

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. The subsequent trend in that Province has been upward, slightly in 1946 and substantially in 1947.

### Subsection 2.—Municipal Taxation

Table 36 shows, by provinces, the taxes levied by municipalities in comparison with collections in 1944, 1945, 1946 and 1947, 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 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 36, 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.

### 36.—Municipal Taxation, by Provinces, 1944-47

NOTE.—See text, pp. 1039-40, for limitations on comparability of statistics in this table.

Province and Year	Tax Levy	Tax Collections, Current and Arrears		Taxes Receivable, Current and Arrears	Property Acquired for Taxes	Total Taxes Receivable and Property Acquired for Taxes	
		Total	P.C. of Levy			Total	P.C. of Levy
	\$	\$		\$	\$	\$	
<b>P. E. Island</b> —							
1944	337,233	334,713	99.3	150,712	..	150,712	44.7
1945	377,487	379,576	100.6	146,975	..	146,975	38.9
1946	393,791	403,666	102.5	132,449	..	132,449	33.6
1947	445,532	456,380	102.4	232,808	..	232,808	52.3
<b>Nova Scotia</b> —							
1944	9,584,165	9,750,605	101.7	3,771,845	257,623	4,029,468	42.0
1945	10,046,450	10,216,800	101.7	3,386,493	232,897	3,619,390	36.0
1946	10,705,668	10,635,395	99.3	3,227,837	204,500	3,432,337	32.1
1947	12,054,778	11,437,476	94.9	3,713,902	198,637	3,912,539	32.5
<b>New Brunswick</b> —							
1944	5,377,195 <sup>2</sup>	5,514,272 <sup>2</sup>	102.5	3,526,083	..	3,526,083	65.6
1945	6,708,855 <sup>2</sup>	6,545,264 <sup>2</sup>	97.6	3,375,399	..	3,375,399	50.3
1946	7,350,407 <sup>2</sup>	7,350,087 <sup>2</sup>	99.3	3,040,178	..	3,040,178	41.4
1947	8,023,491 <sup>2</sup>	7,673,308 <sup>2</sup>	95.6	2,704,833	93,674	2,798,507	34.9

For footnotes, see end of table.