

While complete figures for tax-exempt properties are not available for each province, it will be noted from the information given that these have assumed relatively high proportions. Most provinces have shown consistent increases in taxable assessed valuations which may be attributed largely to the stimulus to business and industry in general, arising from the War. Saskatchewan, however, shows a major reduction in total valuations. This is the result of a province-wide plan of re-assessment of rural municipalities by the Department of Municipal Affairs and is "the first occasion in Canada where an assessment system of such extensive proportions has ever been undertaken".*

Subsection 3.—Municipal Taxation

Table 38 shows, by provinces, the taxes levied by municipalities in comparison with collections in 1941, 1942, 1943 and 1944, and the total taxes outstanding at the end of those years. While these figures are as nearly comparable as may be obtained from existing published reports, they nevertheless reflect some inconsistencies due particularly to interprovincial variations in the division of responsibility for tax administration between municipalities and school authorities. In some instances school taxes are not included in the municipal levies. In Prince Edward Island 2 only of the 8 incorporated municipalities have their own individual school districts and levy and collect the school taxes. In Nova Scotia prior to 1943 and in New Brunswick prior to 1944, cities, towns and villages only levied and collected the school taxes. Hence the figures shown for these provinces are, generally speaking, exclusive of rural school taxes particulars of which are not available from published reports. Commencing with 1943, however, under a program for establishing "larger school units" in Nova Scotia, some municipalities have been levying and collecting the school taxes for and on behalf of the rural school boards situated therein. A similar program has also been inaugurated in New Brunswick, so that more complete figures are now available as the larger school units are gradually established. Prior to 1943 the figures for Alberta were incomplete because municipal taxes did not include certain school and hospital levies, which were not collected by the municipal unit or were regarded as "trust" taxes. This deficiency was corrected in the 1943 figures and reference to this fact is made in footnote 9, of Table 38, p. 925. In Quebec, while school taxes, with few exceptions, are levied and collected by the school corporations which function independently of municipal authorities, they are, nevertheless, included in this tabulation for purposes of greater interprovincial comparability. It will therefore be apparent from the foregoing that the figures in Table 38, except in the case of Quebec, represent only the amount of tax levies, collections and arrears of the municipalities, and include school taxes only to the extent that such are also levied and collected by the municipalities for and on behalf of local school authorities. Taxes for schools outside incorporated municipal organizations are not included.

* Annual report of the Department of Municipal Affairs of the Province of Saskatchewan for the fiscal year ended Apr. 30, 1941.