144	...	...	...	$119	$2,967	$363	...	...	$515	...	...	...	$8,033	...	...	$5,393	$23,399	...	...	...	...	...	$23,399	1
2. Alert Bay	2,715	...	...	...	...	...	883	87	...	...	340	...	...	...	...	...	...	106	4,131	...	...	...	...	...	4,131	2
3. Burns Lake	1,379	135	...	...	...	35	1,180	229	...	...	200	...	...	...	...	...	...	927	4,085	...	...	...	...	...	4,085	3
4. Castlegar	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,111	2,111	...	...	...	...	...	2,111	4
5. Chapman Camp	2,333	113	...	...	...	231	90	...	...	...	470	...	...	...	...	...	...	153	3,390	...	...	...	...	...	3,390	5
6. Comox	4,906	...	...	...	...	55	566	6	...	...	584	...	...	...	...	...	...	...	6,117	...	$1,000	...	...	...	7,117	6
7. Cranberry Lake	3,164	617	...	...	...	640	585	159	...	...	779	...	...	...	...	...	...	723	6,667	...	...	...	...	...	6,667	7
8. Creston	9,230	931	...	...	...	166	1,898	98	...	...	1,057	...	...	...	10,908	...	...	2,057	26,345	...	...	...	...	...	26,345	8
9. Dawson Creek	19,058	1,821	...	...	...	...	12,230	45	...	...	475	...	...	...	25,817	...	...	8,287	67,733	...	...	...	...	...	67,733	9
10. Gibsons Landing	1,455	39	...	...	...	...	349	37	...	...	240	...	...	...	3,741	...	...	152	6,013	...	...	...	...	...	6,013	10
11. Hope	5,313	235	$21	$4,282	...	1,695	1,367	1,099	...	...	472	...	...	...	5,362	...	...	5,777	25,623	...	11,600	$29,846	...	...	67,069	11
12. Lake Cowichan	3,212	239	...	...	...	395	1,078	92	...	...	608	...	...	...	2,114	...	...	2,042	9,780	...	...	35,094	...	...	44,874	12
13. Lillooet	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	13
14. Lytton	1,274	...	...	...	...	43	214	...	...	...	207	...	...	...	...	...	...	554	2,292	...	...	...	...	...	2,292	14
15. McBride	2,413	132	...	...	...	34	311	304	...	...	217	...	...	...	5,260	...	...	209	8,880	...	1,366	...	...	...	10,246	15
16. Mission	16,897	942	...	1,925	...	1,347	6,605	314	...	...	1,794	$813	...	...	27,805	...	...	8,930	67,372	...	4,500	...	...	...	71,872	16
17. New Denver	1,285	148	66	...	...	156	298	...	...	...	284	...	...	...	...	...	...	365	2,602	...	...	...	...	...	2,602	17
18. North Kamloops	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	18
19. Oliver	4,094	...	...	...	...	470	2,159	324	...	...	802	...	...	...	...	...	...	754	8,603	...	250	...	...	...	8,853	19
20. Osoyoos	1,807	...	...	...	...	273	1,518	169	...	...	500	...	...	...	...	...	...	475	4,742	...	350	...	...	...	5,092	20
21. Parksville	3,094	269	...	...	...	...	542	8	...	...	390	...	...	...	...	...	...	2,600	6,903	...	...	...	...	...	6,903	21
22. Pouce Coupe	1,348	218	...	...	...	19	615	...	...	...	230	...	$1,500	...	...	...	...	25	3,955	...	...	...	...	...	3,955	22
23. Qualicum Beach	6,268	60	...	...	...	...	405	438	...	...	237	...	...	...	...	...	...	490	7,898	...	...	...	...	...	7,898	23
24. Quesnel	3,858	600	...	...	$170	...	1,465	95	...	...	599	...	...	...	...	...	...	1,416	8,203	...	...	...	...	...	8,203	24
25. Salmo	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	600	600	...	...	...	...	...	600	25
26. Silverton	676	189	...	...	...	15	70	1	...	...	190	...	...	...	...	...	...	86	1,227	...	...	...	...	...	1,227	26
27. Smithers	6,409	752	...	55	...	247	867	211	...	...	696	...	707	...	...	...	...	5,246	15,190	...	...	...	...	...	15,190	27
28. Stewart	2,254	559	70	837	69	20	308	...	...	...	409	...	...	...	...	...	...	115	4,641	...	500	...	...	...	5,141	28
29. Terrace	3,004	589	...	...	81	68	628	...	...	...	325	...	...	...	1,912	...	...	7,862	14,469	...	1,000	...	...	...	15,469	29
30. Tofino	591	16	...	...	...	127	137	...	...	...	228	...	...	...	...	...	...	...	1,099	...	...	...	...	...	1,099	30
31. Vanderhoof	1,991	86	...	...	...	90	768	24	...	...	321	...	...	...	...	...	...	1,099	4,379	...	...	...	...	...	4,379	31
32. Westview	10,374	1,130	...	...	...	456	1,570	241	...	...	1,699	...	...	...	...	...	...	613	16,083	...	...	...	...	...	16,083	32
33. Williams Lake	4,061	552	...	...	...	...	785	100	...	...	495	...	...	...	...	...	...	993	6,986	...	...	...	...	...	6,986	33
Totals	$130,328	$10,516	$157	$7,099	$320	$6,701	$42,458	$4,444	...	...	$15,363	$813	$2,207	...	$90,952	...	...	$60,160	$371,518	...	$20,566	$64,940	...	...	$457,024	

XIII.—DISBURSEMENTS, 1946.

	Debenture Interest (exclusive of Schools and Public Utilities).	Serial Payments and Sinking Funds (exclusive of Schools and Public Utilities).	Board of Works.	Street-lighting.	Parks and Cemeteries.	Fire Protection.	Health and Sanitation.	Hospital Care and Social Welfare.	Donations and Grants.	Administration of Justice.	Council Indemnities.	Administration Salaries.	Administration Expenses.	Schools, including Debenture Interest, Serial Payments, and Sinking Fund deposited.	Public Utilities: Maintenance and Operation, Capital from Revenue, Debenture Interest, Serial Payments, 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—XIIIA	$603,391	$489,408	$1,016,293	$171,634	$328,782	$612,486	$442,314	$928,644	$81,843	$473,658	$67,183	$521,400	$409,102	$2,240,847	$2,437,322	$488,114	$594,296	$11,906,717	$17,090	$1,409,107	$1,116,603	$656,091	$1,089,948	$16,195,556
Districts—XIIIB	190,462	144,562	1,728,972	66,413	92,166	271,094	202,826	795,937	44,591	250,107	54,954	286,237	315,007	2,592,549	1,291,568	317,913	621,570	9,266,928	11,721	1,510,894	1,421,741	527,451	777,154	13,515,889
Villages—XIIIC	.....	.....	85,667	12,322	1,237	6,581	11,635	21,125	2,503	.....	5,136	26,653	21,236	.....	76,495	50,434	26,890	347,914	.....	23,500	39,614	.....	.....	411,028
Totals	$793,853	$633,970	$2,830,932	$250,369	$422,185	$890,161	$656,775	$1,745,706	$128,937	$723,765	$127,273	$834,290	$745,345	$4,833,396	$3,805,385	$856,461	$1,242,756	$21,521,559	$28,811	$2,943,501	$2,577,958	$1,183,542	$1,867,102	$30,122,473

XIIIA.—DISBURSEMENTS, 1946—CITIES.

Cities.	Debenture Interest (exclusive of Schools and Public Utilities).	Serial Payments and Sinking Funds (exclusive of Schools and Public Utilities).	Board of Works.	Street-lighting.	Parks and Cemeteries.	Fire Protection.	Health and Sanitation.	Hospital Care and Social Welfare.	Donations and Grants.	Administration of Justice.	Council Indemnities.	Administration Salaries.	Administration Expenses.	Schools, including Debenture Interest, Serial Payments, and Sinking Fund deposited.	Public Utilities: Maintenance and Operation, Capital from Revenue, Debenture Interest, Serial Payments, 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	$423	$1,934	$19,874	$1,692	$222	$2,001	$2,087	$5,154	$225	$1,421	$2,300	$3,498	$2,347	$18,596	$18,492	$4,460	$1,426	$86,152	$3,303	$13,000	.....	.....	$1,003	$103,458	1
2. Armstrong	830	1,219	3,166	1,165	614	1,146	.....	3,702	1,513	3,455	525	2,174	2,555	6,549	5,500	4,661	2,237	41,011	114	7,500	$2,179	.....	4,030	54,834	2
3. Chilliwack	10,481	9,602	30,865	3,458	45	2,593	1,137	14,299	2,804	3,836	1,300	7,780	3,939	42,802	.....	.....	17,643	152,584	*14*†	29,491	585	$1,792	4,675	189,113	3
4. Courtenay	940	.....	22,928	.....	4,451	5,008	4,343	5,817	380	3,029	1,680	1,730	6,126	33,309	113,822	.....	24,706	228,269	3,296	.....	72,948	6,599	36,709	347,821	4
5. Cranbrook	5,327	5,286	26,815	1,541	5,199	10,304	717	13,511	1,725	8,134	1,487	7,197	4,410	42,766	63,766	.....	276	198,461	3,160	1,083	5,395	27,926	41,144	277,169	5
6. Cumberland	.....	.....	1,956	1,160	.....	404	1,205	4,022	335	2,722	618	1,090	1,691	14,011	.....	.....	235	29,449	.....	12,500	.....	.....	.....	41,949	6
7. Duncan	350	1,688	15,021	3,044	662	2,690	235	10,348	150	3,415	700	4,560	3,437	34,422	.....	4,724	3,966	89,412	707	2,744	.....	4,193	2,817	99,873	7
8. Enderby	82	160	4,063	1,071	571	255	307	762	369	1,440	.....	2,764	2,152	8,987	4,336	.....	929	28,248	1,906	.....	.....	1,077	.....	31,231	8
9. Fernie	.....	.....	12,867	3,141	182	6,404	5,703	28,300	888	7,134	.....	4,125	3,979	31,116	33,217	2,089	5,647	144,792	.....	9,744	.....	5,784	.....	160,320	9
10. Grand Forks	.....	.....	11,726	88	1,549	5,033	308	4,091	2,486	1,719	1,150	5,753	3,309	26,361	25,002	.....	12,543	101,118	.....	.....	.....	3,624	548	105,290	10
11. Greenwood	409	608	2,025	239	.....	324	67	618	181	.....	.....	1,880	1,027	4,985	1,461	.....	2,708	16,532	.....	.....	.....	.....	.....	16,532	11
12. Kamloops	11,041	13,695	32,823	5,173	11,758	24,516	15,713	55,571	5,595	16,114	3,400	12,194	13,432	82,242	34,926	16,070	18,155	372,418	*11,636*†	15,950	167,763	9,133	56,000	609,628	12
13. Kaslo	.....	.....	4,283	1,230	1,217	500	833	3,053	50	483	.....	2,410	2,266	9,287	15,216	4,923	23	45,774	220	1,284	.....	.....	1,100	48,378	13
14. Kelowna	10,081	12,082	46,290	5,704	10,583	12,019	25,105	34,601	5,345	11,562	3,300	18,880	21,511	75,309	181,324	119,092	25,905	618,693	1,245	10,000	82,750	21,278	13,100	747,066	14
15. Kimberley	102	.....	16,139	556	.....	873	5,465	13,473	373	7,681	.....	7,207	6,373	.....	43,227	15,871	3,171	120,511	*6,488*†	20,027	196,516	2,804	.....	333,370	15
16. Ladysmith	.....	.....	8,323	2,595	762	1,624	2,084	10,438	55	2,459	1,050	2,350	2,141	19,408	49,430	.....	2,100	104,819	524	13,993	.....	2,455	.....	121,791	16
17. Merritt	4,891	5,158	2,685	4,000	91	886	1,033	4,087	228	2,644	2,400*	2,011	738	8,699	22,819	.....	772	63,142	752	33,000	.....	2,032	55,665	154,591	17
18. Nanaimo	20,261	27,795	20,376	9,655	8,987	17,942	17,115	48,026	769	14,039	2,800	10,750	7,426	77,555	51,574	6,577	9,843	351,490	.....	2,974	228,128	15,544	46,132	644,268	18
19. Nelson	16,427	13,661	43,984	4,233	13,379	27,066	23,181	39,141	3,525	18,506	2,784	18,786	8,922	111,907	232,937	19,840	6,804	605,083	.....	.....	9,099	.....	76,958	691,140	19
20. New Westminster	107,542	84,140	144,624	11,592	55,490	119,294	42,651	118,371	10,258	66,933	8,625	48,450	95,058	496,789	457,925	99,827	99,541	2,067,110	8,017	583,000	26,256	151,023	329,025	3,164,431	20
21. North Vancouver	59,973	30,027	75,249	14,424	17,844	46,698	25,100	45,895	1,950	18,080	1,200	26,204	43,448	118,224	251,253	36,456	75,000	887,025	37,613	58,109	.....	131,488	20,030	1,134,265	21
22. Port Alberni	2,811	9,526	76,015	4,827	3,233	3,873	7,793	18,792	343	10,179	3,608	11,516	11,173	55,767	35,951	5,287	5,879	266,573	3,397	105,000	138,205	7,490	.....	520,665	22
23. Port Coquitlam	8,115	9,819	14,855	1,277	1,775	594	833	9,243	155	2,165	1,400	4,285	5,078	14,384	7,944	3,992	973	86,887	.....	20,498	.....	932	4,200	112,517	23
24. Port Moody	7,402	2,075	9,466	1,133	.....	1,017	473	9,381	125	2,888	1,254	3,901	5,554	12,273	20,368	.....	15	77,325	.....	1,255	.....	2,136	7,096	87,812	24
25. Prince George	785	1,650	15,831	5,326	1,665	11,440	3,942	16,283	1,700	14,264	1,992	8,585	3,745	50,044	93,727	73,244	5	304,228	500	9,459	1,966	957	22,000	339,110	25
26. Prince Rupert	50,867	41,003	42,973	9,741	5,361	28,513	30,330	31,887	1,936	25,796	4,400	15,070	7,449	38,056	103,908	1,939	62,764	501,993	1,463	92,518	.....	62,893	102,156	761,023	26
27. Revelstoke	2,670	3,256	12,190	1,211	2,777	5,490	8,135	6,837	2,742	5,864	1,110	7,068	2,106	26,560	63,561	6,426	1,528	159,531	.....	18,000	.....	3,478	18,000	199,009	27
28. Rossland	.....	12,705	17,079	1,215	1,196	11,889	5,145	12,245	1,994	5,601	1,700	5,177	1,675	29,599	6,383	3,947	2,243	119,793	.....	7,500	.....	243	.....	127,536	28
29. Salmon Arm	380	2,210	8,371	1,559	284	1,633	620	3,353	290	2,534	1,000	3,389	1,787	24,292	10,427	.....	2,190	64,319	944	917	7,382	1,200	42,761	117,523	29
30. Slocan	.....	.....	110	.....	.....	.....	.....	122	.....	132	.....	530	66	1,013	186	.....	.....	2,159	.....	.....	.....	.....	.....	2,159	30
31. Trail	29,340	24,013	61,754	4,412	3,611	22,441	18,930	22,761	1,172	21,543	2,400	26,631	12,963	88,167	18,848	27,119	.....	386,105	*6,779*†	82,570	1,490	10,821	175,549	649,756	31
32. Vernon	9,824	22,605	25,014	5,745	11,618	18,311	21,013	25,527	7,503	10,469	3,000	12,268	10,955	96,368	45,404	11,570	31,721	368,915	1,191	52,919	175,941	6,150	29,250	634,366	32
33. Victoria	242,037	153,491	186,553	59,427	163,656	219,705	170,711	308,933	24,679	177,417	10,000	231,187	110,264	541,000	424,388	20,000	173,348	3,216,796	*26,345*†	204,072	.....	173,039	.....	3,567,562	33
Totals	$603,391	$489,408	$1,016,293	$171,634	$328,782	$612,486	$442,314	$928,644	$81,843	$473,658	$67,183	$521,400	$409,102	$2,240,847	$2,437,322	$488,114	$594,296	$11,906,717	$17,090	$1,409,107	$1,116,603	$656,091	$1,089,948	$16,195,556	

