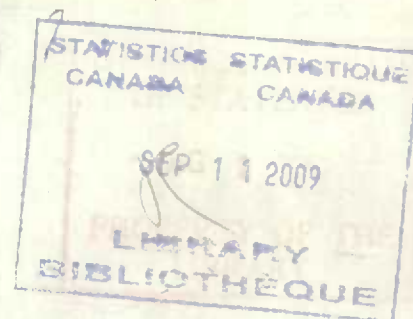


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SPECIAL COMPILATION

— Dominion Bureau of Statistics, Ottawa

This is not a report or publication, but a statement compiled to meet a limited and special demand



PRINCIPAL TAXES AND RATES

FEDERAL, PROVINCIAL

AND

SELECTED MUNICIPAL

GOVERNMENTS

/ 952

Prepared in  
The Public Finance and Transportation Division  
Dominion Bureau of Statistics  
Ottawa

8502-504. 4-6-52

Price 25 cents

This presentation of federal and municipal government taxes and rates is based on information supplied by the Department of Finance and by the various municipalities, respectively. The provincial data were prepared from an analysis of tax legislation and other official documents. Reference was also made to the publication "Canadian Tax Service" published by The Commercial Clearing House Canadian Limited as a check for accuracy and completeness within the range of the provincial government revenue sources covered. The assistance and cooperation of all concerned is gratefully acknowledged.

