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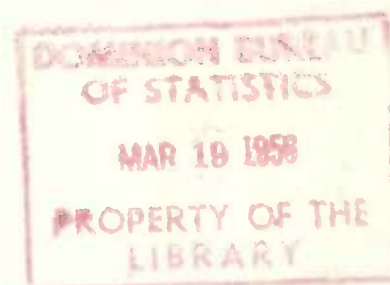
SPECIAL COMPILATION

— Dominion Bureau of Statistics, Ottawa

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PRINCIPAL TAXES AND RATES

FEDERAL, PROVINCIAL AND SELECTED MUNICIPAL GOVERNMENTS 1953



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INTRODUCTION

This publication, similar to the special compilation released in June 1952, incorporates tax changes introduced in the Federal Budget Speech delivered in February 1953; and also the tax changes effective in 1953, following the presentation of the Provincial Budgets in the spring of 1953. An analysis was also made of tax legislation and other official documents. The section dealing with municipal governments was prepared from information supplied by each municipality covered in the survey and the rates apply to the calendar year 1953, unless otherwise stated on the tables which follow.

Certain changes in presentation have been made and the coverage has been extended somewhat. In the federal government section, excise duties, which are levied under the Excise Act, have been shown separately this year from the general sales tax and other excise taxes levied under the Excise Tax Act. More items have been introduced in the Excise Tax section and the tax on the export of electricity has been included for the first time. In the provincial government section, corporation income taxes on logging and mining operations have been added. The methods of calculating motor vehicle licences are shown this year instead of the resultant charges for certain types of cars which were given heretofore. The coverage of municipalities has been extended considerably. Metropolitan cities are indicated by double asterisks. These are larger cities having well-defined satellite communities which are part of the metropolitan city geographically, economically and socially, but are separately governed. Therefore different tax rates may apply in different parts of a metropolitan area, and some of the larger of these satellite municipalities are listed immediately following the metropolitan cities of Halifax, Montreal, Toronto, Winnipeg and Vancouver. Tax rates applicable to assessed property have been converted, if possible, to mills on the dollar wherever stated in other terms by the municipalities. The percentage of real value taxed is that specified by law wherever it is so regulated and not the actual figure. It is very apparent that methods of determining assessments vary so widely that it would not be practicable to attempt to arrive at the actual percentages in a survey of this type.

A comparison with the special compilation published last year reveals few significant changes in the tax structure of the governments in Canada during the year. However, some changes in rates did take place. In the federal tax field, personal income tax rates are down somewhat in each income bracket. There is also a moderate reduction in corporation income tax rates; the tax of 20% on the first \$10,000 of income has been revised to 18% on the first \$20,000, while the tax on the balance has been reduced from 50% to 47%. Individuals and corporations continue to pay the additional 2% old age security tax. In the commodity tax field, the basic rates remain unchanged. However, the stamp tax on cheques, money orders and other instruments is repealed along with the federal security transfer tax, while the 10% general sales tax and 15% excise tax are now levied on candy, chewing gum, confectionery and camera lenses. The excise duty on cigarettes is reduced by \$2.00 per thousand, which, for a package of twenty cigarettes, means a reduction of four cents. The most significant change in the provincial sector since the previous publication, is the signing of a Tax Rental Agreement by Ontario, which has leased the personal and corporation income tax field to the federal government. There are numerous minor changes in rates and exemptions. There have been no significant changes in the tax structure of municipal governments during the year.

The assistance and co-operation of government officials, at all three government levels, is gratefully acknowledged.