* Commissioner. † Figures in italics denote deductions.

XIIIB.—DISBURSEMENTS, 1946—DISTRICTS.

Districts.	Debenture Interest (exclusive of Schools and Public Utilities).	Serial Payments and Sinking Funds (exclusive of Schools and Public Utilities).	Board of Works.	Street-lighting.	Parks and Cemeteries.	Fire Protection.	Health and Sanitation.	Hospital Care and Social Welfare.	Donations and Grants.	Administration of Justice.	Council Indemnities.	Administration Salaries.	Administration Expenses.	Schools, including Debenture Interest, Serial Payments, and Sinking Fund deposited.	Public Utilities: Maintenance and Operation, Capital from Revenue, Debenture Interest, Serial Payments, 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	$73,381	$60,798	$188,086	$22,249	$16,706	$62,790	$74,832	$209,999	$1,385	$42,596	$8,156	$49,754	$56,556	$557,261	$175,961	$17,415	$253,380	$1,871,305	...	...	...	$295,062	$40,897	$2,207,264	1
2. Chilliwhack	2,325	10,558	103,942	47	...	...	40	27,147	6,755	4,676	3,500	12,969	8,138	90,077	...	...	33,440	303,614	...	$14,910	...	19,112	...	337,636	2
3. Coldstream	...	...	5,740	...	...	...	...	2,933	138	279	45	2,300	1,965	11,905	6,749	3,110	...	35,164	*$379*†	17,000	$25,344	11	4,000	81,140	3
4. Coquitlam	1,144	...	47,248	1,639	1,403	1,037	243	34,888	245	3,934	2,100	10,243	9,451	75,405	35,546	3,912	6,300	234,738	*6,434*†	50,000	...	10	22,455	300,769	4
5. Delta	7,693	6,855	75,416	...	119	...	225	13,976	555	7,060	1,800	4,510	5,495	72,465	61,717	...	2,265	260,151	...	331,965	179,172	86	16,577	787,951	5
6. Esquimalt	20,000	3,546	46,240	2,118	1,882	4,240	13,484	16,026	322	12,564	1,783	10,328	7,591	46,201	...	2,652	4,881	193,858	2,563	2,432	...	5,226	26,979	231,058	6
7. Fraser Mills	...	...	176	240	...	90	90	347	75	2,586	...	360	264	5,989	...	...	...	10,217	...	...	...	...	...	10,217	7
8. Glenmore	...	...	5,524	...	...	...	120	479	179	...	420	951	576	4,393	1,975	...	124	14,741	...	3,459	60,013	45	350	78,608	8
9. Kent	...	...	21,899	444	209	83	75	2,855	505	1,600	700	2,235	1,431	24,044	...	...	7,233	63,313	...	28,000	...	...	...	91,313	9
10. Langley	93	1,378	113,225	194	1,062	2,195	5,708	48,664	2,147	7,980	2,880	10,767	9,437	149,157	...	24,813	11,152	390,852	4,448	193,105	58,699	1,675	...	648,779	10
11. Maple Ridge	3,911	1,411	52,650	1,021	2,074	677	2,541	21,549	1,081	4,138	2,100	5,728	8,017	53,513	12,769	6,243	3,723	183,146	284	71,100	44,906	2,596	3,713	305,745	11
12. Matsqui	...	...	58,171	113	1,427	...	150	13,970	715	2,123	2,630	6,080	3,942	54,909	...	9,018	4,299	157,547	7,331	25,000	...	4,137	...	194,015	12
13. Mission	...	...	88,186	539	1,150	420	150	11,074	1,513	1,799	3,000	3,495	5,264	78,551	...	415	7,565	203,121	...	70,000	...	...	...	273,121	13
14. North Cowichan	...	...	22,784	361	413	120	604	18,350	175	4,367	1,300	7,310	6,637	41,182	...	7,906	5,636	117,145	*382*†	6,613	...	685	...	124,061	14
15. North Vancouver	...	...	98,775	9,250	2,133	11,381	8,944	33,895	1,705	8,107	1,838*	28,064	28,437	67,824	56,619	75,132	127,729	559,833	...	...	...	47,224	138,633	745,690	15
16. Oak Bay	14,844	15,062	58,436	4,795	10,502	41,115	34,069	21,031	1,807	25,686	...	19,047	5,818	138,214	51,375	19,443	11,613	472,857	7,522	10,133	150,598	49,818	88,635	779,563	16
17. Peachland	120	200	3,285	510	29	33	233	2,205	320	535	400	1,585	822	4,655	4,575	535	2,392	22,434	214	68	2,500	1,871	...	27,087	17
18. Penticton	9,472	12,753	112,077	3,589	12,378	12,073	10,019	35,235	1,888	11,937	2,875	22,971	14,282	77,830	143,105	34,614	5,778	522,876	...	99,332	479,738	11,551	36,367	1,149,864	18
19. Pitt Meadows	...	...	9,466	...	...	...	63	1,796	110	507	625	2,049	1,982	11,152	...	75	777	28,602	616	7,000	2,225	...	...	38,443	19
20. Richmond	15,275	5,157	166,205	2,463	1,238	399	2,278	43,148	3,753	13,968	2,500	9,375	15,646	188,774	100,126	39,999	1,962	612,266	1,670	55,791	...	2,919	91,509	764,155	20
21. Saanich	2,765	11,344	88,431	4,168	...	36,741	10,289	88,971	3,670	32,837	2,650	13,651	70,935	213,160	189,755	7,099	96,955	873,421	*6,265*†	90,000	159,037	27,708	67,687	1,211,588	21
22. Salmon Arm	312	...	16,634	...	2,445	120	470	6,066	345	1,620	1,435	2,780	3,057	21,510	...	...	726	57,520	672	9,000	...	62	6,300	73,554	22
23. Spallumcheen	214	255	10,556	...	30	...	315	3,935	2,945	815	1,250	2,930	2,568	20,179	...	238	6,642	52,872	56	15,000	3,041	2,315	...	73,284	23
24. Sumas	...	...	40,915	...	31	47	...	7,226	565	1,608	2,300	3,471	2,550	11,627	...	1,088	876	72,304	8,766	25,500	...	...	...	106,570	24
25. Summerland	...	...	16,622	646	420	286	439	5,846	700	1,823	1,200	2,602	2,000	33,109	106,284	8,840	3,525	184,342	*54*†	7,000	15,222	4,197	34,677	245,384	25
26. Surrey	430	981	180,758	2,061	12,093	3,527	7,768	99,055	3,555	19,768	3,750	25,598	23,120	295,514	24,564	8,694	10,380	721,616	8,610	326,661	51,338	362	...	1,108,587	26
27. Tadanac	...	...	26,119	1,710	12,350	87,476	6,051	367	918	11,407	950	4,395	4,274	117,270	...	499	8,566	282,352	*18,550*†	...	79,336	...	...	343,138	27
28. West Vancouver	38,483	14,264	71,406	8,256	12,072	6,244	23,626	24,904	6,520	23,787	2,767	20,689	14,752	126,679	320,448	46,173	3,651	764,721	1,033	51,825	110,572	50,779	198,375	1,177,305	28
Totals	$190,462	$144,562	$1,728,972	$66,413	$92,166	$271,094	$202,826	$795,937	$44,591	$250,107	$54,954	$286,237	$315,007	$2,592,549	$1,291,568	$317,913	$621,570	$9,266,928	$11,721	$1,510,894	$1,421,741	$527,451	$777,154	$13,515,889	

* Commissioner. † Figures in italics denote deductions.

