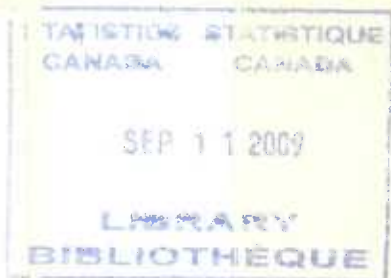


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CANADA

## PRINCIPAL TAXES AND RATES

### FEDERAL, PROVINCIAL AND SELECTED MUNICIPAL GOVERNMENTS

1955

Memorandum

*Published by Authority of*

The Right Honourable C. D. Howe, Minister of Trade and Commerce

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# PRINCIPAL TAXES AND RATES

1955

## INTRODUCTION

This publication is the fourth in the annual series "Principal Taxes and Rates". The tables following incorporate tax changes introduced in the Federal and Provincial Budget Speeches delivered in the spring of 1955. The information given in the municipal section was prepared from sub-

missions by each municipality covered in the survey and the rates apply to the calendar year 1955, unless otherwise stated on the tables which follow.

The latest statutory references are given for federal and provincial government taxes.

## COMMENTARY

**I. Government of Canada.** This section is, in the main, little changed from the previous year. The Federal Budget Speech for 1955 announced new rates of personal income tax effective July 1, 1955. The schedule of rates for 1955 will therefore be the composite of the new rates and those in effect prior to July 1, 1955. The schedule for 1955 is shown in this report. The 1955 Federal Budget Speech also announced the reduction of the rate of tax on corporation income in excess of \$20,000 from 47% to 45%, the reduction of the special excise tax on automobiles from 15% to 10% and the repeal of the excise tax on tires and tubes.

**II. Provincial Governments.** A comparison with the compilation published in 1954 reveals only minor changes from the previous tax structures in the various provinces. Newfoundland and Nova Scotia have increased the tax on gasoline from 15¢ to 17¢ per gallon. Nova Scotia decreased the tax on pari-mutuel betting from 10% to 6%. New Brunswick has added a new tax of 12¢ per gallon on diesel fuel. The amusements tax in Ontario was reduced from 12.5% to 10%. The principal tax structure in Prince Edward Island, Quebec, Manitoba, Saskatchewan, Alberta and British Columbia remain unchanged.

Property taxes levied by provincial governments are not included in this report as in most provinces these are of minor importance as a source of revenue. The property tax in Canada is almost exclusively a municipal government levy. No provincial government now imposes a province-wide tax on real property. However, certain provincial governments impose property taxes of a limited application on land in unorganized territories not subject to a municipal government rate or on other special classifications of land.

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 right to levy 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 agreed to vacate, the provinces receive a tax rental fee from the federal government. Five of the nine provinces under the Agreements have taken advantage of the clause, allowing them to impose taxes on mining and logging.

The licence rates given for motor vehicles deal only with private passenger cars and do not include commercial vehicles of any kind. The charge for drivers' licences shown for each province excludes the amount levied against operators to be turned over to the various Unsatisfied Judgment Funds. At the present time only three provinces have not established a special fund of this type; namely, Quebec, Saskatchewan and British Columbia.

**III. Municipal Governments.** Municipal rates shown are those generally regarded as "taxes". Poll taxes are of limited application and have been omitted. Licences, permits and fees are of such variety in types and rates and of such relative unimportance as a source of income that no attempt has been made to obtain and report these changes.

Metropolitan cities not shown within metropolitan areas 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 quite 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.

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

## PRINCIPAL TAXES AND RATES

## I. Government of Canada

Legal citation	Title of tax	Category	Basis of measurement of tax	Rate	Tax credits, exemptions, etc.
R.S. 1952 c. 148	The Income Tax Act	Individuals	Taxable income	Personal income tax schedule for 1955: 14% on first \$1,000 of taxable income \$140 on \$1,000 plus 16% on next \$1,000 300 " 2,000 " 18% " " 2,000 660 " 4,000 " 21% " " 2,000 1,080 " 6,000 " 25% " " 2,000 1,580 " 8,000 " 29% " " 2,000 2,160 " 10,000 " 34% " " 2,000 2,840 " 12,000 " 39% " " 3,000 4,010 " 15,000 " 44% " " 10,000 8,410 " 25,000 " 49% " " 15,000 15,760 " 40,000 " 54% " " 20,000 26,560 " 60,000 " 59% " " 30,000 44,260 " 90,000 " 64% " " 35,000 66,660 " 125,000 " 69% " " 100,000 135,660 " 225,000 " 74% " " 175,000 265,160 " 400,000 " 79% on excess over \$400,000	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 Individuals who reside, are employed or carry on business in a province which levies a tax on personal incomes may deduct 10% from their federal tax. Also see note under corporation income tax.
				Taxable income	an additional tax of 2% (Old Age Security Tax)
				Investment income	an additional tax of 4%
		Corporations	Taxable income of corporations resident in Canada or doing business in Canada.	18% up to \$20,000 45% over \$20,000	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. Excludes rental income from real property. Corporations are allowed a tax credit equal to 7% of their taxable earnings earned in a province not under a tax rental agreement. <sup>1</sup> (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 tax paying corporations.
				Taxable income	an additional tax of 2% (Old Age Security Tax)
		Non-Resident	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	Aggregate value of gift	Graduated from 10% on gifts up to \$5,000 to 28% on gifts over \$1,000,000
		Gift tax	(a) Size of estate	1% to 20% of estate plus 2% to 34% depending on individual's share and relationship	Certain exemptions are given to exclude charitable donations from the tax. Main exemptions <sup>3</sup> : Estates not exceeding \$50,000 Individuals 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
			(b) Size of individual succession		
			(c) Relationship of beneficiary to the deceased		
R.S. 1952 cc. 89,317	Dominion Succession Duty <sup>2</sup>				
R.S. 1952 cc. 60,316	Customs Tariff	Customs duties	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 important 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 commentary, page 3, Section II, re Dominion-Provincial Tax Rental Agreement.

2. For further information, see Canada Year Book 1954, pages 1080-84.

3. 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.

