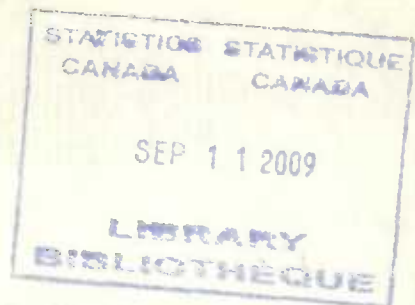


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PRINCIPAL TAXES AND RATES

FEDERAL, PROVINCIAL AND SELECTED MUNICIPAL GOVERNMENTS

1958

Memorandum

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PRINCIPAL TAXES AND RATES

1958

INTRODUCTION

The purpose of this Memorandum is to present certain data on the more important revenue producing taxes and rates of government in Canada. The latest tax revisions announced by federal and provincial government authorities prior to the date of publication have been included.

With regard to the municipal section, the data was prepared from questionnaire forms completed by officials of the municipalities included in the survey, and apply to the calendar year 1958 unless otherwise noted in the tabular presentation.

COMMENTARY

I. Government of Canada. Federal tax rates were changed to some extent from those applying after the budget of March 4th, 1957, through legislative amendments introduced following discussion, on December 6th, 1957, of the estimates of the Department of Finance. The Minister announced then that the lowest rate of corporation income tax would apply below \$25,000 instead of \$20,000, as of January 1, 1958; that the excise tax on automobiles was reduced from 10% to 7½% immediately; and that personal income tax rates in the two lowest brackets would be reduced from 13% and 15% to 11% and 14% respectively, while allowances for dependants would be increased \$100.

The budget presented June 17th, 1958, to the first session of the 24th Parliament announced no major changes in tax rates.

It provided for numerous minor changes in the Income Tax Act. Exemptions for medical expenses and for dependants and wives were amended, as were deductible expenses of oil and gas producers. The allowable deductions for charitable contributions made by corporations were raised from 5% to 10% of income. Legislation was forecast to add to gift tax exemptions provision for one tax-free gift from one spouse to another of ownership of the home they occupy, or from parent to child of a farm, up to the value of \$10,000. Refunds of gift tax paid within three years of death are to be allowed in the full amount by which the gift tax exceeds the succession duty on the gift. Depletion allowance claims in respect of dividends from non-resident companies will not be allowed after 1958.

An estate tax bill will likely be re-introduced in the present session, and is to replace the Succession Duty Act.

A number of exemptions from excise tax were added to the present list, affecting chiefly municipalities and farmers. Immediate action on repeal of the "magazine tax" on special editions of non-Canadian periodicals was recommended.

The greater part of the budgetary revenue of the Government of Canada is derived from taxes imposed under the following legislation:

(a) The Income Tax Act, under which income tax is levied directly on the taxable income of individuals, corporations, and on the taxable Canadian

income of non-residents employed or carrying on business in Canada at any time in the year with the exception of non-residents covered by terms of a tax treaty. Such treaties have now been signed with the United Kingdom, the United States of America, the Republic of Ireland, France, Denmark, Sweden, New Zealand, the Federal Republic of Germany, Australia, South Africa, the Netherlands, and Belgium, the Belgian Congo and the Territory of Ruanda-Urundi. In addition to income tax, an old age security tax is levied on individuals and corporations. For additional information on income taxes imposed by the Provinces of Quebec and Ontario, see the provincial section of this commentary.

(b) Dominion Succession Duty Act. Under this Act succession duties are levied by the Government of Canada. Agreements have now been reached with the United Kingdom, the United States, France, South Africa 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 this commentary.

(c) Excise Tax Act. Under this Act, a general sales tax of 8% is levied by the Government of Canada on the sale price of goods manufactured in Canada and on the duty paid value of imported goods. This tax, together with an additional rate of 2% imposed under the Old Age Security Act, is payable at the manufacturer's 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 in, or imported into Canada.

(d) Excise Act. Under this Act taxes are levied on the domestic production of tobacco and alcoholic products other than wines.

(e) Customs Tariff. Under this legislation most imported goods are subject to customs duties.

II. Provincial Governments. Changes in the tax structures of the provinces for 1958 were not extensive. In Newfoundland the exemption of meals from sales tax was lowered to 17 cents or less from 50

cents or less, and general exemption from sales tax was increased to 17 cents from 15 cents.

In Ontario motor vehicle licence fees were changed to apply more equitably on the basis of horsepower and number of cylinders, and the tax on diesel fuel was reduced from 20 cents to 18½ cents per gallon.

In Manitoba there was a general lowering of the amusement tax rates.

In Alberta some changes were made in the amusement tax structure, and motor vehicle operators' licences are now issued on a five year basis.

The Province of Quebec has no tax rental agreement with the Government of Canada and continues to levy its own succession duties, and income taxes on corporations and individuals. For the 1958 taxation year the exemption of one hundred and fifty dollars for certain dependants qualified for family allowances has been increased to two hundred and fifty dollars, and for certain dependants not qualified for family allowances, from four hundred dollars to five hundred dollars; recovery is provided for, in whole or in part, from the provincial income taxpayer, of the additional three per cent deduction from federal income tax to be allowed those taxpayers by the Government of Canada. The extent of the recovery depends on the percentage which the taxpayer's provincial income tax is of his federal income tax.

Ontario retains the right to levy corporation income tax, and succession duties. With regard to the latter, in both Ontario and Quebec an outright reduction of 50% of Dominion succession duties is allowable in respect of estates of persons deceased on or after April 1, 1957.

The other provinces, by agreement with the Government of Canada, have withdrawn from the field of succession duties and individual and corporation income taxes.

In both Ontario and Quebec taxes on paid up capital and places of business are deductible from income for federal tax purposes; also, under the federal Income Tax Act, a tax credit in the amount of 9% of taxable earnings of corporations within these provinces is allowed from the federal tax payable on corporation income.

In those provinces which impose income taxes on profits derived from mining and/or logging operations, i.e. Newfoundland, New Brunswick, Quebec, Ontario, Manitoba, Saskatchewan and British Columbia, these taxes are allowed as deductions in computing income under the federal Income Tax Act.

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. Data shown in respect of motor vehicles are for private passenger vehicles only. Rates shown 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.

The 1958-59 budget of the Province of Newfoundland had not been presented to the legislature when this memorandum was sent for printing. It may introduce tax changes affecting the 1958-59 fiscal year, and should be referred to when available.

III. Municipal Governments. The principal source of revenue of municipal governments in Canada is from taxes levied on the value of real property. 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 percentage in a survey of this type. Because of this variation in determining taxable assessment there is a corresponding wide variation in tax rates between municipalities, but these cannot be regarded as indicating differences in tax burden. It is obvious that consideration must also be given to the relative assessments.

The 1958 tax rate information was requested from all major cities and some other municipalities in metropolitan areas. The coverage is practically the same as for the preceding year. All replies received have been incorporated in this report. A few municipalities had not replied by the date on which it was necessary to submit the report for printing, possibly due to the fact that they had not yet struck their tax rates for the year.

Where tax rates are shown in mills it means in mills per dollar of assessed valuations taxed. For example, the tax rate for public school supporters in the City of Ottawa is 40.85 mills on each dollar of taxable assessment, or \$40.85 per thousand dollars.