Villages.	Debenture Interest (exclusive of Schools and Public Utilities).	Serial Payments and Sinking Funds (exclusive of Schools and Public Utilities).	Board of Works.	Street-lighting.	Parks and Cemeteries.	Fire Protection.	Health and Sanitation.	Hospital Care and Social Welfare.	Donations and Grants.	Administration of Justice.	Commissioners' Indemnities.	Administration Salaries.	Administration Expenses.	Schools, including Debenture Interest, Serial Payments, and Sinking Fund deposited.	Public Utilities: Maintenance and Operation, Capital from Revenue, Debenture Interest, Serial Payments, 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	...	...	$5,391	$1,458	$127	$470	$183	$542	$479	...	$450	$1,285	$440	...	$5,299	$3,322	$1,801	$21,247	...	...	...	...	...	$21,247	1
2. Alert Bay	...	...	410	...	...	...	...	...	...	...	...	631	263	...	...	...	97	1,401	...	...	...	...	...	1,401	2
3. Burns Lake	...	...	241	299	10	32	794	161	20	...	100	610	237	...	...	509	602	3,615	...	...	...	...	...	3,615	3
4. Castlegar	...	...	11	...	...	...	...	...	...	...	60	85	265	...	...	...	...	421	...	...	...	...	...	421	4
5. Chapman Camp	...	...	368	276	...	117	709	722	...	...	...	255	144	...	...	...	647	3,238	...	...	...	...	...	3,238	5
6. Comox	...	...	1,780	...	...	122	...	516	10	...	300	599	547	...	...	318	656	4,848	...	$1,000	...	...	...	5,848	6
7. Cranberry Lake	...	...	2,969	...	...	...	...	1,066	134	...	225	636	373	...	...	390	952	6,745	...	...	...	...	...	6,745	7
8. Creston	...	...	4,091	758	230	152	240	1,290	130	...	300	2,088	2,782	...	7,993	5,466	622	26,142	...	...	...	...	...	26,142	8
9. Dawson Creek	...	...	14,880	2,552	...	835	3,317	1,771	204	...	...	3,964	4,323	...	23,229	12,223	...	67,298	...	3,000	...	...	...	70,298	9
10. Gibsons Landing	...	...	277	...	...	...	...	53	10	...	36	564	...	...	2,473	430	280	4,123	...	...	...	...	...	4,123	10
11. Hope	...	...	5,927	268	12	28	57	1,455	15	...	600	720	1,219	...	3,776	6,505	3,220	23,802	...	11,600	$22,541	...	...	57,943	11
12. Lake Cowichan	...	...	2,923	80	...	132	400	834	15	...	...	480	437	...	1,548	1,163	137	8,149	...	...	17,073	...	...	25,222	12
13. Lillooet	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	13
14. Lytton	...	...	1,597	...	...	...	...	439	...	...	...	360	...	...	...	...	67	2,463	...	...	...	...	...	2,463	14
15. McBride	...	...	573	...	...	...	190	358	42	...	150	618	192	...	3,586	3,482	75	9,266	...	...	...	...	...	9,266	15
16. Mission	...	...	16,812	2,127	500	1,183	399	3,365	646	...	450	1,665	2,041	...	27,849	3,526	5,790	66,353	...	4,050	...	...	...	70,403	16
17. New Denver	...	...	367	348	71	...	...	582	...	...	...	200	158	...	...	990	...	2,716	...	...	...	...	...	2,716	17
18. North Kamloops	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	18
19. Oliver	...	...	308	572	9	303	...	137	...	...	300	1,076	726	...	...	2,418	500	6,349	...	250	...	...	...	6,599	19
20. Osoyoos	...	...	421	247	11	745	420	39	...	...	...	630	536	...	...	...	670	3,719	...	350	...	...	...	4,069	20
21. Parksville	...	...	827	246	...	...	...	146	15	...	...	530	378	...	...	71	672	2,885	...	1,500	...	...	...	4,385	21
22. Pouce Coupe	...	...	1,570	536	...	...	...	110	...	...	140	419	379	...	...	...	115	3,269	...	...	...	...	...	3,269	22
23. Qualicum Beach	...	...	2,845	301	75	...	...	154	129	...	...	850	756	...	...	1,106	356	6,572	...	...	...	...	...	6,572	23
24. Quesnel	...	...	2,970	144	13	867	...	824	...	...	300	1,293	376	...	...	1,086	1,885	9,758	...	...	...	...	...	9,758	24
25. Salmo	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	25
26. Silverton	...	...	177	205	...	30	...	579	5	...	...	200	49	...	...	...	36	1,281	...	...	...	...	...	1,281	26
27. Smithers	...	...	3,942	689	18	407	3,928	754	111	...	300	1,575	1,063	...	...	351	1,250	14,388	...	750	...	...	...	15,138	27
28. Stewart	...	...	1,827	477	101	116	...	572	10	...	300	755	414	...	...	...	572	5,144	...	...	...	...	...	5,144	28
29. Terrace	...	...	1,835	141	...	59	25	239	25	...	300	983	560	...	742	3,790	4,491	13,190	...	1,000	...	...	...	14,190	29
30. Tofino	...	...	257	...	...	429	...	247	110	...	...	282	48	...	...	...	55	1,428	...	...	...	...	...	1,428	30
31. Vanderhoof	...	...	1,327	180	...	151	...	448	15	...	225	360	339	...	...	...	500	3,545	...	...	...	...	...	3,545	31
32. Westview	...	...	8,129	...	...	...	182	3,156	243	...	300	2,115	1,867	...	...	2,270	222	18,484	...	...	...	...	...	18,484	32
33. Williams Lake	...	...	615	418	60	403	791	566	135	...	300	825	324	...	...	1,018	620	6,075	...	...	...	...	...	6,075	33
Totals	...	...	$85,667	$12,322	$1,237	$6,581	$11,635	$21,125	$2,503	...	$5,136	$26,653	$21,236	...	$76,495	$50,434	$26,890	$347,914	...	$23,500	$39,614	...	...	$411,028	

XIV.—PUBLIC UTILITIES, 1946.

	Estimated Value of Plant (less Depreciation).	Receipts.	Disbursements.				Receipts.	
			Maintenance and Operation.	Construction and Equipment from Revenue.	Debt Charges.	Total.	Over Disbursements.	Under Disbursements.
Electric Light, Cities—XIVA	$1,783,696	$1,446,607	$659,962	$67,248	$103,213	$830,423	$616,184	.....
Electric Light, Districts—XIVA	179,083	220,470	124,235	15,912	1,174	141,321	86,671	$7,522
Electric Light, Villages—XIVA	4,550	5,260	3,586	.....	.....	3,586	1,674	.....
Waterworks, Cities—XIVB	7,285,131	1,685,488	550,023	117,730	520,067	1,187,820	521,718	24,050
Waterworks, Districts—XIVC	4,939,998	807,001	490,483	182,759	147,010	820,252	88,549	101,800
Waterworks, Villages—XIVC	166,897	85,692	67,890	2,946	2,073	72,909	12,827	44
Other, Cities and Districts—XIVD	1,000,872	806,306	674,949	30,509	43,616	749,074	81,833	24,601
Totals	$15,360,227	$5,056,824	$2,571,128	$417,104	$817,153	$3,805,385	$1,409,456	$158,017

XIVA.—PUBLIC UTILITIES—ELECTRIC LIGHT, 1946.

	Estimated Value of Plant (less Depreciation).	Receipts.	Disbursements.				Receipts.	
			Maintenance and Operation.	Construction and Equipment from Revenue.	Debt Charges.	Total.	Over Disbursements.	Under Disbursements.
Cities—Electric Light.								
Courtenay	$72,315	$99,173	$72,780	.....	$1,150	$73,930	$25,243	.....
Cranbrook	32,750	68,309	9,940	$7,734	31,110	48,784	19,525	.....
Fernie	15,399	51,335	28,380	1,024	.....	29,404	21,931	.....
Grand Forks	82,005	19,593	11,968	2,536	3,516	18,020	1,573	.....
Kaslo	31,082	11,628	6,683	1,419	3,014	11,116	512	.....
Kelowna	93,044	186,917	112,643	18,231	3,050	133,924	52,993	.....
Ladysmith	35,098	44,956	35,510	.....	.....	35,510	9,446	.....
Nelson	511,297	240,178	70,329	18,478	27,581	116,388	123,790	.....
New Westminster	626,288	547,877	233,544	.....	14,952	248,496	299,381	.....
Prince George	66,418	103,006	53,583	9,829	3,550	66,962	36,044	.....
Revelstoke	218,000	73,635	24,602	7,997	15,290	47,889	25,746	.....
Totals	$1,783,696	$1,446,607	$659,962	$67,248	$103,213	$830,423	$616,184	.....
Districts—Electric Light.								
Peachland*	.....	$5,377	$2,589	.....	$424	$3,013	$2,364	.....
Penticton	$133,090	171,366	79,869	$6,590	600	87,059	84,307	.....
Summerland	45,993	43,727	41,777	9,322	150	51,249	.....	$7,522
Totals	$179,083	$220,470	$124,235	$15,912	$1,174	$141,321	$86,671	$7,522
Villages—Electric Light.								
McBride	$4,550	$5,260	$3,586	.....	.....	$3,586	$1,674	.....
Totals	$4,550	$5,260	$3,586	.....	.....	$3,586	$1,674	.....

* Plant sold 1946.

XIVB.—PUBLIC UTILITIES—WATERWORKS, CITIES, 1946.

Cities.	Estimated Value of Plant (less Depreciation).	Receipts.	Disbursements.				Receipts.	
			Maintenance and Operation.	Construction and Equipment from Revenue.	Debt Charges.	Total.	Over Disbursements.	Under Disbursements.
Alberni	$55,125	$14,753	$10,900	.....	$7,592	$18,492	.....	$3,739
Armstrong	56,000	7,959	2,768	.....	2,732	5,500	$2,459	.....
Courtenay	177,047	30,869	32,042	.....	7,850	39,892	.....	9,023
Cranbrook	55,871	35,453	4,779	$3,552	6,651	14,982	20,471	.....
Enderby	3,300	3,900	3,210	1,126	.....	4,336	.....	436
Fernie	44,340	21,326	3,813	.....	.....	3,813	17,513	.....
Grand Forks	20,203	11,091	3,688	3,294	.....	6,982	4,109	.....
Greenwood	11,942	3,248	1,461	.....	.....	1,461	1,787	.....
Kamloops	159,246	57,735	28,235	3,205	3,486	34,926	22,809	.....
Kaslo	25,362	4,294	2,114	.....	1,986	4,100	194	.....
Kelowna	105,366	60,607	28,102	16,249	3,049	47,400	13,207	.....
Ladysmith	50,770	17,242	4,044	4,596	5,280	13,920	3,322	.....
Nanaimo	581,804	89,844	18,616	4,785	28,173	51,574	38,270	.....
Nelson	192,451	47,076	14,565	3,859	12,638	31,062	16,014	.....
New Westminster	433,412	247,308	127,593	.....	81,836	209,429	37,879	.....
North Vancouver	330,644	76,190	32,756	5,931	.....	38,687	37,503	.....
Port Alberni	165,468	42,648	17,785	13,103	5,063	35,951	6,697	.....
Port Coquitlam	43,500	8,431	7,944	.....	.....	7,944	487	.....
Port Moody	132,329	9,516	2,072	14,439	3,857	20,368	.....	10,852
Prince George	32,859	32,903	10,852	14,085	1,828	26,765	6,138	.....
Prince Rupert	359,447	81,521	24,117	.....	24,811	48,928	32,593	.....
Revelstoke	125,045	20,548	10,055	2,000	3,617	15,672	4,876	.....
Rossland	95,000	27,663	6,383	.....	.....	6,383	21,280	.....
Salmon Arm	55,066	13,422	6,192	.....	4,235	10,427	2,995	.....
Slocan	2,863	831	.....	186	.....	186	645	.....
Trail	182,641	79,111	6,070	.....	12,778	18,848	60,263	.....
Vernon	121,000	48,699	32,950	.....	12,454	45,404	3,295	.....
Victoria	3,667,030	591,300	106,917	27,320	290,151	424,388	166,912	.....
Totals	$7,285,131	$1,685,488	$550,023	$117,730	$520,067	$1,187,820	$521,718	$24,050

XIVc.—PUBLIC UTILITIES—WATERWORKS, DISTRICTS AND VILLAGES, 1946.

	Estimated Value of Plant (less Depreciation).	Receipts.	Disbursements.				Receipts.	
			Maintenance and Operation.	Construction and Equipment from Revenue.	Debt Charges.	Total.	Over Disbursements.	Under Disbursements.
Districts.								
Burnaby	$651,362	$191,280	$171,516	$4,445	.....	$175,961	$15,319	.....
Coldstream	103,093	5,281	4,089	.....	$2,660	6,749	.....	$1,468
Coquitlam	102,751	23,803	18,140	16,491	915	35,546	.....	11,743
Delta	547,449	30,228	61,717	.....	.....	61,717	.....	31,489
Glenmore	9,443	2,488	1,265	.....	710	1,975	513	.....
Maple Ridge	64,588	13,168	8,521	.....	4,248	12,769	399	.....
North Vancouver	229,307	45,188	45,872	10,747	.....	56,619	.....	11,431
Oak Bay	307,987	86,342	38,161	12,689	525	51,375	34,967	.....
Peachland	8,128	1,735	522	.....	1,040	1,562	173	.....
Penticton	209,821	40,882	5,878	6,205	8,193	20,276	20,606	.....
Richmond	946,307	104,671	31,018	9,266	59,842	100,126	4,545	.....
Saanich	994,367	144,086	56,430	114,925	18,400	189,755	.....	45,669
Summerland	229,903	15,969	3,074	4,527	8,216	15,817	152	.....
Surrey	170,788	31,115	7,901	3,464	13,199	24,564	6,551	.....
West Vancouver	364,704	70,765	36,379	.....	29,062	65,441	5,324	.....
Totals	$4,939,998	$807,001	$490,483	$182,759	$147,010	$820,252	$88,549	$101,800
Villages.								
Abbotsford	$9,994	$8,033	$5,299	.....	.....	$5,299	$2,734	.....
Creston	45,317	10,908	3,314	$2,946	$1,733	7,993	2,915	.....
Dawson Creek	*	25,817	23,229	.....	.....	23,229	2,588	.....
Gibsons Landing	13,761	3,741	2,473	.....	.....	2,473	1,268	.....
Hope	14,200	5,362	3,776	.....	.....	3,776	1,586	.....
Lake Cowichan	17,334	2,114	1,208	.....	340	1,548	566	.....
Mission	56,291	27,805	27,849	.....	.....	27,849	.....	$44
Terrace	10,000	1,912	742	.....	.....	742	1,170	.....
Totals	$166,897	$85,692	$67,890	$2,946	$2,073	$72,909	$12,827	$44

* Operates and maintains system constructed by Dominion.

XIVD.—PUBLIC UTILITIES—OTHER, 1946.

Cities and Districts.	Estimated Value of Plant (less Depreciation).	Receipts.	Disbursements.				Receipts.	
			Maintenance and Operation.	Construction and Equipment from Revenue.	Debt Charges.	Total.	Over Disbursements.	Under Disbursements.
Water and Light.								
Kimberley	$182,371	$58,132	$36,977	$3,300	$2,950	$43,227	$14,905	.....
Merritt	55,266	31,437	19,573	435	2,811	22,819	8,618	.....
Gas.								
Nelson	62,557	33,896	33,045	8,396	3,382	44,823	.....	$10,927
Irrigation System.								
Penticton	148,935	31,249*	20,375	.....	15,395	35,770	.....	4,521
Summerland	201,726	39,831	23,652	615	14,951	39,218	613	.....
Ferries.								
North Vancouver (City)	209,312	258,447	208,725	3,841	.....	212,566	45,881	.....
West Vancouver	98,203	254,886	240,675	11,697	2,635	255,007	.....	121
Street-railway.								
Nelson	36,851	31,632	40,339	325	.....	40,664	.....	9,032
Telephone.								
Prince Rupert	5,651	66,796	51,588	1,900	1,492	54,980	11,816	.....
Totals	$1,000,872	$806,306	$674,949	$30,509	$43,616	$749,074	$81,833	$24,601

* Penticton: Irrigation receipts collected as taxes.

