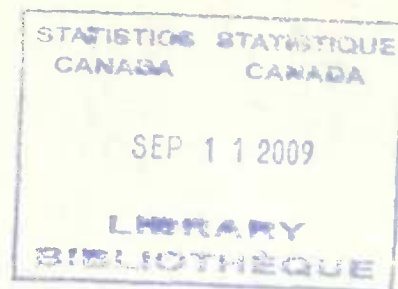


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CANADA



PRINCIPAL TAXES AND RATES

FEDERAL, PROVINCIAL AND SELECTED MUNICIPAL GOVERNMENTS

1956

Memorandum

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PRINCIPAL TAXES AND RATES

1956

INTRODUCTION

This publication contains the principal taxes and rates of government in Canada. The latest tax revisions announced this spring by federal and provincial authorities have been incorporated herein. Data presented in the municipal section was prepared from submissions by municipalities covered in this survey, and the rates apply to the calendar year 1956 unless otherwise stated in the tabular

presentation. Tables have been introduced presenting in summary form taxes and rates contained in this report in respect of federal and provincial governments and the principal taxes imposed at the municipal level in respect of all municipalities within each province.

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

COMMENTARY

I Government of Canada. Only minor revisions were announced in the federal budget speech for 1956. This year the rates of personal income tax which were announced in the spring of 1955, apply for the whole calendar year of 1956. For the previous year the schedule of rates was a composite of the new rates and those in effect prior to July 1, 1955.

Legislation under which the major taxes are imposed by the Government of Canada is:

a) The Income Tax Act. This Act received Royal Assent on June 30, 1948 and took effect on January 1, 1949 for individuals and the fiscal years ending in 1949 for corporations. This represents the first codification since the enactment of income tax legislation in 1917, but does not involve any major changes in the imposition of income tax.

There is a close relationship to the income tax legislation and jurisprudence of Great Britain. This relationship is borne out by such features as that the concept of income does not include capital gain or appreciation and also that there is a partial avoidance of double taxation of corporation profits.

Briefly, income tax is levied directly upon the taxable income of individuals, corporations and upon the taxable Canadian income of a non-resident employed or carrying on business in this country at any time in the year, with the exception of a non-resident covered by terms of a tax treaty. As of August 15, 1956, treaties have been signed with the United Kingdom, the United States, the Republic of Ireland, France, Denmark, Sweden and New Zealand. In addition to income tax, an old age security tax is levied on individuals and corporations. For information on income tax imposed in Quebec, see the provincial section of this commentary.

b) Dominion Succession Duty Act. Succession duties are levied by the Government of Canada. The Succession Duty has two component parts, namely, an estate tax and an inheritance tax. As of August 15, 1956, agreements have been reached with the United Kingdom, the United States, France and the Republic of Ireland for the purpose of avoiding a double imposition of succession duties by Canada

and estate tax by the former countries. Information on the succession duties levied by Ontario and Quebec is contained in Section II of the commentary.

c) Excise Tax Act. Under the Excise Tax Act, a general sales tax is levied by the Government of Canada on the sales price of goods manufactured in Canada and on the dutypaid value of imported goods. This tax, together with an additional rate of 2% imposed under the Old Age Security Act, is payable at the manufacturers level at the time of delivery to the purchaser or by the importer at the time of importation. Through a system of licensing, manufacturers are permitted to purchase or import materials for the manufacture of their taxable goods free from sales tax.

In addition to the general sales tax, there is an excise tax at the manufacturer's level on a number of articles manufactured or imported into Canada.

d) Excise Act. Under this Act a tax is levied on the domestic production of tobacco and on alcoholic products other than wines, both domestic and imported, with certain exemptions.

e) Customs Tariff. Customs duties are charged on most goods entering the country. The basis of measurement and the main rates are shown in the tabular presentation.

II Provincial Governments. Revisions of a minor nature were announced this spring by certain of the provincial governments. In Ontario the tax on pari-mutuel betting was reduced to 6%, a 1% decrease from the previous year. Under the Highway Traffic Act automobile licence rates were increased. The increases ranged from \$3.00 on a four-cylinder motor vehicle to \$14.00 on a sixteen-cylinder motor vehicle. The Amusement Tax in Manitoba has been reduced to rates ranging from 6.7% to 10% of the admission price, while the gasoline tax has been increased to 11 cents. The only noticeable tax change in Alberta was the abolition of the Unearned Increment Tax. In British Columbia the amusement tax rate has been reduced to 10% from 15% of the

admission price. The principal tax structure in the Atlantic Provinces, Quebec and Saskatchewan remains unchanged.

The property tax in Canada is almost exclusively a municipal government levy. However, certain provincial governments impose property taxes of a limited application on special classifications of land, e.g. land in unorganized territories.

In accordance with the 1952 Dominion-Provincial Tax Rental Agreements, the agreeing provinces, that is, all except Quebec, refrain from levying income taxes on individuals and corporations, and in return are compensated by the Government of Canada. The provinces continue to impose income taxes on profits derived from mining and logging operations, both of which are permitted as deductions in computing income under the federal Income Tax Act. Newfoundland, New Brunswick, Ontario, Manitoba, Saskatchewan and British Columbia have imposed taxes on mining and/or logging. Succession duties are levied by the Provinces of Ontario and Quebec. The remaining provinces have withdrawn from this field until March 31, 1957 under their Agreements with the Government of Canada. Tax credits up to one-half of the federal duty are deductible to avoid double taxation in Ontario and Quebec.

The Province of Quebec did not enter into an agreement with the Government of Canada and in 1954 reimposed income tax on individuals at graduated rates. Income tax on corporations was reimposed in 1947. Under the federal Income Tax Act provisions have been made permitting a deduction of 10% of the federal tax payable on income received by individuals and 7% on income earned by corporations within the Province of Quebec. Taxes on paid-up capital and places of business levied by Quebec are deductible from income for federal tax purposes.

Among the other taxes imposed by certain provincial governments is a sales tax on the retail price of goods purchased within their jurisdiction. Specific taxes on tobacco and alcoholic beverages are imposed in Prince Edward Island and Quebec and on tobacco in New Brunswick. Amusement taxes are levied by all provincial governments with the

exception of Saskatchewan, where an amusement tax is imposed at the municipal level. This field is void of federal participation. Rates given for motor vehicle operators' licences exclude the amounts to be set aside for the Unsatisfied Judgment Funds in those provinces which have established such funds.

III Municipal Governments. In Canada, municipalities levy taxes on the value of real property. This is their main source of revenue. The tax rates reported between municipalities vary widely but this is not necessarily indicative of differences in tax burden; relative assessment must also be considered, and may narrow or widen the gap. The coverage of municipalities contained herein has been considerably increased over that of the previous year's report.

Business taxes have a variety of bases, such as assessed value of property, rental value of property, stock-in-trade or on space occupied. Revenues obtained from taxes levied by municipalities provide part of the cost for local improvements and education. Poll taxes are shown for the first time.

Municipalities in metropolitan areas, that is, areas so designated in the Census of Canada, are listed under the name of the area, or if the area is represented only by its major city, such city is indicated as the centre of a metropolitan area by a double asterisk. Metropolitan areas are large cities with 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.

The percentage of real value taxed is that specified by law wherever it is so regulated, and not the actual figure. 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 cooperation of government officials, at all three government levels, is gratefully acknowledged.

