

registered, i.e., the weight of the vehicle empty plus the load it is permitted to carry. Every operator or driver of a motor vehicle is required to register periodically and pay a fee for a driver's licence. The licences are valid for periods of from one to five years and the fees vary from \$1 to \$7 a year.

Land transfer taxes. Ontario levies a tax based on the price at which ownership of land is transferred. The tax for Canadian residents is 0.3% on the purchase up to \$35,000 and 0.6% on anything in excess of that amount; for non-residents the tax is 20% of the purchase price. In addition, Ontario levies a tax of 20% on the increase in value on the sale of designated land (all real property except Canadian resource property). Quebec levies a 33% tax on the value of immovable property transferred to non-residents. Municipalities may levy duties on immovable property transferred to other than Canadian non-residents. In Alberta, a registration fee is charged proportional to the registered value of land; \$5 for the first \$1,000 and \$1 for each additional \$1,000 up to \$25,000, and 50 cents per \$1,000 in excess of that amount. There is also an Assurance Fund fee charged on transfers of land based on the difference between the old registered price and the new registered price at the rate of .05% on any increase in the value of land up to \$5,000 and .025% on any excess over \$5,000. British Columbia and Saskatchewan do not have a land transfer tax but have an equivalent in land title fee which is based on land value.

Provincial property taxes. Most provinces levy, in varying degrees, real property taxes. In Prince Edward Island and New Brunswick, where services formerly carried out by municipal authorities were taken over by provincial governments, the real property tax field is shared by both provincial and municipal governments. The provincial governments levy a flat rate real property tax on a province-wide basis and each municipality has its own separate rate as required to meet its expenditure. All collections, however, are effected by the provinces which remit the municipal share to individual municipalities. Some provinces impose property taxes of limited application on land in unorganized areas not subject to a municipal rate. Nova Scotia imposes a tax applicable to land where more than 1,000 acres (404.7 hectares) is occupied. The provincial property tax in Ontario is levied on the assessed value of real property in municipally unorganized territories where residents may enjoy provincial services. Saskatchewan levies a tax in areas not contributing toward the support of a hospital as well as in unorganized districts for support of Regional Health Offices. British Columbia's provincial property tax is levied on the assessed value of land and improvements in unorganized (non-municipal) areas at rates ranging between that of farm land and wild land. In other provinces funds collected from taxes in unorganized areas are placed in a trust account to cover administrative costs and other expenditures applicable to their respective areas.

Local taxes

20.6.3

For purposes of financial statistics local government is comprised of three principal categories — municipalities, local school authorities and special purpose authorities. Consequently, local taxes are levied by either one of these entities or by all of them depending upon the taxing powers granted to each of them by their respective provincial legislatures. For more than a century, the main source of revenue of local governments has been related to real properties within their jurisdictions. Various taxes have been gradually implemented to supplement the real property tax from which, however, they still derive the bulk of their revenue.

Local property tax. Municipalities throughout Canada levy taxes on real properties situated within their boundaries. Generally speaking, they set the rates and collect the proceeds of their own levy or, in addition, on behalf of other local governments in their area, particularly local school authorities. However, in most of Quebec outside the Montreal area and in the unorganized parts of Ontario, school boards levy and collect their own real property taxes.