XVA.—TAX SALE LANDS, SUBJECT TO REDEMPTION, AS AT DECEMBER 31ST, 1946.

	Upset Price.	Purchased by Municipality, 1946 Tax Sale.		Balance, January 1st, 1946.	Total.	Redemptions and other Credits.	Balance, December 31st, 1946.
		Amount.	Percentage.				
Cities—XVA_1	$11,473	$5,133	44.74	$17,382	$22,515	$17,105	$5,410
Districts—XVA_2	15,732	7,382	46.92	9,203	16,585	10,681	5,904
Villages—XVc	107	107	100.00	450	557	450	107
Totals	$27,312	$12,622	46.21	$27,035	$39,657	$28,236	$11,421
Vancouver	2,836	10	0.35	8,858	8,868	8,858	10
Grand totals	$30,148	$12,632	41.90	$35,893	$48,525	$37,094	$11,431

XVA_1.—TAX SALE LANDS, SUBJECT TO REDEMPTION, AS AT DECEMBER 31ST, 1946—CITIES.

Cities.	Upset Price.	Purchased by Municipality, 1946 Tax Sale.		Balance, January 1st, 1946.	Total.	Redemptions and other Credits.	Balance, December 31st, 1946.
		Amount.	Percentage.				
Alberni	.....	.....	.....	$314	$314	$314	.....
Armstrong	.....	.....	.....	51	51	51	.....
Chilliwack	$124	$124	100.00	.....	124	.....	$124
Courtenay	.....	.....	.....	.....	.....	.....	.....
Cranbrook	226	.....	.....	27	27	27	.....
Cumberland	.....	.....	.....	.....	.....	.....	.....
Duncan	.....	.....	.....	.....	.....	.....	.....
Enderby	.....	.....	.....	.....	.....	.....	.....
Fernie	928	213	22.95	.....	213	.....	213
Grand Forks	235	50	21.28	83	133	116	17
Greenwood	.....	.....	.....	.....	.....	.....	.....
Kamloops	35	35	100.00	15	50	15	35
Kaslo	315	.....	.....	358	358	343	15
Kelowna	31	31	100.00	.....	31	.....	31
Kimberley	287	.....	.....	.....	.....	.....	.....
Ladysmith	87	.....	.....	.....	.....	.....	.....
Merritt	33	33	100.00	144	177	144	33
Nanaimo	118	118	100.00	168	286	168	118
Nelson	248	.....	.....	.....	.....	.....	.....
New Westminster	866	225	25.98	1,979	2,204	1,979	225
North Vancouver	2,497	1,710	68.48	1,487	3,197	1,487	1,710
Port Alberni	1,395	441	31.61	350	791	350	441
Port Coquitlam	180	180	100.00	8,501	8,681	8,501	180
Port Moody	82	82	100.00	475	557	475	82
Prince George	419	.....	.....	342	342	342	.....
Prince Rupert	708	458	64.69	80	538	80	458
Revelstoke	.....	.....	.....	420	420	420	.....
Rossland	305	305	100.00	636	941	341	600
Salmon Arm	.....	.....	.....	.....	.....	.....	.....
Slocan	.....	.....	.....	.....	.....	.....	.....
Trail	365	365	100.00	22	387	22	365
Vernon	142	.....	.....	161	161	161	.....
Victoria	1,847	763	41.31	1,769	2,532	1,769	763
Totals	$11,473	$5,133	44.74	$17,382	$22,515	$17,105	$5,410

XVA2.—TAX SALE LANDS, SUBJECT TO REDEMPTION, AS AT DECEMBER 31ST, 1946—DISTRICTS.

Districts.	Upset Price.	Purchased by Municipality, 1946 Tax Sale.		Balance, January 1st, 1946.	Total.	Redemptions and other Credits.	Balance, December 31st, 1946.
		Amount.	Percentage.				
Burnaby	$2,303	$2,303	100.00	$3,472	$5,775	$4,103	$1,672
Chilliwhack	476	379	79.62	381	760	283	477
Coldstream	.....	.....	.....	.....	.....	.....	.....
Coquitlam	721	721	100.00	723	1,444	854	590
Delta	62	.....	.....	.....	.....	.....	.....
Esquimalt	.....	.....	.....	.....	.....	.....	.....
Fraser Mills	.....	.....	.....	.....	.....	.....	.....
Glenmore	.....	.....	.....	.....	.....	.....	.....
Kent	.....	.....	.....	.....	.....	.....	.....
Langley	1,819	1,254	68.94	290	1,544	740	804
Maple Ridge	63	21	33.33	34	55	34	21
Matsqui	299	59	19.73	279	338	279	59
Mission	142	142	100.00	137	279	137	142
North Cowichan	191	49	25.65	380	429	380	49
North Vancouver	3,795	1,703	44.87	1,731	3,434	2,008	1,426
Oak Bay	7	7	100.00	69	76	69	7
Peachland	108	.....	.....	13	13	13	.....
Penticton	.....	.....	.....	.....	.....	.....	.....
Pitt Meadows	.....	.....	.....	36	36	27	9
Richmond	344	48	13.95	139	187	139	48
Saanich	2,484	397	15.98	455	852	455	397
Salmon Arm	.....	.....	.....	175	175	175	.....
Spallumcheen	83	.....	.....	99	99	99	.....
Sumas	.....	.....	.....	.....	.....	.....	.....
Summerland	74	.....	.....	.....	.....	.....	.....
Surrey	2,440	116	4.75	549	665	589	76
Tadanac	.....	.....	.....	.....	.....	.....	.....
West Vancouver	321	183	57.01	241	424	297	127
Totals	$15,732	$7,382	46.92	$9,203	$16,585	$10,681	$5,904

XVB.—TAX SALE LANDS, NOT SUBJECT TO REDEMPTION, AS AT DECEMBER 31ST, 1946.

	Balance, January 1st, 1946.	Acquired during Year.	1946 Taxes on Prior Purchases, and other Debits.	Total.	Sales and Adjustments.	Balance, December 31st, 1946.
Cities—XVB$_1$	$3,881,620	$12,908	$54,410	$3,948,938	$982,221	$2,966,717
Districts—XVB$_2$	3,139,320	4,648	2,915	3,146,883	548,628	2,598,255
Villages—XVC	11,181	.....	.....	11,181	703	10,478
Totals	$7,032,121	$17,556	$57,325	$7,107,002	$1,531,552	$5,575,450
Vancouver	3,283,975	8,042	27,509	3,319,526	698,719	2,620,807
Grand totals	$10,316,096	$25,598	$84,834	$10,426,528	$2,230,271	$8,196,257

XVB$_1$.—TAX SALE LANDS, NOT SUBJECT TO REDEMPTION, AS AT DECEMBER 31ST, 1946—CITIES.

Cities.	Balance, January 1st, 1946.	Acquired during Year.	1946 Taxes on Prior Purchases, and other Debits.	Total.	Sales and Adjustments.	Balance, December 31st, 1946.
Alberni	$17,930	$5	$13,185	$31,120	$20,042	$11,078
Armstrong	7,297	52	99	7,448	1,973	5,475
Chilliwack	.....	.....	.....	.....	.....	.....
Courtenay	1	.....	.....	1	.....	1
Cranbrook	7,794	54	.....	7,848	6,101	1,747
Cumberland	.....	.....	.....	.....	.....	.....
Duncan	8	.....	.....	8	.....	8
Enderby	7,603	.....	30	7,633	1,800	5,833
Fernie	43,322	.....	.....	43,322	17,475	25,847
Grand Forks	46,751	20	.....	46,771	9,190	37,581
Greenwood	41,930	86	20	42,036	797	41,239
Kamloops	23,517	15	5	23,537	14,412	9,125
Kaslo	6,673	343	177	7,193	1,350	5,843
Kelowna	1	.....	.....	1	.....	1
Kimberley	.....	.....	.....	.....	.....	.....
Ladysmith	11,390	.....	.....	11,390	2,945	8,445
Merritt	73,346	144	.....	73,490	15,161	58,329
Nanaimo	33,012	81	.....	33,093	14,599	18,494
Nelson	9,434	.....	.....	9,434	6,635	2,799
New Westminster	281,242	718	.....	281,960	164,953	117,007
North Vancouver	828,228	1,267	2,044	831,539	158,586	672,953
Port Alberni	35,570	29	.....	35,599	3,887	31,712
Port Coquitlam	230,814	8,500	4,431	243,745	32,555	211,190
Port Moody	130,002	475	139	130,616	16,936	113,680
Prince George	216,316	267	73	216,656	69,793	146,863
Prince Rupert	370,787	80	712	371,579	17,721	353,858
Revelstoke	55,270	420	.....	55,690	11,680	44,010
Rossland	6,798	36	.....	6,834	1,510	5,324
Salmon Arm	1,740	.....	.....	1,740	300	1,440
Slocan	7,489	.....	.....	7,489	105	7,384
Trail	2,147	22	3	2,172	40	2,132
Vernon	44,043	.....	11,450	55,493	50,493	5,000
Victoria	1,341,165	294	22,042	1,363,501	341,182	1,022,319
Totals	$3,881,620	$12,908	$54,410	$3,948,938	$982,221	$2,966,717

XVB$_2$.—TAX SALE LANDS, NOT SUBJECT TO REDEMPTION, AS AT DECEMBER 31ST, 1946—DISTRICTS.

Districts.	Balance, January 1st, 1946.	Acquired during Year.	1946 Taxes on Prior Purchases, and other Debits.	Total.	Sales and Adjustments.	Balance, December 31st, 1946.
Burnaby	$1,680,031	$1,480	$353	$1,681,864	$242,892	$1,438,972
Chilliwhack	1,000	.....	.....	1,000	500	500
Coldstream	.....	.....	.....	.....	.....	.....
Coquitlam	9,043	721	.....	9,764	9,764	.....
Delta	10,489	.....	.....	10,489	558	9,931
Esquimalt	56,257	.....	1,946	58,203	22,307	35,896
Fraser Mills	60	.....	.....	60	.....	60
Glenmore	.....	.....	.....	.....	.....	.....
Kent	4,138	.....	.....	4,138	.....	4,138
Langley	29,347	.....	.....	29,347	790	28,557
Maple Ridge	9,407	34	8	9,449	1,851	7,598
Matsqui	6,683	82	.....	6,765	3,403	3,362
Mission	6,035	137	.....	6,172	1,204	4,968
North Cowichan	26,906	12	202	27,120	20,080	7,040
North Vancouver	1,088,827	893	178	1,089,898	187,117	902,781
Oak Bay	27,585	141	30	27,756	6,559	21,197
Peachland	12,204	13	.....	12,217	3,476	8,741
Penticton	17,278	.....	.....	17,278	2,987	14,291
Pitt Meadows	8,030	.....	.....	8,030	.....	8,030
Richmond	39,965	21	.....	39,986	18,522	21,464
Saanich	43,924	334	64	44,322	11,488	32,834
Salmon Arm	5,977	115	62	6,154	2,590	3,564
Spallumcheen	517	14	.....	531	70	461
Sumas	632	.....	.....	632	.....	632
Summerland	14,562	.....	.....	14,562	10,875	3,687
Surrey	11,878	510	40	12,428	1,461	10,967
Tadanac	.....	.....	.....	.....	.....	.....
West Vancouver	28,545	141	32	28,718	134	28,584
Totals	$3,139,320	$4,648	$2,915	$3,146,883	$548,628	$2,598,255

XVC.—TAX SALE LANDS AS AT DECEMBER 31ST, 1946—VILLAGES.

Villages.	Subject to Redemption.	Not Subject to Redemption.	Total.
Abbotsford	.....	$1	$1
Hope	.....	332	332
New Denver	.....	102	102
Quesnel	.....	66	66
Smithers	.....	162	162
Stewart	$107	9,815	9,922
Totals	$107	$10,478	$10,585

XVI.—PERCENTAGE RELATIONSHIP OF THE ASSESSED VALUE OF LANDS AND IMPROVEMENTS ACQUIRED THROUGH TAX SALES TO 1946 ASSESSMENT.

