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# **Average Fair Market Value/ Purchase Price for New Homes in Canada – Data from GST Administrative Records 1996 to 2000**

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# Average Fair Market Value/Purchase Price for New Homes in Canada – Data from GST Administrative Records 1996 to 2000

Tax Data Division

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## Note of appreciation

*Canada owes the success of its statistical system to a long-standing partnership between Statistics Canada, the citizens of Canada, its businesses, governments and other institutions. Accurate and timely statistical information could not be produced without their continued cooperation and goodwill.*

## Explanatory Notes

### All Tables:

Data covers all types of construction (newly constructed, substantially renovated, and major addition) and all types of housing (floating home, mobile home, modular home, residential condominium unit, and single unit residential complex) for which a rebate was approved; see glossary for the definitions of these categories.

### Tables 1 to 5, 9 and 13.1 - 13.22

“All Types” includes builder-built homes, owner-built homes and co-operatives. Data for co-operative housing was deemed too small and localized to display in its own table in this publication; they are available on the CANSIM Table 033-0002.

### Tables 9 - 13.22

Have been geo-coded using Statistics Canada's Postal Code Conversion File (PCCF) to 1996 Census geography.

Further explanation of the PCCF can be found in the “Postal Code Conversion File (PCCF) Reference Guide”, Catalogue no. 92F0027XDB.

## Symbols

The following symbols are used in Statistics Canada publications:

.	not available for any reference period
..	not available for a specific reference period
...	not applicable
P	preliminary
r	revised
X	suppressed to meet the confidentiality requirements of the <i>Statistics Act</i>
E	use with caution
F	too unreliable to be published

## Acknowledgments

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Major contributions to the project were made at various times by:

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**Appendix:**

A copy of the 1999 version of the GST/HST New Housing rebate application (form *GST-190*). This is the Canada Customs and Revenue Agency form used to collect the information on which the publication is based.

**Note:**

For an electronic version of the current guide to the application form contact Canada Customs and Revenue Agency website <http://www.ccra.adrc.gc.ca>

**Introduction of the Nunavut Territory**

**Note:** In 1999 a section of the Northwest Territories was separated into a new territory called Nunavut (NU). Statistically there will be changes in the data to the Northwest Territories with the change in geographical boundaries. You will notice that data will, as of 1999, be available for the new territory.

# Average Fair Market Value/Purchase Price for New Homes in Canada – Data from GST Administrative Records

## Introduction

Since the implementation of the GST in 1991, individuals who purchase or build new homes or who substantially renovate or construct a major addition to existing ones are entitled to a partial rebate of the GST paid on the home. In order to receive this rebate, homebuyers must complete and submit form *GST-190, GST/HST New Housing Rebate Application* to the Canada Customs and Revenue Agency. Alternatively, the homebuilder can deduct the rebate from the purchase and submit the form on the purchaser's behalf. It appears however, that some builders claim the rebates as input tax credits when submitting their GST/HST returns without attaching to them the related *GST-190* form. This paper reports summary statistics derived from the administrative files associated with the approved rebate claims.<sup>1</sup>

The first edition of this publication was published in July 1998; it covered the years 1992 to 1997. The second edition was published in June 2000 covering the 1993-1998 period. In this third edition, the data for 1996, 1997 and 1998 have been revised; the data for the year 1999 is considered final, whereas data for 2000 is preliminary due to the two-year claim period. Indeed, the builder or homeowner has up to two years to claim the federal rebate from the date ownership was transferred to the homeowner. However, if ownership of the home was transferred before July 1996, the homeowner or builder had four years instead of two to claim the rebate from the date of transfer of ownership.

The series in this paper contain housing statistics by province or territory, census metropolitan areas (CMAs) and census agglomerations with a population of 50, 000 and above (CAs), as well as component census subdivisions (CSDs) of these CMAs/CAs. The data covers all types of construction (i.e., newly constructed, substantially renovated, and major additions) and all types of housing (i.e., single unit residential complex, residential condominium unit, mobile home, modular home and floating home) for which the rebates can be claimed.<sup>2</sup> As well, the data covers all types of rebate applications, which include applications for builder-built homes (type 1a, 1b, 2 and 5), owner-built homes (type 4), and co-operative housing (type 3).<sup>3</sup>

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<sup>1</sup> It is estimated that the administrative file accounts for over 90% of all transactions.

<sup>2</sup> Please refer to the Glossary for definition of terms.

<sup>3</sup> Please refer to the Glossary for definitions, and see the attached GST-190 form for any reference to types.

## Eligibility for the GST/HST New Housing Rebate

An individual may be eligible to claim a federal rebate for a portion of the GST/HST paid for a new home or a substantial renovation or a major addition to a home if it is to be used as a primary place of residence for themselves or a relation, and in the cases where the individual:

- buys the home, including the land, from a builder; or
- buys the home, and leases the land from a builder; or
- buys a new mobile home, new floating home, or new modular home from a builder or vendor; or
- buys a share of capital stock of a co-operative housing corporation; or
- constructs their own home, or constructs a major addition to, or substantially renovates their own home, or hires another person to do so;

and if the purchase price of the home before taxes, both the building and land, is less than \$450,000; or the fair market value of both the building and land is less than \$481,500 if the home was built on leased land or is a share of capital stock of a co-operative housing corporation. Only one individual may apply as a claimant for the rebate, even if more than one person owns the home.

For homes situated in Nova Scotia, an individual may be eligible for an additional provincial rebate through form *GST-190*, if:

- the conditions of eligibility listed above are met; and
- ownership of the home was transferred to the purchaser after March 31, 1997.

In Nova Scotia, an additional provincial rebate is also available, however it is not administered through the *GST-190*. The Nova Scotia provincial rebate is **not included**, however, in Table 2 data.

### Calculation of federal rebate:

Denote **R = rebate on home** (in dollars, \$) and **P = price of house** (in dollars, \$), the federal rebate for homes purchased through a builder is calculated as follows:

If  $0 < P \leq 350,000$  then  $R = P * 0.07 * 0.36$

If  $350,000 < P \leq 450,000$  then  $R = P * 0.07 * 0.36 * ((450,000 - P) / (100,000))$

If  $P > 450,000$  then  $R = 0$ .

To calculate the rebate for owner-built homes, one replaces the value of the  $P * 0.07$  in the above expressions by the actual amount of GST or federal component of HST paid. A rebate may not be claimed however for furnishings, freestanding appliances, tools purchased for construction or services related to maintaining the home.

## **GST/HST New Housing Rebate Series: Summary tables for the period covering January 1996 to December 2000**

The following tables contain summary information for new homes constructed or major additions constructed or homes substantially renovated between January 1996 and December 2000. In the remaining part of the text, we will refer to these three categories together as “new homes” or simply “homes”. The data relates to homes for which the owner or builder submitted a *GST-190* form and received a rebate.

### **Series 1: Provinces and Territories**

During the 1996-2000 period, average fair market values for new homes in Canada grew 20.2%, with annual rates of growth fluctuating between 4.3% and 5.4%.

At the provincial level, Nova Scotia, Quebec and Newfoundland and Labrador were the three provinces that showed the strongest growth in average prices, with increases of 30.7%, 30.2% and 27.6%, respectively. The Northwest Territories<sup>4</sup> showed the only drop in average fair market value, -0.8%.

In 1996, the average federal rebate in Canada amounted to \$3,531. By 2000, this value had reached \$4,347, translating to a 21.7% increase in the average federal rebate over the 1996-2000 period. The average federal rebate for the provinces of Quebec, Newfoundland and Labrador and Nova Scotia accounted for the three strongest growth rates, 37.1%, 33.7% and 29.3% respectively.

The difference in the rates of growth of average prices and average federal rebate is due, in part, to the variation over time in the proportion of owner-built homes. Table 8 shows that generally this proportion has declined over time. GST is not applicable to labour that is provided by the owner. Consequently, as the proportion of owner-built homes decreases, the amount of GST paid as a percentage of the average home value increases, as does the average rebate.

Between the years 1996 through 1998, owner-built homes saw higher average fair market values than builder built homes, which can be partly attributed to the higher costs of customization in owner-built homes. The largest difference in average prices of owner versus builder-built homes in 2000 was in the province of Prince Edward Island, where the owner-built homes had a 48.5% higher value than builder-built homes. Following closely is Manitoba with a 46.3% difference. Meanwhile, the provinces of Quebec and Ontario experienced the smallest differences of 8.9% and 9.5% respectively.

For Canada as a whole, the average fair market value of builder-built homes increased by 21.4% over the period, while that for owner-built homes grew 16.3%. At the provincial level, the average value of builder-built homes increased faster than the average value of owner-built homes in all jurisdictions except for Newfoundland and Labrador, Prince Edward Island, New Brunswick, Saskatchewan and Northwest Territories.

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<sup>4</sup> Please refer to the Introduction of the Nunavut Territory note in the table of contents.

Table 1  
**Average Fair Market Value by Province/Territory and Year – All types**

	1996	1997	1998	1999	2000
			\$		
Newfoundland and Labrador	92,819	103,237	104,091	114,483	118,419
Prince Edward Island	104,756	113,320	114,426	125,935	128,308
Nova Scotia	106,672	115,936	126,365	136,297	139,474
New Brunswick	98,772	102,832	107,132	110,965	113,714
Québec	102,455	106,795	114,694	125,123	133,414
Ontario	177,846	184,741	191,711	200,402	207,862
Manitoba	133,317	138,225	147,160	149,091	151,364
Saskatchewan	129,053	135,377	141,513	146,471	149,926
Alberta	146,785	157,622	168,376	174,104	177,204
British Columbia	189,126	196,181	202,218	207,765	217,630
Yukon Territory	158,023	158,597	165,387	167,173	169,084
Northwest Territories	183,491	204,309	215,571	203,244	182,080
Nunavut	..	..	..	261,621	244,053
<b>Canada</b>	<b>154,786</b>	<b>162,371</b>	<b>169,313</b>	<b>178,377</b>	<b>186,037</b>

Table 2  
**Average Federal Rebate by Province/Territory and Year – All types**

	1996	1997	1998	1999	2000
			\$		
Newfoundland and Labrador	1,714	1,990	2,013	2,188	2,291
Prince Edward Island	2,090	2,193	2,219	2,488	2,600
Nova Scotia	2,272	2,402	2,593	2,837	2,938
New Brunswick	2,071	2,205	2,283	2,376	2,451
Québec	2,201	2,370	2,536	2,784	3,017
Ontario	4,251	4,403	4,564	4,807	4,977
Manitoba	3,026	3,136	3,312	3,313	3,436
Saskatchewan	2,891	3,046	3,164	3,265	3,381
Alberta	3,513	3,739	4,020	4,127	4,217
British Columbia	4,282	4,293	4,410	4,617	4,708
Yukon Territory	3,340	3,350	3,314	3,599	3,528
Northwest Territories	4,263	4,207	4,359	4,048	3,756
Nunavut	..	..	..	4,943	4,850
<b>Canada</b>	<b>3,572</b>	<b>3,740</b>	<b>3,913</b>	<b>4,157</b>	<b>4,347</b>

Table 3  
**Average Federal Rebate as a Percentage of Average Fair Market Value by Province/Territory and Year – All types**

	1996	1997	1998	1999	2000
			%		
Newfoundland and Labrador	1.8	1.9	1.9	1.9	1.9
Prince Edward Island	2.0	1.9	1.9	2.0	2.0
Nova Scotia	2.1	2.1	2.1	2.1	2.1
New Brunswick	2.1	2.1	2.1	2.1	2.2
Québec	2.1	2.2	2.2	2.2	2.3
Ontario	2.4	2.4	2.4	2.4	2.4
Manitoba	2.3	2.3	2.3	2.2	2.3
Saskatchewan	2.2	2.2	2.2	2.2	2.3
Alberta	2.4	2.4	2.4	2.4	2.4
British Columbia	2.3	2.2	2.2	2.2	2.2
Yukon Territory	2.1	2.1	2.0	2.2	2.1
Northwest Territories	2.3	2.1	2.0	2.0	2.1
Nunavut	..	..	..	1.9	2.0
<b>Canada</b>	<b>2.3</b>	<b>2.3</b>	<b>2.3</b>	<b>2.3</b>	<b>2.3</b>

Table 4

**Percentage Variation Year to Year in the Average Fair Market Value by Province/Territory and Year – All Types**

	1996	1997	1998	1999	2000	Overall Period
	%					
Newfoundland and Labrador	3.0	11.2	0.8	10.0	3.4	27.6
Prince Edward Island	2.5	8.2	1.0	10.1	1.9	22.5
Nova Scotia	-1.9	8.7	9.0	7.9	2.3	30.7
New Brunswick	-0.0	4.1	4.2	3.6	2.5	15.1
Québec	0.8	4.2	7.4	9.1	6.6	30.2
Ontario	-1.0	3.9	3.8	4.5	3.7	16.9
Manitoba	2.8	3.7	6.5	1.3	1.5	13.5
Saskatchewan	-2.7	4.9	4.5	3.5	2.4	16.2
Alberta	-1.0	7.4	6.8	3.4	1.8	20.7
British Columbia	1.9	3.7	3.1	2.7	4.7	15.1
Yukon Territory	-2.8	0.4	4.3	1.1	1.1	7.0
Northwest Territories	8.9	11.3	5.5	-5.7	-10.4	-0.8
Nunavut	..	..	..	0.0	-6.7	0.0
<b>Canada</b>	<b>0.4</b>	<b>4.9</b>	<b>4.3</b>	<b>5.4</b>	<b>4.3</b>	<b>20.2</b>

Table 5

**Percentage Variation Year to Year in the Average Federal Rebate by Province/Territory and Year – All Types**

	1996	1997	1998	1999	2000	Overall Period
	%					
Newfoundland and Labrador	3.4	16.1	1.1	8.7	4.7	33.7
Prince Edward Island	4.7	5.0	1.2	12.1	4.5	24.4
Nova Scotia	1.5	5.7	7.9	9.4	3.6	29.3
New Brunswick	0.3	6.4	3.5	4.1	3.1	18.3
Québec	-0.5	7.7	7.0	9.8	8.4	37.1
Ontario	-0.0	3.6	3.7	5.3	3.5	17.1
Manitoba	3.2	3.6	5.6	0.0	3.7	13.5
Saskatchewan	-3.4	5.4	3.9	3.2	3.6	17.0
Alberta	0.4	6.4	7.5	2.7	2.2	20.1
British Columbia	1.8	0.2	2.7	4.7	2.0	10.0
Yukon Territory	4.9	0.3	-1.1	8.6	-2.0	5.6
Northwest Territories	11.2	-1.3	3.6	-7.1	-7.2	-11.9
Nunavut	..	..	..	0.0	-1.9	0.0
<b>Canada</b>	<b>1.1</b>	<b>4.7</b>	<b>4.6</b>	<b>6.2</b>	<b>4.6</b>	<b>21.7</b>