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. Because metropolitan areas are large cities with separately governed satellite communities, different tax rates may apply in different parts of the areas.

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.

TABLES

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	11% ¹ to 78% ¹	Taxable income
	Surtax on investment income (See detail for application)	4%	
- Corporations	Taxable income:		Taxable income
	\$25,000 and under	20% ²	
	On excess over \$25,000	47% ²	
- Non-resident (withholding tax)	Income earned in Canada:		
	(a) Dividends paid to parent companies abroad	5%	
	(b) Interest on provincial bonds	5%	
	(c) Other interest, dividends, etc.	15%	
- Gift tax	Aggregate value of gift (See detail for application)	10% to 28%	
Corporations			Paid up capital Place of business
Sales (general)	ad valorem	10% ³	Retail price
Automobiles	ad valorem	7½%	
Radios, T.V. sets, phonographs	ad valorem	15%	
Jewellery, clocks, etc.	ad valorem	10%	
Toilet articles and cosmetics	ad valorem	10%	
Playing cards	Per pack	20¢	
Tobacco	Cigarettes per 1,000	\$8.00	Retail price
	Cigars per 1,000	\$1.00 + 15%	Cigarettes - retail price
	Manufactured tobacco, per lb.	\$1.15	Cigars - retail price
	Smokers accessories	10%	Other tobacco products
	Tobacco - raw leaf, per lb.	10¢	
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
Alcoholic products	Domestic potable spirits - per gal.	\$12.00	Retail price
	Non-potable for use in the following:		Volume of retail package
	Medicine, etc. - gal.	\$1.50	
	Chemical compositions - gal.	15¢	
	Prescriptions - gal.	\$1.50	
	Imported spirits taken into bonded manufactory - gal.	30¢	
	Canadian brandy - gal.	\$10.00	
	Beer - gal.	38¢	
	Wines - 7% or less of absolute alcohol by volume - gal.	25¢	
	- over 7% of absolute alcohol by volume - gal.	50¢	
	Champagne and sparkling wines - gal.	\$2.50	
Insurance companies	Premium income (British & foreign companies)	10%	Fire insurance premium income Premium income
Automobile 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
Meals			Cost of meal
Hospital insurance			Per capita

¹ Excludes 2% Old Age Security Tax. (Maximum tax \$60.)

² Includes 2% Old Age Security Tax.

³ 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%	...	...	...	...	...
...	9%	11%	...	...	...	...
...	1/10 of 1% \$20 to \$50	1/20 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 1.4%-15% 1%-10%	estate share 2½%-14% 1½%-15%	...	...	...	...
...	4%-20% 1%-10%	5%-17% 2½%-13%	...	...	...	...
...	10%-30% 2%-5%	7½%-35%	...	...	...	...
...	10%	...	...	...	...	...	...	...	...
...	5¢ to 15¢	...	...	...	...	...
8% 2%	... 2%	Max ¼ of 1% 2%	9/16 of 1% 2%	¼ of 1% 2%	1% or less 2%	½ of 1% 2%	1% 2%	¼ of 1% 2%	Not exceeding 1% 2%
\$3.00 \$18.00	\$1.00 ... 50¢/cwt.	\$1.00 ... 64.8¢/cwt.	\$2.00 ... \$12.00 to \$32.00	\$2.50 ... 70¢/cwt.	\$1.00	\$2.00	\$1.00	\$5.00	\$5.00 ... \$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 \$25.00	...	...	...	...
5¢ 17¢ 5% ³	average of 10% ³ 16¢	5.2% to 10% ³ ... 17¢ ... 6¢ per ton	average of 11% ³ 15¢ ... 7% to 9%	10% to 12.5% ... 13¢ ... 4% to 7%	10% ³ ... 13¢ or 18½¢ ⁴ ... 6% to 12%	1¢ to 10% ³ ... 11¢ ... 8%	... ³ ... 12¢ ... 3% to 12.5%	8¢ to 25¢ ... 10¢	10% ³ ... 10¢ ... 10%
...	9% ¼ of 1%	...	...	...	10%
...	2.5%	...	...	...	...	...
...	3¢ per \$100.00 1/10 of 1%	3¢ per \$100.00 1/10 of 1%	...	...	...	...
...	¼¢ to 4¢ 1/10 of 1%	¼¢ to 4¢ 1/10 of 1%	...	...	...	...
...	4¢ + 1/10 of 1% 5%	4¢ + 1/10 of 1%	...	...	...	...
...
...	\$20.00, \$5.00 & \$45.00 ⁷	...	...

⁷ 18 years and over—\$20.00; under 18 years—\$5.00; family maximum—\$45.00.

PRINCIPAL TAXES AND RATES

1. Government of Canada

Category	Title of act	Legal citation	Basis of measurement of tax	Rate	Exemptions, deductions, tax credits, etc.
Individuals	The Income Tax Act	R.S. 1952 c. 148	Taxable income	Personal income tax schedule for 1958: 11% on first \$1,000 of taxable income \$110 on \$1,000 plus 14% on next \$1,000 250 " 2,000 " 17% " " 2,000 590 " 4,000 " 20% " " 2,000 990 " 6,000 " 24% " " 2,000 1,470 " 8,000 " 28% " " 2,000 2,030 " 10,000 " 33% " " 2,000 2,690 " 12,000 " 38% " " 3,000 3,830 " 15,000 " 43% " " 10,000 8,130 " 25,000 " 48% " " 15,000 15,330 " 40,000 " 53% " " 20,000 25,930 " 60,000 " 58% " " 30,000 43,330 " 90,000 " 63% " " 35,000 65,380 " 125,000 " 68% " " 100,000 133,380 " 225,000 " 73% " " 175,000 261,130 " 400,000 " 78% on excess over \$400,000	Main 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 250 each For other dependents (as defined by law and including dependent children over 21 years of age if they are attending university) 500 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 In lieu of claiming deductions for charitable donations, medical expenses, trade union dues and professional membership dues an individual may instead claim a standard deduction of \$100 and file no receipts. 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. ¹ Also see note under corporation income tax. Maximum tax \$60
			Taxable income	an additional tax of 2% (Old Age Security Tax)	
			Investment income	an additional tax of 4%	Deductions from total investment income: \$2,400 or the total of personal exemptions whichever is greater. See note under individuals income tax re personal exemptions. Excludes rental income from real property. Corporations are allowed a tax credit equal to 9% of their taxable earnings earned in a province which levies a tax on corporation incomes. ² Individuals are allowed a credit against personal income tax up to 20% of dividends received from Canadian tax paying corporations.
Corporations			Taxable income of corporations resident in Canada or doing business in Canada.	(a) 18% of the amount taxable, if the amount taxable does not exceed \$25,000, and (b) \$4,500 plus 45% of the amount by which the amount taxable exceeds \$25,000.	
Non-resident			Taxable income	an additional tax of 2% (Old Age Security Tax)	
Gift tax			Withholding tax on income earned in Canada:		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
			(a) Dividends of wholly-owned subsidiary paid to parent company abroad.	5%	
			(b) Interest on provincial bonds. (c) Other interest, dividends, rentals, etc.	5%	
			Aggregate value of gift	15% Graduated from 10% on gifts up to \$5,000 to 28% on gifts over \$1,000,000	A gift of \$1,000 or less to any one person, and a gift to a charitable organization or a Canadian government is exempt. A deduction of \$4,000 is allowed from the aggregate value of other gifts. Exemptions up to \$10,000 apply on one real estate transfer between husband and wife or from parent to child.
Succession duty	Dominion Succession Duty Act ³	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	Main exemptions ⁴ : Estates not exceeding \$50,000 Individuals bequests up to \$1,000 Bequests to non-profit charitable organizations in Canada Gifts to the federal, provincial or municipal governments Gifts completed more than three years prior to death Deductions for successions that are dutiable: Widow \$20,000 Dependent children 5,000 each
Customs duties	Customs Tariff	R.S. 1952 cc. 60,316	Mainly ad valorem ⁵ with some specific rates	Three main sets of rates: British preferential (lowest) Most-favoured-nation — under special agreements with various countries General — apply to all other imports	Note: Most imported goods are subject to customs duties. The tariff schedules are too lengthy and complicated to be summarized here. The rates applicable to any particular item may be obtained from the Department of National Revenue.

