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## PRINCIPAL TAXES AND RATES

### FEDERAL, PROVINCIAL AND SELECTED MUNICIPAL GOVERNMENTS

1960



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# PRINCIPAL TAXES AND RATES, 1960

## COMMENTARY AND EXPLANATORY NOTES

The purpose of this report 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 1960 unless otherwise noted in the tabular presentation.

**I. Government of Canada.** The budget presented March 31, 1960, to the third session of the 24th Parliament announced no major change in taxes.

Personal and corporation income tax rates were not changed, but maximum allowable deductions of medical expenses for personal income tax purposes were increased considerably, effective January 1, 1960.

In a province which levies a tax on corporation incomes and where arrangements exist for the replacement of federal grants to universities by additional provincial grants, corporations are allowed a tax credit of 10% of their taxable earnings. Otherwise the tax credit remains at 9%.

The greatest change announced in the budget was in import tariffs, increasing rates on cotton goods.

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, Finland, 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 corpo-

rations. For additional information on income taxes imposed by the Provinces of Quebec and Ontario, see the provincial section of this commentary.

(b) Estate Tax Act. This Act came into force on January 1, 1959, and applies to the estates of deceased persons dying on or after that date. Its predecessor—The Dominion Succession Duty Act—applies to the estates of deceased persons dying before that date. For further information about the estate tax see the 1959 Canada Year Book; for further information about succession duties see pages 1064-1068 of the 1956 Canada Year Book.

Bona fide debts, reasonable funeral expenses, etc., are deducted from the total value of the estate to determine aggregate net value. If the aggregate net value does not exceed \$50,000 the estate is exempt; if it does, the estate is taxable to the extent of the difference between the aggregate net value and the allowable deductions in respect of dependants and for gifts to charities, etc. This difference is aggregate taxable value to which the tax rates are applied. A tax credit is allowed in respect of similar taxes levied on the same property by a foreign government, and also in respect of gift tax paid to the Federal Government on property included in aggregate net value.

(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 3% 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 duties 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.** Some provinces either introduced new tax legislation or made some changes to the existing tax structures for 1960.

In Newfoundland, the tax on motor fuel was increased from 17¢ to 19¢ per gallon; the general sales tax was increased from 3% to 5% with all foods now being exempt.

In Prince Edward Island the Revenue Tax Act was passed providing for a sales tax of 4% on certain retail items, effective July 1, 1960. The Amusement Tax Act was amended to provide a new scale of amusement tax.

In Nova Scotia passenger motor vehicle licence rates (per 100 pounds of vehicle weight) were changed from 64.8¢ to rates varying from 61¢ to 72¢. Exemptions from the general sales tax were extended to include tangible property purchased by a municipality.

In Quebec, the tax on corporation income was increased to 10% from 9%, effective April 1, 1960. The additional tax is to provide for the replacement of federal grants to universities.

In Ontario, passenger motor vehicle licence rates for cars manufactured in 1933 and previous years were increased from \$3.00 to \$8.00 per annum, and for motor vehicles manufactured after 1933 the basis of measurement of licence fee was changed from number of cylinders to horse-power. Licence fees range from \$15.00 per annum up to and including 35 horse-power, to \$25.00 for vehicles over 45 horse-power.

A plan for hospital insurance in the Northwest Territories became operative on April 1, 1960. The Territories' share of the cost is financed by increased or new sales taxes on certain commodities and by increases in liquor prices.

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. 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.

In both Ontario and Quebec, taxes on paid-up capital and places of business are deductible from income for federal tax purposes. In Ontario a tax

credit in the amount of 9% of taxable earnings of corporations within the Province is allowed on the federal tax payable on corporation income, but in Quebec a similar credit of 10% is allowed, the extra 1% to compensate for the additional tax levied by the Province on corporation income to provide grants to universities in replacement of federal grants which, in other provinces, are paid direct to the universities.

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.

**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, so these cannot be regarded as an accurate indication of differences in tax burden. It is obvious that consideration must also be given to the relative assessments.

