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THE  
FINANCIAL SITUATION  
OF  
CERTAIN  
DEPRESSED  
MUNICIPALITIES

WESTVILLE  
DOMINION  
NEW WATERFORD

— NOVA SCOTIA —

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A Study Conducted at the Request  
of  
The Union of Nova Scotia Municipalities



By

HAROLD A. RENOUF

INSTITUTE OF PUBLIC AFFAIRS

DALHOUSIE UNIVERSITY

HALIFAX, CANADA

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Introduction: The Financial and Underlying  
Social-Economic Problems of the Three Towns

by

Guy Henson  
Director, Institute of Public Affairs  
Dalhousie University

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For some years now, the Union of Nova Scotia Municipalities\* has sought "information" which would enable its Special Committee "to deal intelligently" with the financial problems of certain municipalities depressed by loss or lack of "revenue from industrial assessment".

This report is intended to serve the purpose thus expressed. It is the outcome of an intensive examination of the financial situation of three Towns, namely, Dominion, Westville and New Waterford, by Harold A. Renouf, B. Com., R.I.A., C.A., a senior partner of Messrs. H. R. Doane and Company and head of its Special Services Division. Mr. Renouf is an accountant of wide general (including municipal) experience. The Institute of Public Affairs of Dalhousie University wishes to thank Mr. Renouf and Messrs. H. R. Doane and Company for his authoritative appraisal of the financial situation of these Towns and his contribution to the knowledge of the general framework of their problems.

Arrangements for this study were completed last year. The Special Committee of the Union, under the Chairmanship of Mayor D. A. MacDonald of Glace Bay, had desired if possible to have brought forward a formula of provincial assistance to depressed municipalities. The view was taken in the Institute that such a formula could be determined only after exhaustive study leading to establishment of a new general formula or set of criteria for provincial assistance to municipalities. A comprehensive study of provincial and municipal finance in Nova Scotia has since been undertaken by Messrs. Touche,

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\* Resolutions No. 29 of 1958 and No. 37 of 1961

Ross, Bailey and Smart at the request of the Province.

The Institute of Public Affairs undertook to conduct an analysis of the financial position of the Towns, with particular reference to their tax resources, their scale of effort, their standard of services, and forecasts or projections of their revenues and expenditures. Mr. Renouf's report provided a solid body of essential facts and a general analysis, based in part upon new comparative tables. His facts and findings will, it is safe to predict, clarify what has been a difficult and confused situation. It is to be expected that it will provide, in part at least, a basis for informed action by those concerned at all levels of government and by interested citizens.

In essence, Mr. Renouf finds that the financial problems of the three Towns arise from lack of tax resources and not from extravagance, mismanagement, or lack of effort. Whether any new formula of provincial aid will fit municipalities in these exceptional circumstances is doubtful. Pending the future adoption of any general formula, and in the event that a general formula does not fit, Mr. Renouf's opinion is that special provincial aid is necessary in these cases. He believes that all involved will benefit from accepting and recognizing that condition, and from seeking to realize a maximum of local self-help and the best administrative practices in the light of periodical provincial review of each case.

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This study is the first part of a three-part study envisaged as necessary at its beginning. As Mr. Renouf states, "the financial problems are, however, an integral part of underlying social and economic problems".

Two additional steps are required in the interest of these communities and their people and in the national interest. The first is a complete economic and social study of each community so that its present condition, its trends, and its current outlook can be more fully known. The second necessary step is an examination of its prospects in the light of alternative forms of private effort and



governmental arrangements. The making of these two further investigations will, of course, require sponsorship and considerable finance.

The problems of the depressed or declining community have received relatively little attention in Canada, a young country characterized by economic growth. Usually but not always situated in depressed areas, certain communities have experienced drastic shrinkage or decline because of exhaustion of mines or forest resources, loss of industrial plants or of an industry (such as wooden shipbuilding at one time in Nova Scotia), or new technologies leading to population and marketing shifts such as are now taking place on the Prairies.

All Provinces and regions of Canada are today confronted with the problem of the declining community. In some cases decline to or near the point of extinction is irreversible, and fairly predictable. In other cases, new economic developments and human ingenuity can and do reverse the trend and sometimes lead to a new vitality.

In the past, people could more or less readily move out to new free land or new jobs in boom times. Today, the people of depressed municipalities tend to be less mobile because of lower education, skills and adaptability in modern urban industry. The effects of automation and of chronic unemployment in the economies of Canada and the United States are making more difficult the re-adjustment of people in depressed municipalities. Under the influence of special governmental aid and social assistance, population decline is frequently slight and slow; in some cases large and even increasing numbers of young people are in the school and pre-school age groups. The old rule of individual and family self-help is obviously not meeting the situation automatically and effectively.

During recent years, the Federal Government and individual Provinces have been taking special action in particular cases and developing programs in response to this need. In a brief to the Special Committee of the Senate on Manpower and Employment in 1961, the Canadian Federation of Mayors and Municipalities urged Federal assumption of responsibility and summarized the problem in this way:

"1. Unemployment of people and plant, as already pointed out, is removing the basis for a healthy human existence and for a viable municipal structure in many Canadian Communities. The effects, economic and social, of this deterioration are cumulative and such communities lose the capacity to help themselves. As Dr. Judek has remarked to your committee... 'depressed areas have a slow death'.

"2. Every city and town in Canada represents a large investment, public and private. The savings and work of decades have gone into them. As a nation, we must minimize the building of new communities when usable well-equipped communities already exist. It may be unavoidable in some cases to let some communities become ghost towns - to deliberately facilitate the migration of their people and to abandon their fixed installations, however costly. But such write-offs should not be permitted unless analysis shows that the continued effort to use such sites and plant are uneconomical. It is within our power, by study and action, to prevent unemployment and a slow miserable decline of many of our towns in the midst of a prospering economy."

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The thanks of the Institute of Public Affairs, Dalhousie University should be expressed to the Mayors, Councillors, and Clerks of the three Towns; to Messrs. U. J. Harrington, Municipal Commissioner, and Mr. G. D. Feindel, assistant Municipal Commissioner, of the Nova Scotia Department of Municipal Affairs, who were helpful in providing information from their records by special arrangement with the Department; and to former Mayor J. E. Lloyd of Halifax City, then Chairman of the Dalhousie Municipal Consulting Committee, and to Mr. George S. Mooney, Executive Director, Canadian Federation of Mayors and Municipalities, who took part in discussion at the initiation of this study.

Mr. Renouf and I met with the Councils of Dominion and New Waterford in April, and I visited them previously in September. Mr. Renouf and I had personal discussions with officials of Westville, of which Town Mr. Renouf has close knowledge.

We have appreciated at all times throughout this study the co-operation and consideration of Mayor D. A. MacDonald, Chairman of the Special Committee, and Mrs. Catherine E. Roberts, Secretary of the Union of Nova Scotia Municipalities.



Halifax, Nova Scotia  
May 29, 1964

Mr. Guy Henson, Director  
Institute of Public Affairs  
Dalhousie University  
Halifax, Nova Scotia

Dear Mr. Henson:

You have asked for a review of the financial affairs of the Towns of Dominion and Westville and for a report on their financial position and on any special problems that might exist in respect to these Municipalities. This request was subsequently amended to include the Town of New Waterford.

Statements and schedules, which show in comparative form the revenues and expenditures of these Towns for the years 1951, 1956, and 1961, are attached as an appendix to this report. In certain instances comparable information on school expenditures, revenues and statistics was not available for the year 1951.

#### Brief Description of Statistical Tables

A description of the Tables and a brief comment thereon will serve as a useful introduction. A detailed review of the material contained in the Tables is recommended for a proper assessment of the problems of the depressed municipalities and as background for this report.

Tables 1 and 2 contain general information relating to size, population, tax rates, and capital debt. The significant item to be noted is the decline in population from 1951 to 1961 while the combined Towns were showing an increase and major increases were recorded by Cities and Rural municipalities.

Tables 3 and 4 relate to property assessment, tax levy, and tax arrears. Net tax arrears are also shown so that the town which actually writes off uncollectible taxes can be compared with the town which carries the unpaid balance of taxes offset by a reserve for uncollected and uncollectible taxes. The amount of the ratio and the wide variations from town to town point up a major municipal problem in Nova Scotia.

Tables 5 to 7 show the actual and per capita revenues and expenditures, while Tables 8 and 9 show the same information for the Boards of School Commissioners. Table 10 details the number of pupils registered in each town. It is significant that the school population was increasing while total population was decreasing.

Table 11 shows total school expenditures and sources of school revenues while Tables 12 and 13 show the same information expressed on a per capita and per pupil basis. Unfortunately, school accounts were maintained on a Municipal School Fund basis in 1951 and comparative information for that year was difficult to obtain. The information is sufficient, however, to bring out the substantial increase in the total cost of education in all towns in the Province. A review discloses that towns are paying approximately  $\frac{2}{3}$  of the town incurred costs of primary and secondary education in the Province. This ratio does not include any part of the cost of operating the Teachers College or other similar expenditures made by the Province of Nova Scotia.

Table 14 is the median earnings for male and female workers in 1951 and 1961. Substantial decreases are recorded in the number of male wage earners while the number of female wage earners shows a substantial increase. In both cases substantial increases are recorded in the median salary or wage.

