

Section 5.—Municipal Public Finance

Subsection 1.—Municipal Assessed Valuations and Taxation

Table 32 shows municipal assessed valuations and total exemptions, by province, for the year 1959 together with local taxes levied by municipalities and by some school authorities and total taxes outstanding at the end of the year. Assessment figures in the various provinces are not entirely comparable as there are still variations in methods, schedules and rates, not only between provinces but also between municipalities within the same province.

32.—Municipal Assessed Valuations and Taxation, by Province, 1959

Item	New-foundland ¹	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario
Assessed Valuations						
Taxable Valuations on which Taxes are Levied—						
Real property..... \$'000	8,157	34,748	694,023	442,019	8,132,710	7,710,919
Personal property..... "	—	7,027	106,076	103,479	..	..
Business..... "	2,975	7,773	31,328	23,750	..	957,174
Other ² "	—	—	15,789	4,373	—	—
Totals..... \$'000	11,132	49,548	847,216	573,621	8,132,710	8,668,093
Total exemptions ³ \$'000	..	7,561 ⁴	387,888	..	2,633,538 ⁵	1,578,617 ⁴
Taxation						
Tax levy..... \$'000	3,825	2,138	31,951	27,191	332,599	530,017
Tax Collections, Current and Arrears—						
Total..... \$'000	3,641	1,961	30,466	25,864	..	521,926
Percentage of levy..... p.c.	95.19	91.72	95.35	95.12	..	98.47
Taxes receivable, current and arrears..... \$'000	1,304	723	10,319	9,692	43,532	53,827
Percentage of levy..... p.c.	34.09	33.82	32.30	35.64	13.08	10.15
	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon ⁶	N.W.T. ⁷
Assessed Valuations						
Taxable Valuations on which Taxes are Levied—						
Real property..... \$'000	1,019,009	1,130,610	1,505,288	1,721,747	12,247	4,203
Personal property..... "	8,792	..	..	..	..	..
Business..... "	44,521	53,129	73,365	..	..	2,506
Other ² "	—	350	410	—	—	—
Totals..... \$'000	1,072,322	1,189,089	1,579,063	1,721,747	12,247	6,709
Total exemptions ³ \$'000	233,154	604,809	322,113 ⁴	1,605,372 ⁸	6,354	3,731

For footnotes, see end of table.