

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

Province and Year	Taxable Valuations on which Taxes were Levied					Total Exemptions
	Real Property	Personal Property	Business	Other <sup>1</sup>	Total	
	\$	\$	\$	\$	\$	\$
<b>B.C.—</b>						
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>
1944.....	407,461,787 <sup>11</sup>	-	-	-	407,461,787	427,996,794 <sup>12</sup>
1945.....	420,156,138 <sup>11</sup>	-	-	-	420,156,138	414,560,613 <sup>12</sup>
<b>Totals—</b>						
1942.....	7,428,645,206 <sup>8</sup>	51,465,872 <sup>8</sup>	331,559,642 <sup>8</sup>	76,287,580 <sup>8</sup>	7,892,698,142	1,845,299,231 <sup>13</sup>
1943.....	5,178,494,537 <sup>8</sup>	54,144,613 <sup>8</sup>	340,161,146 <sup>8</sup>	28,280,899 <sup>8</sup>	7,906,825,502	1,968,554,534 <sup>13</sup>
1944.....	5,193,918,239 <sup>8</sup>	60,381,322 <sup>8</sup>	353,924,798 <sup>8</sup>	8,090,255 <sup>8</sup>	7,963,405,203	2,032,913,336 <sup>13</sup>
1945.....	14	14	14	14	14	14

<sup>1</sup> Includes the following: N.S.—Income Tax, Household Tax, the former withdrawn in 1942; N.B.—Income Tax; Que.—Miscellaneous Stock-in-Trade, Tenants Tax, *et al*, not specified; Ont.—Income of Corporations derived from interest earnings on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 discontinued in 1944; Sask.—Special Franchise; Alta.—Franchise and Other Special. <sup>2</sup> Includes estimated values for some municipalities, also total exemptions incomplete. <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> Includes temporary exemptions: \$81,572,103 (1942); \$76,494,294 (1943); and \$61,283,443 (1944). <sup>7</sup> Detail not available. <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 \$177,991,707 (1942), \$184,383,801 (1943), \$192,542,560 (1944), and \$201,269,083 (1945) valuations of improvements, the total value of which was \$401,168,674 (1942), \$412,707,744 (1943), \$435,017,282 (1944) and \$433,581,311 (1945) and the maximum value at which they could be taxed was \$250,989,749 (1942), \$257,964,422 (1943), \$274,063,507 (1944) and \$271,071,473 (1945).

<sup>12</sup> Consists of \$176,510,803 (1942), \$185,280,087 (1943), \$185,522,072 (1944) and \$182,248,385 (1945) valuation of exempted properties, and \$223,176,967 (1942), \$228,323,943 (1943), \$242,474,722 (1944) and \$232,312,228 (1945) exemptions of taxable improvements as referred to in Footnote 11. <sup>13</sup> See Footnotes 5, 6, 9, 10 and 12. <sup>14</sup> At time of publication 1945 figures for Quebec were not available.

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 1942, 1943, 1944 and 1945, 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

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