	Land.			Improvements.			Land and Improvements.							
	Total Assessed Value.	Assessed Value acquired through Tax Sales.	Percentage Assessed Value acquired through Tax Sales to Total Assessed Value.	Total Assessed Value.	Assessed Value acquired through Tax Sales.	Percentage Assessed Value acquired through Tax Sales to Total Assessed Value.	Total Assessed Value.	Assessed Value acquired through Tax Sales.	Percentage Assessed Value acquired through Tax Sales to Total Assessed Value.	Total Assessed Value (Land and Improvements).	Assessments less Exemptions.	Percentage Assessments less Exemptions to Total Assessed Value (Land and Improvements).	Assessments less Exemptions other than acquired through Tax Sales.	Percentage Assessments less Exemptions other than acquired through Tax Sales to Total Assessed Value (Land and Improvements).
Cities—XVIA	$72,637,165	$8,982,187	12.36	$147,158,742	$1,145,308	0.78	$219,795,907	$10,127,495	4.61	$219,795,907	$157,745,346	71.77	$167,872,841	76.38
Districts—XVIB	72,362,203	9,357,769	12.93	163,443,084	321,901	0.20	235,805,287	9,679,670	4.10	235,805,287	182,650,671	77.46	192,330,341	81.56
Villages—XVIC	3,690,589	22,725	0.61	11,270,928	7,820	0.07	14,961,517	30,545	0.20	14,961,517	13,281,546	88.77	13,312,091	88.97
Totals	$148,689,957	$18,362,681	12.35	$321,872,754	$1,475,029	0.46	$470,562,711	$19,837,710	4.21	$470,562,711	$353,677,563	75.16	$373,515,273	79.37
Vancouver	146,213,083	5,908,150	4.04	265,101,801	185,700	0.07	411,314,884	6,093,850	1.48	411,314,884	339,871,829	82.63	345,965,679	84.11
Grand totals	$294,903,040	$24,270,831	8.23	$586,974,555	$1,660,729	0.28	$881,877,595	$25,931,560	2.94	$881,877,595	$693,549,392	78.64	$719,480,952	81.58

XVIA.—PERCENTAGE RELATIONSHIP OF THE ASSESSED VALUE OF LANDS AND IMPROVEMENTS ACQUIRED THROUGH TAX SALES TO 1946 ASSESSMENT—CITIES.

Cities.	Land.			Improvements.			Land and Improvements.								
	Total Assessed Value.	Assessed Value acquired through Tax Sales.	Percentage Assessed Value acquired through Tax Sales to Total Assessed Value.	Total Assessed Value.	Assessed Value acquired through Tax Sales.	Percentage Assessed Value acquired through Tax Sales to Total Assessed Value.	Total Assessed Value.	Assessed Value acquired through Tax Sales.	Percentage Assessed Value acquired through Tax Sales to Total Assessed Value.	Total Assessed Value (Land and Improvements).	Assessments less Exemptions.	Percentage Assessments less Exemptions to Total Assessed Value (Land and Improvements).	Assessments less Exemptions other than acquired through Tax Sales.	Percentage Assessments less Exemptions other than acquired through Tax Sales to Total Assessed Value (Land and Improvements).	
1. Alberni	$393,716	$101,155	25.69	$936,200	$7,000	0.75	$1,329,916	$108,155	8.13	$1,329,916	$1,134,101	85.28	$1,242,256	93.41	1
2. Armstrong	382,675	7,297	1.91	677,285	2,400	0.35	1,059,960	9,697	0.91	1,059,960	800,295	75.50	809,992	76.41	2
3. Chilliwack	855,289	35,625	4.16	2,543,350	208,800	8.21	3,398,639	244,425	7.19	3,398,639	2,989,939	87.97	3,234,364	95.16	3
4. Courtenay	541,254	11,430	2.11	1,458,431	.....	.....	1,999,685	11,430	0.57	1,999,685	1,732,115	86.62	1,743,545	87.19	4
5. Cranbrook	602,821	19,660	3.26	1,713,875	5,235	0.30	2,316,696	24,895	1.07	2,316,696	1,941,006	83.78	1,965,901	84.85	5
6. Cumberland	138,139	.....	.....	324,405	.....	.....	462,544	.....	.....	462,544	360,494	77.94	360,494	77.94	6
7. Duncan	510,686	700	0.14	1,582,150	.....	.....	2,092,836	700	0.03	2,092,836	1,824,736	87.19	1,825,436	87.22	7
8. Enderby	314,510	37,126	11.80	395,720	120	0.03	710,230	37,246	5.24	710,230	544,369	76.65	581,615	81.89	8
9. Fernie	499,425	109,838	21.99	1,624,660	133,990	8.25	2,124,085	243,828	11.48	2,124,085	1,334,785	62.84	1,578,613	74.32	9
10. Grand Forks	559,424	222,594	39.79	744,430	1,450	0.19	1,303,854	224,044	17.18	1,303,854	854,540	65.54	1,078,584	82.72	10
11. Greenwood	198,780	140,835	70.85	198,205	36,760	18.55	396,985	177,595	44.73	396,985	155,535	39.18	333,130	83.91	11
12. Kamloops	2,045,244	108,780	5.32	5,625,905	790	0.01	7,671,149	109,570	1.42	7,671,149	6,225,244	81.15	6,334,814	82.57	12
13. Kaslo	224,285	35,014	15.61	396,860	10,700	2.69	621,145	45,714	7.36	621,145	418,330	67.35	464,044	74.71	13
14. Kelowna	1,595,222	89,890	5.63	5,994,223	8,625	0.14	7,589,445	98,515	1.30	7,589,445	6,535,600	86.11	6,634,115	87.41	14
15. Kimberley	350,190	.....	.....	2,351,335	.....	.....	2,701,525	.....	.....	2,701,525	2,352,420	87.08	2,352,420	87.08	15
16. Ladysmith	166,874	7,930	4.75	643,550	1,100	0.17	810,424	9,030	1.11	810,424	730,839	90.18	739,869	91.29	16
17. Merritt	648,268	409,745	63.21	607,883	7,368	1.21	1,256,151	417,113	33.20	1,256,151	702,968	55.96	1,120,081	89.16	17
18. Nanaimo	2,174,609	90,155	4.14	4,863,550	4,500	0.09	7,038,159	94,655	1.34	7,038,159	6,078,251	86.36	6,172,906	87.70	18
19. Nelson	1,898,684	44,735	2.36	5,644,715	2,360	0.04	7,543,399	47,095	0.62	7,543,399	6,237,214	82.68	6,284,309	83.30	19
20. New Westminster	12,474,749	658,309	5.28	23,515,955	46,790	0.20	35,990,704	705,099	1.96	35,990,704	25,657,763	71.29	26,362,862	73.25	20
21. North Vancouver	6,338,667	1,749,525	27.60	7,071,450	11,500	0.16	13,410,117	1,761,025	13.13	13,410,117	8,183,985	61.03	9,945,010	74.16	21
22. Port Alberni	1,162,312	84,657	7.28	4,725,380	550	0.01	5,887,692	85,207	1.45	5,887,692	4,063,593	69.02	4,148,800	70.47	22
23. Port Coquitlam	1,370,557	524,418	38,26	920,245	450	0.05	2,290,802	524,868	22.91	2,290,802	1,539,159	67.19	2,064,027	90.10	23
24. Port Moody	1,004,353	400,500	39.88	709,950	.....	.....	1,714,303	400,500	23.36	1,714,303	1,243,375	72.53	1,643,875	95.89	24
25. Prince George	1,853,741	653,305	35.24	1,803,235	2,240	0.12	3,656,976	655,545	17.92	3,656,976	2,584,128	70.66	3,239,673	88.58	25
26. Prince Rupert	3,702,059	641,929	17,34	10,258,115	18,650	0.18	13,960,174	660,579	4.73	13,960,174	6,972,697	49.95	7,633,276	54.68	26
27. Revelstoke	919,780	203,400	22.11	1,985,300	12,500	0.63	2,905,080	215,900	7.43	2,905,080	2,140,880	73.69	2,356,780	81.12	27
28. Rossland	494,037	38,845	7.86	2,141,880	4,700	0.22	2,635,917	43,545	1.65	2,635,917	2,244,677	85.16	2,288,222	86.81	28
29. Salmon Arm	354,650	9,194	2.59	833,805	.....	.....	1,188,455	9,194	0.77	1,188,455	956,734	80.50	965,928	81.27	29
30. Slocan	80,780	45,550	56.38	93,750	8,270	8.82	174,530	53,820	30.84	174,530	103,410	59.25	157,230	90.09	30
31. Trail	1,638,211	7,900	0.48	6,008,050	.....	.....	7,646,261	7,900	0.10	7,646,261	6,764,371	88.47	6,772,271	88.57	31
32. Vernon	1,972,904	182,385	9.24	4,294,755	456,050	10.62	6,267,659	638,435	10.19	6,267,659	4,783,104	76.31	5,421,539	86.50	32
33. Victoria	25,170,270	2,309,761	9.18	44,470,140	152,410	0.34	69,640,410	2,462,171	3.53	69,640,410	47,554,689	68.29	50,016,860	71.82	33
Totals	$72,637,165	$8,982,187	12.36	$147,158,742	$1,145,308	0.78	$219,795,907	$10,127,495	4.61	$219,795,907	$157,745,346	71.77	$167,872,841	76.38	

XVIB.—PERCENTAGE RELATIONSHIP OF THE ASSESSED VALUE OF LANDS AND IMPROVEMENTS ACQUIRED THROUGH TAX SALES TO 1946 ASSESSMENT—DISTRICTS.

Districts.	Land.			Improvements.			Land and Improvements.			Total Assessed Value (Land and Improvements).	Assessments less Exemptions.	Percentage Assessments less Exemptions to Total Assessed Value (Land and Improvements).	Assessments less Exemptions other than acquired through Tax Sales.	Percentage Assessments less Exemptions other than acquired through Tax Sales to Total Assessed Value (Land and Improvements).	
	Total Assessed Value.	Assessed Value acquired through Tax Sales.	Percentage Assessed Value acquired through Tax Sales to Total Assessed Value.	Total Assessed Value.	Assessed Value acquired through Tax Sales.	Percentage Assessed Value acquired through Tax Sales to Total Assessed Value.	Total Assessed Value.	Assessed Value acquired through Tax Sales.	Percentage Assessed Value acquired through Tax Sales to Total Assessed Value.						
1. Burnaby	$13,389,885	$4,672,420	34.89	$18,281,575	$148,090	0.81	$31,671,460	$4,820,510	15.22	$31,671,460	$22,703,925	71.68	$27,524,435	86.90	1
2. Chilliwhack	3,475,727	1,975	0.06	4,040,255	.....	.....	7,515,982	1,975	0.03	7,515,982	7,247,232	96.42	7,249,207	96.45	2
3. Coldstream	617,535	355	0.06	383,790	.....	.....	1,001,325	355	0.03	1,001,325	998,590	99.73	998,945	99.76	3
4. Coquitlam	1,619,748	258,332	15.95	8,123,176	.....	.....	9,742,924	258,332	2.65	9,742,924	3,057,892	31.38	3,316,224	34.03	4
5. Delta	4,540,423	53,097	1.17	4,348,615	6,270	0.14	8,889,038	59,367	0.67	8,889,038	6,573,365	73.95	6,632,732	74.62	5
6. Esquimalt	2,241,862	310,305	13.84	12,316,400	2,250	0.02	14,558,262	312,555	2.15	14,558,262	3,844,482	26.40	4,157,037	28.55	6
7. Fraser Mills	142,730	1,254	0.88	639,878	.....	.....	782,608	1,254	0.16	782,608	781,354	99.84	782,608	100.00	7
8. Glenmore	153,170	.....	.....	193,760	.....	.....	346,930	.....	.....	346,930	310,855	89.60	310,855	89.60	8
9. Kent	869,210	.....	.....	753,160	.....	.....	1,622,370	.....	.....	1,622,370	1,573,909	97.01	1,573,909	97.01	9
10. Langley	2,428,557	27,725	1.14	3,673,675	2,950	0.08	6,102,232	30,675	0.50	6,102,232	5,936,487	97.28	5,967,162	97.78	10
11. Maple Ridge	1,755,479	35,100	2.00	3,334,580	4,900	0.15	5,090,059	40,000	0.78	5,090,059	4,857,074	95.42	4,897,074	96.20	11
12. Matsqui	1,396,516	40,399	2.89	8,613,769	20,715	0.24	10,010,285	61,114	0.61	10,010,285	4,918,220	49.13	4,979,334	49.74	12
13. Mission	742,976	68,086	9.16	5,899,175	45,106	0.76	6,642,151	113,192	1.70	6,642,151	6,495,979	97.80	6,609,171	99.50	13
14. North Cowichan	1,288,955	82,060	6.37	2,979,280	1,300	0.04	4,268,235	83,360	1.95	4,268,235	4,057,215	95.06	4,140,575	97.01	14
15. North Vancouver	5,890,489	2,896,739	49.18	4,954,508	55,415	1.12	10,844,997	2,952,154	27.22	10,844,997	5,206,704	48.01	8,158,858	75.23	15
16. Oak Bay	3,567,640	50,760	1.42	13,116,240	.....	.....	16,683,880	50,760	0.30	16,683,880	16,175,210	96.95	16,225,970	97.25	16
17. Peachland	241,307	42,313	17.53	208,450	400	0.19	449,757	42,713	9.50	449,757	364,289	80.99	407,002	90.49	17
18. Penticton	2,156,990	136,409	6.32	5,627,070	.....	.....	7,784,060	136,409	1.75	7,784,060	6,784,365	87.16	6,920,774	88.91	18
19. Pitt Meadows	751,390	5,250	0.70	535,370	500	0.09	1,286,760	5,750	0.45	1,286,760	1,182,520	91.89	1,188,270	92.34	19
20. Richmond	5,118,211	182,107	3.56	10,645,485	470	0.00	15,763,696	182,577	1.16	15,763,696	11,102,252	70.43	11,284,829	71.59	20
21. Saanich	4,271,478	151,955	3.56	15,928,290	25,085	0.16	20,199,768	177,040	0.88	20,199,768	17,637,113	87.31	17,814,153	88.19	21
22. Salmon Arm	839,745	54,990	6.55	1,066,930	6,100	0.57	1,906,675	61,090	3.20	1,906,675	1,814,733	95.18	1,875,823	98.38	22
23. Spallumcheen	1,555,520	1,700	0.11	490,330	500	0.10	2,045,850	2,200	0.10	2,045,850	2,035,960	99.52	2,038,160	99.62	23
24. Sumas	898,816	1,610	0.18	893,380	160	0.02	1,792,196	1,770	0.10	1,792,196	1,738,498	97.00	1,740,268	97.10	24
25. Summerland	1,111,022	34,953	3.15	2,151,805	700	0.03	3,262,827	35,653	1.09	3,262,827	3,099,819	95.00	3,135,472	96.09	25
26. Surrey	6,214,837	151,150	2.43	8,264,708	240	0.00	14,479,545	151,390	1.04	14,479,545	13,465,874	93.00	13,617,264	94.04	26
27. Tadanac	569,294	.....	.....	16,796,595	.....	.....	17,365,889	.....	.....	17,365,889	15,951,084	91.85	15,951,084	91.85	27
28. West Vancouver	4,512,691	96,725	2.14	9,182,835	750	0.01	13,695,526	97,475	0.71	13,695,526	12,735,671	92.99	12,833,146	93.70	28
Totals	$72,362,203	$9,357,769	12.93	$163,443,084	$321,901	0.20	$235,805,287	$9,679,670	4.10	$235,805,287	$182,650,671	77.46	$192,330,341	81.56	