Table 6

**Average Fair Market Value by Province/Territory and Year – Builder-Built only**

	1996	1997	1998	1999	2000
	\$				
Newfoundland and Labrador	111,454	113,660	107,797	120,229	126,090
Prince Edward Island	82,588	78,709	76,903	81,663	95,381
Nova Scotia	91,625	94,240	101,106	111,310	117,629
New Brunswick	89,069	87,486	87,931	91,372	92,811
Québec	94,051	98,149	107,663	118,167	128,582
Ontario	175,178	183,141	190,026	198,724	206,327
Manitoba	116,386	120,102	125,492	127,139	134,131
Saskatchewan	119,356	122,925	127,750	132,084	136,223
Alberta	137,562	149,024	161,198	166,766	170,469
British Columbia	176,341	181,508	185,955	190,047	204,621
Yukon Territory	131,215	133,426	136,565	141,656	146,639
Northwest Territories	167,129	205,904	216,352	190,042	176,829
Nunavut	..	..	..	219,043	195,940
<b>Canada</b>	<b>153,727</b>	<b>161,216</b>	<b>168,137</b>	<b>178,471</b>	<b>186,869</b>

Table 7  
**Average Fair Market Value by Province/Territory and Year – Owner-Built only**

	1996	1997	1998	1999	2000
			\$		
Newfoundland and Labrador	86,721	97,980	102,192	111,549	113,926
Prince Edward Island	115,399	125,619	127,558	139,252	141,685
Nova Scotia	122,621	131,966	141,036	151,787	155,406
New Brunswick	104,180	113,982	123,215	126,393	135,790
Québec	111,125	117,523	123,632	133,627	139,747
Ontario	193,601	196,767	203,977	215,944	225,850
Manitoba	151,697	161,092	170,362	172,424	174,428
Saskatchewan	139,840	150,272	159,371	165,271	174,515
Alberta	185,682	198,158	204,910	209,708	221,320
British Columbia	229,166	241,243	246,750	253,508	255,872
Yukon Territory	186,336	184,447	191,105	195,242	200,163
Northwest Territories	198,575	202,059	208,052	244,609	228,594
Nunavut	..	..	..	0	X
<b>Canada</b>	<b>157,561</b>	<b>165,825</b>	<b>172,871</b>	<b>177,931</b>	<b>183,318</b>

Table 8  
**Number of Owner-Built Homes as a Percentage of All Types of New Housing by Province/Territory and Year**

	1996	1997	1998	1999	2000
			\$		
Newfoundland and Labrador	75.3	66.5	66.1	66.2	63.1
Prince Edward Island	67.6	73.8	74.1	76.9	71.1
Nova Scotia	48.5	57.5	63.3	61.7	57.8
New Brunswick	64.3	57.9	54.4	55.9	48.6
Québec	49.2	44.6	44.0	45.0	43.3
Ontario	14.5	11.8	12.2	9.9	8.0
Manitoba	47.9	44.6	48.5	48.5	43.0
Saskatchewan	47.3	45.5	43.5	43.3	36.0
Alberta	19.0	17.3	16.3	17.1	13.2
British Columbia	24.7	24.6	26.7	24.1	25.2
Yukon Territory	48.6	49.3	52.8	47.6	41.9
Northwest Territories	52.0	41.5	17.8	24.2	10.1
Nunavut	..	..	..	0.0	22.2
<b>Canada</b>	<b>28.4</b>	<b>25.0</b>	<b>24.7</b>	<b>22.9</b>	<b>19.5</b>

## Series 2: Selected Census Metropolitan Areas and Census Agglomerations (CMAs/CAs)

Average fair market value for new homes built in twenty-three<sup>5</sup> of the largest population areas in Canada grew at varying rates over the 1996-2000 period. The biggest jump in average prices occurred in Sherbrooke with an increase of 45.8%, followed by Halifax and St. Catharines-Niagara at 33.1% and 32.4%, respectively. On the other hand, Regina saw an increase of only 2.9%. The growth in average prices in the remaining metropolitan areas ranged between 8.4% and 30.4%.

Looking at the builder-built series, the two highest growth rates occurred in St. Catharines-Niagara and Sherbrooke at 40.8% and 40.1%. The remaining growth rates averaged out to an 18.0% increase.

Rates of growth for average prices of owner-built homes followed a similar positive trend to those for builder-built homes, largely varying between 5.0% and 30.0%. Saint John exhibited the strongest growth in owner-built homes of 33.4%.

Table 9  
Average Fair Market Value by Selected CMAs/CAs and Year – All Types

	1996	1997	1998	1999	2000
	\$				
St. John's	116,443	118,785	118,519	132,168	137,665
Charlottetown	112,091	122,691	132,731	145,625	144,856
Halifax	117,990	128,602	141,353	156,717	156,988
Saint John	114,397	118,876	123,949	134,067	137,542
Fredericton	106,519	113,136	116,813	119,156	115,738
Saguenay	99,580	93,387	103,884	110,611	110,294
Québec	103,911	111,199	120,269	126,178	133,434
Sherbrooke	86,042	93,428	100,506	117,747	125,469
Trois-Rivières	89,388	87,146	96,946	96,507	108,455
Montréal	110,683	113,488	123,063	134,631	144,328
Ottawa-Gatineau	146,012	150,418	162,837	171,956	188,740
Toronto	206,738	211,442	220,049	219,876	224,246
Hamilton	176,030	185,529	185,512	192,902	199,144
St. Catharines-Niagara	153,803	158,545	176,654	182,065	203,631
Sudbury	161,010	169,003	171,555	178,066	200,196
Winnipeg	144,858	145,787	161,337	163,786	166,761
Regina	147,889	153,531	152,784	160,932	152,114
Calgary	157,768	169,582	180,258	189,247	193,275
Edmonton	146,280	154,028	164,808	172,313	172,503
Vancouver	212,010	217,410	218,025	223,785	236,617
Victoria	208,400	233,101	246,135	241,849	228,983
Whitehorse	157,677	157,723	167,396	165,638	170,986
Yellowknife	181,790	179,272	175,646	202,380	221,632
<b>Canada</b>	<b>154,786</b>	<b>162,371</b>	<b>169,313</b>	<b>178,377</b>	<b>186,037</b>

<sup>5</sup> For the complete CMA and CA series, see CANSIM Table 033-0001.

Table 10  
Average Fair Market Value by Selected CMAs/CAs and Year – Builder-built only

	1996	1997	1998	1999	2000
	\$				
St. John's	114,145	114,930	110,214	122,145	131,079
Charlottetown	88,233	84,270	95,645	92,903	114,429
Halifax	105,301	107,471	117,773	131,178	137,013
Saint John	109,198	108,554	108,106	116,879	121,320
Fredericton	94,590	96,202	95,270	98,053	98,468
Saguenay	77,304	77,215	84,792	83,789	86,023
Québec	89,326	98,433	106,934	114,674	122,817
Sherbrooke	72,658	78,111	81,847	89,454	101,783
Trois-Rivières	77,121	77,104	81,572	84,819	92,054
Montréal	101,455	104,938	115,009	125,229	136,339
Ottawa-Gatineau	141,246	147,560	159,332	168,333	186,910
Toronto	205,677	210,735	219,220	219,348	223,873
Hamilton	172,046	182,389	182,528	189,747	196,632
St. Catharines-Niagara	135,287	143,855	158,113	167,849	190,536
Sudbury	146,067	154,463	154,171	167,360	179,946
Winnipeg	130,500	132,599	142,860	145,779	154,102
Regina	140,849	143,218	144,153	147,421	145,574
Calgary	152,481	164,492	177,132	186,132	190,839
Edmonton	137,872	144,687	156,389	162,284	163,307
Vancouver	203,567	208,096	208,461	214,589	227,795
Victoria	182,907	206,622	218,080	209,375	205,358
Whitehorse	132,428	133,406	136,565	141,656	146,639
Yellowknife	173,273	155,575	158,755	161,172	188,107
<b>Canada</b>	<b>153,727</b>	<b>161,216</b>	<b>168,137</b>	<b>178,471</b>	<b>186,689</b>

Table 11  
Average Fair Market Value by Selected CMAs/CAs and Year – Owner-Built only

	1996	1997	1998	1999	2000
	\$				
St. John's	119,354	125,293	132,620	148,268	148,369
Charlottetown	131,331	139,857	147,341	163,317	158,181
Halifax	143,814	157,515	167,229	186,533	185,255
Saint John	118,512	128,284	143,899	150,902	158,672
Fredericton	118,448	132,610	144,852	144,426	144,834
Saguenay	105,820	100,563	111,138	115,412	116,092
Québec	118,334	125,548	132,709	136,011	142,538
Sherbrooke	104,354	112,048	120,817	138,076	136,569
Trois-Rivières	102,438	101,797	117,832	113,150	131,841
Montréal	147,922	151,145	159,351	171,207	175,843
Ottawa-Gatineau	176,127	174,174	187,529	199,672	205,412
Toronto	294,370	280,465	292,023	301,104	302,854
Hamilton	243,766	259,012	258,758	260,977	277,234
St. Catharines-Niagara	215,263	209,663	229,084	223,471	245,050
Sudbury	179,894	184,493	185,862	186,796	232,130
Winnipeg	179,426	180,966	197,128	201,635	203,943
Regina	167,503	185,942	195,508	217,771	201,115
Calgary	243,869	261,749	279,106	268,578	289,816
Edmonton	190,917	204,862	213,745	224,035	237,393
Vancouver	309,207	318,376	323,786	318,664	324,688
Victoria	279,117	283,485	286,763	298,465	289,441
Whitehorse	189,940	186,285	200,510	198,613	219,682
Yellowknife	220,970	278,010	X	309,520	X
<b>Canada</b>	<b>157,561</b>	<b>165,825</b>	<b>172,871</b>	<b>177,931</b>	<b>183,318</b>

Table 12  
**Number of Owner-Built Homes as a Percentage of All Types of New Housing by Selected CMAs/CAs and Year**

	1996	1997	1998	1999	2000
			\$		
St. John's	44.1	37.2	37.1	38.4	38.1
Charlottetown	55.4	69.1	71.7	74.9	69.5
Halifax	32.9	42.2	47.7	46.1	41.4
Saint John	55.8	52.3	44.3	50.5	43.4
Fredericton	50.0	46.5	43.5	45.5	37.2
Saguenay	78.1	69.3	72.5	84.8	80.7
Québec	50.3	47.1	51.7	53.9	53.8
Sherbrooke	42.2	45.1	47.9	58.2	68.1
Trois-Rivières	48.5	40.7	42.4	41.3	41.2
Montréal	19.9	18.5	18.2	20.4	20.2
Ottawa-Gatineau	13.7	10.7	12.4	11.6	9.9
Toronto	1.2	1.0	1.1	0.6	0.5
Hamilton	5.6	4.1	3.9	4.5	3.1
St. Catharines-Niagara	23.2	22.3	26.1	25.6	24.0
Sudbury	44.2	48.4	54.9	55.1	38.8
Winnipeg	29.3	27.3	34.0	32.2	25.4
Regina	26.4	24.1	16.8	19.2	11.8
Calgary	5.8	5.2	3.1	3.8	2.5
Edmonton	15.9	15.5	14.7	16.2	12.4
Vancouver	8.2	8.4	8.2	8.7	8.9
Victoria	26.5	34.4	40.8	36.5	28.1
Whitehorse	43.9	46.0	48.2	42.1	33.3
Yellowknife	17.9	19.4	17.6	27.8	20.0
<b>Canada</b>	<b>28.4</b>	<b>25.0</b>	<b>24.7</b>	<b>22.9</b>	<b>19.5</b>

### Series 3: Selected Census Metropolitan Areas and Census Agglomerations (CMAs/CAs) with Their Component Census Subdivisions (CSDs)

Twenty-three<sup>6</sup> of the largest population areas in Canada were selected and are presented with their respective CSD components in Tables 13.1 to 13.22. Additionally, maps displaying spatial patterns in average fair market values are included for the following 8 CMAs: Halifax, Montréal, Ottawa-Gatineau, Toronto, Winnipeg, Calgary, Edmonton and Vancouver. The CMA, CA and CSD boundaries used are those of the 1996 Census. Therefore, any consolidations or amalgamations of municipalities since 1996 will not be reflected in the data presented.

Table 13.1

#### CMA of St. John's, Average Fair Market Value of Component CSDs by Year – All Types

	1996	1997	1998	1999	2000
	\$				
Conception Bay South	104,339	113,188	115,844	110,818	115,772
Portugal Cove-St. Philip's	113,407	106,699	124,722	134,555	139,318
Pouch Cove	63,419	116,238	79,928	X	113,800
Flatrock	84,645	96,785	90,018	82,466	113,455
Torbay	103,023	107,220	110,533	105,318	113,171
Logy Bay-Middle Cove-Outer Cove	155,290	149,514	140,169	158,517	162,792
Bauline	X	X	0	0	X
Paradise	109,588	108,654	113,748	135,379	125,092
St. John's	130,730	125,229	118,922	141,605	151,566
Mount Pearl	98,298	111,356	147,489	120,508	136,820
Petty Harbour-Maddox Cove	81,930	X	79,900	X	X
Bay Bulls	95,999	84,353	X	X	109,024
Witless Bay	62,032	79,084	62,583	84,837	105,198
<b>CMA of St. John's</b>	<b>116,442</b>	<b>118,785</b>	<b>118,519</b>	<b>132,168</b>	<b>137,665</b>

Table 13.2

#### CA of Charlottetown, Average Fair Market Value of Component CSDs by Year – All Types

	1996	1997	1998	1999	2000
	\$				
Lot 49	123,965	148,533	165,215	144,689	150,233
Lot 48	92,864	140,434	100,014	116,469	111,361
Lot 31	102,329	128,396	130,461	91,097	126,473
Lot 65	0	0	0	0	0
Rocky Point 3	0	0	0	0	0
Meadowbank	0	0	0	0	0
Clyde River	0	0	0	0	0
Miltonvale Park	76,407	75,616	107,688	109,855	125,677
Brackley	0	0	0	0	0
Lot 33	95,373	104,652	85,109	106,018	141,221
Union Road	0	0	0	0	0
Lot 34	97,493	112,211	124,130	128,708	139,476
Lot 35	0	0	0	X	0
Lot 36	0	0	0	0	0
Scotchfort 4	0	0	0	0	0
Winsloe South	0	X	0	X	X
Warren Grove	0	0	0	0	0
Charlottetown	123,082	127,367	128,766	169,650	154,918
Stratford	137,883	160,499	151,626	156,008	169,993
Cornwall	99,942	105,833	137,707	159,634	138,168
<b>CA of Charlottetown</b>	<b>112,091</b>	<b>122,691</b>	<b>132,731</b>	<b>145,625</b>	<b>144,856</b>