# I. FEDERAL GOVERNMENT

TYPE OF TAX	BASIS OF MEASUREMENT OF TAX	RATE	TAX CREDITS, EXEMPTIONS, ETC.																																										
Income Tax																																													
Individuals	<p>Taxable income</p> <p>Note: The rates given here represent the average of the rates in force before July 1, 1952 (including the 20% Defence Surtax) and new rates which become effective July 1, 1952</p>	<p>Composite Personal Income Tax Schedule for 1952:</p> <p>17.5% on first \$1,000 of taxable income</p> <table><tr><td>\$ 175 on \$ 1,000</td><td>plus 19.7% on next \$ 1,000</td></tr><tr><td>372 " 2,000 "</td><td>22.4 " 2,000 "</td></tr><tr><td>820 " 4,000 "</td><td>25.7 " 2,000 "</td></tr><tr><td>1,334 " 6,000 "</td><td>30.6 " 2,000 "</td></tr><tr><td>1,946 " 8,000 "</td><td>35.5 " 2,000 "</td></tr><tr><td>2,656 " 10,000 "</td><td>41 " 2,000 "</td></tr><tr><td>3,476 " 12,000 "</td><td>46.5 " 3,000 "</td></tr><tr><td>4,871 " 15,000 "</td><td>52 " 10,000 "</td></tr><tr><td>10,071 " 25,000 "</td><td>57.5 " 10,000 "</td></tr><tr><td>15,821 " 35,000 "</td><td>60 " 5,000 "</td></tr><tr><td>18,821 " 40,000 "</td><td>63 " 10,000 "</td></tr><tr><td>25,121 " 50,000 "</td><td>65.5 " 10,000 "</td></tr><tr><td>31,871 " 60,000 "</td><td>68.5 " 15,000 "</td></tr><tr><td>41,946 " 75,000 "</td><td>71 " 15,000 "</td></tr><tr><td>52,596 " 90,000 "</td><td>74 " 10,000 "</td></tr><tr><td>59,996 " 100,000 "</td><td>76.5 " 25,000 "</td></tr><tr><td>79,121 " 125,000 "</td><td>79.5 " 25,000 "</td></tr><tr><td>98,996 " 150,000 "</td><td>82 " 75,000 "</td></tr><tr><td>160,496 " 225,000 "</td><td>85 " 25,000 "</td></tr><tr><td>181,746 " 250,000 "</td><td>88 " 150,000 "</td></tr><tr><td>313,746 " 400,000 "</td><td>91 on excess over 400,000</td></tr></table>	\$ 175 on \$ 1,000	plus 19.7% on next \$ 1,000	372 " 2,000 "	22.4 " 2,000 "	820 " 4,000 "	25.7 " 2,000 "	1,334 " 6,000 "	30.6 " 2,000 "	1,946 " 8,000 "	35.5 " 2,000 "	2,656 " 10,000 "	41 " 2,000 "	3,476 " 12,000 "	46.5 " 3,000 "	4,871 " 15,000 "	52 " 10,000 "	10,071 " 25,000 "	57.5 " 10,000 "	15,821 " 35,000 "	60 " 5,000 "	18,821 " 40,000 "	63 " 10,000 "	25,121 " 50,000 "	65.5 " 10,000 "	31,871 " 60,000 "	68.5 " 15,000 "	41,946 " 75,000 "	71 " 15,000 "	52,596 " 90,000 "	74 " 10,000 "	59,996 " 100,000 "	76.5 " 25,000 "	79,121 " 125,000 "	79.5 " 25,000 "	98,996 " 150,000 "	82 " 75,000 "	160,496 " 225,000 "	85 " 25,000 "	181,746 " 250,000 "	88 " 150,000 "	313,746 " 400,000 "	91 on excess over 400,000	<p>Exemptions and deductions to arrive at "taxable income":</p> <p>For single status \$1,000</p> <p>For married status 2,000</p> <p>For dependent children under 16 years of age 150 each</p> <p>For other dependents (as defined in law) 400 each</p> <p>Taxpayer over 65 years of age - additional 500</p> <p>Charitable donations - up to 10% of income</p> <p>Medical expenses in excess of 4% of income up to maximum of:</p> <p>\$1,000 for single person</p> <p>2,000 for married person</p> <p>500 for each dependent</p> <p>2,000 for all dependents</p>
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	Investment income in excess of \$2,400, or the total of personal exemptions, whichever is greater	an additional tax of 4%																																											
	In addition, individuals pay an Old Age Security Tax on taxable income	For 1952 1% Thereafter 2%	Maximum, 1952 \$30 Maximum, thereafter 60																																										
Corporations	<p>Taxable income of corporations resident in Canada or doing business in Canada</p> <p>(In addition corporations pay an Old Age Security Tax on such income)</p>	<p>20% up to \$10,000</p> <p>50% over 10,000</p> <p>2%</p>	<p>A tax credit up to an amount equal to 5% of the corporations's income is allowed for taxes paid to a province not under the Taxation Agreement. (1) Individuals are allowed a credit against personal income tax equal to 10% of dividends received from Canadian tax-paying corporations</p>																																										
Withholding Tax	<p>Income from Canada of Non-Resident Persons</p> <p>(1) Dividends of wholly-owned subsidiary paid to parent company abroad</p> <p>(2) Interest on provincial bonds</p> <p>(3) Other interest, dividends, rentals, etc.</p>	<p>5%</p> <p>5%</p> <p>15%</p>	<p>Exemptions:</p> <p>(1) Interest on Government of Canada bonds</p> <p>(2) Interest on bonds guaranteed by the Government of Canada or payable in a foreign currency</p> <p>(3) Income covered by terms of a tax treaty such as that with the United Kingdom</p>																																										
Gift Tax	Aggregate taxable value of gifts	Graduated from 10% on gifts up to \$5,000 to 28% on gifts over \$1,000,000	Certain exemptions are given to exclude gifts from the tax																																										
Succession Duties	<p>Rates are based on:</p> <p>1. Size of estate</p> <p>2. Size of succession</p> <p>3. Relationship of beneficiary to the deceased</p>	1% to 20% of estate plus 2% to 34% depending on individual's share and relationship	<p>Main exemptions (2)</p> <p>Estates not exceeding \$50,000</p> <p>Individual bequests up to \$1,000</p> <p>Bequests to non-profit charitable organisations in Canada</p> <p>Gifts to the Federal Government or provinces</p> <p>Gifts completed more than three years prior to death</p> <p>Deductions for estates that are dutiable:</p> <p>Widow \$20,000</p> <p>Widow's dependent children 5,000 each</p>																																										