¹ Legislation proposed but not enacted at date of publication will increase this deduction to 13% for the 1958 taxation year.² See commentary, page 4, Section II, re Dominion-Provincial Tax Rental Agreement.³ For further information, see Canada Year Book 1956, pages 1064-1068.⁴ If the estate exceeds \$50,000, the whole is dutiable. This amount is an exemption not a deduction. The initial rate is determined by the "aggregate net value" of the estate which is the value of the total estate remaining after a deduction has been made for reasonable 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. A reduction of 50% of Federal duties is allowed in respect of property on which provincial succession duty has been paid.⁵ See note 2 on following page.

I. Government of Canada — Concluded

Category	Title of act	Legal citation	Basis of measurement of tax	Rate	Exemptions, deductions, tax credits, etc.
General Sales Tax	Excise Tax Act ¹	R.S. 1952 cc. 100, 320 S. 1957-58 C. 14	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 Certain items purchased by municipalities
			ad valorem (Old Age Security Tax)	2%	
Special Excise Tax ³ :					
Automobiles			ad valorem	7½%	
Radios, phonographs and T.V. sets			ad valorem	15%	
Jewellery, clocks, watches			ad valorem	10%	
Toilet articles and cosmetics			ad valorem	10%	
Playing cards			per pack	20¢	
Tobacco and smokers' accessories ⁴					
Cigarettes			per 5	2¢	
Cigars			ad valorem	15%	
Lighters and matches			ad valorem	10%	
Pipes, cigarette holders, etc.			ad valorem	10%	
Tobacco—manufactured			per pound	80¢	
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 and sparkling wines			per gallon	\$2.50	
Insurance Companies					Excluding insurance against marine risks.
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	10¢	
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, nor do they apply to spirits used in the manufacture of vinegar, to certain spirits used to treat domestic wine, and to spirits used in the manufacture of toilet preparations or cosmetics subject to special excise tax.
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 S. 1954 c. 68	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, flour, milk, salted meats and certain other food items, meals priced at 17¢ or less, and sales less than 17¢.
Amusements	Cancer Control Tax Act	S. 1953, c. 40	admission per person 16 years and over	5¢	Church and school functions exempt
Motor fuel	Gasoline Tax Act	R.S. 1952, c. 38 S. 1955 c. 58 S. 1956 c. 22	per gallon	17¢	Exemptions are allowed for use in operation of vessels or boats (non-pleasure), tractors used for logging or agricultural purposes, power saws used for logging purposes, government departments, municipalities, aircraft and export from Province.
Insurance	The Insurance Companies Tax Act	S. 1957 c. 76	premium income	2%	Exemption for marine insurance and annuity contracts.
Fire insurance	Insurance Premium (Tax) Act	R.S. 1952, c. 39	premiums charged	8%	This tax is paid by the policy holder.
Mining operations	Mining Tax Act	R.S. 1952, c. 43	net income	Iron - 20% Other - 5%	
Automobiles	Highway Traffic Act	R.S. 1952, c. 94	flat rate operator	\$18.00 \$3.00	Reduced rates are as follows: Aug. 1 to Nov. 30 - \$12.00 Dec. 1 to Jan. 31 - 6.00 Expiry date March 31.

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% (Av.) 5%	
Motor fuel	Gas Tax Act	R.S. 1951, c. 69	per gallon	16¢	Refunds to fishermen, farmers, exporters of gasoline from the Province, stationary engines operated for manufacturing or industrial purposes - 11¢ per gallon.
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	Expiry date March 31. Reduced rates apply later in year.
Insurance	The Premium Tax Act	S. 1957 c.c. 27, 28	premium income	2%	

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	Over 30¢ 5.2% to 10% 6.5% or 10.5%	Racing Commission may deduct 4% commission if remitted within 7 days
Motor fuel	Gasoline Tax Act	R.S. 1954, c. 109 S. 1955 c. 26	per gallon	17¢	Exemptions to fishing boats, farm services, ferry and coastal boats, cities and towns (where fuel is used in city or town trucks, fire department vehicles, tractors, air compressors, and other vehicles used solely for city or town purposes).
Fire insurance	Fire Prevention Act	R.S. 1954, c. 101	premium income	Not to exceed ¼ of 1%	Determined by Governor in Council
Insurance	Insurance Premiums Tax Act	S. 1957 c. 4	premium income	2%	Exemption for marine insurance and annuity contracts.
Automobiles	Motor Vehicle Act	R.S. 1954, c. 184	per 100 lb. operator	64.8¢ min. \$10.80 \$1.00	Expiry date March 31
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	Earnings calculated at a fixed rate	Effective rate 6¢ per ton	

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 S. 1954 c. 78 S. 1956 c. 61	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, tobacco, 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 pari-mutuel betting pool	11% (average) 5%	
Motor fuel	Gasoline Sales Tax Act	S. 1954 c. 42	per gallon	15¢	Exemptions to fishermen, farmers and other than in motor vehicles on public highways except in repair and construction of bridges and roads.
Diesel fuel			" "	15¢	
Tobacco	Tobacco Tax Act	R.S. 1952, c. 231 S. 1954 c. 84	retail selling price	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 at 30¢ or over. 10% of retail price of all other tobacco.	
Fire insurance	Fire Prevention Act	R.S. 1952, c. 86	premium income	9/16 of 1%	
Insurance	Premium Tax Act	S. 1957, c. 14	premium income	2%	Exemption for marine insurance and annuity contracts.
Automobiles	Motor Vehicle Act	S. 1955 c. 13	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	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 Expiry date Dec. 31
Mining operations	Mining Income Tax Act	S. 1954, c. 10 S. 1955 c. 27	operator profits	Graduated from 7% on excess of \$10,000 to 9% over \$5,000,000	

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, beer, tobacco, sales to Federal and Provincial Governments, sales for consumption outside the Province and all sales of 10¢ or less.
Amusements	Amusement Tax Act	S. 1957-58 c.	admission price	Other than cinemas — 12.5% Cinemas: Over \$1.00 — 12.5% Not over \$1.00 — 10%	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 but for cinemas this surtax applies only on admission prices over \$1.00. Municipalities retain 2% of the surtax, to indemnify it for its costs.