The following symbols have been used in tables to indicate:

- ... not appropriate or applicable
- .. figures are not available
- nil or zero
- † general application

TABLES

PRINCIPAL TAXES AND RATES

Summary of Principal Taxes and Rates
Federal and Provincial Governments
 (For detail see Tables 1 to 10)

Category	Government of Canada		Provincial Government
	Basis	Rate	Basis
Income — Personal	Taxable Income: ¹ \$1,000 to over \$400,000 Surtax on Investment Income (See detail for application)	15% to 80% 4%	Taxable Income: \$1,000 to over \$400,000
— Corporations	Taxable Income: ¹ Up to \$20,000 Over \$20,000	20% 47%	Taxable Income:
— Non-Resident (withholding tax)	Income earned in Canada: (a) Dividends paid to parent companies abroad (b) Interest on provincial bonds (c) Other interest, dividends, etc.	5% 5% 15%	
— Gift Tax	Aggregate value of gift (See detail for application)	10% to 28%	
Corporations			Paid up capital Place of business Retail price
Sales (General)	ad valorem ¹	10%	
Automobiles	ad valorem	10%	
Radlos and T.V. sets	ad valorem	15%	
Candy, soft drinks, etc.	ad valorem	10%	
Motorcycles	ad valorem	10%	
Jewellery, clocks, etc.	ad valorem	10%	
Toilet articles and cosmetics	ad valorem	10%	
Chinaware, etc.	ad valorem	10%	
Tobacco	Cigarettes per 1,000 Cigars per 1,000 Manufactured tobacco, per lb. Snokers Accessories Tobacco — raw leaf, per lb.	\$8.00 \$1.00 + 15% \$1.15 10% 28¢	Retail price Cigarettes — retail price Cigars — retail price Other tobacco products
Estates	(a) Size of estate (b) Size of individual succession (c) Relationship	1% to 20% of estate plus 2% to 34% of individuals' share	Direct line Collateral line Strangers Retail price
Alcoholic Products	Domestic potable spirits — per gal. Non-potable for use in the following: Medicine, etc. — gal. Chemical compositions — gal. Prescriptions — gal. Imported spirits taken into bonded manufactory — gal. Canadian brandy — gal. Beer — gal. Wines — 7% or less of absolute alcohol by volume — gal. — over 7% of absolute alcohol by volume — gal. Champagne — gal. Net premium	\$12.00 \$1.50 15¢ \$1.50 30¢ \$10.00 38¢ 25¢ 50¢ \$2.50 2% to 10%	Volume of retail package
Insurance companies			Fire premiums
Automobiles licence			Operator Flat rate Weight Wheelbase Cylinders
Electric companies	Kilowatt hour exported	3/100 of 1¢	
Imports (Customs Tariff)	See detail		
Amusement			Admission price
Motor Fuel			per gallon
Fuel Oil			per gallon
Mining operations			Income (profit)
Logging operations			Income
Land transfer			Purchase price
Security transfer			Sale price — Bonds, etc. Shares under \$1.00 \$1.00 to \$150.00 over \$150.00 Cost of meal Per capita
Meals			
Hospital Insurance			

1. Includes 2% Old Age Security Tax.
 2. For pari-mutuel betting see detail.

Summary of Principal Taxes and Rates
Federal and Provincial Governments
(For detail see Tables 1 to 10)

Provincial Governments									
Rates									
Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.
...	2.3% to 12%	...	...	...	...	...
...	7%	...	...	...	...	...
...	1/10 of 1%	...	...	...	...	...
...	\$20 to \$50	...	...	...	...	...
3%	3%	2%	...	...	3%	...	5%
...	10%	...	...	...	...	...	...	...	...
...	4¢ per 20	1/5¢ per cigarette	...	...	...	...	...
...	1¢ to 3¢	10%	...	...	...	...	...
...	10%	10%	...	...	...	...	...
...	Estate Share	Estate Share	...	...	...	...
...	1.4% - 15% 1% - 10%	2 1/2% - 14% 1 1/2% - 15%	...	...	...	...
...	4% - 20% 1% - 10%	5% - 17% 2 1/2% - 13%	...	...	...	...
...	10% - 30% 2% - 5%	7 1/2% - 35%	...	...	...	...
10%
...	5¢ to 15¢	...	...	...	...	...
8%	...	Not exceeding 3/4 of 1%	9/16 of 1%	1/4 of 1%	1/3 of 1% or less	1/3 of 1%	1%	1/3 of 1%	Not exceeding 1/3 of 1%
\$3.00	\$1.00	\$1.00	\$2.00	\$2.50	\$1.00	\$2.00	\$1.00	\$1.00	\$5.00
\$18.00
...	50¢/cwt.	64.8¢/cwt.	\$12.00 to \$32.00	70¢/cwt.	...	...	...	...	\$10.80 to \$58.50
...	\$9.00 to 100'' plus \$2.50 each additional 5''	\$10.00 to \$20.00	\$10.00 to \$20.00	...
...	\$3.00 to \$49.00	...	...	...	...
5¢	average of 10% ²	average of 10% ²	average of 11% ²	average of 12.5% ²	10% ²	6.7% to 10% ²	... ²	10% - 12.5% ²	10% ²
17¢	13¢	17¢	15¢ (12¢) ³	13¢	11¢	11¢	11¢	10¢	10¢
...	...	1¢	...	...	...	...	...	...	1/2¢
5% ⁴	...	33 1/3%	7% to 9%	4% to 7%	6% to 9%	8%	3% to 12.5%	5	10%
...	9%	...	...	...	10%
...	2.5%	1/5 of 1%	...	...	1/5 of 1% to 1/10 of 1%	...
...	3¢ per \$100.00	3¢ per \$100.00	...	...	...	...
...	1/10 of 1%	1/10 of 1%	...	...	...	...
...	1/4¢ to 4¢	1/4¢ to 4¢	...	...	...	...
...	4¢ + 1/10 of 1%	4¢ + 1/10 of 1%	...	...	...	...
...	5%	...	...	...	...	...
...
...	\$15.00 18 years and over \$5.00 under 18 years \$40.00 Family Maximum	...	...