XVIc.—PERCENTAGE RELATIONSHIP OF THE ASSESSED VALUE OF LANDS AND IMPROVEMENTS ACQUIRED THROUGH TAX SALES TO 1946 ASSESSMENT—VILLAGES.

Villages.	Land.			Improvements.			Land and Improvements.			Total Assessed Value (Land and Improvements).	Assessments less Exemptions.	Percentage Assessments less Exemptions to Total Assessed Value (Land and Improvements).	Assessments less Exemptions other than acquired through Tax Sales.	Percentage Assessments less Exemptions other than acquired through Tax Sales to Total Assessed Value (Land and Improvements).	
	Total Assessed Value.	Assessed Value acquired through Tax Sales.	Percentage Assessed Value acquired through Tax Sales to Total Assessed Value.	Total Assessed Value.	Assessed Value acquired through Tax Sales.	Percentage Assessed Value acquired through Tax Sales to Total Assessed Value.	Total Assessed Value.	Assessed Value acquired through Tax Sales.	Percentage Assessed Value acquired through Tax Sales to Total Assessed Value.						
1. Abbotsford	$209,543	$606	0.29	$607,100	.....	.....	$816,643	$606	0.07	$816,643	$798,437	97.77	$799,043	97.84	1
2. Alert Bay	43,235	.....	.....	229,790	.....	.....	273,025	.....	.....	273,025	273,025	100.00	273,025	100.00	2
3. Burns Lake	36,785	100	0.27	219,475	$250	0.11	256,260	350	0.14	256,260	158,070	61.68	158,420	61.82	3
4. Castlegar*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	4
5. Chapman Camp	24,843	.....	.....	291,025	.....	.....	315,868	.....	.....	315,868	315,648	99.93	315,648	99.93	5
6. Comox	150,760	.....	.....	382,540	.....	.....	533,300	.....	.....	533,300	533,300	100.00	533,300	100.00	6
7. Cranberry Lake	74,875	.....	.....	296,205	.....	.....	371,080	.....	.....	371,080	357,425	96.32	357,425	96.32	7
8. Creston	226,719	.....	.....	782,740	.....	.....	1,009,459	.....	.....	1,009,459	838,329	83.05	838,329	83.05	8
9. Dawson Creek	251,712	.....	.....	1,596,117	.....	.....	1,847,829	.....	.....	1,847,829	1,840,238	99.59	1,840,238	99.59	9
10. Gibsons Landing	42,439	.....	.....	73,650	.....	.....	116,089	.....	.....	116,089	113,429	97.71	113,429	97.71	10
11. Hope	175,303	2,100	1.20	296,750	.....	.....	472,053	2,100	0.44	472,053	433,920	91.92	436,020	92.36	11
12. Lake Cowichan	131,521	.....	.....	199,645	.....	.....	331,166	.....	.....	331,166	312,016	94.22	312,016	94.22	12
13. Lillooet*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	13
14. Lytton	37,764	.....	.....	119,600	.....	.....	157,364	.....	.....	157,364	133,239	84.67	133,239	84.67	14
15. McBride	46,379	.....	.....	175,248	.....	.....	221,627	.....	.....	221,627	210,607	95.03	210,607	95.03	15
16. Mission	506,631	12,705	2.51	1,250,764	4,270	0.34	1,757,395	16,975	0.97	1,757,395	1,491,241	84.85	1,508,216	85.82	16
17. New Denver	46,928	645	1.37	179,215	.....	.....	226,143	645	0.28	226,143	105,873	46.82	106,518	47.10	17
18. North Kamloops*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	18
19. Oliver	96,057	.....	.....	321,146	.....	.....	417,203	.....	.....	417,203	417,003	99.95	417,003	99.95	19
20. Osoyoos	73,502	.....	.....	169,195	.....	.....	242,697	.....	.....	242,697	242,697	100.00	242,697	100.00	20
21. Parksville	102,045	.....	.....	216,850	.....	.....	318,895	.....	.....	318,895	318,195	99.78	318,195	99.78	21
22. Pouce Coupe	22,931	.....	.....	194,441	.....	.....	217,372	.....	.....	217,372	154,072	70.88	154,072	70.88	22
23. Qualicum Beach	275,108	.....	.....	513,750	.....	.....	788,858	.....	.....	788,858	781,138	99.02	781,138	99.02	23
24. Quesnel	160,975	325	0.20	499,330	.....	.....	660,305	325	0.05	660,305	466,863	70.70	467,188	70.75	24
25. Salmo*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	25
26. Silverton	18,457	.....	.....	72,070	.....	.....	90,527	.....	.....	90,527	69,107	76.34	69,107	76.34	26
27. Smithers	233,025	965	0.41	552,720	.....	.....	785,745	965	0.12	785,745	558,135	71.03	559,100	71.15	27
28. Stewart	197,079	5,130	2.60	261,147	3,300	1.26	458,226	8,430	1.84	458,226	311,758	68.03	320,188	69.87	28
29. Terrace	97,575	.....	.....	250,935	.....	.....	348,510	.....	.....	348,510	306,385	87.91	306,385	87.91	29
30. Tofino	21,077	149	0.71	97,620	.....	.....	118,697	149	0.12	118,697	102,478	86.36	102,627	86.46	30
31. Vanderhoof	40,590	.....	.....	184,500	.....	.....	225,090	.....	.....	225,090	185,852	82.57	185,852	82.57	31
32. Westview	246,746	.....	.....	876,960	.....	.....	1,123,706	.....	.....	1,123,706	1,078,016	95.93	1,078,016	95.93	32
33. Williams Lake	99,985	.....	.....	360,400	.....	.....	460,385	.....	.....	460,385	375,050	81.46	375,050	81.46	33
Totals	$3,690,589	$22,725	0.61	$11,270,928	$7,820	0.07	$14,931,517	$30,545	0.20	$14,961,517	$13,281,546	88.77	$13,312,091	88.97	

* Incorporated 1946.

XVII.—CERTIFICATES OF APPROVAL ISSUED ON MONEY BY-LAWS DURING 1946.

Municipalities.	By-law No.	Purpose.	Amount.	Term.	Rate.	Certificate No.	Date of Certificate.
Cities—				Years.	Per Cent.		
Chilliwack	787	Fire-hall	$45,000.00	10	3	1960	April 13, 1946.
Chilliwack	788	Hospital Loan	18,000.00	6	3	1961	April 13, 1946.
Cranbrook	856	School	200,000.00	20	3	1963	May 11, 1946.
Grand Forks	388	Road Improvements	25,000.00	15	3½	1992	August 16,1946.
Kamloops	960	Waterworks Extension	16,000.00	15	3½	1982	July 29, 1946.
Kamloops	961	Sewer Extension	18,000.00	15	3½	1983	July 29, 1946.
Kamloops	963	Streets	6,000.00	10	3½	1984	July 29, 1946.
Kelowna	1208	Civic Centre Purchase	60,000.00	20	3½	1951	February 1, 1946.
Kelowna	1214	Airport Purchase	20,000.00	10	3	1950	February 1, 1946.
Kelowna	1275	High School	165,000.00	20	3½	1970	June 8, 1946.
Kelowna	1300	Public Works Equipment	40,000.00	10	3	1994	September 16, 1946.
Kelowna	1301	Cemetery Purchase	10,000.00	10	3	1995	September 16, 1946.
Kimberley	36	Light and Power Loan	87,000.00	15	2½–3	1998	September 19, 1946.
Kimberley	37	Waterworks Loan	120,000.00	15	2½–3	1997	September 19, 1946.
Kimberley	38	Works Equipment	19,000.00	8	2½–3	1999	September 19, 1946.
Nanaimo	689	City Hall	117,000.00	20	3–3½	1972	June 14, 1946.
Nanaimo	690	School Loan	107,000.00	20	3–3½	1957	March 25, 1946.
Port Alberni	637	Local Improvement	10,467.10	5	5	2009	October 31, 1946.
Port Alberni	665	Army Camp Purchase	70,000.00	10	3½	2006	October 16, 1946.
Rossland	694	Equipment Loan	16,000.00	10	4	2004	October 7, 1946.
Rossland	695	Street Improvement	12,000.00	10	4	2005	October 7, 1946.
Salmon Arm	452	School Loan	45,800.00	20	3	1968	June 5, 1946.
Vernon	919	Airport	18,000.00	20	3½	1991	August 15, 1946.
Victoria	3185	Waterworks Loan	108,000.00	20	2½–3	2001	October 4, 1946.
Victoria	3186	Street-lighting	108,000.00	15	2½–3	2002	October 4, 1946.
Victoria	3084, 3191	Civic Arena	150,000.00	15	2½–3	2003	October 4, 1946.
Victoria	3127, 3192	Waterworks Loan	150,000.00	30	3–3½	2000	October 4, 1946.
Victoria	3194	Relief Refunding	270,000.00	9	3½	2007	October 28, 1946.

XVII.—CERTIFICATES OF APPROVAL ISSUED ON MONEY BY-LAWS DURING 1946—*Continued.*

Municipalities.	By-law No.	Purpose.	Amount.	Term.	Rate.	Certificate No.	Date of Certificate.
Districts—				Years.	Per Cent.		
Chilliwhack	.....	School Loan	$40,000.00	5	2½	2010	November 6, 1946.
Coldstream	263	Road	7,000.00	10	2½–3	1988	August 6, 1946.
Coldstream	264	Domestic Water Loan	18,000.00	18	2½–3¼	1989	August 6, 1946.
Coquitlam	472	Local Improvement	5,861.32	10	4½	1971	June 8, 1946.
Delta	364	Road Loan	250,000.00	12	3¼	1962	April 20, 1946.
Glenmore	113	Waterworks Loan	60,000.00	20	3	1981	July 23, 1946.
Langley	597	Fort Langley Fire Protection	2,000.00	5	4	1973	June 24, 1946.
Langley	609	Highway Improvement	305,000.00	10	3	1974	July 15, 1946.
Langley	613	School Loan	429,000.00	20	3	1975	July 15, 1946.
Langley	614	Hospital Loan	75,000.00	20	3	1976	July 15, 1946.
Langley	615	Fire Protection	2,500.00	5	3	1977	July 15, 1946.
Maple Ridge	146A, 177A	Hard-surfacing	45,000.00	10	3	1967	May 22, 1946.
Maple Ridge	179A	Water	150,000.00	20	3	1980	July 23, 1946.
Oak Bay	1366	Uplands Park Loan	65,000.00	20	3	1964	May 15, 1946.
Oak Bay	1367	Waterworks Loan	80,000.00	20	3	1966	May 21, 1946.
Peachland	233	Roads and Streets (Construction and Improvement)	3,000.00	10	4	1959	March 28, 1946.
Penticton	764	Street Loan	73,000.00	15	3½	1952	February 5, 1946.
Penticton	765	Parks Loan	27,000.00	15	3½	1953	February 5, 1946.
Penticton	767	School Loan	7,000.00	7	3½	1954	February 5, 1946.
Penticton	786	Sewer Loan	310,000.00	25	2¼–3	1965	May 17, 1946.
Pitt Meadows	232, 239	Waterworks Loan	100,000.00	25	3½	1993	September 12, 1946.
Richmond	1040	Waterworks Loan	225,000.00	20	2¾	2013	December 6, 1946.
Salmon Arm	511	School Loan	68,700.00	20	3	1969	June 5, 1946.
Summerland	600	Hospital Aid	30,000.00	15	3	1978	July 22, 1946.
Surrey	834	South Westminster Fire Protection	10,000.00	10	3½	2011	November 7, 1946.
Surrey	835	Hazelmere Fire Protection	3,750.00	10	3½	2012	November 7, 1946.
West Vancouver	1126	Waterworks Loan	75,000.00	20	2¼–3	1986	August 5, 1946.
West Vancouver	1127	Works Loan	75,000.00	10	2¼	1987	August 5, 1946.
Villages—							
Hope	128	Waterworks Loan	30,000.00	15	3	2008	October 29, 1946.
Lake Cowichan	21	Waterworks	35,000.00	15	3–3½	1985	August 1, 1946.
Mission	159	Waterworks Extension	100,000.00	20	3½	1979	July 23, 1946.