## I. Government of Canada — Concluded

Legal citation	Title of tax	Category	Basis of measurement of tax	Rate	Tax credits, exemptions, etc.
R.S. 1952 cc. 100, 320	Excise Tax Act <sup>1</sup>	<b>General Sales Tax</b>	ad valorem <sup>2</sup>	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, magazines, newspapers and materials used in their production
			ad valorem (Old Age Security Tax)	2%	
		<b>Special Excise Tax<sup>3</sup>:</b>			
		Automobiles	ad valorem	10%	
		Radios and television sets	ad valorem	15%	
		Candy, chewing gum, confectionary	ad valorem	10%	
		Motorcycles	ad valorem	10%	
		Soft drinks	ad valorem	10%	
		Jewellery, clocks, watches	ad valorem	10%	
		Chinaware, etc.	ad valorem	10%	
		<b>Tobacco and Smokers' Accessories<sup>4</sup></b>			
		Cigarettes	per 1,000	\$4.00	
		Cigars	ad valorem	15%	
		Lighters and matches	ad valorem	10%	
		Pipes, ash trays, etc.	ad valorem	10%	
R.S. 1952 cc. 99, 319	Excise Act	Tobacco — manufactured	per pound	80¢	Excluding imports, Customs duties on imports are set to take into account the taxes levied on domestic production.
		Tobacco — Canadian raw leaf	per pound	8¢	
		<b>Wines</b>			
		Wines of all kinds containing 7% or less of absolute alcohol by volume	per gallon	25¢	
		Non-sparkling wines containing more than 7% of absolute alcohol by volume but not over 40% of proof spirits	per gallon	50¢	
		Champagne	per gallon	\$2.50	
		<b>Insurance Companies</b>			
		Canadian companies other than Lloyds or exchanges	net premium	2%	
		Lloyds and exchanges	net premium	3%	
		British or foreign companies	net premium	10%	
		<b>Tobacco<sup>4</sup> — on domestic production</b>			
		Manufactured tobacco excluding cigarettes	per pound	35¢	
		Cigarettes weighing not more than 2½ lb.	per 1,000	\$4.00	
		Cigarettes weighing more than 2½ lb.	per 1,000	\$5.00	
		Cigars	per 1,000	\$1.00	
R.S. 1952 c. 93	Electricity and Fluid Exportation Act	Canadian raw leaf tobacco when sold for consumption	per pound	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.
		<b>Alcoholic Products</b>			
		Domestic potable spirits on the strength of proof distilled in Canada	per gallon	\$12.00	
		Non potable spirits used in the manufacture of:			
		Medicines, extracts, pharmaceutical preparations, etc.	per gallon	\$1.50	
		Approved chemical compositions	per gallon	15¢	
		Spirits sold to druggists and used in preparation of prescriptions	per gallon	\$1.50	
		Imported spirits taken into bonded manufactory, in addition to other duties			
		Canadian brandy	per gallon	30¢	
		Beer	per gallon	\$10.00	
			per gallon	38¢	
		<b>Electric companies</b>	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. In addition to the General Sales Tax

4. 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.

## PRINCIPAL TAXES AND RATES

## II. Provincial Governments

## Summary of Provincial Tax Rates

(For details see tables 1 to 10)

Type of tax	Sales								Succession duties	Poll tax
Category	General	Amusements		Motor fuel	Fuel oil	Tobacco	Alcoholic beverages	Meals	—	Hospital insurance
Basis	Retail price	Admission price	Pari-mutuel betting pool	Per gallon	Per gallon	Retail price, quantity or weight	Retail price or fluid ounces	Retail price	Relationship, size of estate, individual share	Annual personal or family charge
Newfoundland .....	3%	5¢	—	17¢	—	—	See "General"	See "General"	—	—
Prince Edward Island .....	—	Average 10%	5%	13¢	—	10%	10%	—	—	—
Nova Scotia <sup>1</sup> .....	—	Average 10%	6%	17¢	1¢	—	—	—	—	—
New Brunswick .....	3%	Average 11%	5%	15¢ 12¢ <sup>2</sup>	—	See table 4	See "General"	See "General"	—	—
Quebec <sup>3</sup> .....	2%	Average 12.5%	5.5% & up	13¢	—	See table 5	5¢ to 15¢	5%	See table 5	—
Ontario .....	—	10%	7%	11¢	—	—	—	—	See table 6	—
Manitoba .....	—	7.5% to 17.5%	10%	9¢	—	—	—	—	—	—
Saskatchewan .....	3%	—	5%	11¢	—	—	See "General"	—	—	See table 8
Alberta .....	—	10% to 12.5%	5%	10¢	—	—	—	—	—	—
British Columbia .....	5%	15%	12%	10¢	1/2¢	—	See "General"	See "General"	—	—
	Land transfer	Security transfer	Fire insurance	Increment	Income			Corporations	Licences	
	—	—	—	—	Corporations	Mining operations	Logging operations	—	Automobiles	
	Purchase price	Sale price of securities transferred	Premium income	Increase in value of land on transfer	Income	Income	Income	Paid up capital and place of business	Weight, cylinders or wheel base	
Newfoundland .....	—	—	8%	—	—	5%	—	—	See table 1	
Prince Edward Island .....	—	—	—	—	—	—	—	—	See table 2	
Nova Scotia <sup>1</sup> .....	—	—	3/4 of 1% or less	—	—	—	—	—	See table 3	
New Brunswick .....	—	—	9/16 of 1%	—	—	7% to 9%	—	—	See table 4	
Quebec <sup>2</sup> .....	2.5%	See table 5	1/4 of 1%	—	7%	4% to 7%	—	See table 5	See table 5	
Ontario .....	1/5 of 1%	See table 6	1/3 of 1% or less	—	—	6% to 9%	9%	—	See table 6	
Manitoba .....	—	—	1/3 of 1%	—	—	8%	—	—	See table 7	
Saskatchewan .....	—	—	1%	—	—	3% to 12.5%	—	—	See table 8	
Alberta .....	1/5 of 1% to 1/10 of 1%	—	1/3 of 1%	10% of increase	—	—	—	—	See table 9	
British Columbia .....	—	—	1/3 of 1% or less	—	—	10%	10%	—	See table 10	