## I. FEDERAL GOVERNMENT (Cont'd)

TYPE OF TAX	BASIS OF MEASUREMENT OF TAX	RATE	TAX CREDITS, EXEMPTIONS, ETC.
Excise Taxes General Sales Tax	Levied under Excise Tax Act: Manufacturer's sale price of goods produced or manufactured in Canada, or on the duty-paid value of goods imported into Canada In addition, an Old Age Security Tax is levied on the same basis	8% 2%	Exemptions include: Equipment used directly in process of manufacture or production Most building materials, foodstuffs and fuels Most products of farms, forests, fisheries and mines and materials used by public hospitals
Other Excise Taxes(4)	<u>Tobacco and Smokers' Accessories(3)</u>  Levied under Excise Tax Act: Cigarettes Cigars Lighters Matches Other accessories such as ash trays, pipes, etc. Tobacco - manufactured Tobacco - Canadian raw leaf	  2¢ per 5 cigarettes 15% ad valorem 15% ad valorem 15% ad valorem  15% ad valorem 80¢ per lb. 6¢ per lb.	"Ad Valorem" is a tax levied as a percentage of the value of the goods. For imported goods the value for tax purposes is the value as it would be determined for purposes of calculating an ad valorem duty upon importation, and includes the amount of the customs duty. For goods manufactured in Canada the tax is levied on the Manufacturer's sale price. These special excise taxes are in addition to the general sales tax
	Levied under Excise Act: Excise duties on domestic production: Manufactured tobacco, excluding cigarettes Cigarettes weighing not more than 2½ lbs. per 1,000 Cigarettes weighing more than 2½ lbs. per 1,000 Cigars Canadian raw leaf tobacco when sold for consumption	  35¢ per lb. \$6. per 1,000 \$11. per 1,000 \$1. per 1,000 20¢ per lb.	Not levied on imports, but the customs tariff on these products is set at a rate to take into account the taxes levied on domestic production
	<u>Automobiles and tires and tubes</u>  Levied under Excise Tax Act: Automobiles for passenger use Tires and tubes	  15% ad valorem 15% ad valorem	Excluding original equipment of new vehicles
	<u>Alcoholic Beverages</u>  Levied under Excise Tax Act: Wines - non sparkling, containing not more than 40% proof spirits Wines - non-sparkling, containing not more than 7% proof spirits	  50¢ per gallon 25¢ per gallon	Excluding imports. Customs duties on imports are set to take into account the taxes levied on domestic production
	Levied under Excise Act Spirits - on the strength of proof distilled in Canada - on the strength of proof in the manufacture of: (a) Medicines, extracts, pharmaceutical preparations, etc. (b) Approved chemical compositions (c) Spirits sold to druggists and used in preparation of prescriptions (d) Imported spirits taken into bonded manufactory, in addition to other duties Canadian Brandy Malt for brewing purposes Beer, other than malt beer	  \$12. per gallon  \$1.50 per gallon 16¢ per gallon \$1.50 per gallon  30¢ per gallon \$10. per gallon 21¢ per lb. 42¢ per gallon	These duties do not apply to denatured alcohol for use in the arts and industries, or for fuel, light or power or any mechanical purpose.       This amounts to approximately 42¢ per gallon of beer
	<u>Premiums of Insurance Companies</u>  Canadian companies other than Lloyds or exchanges Lloyds and exchanges British or foreign companies	  2% of net premium 3% of net premium 10% of net premium	Excluding marine insurance or mutual corporations insuring schools or churches or deriving 50% of income from insurance on farm property
	<u>Furs, Jewellery, Luggage, Radios, Toilet Articles, etc.</u>  Levied under Excise Tax Act	  15% ad valorem	
	<u>Stamps - Excise Tax Act</u>  (a) Cheques, bills of exchange, promissory notes, money orders and travellers cheques  (b) Postal notes	  3¢ on amounts up to \$100 6¢ on amounts over \$100  1¢ on amounts up to \$1.00 5¢ on amounts over \$1.00	

I. FEDERAL GOVERNMENT (Cont'd)

TYPE OF TAX	BASIS OF MEASUREMENT OF TAX	RATE	TAX CREDITS, EXEMPTIONS, ETC.
Excise Taxes (Cont'd) Other Excise Taxes (Cont'd)	<u>Security Transfers</u>  (a) Bonds - par value (b) Shares - price	3¢ for every \$100 Graded rates from 1/10 of 1% where price is less than \$1.00, up to 4¢ plus 1/10 of 1% of amount by which price exceeds \$150. per share	
Customs Duties	Rates are influenced by: (1) Amount of fabrication performed in Canada (2) Extent and character of the market (3) Relative costs of production (4) Revenue aspects (5) Trade agreements	Three main sets of rates: (1) British Preferential (lowest) (2) Intermediate - under special agreements with various countries (3) General - apply to all other imports	Note: Most imported goods are subject to customs duties. The tariff schedules are too lengthy and complicated to be summarized here. The rates applicable to any particular item may be obtained from the Department of National Revenue

1. See Provincial Section, footnote 1.

2. If either the estate or succession exceeds these exemptions, the whole is dutiable. These are exemptions not deductions. However, where an estate is over \$50,000, there is a provision that the amount of the duty payable will not reduce the estate below \$50,000.

An offset against the Dominion duty for the amount of duty paid to a province not under the Taxation Agreement is allowed (with a ceiling of one-half of the amount of the Dominion duty).