TYPE OF TAX	CATEGORY	BASIS OF MEASUREMENT OF TAX	RATE	TAX CREDITS, EXEMPTIONS, ETC.
Income	Individuals	Taxable income	Composite Personal Income Tax Schedule for 1953: 16% on first \$1,000 of taxable income	Exemptions and deductions from total income to arrive at "taxable income": For single status \$1,000 For married status 2,000 For dependent children under 16 years of age 150 each For other dependents (as defined by law and including dependent children over 21 years of age if they are attending university) 400 each Taxpayer over 65 years of age - an additional 500 Charitable donations - up to 10% of income Medical expenses in excess of 3% of income up to a maximum of: \$1,500 for single person 2,000 for married person 500 for each dependent 2,000 for all dependents Also see note under corporation income tax
		Note: The rates given here represent the average of the rates in force until July 1, 1953 and new rates which become effective July 1, 1953	\$ 160 on \$ 1,000 plus 18.0% on next \$ 1,000 340 " 2,000 " 20.5 " " 2,000 750 " 4,000 " 23.5 " " 2,000 1,220 " 6,000 " 28.0 " " 2,000 1,780 " 8,000 " 32.5 " " 2,000 2,430 " 10,000 " 37.5 " " 2,000 3,180 " 12,000 " 42.5 " " 3,000 4,455 " 15,000 " 47.5 " " 10,000 9,205 " 25,000 " 52.5 " " 10,000 14,455 " 35,000 " 55.0 " " 5,000 17,205 " 40,000 " 57.5 " " 10,000 22,955 " 50,000 " 60.0 " " 10,000 28,955 " 60,000 " 62.5 " " 15,000 38,330 " 75,000 " 65.0 " " 15,000 48,080 " 90,000 " 67.5 " " 10,000 54,830 " 100,000 " 70.0 " " 25,000 72,330 " 125,000 " 72.5 " " 25,000 90,455 " 150,000 " 75.0 " " 75,000 146,705 " 225,000 " 77.5 " " 25,000 166,080 " 250,000 " 80.5 " " 150,000 286,830 " 400,000 " 83.0 on excess over 400,000	
		Taxable Income	an additional tax of 2% (Old Age Security Tax)	Maximum tax \$60
		Investment income	an additional tax of 4%	Deductions from total investment income: \$2,400 or the total of personal exemptions whichever is greater. See note under individuals income tax re personal exemptions
	Corporations	Taxable income of corporations resident in Canada or doing business in Canada (income earned on or after January 1, 1953)	18% up to \$20,000 47% over 20,000	Corporations are allowed a tax credit equal to 7% of their taxable income earned in a province not under a tax rental agreement (1) (for certain prescribed classes of corporations the tax credit is only 5%). Individuals are allowed a credit against personal income tax equal to 20% of dividends received from Canadian taxpaying corporations
Gift Tax (2)	Non-Residents	Taxable income	an additional tax of 2% (Old Age Security Tax)	
		Withholding tax on income earned in Canada: a) Dividends of wholly-owned subsidiary paid to parent company abroad b) Interest on provincial bonds c) Other interest, dividends, rentals, etc.	5% 5% 15%	Exemptions: Interest on Government of Canada bonds Interest on bonds guaranteed by the Government of Canada or payable in a foreign currency Income covered by terms of a tax treaty such as that with the United Kingdom
Gift Tax (2)		Aggregate 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 charitable donations from the tax
Succession Duties (3)		a) Size of estate b) Size of individual succession c) Relationship of beneficiary to the deceased	1% to 20% of estate plus 2% to 34% depending on individual's share and relationship	Main exemptions (4) Estate not exceeding \$50,000 Individual bequests up to \$1,000 Bequests to non-profit charitable organizations in Canada Gifts to the Federal Government or provinces Gifts completed more than three years prior to death Deductions for estates that are dutiable: Widow \$20,000 Widow's dependent children 5,000 each
Customs Duties	See note in last column	Rates are influenced by: Amount of fabrication performed in Canada Extent and character of the market Relative costs of production Revenue aspects Trade agreements	Three main sets of rates: British preferential (lowest) Intermediate - under special agreements with various countries 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), page 5.

(2) For more information, see the Income Tax Act 11-12 Geo VI, ch. 52, Part III as amended.

(3) For more information, see Canada Year Book 1952-53 p 1046-53.

(4) If the estate exceeds \$50,000, the whole is dutiable. This amount is an exemption not a deduction. The initial rate is determined by the "aggregate net value" of the estate which is the value of the total estate remaining after a reasonable deduction has been made for funeral expenses and certain debts. To the initial rate is added a second rate which depends on the "dutiable value" of each individual succession and on the relationship of the beneficiary to the deceased. The "dutiable value" is the value of the bequest after the exemptions are taken into account. The total rate is then applied in calculating the tax on the bequest. When 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 which levies Succession Duties is allowed, with a ceiling of one-half of the amount of the Dominion duty.