1. Tolls on long distance telephone calls given in table 3.

2. Applicable to diesel fuel only.

3. Provincial income tax rates given in table 5.

TABLE 1. Newfoundland

Legal citation	Title of tax	Category	Basis of measurement of tax	Rate	Comments, exemptions, etc.
R.S. 1952, c. 41	Social Security Assessment Act	General sales Fuel oil Tobacco Alcoholic beverages Meals	retail price  meals costing over 50¢	3%	Exemptions are given on gasoline, certain boats and vessels, fishing apparatus and supplies, drugs, sales to Federal Government, sales for consumption outside of Province, and sales less than 15¢.
S. 1953, c. 40	Cancer Control Tax Act	Amusements	admission per person 16 years and over	5¢	
R.S. 1952, c. 38	Gasoline Tax Act	Motor fuel	per gallon	17¢	Exemptions are allowed for use in operation of vessels, boats or tractors, government departments, in incorporated towns, established municipalities, aircraft and export from Province.
R.S. 1952, c. 39	Insurance Premium (Tax) Act	Fire insurance	premiums charged	8%	This tax is paid by the policy holder.
R.S. 1952, c. 43	Mining Tax Act	Mining operations	net income	Iron mines—20% Other—5%	
R.S. 1952, c. 94	Highway Traffic Act	Automobiles	flat rate operator	\$18.00 \$3.00	Reductions are allowed as follows: Aug. 1 to Nov. 30—\$12.00 Dec. 1 to Jan. 31— 6.00

TABLE 2. Prince Edward Island

Legal citation	Title of tax	Category	Basis of measurement of tax	Rate	Comments, exemptions, etc.
R.S. 1951, c. 6	Amusement Tax Act	Amusements	admission price pari-mutuel betting pool	10% (Average) 5%	
R.S. 1951, c. 69	Gas Tax Act	Motor fuel	per gallon	13¢	Exemptions to fishermen, farmers, exporters of gasoline from the Province, stationary engines operated for manufacturing or industrial purposes.
R.S. 1951, c. 71	Health Tax Act	Tobacco Alcoholic beverages	retail price price of all purchases from government liquor stores	10% 10%	
R.S. 1951, c. 73	Highway Traffic Act	Automobiles	weight per 100 lb. operator	50¢ \$1.00	

TABLE 3. Nova Scotia

Legal citation	Title of tax	Category	Basis of measurement of tax	Rate	Comments, exemptions, etc.
R.S. 1954, c. 338	Theatres and Amusements Act	Amusements	admission price pari-mutuel betting pool	10% (Average) 5%	
R.S. 1954, c. 109	Gasoline Tax Act	Motor fuel	per gallon	17¢	Exemptions to fishing boats, farm services, ferry and coastal boats, cities and towns (where fuel is used in trucks or fire department vehicles), highway construction, and in general other than for operation of motor vehicles on highways.
R.S. 1954, c. 107	Fuel Oil Tax	Fuel oil	per gallon	1¢	This tax has not been imposed.
R.S. 1954, c. 101	Fire Prevention Act	Fire insurance	premium income	Not to exceed 3/4 of 1%	Determined by Governor in Council.
R.S. 1954, c. 184	Motor Vehicle Act	Automobiles	per 100 lb. operator	64.8¢ minimum of \$10.80 \$1.00	
R.S. 1954, c. 57	Corporations Tax Act	Long distance telephone calls	toll of 25¢ or more shall in respect of each such message pay a tax of 5¢ for each 50¢ or fraction of 50¢ of the said toll	5¢	This is the only part of the Corporations Tax Act which was not suspended by the 1952 Dominion-Provincial Tax Agreement.

TABLE 4. New Brunswick

Legal citation	Title of tax	Category	Basis of measurement of tax	Rate	Comments, exemptions, etc.
R.S. 1952, c. 213	Social Services and Education Tax Act	General sales	retail price	3%	Exemptions are given to purchases of foodstuffs, drugs, machinery and implements for fishing and farming, children's clothing and footwear, school books and supplies, goods sold for consumption outside the province and all purchases of 14¢ or less. Taxed under the "General" sales tax.
		Alcoholic beverages	—	—	
		Meals	meals costing over 75¢	—	
R.S. 1952, c. 228	Theatres, Cinematographs and Amusements Act	Amusements	admission price	11% (average)	Exemptions to fishermen, farmers and other than in motor vehicles on public highways except in repair and construction of bridges and roads.
R.S. 1952, c. 98	Gasoline Sales Act	Motor fuel	pari-mutuel betting pool	5%	
		Diesel fuel	per gallon	15¢ 12¢	
R.S. 1952, c. 231	Tobacco Tax Act	Tobacco	per 20 cigarettes	4¢	Graduated reduction are allowed the various categories effective: July 1 — reductions from \$2.50 to \$7.50 Oct. 1 — further reductions from \$2.50 to \$7.50
			per cigar selling between 6¢ and 19¢ inclusive	1¢	
			per cigar selling between 20¢ and 29¢ inclusive	2¢	
			per cigar selling at 30¢ or more on other tobacco products	3¢ 10%	
			premium income	9/16 of 1%	
R.S. 1952, c. 86	Fire Prevention Act	Fire insurance			Graduated reduction are allowed the various categories effective: July 1 — reductions from \$2.50 to \$7.50 Oct. 1 — further reductions from \$2.50 to \$7.50
R.S. 1952, c. 149	Motor Vehicle Act	Automobiles	weight	Not more than 1,625 lbs. — \$12.00 More than 1,625 lbs. up to 1,875 lbs. — \$12.50 For every 250 lbs. increase in weight above 1,875 lbs. an additional amount of \$1.50 up to category 4,875 lbs. — 5,000 lbs. — \$32.00 \$2.00	
			operator profits	Graduated from 7% on excess of \$10,000 to 9% over \$5,000,000	
S. 1954, c. 10	Mining Tax Act	Mining operations			

TABLE 5. Quebec

Legal citation	Title of tax	Category	Basis of measurement of tax	Rate	Comments, exemptions, etc.
R.S. 1941, c. 88	Retail Sales Tax Act	General sales	retail price	2%	See municipal section also. Exemptions are allowed on foodstuffs, children's clothing and footwear, farm implements and tools, fishing apparatus, drugs, sales to Federal and Provincial Governments, sales for consumption outside the Province and all sales of 10¢ or less.
R.S. 1941, c. 85	Amusement Tax Act	Amusements	admission price	12.5%	The tax on the admission price is at the rate of 10% and is divided on a 50/50 basis between the province and the municipality. In addition the province levies a surtax equal to 25% of the tax imposed on the admission price.
R.S. 1941, c. 76,	License Act	Race-meetings	pari-mutuel betting pool	5.5% and up	
R.S. 1941, c. 83	Gasoline Tax Act	Motor fuel	per gallon	13¢	Exemptions are allowed for the operation of farm tractors, fishing boats, stationary engines, manufacturing processes, fire pumps and aerial navigation.

