

## 37.—Tax Receipts of Municipalities in Canada, by Provinces, 1913-36.

Year.	P.E.I. <sup>1</sup>	N.S.	N.B. <sup>2</sup>	Que.	Ont.	Man.	Sask.	Alta.	B.C. <sup>3</sup>
	\$	\$	\$	\$	\$	\$	\$	\$	\$
1913....									
1914....									
1915....				33,283,115					
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					14,098,799
1920....		4,099,780		53,929,349					15,519,092
1921....		4,727,730		60,400,650			22,278,621		14,664,292 <sup>5</sup>
1922....		5,229,302		57,311,990			27,314,503		14,627,777 <sup>5</sup>
1923....		6,367,966		58,857,190			26,079,908		14,506,982
1924....		6,184,398		64,238,251	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		62,019,679	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 <sup>6</sup>	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 <sup>7</sup>	59,729,973 <sup>8</sup>	117,892,834	18,187,714	16,624,783	12,218,328	18,002,475
1935....	168,282	7,273,053 <sup>7</sup>	2,353,811	59,253,714	122,108,912	16,622,464	18,769,993	10,900,409	17,185,917
1936....	186,152	7,403,541	5,033,039 <sup>8</sup>	65,445,212	121,825,930	18,342,899	16,672,335	11,325,644	17,070,680

<sup>1</sup> Statistics are for Charlottetown only. <sup>2</sup> Cities of Saint John, Moncton, and Fredericton only for 1931-33; for Saint John and Moncton only for 1934 and 1935. <sup>3</sup> 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. <sup>4</sup> Figures not available. <sup>5</sup> 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 \$10,374,391, and the total tax imposition for the cities of Brandon, Portage la Prairie, and St. Boniface was \$1,652,241 in 1931. <sup>6</sup> Revenues for municipalities and receipts for schools. Statistics are not comparable with those previous to 1934 owing to modifications of provincial reports. <sup>7</sup> Revised since the publication of the 1938 Year Book. <sup>8</sup> Statistics of taxation receipts covering all municipalities were published for the first time in 1936.

**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 38.

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.