3. Applicable to diesel fuel.

4. Iron mines 20%.

5. For explanation, see page 15.

PRINCIPAL TAXES AND RATES

I. Government of Canada

Category	Title of act	Legal citation	Basis of measurement of tax	Rate	Tax credits, exemptions, etc
Individuals	The Income Tax Act	R.S. 1952 c. 148	Taxable income	<p>Personal income tax schedule for 1956: 13% on first \$1,000 of taxable income \$130 on \$1,000 plus 15% on next \$1,000 280 " 2,000 " 17% " " 2,000 620 " 4,000 " 20% " " 2,000 1,020 " 6,000 " 24% " " 2,000 1,500 " 8,000 " 28% " " 2,000 2,060 " 10,000 " 33% " " 2,000 2,720 " 12,000 " 38% " " 3,000 3,860 " 15,000 " 43% " " 10,000 8,160 " 25,000 " 48% " " 15,000 15,360 " 40,000 " 53% " " 20,000 25,960 " 60,000 " 58% " " 30,000 43,360 " 90,000 " 63% " " 35,000 65,410 " 125,000 " 68% " " 100,000 133,410 " 225,000 " 73% " " 175,000 261,160 " 400,000 " 78% on excess over \$400,000</p>	<p>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. Maximum tax \$60</p>
			Taxable income	an additional tax of 2% (Old Age Security Tax)	
			Investment income	an additional tax of 4%	<p>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.</p>
Corporations			Taxable income of corporations resident in Canada or doing business in Canada.	18% up to \$20,000 45% over \$20,000	<p>Corporations are allowed a tax credit equal to 7% of their taxable earnings earned in a province which levies a tax on corporation incomes¹ (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.</p>
Non-Resident			Taxable income	an additional tax of 2% (Old Age Security Tax)	
			Withholding tax on income earned in Canada:		<p>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</p>
			(a) Dividends of wholly-owned subsidiary paid to parent company abroad.	5%	
			(b) Interest on provincial bonds.	5%	
			(c) Other interest, dividends, rentals, etc.	15%	
Gift tax			Aggregate value of gift	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 duty	Dominion Succession Duty Act ²	R.S. 1952 cc. 89, 317	(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	<p>Main exemptions³: Estate not exceeding \$50,000 Individuals bequests up to \$1,000 Bequests to non-profit charitable organizations in Canada Gifts to the federal or provincial governments Gifts completed more than three years prior to death Deductions for successions that are dutiable: Widow \$20,000 Widow's dependent children 5,000 each</p>
Customs duties	Customs Tariff	R.S. 1952 cc. 60, 316	Rates are influenced by: Amount of fabrication performed in Canada Extent and character of the market Relative costs of production Revenue aspects Trade agreements	<p>Three main sets of rates: British preferential (lowest) Intermediate — under special agreements with various countries General — apply to all other imports</p>	<p>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.</p>

1. See commentary, page 3, Section II, re Dominion-Provincial Tax Rental Agreement.

2. For further information, see Canada Year Book 1955, pages 1144-48.

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

Category	Title of act	Legal citation	Basis of measurement of tax	Rate	Tax credits, exemptions, etc.
General Sales Tax	Excise Tax Act ¹	R.S. 1952 cc. 100, 320	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, magazines, newspapers and materials used in their production
			ad valorem (Old Age Security Tax)	2%	
Special Excise Tax ³ :					
Automobiles			ad valorem	10%	
Radios and television sets			ad valorem	15%	
Candy, chewing gum, confectionery			ad valorem	10%	
Motorcycles			ad valorem	10%	
Soft drinks			ad valorem	10%	
Jewellery, clocks, watches			ad valorem	10%	
Chinaware, etc.			ad valorem	10%	
Toilet articles and cosmetics			ad valorem	10%	
Tobacco and Smokers' Accessories ⁴					
Cigarettes			per 1,000	\$4.00	
Cigars			ad valorem	15%	
Lighters and matches			ad valorem	10%	
Pipes, ash trays, etc.			ad valorem	10%	
Tobacco — manufactured			per pound	80¢	
Tobacco — Canadian raw leaf			per pound	8¢	
Wines					Excluding imports. Customs duties on imports are set to take into account the taxes levied on domestic production.
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	
Insurance Companies					Excluding marine insurance or mutual corporations insuring schools or churches or deriving 50% of income from insurance on farm property.
Canadian companies other than Lloyds or exchanges			net premium	2%	
Lloyds and exchanges			net premium	3%	
British or foreign companies			net premium	10%	
Tobacco ⁴ — on domestic production	Excise Act	R.S. 1952 cc. 99, 319			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.
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	
Canadian raw leaf tobacco when sold for consumption			per pound	20¢	
Alcoholic Products					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.
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			per gallon	30¢	
Canadian brandy			per gallon	\$10.00	
Beer			per gallon	38¢	
Electric companies	Exportation of Power and Fluids and Importation of Gas Act	S. 1955 c. 14	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.

II. Provincial Governments

TABLE 1. Newfoundland

Category	Title of act	Legal citation	Basis of measurement of tax	Rate	Comments, exemptions, etc.
General sales	Social Security Assessment Act	R.S. 1952, c. 41	retail price	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, meals priced at 50¢ or less, and sales less than 15¢.
Amusements	Cancer Control Tax Act	S. 1953, c. 40	admission per person 16 years and over	5¢	
Motor fuel	Gasoline Tax Act	R.S. 1952, c. 38	per gallon	17¢	
Fire insurance	Insurance Premium (Tax) Act	R.S. 1952, c. 39	premiums charged	8%	Exemptions are allowed for use in operation of vessels, boats or tractors, government departments, in incorporated towns, established municipalities, aircraft, and export from Province. This tax is paid by the policy holder.
Mining operations	Mining Tax Act	R.S. 1952, c. 43	net income	Iron mines — 20% Other — 5%	
Automobiles	Highway Traffic Act	R.S. 1952, c. 94	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

Category	Title of act	Legal citation	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Amusements	Amusement Tax Act	S. 1952, c. 3	admission price pari-mutuel betting pool	10% (Average) 5%	Refunds to fishermen, farmers, exporters of gasoline from the Province, stationary engines operated for manufacturing or industrial purposes — 10¢ per gallon
Motor fuel	Gas Tax Act	R.S. 1951, c. 69	per gallon	13¢	
Tobacco	Health Tax Act	R.S. 1951, c. 71	retail price	10%	
Alcoholic beverages			price of all purchases from government liquor stores	10%	
Automobiles	Highway Traffic Act	R.S. 1951, c. 73	weight per 100 lb. operator	50¢ \$1.00	

TABLE 3. Nova Scotia

Category	Title of act	Legal citation	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Amusements	Theatres and Amusements Act	R.S. 1954, c. 288	admission price pari-mutuel betting pool	10% (Average) 6%	Exemptions to fishing boats, farm services, ferry and coastal boats, cities and towns (where fuel is used in trucks or fire department vehicles).
Motor fuel	Gasoline Tax Act	R.S. 1954, c. 109	per gallon	17¢	
Fuel oil	Fuel Oil Tax	R.S. 1954, c. 107	per gallon	1¢	
Fire insurance	Fire Prevention Act	R.S. 1954, c. 101	premium income	Not to exceed 3/4 of 1%	This tax has not been imposed. Determined by Governor in Council
Automobiles	Motor Vehicle Act	R.S. 1954, c. 184	per 100 lb. operator	64.8¢ minimum of \$10.80 \$1.00	
Long distance telephone calls	Corporations Tax Act	R.S. 1954, c. 57	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.
Mining operations	Gypsum Mining Income Tax Act	R.S. 1954, c. 114	income in excess of \$5,000	33 1/3%	