TABLE 5. Quebec - Concluded

Legal citation	Title of tax	Category	Basis of measurement of tax	Rate	Comments, exemptions, etc.
R.S., 1941, c. 87	Tobacco Tax Act	Tobacco	Retail price: (a) Cigarettes (b) Cigars selling over 5¢ (c) Manufactured tobacco	10% 10% 10%	No tax on leaf tobacco
R.S., 1941, c. 255	Alcoholic Liquor Act (Tax known as Unemployment Tax)	Alcoholic beverages	up to 13 ounces from 14 oz. to 27 oz. over 27 oz.	5¢ 10¢ 15¢	On spirits purchased in government liquor stores
R.S., 1941, c. 89	Hospital Duty Act	Meals	levied on meals costing over 59¢	5%	
R.S., 1941, c. 80	Quebec Succession Duties Act	Succession duties	Relationship: (1) Direct line (2) Collateral line (3) Strangers	Size of estate 1% to 15% 4% to 20% 10% to 30%	Individual share in estate 1% to 10% 1% to 10% 2% to 5%
R.S., 1941, c. 79	Property Transfer Duty Act	Land transfer	purchase price	2.5%	On property transferred under the Bankruptcy or Winding-up Acts
R.S., 1941, c. 78	Security Transfer Tax Act	Security transfer	sale price of securities transferred	Bonds and debentures, 3¢ for every \$100. or fraction thereof. Shares sold, transferred or assigned: Value under \$1 1/10 of 1% per share " \$ 1 to \$ 5 1/4¢ " " " 5 to 25 1¢ " " " 25 to 50 2¢ " " " 50 to 75 3¢ " " " 75 to 150 4¢ " " " over \$150 4¢ " " plus 1/10 of 1% of value in excess of \$150	
R.S., 1941, c. 151	Fire Prevention Act	Fire insurance	premium income	1/4 of 1%	
S., 1947, c. 33	Corporation Tax Act	Corporations	income paid up capital place of business	7% 1/10 of 1% \$20 to \$50	This is the general rate. There are certain classes of companies whose rates vary from these, including banks, insurance, loan, navigation, telegraph, telephone, and railway companies.
R.S., 1941, c. 196	Quebec Mining Act	Mining operations	income	4% on amount over \$10,000 to \$1,000,000 5% " " " \$1,000,000 to \$2,000,000 6% " " " \$2,000,000 to \$3,000,000 7% " " " \$3,000,000	
R.S., 1941, c. 142	Motor Vehicle Act	Automobiles	per 100 lb. operator	70¢ \$2.50	
S., 1954, c. 17	Provincial Income Tax Act	Individuals	taxable income	2.3% on first \$1,000 \$23 plus 2.6% on amount over \$1,000 to \$2,000 49 " 2.9% " " " 2,000 " 4,000 107 " 3.3% " " " 4,000 " 6,000 173 " 3.9% " " " 6,000 " 8,000 251 " 4.5% " " " 8,000 " 10,000 341 " 5.3% " " " 10,000 " 12,000 447 " 6.0% " " " 12,000 " 15,000 627 " 6.8% " " " 15,000 " 25,000 1,307 " 7.5% " " " 25,000 " 40,000 2,432 " 8.3% " " " 40,000 " 60,000 4,092 " 9.0% " " " 60,000 " 90,000 6,792 " 9.8% " " " 90,000 " 125,000 10,222 " 10.5% " " " 125,000 " 225,000 20,722 " 11.3% " " " 225,000 " 400,000 40,497 " 12.0% " " " 400,000	Exemptions and deductions from total income to arrive at "taxable income": For single status \$1,500 For married status 3,000 For dependent children qualified for family allowance \$150 each For other dependents including children not qualified for family allowance and those over 21 years attending university full time \$400 each For deductions re charitable donations, medical expenses, etc. see Government of Canada, R.S., 1952, c. 148, sec. 27.

TABLE 6. Ontario

Legal citation	Title of tax	Category	Basis of measurement of tax	Rate	Comments, exemptions, etc.	
R.S. 1950, c. 170	Hospital Tax Act	Amusements	admission price	10%	Tickets up to 25¢ and certain live stage and concert shows in which Canadian talent is used exclusively are exempt.	
R.S. 1950, c. 327	Race Track Tax Act	Race-meetings	pari-mutuel betting pool	7%		
R.S. 1950, c. 157	Gasoline Tax Act	Motor fuel	per gallon	11¢	Exemptions allowed to farmers, fishermen, tourist guides and tourist outfitters.	
R.S. 1950 c. 378	Succession Duty Act	Succession duties	Relationship: (1) Direct line (2) Collateral line (3) Strangers	Size of estate 2½% to 14% 5 % to 17% 7½% to 35%	Individual share in estate 1½% to 15% 2½% to 13%	Total tax for direct line subject to surtax of 15% Total tax for collateral line subject to surtax of 20% Total tax for stranger subject to surtax of 25%
R.S. 1950, c. 198	Land Transfer Tax Act	Land transfer	purchase price	1/5 of 1%		
R.S. 1950, c. 352	Security Transfer Tax Act	Security transfer	Sale price of securities transferred	Bonds and debentures, 3¢ for every \$100 or fraction thereof, of par value Shares sold, transferred or assigned: Value under \$1 — 1/10 of 1% of value " \$1 to \$5 — 1/4¢ per share " \$5 to \$25 — 1¢ " " " \$25 to \$50 — 2¢ " " " \$50 to \$75 — 3¢ " " " \$75 to \$150 — 4¢ " " " over \$150 — 4¢ per share plus 1/10 of 1% of value in excess of \$150 Not in excess of 1/3 of 1%		
R.S. 1950, c. 140	Fire Marshals Act	Fire insurance	premium income			
R.S. 1950, c. 237	Mining Tax Act	Mining operations	profit	6% on amount over \$10,000 to \$1,000,000 8% " " " \$1,000,000 to \$5,000,000 9% " " " \$5,000,000		
R.S. 1950, c. 216	Logging Tax Act	Logging operations	income	9% on income in excess of \$10,000		
R.S. 1950, c. 167	Highway Traffic Act	Automobiles	cylinders	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		

