

\$29,998,740, and in Alberta to \$73,192,965, \$69,829,495, \$69,222,473, in 1941, 1942 and 1943, respectively. In addition there are other intra-provincial inconsistencies between municipalities which, in turn, further affect interprovincial comparisons. These may be said to be due to the lack of integrated municipal assessment systems and uniform standards for establishing values on a provincial basis, under the direction and control of a central authority. Some provinces, however, have made considerable progress along these lines in recent years, as in the case of Saskatchewan, the results of which are referred to in the text following Table 38.

## 38.—Municipal Assessed Valuations, by Provinces, 1941-43

Province and Year	Taxable Valuations on which Taxes were Levied					Total Exemptions
	Real Property	Personal Property	Business	Other <sup>1</sup>	Total	
	\$	\$	\$	\$	\$	\$
<b>P.E.I.—</b>						
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
1943.....	10,596,974	4,235,120			14,832,094	5,765,500
<b>N.S.—</b>						
1941.....	145,204,423 <sup>2</sup>	24,038,065 <sup>2</sup>	8,497,785 <sup>2</sup>	5,263,788 <sup>2</sup>	183,004,061	57,524,105
1942.....	144,396,660 <sup>2</sup>	25,221,005 <sup>2</sup>	7,997,090 <sup>2</sup>	3,430,695 <sup>2</sup>	181,045,360	58,036,702
1943.....	146,795,972	28,831,731	8,497,785	—	184,125,488	71,105,886
<b>N.B.—</b>						
1941.....	114,993,439	15,197,796	5,241,950 <sup>4</sup>	37,235,626	172,668,811	5
1942.....	119,978,494	15,999,852	9,517,851 <sup>4</sup>	1,069,065	146,565,262	5
1943.....	121,698,829	15,678,211	9,454,085 <sup>4</sup>	—	146,831,125	5
<b>Que.—</b>						
1941.....	2,222,825,311		—	55,348,319	2,278,173,630	787,159,409 <sup>7</sup>
1942.....	2,282,977,961		—	56,628,262	2,339,606,223	795,802,904 <sup>7</sup>
1943.....	2,299,971,072		—	1,642,266 <sup>6</sup>	2,301,613,338	836,599,825 <sup>7</sup>
<b>Ont.—</b>						
1941.....	2,724,196,059 <sup>8</sup>		246,418,156 <sup>8</sup>	7,533,700 <sup>8</sup>	2,986,104,919	490,772,000 <sup>9</sup>
1942.....	2,747,522,083 <sup>8</sup>		252,848,220 <sup>8</sup>	8,549,967 <sup>8</sup>	3,013,660,112	424,482,000 <sup>9</sup>
1943.....	2,774,973,540 <sup>8</sup>		262,665,481 <sup>8</sup>	20,457,536 <sup>8</sup>	3,062,227,526	428,846,900 <sup>9</sup>
<b>Man.—</b>						
1941.....	423,261,433	5,426,371	11,070,838	—	439,758,642	159,944,984
1942.....	425,124,454	5,392,525	11,324,348	—	441,841,327	160,902,755
1943.....	426,645,939	5,458,760	11,364,048	—	443,468,747	160,033,765
<b>Sask.—</b>						
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
1943.....	828,873,155		36,894,640	398,075	866,165,870	5
<b>Alta.—</b>						
1941.....	456,953,445	346,163	11,735,007	5,617,896	474,652,511	5
1942.....	464,190,235	653,762	12,028,057	6,195,481	483,067,535	5
1943.....	470,646,366	11,285,107	3,559,516	3,806,563	489,297,552	52,599,828 <sup>10</sup>
<b>B.C.—</b>						
1941.....	384,627,019 <sup>11</sup>				384,627,019	388,268,283 <sup>12</sup>
1942.....	392,276,211 <sup>11</sup>				392,276,211	399,687,770 <sup>12</sup>
1943.....	398,263,762 <sup>11</sup>				398,263,762	413,604,030 <sup>12</sup>
<b>Totals—</b>						
1941.....	7,370,264,662 <sup>13</sup>	49,176,826 <sup>13</sup>	320,630,848 <sup>13</sup>	111,385,938 <sup>13</sup>	7,859,415,373	1,899,655,881 <sup>14</sup>
1942.....	7,428,645,206 <sup>13</sup>	51,465,872 <sup>13</sup>	331,559,642 <sup>13</sup>	76,287,580 <sup>13</sup>	7,892,698,142	1,845,299,231 <sup>14</sup>
1943.....	7,478,465,693 <sup>13</sup>	65,488,929 <sup>13</sup>	332,435,555 <sup>13</sup>	26,304,440 <sup>13</sup>	7,906,825,692	1,963,554,534 <sup>14</sup>

<sup>1</sup> Includes the following: N.S.—Income Tax, Household Tax, the former withdrawn in 1942 and the latter in 1943; N.B.—Income Tax; 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 and Other Special. <sup>2</sup> Includes estimated values for some municipalities. <sup>3</sup> Total exemptions have been applied against real property valuations. <sup>4</sup> Includes some other types of valuations not specified. <sup>5</sup> Not available from published reports. <sup>6</sup> Rural municipalities only.

<sup>7</sup> Includes temporary exemptions: \$87,687,736 (1941); \$81,572,103 (1942); and \$76,494,294 (1943). <sup>8</sup> Does not cross-add to total; see reports of Ontario Department of Municipal Affairs. <sup>9</sup> Cities only; exemptions for other municipalities not published. <sup>10</sup> Cities, with exception of Drumheller; exemptions for other municipalities not published.

<sup>11</sup> Includes \$170,953,380 (1941), \$177,991,707 (1942), and \$184,383,801 (1943) valuations of improvements, the total value of which was \$365,763,558 (1941), \$401,168,674 (1942) and \$412,707,744 (1943) and the maximum value at which they could be taxed was \$241,196,431 (1941), \$250,989,749 (1942) and \$257,964,422 (1943).

<sup>12</sup> Consists of \$173,468,105 (1941), \$176,510,803 (1942) and \$185,280,087 (1943) valuation of exempted properties, and \$214,800,178 (1941), \$223,176,967 (1942) and \$228,323,940 (1943) exemptions of taxable improvements as referred to in Footnote 11. <sup>13</sup> Does not cross-add to total; see Footnote 8. <sup>14</sup> See Footnotes 5, 7, 9, 10 and 12.