Prior to 1960, tax rate information was requested from all major cities and some other municipalities in metropolitan areas. This year the coverage has been extended to include some smaller cities, the municipal districts of Yellowknife and Hay River in the Northwest Territories, and the city of

Dawson in the Yukon Territory. 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 1960 taxation year.

Where tax rates are shown in mills it means in mills per dollar of assessed valuations taxed. For example, the tax levied on public school supporters in the City of Ottawa is 46.69 mills on each dollar

of taxable assessment, or \$46.69 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.

June 17, 1960.

*The assistance and cooperation of government officials at all three government levels is gratefully acknowledged.*

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#### SYMBOLS

The interpretation of the symbols used in the tables throughout this publication is as follows:

.. figures not available.

... figures not appropriate or not applicable.

— nil or zero.

**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 Surtax on Investment income (See detail for application)	14% <sup>1</sup> to 80% <sup>1</sup> 4%	Taxable income
- Corporations	Taxable income: \$25,000 and under On excess over \$25,000	21% <sup>2</sup> 50% <sup>2</sup>	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
Sales (general)	ad valorem	11% <sup>3</sup>	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 Cigars per 1,000 Manufactured tobacco, per lb. Smokers accessories Tobacco - raw leaf, per lb.	\$9.00 \$2.00 + 15% \$1.15 10% 10¢	Cigarettes - retail price Cigars - retail price Other tobacco products - retail price
Estates	(a) Aggregate taxable value of persons dying domiciled in Canada. (b) Aggregate value of property situated in Canada of persons dying domiciled outside of Canada	10% to 54% 15%	Direct line Collateral line Strangers
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 and sparkling wines - gal.	\$13.00 \$1.50 15¢ \$1.50 30¢ \$11.00 38¢ 25¢ 50¢ \$2.50	Retail price Volume of retail package
Insurance companies	Premium income (British & foreign companies)	10%	Fire insurance premium income Premium income
Automobile licence			Operator Flat rate Weight  Wheelbase  Horsepower
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 Person (p) or family (f)
Meals			
Hospital insurance			

<sup>1</sup> Includes 3% Old Age Security Tax. (Maximum tax \$90.)<sup>2</sup> Includes 3% Old Age Security Tax.<sup>3</sup> For pari-mutuel betting see detail.



**Summary of Principal Taxes and Rates**  
**Federal and Provincial Governments**  
 (For detail see Tables 1 to 10) 60

Provincial Governments									
Rates									
Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.
...	...	...	...	2.3% to 12%	...	...	...	...	...
...	...	...	...	10%	11%	...	...	...	...
...	...	...	...	1/10 of 1% \$20 to \$50	1/20 of 1% \$20 to \$50	...	...	...	...
5%	4%	3%	3%	2%	...	...	3%	...	5%
...	4¢ per 20 1¢ to 3¢	1/40 of 1¢ each 5%	4¢ per 20 1¢ to 3¢	1/4¢ per cigarette 10%	...	...	...	...	...
...	10%	5%	10%	10%	...	...	...	...	...
...	...	...	...	estate share 1.4%-15% 1%-10%	estate share 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%	...	...	...	...	...	...	...
...	...	...	...	5¢ to 15¢	...	...	...	...	...
8% 2%	... 2%	Max 1/4 of 1% 2%	1/10 of 1% 2%	1/4 of 1% 2%	1% or less 2%	1/2 of 1% 2%	1% 2%	1/2 of 1% 2%	1% 2%
\$3.00 \$18.00 ...	\$1.00 ... 50¢/cwt.	\$1.00 ... 61¢ to 72¢ cwt.	\$4.00 ... \$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	...
...	...	...	...	...	\$8.00 to \$25.00	...	...	...	...
5¢ 19¢ 5¢ <sup>a</sup>	see detail <sup>b</sup> 16¢ ... ...	5.2% to 10% <sup>c</sup> 17¢ ... 8¢ per ton	average of 11% <sup>b</sup> 15¢ ... 7% to 9%	10% to 12.5% 13¢ ... 4% to 7%	10% <sup>c</sup> 13¢ or 18 1/2¢ <sup>d</sup> ... 6% to 12%	1¢ to 10% <sup>c</sup> 11¢ ... 8%	... <sup>c</sup> 12¢ ... 3% to 12.5%	... <sup>c</sup> 10¢ ... ...	10% <sup>c</sup> 10¢ or 12¢ <sup>d</sup> ... 10%
...	...	...	...	...	9% 1/2 of 1%	...	...	...	10%
...	...	...	...	2.5%	...	...	...	...	...
...	...	...	...	3¢ per \$100.00 1/10 of 1%	3¢ per \$100.00 1/10 of 1%	...	...	...	...
...	...	...	...	1/4¢ to 4¢	1/4¢ to 4¢	...	...	...	...
...	...	...	...	4¢ + 1/10 of 1%	4¢ + 1/10 of 1%	...	...	...	...
...	...	...	...	5%	...	...	...	...	...
...	\$2.00-(p) 4.00-(f) per mo.	see commen- tary	\$2.10-(p) 4.20-(f) per mo.	...	\$2.10-(p) 4.20-(f) per mo.	\$2.05-(p) 4.10-(f) per mo.	\$17.50-(p) 35.00-(f) per ann.	...	see comments table 10