TYPE OF TAX	CATEGORY	BASIS OF MEASUREMENT OF TAX	RATE	TAX CREDITS, EXEMPTIONS, ETC.
Excise Taxes (1)	General Sales	ad valorem (2)	8%	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 Materials used by public hospitals Books and materials used in their production and in production of magazines and newspapers
		ad valorem (Old Age Security Tax)	2%	
	Automobiles and motorcycles Tires and tubes Candy, chewing gum, confectionary Soft drinks Radios and television sets Electric household appliances Jewellery, clocks, watches Furs, chinaware, etc. Cameras, films, etc.	ad valorem (2)	15%	Excluding original equipment of new vehicles The tax applies when the goods are packaged for sale except where packaged by retailer on his retail premises for sale therefrom to customers Excluding stoves, refrigerators and washing machines. Excluding camera lenses sold for industrial or professional photographers' use
	Tobacco and Smokers' Accessories (3) Cigarettes Cigars Lighters and matchboxes Pipes, ash trays, etc. Tobacco - manufactured Tobacco - Canadian raw leaf	per 20 cigarettes ad valorem ad valorem ad valorem per pound per pound	8¢ 15% 15% 15% 80¢ 8¢	
	Wines Wines of all kinds containing 7% or less of absolute alcohol by volume Non-sparkling wines containing more than 7% of absolute alcohol by volume but not over 40% of proof spirits Champagne	per gallon per gallon per gallon	25¢ 50¢ \$2.50	Excluding imports. Customs duties on imports are set to take into account the taxes levied on domestic production
	Insurance companies Canadian companies other than Lloyds or exchanges Lloyds and exchanges British or foreign companies	net premium net premium net premium	2% 3% 10%	Excluding marine insurance or mutual corporations insuring schools or churches or deriving 50% of income from insurance on farm property
Excise Duties	Tobacco (3) - on domestic production Manufactured tobacco excluding cigarettes Cigarettes weighing not more than 2½ lb. per 1,000 Cigarettes weighing more than 2½ lb. per 1,000 Cigars Canadian raw leaf tobacco when sold for consumption	per pound per 1,000 per 1,000 per 1,000 per 1,000 per pound	35¢ \$4.00 \$5.00 \$1.00 20¢	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
	Alcoholic Products Domestic potable spirits on the strength of proof distilled in Canada Non potable spirits used in the manufacture of Medicines, extracts, pharmaceutical preparations, etc. Approved chemical compositions Spirits sold to druggists and used in preparation of prescriptions Imported spirits taken into bonded manufactory, in addition to other duties Canadian Brandy Malt for brewing purposes Beer other than malt	per gallon per gallon per gallon per gallon per gallon per gallon per gallon per pound per gallon	\$12.00 \$1.50 15¢ \$1.50 30¢ \$10. 21¢ 42¢	These duties do not apply to denatured alcohol for use in the arts and industries, nor for fuel, light or power or any mechanical purpose This amounts to approximately 42¢ per gallon of beer
Export of electricity	Electric companies	Kilowatt hour of electrical energy exported	3/100 of 1¢	

(1) Certain other items are taxed under the Excise Tax Act. For details of these, see Schedule I, Excise Tax Act.

(2) An "ad valorem" tax is 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 which for tobacco and alcoholic products includes the excise duties. Where an article is subject to the general sales tax and to the excise tax, both taxes apply separately to the same value.

(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 on the following tobacco products are:

Cigarettes - \$8.00 per thousand (or 16¢ per pack of 20 cigarettes) plus the 10% sales tax on the manufacturer's price.
Manufactured tobacco - \$1.15 per pound plus the 10% sales tax on the manufacturer's price.

TYPE OF TAX	S A L E S							
CATEGORY	GENERAL (1)	AMUSEMENTS		MOTOR FUEL(2)	FUEL OIL	TOBACCO	ALCOHOLIC BEVERAGES	MEALS
Basis	Retail Price	Admission Price	Pari-mutuel Betting Pool	Gallon	Gallon	Retail Price Quantity or Weight	Retail Price or Fluid Ounces	Retail Price
Nfld.	3%	5¢ for persons 16 and over	-	14¢	-	-	(3)	(4)
P.E.I.	-	Average 10%	5%	13¢	-	10% (5)	10% of the price of all purchases from government liquor stores (5)	-
N.S.(6)	-	Average 10%	10%	15¢	1¢ (7)	-	-	-
N.B.	4%	Average 11%	-	13¢	-	4¢ per 20 cigarettes 1¢ per cigar selling at 19¢ or less 2¢ per cigar selling at 20¢ or more 10% on other tobacco products	(3)	(4)
QUE.	2%	Average 12.5% (8)	12.5%	13¢	-	4¢ per 20 cigarettes 10% on cigars selling at 5¢ or more 1¢ per ounce of manufactured tobacco	(9) 5¢ up to 13 oz.; 10¢ from 14 oz. to 27 oz.; 15¢ over 27 oz.; on spirits purchased in government liquor stores	5% (10)
ONT.	-	12.5% (11)	8%	11¢	-	-	-	-
MAN.	-	10% to 17.5%	10%	9¢	-	-	-	-
SASK.	3%	-	5%	11¢	-	-	(3)	(4)
ALTA.	-	10% to 12.5%	5%	10¢	-	-	-	-
B.C.	3%	17.5%	12%	10¢	1/2¢	-	(3)	(4)

(1) The general sales tax is designated differently in each province: Newfoundland, Social Security Assessment; New Brunswick, Social Services and Education Tax; Quebec, Retail Sales Tax; Saskatchewan, Education and Hospitalization Tax; British Columbia, Social Security and Municipal Aid Tax. Many purchases are exempt from the general retail sales tax, the most significant being food-stuffs except in Newfoundland, where they are no longer exempted. 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.

(2) 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.

(3) Taxed under the "General" sales tax.