3. Bringing together the taxes imposed on tobacco products under the Excise Tax Act and the duties imposed under the Excise Act, the total taxes are:  
Cigarettes - \$10.00 per thousand (or 20¢ per pack of 20 cigarettes) plus the 10% sales tax on the manufacturer's price.  
Manufactured Tobacco - \$1.15 per pound plus the sales tax on the manufacturer's price.

4. Many other items are taxes under the Excise Tax Act. For details of these see Schedule I, Excise Tax Act.



## II. PROVINCIAL GOVERNMENTS

TYPE OF TAX	BASIS OF MEASURE- MENT OF TAX	NFLD.	P.E.I.	N.S.	N.B.
Corporations <sup>(1)</sup>	Paid-up capital	-	-	-	-
	Place of business	-	-	-	-
Income <sup>(1)</sup>					
Corporations	Income	-	-	-	-
Individuals	Income	-	-	-	-
Property	Assessed value of land <sup>(10)</sup>	-	-	1% of value of occupancy in excess of 1,000 acres	-
	Acreage	-	-	On forested land Rate deter- mined by chief fire ranger	2% per acre on occupancy of 500 acres or more, and  1/2% per acre forested Crown land lessed
Sales					
Alcoholic Beverages	Retail price	-	10%	-	-
	Fluid ounces	-	-	-	-
Amusements and Admissions	Admission price	-	Average 10%	Average 10%	Average 11%
	Pari-mutuel betting pool	-	5%	10%	-
Motor Fuel <sup>(3)</sup>	Gallon	14¢	13¢	15¢	13¢
Fuel Oil	Gallon	-	-	1¢ <sup>(4)</sup>	-
Tobacco Tax	Retail price	-	10%	-	10%
General <sup>(5)</sup>	Retail price	3%	-	-	4%
Other					
Meals	Retail price (over 59¢)	-(6)	-	-	-(6)
Long Distance Telephone Calls	Toll (over 24¢)	-	-	5¢ on every 50¢ or fraction thereof <sup>(7)</sup>	-
Succession Duties <sup>(1)</sup>	Size of estate, amount of individual succession and relationship of beneficiary to the deceased	-	-	-	-

## II. PROVINCIAL GOVERNMENTS

QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.
1/10 of 1% (2)	1/20 of 1% (2)	-	-	-	-
\$20 to \$50 (2)	\$50 (2)	-	-	-	-
7% (2)	7% (2)	-	-	-	-
-	-	-	-	-	-
-	Not more than 2%	-	-	3 mills on the dollar	1/2 of 1% to 7% depending on class of land
-	2¢ per acre of forested land	-	-	1¢ per acre of forested land	6¢ per acre of forested land
-	-	-	-	-	-
5¢ up to 13 oz.; 10¢ from 14 oz. to 27 oz.; 15¢ over 27 oz.; on spirits purchased in gov't. liquor stores.	-	-	-	-	-
12.5%	12.5%	10% to 25%	-	10% to 12.5%	17.5%
12.5%	8% to 12%, depending on size of pool	10%	5%	5%	12%
13¢	11¢	9¢	10¢	10¢	10¢
-	-	-	-	-	1/2¢
10%	-	-	-	-	-
2%	-	-	3%	-	3%
5%	-	-	-(6)	-	-(6)
-	-	-	-	-	-
1% to 30% depending on value of estate plus 1% to 10% depending on class of beneficiary	2 1/2% to 35% depending on value of estate plus 1 1/2% to 15% depending on class of beneficiary plus surtax of 15% to 25%	-	-	-	-

## II. PROVINCIAL GOVERNMENTS (Cont'd)

TYPE OF TAX	BASIS OF MEASURE- MENT OF TAX	NFLD.	P.E.I.	N.S.	N.B.
Other					
Provincial Hospital Services Plans	Annual personal or family charge	-	-	-	-
Land Transfer	Purchase price	-	-	-	-
Security Transfer	Dollar value of securities transferred	-	-	-	-
Fire Prevention Tax	Premium income	(9)	-	(9)	(9)
Increment Tax	Increase in value of land on transfer	-	-	-	-
Licences					
Motor Vehicles	Ownership(11)				
	Austin	\$18.00	\$14.20	\$14.60	\$13.80
	Chevrolet	18.00	18.70	20.30	19.20
	Ford	18.00	19.20	21.00	19.80
	Plymouth	18.00	19.50	21.40	19.80
	Operator	3.00	1.00	1.00	2.00