<sup>a</sup> Applicable to diesel fuel.

<sup>b</sup> Iron mine 20%.

<sup>c</sup> For explanation, see page 16.

## PRINCIPAL TAXES AND RATES

## I. Government of Canada

Category	Title of act	Statutory reference	Basis of measurement of tax	Rate	Exemptions, deductions, tax credits, etc.
Income of individuals	Income Tax Act	R.S. 1952 c. 148 as amended	Taxable income	<p>Personal income tax schedule effective January 1, 1960, including Old Age Security Tax:<sup>1</sup></p> <p>14% on first \$1,000 of taxable income</p> <p>\$140 on \$1,000 plus 17% on next \$1,000</p> <p>310 " 2,000 " 20% " " 1,000</p> <p>510 " 3,000 " 19% " " 1,000</p> <p>700 " 4,000 " 22% " " 2,000</p> <p>1,140 " 6,000 " 26% " " 2,000</p> <p>1,660 " 8,000 " 30% " " 2,000</p> <p>2,260 " 10,000 " 35% " " 2,000</p> <p>2,960 " 12,000 " 40% " " 3,000</p> <p>4,160 " 15,000 " 45% " " 10,000</p> <p>8,660 " 25,000 " 50% " " 15,000</p> <p>16,160 " 40,000 " 55% " " 20,000</p> <p>27,160 " 60,000 " 60% " " 30,000</p> <p>45,160 " 90,000 " 65% " " 35,000</p> <p>67,910 " 125,000 " 70% " " 100,000</p> <p>137,910 " 225,000 " 75% " " 175,000</p> <p>269,160 " 400,000 " 80% " remainder</p>	<p>Main exemptions and deductions from total income to arrive at "taxable income":</p> <p>For single status ..... \$1,000</p> <p>For married status ..... 2,000</p> <p>For dependent children under 16 years of age ..... 250 each</p> <p>For other dependants (as defined by law and including dependent children over 21 years of age if they are attending university) ..... 500 each</p> <p>Taxpayer over 65 years of age an additional ..... 500</p> <p>Charitable donations—up to 10% of income</p> <p>Medical expenses<sup>2</sup> in excess of 3% of income up to a maximum of:</p> <p>\$2,500 for single person</p> <p>3,000 for married person</p> <p>750 for each dependant</p> <p>3,000 for all dependants</p> <p>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.</p> <p>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. Annual amendments have increased this rate to 13% for each of the taxation years 1958 to 1961 inclusive.</p> <p>Also see note under corporation income tax.</p>
			Investment income	an additional tax of 4%	<p>Deductions from total investment income: \$2,400 or the total of personal exemptions whichever is greater plus allowable charitable donations, medical expenses and dues.</p> <p>Excludes rental income from real property.</p>
Income of corporations			Taxable income of corporations resident in Canada or doing business in Canada.	<p>(a) 21% (including O.A.S. tax of 3%)<sup>1</sup> of the amount taxable, if the amount taxable does not exceed \$25,000 and</p> <p>(b) \$5,250 plus 50% of the amount by which the amount taxable exceeds \$25,000.</p>	<p>Corporations are allowed a tax credit equal to 9% of their taxable earnings earned in a province which levies a tax on corporation incomes.<sup>2</sup> This credit is 10% in a province in which arrangements exist for the replacement of federal grants to universities by additional provincial grants. Individuals are allowed a credit against personal income tax up to 20% of dividends received from Canadian tax paying corporations.</p>
Income of non-residents			Withholding tax on income earned in Canada:		<p>Exemptions:</p> <p>Interest on Government of Canada bonds</p> <p>Interest on bonds guaranteed by the Government of Canada or payable in a foreign currency</p> <p>Income covered by terms of a tax treaty such as that with the United Kingdom</p>
Gifts to and from individuals	Income Tax Act (Part IV)		Aggregate taxable value of gifts	<p>Graduated from 10% on amounts up to \$5,000 to 28% on amounts over \$1,000,000</p>	<p>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.</p>



