provinces, as between classes of municipalities and as between municipalities of the same class from year to year. Such matters are more fully dealt with in the special report of the Bureau on "Assessment Valuations by Provinces".

Land valuations in the West, which in earlier years were somewhat inflated, have of late been assessed on a sounder basis, and in some provinces the Equalization Boards have placed a more equitable valuation on lands as between the various rural municipal districts.

30.—Summary Statement showing total Assessment Valuations of Municipalities, by Provinces, for the five-year period 1919-1923.

Provinces.		Taxable Valuations. Real Property.		
Prince Edward Island	1919 1920 1921 1922 1923	\$ - -	\$ - -	\$ 31,140,194 31,533,331 31,698,331 31,677,329 32,041,113
Nova Scotia	1919 1920 1921 1922 1923	- - -	-	100,069,373 117,499,003 136,824,878 139,982,616 142,093,014
New Brunswick ¹	1919 1920 1921 1922 1923	-	1	81,078,093 91,730,273 57,008,514 78,285,461 53,971,874
Quebec	1919 1920 1921 1922 1923	- - -	1 1	1,397,802,504 1,526,540,849 1,603,952,784 1,640,556,397 1,702,838,237
Ontario	1919 1920 1921 1922 1923	1,086,661,988 1,116,706,376 1,175,199,067 1,200,820,090 1,218,824,699	826, 838, 819 865, 682, 600 962, 370, 566 1, 024, 689, 327 1, 099, 571, 886	1,913,500,807 1,982,388,976 2,137,569,633 2,225,509,417 2,318,396,585
Manitoba	1919 1920 1921 1922 1923	1 1	- -	467,857,405 484,802,829 674,574,091 660,708,101 638,136,316
Saskatchewan	1920 1921 1922 1923	897,895,057 1,011,911,919 990,318,807 980,395,574 972,731,109	32,038,550 72,181,708 77,284,366 81,769,081	1,071,035,320 1,110,741,107 1,062,500,518 1,057,679,940 1,054,500,190
Alberta	1920 1921 1922 1923	361,209,911 397,531,998 738,590,504 723,513,878 708,043,969	46, 379, 814 51, 070, 811 56, 694, 883 63, 349, 263 66, 335, 632	407,589,725 448,602,809 795,285,387 786,863,141 774,379,601
British Columbia	1921 1922 1923	363,508,519 349,146,755 332,789,775 326,384,318 318,175,214	194, 430, 709 196, 641, 269 221, 418, 811 234, 612, 866 244, 251, 108	557,939,228 545,788,024 554,208,586 560,997,184 562,426,322
Canada	1919 1920 1921 1922 1923	2,709,275,475 2,875,297,048 3,236,898,153 3,231,113,860 3,217,774,991	1,145,433,230 1,312,665,968	6,028,012,649 6,339,627,201 7,053,622,719 7,182,262,586 7,278,783,252

¹ In 1919 and 1920 the statistics represent the returns from 3 cities, 18 towns, 1 village and 15 counties; in 1921, 3 cities, 16 towns, 1 village and 13 counties; in 1922, 2 cities, 9 towns and 10 counties, York Coincluding the towns of Devon and Marysville not separable; and in 1923 1 city, 6 towns and 6 counties.