<sup>6</sup> *Ibid.*

Table 13.3

**CMA of Halifax, Average Fair Market Value of Component CSDs by Year – All Types**

	1996	1997	1998	1999	2000
			\$		
Halifax, Subdivision B	119,941	127,124	117,926	148,280	145,103
Halifax, Subdivision A	115,595	127,251	134,350	153,364	150,702
Halifax, Subdivision C	117,887	129,526	146,525	158,808	159,505
Halifax, Subdivision D	100,351	120,115	133,444	134,787	137,538
Cole Harbour 30	0	0	0	0	0
Halifax	135,685	150,118	173,039	188,827	190,233
Dartmouth	122,357	124,265	141,439	165,519	155,586
Bedford	144,648	143,451	151,652	161,739	185,401
Halifax, Subdivision E	101,973	106,218	109,628	141,483	142,759
Shubenacadie 13	0	90,802	X	0	0
<b>CMA of Halifax</b>	<b>117,990</b>	<b>128,602</b>	<b>141,353</b>	<b>156,717</b>	<b>156,988</b>

Table 13.4

**CMA of Saint John, Average Fair Market Value of Component CSDs by Year – All Types**

	1996	1997	1998	1999	2000
			\$		
Saint Martins	X	X	105,075	X	X
St. Martins	0	0	X	0	0
Simonds	84,631	82,093	59,343	57,476	68,655
Saint John	109,154	113,062	116,339	125,252	135,546
Musquash	150,178	106,512	X	148,753	X
Lepreau	0	X	X	X	194,068
Petersville	90,825	X	87,574	X	X
Upham	0	0	0	X	X
Hampton, Parish	0	0	X	151,334	127,938
Hampton, Town	120,544	133,168	126,262	109,935	136,087
Rothsay, Parish	95,530	93,788	101,657	109,186	108,204
Rothsay, Town	X	135,179	207,404	X	X
Renforth	187,031	X	X	X	206,437
Westfield, Parish	97,449	131,028	X	X	X
Grand Bay	111,805	118,099	143,599	123,052	124,307
Westfield, Village	0	0	0	X	0
Kingston	89,693	72,506	132,748	134,457	117,186
Greenwich	0	X	0	X	X
East Riverside-Kinghurst	0	0	0	233,710	X
Fairvale	114,375	118,805	126,122	144,931	154,016
Quispamsis	139,897	138,437	135,682	152,410	156,667
Gondola Point	148,898	171,429	185,200	178,570	149,781
<b>CMA of Saint John</b>	<b>114,397</b>	<b>118,876</b>	<b>123,949</b>	<b>134,067</b>	<b>137,542</b>

# Halifax CMA 2000

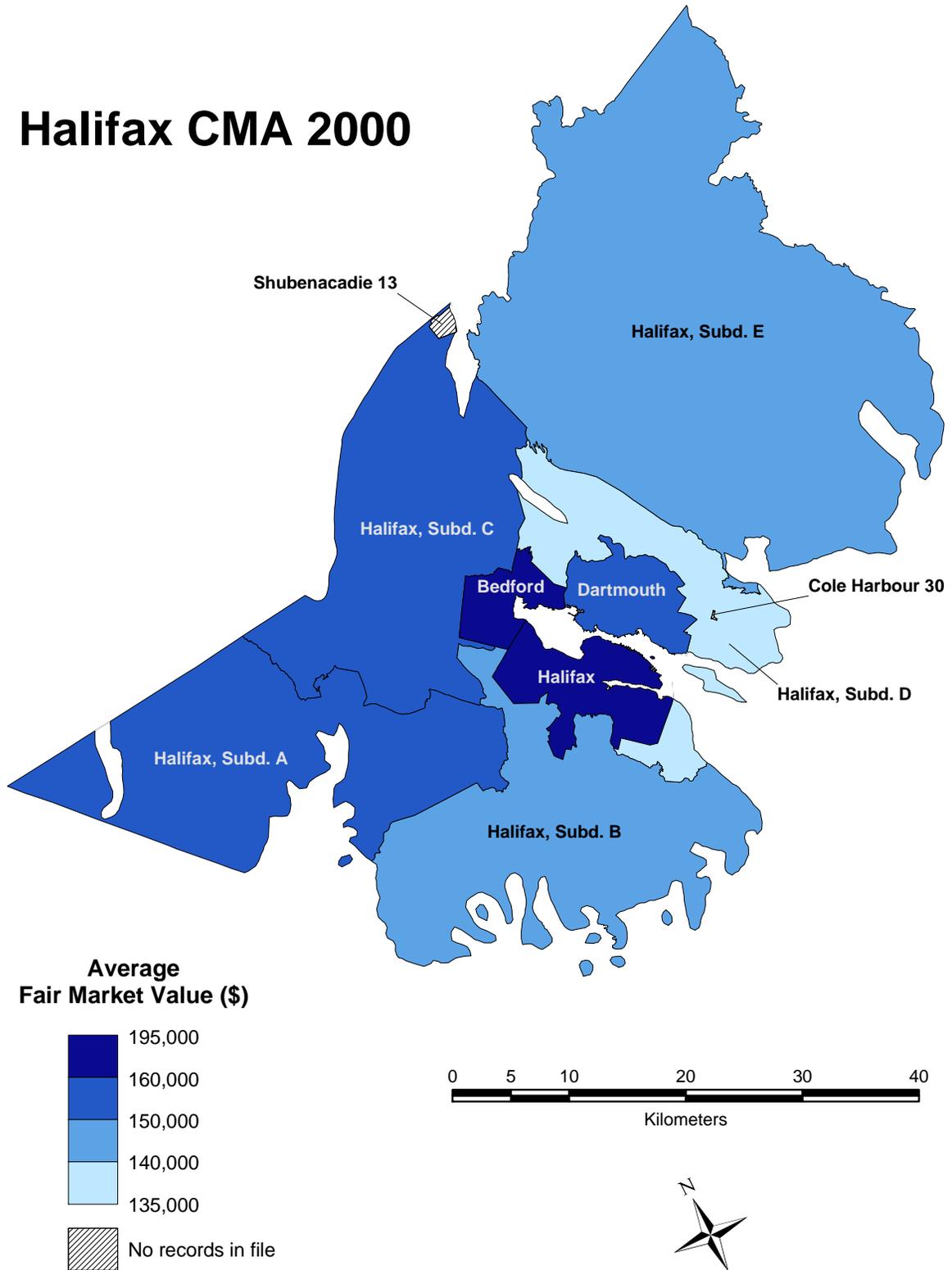


Table 13.5

**CMA of Fredericton, Average Fair Market Value of Component CSDs by Year – All Types**

	1996	1997	1998	1999	2000
			\$		
Lincoln	58,668	66,848	65,214	86,183	71,814
Maugerville	114,078	89,939	106,188	88,905	93,692
New Maryland Parish	121,685	103,756	113,600	107,953	108,530
New Maryland Village	136,574	139,694	130,748	177,441	X
Kingsclear	126,447	129,162	132,002	141,306	130,284
Kingsclear 6	0	0	0	0	0
Bright	101,343	79,825	95,677	104,643	112,943
Douglas	114,195	118,883	118,049	104,614	120,258
Saint Marys	99,089	113,313	111,939	113,607	129,319
Fredericton	129,189	133,614	133,845	128,411	127,511
Devon 30	0	0	0	0	0
Saint Mary's 24	0	0	0	0	0
<b>CA of Fredericton</b>	<b>106,519</b>	<b>113,136</b>	<b>116,813</b>	<b>119,156</b>	<b>115,738</b>

Table 13.6

**CMA of Saguenay, Average Fair Market Value of Component CSDs by Year – All types**

	1996	1997	1998	1999	2000
			\$		
Saint-Fulgence	99,709	75,331	77,063	X	63,944
La Baie	94,711	86,346	86,219	100,237	104,252
Laterrière	116,008	102,415	108,276	119,876	124,954
Chicoutimi	106,167	100,060	114,862	127,051	118,099
Tremblay	93,468	76,374	77,897	103,440	92,297
Saint-Honoré	68,357	73,242	85,597	79,460	86,843
Shipshaw	57,224	81,605	77,011	83,534	84,712
Jonquière	84,997	94,898	103,931	108,948	116,278
Lac-Kénogami	124,737	104,549	119,014	101,982	118,531
Larouche	85,105	86,585	116,752	130,069	X
<b>CMA of Saguenay</b>	<b>99,580</b>	<b>93,387</b>	<b>103,884</b>	<b>110,611</b>	<b>110,294</b>

Table 13.7

**CMA of Québec, Average Fair Market Value of CSDs by Year – All Types**

	1996	1997	1998	1999	2000
			\$		
Beaumont	93,896	128,545	92,937	107,389	117,823
Saint-François	X	X	X	X	X
Sainte-Famille	X	83,365	X	X	X
Saint-Jean	X	X	X	118,577	X
Saint-Laurent-de-l'Île-d'Orléans	X	X	155,554	174,182	X
Saint-Pierre-de-l'Île-d'Orléans	X	172,326	177,261	143,722	143,785
Sainte-Pétronille	X	X	X	X	X
Château-Richer	71,676	X	131,280	101,696	102,500
L'Ange-Gardien	99,840	107,377	118,058	108,881	X
Boischatel	129,562	124,650	127,647	118,496	125,626
Sainte-Catherine-de-la-Jacques-Cartier	89,415	104,214	109,261	144,438	104,597
Fossambault-sur-le-Lac	0	0	0	0	0
Lac-Saint-Joseph	0	0	0	0	0
Shannon	109,036	95,024	134,395	105,039	121,512
Saint-Gabriel-de-Valcartier	88,151	111,392	115,723	114,712	105,186
Stoneham-et-Tewkesbury	97,876	107,629	131,825	135,915	153,193
Lac-Beauport	134,718	124,058	141,804	144,552	166,322
Sainte-Brigitte-de-Laval	87,421	86,324	96,153	112,338	108,756
Beauport	94,922	99,419	109,072	115,115	121,373
Vanier	X	X	X	X	X
Notre-Dame-des-Anges	0	0	0	0	0
Sillery	215,832	205,478	185,125	220,937	205,373
Québec	93,912	119,151	128,268	132,501	152,316
Charlesbourg	87,393	93,216	102,476	101,207	113,157
Saint-Émile	90,660	93,513	101,193	99,949	109,227
Lac-Saint-Charles	85,396	98,786	86,211	106,385	96,051
Loretteville	98,879	89,444	133,636	117,013	195,575
Val-Bélair	90,991	91,586	95,588	108,712	114,360
L'Ancienne-Lorette	115,567	123,967	119,582	142,685	141,362
Sainte-Foy	125,798	135,227	142,244	141,513	152,013
Cap-Rouge	144,292	153,328	198,591	173,944	169,719
Saint-Augustin-de-Desmaures	142,245	148,493	171,940	163,799	177,020
Wendake	0	0	0	0	0
Pintendre	103,790	101,327	109,101	109,658	111,701
Saint-Joseph-de-la-Pointe-de-Lévy	X	X	X	X	X
Lévis	104,921	107,444	112,364	124,082	138,857
Saint-Lambert-de-Lauzon	84,694	94,876	98,543	101,009	97,677
Saint-Étienne-de-Lauzon	76,369	81,287	91,031	88,087	95,377
Sainte-Hélène-de-Breakeyville	101,058	99,271	96,789	106,696	119,748
Saint-Jean-Chrysostome	92,595	95,835	105,352	116,005	112,775
Saint-Romuald	125,634	117,271	85,527	109,403	149,207
Charny	94,033	110,491	148,469	123,114	138,546
Saint-Rédempteur	114,708	137,376	131,156	123,802	136,903
Bernières-Saint-Nicolas	112,873	115,271	123,406	129,911	122,490
<b>CMA of Quebec</b>	<b>103,911</b>	<b>111,199</b>	<b>120,269</b>	<b>126,178</b>	<b>133,434</b>

Table 13.8

**CMA of Sherbrooke, Average Fair Market Value of Component CSDs by Year – All Types**

	1996	1997	1998	1999	2000
			\$		
Ascot Corner	113,423	90,463	101,350	X	105,052
Stoke	104,627	112,211	106,840	102,296	117,578
Bromptonville	94,073	84,369	98,185	119,746	141,045
Brompton	0	0	0	0	0
Saint-Denis-de-Brompton	125,816	111,907	161,425	184,853	127,297
Waterville	102,443	86,653	X	103,555	X
Lennoxville	148,507	102,139	106,227	205,568	X
Ascot	89,579	81,667	102,191	121,848	110,959
Fleurimont	80,560	86,757	110,139	108,948	135,422
Sherbrooke	114,640	106,900	115,614	119,386	153,267
Rock Forest	84,200	94,762	98,055	120,107	120,847
Deauville	93,747	95,302	112,156	128,473	116,782
Saint-Élie-d'Orford	69,180	76,759	81,537	96,539	109,371
Compton Station	0	0	0	0	0
North Hatley	137,671	169,611	154,071	181,348	148,362
Hatley	0	0	0	0	0
<b>CMA of Sherbrooke</b>	<b>86,042</b>	<b>93,428</b>	<b>100,506</b>	<b>117,747</b>	<b>125,470</b>

Table 13.9

**CMA of Trois-Rivières, Average Fair Market Value of Component CSDs by Year – All Types**

	1996	1997	1998	1999	2000
			\$		
Champlain	X	103,153	X	X	174,457
Saint-Maurice	76,684	67,432	121,684	X	128,020
Sainte-Marthe-du-Cap	95,181	99,532	97,378	89,599	120,896
Cap-de-la-Madeleine	105,271	97,589	105,167	99,412	104,549
Saint-Louis-de-France	107,153	82,137	97,359	87,789	141,143
Trois-Rivières	83,683	91,771	100,833	101,348	116,842
Trois-Rivières-West	87,463	86,292	94,689	91,414	96,387
Pointe-du-Lac	74,695	78,183	82,240	89,130	114,407
Bécancour	108,819	83,388	113,184	126,026	97,682
Wôlinak 11	0	0	0	0	0
<b>CMA of Trois-Rivières</b>	<b>89,388</b>	<b>87,146</b>	<b>96,946</b>	<b>96,507</b>	<b>108,455</b>