## I. Government of Canada - Continued

Category	Title of act	Statutory reference	Basis of measurement of tax	Rate	Exemptions, deductions, tax credits, etc.
Estates	Estate Tax Act	S. 1958 c. 29	Aggregate taxable value of estate of a person dying domiciled in Canada.	Estate Tax Rate Schedule: 10% on first \$5,000 of aggregate taxable value \$500 on \$5,000 plus 12% on next \$5,000 1,100 " 10,000 " 14% " " 5,000 1,800 " 15,000 " 16% " " 5,000 2,600 " 20,000 " 18% " " 20,000 6,200 " 40,000 " 20% " " 20,000 10,200 " 60,000 " 22% " " 40,000 19,000 " 100,000 " 24% " " 50,000 31,000 " 150,000 " 26% " " 50,000 44,000 " 200,000 " 28% " " 75,000 65,000 " 275,000 " 30% " " 75,000 87,000 " 350,000 " 32% " " 100,000 119,500 " 450,000 " 34% " " 100,000 153,500 " 550,000 " 36% " " 100,000 189,500 " 650,000 " 38% " " 100,000 227,500 " 750,000 " 40% " " 100,000 267,500 " 850,000 " 42% " " 100,000 309,500 " 950,000 " 44% " " 150,000 375,500 " 1,100,000 " 46% " " 200,000 467,500 " 1,300,000 " 48% " " 250,000 587,500 " 1,550,000 " 50% " " 250,000 712,500 " 1,800,000 " 52% " " 200,000 816,500 " 2,000,000 " 54% " remainder	Estates whose aggregate net value do not exceed \$50,000 are not taxable. Main exemptions and deductions: Bona fide debts, reasonable funeral expenses and probate fees. Gifts to charitable organizations in Canada. Gifts to federal, provincial or municipal governments. Gifts completed more than three years before death. Deductions in respect of: (a) a deceased male survived by a spouse, or a deceased female survived by an incapacitated spouse and a dependent child—\$60,000; (b) a deceased person other than one described in (a)—\$40,000; (c) each dependent child of a deceased person described in (a)—\$10,000; (d) each dependent child of a deceased person not survived by a spouse—\$15,000. A tax abatement of 50% of the federal estate tax otherwise payable in respect of property situated in a province which does not "rent" its succession duties field to the Federal Government.
Assets in Canada of foreign-domiciled decedents.	Part II		Aggregate value of property situated in Canada of a person dying domiciled outside of Canada.	15%	Property whose aggregate value does not exceed \$5,000 is not taxable. Main exemptions and deductions: Debts specifically chargeable to the property. A tax abatement of 50% of the federal tax otherwise payable in respect of property on which provincial succession duty has been paid.
Imported goods	Customs Tariff	R.S. 1952 c. 60 as amended.	Mainly ad valorem <sup>4</sup> 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	<b>Note:</b> Most imported goods are subject to customs duties. The tariff schedules are too lengthy and complicated to be summarized here. The rates applicable to a particular item may be obtained from the Department of National Revenue.
General Sales	Excise Tax Act	R.S. 1952 c. 100, as amended.	Manufacturer's selling price or duty paid value of imports — ad valorem <sup>4</sup>	11% <sup>5</sup>	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.
Sales of special goods <sup>7</sup>					
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 <sup>8</sup>					
Cigarettes			per 5	2½¢	
Cigars			ad valorem	15%	
Lighters and matches			ad valorem	10%	
Pipes, cigarette holders, etc.			ad valorem	10%	
Tobacco—manufactured			per pound	80¢	
Wines:					
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	Excluding imports. Customs duties on imports are set to take into account the taxes levied on domestic production.

