

While complete figures for tax-exempt properties are not available for each province, the information given shows that these properties have assumed relatively high proportions. Most provinces have shown consistent increases in taxable assessed valuations that may be attributed largely to the stimulus to business and industry in general arising from the War and the buoyancy of the economy in succeeding years.

Subsection 2.—Municipal Taxation

Table 45 shows, by provinces, the taxes levied by municipalities in the years 1946-50 inclusive, and the total taxes outstanding at the end of those years. Although these figures are as nearly comparable as existing published reports permit, nevertheless, they still reflect some inconsistencies owing particularly to intraprovincial 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.

45.—Municipal Taxation, by Provinces, 1946-50

NOTE.—These figures include school taxes only to the extent that such are levied and collected by the municipalities on behalf of local school authorities. Taxes are not included for schools outside incorporated municipal organizations.

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
	\$	\$		\$	\$	\$	
Newfoundland—							
1949.....	931,215	845,334	90.8	265,703	...	265,703	28.5
1950.....	1,030,979	969,971	94.1	353,138	...	353,138	34.3
P. E. Island—							
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
1948.....	472,380	472,589	100.0	222,960	..	222,960	47.2
1949.....	777,767	761,625	97.9	225,577	..	225,577	29.0
1950.....	864,602	822,688	95.2	244,482	..	244,482	28.3
Nova Scotia—							
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
1948.....	12,707,972	12,342,248	97.1	3,806,377	195,841	4,002,218	31.5
1949.....	13,610,737	13,199,199	96.9	4,038,184	179,418	4,217,602	31.0
1950.....	14,320,422	13,946,136	97.4	4,203,943	1,007,109	5,211,052	36.4
New Brunswick—							
1946.....	7,350,407 ²	7,350,087 ²	99.3	3,040,178	..	3,040,178	41.4
1947.....	8,023,491 ²	7,673,308 ²	95.6	2,704,833	93,674	2,798,507	34.9
1948.....	9,141,136 ²	8,426,173 ²	92.2	2,792,139	88,474	2,880,613	31.5
1949.....	11,116,471 ²	10,201,899 ²	91.8	3,544,853	80,629	3,625,482	32.6
1950.....	12,294,380 ²	11,178,375 ²	91.0	4,356,118	183,070	4,539,188	36.9
Quebec—							
Ontario—							
1946.....	117,628,950	117,925,376	100.3	11,115,210	8,033,594	19,148,804	16.3
1947.....	135,402,232	133,406,269	98.5	10,885,288	5,135,715	16,021,003	11.8
1948.....	149,450,795	148,963,661	99.7	12,765,099	6,163,786	18,928,885	12.7
1949.....	170,378,640	167,154,308	98.1	16,223,329	5,385,640	21,608,969	12.7
1950.....	188,959,809	187,672,943	99.3	17,707,760	4,793,468	22,501,228	12.0

For footnotes, see end of table, p. 1074.