Table 13.10

**CMA of Montréal, Average Fair Market Value of Component CSDs by Year – All Types**

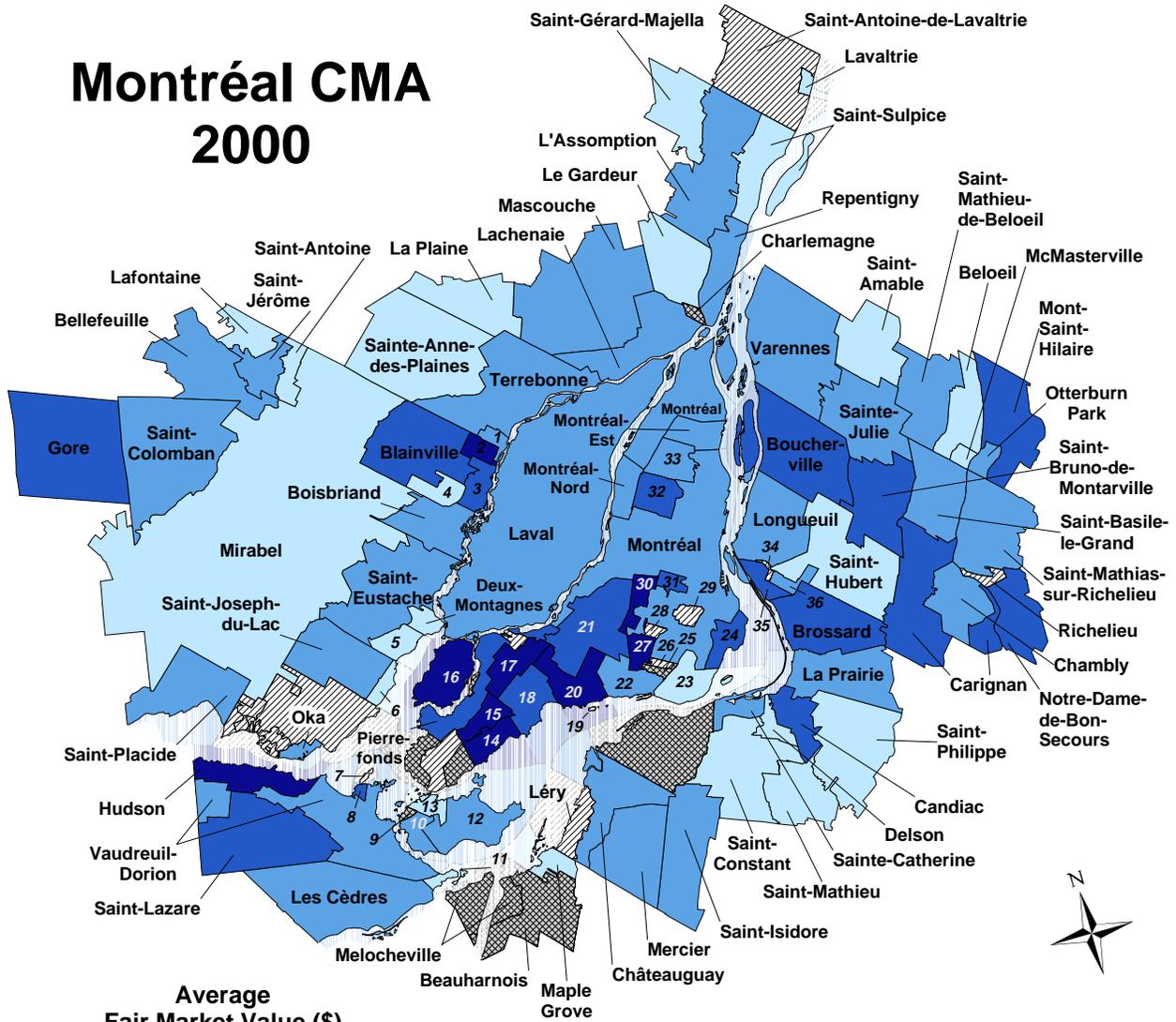
	1996	1997	1998	1999	2000
			\$		
Lavaltrie	87,224	94,548	104,827	123,005	119,236
Saint-Antoine-de-Lavaltrie	0	0	0	0	0
Richelieu	0	X	X	129,518	0
Notre-Dame-de-Bon-Secours	142,036	138,688	145,990	157,389	158,425
Saint-Mathias-sur-Richelieu	82,940	101,047	112,943	112,369	127,398
Chambly	119,774	118,172	126,531	145,769	135,355
Carignan	182,876	208,345	198,829	166,286	165,676
Saint-Bruno-de-Montarville	129,141	148,850	190,276	176,061	181,633
Saint-Basile-le-Grand	104,907	106,114	104,136	114,329	124,856
McMasterville	83,915	94,398	92,912	100,291	114,333
Otterburn Park	103,670	104,820	127,051	129,656	122,746
Mont-Saint-Hilaire	116,012	118,242	144,144	134,445	196,328
Beloeil	109,563	106,549	115,581	124,054	107,697
Saint-Mathieu-de-Beloeil	114,343	114,427	152,106	116,461	144,987
Brossard	149,591	108,508	127,485	158,992	161,857
Saint-Lambert	144,824	121,540	139,888	193,546	199,047
Greenfield Park	167,362	93,205	95,462	94,556	137,048
Saint-Hubert	91,901	96,863	104,377	101,865	106,822
LeMoyne	0	0	0	X	0
Longueuil	101,476	115,164	120,873	133,772	140,194
Boucherville	109,340	134,748	130,268	142,015	160,730
Sainte-Julie	96,977	112,053	116,208	129,459	128,546
Saint-Amable	77,979	78,103	88,890	119,555	107,072
Varennes	102,825	98,292	109,190	126,667	137,519
Charlemagne	0	0	X	X	X
Le Gardeur	92,671	96,954	97,582	103,908	118,952
Repentigny	107,857	114,315	131,024	142,069	145,866
Saint-Sulpice	81,111	95,254	84,233	101,127	101,322
L'Assomption	111,330	109,620	116,557	139,881	138,615
Saint-Gérard-Majella	74,149	97,334	106,929	109,150	119,249
Lachenaie	106,623	114,596	116,255	123,100	141,334
Terrebonne	105,767	107,453	117,178	121,459	120,306
Mascouche	102,565	92,283	112,365	122,127	130,456
La Plaine	80,958	85,370	89,352	87,864	96,818
Laval	112,928	115,805	122,969	131,558	137,214
Montréal East	0	X	X	X	130,590
Anjou	98,872	81,818	108,640	124,791	140,723
Saint-Léonard	125,957	156,584	103,820	123,191	190,776
Montréal-North	130,140	163,055	212,406	180,165	123,385
Montréal	110,858	106,457	111,840	120,614	133,974
Westmount	X	0	0	0	0
Verdun	156,398	192,258	194,981	216,724	196,513
LaSalle	108,747	114,582	103,314	109,485	118,125
Montréal-West	0	X	X	0	0
Saint-Pierre	X	0	X	91,518	X
Côte-Saint-Luc	X	X	170,110	226,037	266,777
Hampstead	0	0	0	0	0
Outremont	189,577	143,537	145,970	147,473	174,709
Mont-Royal	X	0	194,058	X	237,548
Saint-Laurent	164,422	160,413	171,226	182,283	182,980
Lachine	98,710	121,389	114,075	126,927	145,816
Dorval	180,207	168,373	222,332	268,083	271,429
L'Île-Dorval	0	0	0	0	0
Pointe-Claire	141,890	148,219	170,707	198,005	179,256
Kirkland	231,114	218,649	212,574	221,498	244,610
Beaconsfield	188,410	268,582	315,632	X	287,196
Baie-d'Urfé	X	0	0	188,366	X
Sainte-Anne-de-Bellevue	150,990	167,007	150,451	194,950	0
Senneville	X	183,470	0	0	X
Pierrefonds	127,667	121,394	148,309	155,009	161,536
Sainte-Geneviève	0	0	0	0	X
Dollard-des-Ormeaux	190,253	151,326	172,107	197,715	238,716

Table 13.10

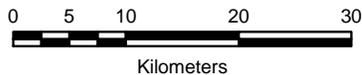
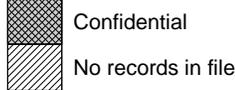
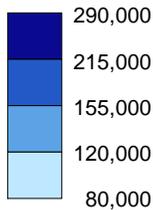
**CMA of Montréal, Average Fair Market Value of CSDs by Year – All Types – Concluded**

	1996	1997	1998	1999	2000
			\$		
Roxboro	X	X	X	0	0
L'Île-Bizard	172,506	164,842	182,293	209,132	218,381
Saint-Mathieu	106,599	100,711	X	114,824	112,405
Saint-Philippe	102,856	87,710	84,046	94,517	97,006
La Prairie	108,888	109,515	110,482	120,179	124,609
Candiac	116,404	149,660	180,437	193,260	191,106
Delson	86,277	86,898	104,733	105,524	111,072
Sainte-Catherine	96,537	104,648	102,678	107,217	122,077
Saint-Constant	109,232	99,150	100,227	110,626	116,624
Saint-Isidore	119,162	94,497	141,568	0	142,404
Mercier	104,711	121,859	117,994	120,494	144,119
Châteauguay	90,798	96,711	115,740	123,120	138,269
Léry	X	123,300	153,067	174,494	0
Kahnawake 14	0	0	X	0	X
Maple Grove	77,397	84,378	77,697	77,670	81,889
Beauharnois	102,778	115,922	147,620	X	X
Melocheville	85,420	X	X	117,255	X
Les Cèdres	95,176	104,040	114,131	110,469	121,164
Pointe-des-Cascades	0	X	0	X	119,315
L'Île-Perrot	80,644	107,249	112,522	110,226	119,242
Notre-Dame-de-l'Île-Perrot	112,125	125,567	134,336	141,945	152,363
Pincourt	105,594	115,283	114,915	96,196	130,206
Terrasse-Vaudreuil	97,810	100,577	107,179	126,054	X
Vaudreuil-Dorion	112,735	98,471	102,342	120,874	120,305
Vaudreuil-sur-le-Lac	151,161	161,187	X	207,635	212,088
L'Île-Cadieux	0	0	0	0	0
Hudson	147,295	139,400	173,906	200,333	220,851
Saint-Lazare	164,336	140,715	167,503	165,487	166,099
Saint-Eustache	87,665	90,519	103,736	109,024	123,802
Deux-Montagnes	90,951	84,421	88,349	99,821	114,731
Sainte-Marthe-sur-le-Lac	93,117	91,637	104,693	115,335	104,856
Pointe-Calumet	X	110,460	138,579	133,862	102,574
Saint-Joseph-du-Lac	90,257	140,916	143,794	148,390	135,037
Oka, Municipality	X	116,219	119,532	146,820	151,175
Oka, Parish	0	0	0	0	0
Saint-Placide	125,178	114,481	137,937	X	130,766
Kanesatake	0	0	0	0	0
Boisbriand	110,255	116,013	108,179	118,065	143,079
Sainte-Thérèse	104,206	87,692	100,447	106,551	114,263
Blainville	133,259	129,300	140,511	150,084	157,979
Rosemère	147,954	145,653	166,931	172,186	183,313
Lorraine	185,893	181,465	202,523	190,443	233,173
Bois-des-Filion	72,911	74,125	78,615	94,367	124,128
Sainte-Anne-des-Plaines	84,264	91,579	78,141	97,157	116,869
Mirabel	95,288	94,751	99,547	102,970	106,858
Saint-Colomban	99,293	94,168	100,630	104,006	137,517
Saint-Jérôme	78,650	103,134	114,793	107,971	122,979
Saint-Antoine	80,660	81,873	88,180	98,376	94,967
Bellefeuille	92,134	97,669	106,254	114,127	124,914
Lafontaine	102,267	97,563	92,666	94,498	83,484
Gore	102,600	137,941	0	153,667	182,474
<b>CMA of Montreal</b>	<b>110,683</b>	<b>113,488</b>	<b>123,063</b>	<b>134,631</b>	<b>144,328</b>

# Montréal CMA 2000



**Average Fair Market Value (\$)**



1 - Bois-des-Filion	19 - L'Île-Dorval
2 - Lorraine	20 - Dorval
3 - Rosemère	21 - Saint-Laurent
4 - Sainte-Thérèse	22 - Lachine
5 - Sainte-Marthe-sur-le-Lac	23 - LaSalle
6 - Pointe-Calumet	24 - Verdun
7 - L'Île-Cadieux	25 - Saint-Pierre
8 - Vaudreuil-sur-le-Lac	26 - Montréal-Ouest
9 - Terrasse-Vaudreuil	27 - Côte-Saint-Luc
10 - Pincourt	28 - Hampstead
11 - Pointe-des-Cascades	29 - Westmount
12 - Notre-Dame-de-l'Île-Perrot	30 - Mont-Royal
13 - L'Île-Perrot	31 - Outremont
14 - Beaconsfield	32 - Saint-Léonard
15 - Kirkland	33 - Anjou
16 - L'Île-Bizard	34 - LeMoine
17 - Dollard-des-Ormeaux	35 - Saint-Lambert
18 - Pointe-Claire	36 - Greenfield Park

Table 13.11

**CMA of Ottawa-Gatineau, Average Fair Market Value of Component CSDs by Year – All types**

	1996	1997	1998	1999	2000
			\$		
Clarence	163,227	140,734	143,240	173,995	177,753
Rockland	131,090	125,547	138,738	137,595	149,236
Cambridge	143,493	138,974	143,214	146,680	152,317
Casselman	153,050	143,084	135,248	158,118	185,199
Russell	151,268	151,059	169,872	156,181	183,099
Osgoode	205,303	202,044	214,964	216,201	218,878
Cumberland	143,385	145,632	162,306	171,923	175,930
Gloucester	148,617	160,113	177,245	183,793	204,973
Vanier	0	0	332,445	190,145	X
Rockcliffe Park	0	0	X	0	0
Nepean	160,551	162,232	167,035	174,397	193,002
Ottawa	158,881	161,001	174,050	182,825	194,102
Rideau	222,446	260,004	231,781	236,095	222,636
Goulbourn	172,777	177,709	186,699	207,411	220,596
Kanata	165,276	171,865	182,365	190,771	207,682
West Carleton	186,552	188,342	223,510	212,575	221,229
South Gower	0	0	0	0	0
Buckingham	74,879	114,002	86,715	88,848	90,524
Masson-Angers	79,382	75,039	81,259	83,505	91,525
Gatineau	107,359	101,591	107,406	114,065	122,152
Hull	122,470	123,863	118,676	130,152	147,103
Aylmer	111,838	120,652	134,111	134,314	167,794
Val-des-Monts	116,401	125,154	121,966	111,192	136,959
Cantley	126,534	124,939	123,738	133,057	136,497
Chelsea	179,213	161,347	168,010	189,550	171,684
Pontiac	122,674	183,009	145,934	190,376	133,228
La Pêche	104,225	118,362	136,596	129,726	114,227
<b>CMA of Ottawa-Gatineau</b>	<b>146,012</b>	<b>150,418</b>	<b>162,837</b>	<b>171,956</b>	<b>188,740</b>

