

## 43.—Municipal Assessed Valuations, by Province, 1947-51—concluded

Province and Year	Taxable Valuations on which Taxes were Levied					Total Exemptions <sup>2</sup>
	Real Property	Personal Property	Business	Other <sup>1</sup>	Total	
	\$	\$	\$	\$	\$	\$
<b>N.B.—</b>						
1947.....	202,428,452	33,671,051	21,704,153 <sup>3</sup>	...	257,803,656	..
1948.....	216,747,760	39,148,968	24,838,762 <sup>3</sup>	...	280,735,490	..
1949.....	232,968,026	49,867,238	20,242,638	4,548,246	307,626,148	..
1950.....	248,004,509	52,053,312	20,005,507	5,049,356	325,112,684	..
1951.....	277,823,120 <sup>4</sup>	57,940,014	20,084,431	5,549,813	361,397,378	..
<b>Que.—</b>						
1947.....	..	...	..	..	..	..
1948.....	..	...	..	..	2,870,933,000	844,926,000
1949.....	..	...	..	..	..	..
1950.....	..	...	..	..	3,250,913,000	956,491,000
1951.....	3,667,164,730	...	..	..	3,667,164,730	1,020,186,968
<b>Ont.—</b>						
1947.....	3,030,283,255	...	316,084,049	..	3,346,367,304	639,762,954
1948.....	3,097,590,198	...	337,253,277	..	3,434,843,475	672,486,650
1949.....	3,541,093,264	...	439,425,168	..	3,980,518,432	690,345,875
1950.....	3,724,238,000	...	475,081,000	..	4,199,319,000	813,812,000
1951.....	3,883,874,441	...	526,167,093	..	4,410,041,534	873,847,077
<b>Man.—</b>						
1947.....	459,840,343	6,416,250	14,902,614	..	481,159,207	156,403,203
1948.....	497,463,070	6,444,105	18,689,579	..	522,596,754	145,537,582
1949.....	545,455,305	6,765,685	20,686,352	..	572,907,342	150,227,268
1950.....	567,470,959	6,866,910	23,655,349	..	597,993,218	150,610,692
1951.....	588,596,298	6,841,122	25,064,239	..	620,501,659	156,258,385
<b>Sask.—<sup>1</sup></b>						
1947.....	833,639,358	...	42,721,139	374,900	876,735,397	124,433,714
1948.....	856,567,899	...	45,138,084	224,200	901,930,183	126,093,885
1949.....	851,346,814	...	45,358,694	74,830	896,780,338	125,049,181
1950.....	866,976,708	...	45,874,623	72,780	912,924,111	129,356,385
1951.....	881,911,929	...	46,341,360	61,320	928,314,609	477,649,877
<b>Alta.—<sup>1</sup></b>						
1947.....	617,662,412	26,483,991	14,547,559	..	658,693,962	66,463,605
1948.....	643,444,139	32,058,972	16,859,447	..	692,362,558	71,396,730
1949.....	689,096,752	41,259,257	19,690,072	..	750,046,081	76,510,667
1950.....	736,603,247	39,823,230	24,392,850	..	800,819,327	88,450,368
1951.....	803,411,739	47,376,105	29,033,624	..	879,821,468	91,290,874
<b>B.C.—</b>						
1947.....	487,636,072	...	..	..	487,636,072	190,427,963
1948.....	528,714,750	...	..	..	528,714,750	199,388,993
1949.....	573,460,256	...	..	..	573,460,256	206,974,496
1950.....	622,441,721	...	..	..	622,441,721	226,258,620
1951.....	658,828,264	...	..	..	658,828,264	249,473,826

<sup>1</sup> Includes the following: N.S.—household tax, Halifax; N.B.—occupancy tax, Fredericton, and rentals tax, Moncton; Sask.—special franchise. <sup>2</sup> Valuations of real property wholly exempt from taxation by statute except Nova Scotia which includes \$2,807,946 personal property exemptions. <sup>3</sup> Taxes are levied on rental values in most municipalities using a property base. <sup>4</sup> Includes estimated values for some municipalities; total exemptions are incomplete. <sup>5</sup> Includes some other types of valuations not specified. <sup>6</sup> Includes personal property tax for local improvement districts and commissions, not separable. <sup>7</sup> Includes improvement districts.

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 arising from the War and the buoyancy of the economy in succeeding years.