

municipal taxes—where the tax is applied broadly to assessed valuations placed on homes and other real property and on incomes and business—hits the ratepayer's pocket most directly.

Table 51 gives figures of tax receipts so far as they are available. Unfortunately, there are certain inconsistencies and omissions as between provinces which cannot be overcome owing to the lack of uniformity in the collection of municipal data.

51.—Tax Receipts of Municipalities in Canada, by Provinces, 1913-38

Year	P.E.I. ¹	N.S.	N.B. ²	Que.	Ont.	Man.	Sask.	Alta.	B.C.
	\$	\$	\$	\$	\$	\$	\$	\$	\$
1913....									
1914....									
1915....				33,288,115					
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					14,096,799
1920....		4,099,780		53,929,349					15,519,092
1921....		4,727,730		60,400,650			22,278,621		14,664,292
1922....		5,229,302		57,311,990			27,314,503		14,627,777
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 ⁴	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 ²	59,729,973 ⁵	117,892,884	18,187,714	16,624,783	12,218,328	18,002,475
1935....	168,262	7,273,053	2,353,811	59,253,714	122,108,912	16,622,464	16,769,993	10,900,409	17,185,917
1936....	186,152	7,403,541	5,033,039 ²	65,445,212	121,825,930	18,342,869	16,672,335	11,325,644	17,070,680
1937....	198,127	4,804,779	5,090,231	65,354,034	120,502,561	19,127,157	11,376,192	11,405,962	18,006,961
1938....	202,132	4,803,802	4,911,501	65,729,798	118,929,645	18,463,821	14,704,495	11,327,595	18,900,372

¹ Statistics are for Charlottetown only. ² Cities of Saint John, Moncton and Fredericton only, for 1931-33; for Saint John and Moncton only for 1934 and 1935; all municipalities, 1936-38. ³ Figures not available. ⁴ The figure shown is for all municipalities except cities. ⁵ Statistics are not comparable with those for previous years owing to modification of provincial reports.

Municipal Assessments.—The chief source 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 13 p.c. of the taxable valuations of lands, and in Alberta, where they are about 26 p.c. of the taxable valuations of lands, as shown in Table 52.

There are various reasons for fluctuations in assessment valuations, owing to differences in laws and varying practices with regard to assessment in the various classes of municipalities throughout Canada.* 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.

* This subject is dealt with more fully in the special report of the Dominion Bureau of Statistics on "Assessment Valuations by Provinces", obtainable from the Dominion Statistician.