

approximately 46.4 p.c. of total taxable values. It should also be noted that Table 37 does not include assessed valuations in Improvement Districts for either Saskatchewan or Alberta. In Saskatchewan these amounted to \$30,390,068, \$29,998,740, \$28,598,170, \$27,327,995, and in Alberta to \$69,829,495, \$69,222,473, \$59,607,462, \$62,644,030, in 1942, 1943, 1944 and 1945, 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 province-wide 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 37.

37.—Municipal Assessed Valuations, by Provinces, 1942-45

| 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.—<sup>2</sup></b> |   |                         |                          |                         |                            |                          |
| 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                |
| 1944.....                  | 10,467,726                                    | 4,172,328               | —                        | —                       | 14,640,054                 | 5,765,500                |
| 1945.....                  | 10,623,217                                    | 4,241,766               | —                        | —                       | 14,864,983                 | 6,174,500                |
| <b>N.S.—</b>               |   |                         |                          |                         |                            |                          |
| 1942.....                  | 144,396,660 <sup>3</sup>                      | 25,221,005 <sup>3</sup> | 7,997,000 <sup>3</sup>   | 3,430,695 <sup>3</sup>  | 181,045,360                | 58,036,702               |
| 1943.....                  | 146,795,972                                   | 25,213,006              | 8,497,785                | 3,618,725               | 184,125,488                | 71,105,886               |
| 1944.....                  | 148,691,531                                   | 25,466,512              | 9,872,785                | 3,873,185               | 187,904,013                | 86,406,901               |
| 1945.....                  | 152,778,340                                   | 26,674,666              | 10,206,195               | 3,960,665               | 193,619,866                | 57,044,978               |
| <b>N.B.—</b>               |   |                         |                          |                         |                            |                          |
| 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                        |
| 1944.....                  | 127,220,640                                   | 16,548,973              | 15,396,604 <sup>4</sup>  | —                       | 159,166,217                | 5                        |
| 1945.....                  | 146,980,050                                   | 21,229,398              | 16,196,114 <sup>4</sup>  | —                       | 184,405,562                | 5                        |
| <b>Que.—</b>               |   |                         |                          |                         |                            |                          |
| 1942.....                  | 2,262,977,961                                 | —                       | —                        | 56,626,262              | 2,319,604,223              | 795,802,904 <sup>6</sup> |
| 1943.....                  | —   | —                       | —                        | —                       | 2,301,613,338 <sup>7</sup> | 836,599,825 <sup>6</sup> |
| 1944.....                  | —   | —                       | —                        | —                       | 2,343,734,545 <sup>7</sup> | 839,704,322 <sup>6</sup> |
| 1945.....                  | 14  | 14                      | 14                       | 14                      | 14                         | 14                       |
| <b>Ont.—</b>               |   |                         |                          |                         |                            |                          |
| 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              | 428,846,000 <sup>9</sup> |
| 1944.....                  | 2,796,478,478 <sup>8</sup>                    | —                       | 266,342,162 <sup>8</sup> | —                       | 3,066,176,684              | 433,985,000 <sup>9</sup> |
| 1945.....                  | 2,826,780,212 <sup>8</sup>                    | —                       | 272,281,909 <sup>8</sup> | —                       | 3,109,062,121              | 440,533,000 <sup>9</sup> |
| <b>Man.—</b>               |   |                         |                          |                         |                            |                          |
| 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              |
| 1944.....                  | 428,936,654                                   | 5,357,925               | 11,498,477               | —                       | 445,793,056                | 160,724,099              |
| 1945.....                  | 434,656,903                                   | 5,426,310               | 11,768,128               | —                       | 451,851,341                | 159,756,368              |
| <b>Sask.—</b>              |   |                         |                          |                         |                            |                          |
| 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                        |
| 1944.....                  | 789,010,569                                   | —                       | 38,501,071               | 523,417                 | 828,035,057                | 5                        |
| 1945.....                  | 782,673,415                                   | —                       | 39,278,142               | 526,266                 | 822,477,823                | 93,565,542               |
| <b>Alta.—</b>              |   |                         |                          |                         |                            |                          |
| 1942.....                  | 464,190,235                                   | 653,762                 | 12,028,057               | 6,195,481               | 483,067,535                | 5                        |
| 1943.....                  | 470,646,366                                   | 3,559,516               | 11,285,107               | 3,806,563               | 489,297,552                | 52,599,528 <sup>10</sup> |
| 1944.....                  | 485,650,854                                   | 8,835,584               | 12,313,699               | 3,693,653               | 510,493,790                | 78,330,720 <sup>10</sup> |
| 1945.....                  | 496,660,321                                   | 10,384,400              | 12,227,048               | 3,147,230               | 522,418,999                | 66,787,105               |

For footnotes, see end of table, p. 990.