Table 15 details the breakdown of the 1962 assessments into Residential, Commercial, Industrial, and Town-Owned Utilities as well as the percentages for all towns in the Province. Even a brief review of this Table reveals the relationship of the lack of industrial assessment and the depressed municipality.

Table 16 shows the 1963 assessment figures in per capita form and relates the positions of the towns in the survey to the 39 towns of the Province. The per capita figures include property upon which grants in lieu are paid as well as property with taxes fixed by an Act of the Legislature.

Equalized taxable assessments, in total and per capita, are shown in Table 17 and the resulting equalized tax rate (excluding Poll Taxes). These figures are significant because they permit a comparison between towns, and show the relative tax rates as if all towns were assessed on the same basis.

Table 18 has been prepared on a Provincial basis to show the relative position of each municipality with respect to taxable assessment, equalized assessment, and equalized tax rate. A review of this Table discloses wide variances between municipalities. Low taxable assessments in comparison with equalized assessments, in some cases indicate the need for reassessment and in other cases indicate a lack of



assessable property. This conclusion is substantiated by a study of the last two columns where the equalized tax rate and the relative position of each municipality are given. It is not difficult to identify the distressed municipalities which are the subject of this report.

In order that comparisons might be made, and useful information obtained, I selected six additional towns in Nova Scotia to form a background for the comparisons. For this reason, the Towns of Canso, Inverness, Mulgrave, Springhill, Stellarton, and Trenton are included in the statistics. Principal sources of information have been the published reports of the Department of Municipal Affairs of the Province of Nova Scotia and the Dominion Bureau of Statistics.

### The Problems

The problems encountered by these Towns are somewhat similar in their nature, but it must be noted that each Town does not encounter all of the problems or the same problem to the same degree. The problems arise from factors which can be summarized as follows:

- a) total or substantial loss of industrial and commercial assessments:
- b) loss of population:
- c) substantial unemployment and intermittent employment:
- d) a high proportion of pensioners and widows:
- e) an inability to meet financial obligations:
- f) the proportion of taxation revenue required to provide minimum standards:
- g) the level or standard of services within the town.

I have concluded that special problems exist in the Towns of Dominion and Westville and more recently in the Town of New Waterford. New Waterford was added in 1963 to this review because of new conditions; in particular, the mine closure and the possible loss of assessment of mine property as a result of appeals by the property owner presently before the Courts. These conditions are not reflected in the 1951 to 1961 accounts of the Town of New Waterford to the same extent as Dominion and Westville, whose mines were lost early in the ten-year period. New Waterford appears today to be experiencing, at least in part, the same decline in employment and loss of industrial assessment which have adversely affected the financial affairs of the Towns of Dominion and Westville.

There are three major problems facing these Towns:

- 1) Those problems facing all municipal governments and, indeed, all levels of government in Canada, namely, the greater demand for services by the people and the increasing cost of services presently provided:
- 2) The deterioration in the financial affairs resulting from severe loss or decline of industrial assessment:
- 3) In the case of Dominion and Westville--Deficit financing by successive town councils wherein debt charges in particular were postponed by obtaining special loans from the Province of Nova Scotia of an amount equal to the annual debt retirement.

"Government revenues and expenditures as a percentage of gross national product indicate the relative importance of government activities in the economy. In 1961 governments at all levels took 29.9% of the national product in revenue, a proportion equalled only in 1946. Government expenditures in 1961 constituted 32.3% of the gross national product, the highest post-war ratio. The Federal Government's share of the revenue has been declining in recent years, while the provinces' and municipalities' portion has been rising. The same is true of total expenditures."<sup>1</sup>

#### Loss of Assessment

The taxable assessment of Dominion dropped approximately \$31,000 in the ten years between 1951 and 1961, and the reduction for Westville in the same period amounted to \$172,000. Per capita assessments in Dominion, Westville, and New Waterford in 1961 amounted to \$266, \$287, and \$257 respectively, compared with an average per capita assessment for all towns in the Province of \$1,221. It is admitted that the assessment rolls of the various towns are not readily comparable because of the various levels of assessment. For this reason, I have included as a statistical table (Table 17) the equalized taxable assessments of the various towns prepared under the provisions of the Education Act. An examination of this table indicates that on a per capita basis Dominion and Westville are substantially below the other towns in the comparison, excluding Inverness, and show a per capita assessment of approximately 25-30% of the level of assessment for all towns in the Province of Nova Scotia. A comparison of the equalized tax rate, obtained by dividing the actual tax levy by the equalized assessment, discloses that Dominion and Westville have two of the highest equalized tax rates in the Province, in spite of the exclusion of debt charges financed

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1. The national Finances 1962, p. 13 Canadian Tax Foundation



by special Provincial loans.

Table 16 has been prepared by taking the equalized taxable assessments and adding thereto the value of property upon which grants in lieu of taxation are paid as well as property with taxes fixed by an Act of the Legislature. This table shows the relative position on a per capita basis of the selected town in respect to the 39 towns in the Province. It will be noted that Dominion is in last position, Westville in 37th position, and New Waterford in 34th position. The relative position, expressed as a percentage of the contribution to the foundation program under the Education Act, once again discloses that Dominion is last, Westville in 36th position, and New Waterford in 34th position. It is a truism that a municipality must have adequate taxable assessments in order to produce adequate taxation revenues from real property. It is obvious that towns with taxable assessments of 25% to 35% of the provincial towns' average and  $12\frac{1}{2}\%$  to  $17\frac{1}{2}\%$  of the average for the provincial cities must encounter financial problems in attempting to provide even the minimum services required of municipal governments today.

Table 15 expresses the 1962 municipal assessments as a ratio of residential, commercial, industrial, and town-owned utilities assessments. Again it is noted that Dominion and Westville depend substantially upon residential assessment for the production of their tax revenues, their percentages being 80.1% and 76.3% respectively. This compares with an overall Provincial ratio of 56.4%. Industrial assessment in Dominion represents only 2.4% of the assessment roll and 5.4% in Westville compared with the Provincial average of 14.1%. Thus, it is apparent that the burden of increased real property taxation must be borne by the individual ratepayers of the two Towns to a greater degree than in other towns in the Province.

This lack of industrial and commercial assessment has resulted in an inability of the Towns of Dominion and Westville to provide for all expenditures by means of an adequate tax levy. As a result, the Councils have appealed to the Province of Nova Scotia for assistance; and the Province has granted annual loans of an amount equal to the annual debt requirements of the Towns. This action permitted the towns to eliminate from their annual budgets the cost of the retirement of their debt and the carrying charges on their debt. Such a system of financing is the "stop-gap" variety and serves the temporary purpose of avoiding bankruptcy. It does not do justice to

either the recipient Town or the Province, however, in that the basic problem is not solved.

### Standard of Service

An examination of Table 6 which details the municipal expenditures for the ten-year period does not disclose any extraordinary increases in expenditures which are out of line with the other towns in the survey or the total for all towns. This is borne out by an examination of Table 7 wherein the same expenditures are expressed on a per capita basis. The municipal expenditures of the Towns can be expressed as follows:

#### Total Municipal Expenditures - Per Capita

	<u>1961</u>	<u>1951</u>
Dominion	43	28
New Waterford	54	31
Westville	46	25
Towns (Nova Scotia)	73	39
Rural (Nova Scotia)	42	11
Cities (Nova Scotia)	123	76
Nova Scotia	70	32
New Brunswick	76	32
Ontario	137	65
Saskatchewan	123	57

It will be seen that the expenditures on a per capita basis are substantially less than the per capita expenditures for all towns and that Nova Scotia's per capita expenditures are less than the expenditures of New Brunswick, Ontario, and Saskatchewan. One can therefore reasonably conclude that the expenditures in the Towns of Dominion, New Waterford, and Westville are minimum expenditures. Such being the case, the three Towns would be unable to reduce expenditures to any significant degree.

### Municipal Revenues

Municipal Revenues can be conveniently divided into three sources:

- 1) Taxation
- 2) Grants from Governments
- 3) Other Revenues



Revenues per Capita

	<u>1961</u>	<u>1951</u>
Dominion	35	27
New Waterford	58	31
Westville	42	23
Towns (Nova Scotia)	72	39
Rural (Nova Scotia)	42	13
Cities (Nova Scotia)	122	75
Nova Scotia	69	32
New Brunswick	75	32
Ontario	139	65
Saskatchewan	125	58

Revenues for Dominion and Westville have not kept pace with the other Municipal units in Nova Scotia and similarly fall short in comparison with provincial averages in New Brunswick, Ontario, and Saskatchewan.

Percentage Increase in Revenues 1961 - 1951

	<u>Taxation</u>	<u>Grants from Government</u>	<u>Other Revenue</u>
Dominion	4	453	-55
New Waterford	64	568	53
Westville	47	582	-59
Towns	82	702	-32

Revenues as Percent of Expenditures\*

	<u>Taxation</u>		<u>Grants from Gov'ts</u>		<u>Other Revenues</u>		<u>Deficit (Surplus)</u>	
	<u>1961</u>	<u>1951</u>	<u>1961</u>	<u>1951</u>	<u>1961</u>	<u>1951</u>	<u>1961</u>	<u>1951</u>
Dominion	55	80	21	6	4	12	20	2
New Waterford	85	92	17	4	3	3	(5)	1
Westville	63	77	25	7	2	9	10	7
Towns	76	83	18	4	4	12	2	1

\* Includes only Town's share of Board of School Commissioners' Expenditures.

