

Municipal Assessments.—Throughout the Dominion, the chief basis of municipal tax revenue is the real estate within the limits of the municipalities; though in certain provinces personal property, income, and business carried on are also taxed. General taxes are normally assessed at the rate of so many mills on the dollar of the assessed valuations. In the Prairie Provinces, the values of improvements made to real property are often rated at a very low figure, *e.g.*, in Saskatchewan, where the taxable valuations of buildings are about 12 p.c. of the taxable valuations of lands, and in Alberta, where they are about 27 p.c. of the taxable valuations of lands, as shown in Table 32.

There are various reasons for fluctuations in assessment valuations, due to differences in laws and varying practices with regard to assessment as among provinces, as among classes of municipalities and as among 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", obtainable on request.

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 municipalities.

32.—Summary Statement Showing Total Assessment Valuations of Municipalities, by Provinces, for 1929, 1930 and 1931.

| Province. | | Taxable Real Property. | | |
|-----------------------------------|-------------|-----------------------------------|-----------------------------------|-----------------------------------|
| | | Land. | Buildings. | Total. |
| | | \$ | \$ | \$ |
| Prince Edward Island..... | 1929 | - | - | 30,842,925 |
| | 1930 | - | - | 31,492,665 |
| | 1931 | - | - | 32,595,794 |
| Nova Scotia..... | 1929 | - | - | 136,915,454 ¹ |
| | 1930 | - | - | 138,202,162 ² |
| | 1931 | - | - | 140,107,075 ³ |
| New Brunswick..... | 1929 | - | - | 158,569,642 |
| | 1930 | - | - | 126,468,634 |
| | 1931 | - | - | 130,053,464 |
| Quebec..... | 1929 | - | - | 2,354,494,461 |
| | 1930 | - | - | 2,451,644,179 |
| | 1931 | - | - | 2,210,942,541 |
| Ontario..... | 1929 | 1,291,803,654 | 1,383,517,323 | 2,675,320,977 |
| | 1930 | 1,314,778,178 | 1,444,419,193 | 2,759,197,369 |
| | 1931 | 1,327,606,008 | 1,484,157,227 | 2,811,763,235 |
| Manitoba..... | 1929 | - | - | 540,882,995 |
| | 1930 | - | - | 541,847,002 |
| | 1931 | - | - | 539,012,367 |
| Saskatchewan..... | 1929 | 974,028,206 | 109,745,019 | 1,083,773,225 |
| | 1930 | 976,232,540 | 115,066,876 | 1,091,299,416 |
| | 1931 | 972,490,470 | 117,238,924 | 1,089,729,394 |
| Alberta..... | 1929 | 484,224,514 ⁴ | 107,405,626 ⁵ | 591,630,140 ⁶ |
| | 1930 | 525,518,056 | 119,904,827 | 645,417,883 |
| | 1931 | 458,099,459 ⁷ | 123,860,846 ⁸ | 579,960,105 ⁹ |
| British Columbia..... | 1929 | 307,514,698 | 352,814,469 | 660,329,167 |
| | 1930 | 307,772,090 | 374,218,269 | 681,990,359 |
| | 1931 | 303,667,022 | 384,429,061 | 688,096,083 |
| Totals, All Provinces..... | 1929 | 3,927,571,672¹⁰ | 1,953,482,437¹¹ | 5,881,054,109¹² |
| | 1930 | 3,124,295,563¹³ | 2,053,699,195¹⁴ | 5,177,994,758¹⁵ |
| | 1931 | 3,039,862,959¹⁶ | 2,169,685,858¹⁷ | 5,209,548,817¹⁸ |

For footnotes see end of table, p. 866.