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 S. 1950-51 c. 15	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 S. 1955-56 c. 52	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 S. 1944 c. 21	levied on meals costing over 59¢	5%	Paid over to Public Charities Fund
Succession duties	Quebec Succession Duties Act	R.S. 1941, c. 80 S. 1943 c. 18 S. 1952-53 c. 45	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 S. 1944 c. 19	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 S. 1957 c. 19	income paid up capital place of business	9% 1/10 of 1% \$20 to \$50	These are the general rates. There are certain classes of companies whose rates and/or bases of taxation vary from these, including trust companies, 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	Expiry date Feb. 28
Individuals	Provincial Income Tax Act	S. 1954, c. 17 S. 1957-58 c. 25	taxable income	2.3% on first \$1,000 of taxable income \$23 on \$1,000 plus 2.6% on next \$1,000 49 " 2,000 " 2.9% " " 2,000 107 " 4,000 " 3.3% " " 2,000 173 " 6,000 " 3.9% " " 2,000 251 " 8,000 " 4.5% " " 2,000 341 " 10,000 " 5.3% " " 2,000 447 " 12,000 " 6.0% " " 3,000 627 " 15,000 " 6.8% " " 10,000 1,307 " 25,000 " 7.5% " " 15,000 2,432 " 40,000 " 8.3% " " 20,000 4,092 " 60,000 " 9.0% " " 30,000 6,792 " 90,000 " 9.8% " " 35,000 10,222 " 125,000 " 10.5% " " 100,000 20,722 " 225,000 " 11.3% " " 175,000 40,497 " 400,000 " 12.0% on excess over 400,000 To the tax computed according to the above rates must be added all or part of the additional 3% deduction from federal income tax for 1958, depending on the percentage of the taxpayer's provincial income tax of his federal income tax. See S. 1957-58, 6-7 Elizabeth II, chapter 25, Section 41(a).	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 \$250 each For other dependents including children not qualified for family allowance and those over 21 years attending university full time \$500 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	Casualty Tax Act	R.S. 1950, c. 170 S. 1955 c. 31	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 S. 1957 c. 40	per gallon	13¢	Farmers and commercial fishermen receive full refund, others receive refunds at 11¢ per gallon, on gasoline used other than for motor vehicles on highways.
Diesel fuel	Motor Vehicle Fuel Tax Act	S. 1956 c. 49 S. 1958 c.	per gallon	18½¢	
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 strangers 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 S. 1957 c. 37	premium income	Not in excess of 1%	
Corporations	Corporations Tax Act, 1957	S. 1957, c. 17	Income Paid-up capital Place of business	11% 1/20 of 1%* \$20 to \$50*	These are the general rates. There are certain classes of companies whose rates and/or bases of tax vary from these, including banks, railways, telegraph, express and car companies. Insurance companies are subject to 2% tax based on premium income, but are not taxed on paid-up capital and places of business. *Payable only to extent that these taxes exceed a tax based on income.
Mining operations	Mining Tax Act	R.S. 1950, c. 237 S. 1957 c. 72	profit	8% on amount over \$10,000 to \$1,000,000 11% " " " \$1,000,000 to \$5,000,000 12% " " " \$5,000,000	
Logging operations	Logging Tax Act	R.S. 1950, c. 216 S. 1957 c. 65	income	9% on income in excess of \$10,000	
Automobiles	Highway Traffic Act	R.S. 1950, c. 167 S. 1957 c. 44	cylinders	4 cylinders, if motor vehicle manufactured in or before 1933..... \$ 3.00 4 cylinders, if motor vehicle manufactured after 1933..... 10.00 6 cylinders, up to and including 28 h.p. 10.00 6 cylinders, over 28 h.p. 15.00 8 cylinders, up to and including 35 h.p. 15.00 8 cylinders, over 35 h.p. to 45 h.p. 20.00 8 cylinders, over 45 h.p. 25.00 12 cylinders 25.00 16 cylinders 25.00	Expiry date Dec. 31
			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 S. 1958 c.	admission price	61¢ to 64¢ - 1¢, 65¢ to 67¢ - 3¢, 68¢ to 70¢ - 5¢, over 70¢ - 10%.	Exemptions are allowed for admission prices of 60¢ or less
Motor fuel	Gasoline Tax Act	S. 1955, c. 24 S. 1956 c. 26	pari-mutuel betting pool per gallon	10% 11¢	Exemptions are allowed for the operation of agricultural machinery, propelling aircraft, operation of fire apparatus in municipalities, trapping, fishing and prospecting.
	The Motive Fuel Users Act ¹	R.S. 1954 c. 172 S. 1956 c. 44	per gallon	11¢	Total exemption for operation of municipal fire apparatus and lighting plants, hospital and agricultural machinery; partial exemption as set out in the Act.
Fire insurance	Fires Prevention Act	R.S. 1954, c. 86	premium income	1/3 of 1%	
Insurance	The Insurance Corporations Tax Act	S. 1957 c. 32	premium income	2%	Exemption for marine insurance and annuity contracts
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	Mineral Taxation Act Highway Traffic Act	R.S. 1954, c. 13 R.S. 1954, c. 112	assessed value of crude oil wheel base	8 mills	In, on, or under land in a designated producing area. Reductions are allowed as follows: 15th May to 30th September 5/6 of stated fee 1st October to 31st January 1/2 of stated fee 1st February to end of February 1/4 of stated fee.
			operator	\$2.00	Expiry date Feb. 28 Licence good for two years.

¹ "Motive Fuel" means any fuel not taxed under the Gasoline Tax Act.

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, gasoline used for agricultural purposes, fishing nets and land. Meals are not taxed.
Race-meetings	Horse Racing Regulation Act	R.S. 1953, c. 349	pari-mutuel betting pool	5%	
Motor fuel	Fuel Petroleum Products Act	R.S. 1953, c. 62	per gallon	12¢	Exemptions are allowed for farm services, aviation, road machines within a municipality, used in manufacturing processes, licensed commercial fishermen, coal mining equipment.
Hospital insurance	Health Services Act	R.S. 1953, c. 231	annual personal or family charge	Adult \$20.00 Child under 18 years 5.00 Maximum per family 45.00	
Fire insurance	Fire Prevention Act	S. 1954, c. 85 S. 1957 c. 92	premium income	1%	
Insurance	Insurance Premium Tax Act, 1957	S. 1957, c. 23	premium income	2%	Exemption for marine insurance and annuity contracts.
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 12% " " " \$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.
Automobiles	Vehicles Act	R.S. 1953, c. 344	wheel base	Not exceeding 110" - \$10.00 Exceeding 110" but not 120" - 15.00 " 120" - 20.00	Expiry date March 31.
			operator	\$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. 1955 c. 13	admission price pari-mutuel betting pool	8¢ to 25¢ 5%	Exemptions are allowed for admissions not exceeding 65 cents, and for certain entertainments including agricultural fairs, rodeos, skating and hockey rinks, and for religious or charitable purposes.
Motor fuel	Fuel Oil Tax Act	R.S. 1955 c. 125	per gallon	10¢	Exemptions allowed for agricultural and industrial purposes, operation of aircraft.
Mining operations	Mineral Taxation Act	R.S. 1955 c. 203	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¢. 1/3 of 1%	
Fire insurance	Fire Prevention Act	R.S. 1955 c. 115	premium income	2%	
Insurance	The Insurance Corporations Tax Act	S. 1957, c. 35	premium income	2%	Exemption for marine insurance and annuity contracts.
Automobiles	Vehicle and Highway Traffic Act	R.S. 1955 c. 356	wheel base	Not exceeding 110" — \$10.00 Exceeding 110" but not over 120" — 15.00 " " 120" — 20.00	Reductions are allowed: 40% — Oct. 1 75% — Jan. 1 Expiry date Mar. 31.
			operator	\$5.00	Licence good for 5 years.