# Ottawa - Gatineau CMA 2000

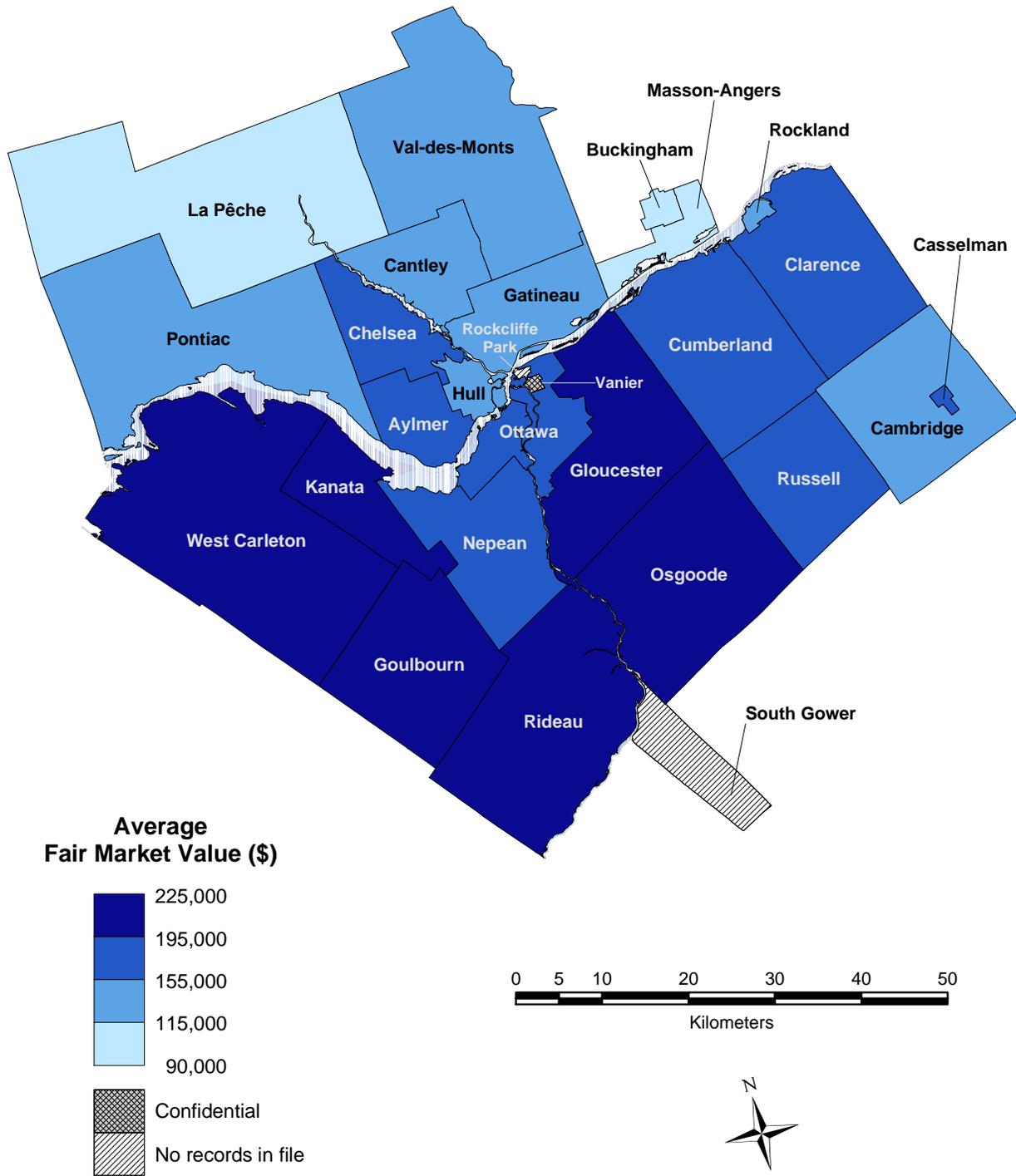


Table 13.12

**CMA of Toronto, Average Fair Market Value of Component CSDs by Year – All types**

	1996	1997	1998	1999	2000
			\$		
Pickering	183,926	207,500	219,502	199,323	232,067
Ajax	183,145	205,364	204,367	232,301	250,872
Uxbridge	206,466	219,981	256,838	264,971	280,986
Vaughan	234,494	229,717	251,821	232,882	237,937
Markham	268,470	280,227	250,893	241,492	254,149
Richmond Hill	298,378	261,461	239,784	250,651	246,776
Whitchurch-Stouffville	250,680	252,514	263,092	285,028	300,526
Aurora	194,394	193,461	210,430	187,605	211,067
Newmarket	203,366	202,119	214,410	231,457	259,223
King	299,241	317,069	293,262	303,126	334,965
East Gwillimbury	293,375	237,266	197,110	242,350	342,863
Georgina	166,824	173,431	172,800	170,822	172,813
Georgina Island 33	0	0	0	0	0
Scarborough	193,100	181,225	200,800	183,961	204,140
Toronto	191,046	211,761	238,352	205,583	189,631
East York	226,143	275,027	170,343	217,516	288,787
North York	207,750	210,932	208,334	208,509	212,052
York	217,481	241,049	206,190	186,771	177,880
Etobicoke	243,640	250,820	222,861	250,270	245,099
Mississauga	194,629	205,022	217,335	216,046	213,337
Brampton	169,459	175,267	194,786	203,508	212,439
Caledon	214,668	217,530	211,202	237,457	225,913
Mono	241,413	259,192	273,768	256,960	306,826
Orangeville	158,829	158,447	166,305	179,691	186,011
Oakville	218,531	226,934	235,270	234,199	247,802
Milton	339,630	252,292	322,863	298,250	351,505
Halton Hills	206,107	208,728	236,955	235,916	222,416
New Tecumseth	172,440	182,374	179,033	173,862	184,356
Bradford West Gwillimbury	195,881	186,863	189,091	185,521	203,255
<b>CMA of Toronto</b>	<b>206,738</b>	<b>211,442</b>	<b>220,049</b>	<b>219,876</b>	<b>224,246</b>

Table 13.13

**CMA of Hamilton, Average Fair Market Value of Component CSDs by Year – All Types**

	1996	1997	1998	1999	2000
			\$		
Burlington	186,012	189,503	184,016	196,034	196,626
Stoney Creek	153,487	178,203	172,252	178,685	194,058
Glanbrook	151,353	160,032	150,623	160,101	173,675
Ancaster	218,954	205,966	205,931	227,818	226,534
Hamilton	156,785	169,748	168,197	178,375	180,775
Dundas	212,432	188,264	233,888	228,017	223,335
Flamborough	180,799	194,982	225,219	221,160	282,474
Grimsby	183,295	181,073	189,711	184,028	176,875
<b>CMA of Hamilton</b>	<b>176,030</b>	<b>185,529</b>	<b>185,512</b>	<b>192,902</b>	<b>199,144</b>

# Toronto CMA 2000

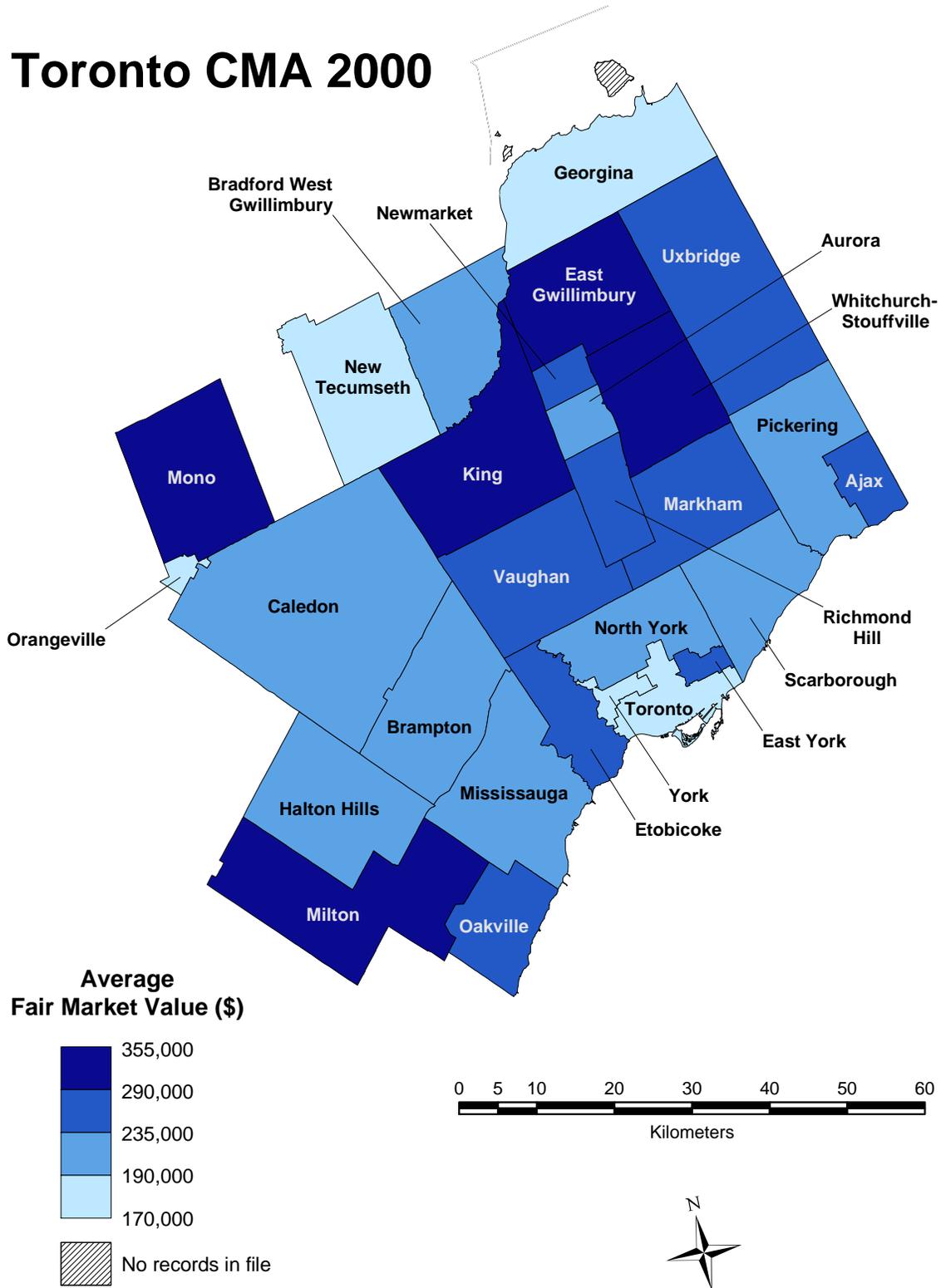


Table 13.14

**CMA of St. Catharines-Niagara, Average Fair Market Value of Component CSDs by Year – All Types**

	1996	1997	1998	1999	2000
			\$		
Fort Erie	125,192	139,053	154,641	145,740	158,531
Port Colborne	183,092	181,184	181,822	177,278	227,946
Wainfleet	215,780	164,626	183,507	192,502	217,553
Pelham	175,098	178,521	177,331	197,603	226,400
Welland	126,398	140,638	151,546	162,471	183,638
Thorold	156,437	155,347	169,162	163,148	190,072
Niagara Falls	146,967	156,428	182,604	179,762	196,124
Niagara-on-the-Lake	273,153	240,452	232,071	255,023	261,057
St. Catharines	154,551	153,715	166,423	170,205	198,524
Lincoln	146,599	153,121	182,032	180,511	184,997
<b>CMA of St. Catharines-Niagara</b>	<b>153,803</b>	<b>158,545</b>	<b>176,654</b>	<b>182,065</b>	<b>203,631</b>

Table 13.15

**CMA of Sudbury, Average Fair Market Value of Component CSDs by Year – All Types**

	1996	1997	1998	1999	2000
			\$		
Whitefish Lake 6	0	0	0	0	0
Nickel Centre	154,155	143,971	149,763	157,885	176,816
Sudbury	181,933	189,991	193,277	200,349	211,520
Walden	172,971	172,316	194,761	177,976	216,184
Onaping Falls	148,174	X	176,383	0	X
Rayside-Balfour	153,770	166,885	151,596	147,531	200,996
Valley East	133,287	152,424	143,928	163,011	177,421
<b>CMA of Sudbury</b>	<b>161,010</b>	<b>169,003</b>	<b>171,555</b>	<b>178,066</b>	<b>200,196</b>

Table 13.16

**CMA of Winnipeg, Average Fair Market Value of Component CSDs by Year – All types**

	1996	1997	1998	1999	2000
			\$		
Taché	115,672	125,300	125,112	127,930	134,213
Ritchot	150,954	132,324	182,500	193,375	191,730
St. François Xavier	X	130,137	X	206,750	124,467
Winnipeg	141,639	143,567	152,829	155,480	161,222
Headingley	148,802	128,377	178,947	182,575	219,909
Springfield	130,113	132,589	165,033	149,141	148,598
East St. Paul	233,092	214,209	221,168	239,600	243,150
West St. Paul	190,081	165,654	182,218	191,743	177,588
St. Clements	136,086	157,846	159,020	164,530	156,456
Brokenhead 4	0	0	0	0	0
Rosser	102,432	128,218	95,909	121,765	77,353
<b>CMA of Winnipeg</b>	<b>144,858</b>	<b>145,787</b>	<b>161,337</b>	<b>163,786</b>	<b>166,761</b>

