

## 36.—Population of Incorporated Municipalities, by Provinces, 1941

Province	Total Population	Population of Incorporated Municipalities			Percentage Municipal to Total Population
		Urban	Rural	Total	
Prince Edward Island.....	95,047	24,340	Nil	24,340	25.6
Nova Scotia.....	577,962	267,540	308,304	575,844	99.6
New Brunswick.....	457,401	143,423	312,153	455,576	99.6
Quebec.....	3,331,882	2,109,684	1,137,519	3,247,203	97.5
Ontario.....	3,787,655	2,338,633	1,316,133	3,654,766	96.5
Manitoba.....	729,744	321,873	344,648	666,521	91.3
Saskatchewan.....	895,992	295,146	528,532	823,678	91.9
Alberta.....	796,169	306,586	321,219	627,805	78.9
British Columbia.....	817,861	443,394	170,269	613,663	75.0
<b>Totals.....</b>	<b>11,489,713</b>	<b>6,250,619</b>	<b>4,438,777</b>	<b>10,689,396</b>	<b>93.0</b>

## Subsection 2.—Municipal Assessed Valuations

The revenue resources of municipalities are limited generally to direct taxation, based on assessed valuations of real and other types of property. In 1944, the total taxable assessed valuations on which taxes were levied was \$7,963,405,203 of which approximately \$5,193,918,239 or 65.2 p.c. was real property. The assessment of personal property has had its ups and downs particularly in the Prairie Provinces. The Maritime Provinces, Manitoba and Alberta are the only provinces at the present time in which municipalities assess and tax personal property. In Alberta only a few municipal authorities still retain this basis for tax revenue while in Manitoba it is used generally by all classes of municipalities, except cities. Aside from real property, the next important type of valuation for taxation purposes is business assessment, although not all provinces assess for business purposes separately and distinctly from real property valuations. A variation of methods, schedules and rates exists not only between provinces but also between municipalities within the same province. Some municipalities use the rental basis, others the value of floor space occupied and still others the capital value of the premises occupied. Most of the provinces have other miscellaneous types of assessment, the general nature of which will be noted from the footnotes to Table 37. It will also be noted that income assessment, which formerly was employed in Nova Scotia and New Brunswick only, practically disappeared in 1942. This is a result of the operation of the Dominion-Provincial Tax Agreements whereby the provinces and municipalities abandoned the income-tax field for the duration of the War and a limited period thereafter, so as to leave it open to the Federal Treasury.

It should be noted that the figures in Table 37 are not entirely comparable, on an interprovincial basis, from the standpoint of relative values of properties taxable for municipal purposes. Each province operates under its own assessment laws, which are not all similar, either in application or in effect. For instance, in British Columbia cities and municipal districts improvements cannot be taxed on a value in excess of 75 p.c. of taxable values or in excess of 50 p.c. of taxable values in villages; the values actually taxed in 1945 ranged from *nil* to 70 p.c. In the majority of cases, improvements were assessed for tax purposes at 50 p.c. of taxable values, but for all municipalities the total improvements actually taxed represented