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 S. 1953 c. 36 S. 1954 c. 48	retail price	5%	Exemptions are allowed for foodstuffs, motor and heating fuels, farm machinery and supplies, 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.
Amusements	Hospital Construction Aid Tax Act	R.S. 1948, c. 323 S. 1956 c. 45	admission price	10%	This tax provides hospital insurance for every bona fide resident of the Province subject to a daily charge of \$1.00 during hospitalization.
Race-meetings	Pari-mutuel Betting Tax Act	R.S. 1948, c. 330	pari-mutuel betting pool	12%	Proceeds deposited in Hospital Construction Fund.
Motor fuel	Gasoline Tax Act	R.S. 1948, c. 327	per gallon	10¢ (1¢ on gasoline used in aircraft)	Refund of 9¢ per gallon allowed for operation of logging trucks off-highway, motor vehicle power units for industrial purposes while vehicle is stationary, and motor vehicles of certain classes of war veterans.
	Coloured Gasoline Tax Act	R.S. 1948 c. 324	per gallon	1¢	May only be used in motor boats, stationary engines, portable engines and tractors on off-highway use, logging trucks used exclusively off-highways, railway cars and track operated motor vehicles, and industrial purposes.
Fuel oil	Fuel Oil Tax Act	R.S. 1948, c. 326	per gallon	1/2¢	
Fire insurance	Fire Marshal Act	R.S. 1948, c. 124	premium income	Not to exceed 1%	Determined by the Lieutenant-Governor in Council
Insurance	Insurance Premiums Tax Act	S. 1957, c. 58	premium income	2%	Exemption for marine insurance and annuity contracts.
Mining operations	Mining Tax Act	R.S. 1948, c. 329 S. 1953 (2nd) c. 34	income	10% on income derived from mining operations 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 derived from logging operations in excess of \$25,000	
Automobiles	Motor Vehicle Act	S. 1957 c. 39	net 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	Expiry date Feb. 28. Reduced one-twelfth each month to a minimum fee of \$2.00
			operator	\$5.00	Licence good for 5 years.

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*	†	5	6	†	†	†	†	†	†	7
Household .....	...	...	6	...	3	...	...	...	...	...
Occupancy .....	...	...	6	8	...	...	...	...	...	...
Rental .....	...	...	...	...	3	...	...	...	...	...
Sales	9	...	...	...	10	...	11	12	...	...
Amusement .....	†	...	...	...	13	...	...	†	...	...
Poll	†	†	†	†	1	3	3	1	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, New Westminster and Victoria.

⁸ City of Fredericton.

⁹ On fuel oil, gasoline and coal sales.

¹⁰ 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.

¹¹ On electricity and gas accounts in the city of Winnipeg.

¹² On electricity accounts in urban municipalities.

¹³ Tax levied by the province and shared with the municipalities.

† General application.

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***	20%	...	20%	Water tax- Various rates	Real property - Rental value Business - Rental value Water - Rental value	Sales tax - 1¢ per gallon on fuel oil sales Amusement tax - 10% of admission price
Corner Brook, city	11.5 mills	...	¼ of 1% to 10%	...	Real property - Real value Business - Real value buildings only	Poll tax - Non-property owners 21 years and over pay \$5 per year Amusement tax-10¢ per person
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 \$1,000 or over per year
Nova Scotia*						
Halifax, city**	Property of a residential character 17.5 mills Property of a business character 47.5 mills	...	47.5 mills	Household tax 17.5 mills Occupancy tax 17.5 mills	Real property - 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.	Poll tax-All residents over 21 years earning in excess of \$1,200 per year are taxed at a rate of \$20 per year

See page 26 for footnotes.

III. Selected Municipal Governments - Continued

Municipality	Taxes on property and for owners and occupants				Basis of assessed valuations and percentages taxed	Other taxes		
	Mill or percentage rates on assessed valuations taxed							
	Real property	Personal property	Business	Other				
Nova Scotia* - Concluded								
Glouce Bay, town	100 mills	100 mills	...	...	Real property - Real value Personal property - Real value	Poll tax - Ratepayers pay \$2 per year. Non-ratepayers 18 to 60 years pay \$20 per year
Sydney, city	97.2 mills	97.2 mills	...	...	Real property - Real value Personal property - Real value	Poll tax - All males and females 21 to 60 years - rates as follows: assessed under \$300 - \$8; assessed \$300 or over - \$4; not assessed - \$15
New Brunswick*								
Saint John Metropolitan Area: Saint John, city	67.4 mills	67.4 mills	67.4 mills	...	Real property - Real value Personal property - Real value Business - Real value	Poll tax - \$20.00 per year for all persons 21 to 65 years except unemployed females		
Lancaster, city	Average rate 52.8 mills	Average rate 52.8 mills	...	...	Real property - 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 \$12.66 to \$21.22, females \$10.00
Fredericton, city	52 mills	Motor vehicles only - at various rates	52 mills	Occupancy 52 mills	Real property - 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 - Rental value	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	42 mills	42 mills	42 mills	...	Real property - Real value Personal property - Real value Rental - Business - Rental value or 10% real value	Poll tax - All males and females 21 to 65 years who are employed pay \$15 per year with 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, 1958 to April 30, 1959)	Catholic 23.197 mills Protestant and Jewish 27.197 mills neutral 31.697 mills, 8% surtax except on school taxes	General rate 10.25%. 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 6.63% of annual rental value ³ , 8% surtax on water rates	Real property - Real value Business - Rental value		Municipal 2% schools 2% on retail sales	This tax is levied by province and shared with municipalities. For detail see provincial section	...
Jacques Cartier, city	Catholic Protestant and neutral 27 mills	60 mills	Water rate - residential \$30 per year; commercial and industrial metered at different rates; garbage rate \$5.50 a year on each dwelling	Real property - Real value Business - Rental value	