# Winnipeg CMA 2000

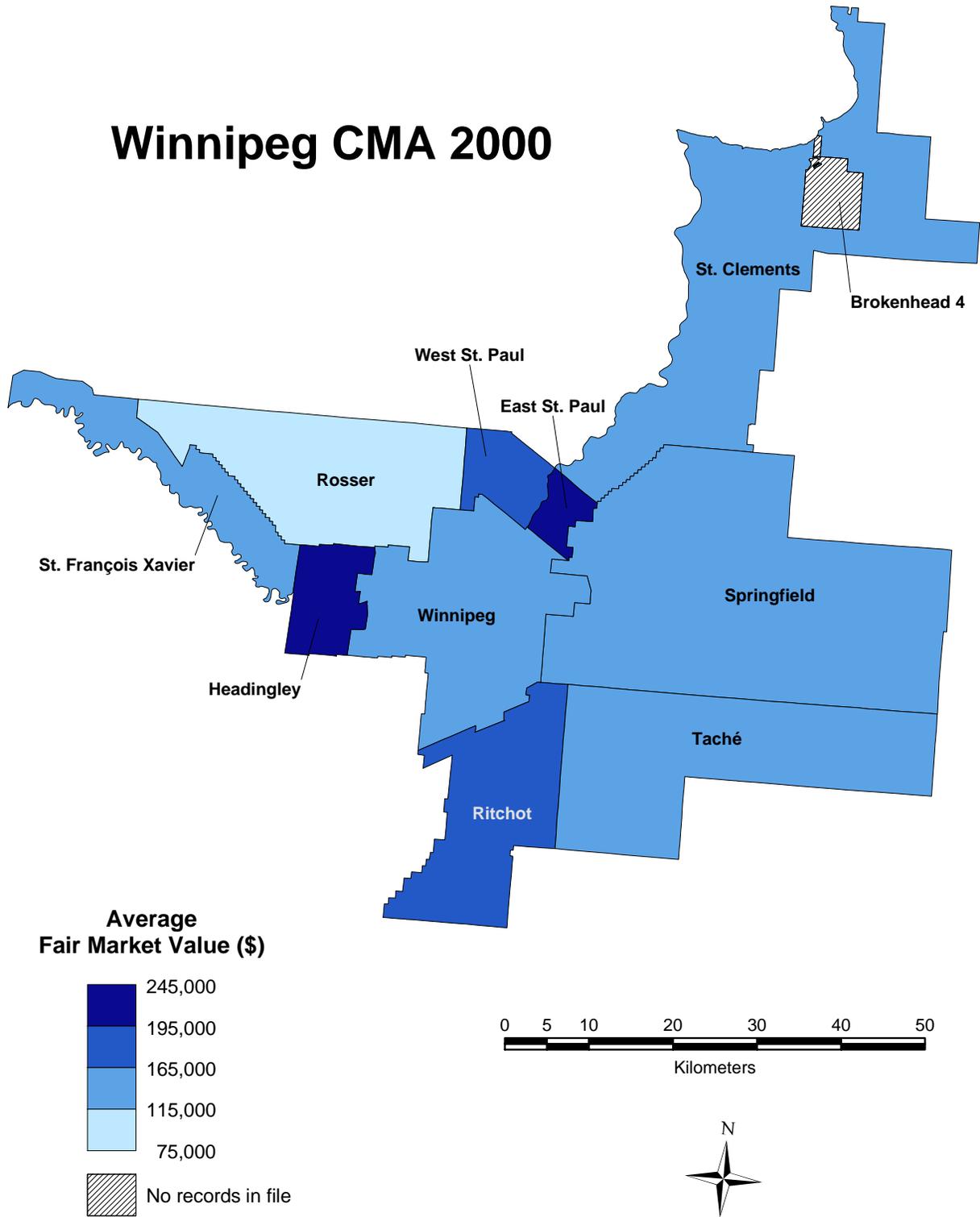


Table 13.17

**CMA of Regina, Average Fair Market Value of Component CSDs by Year – All Types**

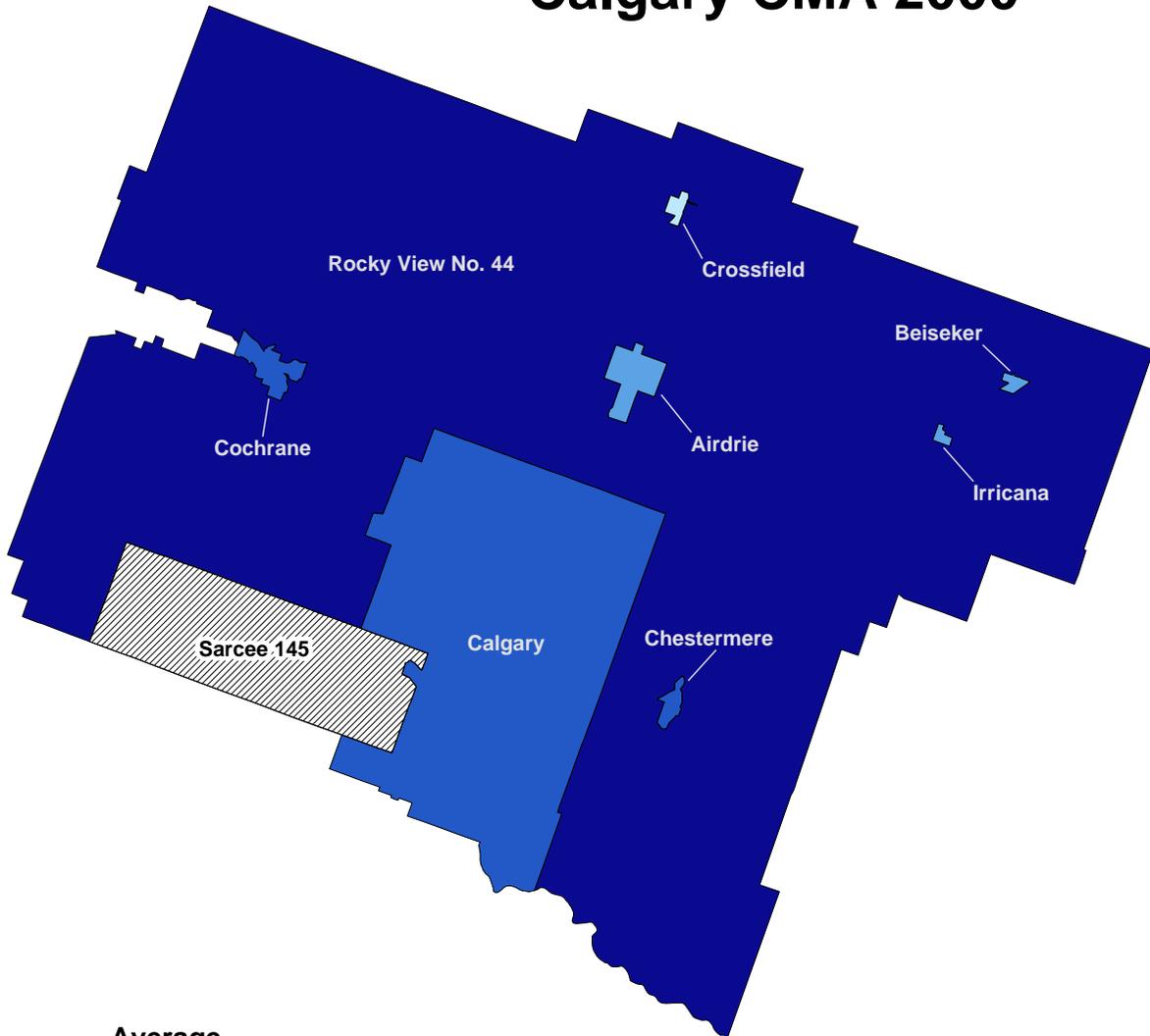
	1996	1997	1998	1999	2000
			\$		
Pense No. 160	0	0	0	0	X
Belle Plaine	0	0	0	0	0
Pense	X	X	0	X	X
Sherwood No. 159	X	204,244	148,955	160,931	153,764
Regina	145,861	145,656	147,724	156,519	150,689
Grand Coulee	187,506	192,616	X	123,233	X
Edenwold No. 158	176,273	212,353	225,655	195,850	135,434
White City	182,226	202,161	193,346	243,340	221,682
Pilot Butte	138,143	137,634	138,702	136,205	139,180
Balgonie	114,857	143,003	130,146	132,823	137,574
Edenwold	X	0	0	X	113,025
Lumsden No. 189	175,323	X	X	X	0
Disley	0	0	0	0	0
Buena Vista	158,347	167,806	159,813	172,879	178,341
Lumsden	176,099	161,275	208,738	150,721	206,386
Lumsden Beach	0	0	0	0	0
Regina Beach	0	0	0	0	0
<b>CMA of Regina</b>	<b>147,889</b>	<b>153,531</b>	<b>152,784</b>	<b>160,932</b>	<b>152,114</b>

Table 13.18

**CMA of Calgary, Average Fair Market Value of Component CSDs by Year – All Types**

	1996	1997	1998	1999	2000
			\$		
Rocky View No. 44	217,524	229,288	232,698	256,212	290,662
Calgary	154,810	166,406	177,594	187,144	191,498
Chestermere	180,584	225,160	223,038	222,530	222,596
Cochrane	172,079	181,625	202,673	209,663	199,851
Airdrie	135,911	146,942	152,982	160,979	172,044
Irricana	94,445	107,300	146,884	133,487	140,695
Beiseker	X	109,777	X	133,974	161,858
Crossfield	154,799	153,647	120,596	137,649	136,586
Sarcee 145	X	0	0	0	0
<b>CMA of Calgary</b>	<b>157,768</b>	<b>169,582</b>	<b>180,258</b>	<b>189,247</b>	<b>193,275</b>

# Calgary CMA 2000



**Average  
Fair Market Value (\$)**

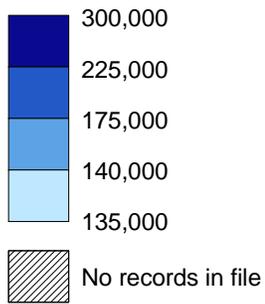
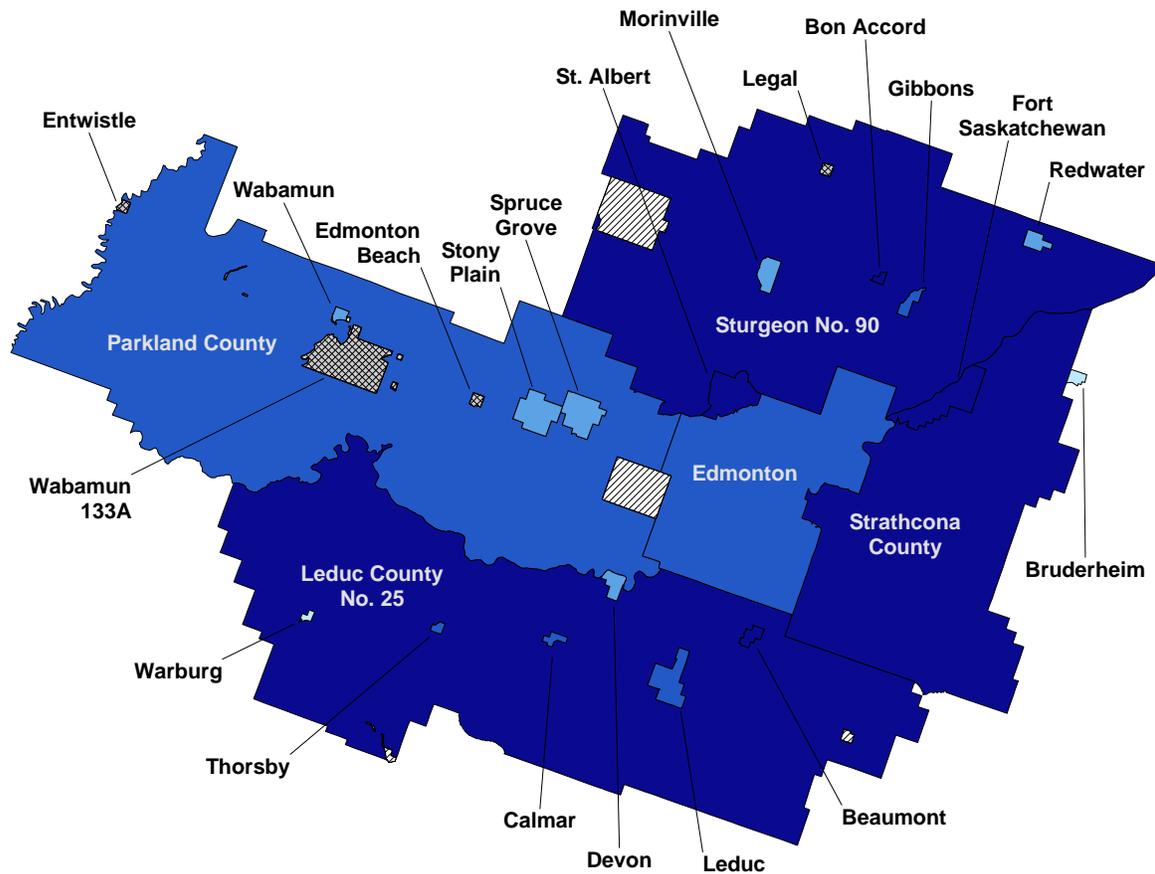


Table 13.19

**CAs of the Edmonton, Average Fair Market Value of Component CSDs by Year – All Types**

	1996	1997	1998	1999	2000
			\$		
Bruderheim	X	X	0	X	103,685
Leduc County No. 25	138,196	184,459	197,823	197,162	193,666
Beaumont	149,950	167,049	180,626	174,729	189,408
New Sarepta	0	0	0	0	0
Leduc	151,826	151,836	166,579	170,664	164,220
Devon	137,412	145,340	140,237	154,580	141,480
Calmar	106,809	124,492	146,234	152,011	166,298
Sundance Beach	0	0	0	0	0
Thorsby	124,701	149,977	110,423	144,366	164,172
Itaska Beach	0	0	0	0	0
Golden Days	0	0	0	0	0
Warburg	88,825	101,976	83,428	94,204	109,194
Parkland County	160,353	169,715	172,388	164,577	165,862
Entwistle	0	88,737	X	X	X
Seba Beach	0	0	0	0	0
Betula Beach	0	0	0	0	0
Point Alison	0	0	0	0	0
Lakeview	0	0	0	0	0
Kapasiwin	0	0	0	0	0
Wabamun	162,290	151,528	118,682	125,513	131,387
Edmonton Beach	141,174	147,820	148,393	150,850	X
Stony Plain	118,442	129,346	132,959	148,293	148,375
Spruce Grove	124,582	128,673	145,441	145,718	148,496
Strathcona County	163,527	169,709	176,311	188,484	191,586
Fort Saskatchewan	121,404	131,564	168,123	166,408	182,981
Sturgeon No. 90	154,496	171,187	188,983	202,873	200,692
Edmonton	146,566	151,154	160,843	168,989	168,214
St. Albert	148,135	163,672	176,442	190,340	189,581
Gibbons	136,521	131,178	179,539	153,218	167,764
Redwater	134,901	128,455	167,063	X	145,300
Bon Accord	126,659	161,295	152,336	146,871	176,640
Morinville	102,978	132,179	130,806	145,578	139,962
Legal	90,710	101,707	126,434	129,492	X
Stony Plain 135	0	0	0	0	0
Alexander 134	0	0	0	0	0
Wabamun 133A	X	X	103,613	X	X
<b>CMA of Edmonton</b>	<b>146,280</b>	<b>154,028</b>	<b>164,808</b>	<b>172,313</b>	<b>172,503</b>