TABLE 7. Manitoba

Legal citation	Title of tax	Category	Basis of measurement of tax	Rate	Comments, exemption, etc.
R.S. 1954, c. 4	Amusements Tax Act	Amusements	admission price pari-mutuel betting pool	7.5% to 17.5% 10%	Exemptions are allowed for the operation of agricultural machinery, propelling aircraft, operation of fire apparatus in municipalities, trapping, fishing and prospecting.
R.S. 1954, c. 99	Gasoline Tax Act	Motor fuel	per gallon	9¢	
R.S. 1954, c. 86	Fires Prevention Act	Fire insurance	premium income	1/3 of 1%	
R.S. 1954, c. 169	Mining Royalty and Tax Act	Mining operations	Income	8%	This tax is imposed on income in excess of \$10,000. During first year of production the tax is 6% and during second year 7%.
R.S. 1954, c. 112	Highway Traffic Act	Automobiles	wheel base	Wheel base not exceeding 100" — \$900. For each additional 5 inches or portion thereof — \$2.50 Exceeding 100" and not exceeding 110" but manufactured 7 years previous to January 1 <sup>st</sup> of current year — \$9.00 Exceeding 110" and not exceeding 130" but manufactured previous to January 1932 — \$9.00	
			operator	\$2.00	

Reductions are allowed as follows:  
16<sup>th</sup> May to 30<sup>th</sup> September 5/6 of stated fee  
1<sup>st</sup> October to 31<sup>st</sup> January 1/2 of stated fee  
1<sup>st</sup> February to end of February 1/4 of stated fee.  
Licence good for two years.

TABLE 8. Saskatchewan

Legal citation	Title of tax	Category	Basis of measurement of tax	Rate	Comments, exemptions, etc.
R.S. 1953, c. 61	Education and Hospitalization Tax Act	General sales Alcoholic beverages	retail price	3%	Exemptions are allowed on food and drink (non-spirituous), drugs, orthopaedic appliances, hearing aids, dentures, farm machinery, fishing nets and land. Meals are not taxed.
R.S. 1953, c. 349	Horse Racing Regulation Act	Race-meetings	pari-mutuel betting pool	5%	
R.S. 1953, c. 62	Fuel Petroleum Products Act	Motor fuel	per gallon	11¢	Exemptions are allowed to farm services, aviation, road machines within a municipality, used in manufacturing processes, licensed commercial fishermen, coalmining equipment.
R.S. 1953, c. 231	Health Services Act	Hospital insurance	annual personal or family charge	Adult \$15.00 Child under 18 years 5.00 Maximum per family 40.00	
S. 1954, c. 85	Fire Prevention Act	Fire insurance	premium income	1%	
R.S. 1953, c. 47	The Mineral Resources Act	Mining operations	income	3% on amount over \$10,000 to \$100,000 5% " " " \$100,000 to \$500,000 7% " " " \$500,000 to \$1,000,000 12½% " " " \$1,000,000 or 5% of the market value of mineral content of ore sold during such calendar year (whichever is the lesser).	These rates apply only to quartz mining and to mines commencing or recommencing operations after January 1, 1947. Mines in operation prior to January 1, 1947 will pay the same rate that is given for profits in excess of \$1,000,000.
R.S. 1953, c. 344	Vehicles Act	Automobiles	wheel base operator	Not exceeding 111" — \$10.00 Exceeding 111" but not 123" — 15.00 " 123" — 20.00 \$1.00	

TABLE 9. Alberta

Legal citation	Title of tax	Category	Basis of measurement of tax	Rate	Comments, exemptions, etc.
R.S. 1942, c. 40	Amusements Act	Amusements	admission price pari-mutuel betting pool	10% to 12.5% 5%	
R.S. 1942, c. 45	Fuel Oil Tax Act	Motor fuel	per gallon	10¢	Exemptions allowed for agricultural and industrial purposes, operation of aircraft.
R.S. 1942, c. 205	Land Titles Act	Land transfer	purchase price	1/5 of 1% on price to \$5,000 1/10 of 1% on price over \$5,000	
R.S. 1942, c. 266	Fire Prevention Act	Fire insurance	premium income	1/3 of 1%	
R.S. 1942, c. 60	Unearned Increment Tax Act		increase in value of land on transfer	10% of increase	
R.S. 1942, c. 273	Vehicle and Highway Traffic Act	Automobiles	wheel base operator	Not exceeding 110" — \$10.00 Exceeding 110" but not over 120" — 15.00 " 120" — 20.00 \$1.00	Reductions are allowed: 40% — Oct. 1 75% — Jan. 1