(4) Taxed under the "General" sales tax; in Newfoundland (meals costing over 50¢); in New Brunswick (meals costing over 75¢); in British Columbia (meals over 50¢) and also in Saskatchewan where all meals are taxed.

(5) Tax known as Public Health Tax.

(6) In Nova Scotia, there is also a sales tax on long distance telephone calls, of 5¢ on every 50¢ or fraction thereof. The tax is not payable in respect of messages for which the initial station-to-station rate does not exceed 20¢ nor when the total toll is under 25¢.

(7) Although it is in the Statutes, this tax has not been imposed.

(8) The tax payable to a municipality is 10% of the admission price. The surtax retained by the Province is equal to 25% of the amount of the tax paid to the municipality.

(9) Tax known as the Unemployment Tax.

(10) Designated as Hospital Duty. Levied on meals costing over 59¢.

(11) Designated as Hospitals Tax.

TYPE OF TAX*	SUCCESSION DUTIES (1)			POLL TAX RE HOSPITAL INSURANCE	LAND TRANSFER	SECURITY TRANSFER	FIRE INSURANCE	INCREMENT
Basis	Relationship	Size of Estate	Individual Share in Estate	Annual Personal or Family Charge	Purchase Price	Sale Price of Securities Transferred	Premium Income	Increase in Value of Land on Transfer
Nfld.	-	-	-	-	-	-	(2)	-
P.E.I.	-	-	-	-	-	-	-	-
N.S.	-	-	-	-	-	-	(2)	-
N.B.	-	-	-	-	-	-	Not exceeding 3/4 of 1%	-
QUE.	1) Direct line 2) Collateral line 3) Strangers	1% to 15% 4% to 20% 10% to 30%	1% to 10% 1% to 10% 2% to 5% (3)	-	2.5% on property trans- ferred under Bank- ruptcy or Winding-up Acts	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	1/4 of 1%	-
ONT.	1) Direct line 2) Collateral line 3) Strangers	2½% to 14% 5% to 17% 7½% to 35%	1½% to 15% 2½% to 13% (3) -	-	1/5 of 1%		(2)	-
MAN.	-	-	-	-	-	-	(2)	-
SASK.	-	-	-	Adult \$10; child under 18 yrs. \$5; maximum per family \$30	-	-	(2)	-
ALTA.	-	-	-	-	1/5 of 1% on price to \$5,000; 1/10 of 1% on price over \$5,000	-	(2)	10% of increase in value of land upon transfer
B.C.	-	-	-	Single adult \$27 Family \$39 (4)	-	-	(2)	-

(1) Under terms of the 1952 Dominion-Provincial Tax Rental Agreements, all provinces except Quebec agreed to refrain from levying personal income taxes, corporation income taxes and succession duties except under specified conditions. An exception was made for Ontario which retained its succession duties. A clause in the Agreements allows the provinces to impose income taxes on profits derived from mining and logging operations. 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.

(2) A relatively small tax on premium income, mainly of fire insurance companies, is levied for the support of a provincial office for the prevention of fires. The tax is approximately 1/3 of 1% of the premium income.

(3) For more detailed information, see Canada Year Book 1952-53, p. 1046-53.

(4) There is also a daily charge of \$1.00 during hospitalization.

* The property tax in Canada is almost exclusively a municipal levy. No provincial government now imposes a province-wide tax on real property. However certain provinces impose property taxes of limited application on land in unorganized territories not subject to a municipal rate or on other special classifications of land. These are of minor importance as sources of revenue to the provinces.