See page 26 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 - Continued: Lachine, city	Catholic (Lachine) 27.4 mills Catholic (St. Sacrement) 23.4 mills Protestant 26.9 mills neutral 31.4 mills	8 1/2%	Water tax - residential rate 8% commercial rate 7% of annual rental also metered with a \$25 per year minimum charge per dwelling	Real property - Real value Business - Rental value	Municipal 2% schools 2% on retail sales		...
LaSalle, city	Catholic 17.5 mills Protestant 22 mills neutral 26.5 mills	5% also special taxes on different businesses	..	Real property - Real value (re-assessed for 1958) Business - Rental value Maximum tax \$3,000. Maximum special tax \$200.	Municipal 2% schools 2% on retail sales		...
Outremont, city	Catholic St. Viateur parish 23 mills Ste. Madeleine parish 20.5 mills Protestant 27 mills neutral 31.5 mills	1/2% on manufacturers and wholesalers, 3 1/2% on retailers	..	Real property - Real value Business - Assessed valuation of real property for manufacturers and wholesalers, rental value for retailers and others	Municipal 2% schools 1% on retail sales	This tax is levied by province and shared with municipalities	...
St. Laurent, city	Catholic 13.2 mills Protestant 20.2 mills neutral 24.7 mills	8%	Water metered at different rates	Real property - 75% of real value (re-assessed for 1958) Business - Rental value	Municipal 2% schools 1% on retail sales		...
St. Michel, city	Catholic 17 mills Protestant 21 mills neutral 25.5 mills	...	Water rate - 7 1/2% of annual rental value and also metered	Real property - Real value	Municipal 2% schools 2% on retail sales		...
Verdun, city	Catholic 20.5 mills Protestant 22.5 mills neutral 27 mills	11%	Water rate 8%	Real property - Real value (re-assessed for 1958) Business - Rental value Water - Rental value	Municipal 2% schools 2% on retail sales	For detail see provincial section	...
Westmount, city	Catholic 31.5 mills Protestant and Jewish 34.5 mills neutral 39 mills (Includes special rate of 2 mills on land values only.)	8 1/2%	..	Real property - Real value Business - 80% of rental value	Municipal 2% schools 1% on retail sales		...
Montreal North, town	Catholic 22.3 mills Protestant 26.3 mills neutral 30.8 mills	...	Water rate 7 1/2% annual rental value	Real property - Real value	Municipal 2% schools 2% on retail sales		...
Mount Royal, town	Catholic 22 mills Protestant 30 mills neutral 34.5 mills	8.5 mills	..	Real property - Real value Business - Rental value	Municipal 2% schools 2% on retail sales		...

See page 26 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: Pointe Claire, town	Catholic 19.5 and 18 mills Protestant and neutral 24 mills	..	Water metered	Real property	- 80% of Real value (re-assessed for 1958)	Municipal 2% schools 1% on retail sales	...
Quebec Metropolitan Area: Quebec, city (May 1, 1958 to April 30, 1959)	Catholic 20.4 mills Protestant 20.4 mills neutral 22.9 mills (includes special rate of 2.4 mills)	18%	Water rate 72¢ per \$100	Real property Business Water	- Real value (re-assessed for 1958-59) - Rental value - Rental value	Municipal 2% schools 2% on retail sales	...
Levis, city (May 1, 1958 to April 30, 1959)	11.5 mills	..	Water rate - \$25 per dwelling	Real property Business	- Real value - Rental value	Municipal 2% schools 1% on retail sales	...
Sillery, city	Catholic 18.1 mills Protestant 18.6 mills neutral 18.1 mills	15 mills	...	Real property Business	- 60 to 65% of real value (re-assessed for 1958) - 60 to 65% of rental value	Municipal 2% schools 2% on retail sales	...
Cap de la Madeleine, city	Catholic Protestant and neutral 33 mills	Licences	Personal Property tax 33 mills Water metered	Real property Personal property	- Real value - Real value	Municipal 2% schools 1% on retail sales	...
Chicoutimi, city	Catholic Protestant and neutral 35 mills	Licences and ½ of 1%	Personal Property tax 35 mills	Real property Business Personal property	- 40% of real value - Real value of stock-in-trade - Real value of machinery and equipment	Municipal 2% schools 1% on retail sales	...
Granby, city	Catholic 26.2 mills Protestant 24.2 mills neutral 26.3 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 Business	- 70% of real value - Rental value	Municipal 2% schools 1% on retail sales	All males 21 years and over pay \$5 per year
Hull, city (May 1, 1958 to April 30, 1959)	Catholic and Protestant 47.7 mills	5 mills	Water rate 5 mills also a fixed charge of \$10 per dwelling	Land Buildings, etc. Business Water	- 60% of the real value - 45% of real value - Stock-in-trade - 50% of rental value	...	...
Sanguin, city	33.5 mills	Licences also 2/5 of 1%	Water rate - \$24 per year	Real property Business	- 50% of real value - Real value of stock-in-trade	Municipal 2% schools 1% on retail sales	Day labourers pay \$3 per year tradesmen pay \$5 per year professionals pay \$25 per year

See page 26 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							
Rouyn, city	25 mills	..	Water metered at 90¢ per 1000 gallons minimum rate \$2.25 per month	Real property — 70% of real value	Municipal 2% schools 1% on retail sales		...
St. Hyacinthe, city	Catholic and Protestant 25 mills	7½%	Water rate — 8% or 6 mills for single dwellings. Sewer rates 2% annual rental value for each tenant	Real property — Real value Business — Rental value Water — Rental value	Municipal 2% schools 1% on retail sales		...
St. Jean, city	Catholic 20 and 22.5 mills Protestant 20 mills	10 mills	Household and tenant tax 6%. Water rate \$12 to \$40 per year on real value also metered to industry at 20¢ per 1000 gallons	Real property — Real value Business — Real value of stock-in-trade Household and tenant — Rental value	Municipal 1% schools 1% on retail sales		Professionals pay \$6 per year
St. Jerome, city	Catholic and Protestant 22.6 mills	Licences	Water rate — owner \$12 plus 1.2 mills on real value tenants \$12 plus 3.0 mills on real value. Garbage rate — business property \$12 per year. Private dwellings \$6 per year	Real property — Real value	Municipal 2% schools 1% on retail sales	This tax is levied by province and shared with municipalities	...
Salaberry-de-Valleyfield, city	33 mills	...	..	Real property — 65% of real value	Municipal 2% schools 1% on retail sales	For detail see provincial section	...
Shawinigan Falls, city	Catholic 45 mills Protestant 46.2 mills	Various rates for different businesses	..	Real property — Real value Business — 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 — Rental value	Municipal 2% schools 1% on retail sales		\$5 on individuals not otherwise assessed
Thetford Mines, city	Catholic 19 mills Protestant 21 mills	7% also ½ of 1%	Rental tax — 8% on annual rental value. Water rate \$36 to \$400 per year	Real property — Real value Business — Rental value — \$200 maximum — Real value of stock-in-trade	Municipal 2% schools 1% on retail sales		...
Trois Rivières, city	Catholic 24.7 mills Protestant 28.7 mills neutral 24.7 mills	6%	Water rate — 5.4 mills and 5.0 mills. Also metered	Real property — Real value Business — Rental value Water — Real value	Municipal 2% schools 1% on retail sales		...