## PRINCIPAL TAXES AND RATES

TABLE 10. British Columbia

Legal citation	Title of tax	Category	Basis of measurement of tax	Rate	Comments, exemptions, etc.
R.S. 1948, c. 333	Social Services Tax Act	General sales Alcoholic beverages Meals	retail price meals over \$1.00	5%	Exemptions are allowed for foodstuffs, farm machinery, fishing apparatus, drugs, sales to the Federal Government, sales for consumption outside of Province, sales less than 15¢ and certain children's clothing and footwear.  1/5 of the tax collected under this Act is to be distributed to needy municipalities.  This tax provides hospital insurance for every bona fide resident of the Province subject to a daily charge of \$1.00 during hospitalization.
R.S. 1948, c. 323	Amusements Tax Act	Amusements	admission price	15%	
R.S. 1948, c. 330	Pari-mutuel Betting Tax Act	Race-meetings	pari-mutuel betting pool	12%	
R.S. 1948, c. 327	Gasoline Tax Act	Motor fuel	per gallon	10¢	Exemptions are allowed for use other than in operation of motor vehicles on public highways, certain classes of war veterans, boats, farm tractors and aviation.
R.S. 1948, c. 326	Fuel Oil Tax Act	Fuel oil	per gallon	1/2¢	
R.S. 1948 c. 124	Fire Marshall Act	Fire insurance	premium income	Not to exceed 1/3 of 1%	Determined by the Lieutenant-Governor in Council.
R.S. 1948, c. 329	Mining Tax Act	Mining operations	income	10% on income in excess of \$25,000	
S. 1953, (2nd), c. 33	Logging Tax Act	Logging operations	income	10% on income in excess of \$25,000	
R.S. 1948, c. 227	Motor Vehicle Act	Automobiles	weight	1,500 lbs. or less — \$10.80 1,501 " — 2,000 lbs. — 14.40 2,001 " — 3,000 " — 18.00 3,001 " — 4,000 " — 22.50 4,001 " — 5,000 " — 31.50 5,001 " — 6,000 " — 45.00 6,001 " — 7,000 " — 58.50 operator \$5.00	Licence good for 5 years

## III. Selected Municipal Governments

Municipality	Taxes on Property and for Owners and Occupants					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** <sup>1</sup>	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	27.5 Mills	—	Real Property — 66⅔% of Real Value Personal Property — 66⅔% of Real Value Business — Various %'s of Real Value for different businesses	—	—
Summerside, 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 Nature 37.3 Mills Property not of a Residential Nature 101.8 Mills	—	101.8 Mills	Household 37.3 Mills Occupancy 99.5 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	—	—
Dartmouth, Town	32 Mills	32 Mills	—	—	Real Property — 90% of Real Value Personal Property — 50% of Real Value	—	—
Glace Bay, Town	95.5 Mills	95.5 Mills	—	—	Real Property — 40% of Real Value Personal Property — 40% of Real Value	—	—
Sydney, City	87 Mills	87 Mills	—	—	Real Property — 33⅓% of Real Value Personal Property — 33⅓% of Real Value	—	—
New Brunswick*							
Saint John Metropolitan Area; Saint John, City	54.8 Mills	54.8 Mills	54.8 Mills	—	Real Property — 100% of Real Value Personal Property — 50% of Real Value; Motor Cars 100% of Real Value Business — Various %'s which vary between 60% and 150% of Real Value for different Businesses	—	—
Lancaster, City	Average Rate 52.08 Mills	Average Rate 52.08 Mills	—	—	Real Property — 100% of Real Value Personal Property — 100% of Real Value	—	—
Fredericton, City	42.5 Mills	Motor Vehicles only— Passenger Cars \$15; Trucks \$22 to \$45; Buses \$150; Motorcycles \$4.50	42.5 Mills	Occupancy 42.5 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	24 Mills	24 Mills	—	Rental 24 Mills	Real Property — 100% of Real Value (Re-Assessed for 1955) Personal Property — 100% of Real Value less 10% depreciation for first 4 years, 5% depreciation for next 6 years, but never less than 30% of cost	—	—
Quebec							
Montreal Metropolitan Area; Montreal, City <sup>2</sup> (May 1, 1955 to April 30, 1956)	Catholic 29.65 Mills, Protestant and Jewish 34.65 Mills, Neutral 36.15 Mills, 8% surtax except on school taxes	—	General 12½% Special rates on premises retailing alcoholic beverages, on retail premises and on banks and bank branches	Water Rate 8% of Rental Value <sup>3</sup> 8% surtax on water rates	Real Property — 100% of Real Value Business — 100% of Rental Value	Municipal 2%, Schools 1% on Retail Sales	...

See page 19 for footnotes.

## PRINCIPAL TAXES AND RATES

## III. Selected Municipal Governments — Continued

Municipality	Taxes on Property and for Owners and Occupants					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 — Continued							
Montreal Metropolitan Area (continued) Jacques Cartier, City	Catholic, Protestant and Neutral 12.5	—	6%	Water Rate \$3 per month, also metered at 30¢ 27¢ and 25¢ per 1000 gallons. Garbage Rate \$4 a year on each dwelling	Real Property — 60% of Real Value Business — 60% of Real Value	—	***
Lachine, City	Catholic 23.9 Mills, Protestant 29.9 Mills, Neutral 31.4 Mills	—	8½%	Water Rate 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 St. Viateur Parish 23 Mills, Ste Madeleine Parish 21 mills, Protestant 30 Mills Neutral 31.5 Mills	—	½% on manufacturers and whole salers, 8½% on retailers	Water Rate 7½%	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% on Retail Sales	***
Verdun, City	Catholic 24.5 Mills, Protestant 28.5 Mills Neutral 30 Mills	—	11%	Water Rate 8%	Real Property — 100% of Real Value Business — 100% of Rental Value Water — 100% of Rental Value	Municipal 2%, on Retail Sales	***
Westmount, City	Catholic 31 Mills, Protestant 36 Mills on Proprietors and 38.5 Mills on Corporations	—	8½%	Water Rate 7½%	Real Property — 100% of Real Value Business — 100% of Rental Value Water — 100% of Rental Value, Rate levied by the City of Montreal	Municipal 2%, Schools 1% on Retail Sales	***
St. Laurent, City	Catholic 25.5 Mills, Protestant 31.5 Mills, Neutral 33 Mills	—	8%	Water metered at different rates	Real Property — 100% of Real Value Business — 100% of Rental Value	Municipal 2%, Schools 1% on Retail Sales	***
Quebec, City ** (May 1, 1955 to April 30, 1956)	Catholic 35.5 Mills, Protestant 35.5 Mills, Neutral 36 Mills	—	18%	Water Rate \$5. minimum Garbage \$8 per dwelling and various Rates for business properties	Real Property — 100% of Real Value Business — 100% of Rental Value	Municipal 2%, Schools 1% on Retail Sales	***
Cap de la Madeleine, City	Catholic, Protestant and Neutral 31 Mills	—	Licences	Water Rate \$3 per month for each service, Garbage 50¢ per month for each house or place of business	Real Property — 50% of Real Value	Municipal 2%, Schools 1% on Retail Sales	***

