

fire protection, snow removal in certain communities and other community services; in New Brunswick the municipal levy is used only for property service. Special levies are sometimes made on the basis of street frontage to pay for local improvements to the property, such as sidewalks, roads and sewers. Not only is there a widespread difference in the bases used for property tax but the rates applied vary widely depending on the municipality.

In addition to the taxes described above, municipalities usually impose a charge for water consumption by each property holder or a water tax based upon the rental value of the property occupied. In New Brunswick, utilities (water, domestic sewerage and treatment, and electric power) must be financed on a user-charge basis; a part of the water budget may be transferred to the general budget on a hydrant-rental basis or a percentage of the budget, depending on the size of the municipal population. There are no municipal income taxes although certain localities have retained the use of a poll tax. In Newfoundland, Quebec and Saskatchewan, municipalities are empowered to levy an amusement tax on the admission of persons to places of entertainment, although the amusement tax is generally a provincial preserve. Electricity and gas are taxed at the consumer level in some western municipalities and in some New Brunswick municipalities, and coal and fuel oil for heating purposes are chargeable in urban areas of Newfoundland. Telephone subscribers are subject to a special levy in Montreal and certain Ontario municipalities impose a tax on the gross receipts of telephone companies.

In most municipalities, a tax is levied directly on the tenant or the operator of a business. In general, business tax rates are lower than those applying to property. In New Brunswick, business assessment is equal to the value of the real property occupied for business purposes. Three bases of assessment are in use – a fraction of the property assessment, the annual rental value of the premises, or the area of the premises. Certain municipalities may charge a licence fee instead of a business tax but others charge both a licence fee and a business tax.

Sources

- 20.1 Public Finance Division, Institutional and Public Finance Statistics Branch, Statistics Canada.
- 20.2.1 Public Finance Division, Institutional and Public Finance Statistics Branch, Statistics Canada.
- 20.2.2 Statistics Section, Systems and Planning Branch, Department of National Revenue, Taxation; Business Finance Division, General Statistics Branch, Statistics Canada.
- 20.2.3 - 20.2.4 Public Finance Division, Institutional and Public Finance Statistics Branch, Statistics Canada.
- 20.3 Federal-Provincial Relations Division, Department of Finance.
- 20.4 - 20.5 Public Finance Division, Institutional and Public Finance Statistics Branch, Statistics Canada.
- 20.6 - 20.6.1 Personal, Commodity and Estate Tax Division, Department of Finance.
- 20.6.2 - 20.6.3 Respective provincial government authorities.