

30.—Tax Receipts of Municipalities in Canada, by Provinces, 1913-35.

| Year. | P.E.I. ¹ | N.S. | N.B. ² | Que. | Ont. | Man. | Sask. | Alta. | B.C. ³ |
|--------|---------------------|-----------|-------------------|-------------------------|-------------|-------------------------|------------|------------|-------------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| 1913.. | | | | 4 | | | | | |
| 1914.. | | | | | | | | | |
| 1915.. | | | | 33,288,115 | | | | | 4 |
| 1916.. | | | | 32,131,489 | | | | | |
| 1917.. | | | | 33,222,593 | | | | | 9,382,099 |
| 1918.. | | 3,462,587 | | 36,628,407 | | | | | 10,630,355 |
| 1919.. | | 3,443,681 | | 47,001,911 | | | | | 14,096,799 |
| 1920.. | | 4,099,780 | | 53,929,349 | | | | | 15,519,092 |
| 1921.. | | 4,727,730 | | 60,400,650 | | | 22,278,621 | | 14,664,292 ³ |
| 1922.. | 4 | 5,229,302 | 4 | 57,311,990 | | 4 | 27,314,503 | | 14,627,777 ³ |
| 1923.. | | 6,367,966 | | 58,857,190 | | | 26,079,908 | | 14,506,982 |
| 1924.. | | 6,184,398 | | 64,236,251 | 94,526,271 | | 26,009,764 | 10,706,183 | 13,856,416 |
| 1925.. | | 6,012,030 | | 65,654,871 | 94,559,210 | | 27,245,639 | 9,694,632 | 14,748,216 |
| 1926.. | | 6,397,612 | | 67,779,258 | 96,703,171 | | 26,300,069 | 12,433,696 | 14,858,435 |
| 1927.. | | 6,576,609 | | 71,044,091 | 103,426,618 | | 26,241,928 | 10,572,853 | 15,208,181 |
| 1928.. | | 6,801,365 | | 62,619,679 | 107,449,970 | | 27,369,597 | 9,583,254 | 16,153,676 |
| 1929.. | | 6,813,918 | | 69,450,228 | 116,693,006 | | 26,612,226 | 11,005,241 | 17,345,523 |
| 1930.. | | 6,642,094 | | 73,337,620 | 120,627,896 | | 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 ⁵ | 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 ⁵ | 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 ⁶ | 117,892,884 | 18,187,714 | 16,624,783 | 12,218,328 | 18,002,475 |
| 1935.. | 168,262 | 7,073,053 | 2,353,811 | 59,253,714 ⁶ | 122,108,912 | 16,622,464 | 16,769,993 | 10,900,409 | 17,185,917 |

¹ Statistics are for Charlottetown only. ² Cities of Saint John, Moncton and Fredericton only, except for 1934 and 1935 figures which are for Saint John and Moncton only. ³ 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.

⁴ Comparable figures not available. ⁵ The figure shown is for all municipalities except cities, whereas cities are included for other years. 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 in 1931. ⁶ Revenue for municipalities and receipts for schools. See also footnote 2, to Table 33, p. 884.

• **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 30 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.

Lands in the West, valuations for 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.