

passing at his death whether the deceased was domiciled in the province or elsewhere. Personal property wherever situated of a person dying domiciled within the province is also liable if passing to a successor resident or domiciled in the province.

The rates of succession duty are generally governed by the value of the estate, the relationship of the beneficiary to the deceased and the amount going to any one person. The rate of tax increases as the degree of relationship between the deceased and his successor becomes more remote.

Newfoundland, Prince Edward Island, Nova Scotia, New Brunswick, Manitoba, Saskatchewan and Alberta, while not imposing succession duties, each receives 75 p.c. of the Federal Government estate tax levied on property situated within its borders. The Alberta share of estate taxes is rebated in full where the deceased was a bona fide resident of the province.

### Provincial Property Taxes

In unorganized (non-municipal) areas, British Columbia levies property taxes at varying rates according to class for provincial revenue. Improved forest and tree-farm lands are taxed at 1 p.c. of assessed value; farm land at one half of 1 p.c.; wild land at 3 p.c.; coal land at 2 p.c. (non-operating) or 7 p.c. (operating); and timber land at 1½ p.c. In unorganized (non-municipal) areas, Ontario levies a property tax of 1½ p.c. of assessed value; the minimum annual tax in respect of any land is \$6. New Brunswick levies a tax of \$1.50 per \$100 market value assessment on all land and buildings in the province and a similar tax on business occupancy, to finance education, health, welfare and justice services. Nova Scotia also imposes property taxes of limited application.

### Race Track Taxes

Ontario levies a tax on operators of race meets and on holders of winning tickets issued under the pari-mutuel system. The tax on race-meet operators is imposed at the rate of \$1 for each day the meet is conducted. Holders of winning tickets must pay a tax equal to 6 p.c. of the amount that would be payable to them if no percentage were deducted by the person holding the race meet. A number of other provinces levy a pari-mutuel tax on money bet in the province on horse races; in Newfoundland the rate is 11 p.c., in Prince Edward Island 10½ p.c., in Nova Scotia 11 p.c. on the first \$400,000 wagered and a reduced percentage on any additional money wagered (some of this money is refundable to the individual race tracks), in New Brunswick 5½ p.c., in Manitoba 10 p.c., in Alberta and Saskatchewan 5 p.c., and in Quebec 7 p.c. on ordinary pools and 9 p.c. on special pools (quinella and daily-double). In British Columbia the tax is 12 p.c. but the province returns 2½ p.c. of money bet to horsemen and track operators for purses, etc.

### Miscellaneous Provincial Taxes

In Nova Scotia a fire marshal's tax is levied at the rate of one half of 1 p.c. on premiums paid for fire insurance in the province. A tax is also levied on long-distance telephone calls at the rate of five cents on the first 50 cents with a five-cent minimum and five cents on each additional 50 cents, applying only to calls made within the province.

### Subsection 3.—Municipal Taxes

The municipalities in Canada levy taxes on the owners of property situated within their jurisdiction according to the assessed value of such property. Methods of determining assessed value vary widely but for taxation purposes it is generally considered to be a percentage of the actual value or, as in Nova Scotia and New Brunswick, of the actual