TYPE OF TAX	INCOME (1)			CORPORATIONS (1)		L I C E N C E S
CATEGORY	CORPORATIONS	MINING (2) OPERATIONS	LOGGING (2) OPERATIONS	-	-	P L E A S U R E C A R S
Basis	Income	Income	Income	Paid up capital	Place of business	Weight, cylinders or wheel base
Nfld.	-	5%	-	-	-	\$18.00 flat rate operator \$3.00
P.E.I.	-	-	-	-	-	50¢ per 100 lb. operator \$1.00
N.S.	-	-	-	-	-	64.8¢ per 100 lb. minimum \$10.80 operator \$1.00
N.B.	-	-	-	-	-	Not more than 1,625 lb. - \$12.00 More than 1,625 lb. up to 1,875 lb. - \$12.50 " " 1,875 " " 2,125 " - 14.00 " " 2,125 " " 2,375 " - 15.50 " " 2,375 " " 2,625 " - 17.00 " " 2,625 " " 2,875 " - 18.50 " " 2,875 " " 3,125 " - 20.00 " " 3,125 " " 3,375 " - 21.50 operator \$2.00 more than 3,375 up to 3,625 - \$21.50 " " 3,625 " " 3,875 " - 24.50 " " 3,875 " " 4,125 " - 26.00 " " 4,125 " " 4,375 " - 27.50 " " 4,375 " " 4,625 " - 29.00 " " 4,625 " " 4,875 " - 30.50 " " 4,875 " " 5,000 " - 32.00
QUE.	7% (3)	Graduated from 4% on \$10,000 to 7% on over \$3,000,000	-	(3) 1/10 of 1%	(3) \$20 to \$50	70¢ per 100 lb. operator \$2.50
ONT.	-	Graduated from 6% on \$10,000 to 9% on over \$5,000,000	9% on income in excess of \$10,000	-	-	4 cylinders \$5.00 6 " up to and including 28 h.p. \$7.00 6 " over 28 h.p. 10.00 8 " up to and including 35 h.p. 10.00 8 " over 35 h.p. 15.00 12 " 25.00 16 " 35.00 operator \$1.00
MAN.	-	8%	-	-	-	Wheel base not exceeding 100" - \$9.00 For each additional 5 inches or portion thereof - \$2.50 Exceeding 100" and not exceeding 110" but manufactured 7 years previous January 1st of current year - \$9.00 Exceeding 110" and not exceeding 130" but manufactured previous to January 1932 - \$9.00 operator \$2.00 (4)
SASK.	-	12½%	-	-	-	Wheel base not exceeding 111" - \$10.00 " " exceeding 111" but not 123" - \$15.00 " " " 123" - 20.00 operator \$1.00
ALTA.	-	-	-	-	-	Wheel base not exceeding 110" - \$10.00 " " exceeding 110" but not 120" - \$15.00 " " " 120" - 20.00 operator \$1.00
B.C.	-	10% on income in excess of \$25,000	10% on income in excess of \$25,000	-	-	1,500 lb. or less \$12.00 1,501 " - 2,000 lb. \$16.00 2,001 " - 3,000 " 20.00 3,001 " - 4,000 " 25.00 4,001 " - 5,000 " 35.00 operator \$5.00 (4)

(1) See footnote 1 on page 5.

(2) Rentals, royalties, stumpage dues and other charges are also imposed at varying rates on mineral and forest resources.

(3) 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.

(4) Licence good for two years in Manitoba, and five years in British Columbia.

MUNICIPALITY	TAXES BASED ON ASSESSMENTS OF PROPERTY					OTHER TAXES	
	MILL OR PERCENTAGE RATES ON ASSESSED VALUATIONS TAXED				BASIS OF ASSESSED VALUATIONS AND PERCENTAGES TAXED	Sales	Amusement
	Real Property	Personal Property	Business	Other			
Newfoundland:							
St. John's, City** (1)	18%	-	18%	-	Real Property - Assessed Rental Value Business - On proportion of Rental Value, hence, may vary from 9% to 36%	1¢ per gallon on all fuel oil sales	10% of Admission Price
Prince Edward Island:							
Charlottetown, City	27.5 Mills	27.5 Mills	-	-	Real Property - 66 2/3% of Real Value Personal Property - 66 2/3% of Real Value	-	-
Burrard, Town	22 Mills	22 Mills	-	-	Real Property - 50% of Real Value Personal Property - 50% of Real Value	-	-
Nova Scotia:							
Halifax Metropolitan Area; Halifax, City	Property of a Residential Character 37.2 Mills Property not of a Residential Character 101.7 Mills	-	101.7 Mills	Household 37.2 Mills Occupancy 101.7 Mills	Real Property - 100% of Real Value Business - 50% of Real Value Household - 10% of Real Value providing Real Value over \$2,500, if Real Value under \$2,500 there is no tax Occupancy - 25% of Real Value if occupancy is for any purpose other than residential and business purposes	-	-
Barrington, Town	24.8 Mills	24.8 Mills	24.8 Mills	-	Real Property - 90% of Real Value Personal Property - 50% of Real Value Business - As for Real and Personal Property	-	-
Gloucester, Town	100 Mills	100 Mills	-	-	Real Property - 40% of Real Value Personal Property - 40% of Real Value	-	-
Sydney, City	87 Mills	87 Mills	-	-	Real Property - 100% of Real Value Personal Property - 100% of Real Value	-	-
New Brunswick:							
Saint John, City**	49.8 Mills	49.8 Mills	49.8 Mills	Turnover 49.8 Mills	Real Property - 100% of Real Value of 1940 index level Personal Property - 50% of Real Value, Motor Cars 100% of Real Value Business - Different %'s which vary between 60% and 150% of Real Value for different businesses Turnover - Different %'s which vary between 7% and 25% of gross receipts	-	-
Fredericton, City	53.2 Mills	Motor Vehicles only: Passenger Cars \$15; Trucks \$22 to \$45; Buses \$150; Motorcycles \$4.50	53.2 Mills	Occupancy 53.2 Mills	Real Property - 100% of Real Value Personal Property - Vehicles at fixed rates Business - Various %'s of Real Value for different businesses Occupancy - 10% of Real Value	-	-
Moncton, City	40 Mills	40 Mills	-	Rental 40 Mills	Real Property - 100% of Real Value Personal Property - Private 100% of Real Value Business 40% of average inventory plus depreciated cost value of furniture, fixtures, plants and equipment Rental - Tenant, if owner, 10% of Real Value; if renter, 100% of Rental, minimum 10% of Real Value	-	-
Quebec:							
Montreal Metropolitan Area; Montreal, City (2) (May 1, 1953 to April 30, 1954)	Catholic 29.65 Mills, Protestant and Jewish 33.65 Mills, 8% surtax except on school taxes	-	General 11% Special rates on premises retailing alcoholic beverages, on other retail premises and on banks and bank branches	Water tax 8% of Rental Value (3) 8% surtax on water tax and water rates	Real Property - 100% of Real Value Business - 100% of Rental Value	Municipal 2% Schools 1% on Retail Sales	-
Quebec, City	Catholic, Protestant and Jewish 9.0 Mills	-	6%	Water tax \$3 a month and garbage tax \$3 a year on each dwelling. A special tax of 5, 2 and 1 Mills for maintenance of streets	Real Property - 60% of Real Value Business - 60% of Real Value Special Tax - 60% of Real Value	-	2% Surtax

