

30.—Tax Receipts of Municipalities in Canada, by Provinces, 1913-34.

Year.	P.E.I. ²	N.S.	N.B. ³	Que.	Ont.	Man.	Sask.	Alta.	B.C. ⁴
	\$	\$	\$	\$	\$	\$	\$	\$	\$
1913..	1	1	1	1	1	1	1	1	1
1914..	1	1	1	1	1	1	1	1	1
1915..	1	1	1	33,288,115	1	1	1	1	1
1916..	1	1	1	32,131,489	1	1	1	1	1
1917..	1	1	1	33,222,593	1	1	1	1	9,382,099
1918..	1	3,462,587	1	36,628,407	1	1	1	1	10,630,355
1919..	1	3,443,681	1	47,001,911	1	1	1	1	14,096,799
1920..	1	4,099,780	1	53,929,349	1	1	1	1	15,519,092
1921..	1	4,727,730	1	60,400,650	1	1	22,278,621	1	14,664,292 ⁵
1922..	1	5,229,302	1	57,311,993	1	1	27,314,503	1	14,627,777 ⁶
1923..	1	6,367,966	1	58,857,190	1	1	26,079,908	1	14,506,982
1924..	1	6,184,398	1	64,236,251	94,526,271	1	26,009,764	10,706,183	13,856,416
1925..	1	6,012,030	1	65,654,871	94,559,210	1	27,245,639	9,694,632	14,748,216
1926..	1	6,397,612	1	67,779,258	96,703,171	1	26,300,069	12,433,696	14,858,435
1927..	1	6,576,609	1	71,044,091	103,426,618	1	26,241,928	10,572,853	15,208,181
1928..	1	6,801,365	1	62,619,679	107,449,970	1	27,369,597	9,583,254	16,153,676
1929..	1	6,813,918	1	69,450,228	116,693,006	1	26,612,226	11,005,241	17,345,523
1930..	1	6,642,094	1	73,337,620	120,627,896	1	20,779,829	10,424,676	17,989,046
1931..	168,646	6,605,580	2,598,910	73,761,481	122,316,767	6,998,963 ⁶	18,392,914	10,255,692	18,260,430
1932..	145,830	6,613,675	2,441,063	79,612,584	121,284,311	17,290,889	17,616,414	12,032,471	17,089,972
1933..	156,135	6,440,471	2,295,247	79,471,242	116,920,000	17,104,553	15,822,648	11,661,595	17,521,554
1934..	164,158	7,108,035	2,207,230	59,729,973 ⁴	117,892,884	18,187,714	16,624,783	12,218,328	18,002,475

¹ Comparable figures not available.² Statistics are for Charlottetown only.³ Cities of

Saint John, Moncton and Fredericton only, except for 1934 figures which are for Saint John and Moncton only.

⁴ Revenue for municipalities and receipts for schools. See also footnote 2 to Table 33.⁵ The figure shown is for all municipalities except cities, whereas cities are included for 1932 and 1933.⁶ A comparable figure is not obtainable but receipts for Winnipeg were \$10,874,891, and the total tax imposition for the cities of Brandon, Portage la Prairie and St. Boniface was \$1,652,241.⁷ B.C. has no municipal organization of towns, and provision was first made for villages in 1922. Statistics of tax receipts for cities and rural districts are shown from 1917-21, and those for cities, villages and rural districts from 1922.

Municipal Assessments.—The chief basis of municipal tax revenue is the real estate within the limits of the municipalities; though, as indicated above, 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 28 p.c. of the taxable valuations of lands, as shown in Table 31.

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 Dominion Bureau of Statistics on "Assessment Valuations by Provinces", obtainable from the Dominion Statistician.

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.