- (1) Under terms of the 1947 Dominion-Provincial Tax Rental Agreements, all provinces except Ontario and Quebec agreed to refrain from levying personal income taxes, corporation income taxes, other corporation taxes and succession duties, except under certain specified conditions. In lieu of the tax revenue from those tax fields which they have agreed to vacate, the provinces receive a tax rental fee from the federal government. These agreements expired in 1952 and at the time this material was released it was expected that similar agreements would be entered into.
- (2) These are the general rates applicable to most companies. However, there are certain classes of companies whose rates vary somewhat from these, including banks, insurance, loan, navigation, telegraph, telephone, and railway companies.
- (3) Complete or partial rebate of the tax on gasoline which is not used on public highways, is allowed in most provinces e.g. gasoline used in farming, fishing, logging, etc.
- (4) Although it is in the statutes, this tax has not been imposed.
- (5) Many purchases are exempt from the general retail sales tax, the most significant in all five provinces being food-stuffs. Also exempt are drugs, implements, materials and supplies for farming and fishing; and articles purchased by the federal government. There are certain other exemptions peculiar to each province.



# II. PROVINCIAL GOVERNMENTS (Cont'd)

QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.
-	-	-	Adult \$10 child under 18 yrs. \$5 Max. per family \$30	-	Single adult <sup>(8)</sup> \$30 Family \$42
2 1/2% - property trans- ferred under Bank- ruptcy or Winding-up Acts	1/5 of 1%	-	-	1/5 of 1% on price to \$5,000 1/10 of 1% on price over \$5,000	-
Bonds and debentures, 3¢ for every \$100 or fraction thereof Shares sold, transferred or assigned Value under \$1 1/10¢ per share Value \$1 to \$5 1/4¢ per share Value \$5 to \$25 1¢ per share Value \$25 to \$50 2¢ per share Value \$50 to \$75 3¢ per share Value \$75 to \$150 4¢ per share Value over \$150 4¢ per share plus 1/10 of 1% of value in excess of \$150		-	-	-	-
(9)	(9)	(9)	(9)	(9)	(9)
-	-	-	-	10% of increase in value of land upon transfer	-
\$16.10 22.40 23.10 23.10 2.50	\$ 5.00 10.00 10.00 7.00 1.00	\$ 9.00 16.50 16.50 19.00 1.00	\$10.00 15.00 15.00 15.00 1.00	\$10.00 15.00 15.00 15.00 1.00	\$20.00 25.00 25.00 25.00 5.00 <sup>(12)</sup>

- (6) Meals are taxes under the "General" retail sales tax; in Newfoundland (meals costing over 50¢), New Brunswick (meals costing over 75¢) and also Saskatchewan and British Columbia where all meals are taxed.
- (7) The tax is not payable in respect of messages for which the initial station-to-station rate does not exceed 20¢.
- (8) There is also a daily charge of from \$2.00 to \$3.50 for the first ten days in hospital (not applicable to one family or one independent person more than once a year).
- (9) A relatively small tax on premium income, mainly of fire insurance companies is levied in most provinces for the support of a provincial office for the prevention of fires. The tax is approximately 1/3 of 1 per cent of the premium income.
- (10) On land situated outside incorporated municipalities in Ontario and British Columbia and outside of school districts in Alberta.
- (11) In order to achieve interprovincial comparability the rates in all cases have been applied against four car models.
- (12) Licence costs \$5.00. Good for five years.

### III. SELECTED MUNICIPAL GOVERNMENTS

CITY OR TOWN	TAXES BASED ON ASSESSMENTS OF PROPERTY			
	MILL OR PERCENTAGE RATES ON ASSESSED VALUATIONS TAXED			
	REAL PROPERTY	PERSONAL PROPERTY	BUSINESS	OTHER
St. John's, Nfld. (1)	18%	-	18%	-
Charlottetown, P.E.I.	30 Mills	30 Mills	-	-
Summerside, P.E.I.	17 Mills	17 Mills	-	-
Halifax, N.S.	Property of a Residential Character 35.0 Mills Property not of Residential Character 100.60 Mills	-	100.60 Mills	Household 35 Mills Occupancy 100.60 Mills
Sydney, N.S.	72.5 Mills	72.5 Mills	-	-
Fredericton, N.B.	34.2 Mills	Motor Vehicles only: Passenger Cars \$10 Trucks under 1 Ton Capacity \$15; 1 Ton Capacity \$20; Over 1 Ton \$30; Buses \$100; Motorcycles \$3.	34.2 Mills	Occupancy 34.2 Mills