XVIIIA.—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	Taylor, A. F.		Cocks, C. C.
City of Armstrong	March 31, 1913	Fifer, R. A.		Game, G. W.
The City of Chilliwack	February 21, 1908	Minter, H. Glen		McCammon, T. T.
The Corporation of the City of Courtenay	January 1, 1915	Tull, F. W.		Simms, H. C.
The Corporation of the City of Cranbrook	November 1, 1905	Burgess, F. W.		Sang, R. E.
The Corporation of the City of Cumberland	January 1, 1898	Brighton, L.		Maxwell, A.
The Corporation of the City of Duncan	March 4, 1912	Berry, G. M.		Wragg, J. C.
The Corporation of the City of Enderby	March 1, 1905	Rosoman, Miss Hazel		Logan, W. H.
The Corporation of the City of Fernie	July 28, 1904	Robertson, G. M.		Hawkey, B. J.
The Corporation of the City of Grand Forks	April 15, 1897	Hutton, J. A.		Manly, D. C.
The Corporation of the City of Greenwood	July 12, 1897	Hartley, G. A.		McArthur, W. E.
The Corporation of the City of Kamloops	July 1, 1893	Levey, H. M.		Scott, F. W.
The Corporation of the City of Kaslo	August 14, 1893	Gardner, R. D.		Baker, G. S.
The Corporation of the City of Kelowna	May 4, 1905	Dunn, G. H.		Hughes-Games, W. H.
The Corporation of the City of Kimberley	March 29, 1944	Corker, A. D.		Swan, Clifford.
The Corporation of the City of Ladysmith	June 3, 1904	Wood, R. S.		Jameson, E.
Corporation of the City of Merritt	April 1, 1911	Dunnigan, Miss Agnes		Gay, F. S. (Commissioner).
The Corporation of the City of Nanaimo	December 24, 1874	Hackwood, H.	James, T. D. (T.)	Muir, George.
The Corporation of the City of Nelson	March 18, 1897	Gordon, W. A.		Waters, T. H.
Corporation of the City of New Westminster	July 16, 1860	Brine, A. G.	Greene, W. A. (T.)	Mott, Wm. M.
The Corporation of the City of North Vancouver	March 29, 1906	Gibbs, R. C.		Loutet, J.
Corporation of the City of Port Alberni	March 12, 1912	Kitto, F. L.		Hamilton, W. C.
The Corporation of the City of Port Coquitlam	March 7, 1913	Leigh, G. R.		Davies, C. S.
City of Port Moody	March 7, 1913	Lye, J. J.		Stanley, F. C.
City of Prince George	March 6, 1915	Fraser, W. G.		Nicholson, J.
City of Prince Rupert	March 10, 1910	Thain, H. D.	Foote, H. M. (T.)	Arnold, Mrs. N. E.
The Corporation of the City of Revelstoke	March 1, 1899	Reynolds, B. R.		Hardman, W.
The Corporation of the City of Rossland	March 18, 1897	McLeod, J. A.		Corner, J. R.
Corporation of the City of Salmon Arm	March 12, 1912	Lingford, R.		Scales, H. W.
The Corporation of the City of Slocan	June 1, 1901	Graham, W. E.		Popoff, Mrs. E. D.
The Corporation of the City of Trail	June 14, 1901	Tregoning, E. F.		Bryan, J. E.
The Corporation of the City of Vernon	December 30, 1892	Wright, J. W.		Howrie, David.
The Corporation of the City of Victoria	August 2, 1862	Hunter, M. F.	Macdonald, D. A. (C.)	George, P. E.
City of Vancouver	April 6, 1886	Thompson, R.	Jones, Frank (C.)	Jones, C. (Acting Mayor).

XVIIIB.—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.	Morrison, G. A.	Edmonds.
The Corporation of the Township of Chilliwhack	April 26, 1873	Brice, S. L.	Richardson, Wm. T.	Chilliwack.
The Corporation of the District of Coldstream	December 21, 1906	Kinloch, D. F. B.	Browne, A.	Vernon.
The Corporation of the District of Coquitlam	July 25, 1891	Lemax, C.	Christmas, L. J.	1111 Brunette St., New Westminster.
The Corporation of Delta	November 10, 1879	Smith, J. P.	Kirkland, J. W.	Ladner.
Corporation of the Township of Esquimalt	September 1, 1912	Mesher, Miss V. M.	Thomas, A. I.	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.	Henderson, C.	Kelowna.
The Corporation of the District of Kent	January 1, 1895	Chaplin, A. P.	Pretty, H. R.	Agassiz.
The Corporation of the Township of Langley	April 26, 1873	Fountain, E. A.	Booth, N.	Murrayville.
Corporation of the District of Maple Ridge	September 12, 1874	Davenport, H. M.	Mussallem, S.	Haney.
The Corporation of the District of Matsqui	November 26, 1892	Baynes, W. E.	Taylor, G. W.	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	VandeCasteyen, A.	Chapman, D. D.	Duncan.
The Corporation of the District of North Vancouver	August 10, 1891	Saunders, F. G.	Sowden, M. E. (Commissioner)	North Vancouver.
The Corporation of the District of Oak Bay	July 2, 1906	Blandy, R. F.	Walker, W. M.	Oak Bay.
The Corporation of the District of Peachland	January 1, 1909	Inglis, C. C.	Miller, A. E.	Peachland.
The Corporation of the District of Penticton	January 1, 1909	Andrew, H. G.	Lyon, R.	Penticton.
The Corporation of the District of Pitt Meadows	April 1, 1914	Thompson, W. T. A.	Park, W. J.	Pitt Meadows.
The Corporation of the Township of Richmond	November 10, 1879	Palmer, R. C.	Grauer, R. M.	Brighouse.
The Corporation of the District of Saanich	March 1, 1906	Tribe, J.	Warren, E. C.	Royal Oak.
The Corporation of the District of Salmon Arm	May 15, 1905	Johnston, D.	Metford, L. S.	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.	Powell, W. R.	West Summerland.
The Corporation of the District of Surrey	November 10, 1879	Livingstone, P.	Archibald, J. R.	Cloverdale.
The Corporation of the District of Tadanac	December 21, 1922	Stewart, P. C.	DeLong, L. M.	Tadanac.
Corporation of the District of West Vancouver	March 15, 1912	Harrison, R. A.	Brown, T. J.	Hollyburn.

XVIIIc.—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	Nixon, H. C.	Shore, M. M.	Abbotsford.
The Corporation of the Village of Alert Bay	January 14, 1946	Phillips, D. J.	Bice, R. R.	Alert Bay.
The Corporation of the Village of Burns Lake	December 6, 1923	Wilson, W.	Taylor, Vern A.	Burns Lake.
The Corporation of the Village of Campbell River	June 24, 1947	Hulme, Gordon G.	Thulin, Carl	Campbell River.
The Corporation of the Village of Castlegar	October 30, 1946	Vickers, H.	Walker, Otto	Castlegar.
The Corporation of the Village of Chapman Camp	February 15, 1937	Bidder, Mrs. R. J.	Schneider, G. M.	Chapman Camp.
The Corporation of the Village of Comox	January 14, 1946	Pickering, Miss L.	Noel, Jack	Comox.
The Corporation of the Village of Cranberry Lake	June 11, 1942	Johnson, R. S. W.	Brooks, R. J.	Cranberry Lake.
The Corporation of the Village of Creston	May 14, 1924	Key, Gordon A.	Mallandaine, E.	Creston.
The Corporation of the Village of Dawson Creek	May 26, 1936	McPhee, Miss M. L.	Clark, A. F.	Dawson Creek.
The Corporation of the Village of Gibsons Landing	March 4, 1929	Burns, Robt.	Hull, A. E.	Gibsons Landing.
The Corporation of the Village of Hope	April 6, 1929	Stuart, Miss M. G. K.	Parnaby, F.	Hope.
The Corporation of the Village of Lake Cowichan	August 19, 1944	Greenwell, A. B.	Grosskleg, W. F.	Lake Cowichan.
The Corporation of the Village of Lillooet	December 20, 1946	Angman, E. E.	Estabrook, O. G.	Lillooet.
The Corporation of the Village of Lytton	May 3, 1945	Rebagliati, Miss A. C.	Whitley, A. C.	Lytton.
The Corporation of the Village of McBride	April 7, 1932	Long, G. A.	Waller, F. L.	McBride.
The Corporation of the Village of Mission	December 30, 1922	Marsh, H. W.	Lawrence, A. N.	Mission.
The Corporation of the Village of New Denver	January 12, 1929	Angrignon, F. H.	Draper, James	New Denver.
The Corporation of the Village of North Kamloops	October 22, 1946	MacDonald, N. A.	Wilson, W. S.	North Kamloops.
The Corporation of the Village of Oliver	December 31, 1945	Casorso, V. R.	Laird, W. H.	Oliver.
The Corporation of the Village of Osoyoos	January 14, 1946	Hesketh, H. H.	Horner, R. R.	Osoyoos.
The Corporation of the Village of Parksville	June 19, 1945	Hocking, T.	Marks, H. J.	Parksville.
The Corporation of the Village of Pouce Coupe	January 5, 1932	Tyrrell, C.	Jamieson, T.	Pouce Coupe.
The Corporation of the Village of Qualicum Beach	May 5, 1942	Thwaites, E. D.	Welch, H. J.	Qualicum Beach.
The Corporation of the Village of Quesnel	March 23, 1928	Mills, A. L.	Tuffley, H. B.	Quesnel.
The Corporation of the Village of Salmo	October 30, 1946	Hearn, A. W. (Acting)	Johns, Henry	Salmo.
The Corporation of the Village of Silverton	May 6, 1930	Kelly, J. T.	Wilson, T. H.	Silverton.
The Corporation of the Village of Smithers	October 6, 1921	Higgins, H. C.	Davies, H.	Smithers.
The Corporation of the Village of Stewart	May 16, 1930	Harrison, F. C.	Neweller, W. L.	Stewart.
The Corporation of the Village of Terrace	December 31, 1927	Sherwood, N.	Haugland, E.	Terrace.
The Corporation of the Village of Tofino	February 5, 1932	Burchett, Mrs. E. M.	Hansen, John	Tofino.
The Corporation of the Village of Vanderhoof	January 22, 1926	Ogston, Geo.	Philpott, J. E.	Vanderhoof.
The Corporation of the Village of Westview	June 11, 1942	Clapp, Jas. A.	Lyon, R. S.	Westview.
The Corporation of the Village of Williams Lake	March 15, 1929	Gibbon, E. H.	Anderson, J. W.	Williams Lake.

XIX.—AREA AND POPULATION.

	Area in Acres.	Population.	
		1941 Census.	Estimated.
Cities—XIXA	51,813	162,270	215,250
Districts—XIXB	989,409	167,271	228,154
Villages—XIXC	12,816	19,290	27,593
Totals	1,054,038	348,831	470,997
Vancouver	27,965	275,353	339,350
Grand totals	1,082,003	624,184	810,347

XIXA.—AREA AND POPULATION—CITIES.

Cities.	Area in Acres.	Population.	
		1941 Census.	Estimated.
Alberni	1,320	1,807	2,300
Armstrong	1,140	977	1,100
Chilliwack	1,040	3,675	4,000
Courtenay	840	1,737	2,000
Cranbrook	263	2,568	3,000
Cumberland	66	885	1,000
Duncan	500	2,189	3,000
Enderby	655	538	800
Fernie	329	2,545	3,000
Grand Forks	1,800	1,259	1,500
Greenwood	640	363	1,000
Kamloops	912	5,959	7,500
Kaslo	400	468	1,100
Kelowna	1,525	5,118	9,500
Kimberley	907	4,281*	5,180
Ladysmith	220	1,706	1,986
Merritt	1,679	940	1,200
Nanaimo	1,020	6,635	6,700
Nelson	951	5,912	6,000
New Westminster	4,394	21,967	33,000
North Vancouver	3,131	8,914	12,500
Port Alberni	2,170	4,584	6,927
Port Coquitlam	6,200	1,539	2,000
Port Moody	2,980	1,512	2,200
Prince George	1,092	2,027	5,500
Prince Rupert	4,761	6,714	8,200
Revelstoke	570	2,106	3,000
Rossland	1,920	3,657	3,657
Salmon Arm	506	836	950
Slocan	196	183	450
Trail	846	9,392	10,000
Vernon	2,200	5,209	10,000
Victoria	4,640	44,068	55,000
Totals	51,813	162,270	215,250

* Estimated; incorporated since 1941.

XIXB.—AREA AND POPULATION—DISTRICTS.