Please note that in the foregoing table, Deficit is the excess of the actual expenditures of the Town for the year over the actual revenue of the Town for the year. It does not include any items included in the budget representing deficits or surpluses of prior years.

The mere fact that expenditures are not covered by revenues does not indicate inability to increase taxes. The same result could be achieved by an unrealistic attitude by successive Councils toward rate increases. However, evidence has been introduced in preceding paragraphs which indicates that the burden of taxation in these Towns is actually higher in terms of equalized assessment than in other towns in the Province.

#### Immediate Capital Expenditures

I have met with the councils of Dominion and New Waterford and with the former Mayor of Westville and am satisfied that the total expenditures of the Towns have not been unduly increased by a major capital works program of civic buildings, streets, sidewalks, etc. Indeed, in each case only modest efforts have been made to extend capital assets and to modernize the facilities of the Towns. In each Town, major capital programs have been deferred due to the inability of the Towns to finance the cost. Immediate and urgent capital expenditures of each Town are discussed below.

Dominion reports immediate and urgent capital expenditures of \$425,000.00 of which School requirements form the largest part. New Waterford has 800 school children on staggered hours and requires \$750,000.00 for new school facilities and \$50,000.00 for General Capital purposes. Westville requires a new water and sewer system and a new high school with a capital cost in excess of \$500,000.00. To repeat, these are urgent expenditures and contain no provision for new town halls, streets, sidewalks or other similar capital expenditures.

#### Self-Help

While I am of the opinion that a major problem exists in respect to the municipal finances of Westville, Dominion, and New Waterford, I do not intend to suggest that the Councils have done all within their power to help themselves. I recognize that when a major problem exists which cannot immediately be solved, the council of a distressed municipality will not likely make maximum effort unless its problems are properly understood and some form of assistance offered to it on a long range systematic basis involving adequate local effort. In my opinion, towns that ask for



special help must be in a position to demonstrate that they have done all within their power to help themselves. The following are some areas of self-help that should be reviewed by each town:

- 1) Reassessment - the assessment rolls of many of the towns of Nova Scotia are so out of date that the assessment recorded against a particular property often bears no relation to the real value of the property. A reassessment of the taxable property of the town is imperative if a fair and just tax base is to be established. (It is to be noted that the Towns of New Waterford and Westville have recently completed a reassessment).
- 2) Tax Arrears - the tax arrears of the 39 towns in the Province amounted to \$2,943,871.00 in 1961. The tax arrears, after deducting the reserve for uncollectible and uncollected accounts, amounted to \$1,684,975.00. The gross amount of tax arrears amounts to 30.4% of the 1961 taxation levy. When tax arrears increase, a disproportionate amount of the general government budget must be allocated to providing for losses on uncollectible accounts and to providing for payment of bank interest on monies borrowed to finance the town in anticipation of the collection of the rates receivable. The Towns of Dominion, New Waterford, and Westville provided in their accounts for the sum of \$389,000.00 for uncollectible taxes in the ten-year period ended 1961, yet at December 31, 1961, the net tax arrears amounted to \$150,000.

Failure to collect municipal taxes is a major problem in Nova Scotia. To some extent the problem results from conditions beyond the control of the respective council or town clerk, but in many cases councils and their senior officials are reluctant to enforce collection procedures and to hold tax sales. Councils must take a more realistic attitude toward unpaid taxes. Too often the council concludes that, because there is unemployment in the town and certain taxpayers are not in a position to pay taxes, no action or minimum action is to be taken in respect to any taxpayer, regardless of his position. At this point, it might be well to point out that the average tax bill still does not amount to more than the price of one or two packages of cigarettes per day. The annual tax bill then, while unpopular, is not a

staggering price to pay for the education of the children of the community, the protection to persons and property and the physical and other facilities which a town provides to its residents.

I would suggest that the Union of Nova Scotia Municipalities consider and recommend to its members the advisability of bimonthly billing and collecting procedures. Indeed the Province has already authorized the instalment payment of taxes. Public and private utilities have used monthly and bimonthly bills for many years with good success. It is an accepted way of life today to pay for major purchases over a period of time. Why not apply the same techniques to the billing and collection of taxes?

3) Public Utilities on a Self-Sustaining Basis - Many towns in the Province own public utilities for the distribution of water and electricity. Many councils take the attitude that this is another form of taxation, and they permit the utility to continue for years without a rate adjustment. In some instances the failure to increase rates results in the town having to finance the deficit of the utility in order to avoid the bankruptcy of the utility. This is fundamentally wrong and should not be tolerated. Electricity and water are commodity services to be sold to the consumer at a profit, the profit being measured by a fair return on the capital assets employed by the utility to conduct its affairs. Major utilities in the Province obtain rate increases by application to the Board of Commissioners of Public Utilities whenever their rate of return falls below the level which they feel is essential to the operation of their business. These increases are applicable to the community regardless whether it is a depressed community or not. Such being the case, there is no reason why the town-owned utility should not apply the same techniques and sell its commodity at such a price that a profit will be made. Once the utility has been restored to a healthy financial position, any surplus profits could be paid to the town as the owner of the utility and thereby assist in some small degree to hold the tax rate.



Putting utilities on a self-financing basis is good business for any municipality, but it is even more important in the case of municipalities encountering financial difficulties from a lack of tax resources.

4) Realistic Increases in Tax Rates -

The mere fact that a particular town is having financial difficulties does not justify a refusal to increase the basic tax rate. Taxes have to be considered in relation to inflation and to the rising standards of living, and the increased incomes of the ratepayers over a period of years. It must also take into account the rising standards of municipal services which a given town is required to render. The cost of living has increased 35% since 1949. Therefore, any town that has not increased its basic tax rate by a similar percent is, in fact, charging its ratepayers less in constant dollars than in 1949. Basically, the increase in real income of a community has outstripped the increase in the cost of living. As the standard of living of the population rises, it is not unreasonable for the particular town council to attract some part of that increase to the town by way of an increased levy. This is necessary because forces within and beyond a given municipality are causing a steady rise in the standard of municipal services that must be rendered. This is particularly true in the fields of education and social welfare.

5) Exemptions -

Tax exempt property in Nova Scotia in 1961 amounted to \$80,000,000.00 in comparison with \$210,000,000.00 of taxable assessment. The entire question of tax exempt property should be reviewed and a more realistic approach taken to define property which is truly tax exempt. In this connection I feel that assessment rolls should be broken down to show assessments which produce revenues for the town and assessments which produce no revenue. The revenue-producing assessments should be further broken down between general assessments to which the tax rate would apply and special assessments to which the general tax rate would not apply. These latter assessments would cover the income presently received as grants in lieu of taxes and presently received as fixed rates under an Act of the Legislature of Nova Scotia.

If a property is yielding revenues to the town, I do not see how it can be said to be tax exempt. Other minor exemptions presently being granted by certain Councils should be critically reviewed, and only such exemptions should be allowed as are legal and justified under the circumstances.

A common problem in municipal affairs in Nova Scotia is the impact of an increasing property tax on deserving groups of persons of low income, such as widows and pensioners.

This problem becomes acute in the case of depressed municipalities and tends to deter councils from increasing rates to levels which those taxpayers with normal earnings are able to pay. It also acts as a deterrent to a firm policy in collecting tax arrears.

To alleviate this problem, consideration should be given to direct recognition and exemptions for those widows, pensioners, and others having low incomes. The city of Sydney is moving in this direction and now grants exemption of \$1,200.00 and \$1,000.00 of taxable assessments to certain classes of taxpayers whose income in the preceding year was less than \$2,000.00.

Such a policy clears the way for realistic increases in taxation when warranted and to a firm collection policy in respect of those with normal incomes.

The City of Sydney procedure protects the City in the calculation of grants for educational purposes. Any illegal tax concession or exemption granted by town or municipal councils adversely affects the amount of the grant.

#### Recommendations at Provincial Level -

I am satisfied that there has been no general extravagance in the financial operations of these Towns and that, even if they had done everything theoretically possible under the circumstances, they would not have been able to produce sufficient revenue to meet the increasing costs of municipal finance. Such being the case, help is needed to prevent the deterioration or abandonment of services presently in existence and being enjoyed. I would, therefore, recommend that if the present scheme of



provincial-municipal financing continues, unconditional grants be given to depressed areas with the requirement that they have done as much as is reasonably possible in the area of self-help. Grants should be outright and should be reviewed each year. In this connection no reasonable purpose is served by making loans which officially are to be repaid but which the town council, in my opinion, may never be in a position to repay.

I am not prepared to state that property taxes have reached their maximum limit, but it is safe to say that, in the light of continued expansion of municipal services, local governments will require sources of revenue additional to the property tax.