### III. SELECTED MUNICIPAL GOVERNMENTS

TAXES BASED ON ASSESSMENTS OF PROPERTY		OTHER TAXES	
BASIS OF ASSESSED VALUATIONS AND PERCENTAGE TAXED		SALES	AMUSEMENT
Real Property Business	- 100% of Rental Value - Varies from 100% to 200% of Rental Value	.1¢ per gallon on all fuel oil sales	10% of Admission Price
Real Property Personal Property	- 80% of Real Value - 80% of Real Value	-	-
Real Property Personal Property	- 70% of Real Value - 70% of Real Value	-	-
Real Property Business Household  Occupancy	- 100% of Real Value - 50% of Real Value - 10% of Real Value provid- ing Real Value over \$2,500, if Real Value under \$2,500 there is not any tax - 25% of Real Value if occupancy is for any pur- pose other than residential and business purposes	-	-
Real Property Personal Property	- 100% of Real Value - 100% of Real Value	-	-
Real Property Personal Property Business  Occupancy	- 100% of Real Value - Vehicles at fixed rates - Various %s of Real Value for different businesses - 10% of Real Value	-	-

# III. SELECTED MUNICIPAL GOVERNMENTS (CONT'D)

CITY OF TOWN	TAXES BASED ON ASSESSMENTS OF PROPERTY			
	MILL OR PERCENTAGE RATES ON ASSESSED VALUATIONS TAXED			
	REAL PROPERTY	PERSONAL PROPERTY	BUSINESS	OTHER
Moncton, N.B.	34 Mills	34 Mills	34 Mills	Rental 34 Mills
St. John, N.B.	43.4 Mills	43.4 Mills	43.4 Mills	Turnover 43.4 Mills
Montreal, Que. (2)	Catholic 29.65 mills, Protestant and Jewish 32.65, Neutral 34.65 mills 8% surtax except on school taxes	-	10% Special rates on premises retailing alcoholic beverages, on other retail premises and on Banks and Bank Branches 8% surtax	Water Tax (3) 8% of Rental Value 8% Surtax on water tax and water rates
Quebec, Que.	Catholic 25.5 Mills Protestant 25.5 Mills Neutral 26.0 Mills	-	20%	Water Tax (3) 10 Mills on assessed value metered to various institutions Garbage \$8.00 per Household



### III. SELECTED MUNICIPAL GOVERNMENTS (CONT'D)

TAXES BASED ON ASSESSMENTS OF PROPERTY		OTHER TAXES	
BASIS OF ASSESSED VALUATIONS AND PERCENTAGE TAXED		SALES	AMUSEMENTS
Real Property Business	- 100% of Real Value - 40% of average inventory plus depreciated cost value of furniture, fixtures, plants and equipment		
Personal Property Rental	- 100% of Real Value - Tenant, if owner, 10% of Real Value; if renter, 100% of Rental, Minimum 10% of Real Value		
Real Property Personal Property Business Turnover	- 100% of Real Value of 1940 Index Level - 50% of Real Value; Motor cars 60% of Real Value - Different %'s which vary between 60% and 150% of Real Value for different businesses - Different %'s which vary between 7% and 25% of gross receipts	-	-
Real Property Business	- 100% of Real Value - 100% of Rental Value	2% on Retail Sales	*
Real Property Business	- 100% of Real Value - 100% of Rental Value	2% on Retail Sales for municipal and 1% for Schools	*



### III. SELECTED MUNICIPAL GOVERNMENTS (CONT'D)

CITY OR TOWN	TAXES BASED ON ASSESSMENTS OF PROPERTY			
	MILL OR PERCENTAGE RATES ON ASSESSED VALUATIONS TAXED			
	REAL PROPERTY	PERSONAL PROPERTY	BUSINESS	OTHER
Verdun, Que.	Catholic 26.0 Mills Protestant 28.0 Mills Neutral 30.0 Mills	-	8.5%	Water Tax (3) 7½% of Rental Value
Sherbrooke, Que.	Catholic 21 Mills Protestant 21 Mills Neutral 21 Mills	-	7%	Rental Tax 2% of Rental Paid
Trois Rivières, Que.	Catholic 33.75 Mills Protestant 33.75 Mills Neutral 33.75 Mills	-	6%	Water (3) 7.5 Mills on assessed value
Toronto, Ont.	Separate Schools 44.20 Mills Public Schools 39.3 Mills	-	39.3 Mills	-
London, Ont.	Separate Schools 52.97 Mills Public Schools 48.00 Mills	-	48 Mills	-
Ottawa, Ont.	Separate Schools 59.90 Mills Public Schools 52.25 Mills	-	52.25 Mills	-
Niagara Falls, Ont.	Separate Schools 30.5 Mills Public Schools 30.5 Mills	-	30.5 Mills	-