## III. Selected Municipal Governments - Continued

Municipality	Taxes on Property and for Owners and Occupants					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 — Concluded							
Chicoutimi, City	Catholic, Protestant and Neutral 35 Mills	—	\$20 to \$500	Water Rate \$2 per month, for each service. Meter Rate 20¢ per 1,000 gallons. Industrial and Religious Rate 20¢ per 1,000 gallons on first 100,000 gallons, 10¢ per 1,000 gallons on balance	Real Property — 100% of Real Value	—	...
Hull, City (May 1, 1955 to April 30, 1956)	16.5 Mills	—	5 Mills	Streets and Sidewalks Tax 2 Mills Special Tax 8 Mills	Real Property — 50% of Real Value Business — 100% of Stock in Trade	—	...
Shawinigan Falls, City (July 1, 1955 to June 30, 1956)	Catholic 34 Mills, Protestant 32 Mills	—	Various Rates for different businesses	Water rate varies with service to each house. Special arrangements for industry	Real Property — 100% of Real Value Business — 100% of Rental Value	—	...
Shenbrooke, City	Catholic, Protestant and Neutral 21.5 Mills	—	7%	Rental tax 5% on annual Rental	Real Property — 100% on Real Value Business — 100% on Rental Value	Municipal 2% Schools 1% on Retail Sales	...
Trois Rivières, City	Catholic, Protestant and Neutral 33.4 Mills	—	6%	Water Rate 7.5 Mills on Assessed Value	Real Property — 100% of Real Value Business — 100% of Rental Value	Municipal 2% Schools 1% on Retail Sales	...
Ontario*							
Toronto Metropolitan Area; Municipality of Metropolitan Toronto	See Basis of Assessed Valuations and Percentages Taxed				All municipalities comprising the municipality of Metropolitan Toronto are assessed at a rate of 13.7 Mills, which they in turn include in their own individual tax rates.	—	—
Toronto, City	Public School 44.75 Mills, Separate School 48 Mills	—	Same Rates as for Real Property	—	Real Property — 100% of Real Value Business — Various %'s of Real Value for different businesses	—	—
Etobicoke, Twp.	Public School 34.5 Mills, Separate School 36.74 Mills*	—		—	Real Property — 100% of Real Value Business — Various %'s of Real Value for different businesses	—	—
Scarborough, Twp.	Public School 37.65 Mills, Separate School 37.30 Mills*	—		—	Real Property — 100% of Real Value Business — Various %'s of Real Value for different businesses	—	—
York, Twp.	Public School 37.54 Mills, Separate School 39.96	—		—	Real Property — 100% of Real Value Business — Various %'s of Real Value for different businesses	—	—

See page 19 for footnotes.

## III. Selected Municipal Governments - Continued

Municipality	Taxes on Property and for Owners and Occupants					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* - Continued							
Toronto Metropolitan Area - Concluded; East York, Twp.	Public School 38.5 Mills, Separate School 40.89 Mills	-	Same Rates as for Real Property	-	Real Property - 100% of Real Value (Industrial area re-assessed for 1955) Business - Various %'s of Real Value for different businesses	-	-
North York, Twp.	Public School 36.28 Mills, Separate School 34.93 Mills	-		-	Real Property - 100% of Real Value Business - Various %'s of Real Value for different businesses	-	-
Brantford, City	Public School 74 Mills, Separate School 77 Mills	-		-	Real Property - 100% of Real Value Business - Various %'s of Real Value for different businesses	-	-
Fort William, City	Public School 60 Mills, Separate School 60 Mills	-		-	Real Property - 100% of Real Value Business - Various %'s of Real Value for different businesses	-	-
Guelph, City	Public School 76 Mills, Separate School 76 Mills	-		-	Real Property - 100% of Real Value Business - Various %'s of Real Value for different businesses	-	-
Hamilton, City**	Public School 49 Mills, Separate School 50 Mills	-		-	Real Property - 100% of Real Value Business - Various %'s of Real Value for different businesses	-	-
Kingston, City	Public School 63.95 Mills, Separate School 63.95 Mills	-		-	Real Property - 100% of Real Value (Partial re-assessment for 1955) Business - Various %'s of Real Value for different businesses	-	-
Kitchener, City	Public School 75.5 Mills, Separate School 75.5 Mills	-		-	Real Property - 100% of Real Value (Entire city being re-assessed at present time) Business - Various %'s of Real Value for different businesses	-	-
London, City**	Public School 51.8 Mills, Separate School 58.8 Mills	-		-	Real Property - 100% of Real Value Business - Various %'s of Real Value for different businesses	-	-
Niagara Falls, City	Public School 38.5 Mills, Separate School 36.5 Mills	-		-	Real Property - 100% of Real Value Business - Various %'s of Real Value for different businesses	-	-

See page 19 for footnotes.

## III. Selected Municipal Governments — Continued

Municipality	Taxes on Property and for Owners and Occupants					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* — Concluded							
Oshawa, City	Public School 56.5 Mills, Separate School 56.5 Mills	—	Same Rates as for Real Property	—	Real Property — 100% of Real Value Business — Various %'s of Real Value for different businesses	—	—
Ottawa, City**	Public School 39.25 Mills, Separate School 50.95 Mills	—		—	Real Property — 100% of Real Value Business — Various %'s of Real Value for different businesses	—	—
Peterborough, City	Public School 50.25 Mills, Separate School 57.5 Mills	—		—	Real Property — 100% of Real Value Business — Various %'s of Real Value for different businesses	—	—
Port Arthur, City	Public School 63.5 Mills, Separate School 67 Mills	—		—	Real Property — 100% of Real Value Business — Various %'s of Real Value for different businesses	—	—
St. Catharines, City	Public School 64.75 Mills, Separate School 64.75 Mills	—		—	Real Property — 100% of Real Value Business — Various %'s of Real Value for different businesses	—	—
Sarnia, City	Public School 50.27 Mills, Separate School 57.35 Mills	—		—	Real Property — 100% of Real Value Business — Various %'s of Real Value for different businesses	—	—
Sault Ste. Marie, City	Public School 71.33 Mills, Separate School 81.17 Mills	—		—	Real Property — 100% of Real Value Business — Various %'s of Real Value for different businesses	—	—
Sudbury, City	Public School 47 Mills, Separate School 59 Mills	—		—	Real Property — 100% of Real Value (Re-assessed in 1954 for 1955) Business — Various %'s of Real Value for different businesses	—	—
Timmins, Town	Public School 50.5 Mills, Separate School 50 Mills	—		—	Real Property — 100% of Real Value Business — Various %'s of Real Value for different businesses	—	—
Windsor, City**	Public School 61.5 Mills, Separate School 61.5 Mills	—		—	Real Property — 100% of Real Value Business — Various %'s of Real Value for different businesses	—	—

See page 19 for footnotes.