TABLE 4. New Brunswick

Category	Title of act	Legal citation	Basis of measurement of tax	Rate	Comments, exemptions, etc.
General sales	Social Services and Education Tax Act	R.S. 1952, c. 213	retail price	3%	Exemptions are given to fuel, agricultural feeds and seeds, orthopaedic appliances, production machinery and apparatus, goods purchased for the purpose of being processed, fabricated or manufactured into or incorporated into goods for sale, purchases of foodstuffs, drugs, machinery and implements for fishing and farming, children's clothing and footwear, books, school supplies, goods sold for consumption outside the province, all purchases of 14¢ or less, and meals priced at \$1.00 or less.
Amusements	Theatres, Cinematographs and Amusements Act	R.S. 1952, c. 228	admission price	11% (average)	
Motor fuel Diesel fuel	Gasoline Sales Act	R.S. 1952, c. 98	pari-mutuel betting pool per gallon " "	5% 15¢ 12¢	
Tobacco	Tobacco Tax Act	R.S. 1952, c. 231	retail selling price of tobacco	1/5 of 1¢ per cigarette 1¢ per cigar priced from 6¢ to 19¢; 2¢ per cigar priced from 20¢ to 29¢; 3¢ per cigar priced from 30¢ or over. 10% of retail price of all other tobacco.	Exemptions to fishermen, farmers and other than in motor vehicles on public highways except in repair and construction of bridges and roads.
Fire insurance	Fire Prevention Act	R.S. 1952, c. 86	premium income	9/16 of 1%	
Automobiles	Motor Vehicle Act	R.S. 1952, c. 149	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	
Mining operations	Mining Tax Act	S. 1954, c. 10	operator profits	Graduated from 7% on excess of \$10,000 to 9% over \$5,000,000	Graduated reductions 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

TABLE 5. Quebec

Category	Title of act	Legal citation	Basis of measurement of tax	Rate	Comments, exemptions, etc.
General sales	Retail Sales Tax Act	R.S. 1941, c. 88	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.
Amusements	Amusement Tax Act	R.S. 1941, c. 85	admission price	12.5%	

PRINCIPAL TAXES AND RATES

TABLE 5. Quebec - Concluded

Category	Title of act	Legal citation	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Race-meetings	License Act	R.S. 1941, c. 76	pari-mutuel betting pool	5.5% and up	
Motor fuel	Gasoline Tax Act	R.S. 1941, c. 83	per gallon	13¢	Refunds are allowed for the operation of farm tractors, fishing boats, stationary engines, manufacturing processes, fire pumps and aerial navigation.
Tobacco	Tobacco Tax Act	R.S. 1941, c. 87	Retail price: (a) Cigarettes (b) Cigars selling over 5¢ (c) Manufactured tobacco	1/5¢ per cigarette 10% 10%	No tax on leaf tobacco
Alcoholic beverages	Alcoholic Liquor Act (Tax known as Unemployment Tax)	R.S. 1941, c. 255	up to 13 ounces from 14 oz. to 27 oz. over 27 oz.	5¢ 10¢ 15¢	On spirits purchased in government liquor stores
Meals	Hospital Duty Act	R.S. 1941, c. 89	levied on meals costing over 59¢	5%	
Succession duties	Quebec Succession Duties Act	R.S. 1941, c. 80	Relationship: (1) Direct line (2) Collateral line (3) Strangers	On estate 1.4% to 15% 4% to 20% 10% to 30% On individuals share in estate 1% to 10% 1% to 10% 2% to 5%	Exemptions: Direct Line - aggregate value of estate less than \$10,000; aggregate value passing to one and the same person not exceeding \$10,000. Each child in the first degree under 25 years of age \$1,500. Collateral Line - aggregate value of estate not exceeding \$1,000; aggregate value passing to one and the same person not exceeding \$1,000.
Land transfer	Property Transfer Duty Act	R.S. 1941, c. 79	purchase price	2.5%	On property transferred under the Bankruptcy or Winding-up Acts
Security transfer	Security Transfer Tax Act	R.S. 1941, c. 78	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	
Fire insurance	Fire Prevention Act	R.S. 1941, c. 151	premium income	1/4 of 1%	
Corporations	Corporation Tax Act	S. 1947, c. 33	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.
Mining operations	Quebec Mining Act	R.S. 1941, c. 196	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	
Automobiles	Motor Vehicle Act	R.S. 1941, c. 142	per 100 lb. operator	70¢ \$2.50	
Individuals	Provincial Income Tax Act	S. 1954, c. 17	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 " 7.3% " " " 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

Category	Title of act	Legal citation	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Amusements	Hospital Tax Act	R.S. 1950, c. 170	admission price	10%	Tickets up to 25¢ and certain live stage and concert shows in which Canadian talent is used exclusively are exempt.
Race-meetings	Race Track Tax Act	R.S. 1950, c. 327	pari-mutuel betting pool	6%	
Motor fuel	Gasoline Tax Act	R.S. 1950, c. 157	per gallon	11¢	Exemptions allowed to farmers, fishermen, tourist guides, tourist outfitters, and on aviation fuel.
Diesel fuel	Motor Vehicle Fuel Tax Act	R.S. 1954, c. 114	per gallon	11¢	
Succession duties	Succession Duty Act	R.S. 1950, c. 378	Relationship: (1) Direct line (2) Collateral line (3) Strangers	On estate 2½% to 14% 5% to 17% 7½% to 35% On individuals share in estate 1½% to 15% 2½% to 13%	Exemptions: Direct Line—aggregate value of property less than \$50,000; aggregate value of property passing to one person less than \$50,000. Collateral Line—aggregate value of property less than \$10,000; aggregate value of property passing to one person less than \$10,000. Strangers—aggregate value of property less than \$5,000. 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%
Land transfer	Land Transfer Tax Act	R.S. 1950, c. 198	purchase price	1/5 of 1%	
Security transfer	Security Transfer Tax Act	R.S. 1950, c. 352	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	
Fire insurance	Fire Marshals Act	R.S. 1950, c. 140	premium income	Not in excess of 1/3 of 1%	
Mining operations	Mining Tax Act	R.S. 1950, c. 237	profit	6% on amount over \$10,000 to \$1,000,000 8% " " " \$1,000,000 to \$5,000,000 9% " " " \$5,000,000	
Logging operations	Logging Tax Act	R.S. 1950, c. 216	income	9% on income in excess of \$10,000	
Automobiles	Highway Traffic Act	R.S. 1950, c. 167	cylinders	4 cylinders, if motor vehicle manufactured in or before 1933 \$ 3.00 4 cylinders, if motor vehicle manufactured after 1933 7.00 6 cylinders, up to and including 28 h.p. .. 10.00 6 cylinders, over 28 h.p. 14.00 8 cylinders, up to and including 35 h.p. .. 14.00 8 cylinders, over 35 h.p. 21.00 12 cylinders 35.00 16 cylinders 49.00	
			operator	\$1.00	

TABLE 7. Manitoba

Category	Title of act	Legal citation	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Amusements	Amusements Tax Act	R.S. 1954, c. 4	admission price pari-mutuel betting pool	6.7% to 10% 10%	Exemptions are allowed for admission prices of 30¢ or less
Motor fuel	Gasoline Tax Act	R.S. 1954, c. 99	per gallon	11¢	
Fire insurance	Fires Prevention Act	R.S. 1954, c. 86	premium income	1/3 of 1%	Exemptions are allowed for the operation of agricultural machinery, propelling aircraft, operation of fire apparatus in municipalities, trapping, fishing and prospecting.

TABLE 7. Manitoba — Concluded

Category	Title of act	Legal citation	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Mining operations	Mining Royalty and Tax Act	R.S. 1954, c. 169	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%.
Automobiles	Highway Traffic Act	R.S. 1954, c. 112	wheel base	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 to January 1 st of current year — \$9.00 Exceeding 110" and not exceeding 130" but manufactured previous to January 1932 — \$9.00	Reductions are allowed as follows: 16 th May to 30 th September 5/8 of stated fee 1 st October to 31 st January 1/2 of stated fee 1 st February to end of February 1/4 of stated fee.
			operator	\$2.00	Licence good for two years.

