

37.—Municipal Assessed Valuations, by Provinces, 1943-46—concluded

Province and Year	Taxable Valuations on which Taxes were Levied					Total Exemptions
	Real Property	Personal Property	Business	Other	Total	
	\$	\$	\$	\$	\$	\$
B.C.—						
1943.....	398,263,762 ¹¹	—	—	—	398,263,762	413,604,030 ¹²
1944.....	407,461,787 ¹¹	—	—	—	407,461,787	427,996,794 ¹²
1945.....	420,156,138 ¹¹	—	—	—	420,156,138	414,560,613 ¹²
1946.....	448,357,276 ¹¹	—	—	—	448,357,276	433,520,319 ¹²
Totals—						
1943.....	5,178,494,537 ⁸	54,144,613 ⁸	340,161,146 ⁸	28,280,899	7,906,825,502	1,968,554,534 ¹³
1944.....	5,193,918,239 ⁸	60,381,322 ⁸	353,924,798 ⁸	8,090,255	7,963,405,203	2,032,913,336 ¹³
1945.....	5,281,308,596	67,956,540	361,957,536	7,634,161	8,155,067,717	2,108,053,199 ¹³
1946.....	7	7	7	7	7	7

¹ Includes the following: N.S.—Household 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. ² Includes estimated values for some municipalities, also total exemptions incomplete. ³ Includes some other types of valuations not specified. ⁴ Not available from published reports. ⁵ Detail not available. ⁶ Includes temporary exemptions: \$76,494,294 (1943); \$61,283,443 (1944) and \$43,932,563 (1945). ⁷ At time of publication 1946 figures for Quebec were not available. ⁸ Does not cross-add to total; complete information for some municipalities not available. ⁹ Cities only; exemptions for other municipalities not published. ¹⁰ Cities, with exception of Drumheller; exemptions for other municipalities not published. ¹¹ Includes \$184,383,801 (1943), \$192,542,560 (1944), \$201,269,083 (1945) and \$223,651,933 (1946) valuation of improvements, the total value of which was \$412,707,744 (1943), \$435,017,282 (1944), \$433,581,311 (1945) and \$468,844,049 (1946), and the maximum value at which they could be taxed was \$257,964,422 (1943), \$274,063,507 (1944), \$271,071,473 (1945) and \$292,353,568 (1946). ¹² Consists of \$185,280,087 (1943), \$185,522,072 (1944), \$182,248,385 (1945) and \$188,328,203 (1946) valuation of exempted properties, and \$228,323,943 (1943) \$242,474,722 (1944) \$232,312,228 (1945) and \$245,192,116 (1946) exemptions of taxable improvements as referred to in footnote 11. ¹³ See footnotes 4, 6, 9, 10 and 12.

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, showed a reduction in total valuations up to 1945. This was 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 1943, 1944, 1945 and 1946, 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, two only of the eight 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

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