

Section 4.—Finances municipales

Sous-section 1.—Valeur municipale imposée

Vu l'absence de systèmes coordonnés d'évaluation municipale et de normes uniformes d'établissement de la valeur imposable, les chiffres du tableau 28 ne sont pas entièrement comparables d'une province à l'autre. Chaque province a ses propres lois d'imposition, toutes différentes. Bien qu'on ait fait des progrès ces dernières années dans la voie de l'uniformisation et de l'amélioration des méthodes, il existe encore des divergences de méthodes, de cédules et de taux, non seulement entre les provinces, mais encore entre les municipalités d'une même province.

28.—Évaluation des biens imposables par les municipalités, par province, 1951-1955

Province et année	Biens imposables					Exemptions totales ²
	Immeubles	Biens meubles	Affaires	Autres ¹	Total	
	\$	\$	\$	\$	\$	\$
Terre-Neuve³.....	..	..	..	..	..	..
Île-du-P.-Édouard⁴						
1951.....	23,539,274	9,650,989	..	..	33,190,263	9,585,500
1952.....	25,767,825	9,822,300	..	..	35,590,125	9,595,500
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
Nouvelle-Écosse						
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	14,908,191	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
Nouveau-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	..
Québec						
1951.....	3,667,164,730	...	..	—	3,667,164,720	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