It is generally agreed by municipal authorities in Canada that the property tax cannot be expected to produce the revenues necessary to meet the increasing costs and expanding services of the Canadian municipality. If such is the case, the Province must then give consideration to making available to the municipalities additional sources of revenues. These additional sources may be in the nature of provincial-municipal tax sharing through additional grants or in permitting the municipalities to impose, at a Provincial level, a provincial-municipal sales tax or income tax to be used, in whole or in part, for municipal purposes. Property taxes should prove adequate in the future to provide the essential services of the municipal unit to which that property relates. It is not likely to provide for the increased costs of education and social welfare. Thus taxpayers in a given community who demand a higher level of services must be prepared to pay a higher tax than their neighbour in the adjoining town. However, education and welfare do not fit into this pattern as readily. The Provincial Government sets the standards of education, controls the length of time a pupil remains in school and lays down the curriculum that must be studied. The municipality on its part must build and maintain the buildings, supply the teachers and otherwise provide the educational services. In exchange, it receives government grants based on the Foundation Program. Similarly, health and welfare schemes are often established at Federal-Provincial levels without reference or with minimum reference to the municipal units. In view of this, I feel that it can be

COMPARATIVE MUNICI

SELECTED

PROVINCE OF NOVA SCOTIA

COMPARATIVE MUNICIPAL STATISTICS

SELECTED TOWNS

TOWN	AREA IN ACRES	STREET MILEAGE	1951	P
Canso	2,000	7.0		1,313
Dominion	2,000	12.0		3,143
Inverness	2,000	8.2		2,360
Mulgrave	900	10.0		1,212
Springhill	2,680	43.5		7,138
Stellarton	3,200	21.0		5,575
Trenton	1,440	12.8		3,089
Westville	4,200	52.0		4,301
New Waterford	1,300	24.6		10,423
Towns				165,776
Cities				131,943
Rural Municipalities				344,865

PER CAPITA

Canso	12,994,121.	17,106,096.	17,106,096.
Dominion			
Inverness			
Mulgrave			
Springhill	\$33.86	\$30.00	\$ 31.00
Stellarton	76.39	80.30	48.47
Trenton	12.24	7.50	7.25
Westville	49.02	78.20	62.77
New Waterford	34.97	42.00	28.32
	52.39	93.50	100.00
	92.12	179.00	179.00
	42.00	24.50	18.00
	29.90	81.10	105.80
	71.86	91.60	68.50

\* reassessed in 1958.



NOVA SCOTIA

MUNICIPAL STATISTICS

TOWNS

<u>POPULATION</u>			<u>%</u> <u>CHANGE</u>	<u>TAX RATE</u>			<u>%</u> <u>CHANGE</u>	<u>NET CAPITAL DEBT</u>					
<u>1956</u>	<u>1961</u>			<u>1951</u>	<u>1956</u>	<u>1961</u>		<u>1951</u>	<u>1956</u>	<u>1961</u>			
3	1,261	1,151	-12.4	\$12.80	\$12.00	\$ 6.00*	9	\$	181,352.	\$	101,335.	\$	84,000.
3	2,964	2,999	- 5.6	6.00	7.00	7.00	16		237,605.		247,060.		262,250.
0	2,026	2,109	-10.6	5.50	6.00	6.50	18		30,330		45,266.		25,781.
2	1,227	1,145	- 5.5	5.00	6.00	7.25	45		48,553.		112,111.		183,336.
8	7,348	5,836	-18.2	6.50	7.00	8.70	34		418,002.		308,897.		141,824.
5	5,445	5,327	- 4.4	3.70	5.50	6.60	78		345,701.		793,495.		643,176.
9	3,240	3,140	+ 1.8	5.20	6.90	6.65	28		284,549.		450,402.		380,862.
1	4,247	4,159	- 3.3	5.75	7.00	9.50	65		182,136.		107,611.		330,637.
3	10,381	10,592	+ 1.6	11.00	15.00	17.00	55		311,633.		916,807.		1,183,127.
6	170,660	172,573	+ 4.1						11,911,910.		15,574,645.		17,531,221.
3	146,556	173,094	+31.2										
5	377,501	391,340	+13.5										
								\$	138.	\$	80.	\$	73.
									76.		83.		87.
									13.		22.		12.
									40.		91.		160.
									59.		42.		24.
									62.		146.		121.
									92.		139.		121.
									42.		25.		79.
									30.		88.		112.

PROVINCE OF NOVA SCOTIA  
COMPARATIVE MUNICIPAL STATISTICS

SELECTED TOWNS

<u>TOWN</u>	<u>NET DEBENTURE DEBT</u>		
	<u>1951</u>	<u>1956</u>	<u>1961</u>
Canso	\$ 44,461.	\$ 100,877.	\$ 76,000.
Dominion	233,799.	237,932.	148,161.
Inverness	28,800.	15,100.	4,600.
Mulgrave	48,500.	96,000.	80,000.
Springhill	405,946.	308,897.	141,500.
Stellarton	341,701.	507,893.	535,500.
Trenton	284,549.	450,403.	375,000.
Westville	180,636.	103,000.	68,000.
New Waterford	311,633.	841,671.	1,130,916.
Total all Towns	12,994,121.	17,526,696.	15,274,405.

<u>PER CAPITA</u>			
Canso	\$33.86	\$80.00	\$ 66.00
Dominion	74.39	80.30	49.40
Inverness	12.20	7.50	2.20
Mulgrave	40.02	78.20	69.90
Springhill	56.87	42.00	24.20
Stellarton	61.29	93.30	100.50
Trenton	92.12	139.00	119.40
Westville	42.00	24.30	16.40
New Waterford	29.90	81.10	106.80
All Towns	71.86	91.40	88.50



	<u>TAXABLE ASSESSMENT</u>			<u>T4 EXEMPT ASSESSMENT</u>		
	<u>1951</u>	<u>1956</u>	<u>1961</u>	<u>1951</u>	<u>1956</u>	<u>1961</u>
Canso	\$ 314,040.	\$ 333,995.	\$ 813,875.	\$ 201,215.	\$ 164,140.	\$ 329,025.
Dominion	829,613.	843,130.	798,705.	106,050.	254,066.	248,166.
Inverness	667,185.	612,445.	563,130.	14,575.	19,550.	74,116.
Mulgrave	518,975.	505,925.	579,275.	1,192,643.	820,700.	16,400.
Springhill	2,987,860.	3,159,500.	2,286,550.	469,025.	481,025.	858,239.
Stellarton	2,981,100.	3,167,925.	2,994,325.	66,400.	78,800.	246,510.
Trenton	1,581,600.	1,813,600.	2,777,850.	297,525.	2,353,875.	3,202,000.
Westville	1,366,960.	1,156,085.	1,194,310.	884,000.	882,600.	966,500.
New Waterford	2,542,595.	2,663,945.	2,719,255.	769,925.	982,630.	995,171.
Total all Towns	90,016,330.	129,273,222.	210,818,084.	29,714,702.	44,851,890.	80,633,326.

PER CAPITA

Canso	\$239.	\$265.	\$707.	\$153.	\$130.	\$ 286.
Dominion	264.	285.	266.	34.	86.	83.
Inverness	283.	302.	267.	6.	10.	35.
Mulgrave	428.	412.	506.	984.	669.	14.
Springhill	419.	427.	392.	66.	65.	147.
Stellarton	535.	582.	562.	12.	14.	46.
Trenton	512.	560.	885.	96.	726.	1,020.
Westville	318.	272.	287.	206.	208.	232.
New Waterford	244.	257.	257.	74.	95.	94.
All Towns	543.	757.	1,221.	179.	263.	467.

\* Includes poll tax

NOVA SCOTIA

TAX LEVY AND TAX ARREARS

INCORPORATED TOWNS

1951	TAX LEVY *		1951	TAX ARREARS		% OF CURRENT LEVY		
	1956	1961		1956	1961	1951	1956	1961
40,981.00	41,458.00	50,465.00	22,350.00	26,586.00	16,793.00	54.5	64.1	33.3
69,478.00	75,266.00	72,147.00	57,853.00	71,695.00	83,154.00	83.3	95.3	115.3
43,355.00	37,225.00	37,050.00	36,303.00	66,945.00	91,862.00	83.8	179.8	247.9
26,646.00	31,739.00	43,822.00	10,172.00	17,781.00	9,913.00	38.2	56.0	22.6
217,072.00	244,236.00	218,175.00	53,125.00	72,765.00	187,667.00	24.5	29.8	86.0
124,027.00	186,038.00	212,090.00	25,638.00	65,890.00	105,532.00	20.7	35.4	49.8
90,806.00	132,515.00	187,927.00	16,763.00	30,216.00	42,936.00	18.5	22.8	22.8
82,417.00	85,910.00	121,454.00	35,116.00	62,040.00	138,796.00	42.6	72.2	114.3
299,474.00	412,671.00	492,213.00	115,593.00	133,979.00	189,382.00	38.6	32.5	38.5
5,327,140.00	7,203,555.00	9,685,221.00	1,387,631.00	1,857,874.00	2,943,871.00	26.0	25.8	30.4

\$31.	\$33.	\$44.	\$17.	\$21.	\$15.
22.	25.	24.	18.	24.	28.
18.	18.	18.	15.	33.	44.
22.	26.	38.	8.	14.	9.
30.	33.	37.	7.	10.	32.
22.	34.	40.	5.	12.	20.
29.	41.	60.	5.	9.	14.
19.	20.	29.	8.	15.	33.
29.	40.	47.	11.	13.	18.
32.	42.	56.	8.	11.	17.



PROVINCE OF  
COMPARATIVE MUNIC  
SELECTED TOW

<u>TOWN</u>	<u>1951</u>
Canso	\$ 40,981. \$
Dominion	69,478.
Inverness	43,355.
Mulgrave	26,646.
Springhill	217,072.
Stellarton	124,027.
Trenton	90,806.
Westville	82,417.
New Waterford	299,474.
Total all Towns	5,327,140.