See page 26 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 — real property and business		Basis of assessed valuations and percentages taxed	
	Residential and farm	Industrial commercial and business		
Ontario*				
	At the 1957 session of the Ontario Legislature it was provided that the unconditional per capita grant payable yearly by the province to municipalities was to be applied solely for the benefit of residential and farm properties. This results in two general tax rates in each municipality.			
Toronto Metropolitan Area: Municipality of Metro- politan Toronto	See basis of assessed valuations and percentages taxed		The municipalities which comprise the municipality of Metropolitan Toronto are levied on by the metropol- itan corporation in proportion to their relative assess- ments for general and educational purposes. Each area municipality then levies against its tax payers both for its own purposes and for its share of the met- ropolitan levy. A uniform assessment is in effect throughout the area. The approximate portion of the rates shown below for each area municipality which is levied on behalf of the metropolitan municipality is: Public school supporters: Residential and farm 19.7 mills Industrial, commercial and business 23.68 mills Separate school supporters: Residential and farm 12.53 mills Industrial, commercial and business 16.51 mills Taxes for separate school purposes are levied entirely by the area municipalities	...
Toronto, city	Public school 50 mills Separate school 51.85 mills	Public school 53.8 mills Separate school 55.65 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Forest Hill, village	Public school 44 mills Separate school 44.82 mills	Public school 47.98 mills Separate school 48.8 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Leaside, town	Public school 35.83 mills Separate school 38.8 mills	Public school 40 mills Separate school 42.97 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Long Branch, village	Public school 45 mills Separate school 48.2 mills	Public school 49.1 mills Separate school 52.3 mills	Real property — Real value Business — Floor space occupied	...
Mimico, town	Public school 43.5 mills Separate school 43.5 mills	Public school 47.49 mills Separate school 47.49 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
New Toronto, town	Public school 39.89 mills Separate school 42.89 mills	Public school 43.02 mills Separate school 46.02 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Swansea, village	Public school 38.53 mills Separate school 42.79 mills	Public school 42.47 mills Separate school 46.73 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Wesdon, town	Public school 48.5 mills Separate school 52.37 mills	Public school 52.48 mills Separate school 55.35 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Etobicoke, twp.	Public school 41.7 mills Separate school 45.25 mills	Public school 46.6 mills Separate school 50.15 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Scarborough, twp.	Public school 50.74 mills Separate school 49.07 mills	Public school 54.38 mills Separate school 53.21 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
York, twp.	Public school 46.3 mills Separate school 46.88 mills	Public school 50.41 mills Separate school 50.99 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
York East, twp.	Public school 48.79 mills Separate school 47.34 mills	Public school 52.77 mills Separate school 51.32 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
York North, twp.	Public school 47.14 mills Separate school 46.24 mills (In sewer area 2.7 mills additional)	Public school 51.11 mills Separate school 50.21 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Hamilton Metropolitan Area: Hamilton, city	Public school 50.2 mills Separate school 51.2 mills	Public school 54.8 mills Separate school 55.8 mills	Real property — 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
Burlington, town	Public school 49.5 mills Separate school 49.5 mills (Rural rates are 6.7 mills less than above Public and Separate school rates)	Public school 52 mills Separate school 52 mills	Real property — Real value Business — Various %'s of real value for different businesses	...

See page 26 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 — real property and business		Basis of assessed valuations and percentages taxed	
	Residential and farm	Industrial commercial and business		
Ontario* — Continued				
Hamilton Metropolitan Area — Concluded: Dundas, town	Public school 59.5 mills Separate school 59.5 mills	Public school 63.25 mills Separate school 63.25 mills (Business rates are .58 mills less than above Public and Separate school rates)	Real property — Real value Business — Various %'s of real value for different businesses	...
London Metropolitan Area: London, city	Public school 54 mills Separate school 59 mills	Public school 58.7 mills Separate school 63.7 mills	Real property — Real value Business — Various %'s of real value for different businesses	Poll tax — Single males 21 to 60 years who are neither tenants nor owners pay \$5 per year
Westminster, twp.	Public school 35.1 mills Separate school 35.1 mills	Public school 40.2 mills Separate school 40.2 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Ottawa Metropolitan Area: Ottawa, city	Public school 40.85 mills Separate school 50.61 mills	Public school 44.7 mills Separate school 54.46 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Eastview, town	Public school 118.4 mills Separate school 118.4 mills	Public school 132.2 mills Separate school 132.2 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Windsor Metropolitan Area: Windsor, city	Public school 58.5 mills Separate school 58.5 mills	Public school 65 mills Separate school 65 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Riverside, town	Public school 71 mills Separate school 71 mills	Public school 76 mills Separate school 76 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Belleville, city	Public school 71.5 mills Separate school 71.5 mills	Public school 78.5 mills Separate school 78.5 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Brantford, city	Public school 44.76 mills Separate school 46.76 mills	Public school 47.65 mills Separate school 49.65 mills	Real property — Real value Business — Various %'s of real value for different businesses	Poll tax — Male non-householders 21 to 60 years pay \$10 per year
Chatham, city	Public school 57 mills Separate school 60 mills	Public school 62 mills Separate school 65 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Fort William, city	Public school 64.5 mills Separate school 64.5 mills	Public school 69 mills Separate school 69 mills	Real property — 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
Galt, city	Public school 52 mills Separate school 54.5 mills	Public school 56.5 mills Separate school 59 mills	Real property — 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 92 mills Separate school 92 mills	Public school 99 mills Separate school 99 mills	Real property — 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 78.61 mills Separate school 78.61 mills	Public school 84.31 mills Separate school 84.31 mills (The above rates include 3.02 mills for garbage and ash collection, applicable to real property only)	Real property — Real value Business — Various %'s of real value for different businesses	...
Kitchener, city	Public school 46 mills Separate school 46 mills	Public school 49.5 mills Separate school 49.5 mills	Real property — Real value Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years not assessed more than \$400 pay \$10 per year

See page 26 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—real property and business		Basis of assessed valuations and percentages taxed	
	Residential and farm	Industrial commercial and business		
Ontario* — Concluded				
Niagara Falls, city	Public school 47.3 mills Separate school 47.3 mills	Public school 51.5 mills Separate school 51.5 mills	Real property — 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 48.5 mills Separate school 52.5 mills	Public school 52.25 mills Separate school 56.25 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Oshawa, city	Public school 64.5 mills Separate school 64.5 mills (farm land rates are 6.5 mills less)	Public school 69.5 mills Separate school 69.5 mills	Real property — 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	Public school 78.5 mills Separate school 78.5 mills (Business rates are 9.94 mills more than above Public and Separate school rates)	Real property — Real value Business — Various %'s of real value for different businesses	...
Peterborough, city	Public school 60.6 mills Separate school 63.6 mills	Public school 65 mills Separate school 68 mills	Real property — 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 81 mills Separate school 81 mills	Public school 86 mills Separate school 86 mills	Real property — 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. Catharines, city	Public school 63.75 mills Separate school 63.75 mills	Public school 68.25 mills Separate school 68.25 mills	Real property — 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
St. Thomas, city	Public school 54.88 mills Separate school 54.88 mills	Public school 59.31 mills Separate school 59.31 mills	Real property — 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 53.2 mills Separate school 57.3 mills	Public school 56.7 mills Separate school 60.8 mills	Real property — Real value (land re-assessed for 1958) Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years not otherwise assessed pay \$6 per year
Sault Ste. Marie, city	Public school 79.82 mills Separate school 88.62 mills	Public school 86.02 mills Separate school 94.82 mills	Real property — 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
Stratford, city	Public school 72.2 mills Separate school 72.2 mills	Public school 78.7 mills Separate school 78.7 mills	Real property — 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 62.1 mills Separate school 68.1 mills	Public school 66.17 mills Separate school 72.17 mills	Real property — 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
Welland, city	Public school 78.3 mills Separate school 78.3 mills	Public school 86 mills Separate school 86 mills	Real property — 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
Woodstock, city	Public school 58.5 mills Separate school 50.19 mills	Public school 62.5 mills Separate school 54.19 mills	Real property — 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
Barrie, town	Public school 71 mills Separate school 71 mills	Public school 76 mills Separate school 76 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Brockville, town	Public school 61 mills Separate school 61 mills	Public school 67 mills Separate school 67 mills	Real property — Real value (land re-assessed for 1958). Business — Various %'s of real value for different businesses	...
Timmins, town	Public school 51.4 mills Separate school 52.9 mills	Public school 56.2 mills Separate school 57.7 mills	Real property — Real value Business — Various %'s of real value for different businesses	Poll tax — Single males 21 to 60 years not otherwise assessed pay \$10 per year