### III. SELECTED MUNICIPAL GOVERNMENTS (CONT'D)

TAXES BASED ON ASSESSMENTS OF PROPERTY		OTHER TAXES	
BASIS OF ASSESSED VALUATIONS AND PERCENTAGE TAXED		SALES	AMUSEMENT
Real Property Business	- 100% of Real Value - 100% of Rental Value	.2% on Retail Sales	*
Real Property Business	- 100% of Real Value - 100% of Rental Value	-	*
Real Property Business	- 100% of Real Value - 100% of Rental Value	2% on Retail Sales for municipal and 1% for Schools	*
Real Property Business	- 100% of Real Value - Various %'s of Real Value for different businesses	-	-
Real Property Business	- 100% of Real Value - Various %'s of Real Value for different businesses	-	-
Real Property Business	- 100% of Real Value - Various %'s of Real Value for different businesses	-	-
Real Property Business	- 100% of Real Value - Various %'s of Real Value for different businesses	-	-

### III. SELECTED MUNICIPAL GOVERNMENTS (CONT'D)

CITY OR TOWN	TAXES BASED ON ASSESSMENTS OF PROPERTY			
	MILL OR PERCENTAGE RATES ON ASSESSED VALUATIONS TAXED			
	REAL PROPERTY	PERSONAL PROPERTY	BUSINESS	OTHER
Hamilton, Ont.	Separate Schools 56.5 Mills Public Schools 56 Mills	-	56 Mills	-
Winnipeg, Man.	44.5 Mills	-	11%	Greater Winnipeg Water District 6.2 mills on land values only
St. Boniface, Man.	St. Boniface School 58.2 Mills Northwood School 55.8 Mills	-	8.9%	Greater Winnipeg Water District 8.2 Mills on land values only
Brandon, Man.	59 Mills	-	13.5%	-
Transcona, Man.	School District No. 39 69.75 Mills School District No. 1569 55.55 Mills	School District No. 39 69.75 Mills School District No. 1569 55.55 Mills	10%	Greater Winnipeg Water District 9.25 Mills on land values only
Moose Jaw, Sask.	65 Mills	-	65 Mills	-
Prince Albert, Alta.	Public Schools 62 Mills Separate Schools 61 Mills	-	Licences	-

### III. SELECTED MUNICIPAL GOVERNMENTS (CONT'D)

TAXES BASED ON ASSESSMENTS OF PROPERTY		OTHER TAXES	
BASIS OF ASSESSED VALUATIONS AND PERCENTAGE TAXED		SALES	AMUSEMENT
Real Property Business	- 100% of Real Value - Various %'s of Real Value for different businesses	-	-
Land Buildings, etc. Business	- 100% of Real Value - 66 2/3% of Real Value - 100% of Rental Value	Electricity and Gas Sales Tax. 5% of Commercial 2 1/2% of Domestic Bills	-
Land Buildings, etc. Business	- 100% of Real Value - 66 2/3% of Real Value - 100% of Rental Value	-	-
Land Buildings, etc. Business	- 100% of Real Value - 66 2/3% of Real Value - 100% of Rental Value	-	-
Land Buildings, etc. Business	- 100% of Real Value - 66 2/3% of Real Value - 100% of Rental Value	-	-
Land Buildings, etc. Business	- 100% of Real Value - 66 2/3% of Real Value - 100% of Rental Value	-	-
Land Buildings, etc. Business	- 100% of Real Value - 60% of Real Value - Area of premises occupied, at varying rates for different businesses	-	10% of Admission Price
Land Buildings, etc.	- 100% of Real Value - 60% of Real Value	-	10% of Admission Price