TABLE 8. Saskatchewan

Category	Title of act	Legal citation	Basis of measurement of tax	Rate	Comments, exemptions, etc.
General sales	Education and Hospitalization Tax Act	R.S. 1953, c. 61	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.
Race-meetings	Horse Racing Regulation Act	R.S. 1953, c. 349	pari-mutuel betting pool	5%	Exemptions are allowed to farm services, aviation, road machines within a municipality, used in manufacturing processes, licensed commercial fishermen, coal mining equipment.
Motor fuel	Fuel Petroleum Products Act	R.S. 1953, c. 62	per gallon	11¢	
Hospital insurance	Health Services Act	R.S. 1953, c. 231	annual personal or family charge	Adult \$15.00 Child under 18 years 5.00 Maximum per family 40.00	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.
Fire insurance	Fire Prevention Act	S. 1954, c. 85	premium income	1%	
Mining operations	The Mineral Resources Act	R.S. 1953, c. 47	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).	
Automobiles	Vehicles Act	R.S. 1953, c. 344	wheel base operator	Not exceeding 111" — \$10.00 Exceeding 111" but not 123" — 15.00 " 123" — 20.00 \$1.00	

TABLE 9. Alberta

Category	Title of act	Legal citation	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Amusements	Amusements Act	R.S. 1942, c. 40	admission price pari-mutuel betting pool	10% to 12.5% 5%	Exemptions allowed for agricultural and industrial purposes, operation of aircraft.
Motor fuel	Fuel Oil Tax Act	R.S. 1942, c. 45	per gallon	10¢	

TABLE 9. Alberta - Concluded

Category	Title of act	Legal citation	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Land transfer	Land Titles Act	R.S. 1942, c. 205	purchase price	1/5 of 1% on price to \$5,000 1/10 of 1% on price over \$5,000	
Mining operations	Mineral Taxation Act	S. 1947, c. 10	assessed value of all minerals and flat rate per acre of land	Minerals - determined by Lieutenant-Governor in Council. Minimum tax on minerals \$1.00 per tract. Land - not to exceed 5¢ per acre of land. Minimum 25¢.	
Fire Insurance	Fire Prevention Act	R.S. 1942, c. 266	premium income	1/3 of 1%	
Automobiles	Vehicle and Highway Traffic Act	R.S. 1942, c. 275	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

TABLE 10. British Columbia

Category	Title of act	Legal citation	Basis of measurement of tax	Rate	Comments, exemptions, etc.
General sales	Social Services Tax Act	R.S. 1948, c. 333	retail price	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¢, certain children's clothing and footwear, and meals priced at \$1.00 or less. 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.
Amusements	Hospital Construction Aid Tax Act	R.S. 1948, c. 323	admission price	10%	Proceeds deposited in Hospital Construction Fund
Race-meetings	Parl-mutuel Betting Tax Act	R.S. 1948, c. 330	parl-mutuel betting pool	12%	
Motor fuel	Gasoline Tax Act	R.S. 1948, c. 327	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.
Fuel oil	Fuel Oil Tax Act	R.S. 1948, c. 326	per gallon	1/2¢	
Fire insurance	Fire Marshall Act	R.S. 1948, c. 124	premium income	Not to exceed 1/3 of 1%	Determined by the Lieutenant-Governor in Council
Mining operations	Mining Tax Act	R.S. 1948, c. 329	income	10% on income in excess of \$25,000	Exempt new mines from tax for first three years of production
Logging operations	Logging Tax Act	S. 1953, (2nd), c. 33	income	10% on income in excess of \$25,000	
Automobiles	Motor Vehicle Act	R.S. 1948, c. 227	net weight operator	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 \$5.00	Licence good for 5 years

PRINCIPAL TAXES AND RATES

Summary, by Provinces, of Principal Taxes Levied by Municipalities

Taxes	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia
Real Property	1	†	†	†	†	†	†	†	†	†
Personal Property	2	†	†	†	...	...	3	...	†	...
Business ⁴	†	5	6	†	†	†	†	†	†	7
House hold .....	...	...	6	...	3	...	...	...	...	...
Occupancy .....	...	...	6	8	...	...	...	...	...	...
Rental .....	...	...	...	9	3	...	...	...	...	...
Sales	10	...	...	...	11	...	12	13	...	...
Amusement .....	†	...	...	...	14	...	...	†	...	...
Poll	15	†	†	†	3	3	3	3	3	†

1. Cities of St. John's and Corner Brook and some of the larger towns.
2. Levied on stock-in-trade and known as the Stock Tax.
3. Of limited application.
4. In some instances business licences are applied instead of, or as a supplement to, a business tax.
5. City of Charlottetown.
6. City of Halifax.
7. Cities of Vancouver and New Westminster.
8. City of Fredericton.
9. City of Moncton.
10. On fuel oil, gasoline and coal sales.
11. Provincial legislation permits municipal and school corporations to levy sales taxes which, by agreement, are collected by the province and remitted by it to the corporations.
12. On electricity and gas accounts in the city of Winnipeg.
13. On electricity accounts in urban municipalities.
14. Tax levied by the province and shared with the municipalities.
15. "Service Fees" in towns.

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	
	Real property	Personal property	Business	Other		
Newfoundland						
St. John's, city** ¹	18%	...	18% to 36%	Water tax \$12 to \$18 per year	Real property — Annual rental value Business — Annual rental value	Sales tax — 1¢ per gallon on fuel oil sales Amusement tax — 10% of admission price
Prince Edward Island*						
Charlottetown, city	27.5 mills	27.5 mills	27.5 mills	...	Real property — 66 2/3% of real value Personal property — 66 2/3% of real value Business — Various %'s of real value for different businesses	Education tax — \$25 per year on all males 21 to 60 and \$12 per year on all females 21 to 55 who are earning \$1,200 per year
Nova Scotia*						
Halifax Metropolitan Area: Halifax, city	Property of a residential character 14 mills Property of a business character 47.5 mills	...	47.5 mills	Household tax 14 mills occupancy tax 14 mills	Real property — 100% of real value Business — 50% of real value Household — 10% of real value Occupancy — 25% of real value if occupancy is for any purpose other than residential or business. (The entire city was re-assessed on 1955 values. By an act of legislature this assessment was reduced by 15% and the 1956 tax rates were struck on the adjusted values)	Poll tax — All residents over 21 years earning \$750 per year are taxed at a rate of \$10 per year