MUNICIPALITY	TAXES BASED ON ASSESSMENTS OF PROPERTY					OTHER TAXES	
	MILL OR PERCENTAGE RATES ON ASSESSED VALUATIONS TAXED				BASIS OF ASSESSED VALUATIONS AND PERCENTAGES TAXED	Sales	Amusement
	Real Property	Personal Property	Business	Other			
Quebec: (Cont'd)							
Montreal Metropolitan Area; (Cont'd) Lachine, City	Catholic 25.4 Mills, Protestant 30.4 Mills and Neutral 32.4 Mills	-	8 1/2%	Water tax 8% of Rental Value for Residential and 7% and 10% for Business places. By meter to Residences \$25 a year minimum. Industries at different rates	Real Property - 60% to 65% of Real Value Business - On rental Value with a limit of \$600 a year	Municipal 2% Schools 1% on Retail Sales	* 2% Surtax
Outremont, City	Catholic 23 Mills, Protestant 29 Mills and Neutral 31 Mills	-	1/2% on manufacturers and Wholesalers 8 1/2% on retailers	Water tax 7 1/2%	Real Property - 100% of Real Value Business - 100% of Assessed Valuation of real property for manufacturers and wholesalers, 100% of Rental Value for retailers and others Water - 100% of Rental Value. Water supplied by City of Montreal	Municipal 2% Schools 1% of Retail Sales	*
Verdun, City	Catholic 24.5 Mills, Protestant 27.5 Mills and Neutral 29.5 Mills	-	11%	Water tax 8%	Real Property - 100% of Real Value Business - 100% of Rental Value Water - 100% of Rental Value	2% on Retail Sales	*
Westmount, City	Catholic 28.5 Mills, Protestant and Jewish 33.5 Mills, Corporations 35.5 Mills	-	8 1/2%	Water tax 7 1/2%	Real Property - 100% of Real Value Business - 100% of Rental Value Water - 100% of Rental Value. Tax levied by the City of Montreal	Municipal 2% Schools 1% on Retail Sales	*
St. Laurent, Town	Catholic 25.5 Mills, Protestant 31.5 Mills and Neutral 33.0 Mills	-	8%	Water metered at different rates	Real Property - 100% of Real Value Business - On square footage occupied and at different rates for different businesses	Municipal 2% Schools 1% on Retail Sales	* 2% Surtax
Quebec, City** (May 1, 1953 to April 30, 1954)	Catholic 25.5 Mills, Protestant 25.5 Mills and Neutral 26 Mills	-	18%	Water \$10 on Real Value. Garbage \$8 per household	Real Property - 100% of Real Value Business - 100% of Rental Value	2% on Retail Sales	*
Cap-de-la-Madeleine, City	Catholic, Protestant and Neutral 25 Mills	-	Licences	Water tax \$2 a month for each service. Garbage tax 50¢ a month	Real Property - 50% of Real Value	Municipal 2% Schools 1% on Retail Sales	* 2% Surtax
Chicoutimi, City	Catholic and Protestant 33.5 Mills	-	\$5 to \$20	Water tax \$2 a month also metered at different rates	Real Property - 100% of Real Value Business - Various rates for different businesses	-	*
Hull, City (May 1, 1953 to April 30, 1954)	16.5 Mills	-	5 Mills	Water tax 5 Mills, Streets and Sidewalks tax 2 Mills, Special tax 4 Mills	Real Property - 50% of Real Value Business - 100% of Stock in Trade	-	*
Shawinigan Falls, City (July 1, 1953 to June 30, 1954)	Catholic 34.5 Mills, Protestant 33.0 Mills	-	25 Mills	Water tax varies with service to each house, Special arrangements for industries	Real Property - 100% of Real Value Business - 100% of Rental Value	Municipal 2% Schools 1% on Retail Sales	*
Sherbrooke, City	Catholic 21 Mills, Protestant and Neutral 24 Mills	-	7%	Rental tax 5% on Annual Rent	Real Property - 100% of Real Value Business - 100% of Rental Value	Municipal 2% Schools 1% on Retail Sales	*
Trois-Rivières, City	Catholic, Protestant and Neutral 33.4 Mills	-	6%	Water (3) 7.5 Mills on Assessed Value	Real Property - 100% of Real Value Business - 100% of Rental Value	Municipal 2% Schools 1% on Retail Sales	*