<u>PER CAPITA</u>	
Canso	\$ 31. \$
Dominion	22.
Inverness	18.
Mulgrave	22.
Springhill	30.
Stellarton	22.
Trenton	29.
Westville	19.
New Waterford	29.
All Towns	32.

F NOVA SCOTIA

MUNICIPAL STATISTICS

TOWNS

<u>TAX LEVY</u>		<u>NET TAX ARREARS</u>			<u>% OF CURRENT LEVY</u>		
<u>1956</u>	<u>1961</u>	<u>1951</u>	<u>1956</u>	<u>1961</u>	<u>1951</u>	<u>1956</u>	<u>1961</u>
\$ 41,458.	\$ 50,465.	\$ 13,957.	\$ 14,635.	\$ 4,037.	\$34.1	\$35.3	\$ 8.0
75,266.	72,147.	39,249.	53,525.	2,657.	56.5	71.1	3.7
37,225.	37,050.	15,455.	39,906.	63,394.	35.6	107.2	171.1
31,739.	43,822.	7,880.	13,957.	4,235.	29.6	44.0	9.7
244,236.	218,175.	43,857.	56,350.	141,937.	20.2	23.1	65.1
186,038.	212,090.	1,265.	32,341.	44,728.	1.0	17.4	21.1
132,515.	187,927.	11,860.	25,370.	11,642.	13.1	19.1	6.2
85,910.	121,454.	25,844.	45,453.	46,602.	31.4	52.9	38.4
412,671.	492,213.	74,698.	82,624.	102,809.	24.9	20.0	20.9
7,203,555.	9,685,221.	1,051,164.	1,342,888.	1,684,975.	19.7	18.6	17.4
\$ 33.	\$ 44.	\$ 11.	\$ 12.	\$ 4.			
25.	24.	13.	18.	1.			
18.	18.	7.	20.	30.			
26.	38.	7.	11.	4.			
33.	37.	6.	8.	24.			
34.	40.		6.	8.			
41.	60.	4.	8.	4.			
20.	29.	6.	11.	11.			
40.	47.	7.	8.	10.			
42.	56.	6.	8.	10.			



PROVINCE OF

MUNICIPAL

SELECTED

	<u>TAXATION</u>		
	<u>1951</u>	<u>1956</u>	<u>1961</u>
Canso	\$ 40,981.	\$ 41,458.	\$ 50,465.
Dominion	69,478.	75,266.	72,147.
Inverness	43,355.	37,225.	37,050.
Mulgrave	26,646.	31,739.	43,822.
Springhill	217,072.	244,236.	218,175.
Stellarton	124,027.	186,038.	212,090.
Trenton	90,806.	132,515.	187,927.
Westville	82,417.	85,910.	121,454.
New Waterford	299,474.	412,671.	492,213.
Total all Towns	5,327,140.	7,202,070.	9,685,221.

	<u>PER CAPITA</u>		
Canso	\$ 31.	\$ 32.	\$ 44.
Dominion	22.	25.	24.
Inverness	19.	18.	18.
Mulgrave	21.	26.	38.
Springhill	31.	33.	37.
Stellarton	23.	34.	40.
Trenton	29.	41.	60.
Westville	19.	20.	29.
New Waterford	29.	40.	47.
All Towns	32.	42.	56.

NCVA SCOTIA

REVENUES

TOWNS

<u>GRANTS FROM GOVERNMENTS</u>			<u>OTHER REVENUES</u>			<u>DEFICIT</u>		
<u>1951</u>	<u>1956</u>	<u>1961</u>	<u>1951</u>	<u>1956</u>	<u>1961</u>	<u>1951</u>	<u>1956</u>	<u>1961</u>
\$ 5,573.	\$ 12,385.	\$ 22,491.	\$ 3,191.	\$ 1,041.	\$ 2,589.	\$ 8,239.	\$ 1,179.	\$ 4,733.
4,919.	20,039.	27,226.	10,669.	7,530.	4,754.	1,517.		25,918.
4,971.	9,896.	14,900.	4,413.	1,637.	2,926.		403.	
2,466.	8,723.	11,840.	762.	1,123.	1,717.		261.	1,879.
11,092.	18,928.	562,508.	20,553.	14,578.	9,043.	1,440.	9,102.	12,745.
9,407.	25,207.	52,161.	33,524.	13,209.	5,083.		635.	18,211.
4,588.	37,818.	65,023.	12,263.	6,596.	4,821.			11,886.
7,134.	14,400.	48,663.	9,182.	3,315.	3,727.	7,646.	20,231.	18,456.
14,628.	49,265.	97,781.	10,562.	18,536.	15,561.	1,971.		
282,246.	927,797.	2,263,671.	754,820.	447,923.	513,166.	73,474.		219,637.

\$ 4.	\$ 10.	\$ 19.	\$ 3.	\$ 1.	\$ 2.	\$ 6.	\$ 1.	\$ 4.
2.	7.	9.	3.	3.	2.	1.		8.
2.	5.	7.	2.	1.	1.			
2.	7.	10.	1.	1.	2.			2.
2.	3.	96.	3.	2.	2.		1.	2.
2.	5.	10.	6.	2.	1.			4.
2.	12.	20.	4.	2.	1.			4.
2.	3.	12.	2.	1.	1.	2.	5.	4.
1.	4.	9.	1.	2.	2.			
2.	6.	13.	5.	3.	3.			1.



PROVINCE OF NOVA

MUNICIPAL EXPENDITURE

SELECTED TOWNS

		<u>GENERAL</u> <u>GOVERNMENT</u>	<u>PROTECTION</u> <u>PERSONS &amp;</u> <u>PROPERTY</u>	<u>PUBLIC</u> <u>WORKS</u>	<u>SANITATION</u>
Canso	1951	\$ 6,326.	\$ 5,583.	\$ 2,508.	\$ 31.
	1956	8,948.	6,553.	8,867.	20.
	1961	8,308.	8,729.	7,039.	120.
Dominion	1951	8,891.	7,473.	6,451.	282.
	1956	12,718.	10,199.	10,145.	398.
	1961	18,385.	18,208.	9,554.	279.
Inverness	1951	6,420.	5,627.	3,753.	132.
	1956	6,807.	7,868.	2,779.	347.
	1961	6,473.	11,710.	3,850.	698.
Mulgrave	1951	3,495.	2,701.	3,844.	164.
	1956	4,244.	3,817.	6,463.	136.
	1961	8,346.	8,114.	8,154.	2,935.
Springhill	1951	25,920.	24,253.	26,512.	292.
	1956	25,236.	26,207.	38,053.	2,051.
	1961	33,008.	34,052.	24,390.	2,260.
Stellarton	1951	10,204.	15,843.	14,082.	1,919.
	1956	17,604.	17,259.	19,784.	3,139.
	1961	25,887.	30,834.	25,296.	4,992.
Trenton	1951	7,586.	9,526.	8,192.	225.
	1956	8,874.	19,392.	9,977.	360.
	1961	13,971.	28,557.	32,398.	907.
Westville	1951	11,979.	9,996.	10,686.	1,315.
	1956	8,371.	10,772.	15,677.	124.
	1961	18,902.	18,428.	17,059.	2,773.
New Waterford	1951	36,942.	46,893.	35,762.	2,000.
	1956	42,237.	63,576.	33,809.	1,635.
	1961	64,672.	92,481.	40,557.	1,550.
Total all Towns	1951	511,763.	755,287.	684,570.	94,183.
	1956	641,547.	988,083.	984,122.	149,898.
	1961	958,621.	1,524,475.	1,259,165.	220,673.

CE OF NOVA SCOTIA

MUNICIPAL EXPENDITURES

SELECTED TOWNS

			RECREATION COMMUNITY SERVICES	SOCIAL WELFARE	DEBT CHARGES	CAPITAL EXPENDITURE OUT OF REVENUE	OTHER	SURPLUS
\$ 31.	\$ 1,431.	\$ 14,346.	\$	\$ 6,229.	\$ 12,480.	\$ 7,725.	\$ 1,325.	\$
20.	10,347.	6,485.		4,720.	7,454.	1,000.	1,669.	
120.	13,846.	12,000.	683.	5,818.	9,141.	10,257.	4,337.	
282.	2,880.	22,884.	1,262.	3,119.	23,828.	250.	9,263.	
398.	1,578.	25,927.	755.	2,514.	25,784.	1,504.	9,120.	2,193.
279.	200.	32,668.	1,359.	2,964.	26,886.	10,087.	9,455.	
132.	1,704.	16,575.		657.	4,332.	7,786.	4,616.	1,137.
347.	3,076.	13,744.		470.	6,114.	4,273.	3,683.	
698.	3,478.	15,478.		990.	5,500.	2,183.	4,023.	493.
164.	1,302.	13,800.		483.	2,253.	294.	1,370.	168.
136.	2,737.	9,576.		1,654.	7,758.	3,881.	1,580.	
2,935.	3,706.	13,500.		2,186.	7,700.		4,617.	
292.	5,970.	77,634.	5,529.	17,725.	51,103.	3,113.	12,106.	
2,051.	31,485.	80,607.	5,213.	10,224.	48,950.	850.	17,968.	
2,260.	22,173.	66,244.	360.	531,107.	46,537.	10,000.	32,340.	
1,919.	3,336.	41,379.	210.	5,163.	38,002.	3,598.	8,478.	24,744.
3,139.	9,617.	61,800.	414.	4,229.	51,018.	28,877.	11,348.	
4,992.	10,763.	67,257.	57.	30,230.	59,339.	10,509.	22,381.	
225.	1,653.	23,423.	1,044.	3,320.	25,301.	18,765.	4,995.	3,627.
360.	5,182.	50,366.	1,835.	6,098.	48,081.	9,631.	7,004.	10,129.
907.	5,679.	79,145.	2,226.	27,480.	59,017.	7,848.	12,429.	
1,315.	506.	34,825.	850.	6,496.	25,732.		3,994.	
124.	22,498.	34,200.	897.	4,545.	22,212.		4,560.	
2,773.	7,274.	50,319.	1,190.	15,074.	30,754.	11,475.	19,052.	
2,000.	10,901.	105,497.	2,176.	11,419.	48,505.	1,241.	25,299.	
1,635.	12,737.	134,349.	3,074.	11,635.	90,172.	25,108.	33,102.	29,038.
1,550.	1,682.	160,425.	3,924.	34,131.	109,760.	21,463.	44,970.	29,940.
94,183.	194,637.	1,872,224.	107,227.	221,400.	1,226,646.	398,384.	371,359.	
149,898.	423,979.	2,563,899.	138,109.	214,208.	1,471,466.	328,340.	655,889.	18,250.
220,673.	276,850.	3,821,658.	171,663.	1,002,526.	1,932,288.	606,906.	906,870.	