See Page 24 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			
	Real property	Personal property	Business	Other				
Nova Scotia* — Concluded								
Halifax Metropolitan Area — Concluded: Dartmouth, town	36 mills	36 mills	...	...	Real property — 90% of real value Personal property — 50% of real value	Poll tax — All residents between the ages of 21 and 60 years pay a tax of \$20 per year
Glace Bay, town	95 mills	95 mills	...	...	Real property — 40% of real value Personal property — 40% of real value	Poll taxes — All males \$20 per year; females over 21 years earning \$1,000 or more in previous year — \$10
Sydney, city	87 mills	87 mills	...	...	Real property — 33 1/3% of real value Personal property — 33 1/3% of real value	Poll tax — All males 21 to 60 years — rates as follows: assessed \$300 or less — \$8; assessed over \$300 — \$4; not assessed — \$15
New Brunswick*								
Saint John Metropolitan Area: Saint John, city	54 mills	54 mills	54 mills	...	Real property — 100% of real value Personal property — 100% of real value Business — Merchants or traders based on gross sales of previous year and various %'s for different businesses ranging from 7½% to 25%. All others at 60%, 112% or 150% of assessed value of premises occupied	Poll tax — \$20.00 per year for all persons over 21 except unemployed females, domestic maids and old age pensioners with no other means of support		
Lancaster, city	Average rate 52.85 mills	Average rate 52.85 mills	...	...	Real property — 100% of real value Personal property — Cars and trucks—60% of real value Other — 75% of real value	Poll tax — All employed persons 21 to 60. Males \$12.87 to \$19.61, females \$10.00
Fredericton, city	46.7 mills	Motor vehicles only — passenger cars \$15; trucks \$22 to \$45; buses \$150; motor-cycles \$4.50	46.7 mills	Occupancy 46.7 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 if home owner — 100% of rent paid if unheated — 85% of rent paid if heated	Poll tax — All male residents 21 years and over not assessed occupancy tax, pay \$15 per year. All other residents pay \$10 per year with some exceptions		
Moncton, city	39 mills	39 mills	...	Rental 39 mills	Real property — 100% of real value 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	Poll tax—All males and females 21 to 65 years who are assessed for real property, personal property or rental pay \$5 per year; if not assessed the rate is \$10 per year. There are some exceptions		
Quebec								
Municipality	Real property	Business	Other	Basis of assessed valuations and percentages taxed		Sales	Amusement	Poll
Montreal Metropolitan Area: Montreal, city 2 (May 1, 1956 to April 30, 1957)	Catholic 23.66 mills Protestant and Jewish 27.66 mills neutral 32.16 mills, 8% surtax except on school taxes	General rate 12.15% special rates on premises retailing alcoholic beverages, on retail premises and on banks and bank branches 8% surtax is imposed on above rates	Water tax — general rate 7½% of annual rental value 3, 8% surtax on water rates	Real property — 100% of real value Business — 100% of rental value		Municipal 2% schools 1% on retail sales	This tax is levied by province and shared with municipalities.	...
Lachine, city	Catholic (Lachine) 24.9 mills Catholic (St. Sacrement) 20.9 mills Protestant 20.9 mills neutral 31.4 mills	8½%	...	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	For detail see provincial section	...

See page 24 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	Poll
	Real property	Business	Other				
Quebec — Continued							
Montreal Metropolitan Area — Concluded: Outremont, city	Catholic St. Viateur parish 23 mills Ste. Madeleine parish 21 mills Protestant 30 mills neutral 31.5 mills	½% to 1% on manufacturers and wholesalers, 8½% on retailers	..	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	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 — 66⅔% of real value Business — 66⅔% of rental value Water — 66⅔% of rental value	Municipal 2% schools 1% on retail sales		...
Westmount, city	Catholic 28.5 mills Protestant and Jewish 34.5 mills neutral 36 mills	8½%	..	Real property — 100% of real value Business — 80% of rental value	Municipal 2% schools 1% on retail sales		...
St. Laurent, city	Catholic 26.5 mills Protestant 31.5 mills neutral 33 mills	8%	Water metered at different rates	Real property — 50% of real value Business — 100% of rental value	Municipal 2% schools 1% on retail sales	This tax is levied by	...
LaSalle, town	Catholic 24 mills Protestant 29 mills neutral 30.5 mills	5% also special taxes on different businesses	..	Real property — 80% of real value Business — 100% of rental value. Maximum tax \$2,000. Maximum special tax \$200.	Municipal 2% schools 1% on retail sales	province and shared with	...
Montreal North, town	Catholic 24.7 mills Protestant 29.7 mills neutral 31.2 mills	...	..	Real property — 100% of real value	Municipal 2% schools 1% on retail sales	municipalities	...
Mount Royal, town	Catholic 20 mills Protestant 30 mills neutral 31.5 mills	8½%	..	Real property — 100% of real value Business — 100% of annual rental value	Municipal 2% schools 1% on retail sales	For detail see provincial section	...
Quebec, city** (May 1, 1956 to April 30, 1957)	Catholic 23 mills Protestant 23 mills neutral 23.5 mills	18%	Water rate \$1 garbage rate \$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	10 mills	..	Real property — 65% of real value Business — 100% of real value of stock-in-trade	Municipal 2% schools 1% on retail sales		...
Chicoutimi, city	Catholic, Protestant and neutral 31.5 mills	\$20 to \$500	...	Real property — 100% of real value	Municipal 2% schools 1% on retail sales		...

See page 24 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	Poll
	Real property	Business	Other				
Quebec — Concluded							
Granby, city	Catholic 29.3 mills Protestant 31.3 mills	6%	Water rate \$20 annual rate per dwelling and 6% of annual rental value for businesses. Tenants 4% annual rental value, Garbage \$5.20 per dwelling	Real property — 100% of real value Business — 100% of annual rental value	Municipal 2% schools 1% on retail sales		\$5 per year
Hull, city (May 1, 1956 to April 30, 1957)	Catholic and Protestant 41.5 mills	5 mills	...	Real property — 50% of real value Business — 100% of stock-in-trade	...		...
Joliette, city	Catholic 28.5 mills neutral 26 mills	...	..	Real property — 100% of real value	Municipal 2% schools 1% on retail sales		...
Jonquiere, city	33.5 mills	Licences	..	Real property — 50% of real value	Municipal 2% schools 1% on retail sales	This tax is levied by province and shared with municipalities	...
St. Hyacinthe, city	Catholic 23 mills Protestant 23 mills	7½%	..	Real property — 100% of real value Business — 100% of rental value	Municipal 2% schools 1% on retail sales	For detail see provincial section	...
St. Jean, city	Catholic 20 and 22.5 mills Protestant 20 mills	10 mills	Household and tenant tax 6%	Real property — 100% of real value Business — 100% of real value of stock-in-trade Household and tenant — 100% of annual rental value	Municipal 1% schools 1% on retail sales		...
Salaberry-de-Vulleyfield, city	Catholic 26 mills Protestant 26 mills	...	..	Real property — 100% of real value	Municipal 2% schools 1% on retail sales		...
Shawinigan Falls, city	36 mills	Various rates for different businesses	..	Real property — 100% of real value Business — 100% of rental value	...		...
Sherbrooke, city	Catholic, Protestant and neutral 23 mills	7%	Rental tax — 5% on annual rental. Garbage tax \$10 per dwelling	Real property — 70% on real value Business — 100% on rental value	Municipal 2% schools 1% on retail sales		\$5 on males 21 years and over
Thetford Mines, city	Catholic 17.5 mills Protestant 20 mills neutral 17.5 mills	..	..	Real property — 90% of real value	Municipal 2% schools 1% on retail sales		...