Districts.	Area in Acres.	Population.	
		1941 Census.	Estimated.
Burnaby	24,778	30,328	39,000
Chilliwhack	53,000	7,787	10,500
Coldstream	17,182	867	1,000
Coquitlam	37,204	7,949	10,000
Delta	80,818	4,287	5,000
Esquimalt	1,500	3,737	4,500
Fraser Mills	390	552	449
Glenmore	3,651	404	750
Kent	45,600	1,287	1,600
Langley	78,748	7,769	10,500
Maple Ridge	66,000	6,476	7,500
Matsqui	54,165	5,601	7,500
Mission	73,000	2,718	4,000
North Cowichan	48,713	4,590	5,200
North Vancouver	40,818	5,931	8,000
Oak Bay	2,552	9,240	11,000
Peachland	3,520	479	500
Penticton	7,000	5,777	9,000
Pitt Meadows	12,000	1,119	1,150
Richmond	35,000	10,370	18,500
Saanich	36,267	18,173	25,000
Salmon Arm	46,000	1,786	1,920
Spallumcheen	65,300	1,805	2,100
Sumas	37,800	2,473	2,900
Summerland	12,000	2,054	3,000
Surrey	85,000	14,840	26,500
Tadanac	888	510	585
West Vancouver	20,515	8,362	10,500
Totals	989,409	167,271	228,154

XIXc.—AREA AND POPULATION—VILLAGES.

Villages.	Area in Acres.	Population.	
		1941 Census.	Estimated.
Abbotsford	160	562	900
Alert Bay	220	371*	371
Burns Lake	154	218	425
Castlegar	466	956*	956
Chapman Camp	90	513	520
Comox	415	637*	637
Cranberry Lake	251	850*	1,050
Creston	430	1,153	1,500
Dawson Creek	465	518	2,875
Gibsons Landing	60	262	400
Hope	1,200	515	1,800
Lake Cowichan	470	663*	913
Lillooet	152	333*	333
Lytton	100	226*	226
McBride	240	237	312
Mission	821	1,957	2,100
New Denver	124	310	820
North Kamloops	511	802*	802
Oliver	259	875*	875
Osoyoos	206	545*	545
Parksville	852	425*	425
Pouce Coupe	109	251	250
Qualicum Beach	106	259*	500
Quesnel	295	653	1,200
Salmo	331	443*	443
Silverton	95	207	250
Smithers	950	759	1,200
Stewart	790	446	400
Terrace	320	355	700
Tofino	440	246	250
Vanderhoof	220	350	415
Westview	1,190	1,853*	2,300
Williams Lake	324	540	900
Totals	12,816	19,290	27,593

* Estimated; incorporated since 1941.

XX.—DOMICILIATION OF DEBENTURE DEBT AS AT DECEMBER 31ST, 1946.

	Issued, sold, and outstanding.	Issued and unsold.	Unissued.	Total.
Canada only—				
Cities	$23,608,203	$510,800	$681,000	$24,800,003
Districts	9,377,296	1,194,200	175,000	10,746,496
Villages	108,329	.....	.....	108,329
Totals	$33,093,828	$1,705,000	$856,000	$35,654,828
Vancouver	20,935,823	.....	.....	20,935,823
Grand totals	$54,029,651	$1,705,000	$856,000	$56,590,651
London (England) only—				
Cities	$3,007,999	.....	.....	$3,007,999
Districts	.....	.....	.....	.....
Villages	.....	.....	.....	.....
Totals	$3,007,999	.....	.....	$3,007,999
Vancouver	25,325,113	.....	.....	25,325,113
Grand totals	$28,333,112	.....	.....	$28,333,112
London (England) and Canada—				
Cities	$83,736	.....	.....	$83,736
Districts	933,200	.....	.....	933,200
Villages	.....	.....	.....	.....
Totals	$1,016,936	.....	.....	$1,016,936
Vancouver	4,366,224	.....	.....	4,366,224
Grand totals	$5,383,160	.....	.....	$5,383,160
New York only—				
Cities	.....	.....	.....	.....
Districts	.....	.....	.....	.....
Villages	.....	.....	.....	.....
Totals	.....	.....	.....	.....
Vancouver	.....	.....	.....	.....
Grand totals	.....	.....	.....	.....
New York and Canada—				
Cities	$2,286,361	.....	.....	$2,286,361
Districts	93,725	.....	.....	93,725
Villages	.....	.....	.....	.....
Totals	$2,380,086	.....	.....	$2,380,086
Vancouver	13,046,939	.....	.....	13,046,939
Grand totals	$15,427,025	.....	.....	$15,427,025
London (England), New York, and Canada—				
Cities	$187,120	.....	.....	$187,120
Districts	1,354,000	.....	.....	1,354,000
Villages	.....	.....	.....	.....
Totals	$1,541,120	.....	.....	$1,541,120
Vancouver	1,837,273	.....	.....	1,837,273
Grand totals	$3,378,393	.....	.....	$3,378,393
Others—				
Cities	.....	.....	.....	.....
Districts	.....	.....	.....	.....
Villages	.....	.....	.....	.....
Totals	.....	.....	.....	.....
Vancouver	.....	.....	.....	.....
Grand totals	.....	.....	.....	.....
Totals—				
Cities	$29,173,419	$510,800	$681,000	$30,365,219
Districts	11,758,221	1,194,200	175,000	13,127,421
Villages	108,329	.....	.....	108,329
Totals	$41,039,969	$1,705,000	$856,000	$43,600,969
Vancouver	65,511,372	.....	.....	65,511,372
Grand totals	$106,551,341	$1,705,000	$856,000	$109,112,341

XXI.—TOTAL UNMATURED DEBENTURE DEBT WITH RATES OF INTEREST AS AT DECEMBER 31ST, 1946.

	2%.	2½%.	3%.	3½%.	4%.	4½%.	5%.	5½%.	6%.	Other.	Total.
Cities	$358,985	$3,836,961	$2,661,095	$3,226,366	$3,154,193	$2,660,654	$5,263,554	$337,924	$755,887	$8,109,600	$30,365,219
Districts	262,630	187,000	1,681,200	3,245,009	630,681	728,240	4,221,836	265,100	609,725	1,296,000	13,127,421
Villages	.....	.....	97,002	.....	4,000	.....	7,327	.....	.....	.....	108,329
Totals	$621,615	$4,023,961	$4,439,297	$6,471,375	$3,788,874	$3,388,894	$9,492,717	$603,024	$1,365,612	$9,405,600	$43,600,969
Vancouver	447,834	1,135,000	4,500,000	4,664,543	20,246,955	8,741,091	23,176,585	862,522	.....	1,736,842	65,511,372
Grand totals	$1,069,449	$5,158,961	$8,939,297	$11,135,918	$24,035,829	$12,129,985	$32,669,302	$1,465,546	$1,365,612	$11,142,442	$109,112,341

XXIA.—DEBENTURES ISSUED, SOLD, AND OUTSTANDING AS AT DECEMBER 31ST, 1946.

	2%.	2½%.	3%.	3½%.	4%.	4½%.	5%.	5½%.	6%.	Other.	Total.
Cities	$358,985	$3,708,961	$2,459,095	$2,967,066	$3,060,193	$2,660,654	$5,262,054	$337,924	$755,887	$7,602,600	$29,173,419
Districts	262,630	87,000	777,000	3,245,009	630,681	728,240	4,191,836	265,100	609,725	961,000	11,758,221
Villages	.....	.....	97,002	.....	4,000	.....	7,327	.....	.....	.....	108,329
Totals	$621,615	$3,795,961	$3,333,097	$6,212,075	$3,694,874	$3,388,894	$9,461,217	$603,024	$1,365,612	$8,563,600	$41,039,969
Vancouver	447,834	1,135,000	4,500,000	4,664,543	20,246,955	8,741,091	23,176,585	862,522	.....	1,736,842	65,511,372
Grand totals	$1,069,449	$4,930,961	$7,833,097	$10,876,618	$23,941,829	$12,129,985	$32,637,802	$1,465,546	$1,365,612	$10,300,442	$106,551,341

XXIB.—DEBENTURES ISSUED AND UNSOLD AS AT DECEMBER 31ST, 1946.

	2%.	2½%.	3%.	3½%.	4%.	4½%.	5%.	5½%.	6%.	Other.	Total.
Cities	.....	$18,000	$20,000	$94,300	$94,000	.....	$1,500	.....	.....	$283,000	$510,800
Districts	.....	.....	829,200	.....	.....	.....	30,000	.....	.....	335,000	1,194,200
Villages	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Totals	.....	$18,000	$849,200	$94,300	$94,000	.....	$31,500	.....	.....	$618,000	$1,705,000
Vancouver	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Grand totals	.....	$18,000	$849,200	$94,300	$94,000	.....	$31,500	.....	.....	$618,000	$1,705,000

XXIC.—DEBENTURES UNISSUED AS AT DECEMBER 31ST, 1946.

	2%.	2½%.	3%.	3½%.	4%.	4½%.	5%.	5½%.	6%.	Other.	Total.
Cities	.....	$110,000	$182,000	$165,000	.....	.....	.....	.....	.....	$224,000	$681,000
Districts	.....	100,000	75,000	.....	.....	.....	.....	.....	.....	.....	175,000
Villages	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Totals	.....	$210,000	$257,000	$165,000	.....	.....	.....	.....	.....	$224,000	$856,000
Vancouver	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Grand totals	.....	$210,000	$257,000	$165,000	.....	.....	.....	.....	.....	$224,000	$856,000

XXII.—ANNUAL INTEREST ON TOTAL UNMATURED DEBENTURE DEBT AS AT DECEMBER 31ST, 1946.

	2%.	2½%.	3%.	3½%.	4%.	4½%.	5%.	5½%.	6%.	Other.	Total.
Cities	$7,178	$95,924	$79,833	$112,922	$126,168	$119,729	$263,178	$18,586	$45,353	$298,412	$1,167,283
Districts	5,252	4,675	50,436	113,576	25,227	32,771	211,091	14,580	36,584	46,458	540,650
Villages	.....	.....	2,910	.....	160	.....	366	.....	.....	.....	3,436
Totals	$12,430	$100,599	$133,179	$226,498	$151,555	$152,500	$474,635	$33,166	$81,937	$344,870	$1,711,369
Vancouver	8,957	28,375	135,000	163,259	809,878	393,349	1,158,829	47,439	.....	57,002	2,802,088
Grand totals	$21,387	$128,974	$268,179	$389,757	$961,433	$545,849	$1,633,464	$80,605	$81,937	$401,872	$4,513,457

XXIIA.—ANNUAL INTEREST ON DEBENTURES ISSUED, SOLD, AND OUTSTANDING AS AT DECEMBER 31ST, 1946.

	2%.	2½%.	3%.	3½%.	4%.	4½%.	5%.	5½%.	6%.	Other.	Total.
Cities	$7,178	$92,724	$73,773	$103,847	$122,408	$119,729	$263,103	$18,586	$45,353	$285,410	$1,132,111
Districts	5,252	2,175	23,310	113,576	25,227	32,771	209,591	14,580	36,584	36,146	499,212
Villages	.....	.....	2,910	.....	160	.....	366	.....	.....	.....	3,436
Totals	$12,430	$94,899	$99,993	$217,423	$147,795	$152,500	$473,060	$33,166	$81,937	$321,556	$1,634,759
Vancouver	8,957	28,375	135,000	163,259	809,878	393,349	1,158,829	47,439	.....	57,002	2,802,088
Grand totals	$21,387	$123,274	$234,993	$380,682	$957,673	$545,849	$1,631,889	$80,605	$81,937	$378,558	$4,436,847

XXIIB.—ANNUAL INTEREST ON DEBENTURES ISSUED AND UNSOLD AS AT DECEMBER 31ST, 1946.

	2%.	2½%.	3%.	3½%.	4%.	4½%.	5%.	5½%.	6%.	Other.	Total.
Cities	.....	$450	$600	$3,300	$3,760	.....	$75	.....	.....	$6,367	$14,552
Districts	.....	.....	24,876	.....	.....	.....	1,500	.....	.....	10,312	36,688
Villages	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Totals	.....	$450	$25,476	$3,300	$3,760	.....	$1,575	.....	.....	$16,679	$51,240
Vancouver	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Grand totals	.....	$450	$25,476	$3,300	$3,760	.....	$1,575	.....	.....	$16,679	$51,240

XXIIC.—ANNUAL INTEREST ON DEBENTURES UNISSUED AS AT DECEMBER 31ST, 1946.

	2%.	2½%.	3%.	3½%.	4%.	4½%.	5%.	5½%.	6%.	Other.	Total.
Cities	.....	$2,750	$5,460	$5,775	.....	.....	.....	.....	.....	$6,635	$20,620
Districts	.....	2,500	2,250	.....	.....	.....	.....	.....	.....	.....	4,750
Villages	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Totals	.....	$5,250	$7,710	$5,775	.....	.....	.....	.....	.....	$6,635	$25,370
Vancouver	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Grand totals	.....	$5,250	$7,710	$5,775	.....	.....	.....	.....	.....	$6,635	$25,370

VICTORIA, B.C.:
Printed by DON MCDIARMID, Printer to the King's Most Excellent Majesty.
1947.

975-1047-6599