PROVINCE OF N

MUNICIPAL EXPENDITURE

SELECTED

		<u>GENERAL GOVERNMENT</u>	<u>PROTECTION PERSONS &amp; PROPERTY</u>	<u>PUBLIC WORKS</u>
Canso	1951	\$5.	\$4.	\$ 2.
	1956	7.	5.	7.
	1961	7.	7.	6.
Dominion	1951	3.	2.	2.
	1956	4.	3.	3.
	1961	6.	6.	3.
Inverness	1951	3.	2.	2.
	1956	3.	4.	1.
	1961	3.	6.	2.
Mulgrave	1951	3.	2.	3.
	1956	4.	3.	5.
	1961	7.	7.	7.
Springhill	1951	4.	3.	4.
	1956	3.	4.	5.
	1961	6.	6.	4.
Stellarton	1951	2.	3.	3.
	1956	3.	3.	4.
	1961	5.	6.	5.
Trenton	1951	2.	3.	3.
	1956	3.	6.	3.
	1961	4.	9.	10.
Westville	1951	3.	2.	3.
	1956	2.	3.	4.
	1961	5.	4.	4.
New Waterford	1951	4.	5.	3.
	1956	4.	6.	3.
	1961	6.	9.	4.
All Towns	1951	3.	5.	4.
	1956	4.	6.	6.
	1961	6.	9.	7.

NOVA SCOTIA

EXPENDITURES - PER CAPITA

BY TOWNS

<u>SANITATION</u>	<u>HEALTH</u>	<u>EDUCATION</u>	<u>RECREATION &amp; COMMUNITY SERVICES</u>	<u>SOCIAL WELFARE</u>	<u>DEBT CHARGES</u>	<u>CAPITAL EXPENDITURE OUT OF REVENUE</u>	<u>OTHER</u>	<u>SURPLUS</u>
\$	\$ 1.	\$11.	\$	\$ 5.	\$ 9.	\$6.	\$1.	\$
	8.	5.		4.	6.	1.	1.	
	12.	10.	1.	5.	8.	9.	4.	
	1.	7.	1.	1.	8.		3.	
	1.	9.		1.	9.	1.	3.	1.
		11.	1.	1.	9.	3.	3.	
	1.	7.			2.	3.	2.	1.
	2.	7.			3.	2.	2.	
	2.	7.			3.	1.	2.	
	1.	11.		1.	2.		1.	
	2.	8.		2.	6.	3.	1.	
3.	3.	12.		2.	7.		4.	
	1.	11.	1.	2.	7.	1.	2.	
	4.	11.	1.	1.	7.		3.	
	4.	11.		91.	8.	2.	5.	
	1.	7.		1.	7.	1.	2.	4.
1.	2.	11.		1.	9.	5.	2.	
1.	2.	13.		6.	11.	2.	4.	
	1.	8.		1.	8.	6.	2.	1.
	2.	15.	1.	2.	15.	3.	2.	3.
	2.	25.	1.	9.	19.	2.	4.	
		8.		2.	6.		1.	
	5.	8.		1.	5.		1.	
1.	2.	12.		4.	7.	3.	4.	
	1.	10.		1.	5.		2.	
	1.	13.		1.	9.	3.	3.	3.
		15.	1.	3.	11.	2.	4.	3.
1.	1.	11.	1.	1.	7.	3.	2.	
1.	2.	15.	1.	1.	9.	2.	4.	
1.	1.	22.	1.	6.	11.	4.	5.	



PROVINCE OF NOVA SCOTIA

SCHOOL BOARD REVENUES

SELECTED TOWNS

	APPROPRIATION FROM TOWN GENERAL			GRANTS FROM PROVINCE		
	1951	1956	1961	1951	1956	1961
Canso	\$ 12,386.	\$ 7,256.	\$ 16,745.	\$ 11,454.	\$ 29,431.	\$ 35,967.
Dominion	6,918.*	26,932.	39,115.	3,759.	81,623.	105,158.
Inverness	14,081.	13,744.	15,478.	22,823.	43,177.	51,963.
Mulgrave	11,800.	10,883.	18,600.	5,336.	20,154.	26,268.
Springhill	78,581.	83,825.	72,139.	40,718.	52,306.	84,290.
Stellarton	35,740.	69,382.	81,353.	29,586.	37,591.	75,354.
Trenton	25,306.	62,576.	100,284.	15,062.	20,075.	21,994.
Westville	35,957.	35,863.	59,274.	25,208.	63,257.	96,902.
New Waterford	99,662.	144,580.	203,470.	75,796.	216,000.	297,966.
Total all Towns	1,876,603.	2,861,178.	4,474,772.	1,158,749.	1,917,317.	2,585,797.

PER CAPITA

Canso	\$ 9.	\$ 6.	\$ 15.	\$ 9.	\$ 23.	\$ 31.
Dominion	2.	9.	13.	1.	28.	35.
Inverness	6.	7.	7.	9.	21.	25.
Mulgrave	10.	9.	16.	4.	16.	23.
Springhill	11.	11.	12.	6.	7.	15.
Stellarton	6.	13.	15.	5.	7.	14.
Trenton	8.	19.	32.	5.	6.	7.
Westville	8.	8.	14.	6.	15.	23.
New Waterford	10.	14.	19.	7.	21.	28.
All Towns	11.	17.	26.	7.	11.	15.

\* In addition the payment of \$15,500. was made directly to the Municipal School Board for education of Town students.

OF NOVA SCOTIA

ARD REVENUES

ED TOWNS

<u>1961</u>	<u>1951</u>	<u>TUITION</u> <u>1956</u>	<u>1961</u>	<u>1951</u>	<u>OTHER</u> <u>1956</u>	<u>1961</u>	<u>1951</u>	<u>DEFICIT</u> <u>1956</u>	<u>1961</u>
35,967.	\$ 1,078.	\$	\$	\$	364.	\$ 13.	\$	\$ 2,744.	\$ 414.
105,158.		900.	2,776.			224.		1,139.	647.
51,963.	1,281.	8,181.	14,899.	250.				86.	113.
26,268.	849.	3,756.	810.	324.	28.	54.			734.
84,290.	5,180.	13,078.	16,679.	2,387.		115.	2,187.	4,664.	866.
75,354.	3,290.	18,943.	1,560.	331.	2,376.			1,870.	5,413.
21,994.	1,942.	2,496.	146.	1,658.		10.	2,858.		5,906.
96,902.	3,408.	6,210.	2,398.	2,820.			2,283.		
297,966.	10,287.	21,291.	24,998.	60.	2,223.	52.	20,552.	1,447.	
2,585,797.	142,062.	418,611.	257,987.	164,833.	25,962.	32,179.	63,004.	63,451.	6,826.

31.	\$	1.	\$	\$		\$	\$	2.	\$
35.				1.					
25.	1.	4.	7.						
23.	1.	3.	1.						1.
15.	1.	2.	3.					1.	
14.	1.	3.							1.
7.	1.	1.		1.			1.		2.
23.	1.	1.	1.	1.					
28.	1.	2.	3.				2.		
15.	1.	3.	1.	1.					



PROVINCE OF

SCHOOL BOARD

SELECTED

SALARIES

1951

Canso  
 Dominion  
 Inverness  
 Mulgrave  
 Springhill  
 Stellarton  
 Trenton  
 Westville  
 New Waterford

\$ 24,302.  
 9,072.  
 37,725.  
 17,938.  
 123,444.  
 66,784.  
 41,721.  
 65,894.  
 203,590.

Total all Towns

\$ 1,156,678.

Canso  
 Dominion  
 Inverness  
 Mulgrave  
 Springhill  
 Stellarton  
 Trenton  
 Westville  
 New Waterford

PER CAP

18.  
 3.  
 16.  
 15.  
 17.  
 12.  
 14.  
 15.  
 20.

All Towns

19.