See page 24 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	
	Real property and business		
Ontario*			
Toronto Metropolitan Area: Municipality of Metro- politan Toronto	See basis of assessed valuations and percentages taxed	The municipalities which comprise the Municipality of Metro- politan Toronto are levied on by the metropolitan corporation in proportion to their relative assessments for general and educa- tional purposes. Each area municipality then levies against its tax payers both for its own purposes and for its share of the metropolitan levy. The levy of the metropolitan corporation was equivalent to 15.46 mills in the area municipalities tax levies shown below. A uniform assessment is in effect throughout the area.	...
Toronto, city	Public school 47.25 mills Separate school 49.95 mills	Real property — 100% of real value Business — Various %'s of real value for different businesses	...
Forest Hill, village	Public school 41 mills Separate school 41.5 mills	Real property — 100% of real value Business — Various %'s of real value for different businesses	...
Leaside, town	Public school 31.52 mills Separate school 34.89 mills	Real property — 100% of real value Business — Various %'s of real value for different businesses	...
Long Branch, village	Public school 45 mills Separate school 47.52 mills	Real property — 100% of real value Business — Floor space occupied	...
Mimico, town	Public school 39 mills Separate school 39 mills	Real property — 100% of real value Business — Various %'s of real value for different businesses	...
New Toronto, town	Public school 36.65 mills Separate school 40.29 mills	Real property — 100% of real value Business — Various %'s of real value for different businesses	...
Swansea, village	Public school 34.79 mills Separate school 38.37 mills	Real property — 100% of real value Business — Various %'s of real value for different businesses	...
Weston, town	Public school 43.9 mills Separate school 47.9 mills	Real property — 100% of real value Business — Various %'s of real value for different businesses	...
Etblcoke, twp.	Public school 39.1 mills Separate school 41.9 mills	Real property — 100% of real value Business — Various %'s of real value for different businesses	...
Scaroorough, twp.	Public school 42.3 to 47.9 mills Separate school 39.1 to 44.7 mills 4	Real property — 100% of real value Business — Various %'s of real value for different businesses	...
York, twp.	Public school 41.21 mills Separate school 42.9 mills	Real property — 100% of real value Business — Various %'s of real value for different businesses	...
East York, twp.	Public school 42 mills Separate school 43.05 mills	Real property — 100% of real value Business — Various %'s of real value for different businesses	...
Hamilton Metropolitan Area: 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	Poll tax — All males 21 to 60 years not otherwise asses- sed pay \$5 per year
Dundas, town	Public school 53 mills Separate school 53 mills	Real property — 100% of real value Business — Various %'s of real value for different businesses	...
Burlington, town	Public school 82 mills Separate school 82 mills	Real property — 100% of real value Business — Various %'s of real value for different businesses	...
London, city**	Public school 53.3 mills Separate school 60.3 mills	Real property — 100% of real value Business — Various %'s of real value for different businesses	Poll tax — Single males over 21 who are neither tenants nor owners pay \$5 per year
Ottawa Metropolitan Area: Ottawa, city	Public school 38.15 mills Separate school 50.15 mills	Real property — 100% of real value Business — Various %'s of real value for different businesses	...
Eastview, town	Public school 61.8 mills Separate school 62 mills	Real property — 100% of real value Business — Various %'s of real value for different businesses	...

See page 24 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	
	Real property and business		
Ontario* - Continued			
Windsor Metropolitan Area: Windsor, city**	Public school 61 mills Separate school 61 mills	Real property - 100% of real value Business - Various %'s of real value for different businesses	...
Riverside, town	Public school 73 mills Separate school 73 mills	Real property - 100% of real value Business - Various %'s of real value for different businesses	...
Belleville, city	Public school 78 mills Separate school 78 mills	Real property - 100% of real value Business - Various %'s of real value for different businesses	...
Brantford, city	Public school 71.39 mills Separate school 54.39 mills	Real property - 100% of real value Business - Various %'s of real value for different businesses	Poll tax - All males 21 to 60 years not otherwise assessed pay \$5 per year
Chatham, city	Public school 54 mills Separate school 54 mills	Real property - 100% of real value Business - Various %'s of real value for different businesses	...
Fort William, city	Public school 62.5 mills Separate school 62.5 mills	Real property - 100% of real value Business - Various %'s of real value for different businesses	Poll tax - All males 21 to 60 years not otherwise assessed pay \$7 per year
Galt, city	Public school 48 mills Separate school 48 mills	Real property - 100% of real value Business - Various %'s of real value for different businesses	Poll tax - All males 21 to 60 years not otherwise assessed pay \$10 per year
Guelph, city	Public school 85 mills Separate school 85 mills	Real property - 100% of real value Business - Various %'s of real value for different businesses	Poll tax - All males 21 to 60 years not otherwise assessed pay \$10 per year
Kingston, city	Public school 69.87 mills Separate school 69.87 mills (The above mill rates include 3.55 mills for garbage and ash collection and applicable to real property only)	Real property - 100% of real value Business - Various %'s of real value for different businesses	...
Kitchener, city	Public school 44.5 mills Separate school 44.5 mills	Real property - 100% of real value (re-assessed for 1956) Business - Various %'s of real value for different businesses	Poll tax - All males 21 to 60 years not otherwise assessed pay \$10 per year
Niagara Falls, city	Public school 42 mills Separate school 42 mills	Real property - 100% of real value Business - Various %'s of real value for different businesses	Poll tax - All males 21 to 60 years not otherwise assessed pay \$5 per year
North Bay, city	Public school 44.75 mills Separate school 52.5 mills	Real property - 100% of real value Business - Various %'s of real value for different businesses	...
Oshawa, city	Public school 61 mills Separate school 61 mills	Real property - 100% of real value Business - Various %'s of real value for different businesses	Poll tax - All males 21 to 60 years not otherwise assessed pay \$10 per year
Owen Sound, city	Public school 71.5 mills Separate school 71.5 mills	Real property - 100% of real value Business - Various %'s of real value for different businesses	...
Peterborough, city	Public school 54.5 mills Separate school 60 mills	Real property - 100% of real value Business - Various %'s of real value for different businesses	Poll tax - All males 21 to 60 years not otherwise assessed pay \$5 per year
Port Arthur, city	Public school 66.5 mills Separate school 59.55 mills	Real property - 100% of real value Business - Various %'s of real value for different businesses	Poll tax - All males 21 to 60 years not otherwise assessed pay \$8 per year
St. Thomas, city	Public school 54.75 mills Separate school 54.75 mills	Real property - 100% of real value Business - Various %'s of real value for different businesses	Poll tax - All males 21 to 60 years not otherwise assessed pay \$6 per year
Sarnia, city	Public school 54.2 mills Separate school 63.9 mills	Real property - 100% of real value Business - Various %'s of real value for different businesses	...
St. Marys, city	Public school 74.75 mills Separate school 83.27 mills	Real property - 100% of real value Business - Various %'s of real value for different businesses	Poll tax - All males 21 to 60 years not otherwise assessed or if taxed less than poll tax pay \$10 per year

See page 24 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	
	Real property and business		
Ontario* — Concluded			
Stratford, city	Public school 70.7 mills Separate school 70.7 mills	Real property — 100% of real value Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years not otherwise assessed pay \$10 per year
Sudbury, city	Public school 55 mills Separate school 65.6 mills	Real property — 100% of real value Business — Various %'s of real value for different businesses	...
Welland, city	Public school 71.5 mills There is no mill rate for separate schools	Real property — 100% of real value Business — Various %'s of real value for different businesses	Poll tax — Male residents 21 to 60 years not otherwise assessed — \$5 per year
Woodstock, city	Public school 51.5 mills Separate school 51.5 mills	Real property — 100% of real value Business — Various %'s of real value for different businesses	...
Timmins, town	Public school 52.2 mills Separate school 57.5 mills	Real property — 100% of real value Business — Various %'s of real value for different businesses	Poll tax — Male residents 21 to 60 years not otherwise assessed pay \$10 per year