### III. SELECTED MUNICIPAL GOVERNMENTS (CONT'D)

CITY OR TOWN	TAXES BASED ON ASSESSMENTS OF PROPERTY			
	MILL OR PERCENTAGE RATES ON ASSESSED VALUATIONS TAXED			
	REAL PROPERTY	PERSONAL PROPERTY	BUSINESS	OTHER
Saskatoon, Sask.	Public Schools 55 Mills Separate Schools 55 Mills	=	55 Mills	=
Regina, Sask.	Public Schools 61 Mills Separate Schools 64.5 Mills	=	61 Mills	=
Medicine Hat, Alta.	Public Schools 48 Mills Separate Schools 54.75 Mills	=	8%	=
Lethbridge, Alta.	53 Mills	=	8%	=
Edmonton, Alta.	56 Mills	=	10.66%	=
Calgary, Alta.	60 Mills	=	8%	=
Vancouver, B.C.	57 Mills	=	7%	=
Victoria, B.C.	55 Mills	=	=	=



### III. SELECTED MUNICIPAL GOVERNMENTS (CONT'D)

TAXES BASED ON ASSESSMENTS OF PROPERTY		OTHER TAXES	
BASIS OF ASSESSED VALUATIONS AND PERCENTAGE TAXED		SALES	AMUSEMENT
Land Buildings, etc. Business	- 100% of Real Value - 60% of Real Value - Area of premises occupied, at varying rates for different businesses	-	.10% of Admission Price
Land Buildings, etc. Business	- 100% of Real Value - 30% of Real Value - Area of premises occupied, at varying rates for different businesses.	-	10% of Admission Price
Land Buildings, etc. Business	- 100% of Real Value - 50% of Real Value - 100% of Rental Value	-	-
Land Buildings, etc. Business	- 100% of Real Value - 66 2/3% of Real Value - 100% of Rental Value	-	-
Land Buildings, etc. Business Buildings Business	- 100% of Real Value - Residential - 50% of Real Value - 60% of Real Value - 100% of Rental Value	-	-
Land Buildings, etc. Business	- 100% of Real Value - 50% of Real Value - 100% of Real Value	-	-
Land Buildings, etc. Business	- 100% of Real Value - 50% of Real Value - 100% of Rental Value	-	-
Land Buildings	- 100% of Real Value - 65% of Real Value	-	-

### III. SELECTED MUNICIPAL GOVERNMENTS (CONT'D)

CITY OR TOWN	TAXES BASED ON ASSESSMENTS OF PROPERTY			
	MILL OR PERCENTAGE RATES ON ASSESSED VALUATIONS TAXED			
	REAL PROPERTY	PERSONAL PROPERTY	BUSINESS	OTHER
Nanaimo, B.C.	72 Mills	-	-	-
Vernon, B.C.	60 Mills	-	-	-
New Westminster, B.C.	77 Mills	-	%	-
North Vancouver, B.C.	55 Mills	-	-	-
Trail, B.C.	67 Mills	-	-	-

\* An amusement tax levied by the province is shared between city and province: see provincial taxation section.

1. St. John's has a 2% tax on fire insurance premiums and a tax of \$1.00 per main line telephone.
2. Montreal has a telephone tax of 25¢ for each line and 10¢ on each extension. An 8% surcharge tax is charged on permits, privileges and service charges.
3. Water Tax is comparable to water charges billed directly to consumers in other municipalities. Rates for hotels of less than 20 rooms, inns and restaurants are 12%. There are a few special rates and if the water is metered the minimum charge is the general rate.

### III. SELECTED MUNICIPAL GOVERNMENTS (CONT'D)

TAXES BASED ON ASSESSMENTS OF PROPERTY		OTHER TAXES	
BASIS OF ASSESSED VALUATIONS AND PERCENTAGE TAXED		SALES	AMUSEMENT
Land	- 100% of Real Value	"	"
Buildings, etc.	- 25% of Real Value	"	"
Land	- 100% of Real Value	"	"
Buildings, etc.	- 60% of Real Value	"	"
Land	- 100% of Real Value	"	"
Buildings, etc.	- 5% of Real Value	"	"
Business	- 100% of Rental Value	"	"
Land	- 100% of Real Value	"	"
Buildings, etc.	- 60% of Real Value	"	"
Land	- 100% of Real Value	"	"
Buildings, etc.	- 50% of Real Value	"	"

**NOTE:** In making comparisons of tax rates as between cities and particularly as between cities in different provinces, it should be borne in mind that there is little uniformity in assessment practice. While it is almost a universal rule that real property shall be assessed at 100% of real value, the methods of determining real value vary greatly and in many cases assessment is actually at considerably less than 100% of real value as determined by the assessor. Where assessment is at annual rental value in some provinces, the actual rent need not be taken; that is, the assessor may determine a reasonable annual rent.

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