See footnotes at end of table.

## I. Government of Canada — Concluded

Category	Title of act	Statutory reference	Basis of measurement of tax	Rate	Exemptions, deductions, tax credits, etc.
Sales of special goods <sup>1</sup> — Concluded:					
Insurance Companies:			net premium	10%	Excluding insurance against marine risks.
British or foreign companies					
Electric Companies			Kilowatt hour of electrical energy exported	3/100 of 1¢	
Tobacco <sup>2</sup> — on domestic production:	Excise Act	R.S. 1952, c. 99 as amended			Not levied on imports, but the customs tariff on these products is set at a rate to take into account the duties 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	\$2.00	
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. Customs duties on imports are set to take into account the duties levied on domestic production.
Domestic potable spirits on the strength of proof distilled in Canada			per gallon	\$13.00	
Non-potable spirits used in the manufacture of:					
Medicines, extracts, pharmaceutical preparations, etc.			per gallon	\$1.50	
Approved chemical compositions			per gallon	15¢	
Spirits sold to druggists and used in preparation of prescriptions			per gallon	\$1.50	
Imported spirits taken into bonded manufactory, in addition to other duties					
Canadian brandy			per gallon	30¢	
Beer			per gallon	\$11.00	
			per gallon	38¢	

<sup>1</sup> See commentary, page 3 for further information.

<sup>2</sup> See commentary, page 4, Section II, re Dominion-Provincial Tax Rental Agreements.

<sup>3</sup> In addition to the General Sales Tax. For other items taxed see Schedule 1, Excise Tax Act.

<sup>4</sup> An "ad valorem" tax is levied as a percentage of the value of the goods, which, for tax purposes, includes customs duties in respect of imported goods, and excise duties in the case of tobacco and alcoholic products manufactured in Canada. Where an article is subject to the general sales tax and to the special excise tax, both taxes apply separately to the same value.

<sup>5</sup> The rate of general sales tax includes the Old Age Security Tax of 3%. See commentary, page 3.

<sup>6</sup> 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 — \$9.00 per thousand (or 18¢ per pack of 20 cigarettes) plus the 11% sales tax at the manufacturer's level.

Manufactured tobacco — \$1.15 per pound plus the 11% sales tax at the manufacturer's level.

## II. Provincial Governments

TABLE 1 Newfoundland

Category	Title of act	Statutory reference	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	5%	Exemptions are given on gasoline, certain boats and vessels, fishing apparatus and supplies, drugs, sales to Federal Government, sales for consumption outside of Province, food, 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. 1958, c. 44	per gallon	19¢	Exemptions are allowed for use in operation of vessels (non-pleasure), plants for curing, processing or preparation of fish or fishing products, sawmills, household lighting plants, power saws and tractors used for logging or agricultural 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 — \$14.00 Dec. 1 to Mar. 31 — 6.00 Expiry date March 31.