Prepared before New Waterford was included in survey

OF NOVA SCOTIA

WARD EXPENDITURES

SELECTED TOWNS

REPAIRS, MAINTENANCE ETC.

CAPITAL DEBT CHARGES

SURPLUS

<u>1956</u>		<u>1961</u>		<u>1951</u>			<u>1956</u>			<u>1961</u>			
\$	38,673.	\$	48,381.	\$		\$	771.	\$	4,745.	\$	980.	\$	
	109,589.		141,473.		1,117.		1,005.		6,447.		488.		
	65,188.		82,453.								710.		
	33,089.		41,366.				1,528.		5,100.		371.		204.
	150,655.		168,194.		5,609.		3,218.		5,895.				
	122,580.		149,584.		1,050.		7,582.		14,096.		1,113.		
	69,047.		106,466.		5,105.		12,210.		21,874.				3,890.
	103,293.		142,883.		3,782.		1,663.		8,955.				374.
	374,680.		476,059.		2,767.		10,861.		45,190.				6,736.
													5,237.
	4,966,898.		6,669,710.		215,490.		319,621.		687,851.		33,083.		

PER CAPITA

\$	30.	\$	42.	\$		\$	1.	\$	4.	\$	1.	\$	
	37.		47.						2.				
	32.		39.										
	27.		36.				1.		5.				
	21.		29.		1.				1.				
	22.		28.						2.				
	21.		34.		2.				7.			1.	
	24.		34.		1.				2.				2.
	36.		45.						4.				1.
	29.		38.		1.				4.				





PROVINCE OF NOVA SCOTIANUMBER OF PUPILSSELECTED TOWNS

	<u>1951</u>	<u>1956</u>	<u>1961</u>
Canso	N/A	358	346
Dominion	N/A	849	934
Inverness	N/A	632	742
Mulgrave	N/A	342	334
Springhill	N/A	1,883	1,674
Stellarton	N/A	1,209	1,165
Trenton	N/A	786	798
Westville	N/A	1,158	1,180
Towns	N/A	45,750	49,001

Prepared before New Waterford was included in survey

PROVINCE OF  
TOTAL SCHOOL EXPENDITURE  
AND CAPITAL EXPENDI  
AND SOURCES OF

Canso	1951
	1956
	1961
Dominion	1951
	1956
	1961
Inverness	1951
	1956
	1961
Mulgrave	1951
	1956
	1961
Springhill	1951
	1956
	1961
Stellarton	1951
	1956
	1961
Trenton	1951
	1956
	1961
Westville	1951
	1956
	1961
Towns	1951
	1956
	1961

Prepared before New Waterford was included in survey



NEW NOVA SCOTIAEXPENDITURES INCLUDING DEBT CHARGESEXPENDITURES OUT OF REVENUEEXPENDITURES FROM SCHOOL REVENUE

<u>EXPENDITURES</u>	<u>PROVINCIAL GOVERNMENT GRANTS</u>	<u>TUITION</u>	<u>OTHER REVENUE</u>	<u>SUB TOTAL</u>	<u>APPROPRIATION FROM GENERAL GOVERNMENT</u>
24,302	11,454	1,078	364	12,896	12,386
39,444	29,431	-	13	29,444	7,256
53,126	35,967	-	-	35,967	16,745
10,189	3,759	-	-	3,759	6,918
112,098	81,623	900	-	82,523	28,436
152,997	105,158	2,776	224	108,158	44,192
37,725	22,823	1,281	250	24,354	14,081
65,188	43,177	8,181	-	51,358	13,744
83,373	51,963	14,899	-	66,862	16,398
17,938	5,336	849	324	6,509	11,800
34,617	20,154	3,756	28	23,938	10,883
46,466	26,268	810	54	27,132	18,600
129,053	40,718	5,180	2,387	48,285	78,581
153,873	52,306	13,078	-	65,384	83,825
174,089	84,290	16,679	115	101,084	72,139
67,834	29,586	3,290	331	33,207	35,740
130,162	37,591	18,943	2,376	58,910	69,382
164,427	75,354	1,560	-	76,914	82,100
46,826	15,062	1,942	1,658	18,662	25,306
81,257	20,075	2,496	-	22,571	62,576
128,340	21,994	146	10	22,150	100,284
69,676	25,208	3,408	2,820	31,436	35,957
104,956	63,257	6,210	-	69,467	35,863
161,453	96,902	2,398	-	99,300	68,889
3,376,731	1,158,749	142,062	164,833	1,465,644	1,881,166
5,318,249	1,917,317	418,611	25,962	2,361,890	2,892,908
7,485,323	2,585,797	257,987	32,179	2,875,963	4,602,534

PROVINCE OF NEW BRUNSWICK  
TOTAL SCHOOL EXPENDITURES IN  
AND CAPITAL EXPENDITURE  
AND SOURCES OF SCHOOL  
PER CAPITA

Canso	1951
	1956
	1961
Dominion	1951
	1956
	1961
Inverness	1951
	1956
	1961
Mulgrave	1951
	1956
	1961
Springhill	1951
	1956
	1961
Stellarton	1951
	1956
	1961
Trenton	1951
	1956
	1961
Westville	1951
	1956
	1961
Towns	1951
	1956
	1961

Prepared before New Waterford was included in survey



INCLUDING DEBT CHARGESBE OUT OF REVENUESCHOOL REVENUEETA

<u>EXPENDITURE</u>	<u>PROVINCIAL GOVERNMENT GRANTS</u>	<u>TUITION</u>	<u>OTHER REVENUE</u>	<u>SUB TOTAL</u>	<u>APPROPRIATION FROM GENERAL GOVERNMENT</u>
18	9	1	-	10	9
31	23	-	-	23	6
46	31	-	-	31	15
3	1	-	-	1	2
38	28	-	-	28	10
51	35	1	-	36	15
16	9	1	-	10	6
32	21	4	-	25	7
40	25	7	-	32	8
15	4	1	-	5	10
28	16	3	-	19	9
41	23	1	-	24	16
18	6	1	-	7	11
21	7	2	-	9	11
30	15	3	-	18	12
12	5	1	-	6	6
23	7	3	-	10	13
31	14	-	-	14	16
16	5	1	1	7	8
25	6	1	-	7	19
41	7	-	-	7	32
16	6	1	1	8	8
24	15	1	-	16	8
39	23	1	-	24	17
20	7	1	1	9	11
31	11	3	-	14	17
43	15	1	-	16	27

PROVINCE OF  
TOTAL SCHOOL EXPENDITURE  
AND CAPITAL EXPENDITURE  
AND SOURCES OF  
PER

Canso	1951
	1956
	1961
Dominion	1951
	1956
	1961
Inverness	1951
	1956
	1961
Mulgrave	1951
	1956
	1961
Springhill	1951
	1956
	1961
Stellarton	1951
	1956
	1961
Trenton	1951
	1956
	1961
Westville	1951
	1956
	1961
Towns	1951
	1956
	1961

Prepared before New Waterford was included in survey



EXPENDITURES INCLUDING DEBT CHARGES

EXPENDITURE OUT OF REVENUE

EXPENDITURE OF SCHOOL REVENUE

PUPIL

<u>EXPENDITURE</u>	<u>PROVINCIAL GOVERNMENT GRANTS</u>	<u>TUITION</u>	<u>OTHER REVENUE</u>	<u>SUB TOTAL</u>	<u>APPROPRIATION FROM GENERAL GOVERNMENT</u>
110	82	-	-	82	20
153	104	-	-	104	48
132	96	1	-	97	34
164	113	3	-	116	47
103	68	13	-	81	22
112	70	20	-	90	22
101	59	11	-	70	32
139	79	2	-	81	56
82	28	7	-	35	45
104	50	10	-	60	43
108	31	16	2	49	57
141	65	1	-	66	70
103	25	3	-	28	80
161	28	-	-	28	126
91	55	5	-	60	31
137	82	2	-	84	58
116	42	9	1	52	63
153	53	5	1	59	94

PROVINCE OF

PROVINCE OF NEW BRUNSWICK

MEDIA WAGE AND SALARY E

SELECTED TRADES

SELECTED

INDUSTRIAL ASSESSMENTS - 1951

	<u>RESIDENTIAL</u>	<u>COMMERCIAL</u>	<u>INDUSTRIAL</u>	<u>AGRICULTURE</u>	<u>TOTAL</u> <u>1951</u>
					<u>MALE</u> <u>F</u>
Canso					194
Dominion	33.2	20.5	20.0	5.4	695
Inverness	80.1	11.2	2.4	0.3	459
Mulgrave	66.3	30.2	0.6	2.0	252
Springhill	68.9	12.1	25.0	0.	1,734
Stellarton	70.7	21.4	4.8	3.1	1,437
Trenton	47.8	15.8	18.0	0.	822
Westville	21.0	5.4	67.2	1.4	1,071
New Waterford	76.3	13.3	5.4	3.0	N/A
New Waterford	45.9	23.2	30.9	0.	
All Towns	58.4	26.7	14.1	3.8	