# Edmonton CMA 2000



**Average Fair Market Value (\$)**

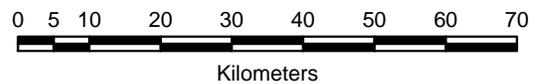
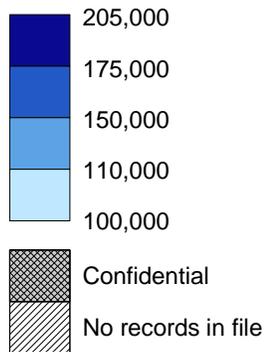


Table 13.20

**CAs of the Vancouver, Average Fair Market Value of Component CSDs by Year – All Types**

	1996	1997	1998	1999	2000
			\$		
Langley, District Municipality	215,925	199,290	216,375	235,024	232,819
Langley, City	128,982	138,203	122,287	122,609	129,097
Surrey	221,904	225,918	240,478	245,031	261,860
White Rock	217,806	214,516	274,388	228,336	250,844
Delta	225,768	233,932	243,763	260,530	283,607
Richmond	238,943	222,072	214,402	219,987	233,729
University Endowment Area	262,563	289,851	260,161	332,430	316,383
Vancouver	200,705	204,722	208,834	213,726	229,422
Burnaby	224,330	221,222	215,445	211,218	202,366
New Westminster	166,573	188,634	184,693	170,942	175,310
Coquitlam	227,512	246,935	210,125	239,707	274,929
Belcarra	X	X	0	0	0
Anmore	X	281,038	259,868	249,373	304,054
Port Coquitlam	185,254	189,993	229,629	247,397	251,141
Port Moody	206,134	265,131	183,351	182,415	269,893
North Vancouver, District Municipality	240,982	255,514	256,597	285,317	190,898
North Vancouver, City	241,008	209,962	201,797	219,897	201,903
West Vancouver	309,081	248,254	X	334,643	249,452
Greater Vancouver, Subdivision A	310,146	292,298	332,859	291,088	285,132
Lions Bay	X	X	X	0	X
Pitt Meadows	165,399	193,258	255,659	231,671	247,902
Maple Ridge	198,393	217,293	229,328	221,982	226,748
Semiahmoo	0	0	0	0	0
Tsawwassen	0	0	0	0	0
Musqueam 2	0	0	0	0	0
Coquitlam 2	0	131,617	133,892	X	0
Coquitlam 1	0	0	0	0	0
Burrard Inlet 3	0	0	0	0	0
Mission 1	0	X	0	0	0
Capilano 5	X	0	0	0	0
Barnston Island 3	0	0	0	0	0
Musqueam 4	0	0	0	0	0
Seymour Creek 2	0	0	0	0	X
Katzie 2	0	0	0	0	0
McMillan Island 6	0	0	0	0	0
Matsqui 4	0	X	X	0	X
Katzie 1	0	0	0	0	0
Langley 5	0	0	0	0	0
Whonnock 1	0	0	0	0	0
<b>CMA of Vancouver</b>	<b>212,010</b>	<b>217,410</b>	<b>218,025</b>	<b>223,785</b>	<b>236,617</b>

# Vancouver CMA 2000

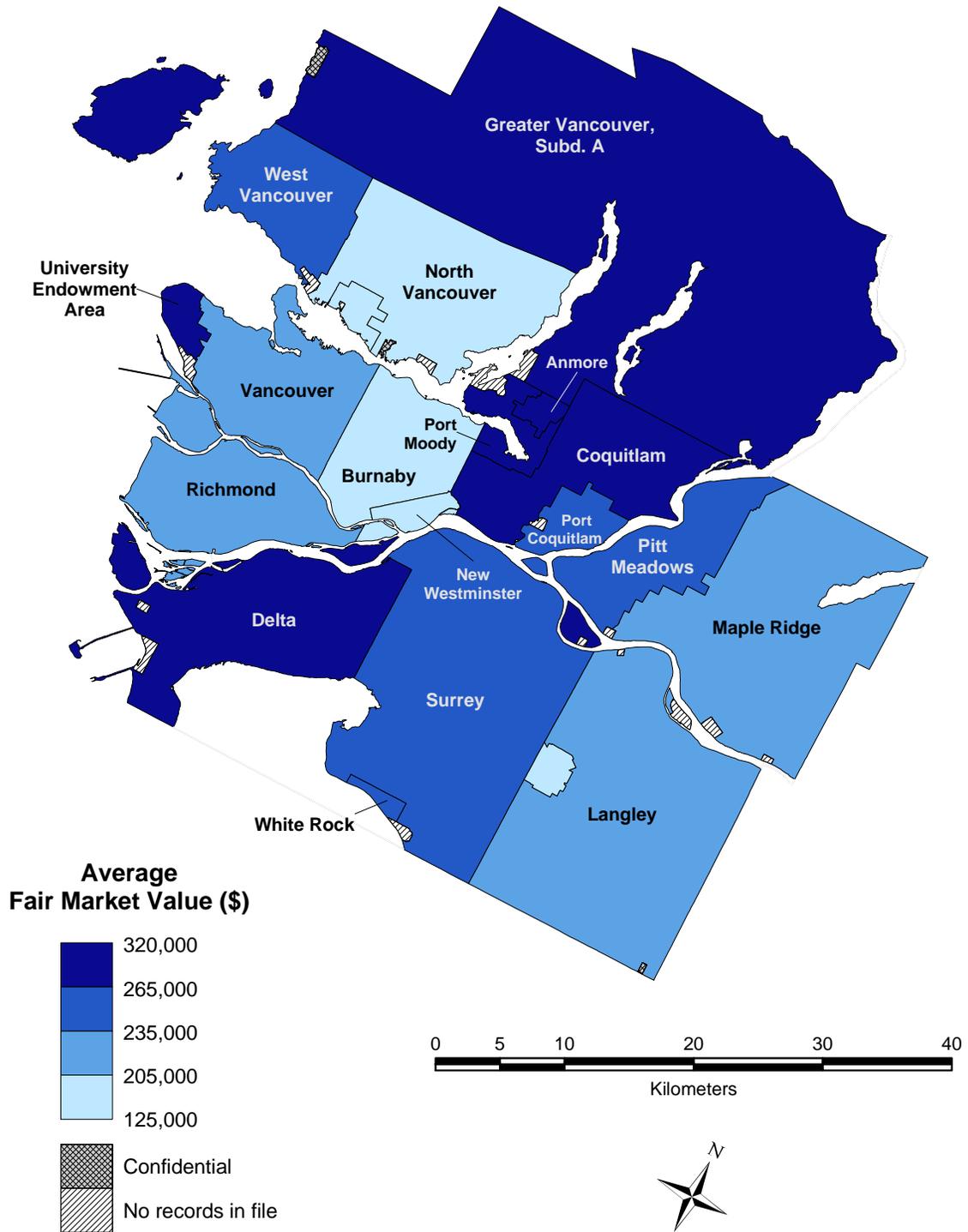


Table 13.21

**CAs of Victoria, Average Fair Market Value of Component CSDs by Year – All Types**

	1996	1997	1998	1999	2000
			\$		
North Saanich	333,744	287,215	327,239	324,299	352,428
Sidney	209,055	223,736	212,917	224,523	252,610
Central Saanich	239,202	257,805	256,611	260,449	263,189
Saanich	215,199	244,188	269,217	261,983	281,168
Oak Bay	359,498	340,228	330,450	345,744	327,957
Victoria	184,328	204,451	226,355	196,058	175,910
Esquimalt, District Municipality	197,566	181,592	192,823	202,928	226,733
Colwood	233,052	266,407	263,815	209,068	265,615
Metchosin	281,099	277,552	330,261	292,225	298,429
Langford	216,031	219,902	216,041	231,745	220,866
Capital, Subdivision B	X	X	X	0	X
View Royal	233,168	271,050	263,230	255,012	228,401
Highlands	253,539	243,409	278,560	306,507	311,040
Capital, Subdivision C	173,480	211,185	198,987	209,607	218,569
Cole Bay 3	0	0	0	0	0
Union Bay 4	0	0	0	0	0
East Saanich 2	100,296	X	140,974	X	X
South Saanich 1	0	0	0	0	0
Becher Bay 1	0	0	0	0	0
Esquimalt, Reserve	0	0	X	0	205,067
New Songhees 1A	160,449	203,233	0	0	0
Sooke 1	0	0	0	0	0
Sooke 2	0	0	0	0	0
<b>CMA of Victoria</b>	<b>208,400</b>	<b>233,101</b>	<b>246,135</b>	<b>241,849</b>	<b>228,983</b>

Table 13.22

**The Two CA's Of The North, Average Fair Market Value Of Their Component CSDs By Year – All Types**

	1996	1997	1998	1999	2000
			\$		
<b>Whitehorse (CA)</b>					
Whitehorse	154,189	157,224	164,906	165,654	170,533
Lake Laberge 1	X	0	0	0	0
Mt. Lorne	X	0	X	0	0
Ibex Valley	156,995	X	0	X	0
Whitehorse, Unorganized	212,152	152,268	210,800	X	X
<b>CA of Whitehorse</b>	<b>157,677</b>	<b>157,723</b>	<b>167,396</b>	<b>165,637</b>	<b>170,986</b>
<b>Yellowknife (CA)</b>					
<b>CA of Yellowknife</b>	<b>181,790</b>	<b>179,272</b>	<b>175,646</b>	<b>202,380</b>	<b>221,632</b>

## Glossary

Unless specified, all definitions are from “GST/HST New Housing Rebate Guide”, RC4028(E), Revenue Canada, 1999.

### **Builder**

For the purpose of the new housing rebate, a builder is a person who is in the business of constructing or substantially renovating housing on land owned or leased by that builder. A builder may also include one of the following:

- a manufacturer or vendor of a new mobile home or floating home;
- a person who buys unoccupied new housing for resale purposes; or
- a person who acquires an interest in a home as part of that person’s business or trade while the home is under construction or substantial renovation.

For rebate purposes, a builder is not normally a person with whom you contract for services (i.e., contractor) to build a home on land that you own or lease.

### **Census Metropolitan Area (CMA)**

A census metropolitan area (CMA) is a very large urban area (known as the urban core) together with adjacent urban and rural areas (known as urban and rural fringes) that have a high degree of social and economic integration with the urban core. A CMA has an urban core population of at least 100,000, based on the previous census. Once an area becomes a CMA, it is retained as a CMA even if the population of its urban core declines below 100,000. (1996 Census Dictionary, Catalogue 92-351-XPE).

### **Census Agglomeration (CA)**

A census agglomeration (CA) is a large urban area (known as the urban core) together with adjacent urban and rural areas (known as urban and rural fringes) that have a high degree of social and economic integration with the urban core. A CA has an urban core population of at least 10,000, based on the previous census. However, if the population of the urban core of the CA declines below 10,000, the CA is retired. Once a CA attains an urban core population of at least 100,000, based on the previous census, it is eligible to become a CMA. (1996 Census Dictionary, Catalogue 92-351-XPE).

### **Census Subdivision (CSD)**

A census subdivision is the general term applying to municipalities (as determined by provincial legislation) or their equivalent (for example, Indian reserves, Indian settlements and unorganized territories).

*In Newfoundland and Labrador, Nova Scotia and British Columbia, the term also describes geographic areas that have been created by Statistics Canada in cooperation with the provinces as equivalents for municipalities for the dissemination of statistical data. (1996 Census Dictionary, Catalogue 92-351-XPE).*

### **Duplex**

A duplex is a building (and related land) with two individual residential units under one freehold ownership. This includes a single family home, which has a separate basement apartment for rent.

### **Fair market value**

The fair market value is generally the purchase price of a home (including applicable land), where you purchase both the home and land from a builder. If you build or substantially renovate your own home, or purchase a home on leased land, fair market value is normally based on the value of both the home and applicable land, and should be comparable to the value of similar properties in the local real estate market. Fair market value does not include GST/HST or provincial land transfer taxes.

### **Floating home**

A floating home is a structure designed to be occupied as a place of residence for individuals that is permanently affixed to a floating platform and is incapable of self-propulsion (i.e., it is not a house-boat or pleasure craft).

### **Major Addition**

A major addition means the construction of an addition to a residential complex, to the extent that either the original building and the addition together essentially form a newly constructed residential complex, or the existing house is incorporated into the major addition so as to essentially form a newly constructed residential complex. Such may be the case, for example, where a person adds a full second story to an existing bungalow.

This would not normally be the case where the existing residential complex remains virtually intact, and the addition does not at least equal the size of the existing house before the construction of the addition (for example, the construction of enclosed rooms over the roof of an attached garage). The construction of a porch, sunroom, family room, bedroom, or the construction of more than one room is not generally considered to be the construction of a residential complex. For more information on whether a major addition is considered to form a part of a newly constructed residential complex, contact your tax services office.

### **Mobile home**

Beginning April 24, 1996, a mobile home is a building, the manufacture and assembly of which is completed or substantially completed, that is equipped with complete plumbing, electrical, and heating facilities. It is designed to be moved to a site for installation on a foundation and connection to service facilities, and to be occupied as a place of residence. This definition also includes a modular home. It does not include travel trailers, motor homes, camping trailers, or other vehicles or trailers designed for recreational use.

Before April 24, 1996, in order to qualify as a mobile home, the mobile home had to be not less than three meters wide and eight meters long, and designed to be towed to a site on its own chassis, installed on a foundation, and connected to service facilities.

### **Modular home**

A modular home is a factory-built house or building intended for residential occupancy that is comprised of “modules” with three walls and a roof or ceiling. It has to be equipped with complete plumbing, electrical, and heating facilities and designed to be moved to a site for installation on a foundation and connected to service facilities. In addition, the modules are to be in as finished condition as possible before leaving the manufacturer’s premises, considering that they must be transported.

Beginning April 24, 1996, a modular home is considered to be a mobile home for the purposes of the GST/HST new housing rebate. Before April 24, 1996, a modular home was considered an owner-built home.

### **Owner-built home**

An owner-built home is a home constructed or substantially renovated by the owner of the home, the owner’s contractor, or a combination of both.

### **Primary place of residence**

Primary place of residence means a residential unit, owned jointly or otherwise, that is intended to be inhabited by an individual on a permanent basis. This may be located in or outside Canada. A person may have more than one place of residence, but is considered to only have one primary place of residence. For rebate purposes, if a person has more than one place of residence, the following factors may be considered to determine if the residence qualifies as the primary place of residence:

- whether the individual considers the home as his or her main residence;
- the length of time the premises are inhabited; and
- the designation of that address on personal and public records.

This means that you cannot generally receive a rebate for an investment property or a recreational cottage.

### **Purchase price**

The purchase price is the total amount payable for a new home, including, if applicable, the amount of the rebate transferred to the builder as part of the cost of acquiring the home. It does not include GST/HST or provincial land transfer taxes.