MUNICIPALITY	TAXES BASED ON ASSESSMENTS OF PROPERTY				OTHER TAXES	
	MILL OR PERCENTAGE RATE ON ASSESSED VALUATIONS TAXED				BASIS OF ASSESSED VALUATIONS AND PERCENTAGES TAXED	
	Real Property	Personal Property	Business	Other	Sales	Assessment
Ontario:						
Toronto Metropolitan Area:						
Toronto, City	Public Schools 41.30 Mills Separate Schools 45.30 Mills	-	41.30 Mills	-	Real Property - 100% of Real Value Business - Various %'s of Real Value for different businesses	-
Etobicoke, Twp.	Public Schools 128 Mills Separate Schools 127.1 Mills (4)	-	128 Mills	-	Real Property - 100% of Real Value Business - Various %'s of Real Value for different businesses	-
Scarborough, Twp.	Residential Areas: Public Schools 73.2 Mills, Separate Schools 74.2 Mills (5)	-	73.2 Mills	-	Real Property - 100% of Real Value Business - Various %'s of Real Value for different businesses	-
York, Twp.	Public Schools 117.7 Mills Separate Schools 117.8 Mills	-	117.7 Mills	-	Real Property - 100% of Real Value Business - Various %'s of Real Value for different businesses	-
East York, Twp.	Public Schools 112.7 Mills Separate Schools 106.1 Mills	-	112.7 Mills	-	Real Property - 100% of Real Value Business - Various %'s of Real Value for different businesses	-
North York, Twp.	Public Schools 121.5 Mills Separate Schools 104.9 Mills	-	121.5 Mills	-	Real Property - 100% of Real Value Business - Various %'s of Real Value for different businesses	-
Bramford, City	Public Schools 64 Mills Separate Schools 67 Mills	-	64 Mills	-	Real Property - 100% of Real Value Business - Various %'s of Real Value for different businesses	-
Fort William, City	Public Schools 53 Mills Separate Schools 53 Mills	-	53 Mills	-	Real Property - 100% of Real Value Business - Various %'s of Real Value for different businesses	-
Guelph, City	Public Schools 72.5 Mills Separate Schools 72.5 Mills	-	72.5 Mills	-	Real Property - 100% of Real Value Business - 25% of Property Assessment	-
Hamilton, City**	Public Schools 47 Mills Separate Schools 47.5 Mills	-	47 Mills	-	Real Property - 100% of Real Value Business - Various %'s of Real Value for different businesses	-
Kington, City	Public Schools 55.25 Mills Separate Schools 55.25 Mills	-	52.91 Mills	-	Real Property - 100% of Real Value Business - Various %'s of Real Value for different businesses	-
Kitchener, City	Public Schools 72 Mills Separate Schools 72 Mills	-	72 Mills	-	Real Property - 100% of Real Value Business - Various %'s of Real Value for different businesses	-
London, City**	Public Schools 51 Mills Separate Schools 55.97 Mills	-	51 Mills	-	Real Property - 100% of Real Value Business - Various %'s of Real Value for different businesses	-
Niagara Falls, City	Public Schools 36 Mills Separate Schools 36 Mills	-	36 Mills	-	Real Property - 100% of Real Value Business - Various %'s of Real Value for different businesses	-
Oshawa, City	Public Schools 57 Mills Separate Schools 57 Mills	-	57 Mills	-	Real Property - 100% of Real Value Business - Various %'s of Real Value for different businesses	-
Ottawa, City**	Public Schools 50.75 Mills Separate Schools 59.78 Mills	-	50.75 Mills	-	Real Property - 100% of Real Value Business - Various %'s of Real Value for different businesses	-

