

33.—Municipal Assessed Valuations by Provinces, 1940-42

Province and Year	Taxable Valuations on which Taxes were Levied					Total Exemptions
	Real Property	Personal Property	Business	Other ¹	Total	
	\$	\$	\$	\$	\$	
P.E.I.—²						
1940.....	10,389,833	4,158,475			14,548,308	6,387,100
1941.....	10,421,575	4,168,425			14,590,000	6,387,100
1942.....	10,461,900	4,198,728			14,660,628	6,387,100
N.S.—						
1940.....	141,655,559 ³	23,995,191 ³	7,855,055 ³	4,640,094 ³	178,145,899	55,841,000
1941.....	145,204,423 ³	24,038,065 ³	8,497,785 ³	5,263,788 ³	183,004,061	57,524,105
1942.....	144,396,660 ³	25,221,005 ³	7,997,000 ³	3,430,695 ³	181,045,360	58,036,702
N.B.—						
1940.....	113,555,760	14,314,591	5,355,050 ⁴	31,320,443	164,545,844	5
1941.....	114,993,439	15,197,796	5,241,950 ⁴	37,335,626	172,668,811	5
1942.....	119,978,494	15,999,852	9,517,851 ⁴	1,069,065	146,565,262	5
Que.—						
1940.....	2,190,931,242			53,796,090	2,244,727,332	764,071,225 ⁵
1941.....	2,222,825,311			55,348,319	2,278,173,630	787,159,409 ⁵
1942.....	2,262,977,961			56,626,262	2,319,604,223	795,802,904 ⁵
Ont.—						
1940.....	2,716,462,881 ⁷		244,153,773 ⁷	7,465,968 ⁷	2,972,274,019	487,623,000 ⁸
1941.....	2,724,196,059 ⁷		246,418,156 ⁷	7,533,700 ⁷	2,986,104,919	490,772,000 ⁸
1942.....	2,747,522,083 ⁷		252,848,220 ⁷	8,549,967 ⁷	3,013,660,112	424,482,000 ⁸
Man.—						
1940.....	265,479,081 ³	5,336,946 ³	10,958,558 ³		281,774,585	158,141,350
1941.....	263,316,449 ³	5,426,371 ³	11,070,838 ³		279,813,658	159,944,984
1942.....	264,221,699 ³	5,392,525 ³	11,324,348 ³		280,938,572	160,902,755
Sask.—						
1940.....	953,190,015		37,690,236	563,472	991,443,723	5
1941.....	887,781,958		37,667,112	386,610	925,835,680	5
1942.....	861,717,208		37,844,166	416,110	899,977,484	5
Alta.—⁹						
1940.....	455,536,316 ¹⁰	80,224 ¹⁰	11,777,832 ¹⁰	6,115,685 ¹¹	473,510,057	2,251,992 ¹¹
1941.....	456,637,509	68,658	11,809,334	6,137,010	474,652,511	5
1942.....	463,946,014	83,645	12,042,657	6,995,219	483,067,535	5
B.C.—						
1940.....	383,003,207 ¹²				383,003,207	382,357,246 ¹³
1941.....	384,627,019 ¹²				384,627,019	388,268,283 ¹³
1942.....	392,276,211 ¹²				392,276,211	399,687,770 ¹³
Totals—						
1940.....	7,230,203,894 ¹⁴	47,885,427 ¹⁴	317,790,504 ¹⁴	103,901,752 ¹⁴	7,703,972,974	1,856,672,913 ¹⁴
1941.....	7,210,003,742 ¹⁴	48,899,315 ¹⁴	320,705,175 ¹⁴	111,905,053 ¹⁴	7,699,470,259	1,890,055,881 ¹⁴
1942.....	7,267,498,230 ¹⁴	50,895,755 ¹⁴	331,574,242 ¹⁴	77,037,318 ¹⁴	7,731,795,387	1,845,299,231 ¹⁴

¹ Includes the following: N.S.—Household Tax \$3,285,495 (1940), \$3,618,725 (1941), \$3,430,695 (1942); Income \$1,354,599 (1940), \$1,645,063 (1941), nil (1942); N.B.—Income only; Que.—Miscellaneous Stock-in-Trade, Tenants Tax, *et al*, not specified; Ont.—Income of Corporations derived from interest earnings on investments; Sask.—Special Franchise; Alta.—Franchise, Mineral and Other Special. ² Includes estimated values for some municipalities; actual figures not available. ³ Net taxable valuations not available in detail. Total exemptions have been applied against real property valuations. ⁴ Includes some other types of valuations not specified. ⁵ Not available from published reports. ⁶ Includes taxable valuations which are temporarily exempted—\$8,688,942 (1940), \$8,687,736 (1941) and \$8,572,103 (1942). ⁷ Does not cross-add to total. See reports of Ontario Department of Municipal Affairs. ⁸ Cities only. Exemptions for other municipalities not published. ⁹ Excludes assessed valuation of Improvement Districts as follows:—

Saskatchewan—	Real Property	Business	Total	Exemptions
1940.....	5	5	5	5
1941.....	29,635,459	735,140	30,370,599	5
1942.....	29,684,048	706,020	30,390,068	5
Alberta—				
1940.....	5	5	71,590,347	5
1941.....	5	5	73,192,965	5
1942.....	5	5	69,829,495	5

¹⁰ Net taxable valuations of Municipal Districts not available in detail. Total exemptions have been applied against real property valuations. ¹¹ Municipal Districts only. Exemptions for other municipalities not published. ¹² Includes \$167,636,032 (1940), \$170,953,380 (1941), and \$177,991,707 (1942) valuations of improvement the total value of which was \$376,754,432 (1940), \$385,753,558 (1941), and \$401,168,674 (1942) and the maximum value at which they could be taxed was \$235,241,840 (1940), \$241,196,431 (1941) and \$250,989,749 (1942). ¹³ Consists of \$173,238,846 (1940), \$173,468,105 (1941) and \$176,510,803 (1942) valuations of exempted properties, and \$209,118,400 (1940), \$214,800,178 (1941) and \$223,176,967 (1942) exemptions of taxable improvements as referred to in footnote 12. ¹⁴ Does not cross-add to total. See footnote 7. ¹⁵ See footnotes 5, 8, 11 and 13.