MINISTRY OF NOVA SCOTIA

SELECTED TOWNS

PROVINCE OF NOVA SCOTIA

SELECTED TOWNS

MUNICIPAL ASSESSMENTS - 1962

	PER			RELATIVE POSITION		
	CAPITA (1)	COMMERCIAL	INDUSTRIAL	TO OTHER TOWNS (2)	TOWN OWNED UTILITIES (2)	
	<u>RESIDENTIAL</u>	<u>COMMERCIAL</u>	<u>INDUSTRIAL</u>		<u>TOWN OWNED UTILITIES</u>	<u>TOTAL</u>
Canso	53.2	20.5	20.0		6.3	100
Dominion	80.1	11.2	2.4		6.3	100
Inverness	66.3	30.2	0.6		2.9	100
Mulgrave	62.9	12.1	25.0		0.	100
Springhill	70.7	21.4	4.8		3.1	100
Stellarton	65.8	16.2	18.0		0.	100
Trenton	25.0	6.4	67.2		1.4	100
Westville	76.3	13.3	5.4		5.0	100
New Waterford	45.9	23.2	30.9		0.	100
All Towns	56.4	26.0	14.1		3.5	100

(1) Includes property upon which grants in lieu are paid, as well as property with taxes fixed by an Act of the Legislature

(2) 39 Towns in Province

PROVINCE OF NOVA SCOTIA

SELECTED TOWNS

PER CAPITA ASSESSMENTS - 1963

	<u>PER CAPITA (1)</u>	<u>RELATIVE POSITION TO OTHER TOWNS (2)</u>	<u>RELATIVE POSITION OF PERCENTAGE CONTRIBUTION TO FOUNDATION PROGRAM (2)</u>
Canso	\$ 770	35	37
Dominion	542	39	39
Inverness	610	38	38
Mulgrave	1,490	24	29
Springhill	753	36	35
Stellarton	1,211	32	26
Trenton	3,535	6	3
Westville	705	37	36
New Waterford	866	34	34
All Towns (39)	2,068		
All Cities (3)	4,289		

(1) includes property upon which grants in lieu are paid, as well as property with taxes fixed by an Act of the Legislature

(2) 39 Towns in Province



PROVINCE OF NEW SCOTIA

ALL MUNICIPALITIES

PROVINCE OF NO

EQUALIZED TAXABLE

UNDER THE PROVISIONS OF

SELECTED T

	1954	1
Canso	963,637	9
Dominion	1,594,038	1,5
Inverness	1,565,077	1,2
Mulgrave	1,029,630	1,0
Springhill	8,838,216	5,5
Stellarton	8,309,281	5,2
Trenton	6,243,920	10,2
Westville	3,301,844	2,7
New Waterford	10,605,890	10,2
<b>Total All Towns</b>	<b>271,805,706</b>	<b>306.9</b>
<b>Per Capita</b>		
Canso	734	
Dominion	507	
Inverness	663	
Mulgrave	850	
Springhill	1,238	
Stellarton	1,490	
Trenton	2,021	
Westville	768	
New Waterford	1,018	
<b>All Towns</b>	<b>1,503</b>	

\* Includes additional tax of  $\frac{1}{2}$  of 1% on all ratepayers subject to a minimum tax of \$15.00.

OF NOVA SCOTIATAXABLE ASSESSMENTPROVISIONS OF THE EDUCATION ACTINCORPORATED TOWNS

	<u>1958</u>	<u>1961</u>	<u>TAX LEVY - OTHER THAN POLL TAX</u>			<u>EQUALIZED TAX RATE</u>		
			<u>1954</u>	<u>1958</u>	<u>1961</u>			<u>1961</u>
	964,942	932,080	41,892	44,130	49,173	4.35	4.57	5.27
	1,538,267	1,512,336	71,521	67,924	66,848*	4.49	4.42	4.42
	1,284,956	1,220,509	37,913	35,160	36,645	2.42	2.74	3.00
	1,026,649	1,505,888	31,137	31,273	42,322	3.02	3.05	2.81
	5,504,828	4,585,166	215,488	232,359	201,985	2.44	4.22	4.40
	5,257,419	5,625,747	131,894	170,413	202,490	1.59	3.24	3.59
	10,269,950	10,311,262	110,374	126,291	184,998	1.77	1.23	1.79
	2,799,294	2,676,163	82,742	113,706	114,688	2.51	4.06	4.28
	10,226,201	10,018,593	398,632	408,924	478,587	3.76	3.98	4.77
	306,930,533	327,861,722	6,847,688	8,878,655	9,369,673	2.52	2.89	2.85

765	810	32	35	43
519	504	23	23	22
634	579	16	17	17
837	1,315	26	25	37
749	785	30	32	35
966	1,056	24	31	38
3,170	3,284	36	39	59
659	643	19	27	28
985	946	38	39	45
1,601	1,900	38	46	54

5.00.



ALL MUNICIPAL UNITS

1962 Actual and Equalized Assessment Per Capita

	<u>Actual Assessment Per Capita</u>	<u>Relative Position</u>	<u>Equalized Assessment Per Capita</u>	<u>Relative Position</u>	<u>Equalized Tax Rate</u>	<u>Relative Position</u>
<b>Cities (3)</b>						
Dartmouth	\$2,774	7	\$3,643	4	\$2.27	13
Halifax	3,197	2	4,556	1	2.41	18
Sydney	2,557	11	3,168	11	3.11	45
Average	\$2,958		\$4,039		\$2.48	
<b>Towns (39)</b>						
Amherst	\$1,750	18	\$2,047	23	\$2.64	29
Annapolis Royal	3,079	3	3,016	13	2.21	10
Antigonish	2,025	16	2,354	20	2.70	34
Berwick	2,995	6	3,170	10	2.51	23
Bridgetown	2,088	15	2,996	14	2.39	16
Bridgewater	1,780	17	3,238	9	2.22	11
Canso	682	45	763	57	5.63	66
Clark's Harbour	1,171	30	1,242	45	3.24	48
Digby	1,743	19	2,280	21	2.57	25
Dominion	266	62	512	66	4.36	60
Glace Bay	404	53	1,441	36	3.62	53
Hantsport	3,219	1	3,719	3	3.06	42
Inverness	265	63	589	64	3.15	47
Kentville	2,153	14	4,040	2	2.25	12
Liverpool	1,518	23	2,544	18	2.70	33
Lockeport	392	54	1,403	37	3.09	44
Louisburg	1,114	31	1,460	35	4.64	63
Lunenburg	3,017	5	3,430	6	2.18	9
Mahone Bay	1,416	24	1,792	25	3.60	51
Middleton	2,718	8	3,303	8	2.45	19
Mulgrave	1,363	25	1,403	38	3.13	46
New Glasgow	2,256	12	2,799	16	2.72	35
New Waterford	254	65	832	56	5.38	64
North Sydney	1,631	21	1,602	28	3.71	55
Oxford	894	39	1,386	39	3.05	41
Parrsboro	1,241	27	1,283	42	3.61	52
Pictou	467	52	1,245	44	3.25	49
Port Hawkesbury	2,712	9	2,875	15	2.65	30
Shelburne	1,267	28	1,698	27	3.05	40
Springhill	381	55	734	60	5.43	65
Stellarton	560	49	1,148	48	3.82	58
Stewiacke	350	57	1,750	26	1.76	3
Sydney Mines	328	60	1,151	47	3.71	56
Trenton	884	40	3,414	7	1.73	2
Truro	3,072	4	3,475	5	2.39	17
Westville	287	61	667	62	4.57	62
Windsor	2,176	13	2,534	19	3.62	54
Wolfville	2,704	10	3,148	12	2.60	26
Yarmouth	1,353	26	2,035	24	3.75	57
Average	\$1,330		\$1,977		\$2.99	

PAGE 2PROVINCE OF NOVA SCOTIAALL MUNICIPAL UNITS

	<u>Actual</u> <u>Assessment</u> <u>Per Capita</u>	<u>Relative</u> <u>Position</u>	<u>Equalized</u> <u>Assessment</u> <u>Per Capita</u>	<u>Relative</u> <u>Position</u>	<u>Equalized</u> <u>Tax</u> <u>Rate</u>	<u>Relative</u> <u>Position</u>
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Rural Municipalities (24)

Annapolis	\$ 234	66	\$1,495	32	\$1.94	4
Antigonish	709	43	762	58	3.41	50
Argyle	551	50	663	63	2.62	27
Barrington	379	56	744	59	3.07	43
Cape Breton	1,044	37	1,134	49	3.02	38
Chester	1,078	35	1,470	34	2.07	6
Clare	704	44	902	55	2.75	36
Colchester	350	58	1,543	29	2.15	8
Cumberland	973	38	1,336	40	2.01	5
Digby	1,066	36	1,218	46	2.48	21
Guysborough	512	51	542	65	4.52	61
Halifax	1,537	22	2,124	22	2.27	14
Hants, East	348	59	1,509	31	2.33	15
Hants, West	1,086	34	1,510	30	2.52	24
Inverness	876	41	987	53	2.70	32
Kings	1,205	29	1,488	33	1.65	1
Lunenburg	583	47	1,109	50	2.47	20
Pictou	255	64	1,100	51	2.66	31
Queens	1,695	20	2,569	17	2.09	7
Richmond	576	48	734	61	4.02	59
Shelburne	586	46	920	54	2.63	28
St. Mary's	854	42	1,095	52	3.05	39
Victoria	1,092	33	1,318	41	2.83	37
Yarmouth	1,093	32	1,271	43	2.50	22

Average	\$ 958		\$1,436		\$2.40	
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Average - all units (66)	\$1,515		\$2,174		\$2.56	
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