MUNICIPALITY	TAXES BASED ON ASSESSMENTS OF PROPERTY						OTHER TAXES	
	MILL OR PERCENTAGE RATES ON ASSESSED VALUATIONS TAXED				BASIS OF ASSESSED VALUATIONS AND PERCENTAGES TAXED		Sales	Amusement
	Real Property	Personal Property	Business	Other				
Ontario: (Cont'd)								
Peterborough, City	Public Schools 64.5 Mills Separate Schools 67 Mills	-	64.5 Mills	-	Real Property Business	- 100% of Real Value - Various %'s of Real Value for different businesses	-	-
Port Arthur, City	Public Schools 63 Mills Separate Schools 66.50 Mills	-	63 Mills	-	Real Property Business	- 100% of Real Value - Various %'s of Real Value for different businesses	-	-
St. Catharines, City	Public Schools 69 Mills Separate Schools 36 Mills	-	69 Mills	-	Real Property Business	- 100% of Real Value - Various %'s of Real Value for different businesses	-	-
Sarnia, City	Public Schools 48.5 Mills Separate Schools 52.84 Mills	-	48.5 Mills	-	Real Property Business	- 100% of Real Value - Various %'s of Real Value for different businesses	-	-
Sault Ste. Marie, City	Public Schools 70.75 Mills Separate Schools 82.66 Mills	-	70.75 Mills	-	Real Property Business	- 100% of Real Value - Various %'s of Real Value for different businesses	-	-
Sudbury, City	Public Schools 73.5 Mills Separate Schools 88 Mills	-	73.5 Mills	-	Real Property Business	- 100% of Real Value - Various %'s of Real Value for different businesses	-	-
Timmins, Town	Public Schools 40.3 Mills Separate Schools 47.9 Mills	-	40.3 Mills	-	Real Property Business	- 100% of Real Value - Various %'s of Real Value for different businesses	-	-
Manitoba:								
Winnipeg Metropolitan Area; Winnipeg, City	42.5 Mills	-	11%	Greater Winnipeg Water District 5.8 Mills on land values only	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 and 2 1/2% of Domestic bills	-
St. Boniface, City	St. Boniface School 63.04 Mills. Norwood School 67.49 Mills	-	8.9%	Greater Winnipeg Water District 7.5 Mills on land values only	Land Buildings, etc. Business	- 100% of Real Value - 66 2/3% of Real Value - 100% of Rental Value	-	-
St. James, Municipality	77.5 Mills	77.5 Mills	-	Greater Winnipeg Water District 7.94 Mills on land values only	Land Buildings, etc. Personal Property	- 100% of Real Value - 66 2/3% of Real Value - 100% of Real Value	-	-
St. Vital, Municipality	88.7 Mills	-	88.7 Mills	Greater Winnipeg Water District 9 Mills on land values only	Real Property Business	- 100% of Real Value - 100% of Real Value	-	-
Brandon, City	6.2 Mills	-	13 1/2% and 12%	-	Land Buildings, etc. Business	- 100% of Real Value - 66 2/3% of Real Value - 100% of Rental Value	-	-
Saskatchewan:								
Moose Jaw, City	69.2 Mills	-	69.2 Mills	-	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
Prince Albert, City	Public Schools 68.1 Mills Separate Schools 67.1 Mills	-	Licences	-	Land Buildings, etc.	- 100% of Real Value - 60% of Real Value	-	10% of Admission Price

MUNICIPALITY	TAXES BASED ON ASSESSMENTS OF PROPERTY				OTHER TAXES	
	MILL OR PERCENTAGE RATES ON ASSESSED VALUATIONS TAXED				Sales	Amusement
	Real Property	Personal Property	Business	Other		
Saskatchewan: (Cont'd)						
Regina, City	Public Schools 67 Mills Separate Schools 68 Mills	-	67 Mills	-	-	10% of Admission Price
Saskatoon, City	60 Mills	-	60 Mills	-	-	10% of Admission Price
Alberta:						
Calgary, City**	65 Mills	-	8%	-	-	-
Edmonton, City**	52.5 Mills	-	11.2%	-	-	-
Lethbridge, City	60 Mills	-	8%	-	-	-
Medicine Hat, City	43 Mills	-	10%	-	-	-
British Columbia:						
Vancouver Metropolitan Area; Vancouver, City	58 Mills	-	7%	-	-	-
New Westminster, City	75 Mills	-	9%	-	-	-
North Vancouver, City	55 Mills	-	-	-	-	-
Burnaby, District	63 Mills	-	-	-	-	-
Victoria, City**	56 Mills	-	-	-	-	-
Trill, City	86 Mills	-	-	-	-	-

* An amusement tax levied by the province is shared between the municipality and province. See provincial taxation section.

** Metropolitan city. See introduction.

(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 water is metered the minimum charge is the general rate.

(4) Average rate.

(5) In other areas there is an additional general rate and the school rates vary.

NOTE: Where assessment is specified as a percentage of real values this is the requirement of legislation as determined by assessors; it may vary greatly from actual value.

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