### **Rebate**

A rebate is defined as the portion of federal GST refunded to the person or persons who filed the Housing Rebate application. Please note that this amount does not include other provincial rebates, including the HST.

### **Relation**

A relation means another individual related to you by blood, marriage, or adoption within the meaning of the *Income Tax Act*. “Blood relation” is limited to parents, children, or other descendants or siblings. “Marriage relation” includes your spouse or a person who is connected to your spouse by blood or adoption. A relation can also be your former spouse.

### **Residential condominium unit**

A residential condominium unit means a separate unit within a building that is, or is intended to be, registered or described on a condominium or strata lot plan (or similar plan or description registered under provincial law), and includes any interest in land pertaining to ownership of the unit.

### **Single unit residential complex**

For the purpose of the new housing rebate, a single unit residential complex means a housing unit with no more than two residential units, such as a detached single family home, a semi-detached home, an individually owned rowhouse unit (e.g., a freehold townhouse), a mobile home, or floating home. It may also include a duplex or a unit in a co-operative housing corporation. It does not include a residential condominium unit.

### **Substantial renovation**

Substantial renovation means that all or substantially all (90% or more) of the interior of an existing house has been removed or replaced. Renovations to the foundation, external walls, interior supporting walls, floors, roof, staircases, and additions are not included in any calculation to determine whether 90% or more of the existing house has been removed or replaced.

Where your house is virtually gutted, so that all wiring, plumbing, heating, doors, and windows are replaced, and 90% or more of the house is totally refurbished, we consider that all or substantially all of the existing house has been substantially renovated.

## GST/HST NEW HOUSING REBATE APPLICATION

- You can use this form if you purchase new or substantially renovated housing, or build new housing or substantially renovate existing housing, or purchase a share of the capital stock in a co-operative housing corporation, for use as a primary place of residence for yourself or a relation, and you qualify for a rebate under section 254, 254.1, 255, or 256 of the *Excise Tax Act*.
- You can only file one application for each qualifying home or share in a co-operative housing corporation.
- All claims are subject to audit. You must keep your books and records (e.g., invoices) and make them available for audit.
- For more details and definitions of the terms used in this application, see the guide called *GST/HST New Housing Rebate* or call 1-800-565-9353.

### Section A – Claimant information

Claimant's last name		Claimant's first name and initial(s)			Language preference	
If the property is owned by more than one individual, list the other owners. Attach a separate sheet if you need more space. Last name, first name, and initial(s) of other owner		Last name, first name, and initial(s) of other owner			<input type="checkbox"/> English <input type="checkbox"/> French	
Address of property purchased, built, or substantially renovated (Number, street, and apartment no., P.O. Box no., or R.R. no.)						
City	Province	Postal code	Home telephone number ( )	Daytime telephone number ( )		
Mailing address of claimant <input type="checkbox"/> As above or (Number, street, and apartment no., P.O. Box no., or R.R. no.)						
City	Province	Postal code	Telephone number ( )			

### Section B – Property information

Is the dwelling your primary place of residence? <input type="checkbox"/> Yes <input type="checkbox"/> No		Date ownership of property was transferred to you or date construction/renovation was substantially completed			Year	Month	Day
Legal description of property: Lot, concession, plan, range, parcel, section, etc. (It appears with your provincial land registry office, on your deed, or another land transfer document.)							
If a mobile home, indicate: Manufacturer				Model	Serial number		If a floating home, indicate registration number or licence number issued by Revenue Canada.

### Section C – Housing and application type information

<b>Type of construction</b> (check one box only) <input type="checkbox"/> Newly constructed <input type="checkbox"/> Substantially renovated <input type="checkbox"/> Major addition		<b>Type of housing</b> (check one box only) <input type="checkbox"/> Single unit residential complex or residential condominium unit <input type="checkbox"/> Mobile home <input type="checkbox"/> Floating home					
<b>Type of application</b> (check one box only)							
<b>Application filed through the builder</b> For application Type 1A or 1B, the builder has paid or credited the rebate directly to you. Submit your completed application to your builder.				<b>Application filed directly by the claimant</b> (Provide proof of occupancy for application Types 2 and 4. Refer to the guide for more information.)			
<b>1A <input type="checkbox"/> GENERAL PURCHASER</b> Rebate on new or substantially renovated housing where both the land and building were purchased from the same builder, or on a new mobile home or floating home purchased from a manufacturer, distributor, or retailer. Use Part I of Section E to calculate the rebate.		<b>2 <input type="checkbox"/> GENERAL PURCHASER</b> Rebate on new or substantially renovated housing where both the land and building were purchased from the same builder, or on a new mobile home or floating home purchased from a manufacturer, distributor, or retailer. Use Part I of Section E to calculate the rebate. Attach a copy of your Statement of Adjustments.		<b>3 <input type="checkbox"/> CO-OP HOUSING</b> Rebate for purchase of a share of the capital stock of a co-operative housing corporation. Use Part III of Section E to calculate the rebate.		<b>4 <input type="checkbox"/> OWNER-BUILT HOME</b> Rebate on housing constructed or substantially renovated, or construction of a major addition by the claimant. Use Part I of Section E to calculate the rebate. <b>Complete Form GST190-WS, Construction Summary Worksheet, and attach it to this form.</b>	
<b>1B <input type="checkbox"/> HOME ON LEASED LAND</b> Rebate on new housing purchased on land leased from a builder, or where a leasehold interest in the land was assigned by the builder. The original lease must provide an option to purchase the land, or must be for a term of at least 20 years. Use Part II of Section E to calculate the rebate.		<b>5 <input type="checkbox"/> HOME ON LEASED LAND</b> Rebate on new housing purchased on land leased from a builder, or where a leasehold interest in the land was assigned by the builder. The original lease must provide an option to purchase the land, or must be for a term of at least 20 years. Use Part II of Section E to calculate the rebate.					

### Section D – Builder information (must be completed by the builder if box 1A, 1B, 2, or 5 is checked in Section C)

Builder's legal name			Business Number				
Address (Number, street, and apt. no., P.O. Box no., or R.R. no.)			City	Province	Postal code	Telephone number ( )	
For type 1A or 1B, provide the period of the GST/HST return on which an adjustment is taken (Line 107: ITC Adjustments)			From	Year	Month	Day	To
Was the rebate paid or credited to the purchaser by the builder?			<input type="checkbox"/> Yes		<input type="checkbox"/> No		
Signature of builder or authorized official			Name (print)			Date	

**Section E – Rebate calculation (complete only Part I, II, or III)**

**Part I – Rebate calculation for application Type 1A, 2, or 4**

Total HST paid on the home: _____ X 7/15 =	\$	<input type="text"/>	A
Total GST paid on the home	\$	<input type="text"/>	B
Add lines A and B	\$	<input type="text"/>	C
Purchase price/fair market value (does not include GST/HST)	\$	<input type="text"/>	D
C: \$ _____ X 36% (maximum \$8,750)	\$	<input type="text"/>	E

• If D is \$350,000 or less, enter E \_\_\_\_\_  
**or**  
 • If D is more than \$350,000, enter the result of the following calculation:

$$\frac{(\$450,000 - D: \$ \text{_____})}{\$100,000} \times E: \$ \text{_____} = \$ \text{_____}$$
 **If negative, enter "0"**

\$  F

You can claim an additional rebate if the home is located in Nova Scotia and:

- for application Types 1A and 2, the ownership of the home was transferred to you after March 31, 1997; or
- for application Type 4, you can claim this rebate if you constructed your home or hired someone else to do so and the earliest date you can file the application is after March 31, 1997. (This rebate is not available for substantial renovations made to your home.)

\$  G

Complete the calculation below and enter the result on line G.  
 Total HST paid on the home: \$ \_\_\_\_\_ X 10% (maximum \$2,250)

**Total rebate amount (line F plus line G)** \$

**Part II – Rebate calculation for application Type 1B or 5**

Total amount paid for the structure	\$	<input type="text"/>	H
Fair market value of the complex (include both the land and the building)	\$	<input type="text"/>	I
H: \$ _____ X 2.34% (maximum \$8,750)	\$	<input type="text"/>	J

• If I is \$374,500 or less, enter J \_\_\_\_\_  
**or**  
 • If I is more than \$374,500, enter the result of the following calculation:

$$\frac{(\$481,500 - I: \$ \text{_____})}{\$107,000} \times J: \$ \text{_____} = \$ \text{_____}$$
 **If negative, enter "0"**

\$  K

You can claim an additional rebate if the home is located in Nova Scotia and the possession of the complex was transferred to you after March 31, 1997. Complete the calculation below and enter the result on line L.  
 H: \$ \_\_\_\_\_ X 1.39% (maximum \$2,250)

\$  L

**Total rebate amount (line K plus line L)** \$

**Part III – Rebate calculation for application Type 3**

Total amount paid for the share of capital stock	\$	<input type="text"/>	M
M: \$ _____ X 2.34% (maximum \$8,750)	\$	<input type="text"/>	N

• If M is \$374,500 or less, enter N \_\_\_\_\_  
**or**  
 • If M is more than \$374,500, enter the result of the following calculation:

$$\frac{(\$481,500 - M: \$ \text{_____})}{\$107,000} \times N: \$ \text{_____} = \$ \text{_____}$$
 **If negative, enter "0"**

\$  O

You can claim an additional rebate if the home is located in Nova Scotia and the ownership of the share was transferred to you after March 31, 1997. Complete the calculation below and enter the result on line P.  
 M: \$ \_\_\_\_\_ X 1.39% (maximum \$2,250)

\$  P

**Total rebate amount (line O plus line P)** \$

**Section F – Certification**

I certify that the information given in this application is, to the best of my knowledge, true, correct and complete in every respect. I have not previously claimed the "Total rebate amount," and I am eligible for the GST/HST new housing rebate.

Mail your completed form to:  
**SUMMERSIDE TAX CENTRE**  
**275 POPE ROAD**  
**SUMMERSIDE PE C1N 6A2**  
 For more information, call 1-800-565-9353

**FOR DEPARTMENTAL USE ONLY**

\_\_\_\_\_  
 Signature of claimant Date

If the application is signed by someone other than the claimant, a properly executed Power of Attorney must be forwarded with the application.

# CONSTRUCTION SUMMARY WORKSHEET

- You have to complete this worksheet if you have constructed or substantially renovated your home or constructed a major addition, and are claiming a GST/HST new housing rebate (application Type 4) by filing Form GST190, *GST/HST New Housing Rebate Application*.
- Attach the completed worksheet to Form GST190 and keep one copy for your records. Ensure to attach proof of occupancy.

## Section A – Claimant information

Claimant's last name				Claimant's first name and initial(s)			
Address of property (Number, street, and apartment no., P.O. Box no., or R.R. no.)				City	Province	Postal code	
Previous address (Number, street, and apartment no., P.O. Box no., or R.R. no.)				City	Province	Postal code	
Date of occupancy	Year	Month	Day	Did you live in the dwelling at any time during the construction or substantial renovation?		Is the dwelling your primary place of residence?	
				<input type="checkbox"/> Yes <input type="checkbox"/> No		<input type="checkbox"/> Yes <input type="checkbox"/> No	
Proof of occupancy: Attach a copy of <b>one</b> of the following with your claim (photocopy acceptable).							
1 <input type="checkbox"/> Invoice for telephone, hydro, or natural gas hook-up and cancellation at previous address		2 <input type="checkbox"/> Vehicle insurance or registration with new address		3 <input type="checkbox"/> New house insurance policy with dates and coverage			

## Section B – Construction information

Construction start date			The fair market value used in the rebate calculation on Form GST190 must be the value for the entire complex or unit and not simply the addition or substantial renovation. How did you determine this fair market value?
Year	Month	Day	
Construction end date			
Year	Month	Day	
Dimensions of the new construction, renovation, or addition:			
Is your claim for a substantial renovation or major addition? If yes, describe below the renovation or major addition. <input type="checkbox"/> Yes <input type="checkbox"/> No			

## Section C – Construction details

### Part I – Checklist of qualifying goods and services eligible for the rebate (includes materials and labour)

Check below each type of qualifying expense incurred in the construction or renovation of your complex or unit.

- |  |   |  |
|--|---|--|
| <input type="checkbox"/> access road – excavation and construction                         | <input type="checkbox"/> excavation   | <input type="checkbox"/> legal fees – for land purchase and construction of home |
| <input type="checkbox"/> air and vapour barrier  | <input type="checkbox"/> fireplace  | <input type="checkbox"/> outdoor patio and decks                                 |
| <input type="checkbox"/> built-in appliances – kitchen, water purifying units              | <input type="checkbox"/> flooring and floor finishing – carpet, hardwood, ceramic, tile, sheet goods etc. | <input type="checkbox"/> parking and damp-proofing                               |
| <input type="checkbox"/> cabinets  | <input type="checkbox"/> footings   | <input type="checkbox"/> plumbing  |
| <input type="checkbox"/> ceiling finish – paint, stucco etc.                               | <input type="checkbox"/> foundation – concrete, wood, block   | <input type="checkbox"/> roof shingles   |
| <input type="checkbox"/> central vacuum  | <input type="checkbox"/> framing  | <input type="checkbox"/> roof trusses  |
| <input type="checkbox"/> concrete floor  | <input type="checkbox"/> heating and air conditioning systems   | <input type="checkbox"/> septic system   |
| <input type="checkbox"/> doors and windows   | <input type="checkbox"/> hired labourer(s)  | <input type="checkbox"/> siding – metal, vinyl, wood, brick, stucco              |
| <input type="checkbox"/> drapery hardware  | <input type="checkbox"/> hook-ups – natural gas, electricity, water etc.                                  | <input type="checkbox"/> stairs  |
| <input type="checkbox"/> drilled well  | <input type="checkbox"/> in-ground swimming pool  | <input type="checkbox"/> survey  |
| <input type="checkbox"/> driveway – construction and pavement                              | <input type="checkbox"/> insulation   | <input type="checkbox"/> wall finish – painting, ceramic, paneling, wall paper   |
| <input type="checkbox"/> drywall/crack filling, finishing                                  | <input type="checkbox"/> land – purchased   | <input type="checkbox"/> weeping tile  |
| <input type="checkbox"/> electrical – wiring, outlets etc.                                 | <input type="checkbox"/> landscaping  | <input type="checkbox"/> other (specify) _____                                   |
| <input type="checkbox"/> equipment rental – equipment directly related to the construction | <input type="checkbox"/> layout – architectural plans, drawings etc.                                      |  |

**Note:** You cannot claim a rebate for the GST/HST paid on the following purchases:

- power tools to be used in the construction of the home
- free standing appliances and furniture
- televisions or sound systems
- window coverings
- electricity and heating bills
- artwork or home decorations that are not fixtures
- building permits – municipal and provincial
- legal fees for mortgage
- inherited land