Manitoba*

Municipality	Real property	Personal property	Business	Other	Basis of assessed valuations and percentages taxed	Other taxes
Winnipeg Metropolitan Area: Winnipeg, city	44 mills	...	6% to 20%	Greater Winnipeg water district 5 mills on land values only	Land - 100% of real value (older properties re-assessed for 1956) Buildings, etc. - 66 2/3% of real value (older properties re-assessed for 1956) Business - 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 district 53.28 mills Norwood school district 53.71 mills	...	5 1/2% to 8%	Greater Winnipeg water district 4.78 mills on land values only	Land - 100% of real value Buildings, etc. - 66 2/3% of real value Business - 100% of rental value	...
St. James, city	St. James school district 34.75 mills Brooklands school district 48.43 mills	...	4% to 10%	Greater Winnipeg water district 4.77 mills on land values only	Land - 100% of real value Buildings, etc. - 66 2/3% of real value Business - 100% of rental value	...
Transcona, town	97.5 mills	97.5 mills	12 1/2%	Greater Winnipeg water district 4.3 mills on land values only	Land - 100% of real value Buildings, etc. - 20% of real value Personal property - 100% of real value	...
East Kildonan suburban municipality	46 mills	44.5 mills	10%	...	Land - 100% of real value Buildings, etc. - 66 2/3% of real value Personal property - 100% of real value of stock and fixtures Business - 100% of rental value	...
Fort Garry suburban municipality	45.64 mills	45.64 mills	10%	Greater Winnipeg water district 4.18 mills on land values only. Scavenging service 2 mills on assessment with minimum of \$7	Land - 100% of real value (re-assessed for 1956) Buildings, etc. - 66 2/3% of real value (re-assessed for 1956) Personal property - 100% of real value Business - 100% of rental value	...

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	
	Real property	Personal property	Business	Other		
Manitoba* — Concluded						
Winnipeg Metropolitan Area — Concluded; West Kildonan suburban municipality	81 mills	81 mills	4% to 10%	...	Land — 100% of real value Buildings, etc. — 66% of real value Business — 100% of rental value (Imposed for first time, 1956)	...
Brandon, city	70 mills	...	Hotels 12% other businesses 14½%	...	Land — 100% of real value Buildings, etc. — 66 2/3% of real value Business — 100% of rental value	...
Saskatchewan*						
Municipality	Real property	Business	Basis of assessed valuations and percentages taxed		Other taxes	
Moosajaw, city	Public school 83.9 mills Separate school 83.9 mills	83.9 mills	Land — 100% of real value Buildings, etc. — 60% of real value Business — Area of premises occupied at varying rates for different businesses		Poll tax — All single persons earning more than \$750 per year pay \$5 per year Amusement tax — 10% of admission price	
Prince Albert, city	Public school 73.5 mills Separate school 67.9 mills	Licences	Land — 100% of real value Buildings, etc. — 60% of real value		Amusement tax — 10% of admission price	
Regina, city	Public school 80 mills Separate school 80 mills	80 mills	Land — 100% of real value Buildings, etc. — 30% of real value Business — Area of premises occupied at varying rates for different businesses		Amusement tax — 10% of admission price	
Saskatoon, city	Public school 72 mills Separate school 72 mills	72 mills	Land — 100% of real value Buildings, etc. — 60% of real value Business — Area of premises occupied at varying rates for different businesses		Poll tax — Each single person over 21 years who is not a property owner, has been a resident for 3 months and earns a minimum of \$75 per month pays \$5 per year Amusement tax — 10% of admission price	
Alberta*						
Calgary, city**	Public school 40 and 43 mills Separate school 40 and 43 mills	8%	Land — 100% of real value Buildings, etc. — 60% of real value Business — 100% of rental value		...	
Edmonton Metropolitan Area: Edmonton, city	Public school 51 mills Separate school 51 mills	6% to 20%	Land — 100% of real value Buildings, etc. — Single family dwellings 50%. All others 60% Business — 100% of rental value		...	
Jasper Place, town	Public school 43 mills Separate school 43 mills	30 mills	Land — 100% of real value Buildings, etc. — 100% of real value Business — 100% of rental value		...	
Medicine Hat, city	Public school 40 mills Separate school 40 mills	10%	Land — 100% of real value Buildings, etc. — 60% of real value Business — 100% of rental value		...	
Lethbridge, city	Public school 59 mills Separate school 59 mills	10%	Land — 100% of real value (re-assessed for 1956) Buildings, etc. — 60% of real value Business — 100% of rental value		...	

See page 24 for footnotes.



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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	
	Real property	Business		
British Columbia *				
Vancouver Metropolitan Area: Vancouver, city	52.91 mills	7%	Land — 100% of real value Buildings, etc. — 50% of real value for municipal purposes — 75% of real value for school purposes Business — 100% of rental value	...
New Westminster, city	50.82 mills	9%	Land — 100% of real value Buildings, etc. — 20% of real value for municipal purposes — 75% of real value for school purposes Business — 100% of rental value	Poll tax — All males pay \$5 per year with certain exemptions
North Vancouver, city	50.33 mills	...	Land — 100% of real value Buildings, etc. — 40% of real value for municipal purposes 75% of real value for school purposes	...
Burnaby, district	37.5 mills	...	Land — 100% of real value Buildings, etc. — 75% of real value	...
Coquitlam, district	40.87 mills	...	Land — 100% of real value Buildings, etc. — 40% of real value for municipal purposes — 75% of real value for school purposes	Poll tax — All males pay \$5 per year with certain exemptions
North Vancouver, district	53.87	...	Land — 100% of real value Buildings, etc. — 40% of real value for municipal purposes — 75% of real value for school purposes	...
Richmond, district	37 mills	...	Land — 100% of real value Buildings, etc. — 75% of real value	...
Surrey, district	38 mills	...	Land — 100% of real value Buildings, etc. — 50% of real value for municipal purposes — 75% of real value for school purposes	Poll tax — All males pay \$5 per year with certain exemptions
West Vancouver, district	41.89 mills	...	Land — 100% of real value Buildings, etc. — 50% of real value for municipal purposes — 75% of real value for school purposes	...
Victoria Metropolitan Area: Victoria, city	44.5 mills	...	Land — 100% of real value Buildings, etc. — 75% of real value	Poll tax — All males pay \$5 per year with certain exemptions. There is also a \$2 per year road tax.
Esquimalt, district	31 mills	...	Land — 100% of real value Buildings, etc. — 75% of real value	...
Oak Bay, district	28.4 mills	...	Land — 100% of real value Buildings, etc. — 75% of real value	Road tax — All non-property owners 21 to 60 years pay \$2 per year
Saanich, district	School district No. 61 31.5 mills School district No. 63 31 mills	...	Land — 100% of real value Buildings, etc. — 75% of real value	...
Trail, city	68.2 mills	...	Land — 100% of real value Buildings, etc. — 50% of real value for municipal purposes — 75% of real value for school purposes	..

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

** Metropolitan municipality. 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¢ additional for each extension set.

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. Rates vary from ward to ward according to services provided.