

Section 4.—Municipal Public Finance

Subsection 1.—Municipal Assessed Valuations

Because of the lack of integrated municipal assessment systems and uniform standards for establishing values, the figures in Table 28 are not entirely comparable on an inter-provincial basis. The provinces operate under their own assessment laws which are not at all similar. Although considerable progress has been made in recent years towards uniformity and improved procedure, there is still a variation in methods, schedules and rates, not only between provinces but also between municipalities within the same province.

28.—Municipal Assessed Valuations by Province 1951-55

Province and Year	Taxable Valuations on which Taxes were Levied					Total Exemptions ¹
	Real Property	Personal Property	Business	Other ¹	Total	
	\$	\$	\$	\$	\$	\$
Newfoundland³.....		..			..
P. E. Island—⁴						
1951.....	23,539,274	9,650,989	..	..	33,190,263	9,585,500
1952.....	25,767,825	9,822,300	..	..	35,590,125	9,585,500
1953.....	25,340,017	10,832,041	..	..	36,172,058	9,424,200
1954.....	26,360,725	9,075,975	2,740,000	..	38,176,700	9,954,200
1955.....	27,926,350	7,717,375	2,618,500	..	38,262,225	9,601,700
Nova Scotia—						
1951.....	223,083,830	49,077,698	13,704,315	4,582,280	290,448,123	121,862,179
1952.....	240,575,423	55,167,734	14,315,320	4,745,615	314,804,092	135,475,897
1953.....	253,698,529	60,127,611	14,499,605	4,983,895	333,309,640	143,777,931
1954.....	271,199,091	63,701,457	14,808,191	5,281,870	355,090,609	157,235,737
1955.....	302,684,165	64,891,147	15,386,810	5,610,133	388,572,255	166,253,855
New Brunswick—						
1951.....	277,823,120 ⁵	57,940,014	20,084,431	5,549,813	361,397,378	..
1952.....	304,672,416 ⁵	66,139,670	18,448,868	7,792,704	397,053,658	..
1953.....	308,956,073 ⁵	71,464,255	20,959,848	6,382,674	407,762,850	..
1954.....	318,433,006	76,626,530	21,159,426	6,760,076	422,979,038	..
1955.....	331,987,466	80,409,931	21,473,469	5,559,577	439,430,443	..
Quebec—						
1951.....	3,667,164,730	..	..	—	3,667,164,730	1,020,186,968
1952.....	3,868,454,172	..	..	—	3,868,454,172	1,110,220,252
1953.....	4,090,775,764	..	..	—	4,090,775,764	1,194,152,084
1954.....	4,726,504,000	..	..	—	4,726,504,000	1,273,290,000
1955.....	..	..	..	..	..	..
Ontario—						
1951.....	3,883,874,441	..	526,167,093	—	4,410,041,534	873,847,077
1952.....	4,253,111,819	..	520,867,384	—	4,773,979,203	913,310,338
1953.....	4,474,083,569	..	569,507,055	—	5,043,590,624	952,468,395
1954.....	5,434,371,824	..	664,790,110	—	6,099,161,934	1,127,540,653
1955.....	5,841,744,380	..	725,727,912	—	6,567,472,292	1,156,729,940
Manitoba—						
1951.....	588,596,298	6,841,122	25,064,239	—	620,501,659	156,258,385
1952.....	615,894,060	6,513,999	27,614,244	—	650,022,303	154,354,005
1953.....	643,648,796	6,903,165	29,787,151	—	680,339,112	155,561,511
1954.....	671,876,270	6,085,215	29,051,952	—	707,013,437	116,780,527 ⁶
1955.....	732,018,185	7,791,139	30,483,497	—	770,292,821	130,516,718 ⁶
Saskatchewan—						
1951.....	881,911,929	..	46,341,360	61,320	928,314,609	477,649,877
1952.....	894,296,222	..	46,957,456	27,100	941,280,778	491,314,850
1953.....	916,097,534	..	48,291,955	13,470	964,402,959	496,281,834
1954.....	938,321,680	..	49,150,958	26,540	987,499,178	515,084,849
1955.....	963,424,877	..	49,896,190	15,940	1,013,337,007	525,436,711

For footnotes, see end of table.