

There are various reasons for fluctuations in assessment valuations, due to differences in laws and varying practices with regard to assessment as between 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 among the various rural municipal districts.

**31.—Summary Statement showing total Assessment Valuations of Municipalities, by Provinces, for the seven-year period 1919-1925.**

Provinces.	Taxable Valuations.			
	Real Property.			
	Land.	Buildings.	Total.	
	\$	\$	\$	
Prince Edward Island.....	1919	-	-	31,140,194
	1920	-	-	31,533,331
	1921	-	-	31,698,331
	1922	-	-	31,677,329
	1923	-	-	32,041,113
	1924	-	-	30,447,873
	1925	-	-	30,570,834
Nova Scotia.....	1919	-	-	100,069,373
	1920	-	-	117,499,003
	1921	-	-	136,824,878
	1922	-	-	139,982,616
	1923	-	-	142,093,014
	1924	-	-	141,530,888 <sup>1</sup>
	1925	-	-	141,025,259 <sup>1</sup>
New Brunswick <sup>1</sup> .....	1919	-	-	81,078,693
	1920	-	-	91,730,273
	1921	-	-	57,008,514
	1922	-	-	78,285,461
	1923	-	-	53,971,874
	1924	-	-	125,355,164
	1925	-	-	100,637,512
Quebec.....	1919	-	-	1,397,802,504
	1920	-	-	1,526,540,849
	1921	-	-	1,603,952,784
	1922	-	-	1,640,556,397
	1923	-	-	1,702,338,237
	1924	-	-	1,751,212,910
	1925	-	-	1,810,575,661
Ontario.....	1919	1,086,661,988	828,838,819	1,913,500,807
	1920	1,116,706,376	865,682,600	1,982,388,976
	1921	1,175,199,067	962,370,566	2,137,569,633
	1922	1,200,820,090	1,024,689,327	2,225,509,417
	1923	1,218,824,699	1,099,571,886	2,318,396,585
	1924	1,237,875,461	1,149,503,750	2,387,379,211
	1925	1,247,429,026	1,180,542,718	2,427,971,744
Manitoba.....	1919	-	-	467,857,405
	1920	-	-	484,802,829
	1921	-	-	674,574,091
	1922	-	-	660,708,101
	1923	-	-	638,138,316
	1924	-	-	605,396,598
	1925	-	-	576,380,525

<sup>1</sup> Including exemptions of \$146,450 in 1924 and \$110,383 in 1925 which are not separable but have been deducted from the total.

<sup>2</sup> In New Brunswick it will be noted that there is considerable fluctuation of valuations from year to year. There is no provincial Department of Municipal Affairs, and while the various cities, towns and municipalities are by statute required to file annual statements they appear to have become very lax in this respect, with the result that the returns are incomplete each year, and in consequence there can be no true comparability of valuation as between the years shown. For example, in 1919 and 1920, 3 cities, 18 towns, 1 village and 15 counties reported; in 1921, 3 cities, 16 towns, 1 village and 13 counties; in 1922, 2 cities, 9 towns and 10 counties, York County including the towns of Devon and Marysville not separable; in 1923, 1 city, 6 towns and 6 municipalities; in 1924, 2 cities, 18 towns, 2 villages and 14 municipalities; and in 1925, 2 cities, 13 towns, 1 village and 15 municipalities.