See page 26 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		
Manitoba*						
Winnipeg Metropolitan Area: Winnipeg, city	42 mills	...	6% to 20%	Greater Winnipeg water district 4.4 mills on land values only	Land — Real value Buildings, etc. — 66 2/3% of real value Business — Rental value	Electricity and gas sales tax 5% of commercial and 2½% of domestic bills
East Kildonan, city	46 mills	44.7 mills	5% to 10%	Greater Winnipeg water district 3.75 mills on land values only	Land — Real value Buildings, etc. — 66 2/3% of real value Personal property — Real value Business — Rental value	...
St. Boniface, city	St. Boniface school district 52.92 mills Norwood school district 51.87 mills	...	5½% to 8% and 15%	Greater Winnipeg water district 3.85 mills on land values only	Land — Real value Buildings, etc. — 66 2/3% of real value Business — Rental value	...
St. James, city	35.03 mills	...	4% to 10%	...	Land — Real value Buildings, etc. — 66 2/3% of real value Business — Rental value	...
Transcona, town	School district no. 39 54.5 mills school district no. 1569 40.75 mills	School district no. 39 54.5 mills school district no. 1569 40.75 mills	12½%	Greater Winnipeg water district 3.2 mills on land values only	Land — Real value Buildings, etc. — 20% of real value Personal property — Real value Business — Rental value	...
Fort Garry suburban municipality	62.21 mills	62.21 mills	10%	Greater Winnipeg water district 3.65 and 3.75 mills on land values only	Land — Real value Buildings, etc. — 66 2/3% of real value Personal property — Real value Business — Rental value	...
St. Vital suburban municipality	38.6 mills	38.6 mills	12%	...	Land — Real value (Re-assessed for 1958) Buildings, etc. — 66 2/3% of real value (re-assessed for 1958) Business — Rental value	...
West Kildonan suburban municipality	42.5 mills	42.5 mills	4% to 10%	...	Land — Real value (re-assessed for 1958) Buildings, etc. — 66 2/3% of real value (re-assessed for 1958) Business — Rental value	...
Brandon, city	76 mills	...	Hotels 12% other businesses 14½%	...	Land — Real value (re-assessed for 1958) Buildings, etc. — 66 2/3% of real value (re-assessed for 1958) Business — Rental value	...
Saskatchewan*						
Municipality	Real property	Business	Basis of assessed valuations and percentages taxed		Other taxes	
Moose Jaw, city	Public school 92.2 mills Separate school 92.2 mills	92.2 mills	Land — Real value Buildings, etc. — 60% of real value Business — Area of premises occupied at varying rates for different businesses		Amusement tax — 10% of admission price	
Prince Albert, city	Public school 86 mills Separate school 83.7 mills	Licences	Land — Real value Buildings, etc. — 60% of real value		Amusement tax — 5% of admission price Poll tax — All persons 21 to 65 years, other than property owners, housekeepers and wives of taxpayers, pay \$5 per year	

See page 26 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	Business		
Saskatchewan*—Concluded				
Regina, city	Public school 101 mills Separate school 101 mills	101 mills	Land — Real value Buildings, etc. — 30% of real value Business — Area of premises occupied at varying rates for different businesses	Amusement tax — 6% to 9% of admission price
Saskatoon, city	Public school 74.1 mills Separate school 74.1 mills	74.1 mills	Land — Real value (re-assessed for 1958) Buildings, etc. — 45% 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 — Graduated rates on admission price
Alberta*				
Calgary, city**	Public school 67.9 mills Separate school 54.08 mills	10%	Land — Real value Buildings, etc. — 60% of real value Business — Rental value	...
Edmonton Metropolitan Area: Edmonton, city	Public school 58 mills Separate school 58 mills	6% to 20%	Land — Real value Buildings, etc. — Single family dwellings 50% All others 60% Business — Rental value	...
Jasper Place, town	Public school 50 mills Separate school 50 mills	30 mills	Land — Real value Buildings, etc. — Real value Business — Area of premises occupied	...
Lethbridge, city	Public school 70 mills Separate school 70 mills	10%	Land — Real value Buildings, etc. — 60% of real value Business — Rental value	...
Medicine Hat, city	Public school 43 mills Separate school 43 mills	12%	Land — Real value Buildings, etc. — 60% of real value Business — Rental value	...
British Columbia*				
Vancouver Metropolitan Area: Vancouver, city	57.76 mills	7%	Land — Real value Buildings, etc. — 50% of real value for municipal purposes — 75% of real value for school purposes Business — Rental value	...
New Westminster, city	56.48 mills	9%	Land — Real value Buildings, etc. — 30% of real value for municipal purposes — 75% of real value for school purposes Business — Rental value	...
North Vancouver, city	53.97 mills	...	Land — Real value Buildings, etc. — 40% of real value for municipal purposes — 75% of real value for school purposes	...
Burnaby, district	43 mills	...	Land — Real value Buildings, etc. — 75% of real value	...
Coquitlam, district	51.87 mills	...	Land — Real value Buildings, etc. — 40% of real value for municipal purposes — 75% of real value for school purposes	...
North Vancouver, district	60.14 mills	...	Land — Real value Buildings, etc. — 40% of real value for municipal purposes — 75% of real value for school purposes	...
Richmond, district	45 mills	...	Land — Real value Buildings, etc. — 75% of real value	...
Surrey, district	47 mills	...	Land — Real value Buildings, etc. — 50% of real value for municipal purposes — 75% of real value for school purposes	...
West Vancouver, district	50.6 mills	...	Land — Real value Buildings, etc. — 50% of real value for municipal purposes — 75% of real value for school purposes	...
Victoria Metropolitan Area: Victoria, city	47.5 mills	6½%	Land — Real value Buildings, etc. — 75% of real value Business — Rental value	...
Esquimalt, district	37 mills	...	Land — Real value Buildings, etc. — 75% of real value	...

See page 26 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	
	Real property	Business		
British Columbia* — Concluded				
Oak Bay, district	34 mills	...	Land — Real value Buildings, etc. — 75% of real value	...
Saanich, district	School district No. 61 35.25 mills School district No. 63 35.75 mills	...	Land — Real value (re-assessed for 1958) Buildings, etc. — 75% of real value	...
Trail, city	69.3 mills	...	Land — 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.

† St. John's has a 2% tax on fire insurance premiums and a tax of \$1.00 per main line telephone.

‡ Montreal has a telephone tax of 25¢ for each line and 10¢ additional for each extension set.

§ 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.

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