## III. Selected Municipal Governments — Continued

Municipality	Taxes on Property and for Owners and Occupants					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			
Manitoba*							
Winnipeg Metropolitan Area; Winnipeg, City	45 Mills	—	11%	Greater Winnipeg Water District 5.5 Mills on land values only	Land — 100% of Real Value Buildings, etc. — 66⅔% of Real Value Business — 100% of Rental Value	Electricity and Gas sales 5% of commercial bills, 2½% of Domestic Bills	—
St. Boniface, City	St. Boniface School District 47.86 Mills, Norwood School District 55.09 Mills	—	Various rates for different businesses	Greater Winnipeg Water District 4.66 Mills on land values only	Land — 100% of Real Value Buildings, etc. — 66⅔% of Real Value Business — 100% of Rental Value	—	—
St. James, Municipality	32.84 Mills	32.84 Mills	—	Greater Winnipeg Water District 2.52 Mills on land values only	Land — 100% of Real Value (Re-assessed for 1955) Buildings, etc. — 66⅔% of Real Value (Re-assessed for 1955) Personal Property — 100% of Real Value	—	—
St. Vital, Municipality	85.75 Mills	—	12%	Greater Winnipeg Water District 9 Mills on land values only	Real Property — 100% of Real Value Business — 100% of Rental Value	—	—
Brandon, City	69 Mills	—	12¼%	—	Land — 100% of Real Value Buildings, etc. — 66⅔% of Real Value Business — 100% of Rental Value	—	—
Saskatchewan*							
Moose Jaw, City	Public School 80.8 Mills, Separate School 80.8 Mills	—	80.8 Mills	—	Land — 100% of Real Value Buildings, etc. — 60% of Real Value Business — Area of premises occupied at varying rates for different businesses	—	10% of Admission Price
Prince Albert, City	Public School 70 Mills, Separate School 68.7 Mills	—	Licences	—	Land — 100% of Real Value (Re-assessed for 1955) Buildings, etc. — 60% of Real Value (Re-assessed for 1955)	—	10% of Admission Price
Regina, City	Public School 77.5 Mills, Separate School 77.5 Mills	—	77.5 Mills	—	Land — 100% of Real Value Buildings, etc. — 30% of Real Value Business — Area of premises occupied, at varying rates for different businesses	—	10% of Admission Price
Saskatoon, City	Public School 67.8 Mills, Separate School 67.8 Mills	—	67.8 Mills	—	Land — 100% of Real Value Buildings, etc. — 60% of Real Value Business — Area of premises occupied, at varying rates for different businesses	—	10% of Admission Price

See page 19 for footnotes.

## III. Selected Municipal Governments — Concluded

Municipality	Taxes on Property and for Owners and Occupants					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			
Alberta*							
Calgary, City**	Public School 41 Mills, Separate School 41 Mills	—	8%	—	Land — 100% of Real Value Buildings, etc. — 60% of Real Value Business — 100% of Rental Value	—	—
Edmonton, City**	Public School 48 Mills, Separate School 48 Mills	—	6% to 20%	—	Land — 100% of Real Value Buildings, etc. — Residential 50% of Real Value — Commercial 60% of Real Value Business — 100% of Rental Value	—	—
Lethbridge, City	Public School 54 Mills, Separate School 54 Mills	—	10%	—	Land — 100% of Real Value Buildings, etc. — 60% of Real Value Business — 100% of Rental Value	—	—
Medicine Hat, City	Public School 39 Mills, Separate School 39 Mills	—	10%	—	Land — 100% of Real Value Buildings, etc. — 60% of Real Value Business — 100% of Rental Value	—	—
British Columbia* <sup>5</sup>							
Vancouver Metropolitan Area;					(see footnote 5)		
Vancouver, City	57.83 Mills	—	7%	—	Land — 100% of Real Value Buildings, etc. — 50% of Real Value Business — 100% of Rental Value	—	—
New Westminster, City	49.55 Mills	—	9%	—	Land — 100% of Real Value Buildings, etc. — 20% of Real Value Business — 100% of Rental Value	—	—
North Vancouver, City	51.18 Mills	—	—	—	Land — 100% of Real Value Buildings, etc. — 40% of Real Value	—	—
Burnaby, District	36.5 Mills	—	—	—	Land — 100% of Real Value Buildings, etc. — 75% of Real Value	—	—
Victoria, City**	42.5 Mills	—	—	—	Land — 100% of Real Value Buildings, etc. — 75% of Real Value	—	—
Trail, City	61.4 Mills	—	—	—	Land — 100% of Real Value Buildings, etc. — 50% of Real Value	—	—

\* Water charges, additional to tax rates, are billed to consumers.

\*\* Metropolitan city. See introduction.

\*\*\* An amusement tax levied by the province is shared between the municipality 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 levied on permits, privileges and service charges.

3. 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. School rate varies in different school districts.

5. Municipalities in British Columbia re-assessed for 1955. This was a province wide re-assessment resulting from a new formula for grants for education purposes. New Legislation requires that improvements be assessed at 75% of value for school purposes, and the definition of improvements is broadened for school assessments to include machinery. Municipal assessment of "Buildings, etc." remains on the previous basis in Vancouver and Trail, but the new definition is used in the other municipalities for municipal taxation as well as school taxation, though the percentage taxed varies in some.

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