TABLE 2. Prince Edward Island

Category	Title of act	Statutory reference	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Amusements	Amusement Tax Act	S. 1952, c. 3 as amended	admission price pari-mutuel betting pool	31¢ to 40¢ ..... 2¢ 41¢ to 45¢ ..... 3¢ 46¢ to 60¢ ..... 5¢ 61¢ to 75¢ ..... 7¢ 76¢ to \$1.00 ..... 10¢ over \$1.00 ..... 5¢ extra for each additional 50¢ or fraction thereof 5%	Admissions up to 30¢ exempt.
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 as amended	retail selling price	$\frac{1}{2}$ of 1¢ per cigarette 1¢ on cigars 6¢ to 19¢ 2¢ on cigars 20¢ to 29¢ 3¢ on cigars 30¢ or over 10% on other tobacco	
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%	
Hospital insurance	Hospital and Diagnostic Services Insurance Act	S. 1959 c. 17	monthly premium	\$2.00 — single \$4.00 — family	
General sales	Revenue Tax Act	1960 Bill No. 47	retail selling price	4%	Effective July 1, 1960. Exemptions are given to foodstuffs, fuel, farm machinery and equipment, farm livestock, fishing boats and apparatus, orthopedic appliances, hearing aids, dental and optical appliances, machinery and goods used in the production of articles for sale, agriculture feeds, fruit trees, fertilizers, goods for consumption outside of the Province, meals priced at 75¢ or less, magazine and newspaper subscriptions, children's clothing and children's footwear, aircraft, cigarettes, tobacco, school supplies, and all purchases under 25 cents.

TABLE 3. Nova Scotia

Category	Title of act	Statutory reference	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, vehicles and equipment used solely for city and town purposes.
Fire insurance	Fire Prevention Act	R.S. 1954, c. 101	premium income	Not to exceed $\frac{1}{4}$ 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. (passenger) operator	61¢ to 72¢ min. \$11.00 \$1.00	Expiry date March 31.
Long distance telephone calls	Corporations Tax Act	R.S. 1954, c. 57	toll charge	5¢ for each 50¢ or part thereof	Tolls under 25¢ exempt.
Mining operations	Gypsum Mining Income Tax Act	R.S. 1954, c. 114	Earnings calculated at a fixed rate	Effective rate 6¢ per ton	
Tobacco	Hospital Tax Act <sup>1</sup>	S. 1958, c. 4	purchase price	$\frac{1}{10}$ of 1¢ per cigarette 5% on all other forms	
Spirited liquors	"	"	purchase price	5%	
General sales	"	"	purchase price	3% — purchases over 15¢	Exemptions include foods, gasoline, fuel and electricity, motor vehicles meals priced at \$1.00 or less, children's wear, and a number of other consumer goods, plus machinery, equipment and materials used in agriculture, fishing, mining, construction and manufacturing, tangible property purchased by a municipality or agency thereof.

<sup>1</sup> Taxes levied under this Act are used in providing hospital insurance for residents of the Province.



TABLE 4. New Brunswick

Category	Title of act	Statutory reference	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, 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 Diesel fuel	Gasoline Sales Tax Act	S. 1954, c. 42	per gallon " "	15¢ 15¢	Exemptions to fishermen, farmers and other than in motor vehicles on public highways except in repair and construction of bridges and roads.
Tobacco	Tobacco Tax Act	R.S. 1952, c. 231 S. 1954, c. 84	retail selling price	¼ 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	¾ of 1%	
Insurance	Premium Tax Act	S. 1957, c. 14	premium income	2%	Exemption for marine insurance and annuity contracts.
Hospital insurance	Hospital Care Insurance Act	S. 1958, c. 8	monthly premium	\$2.10 - single \$4.20 - family	
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 operator \$4.00	Graduated reductions are allowed the various categories effective: July 1 - reduction 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	profits	Graduated from 7% on excess of \$10,000 to 9% over \$5,000,000	Licence good for 2 years.

TABLE 5. Quebec

Category	Title of act	Statutory reference	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	R.S. 1941, c. 85	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.
Race-meetings	License Act	R.S. 1941, c. 76	pari-mutuel betting pool	5.5% and up	

TABLE 5. Quebec — Concluded

Category	Title of act	Statutory reference	Basis of measurement of tax	Rate	Comments, exemptions, etc.
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	$\frac{1}{2}$ ¢ 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 — basic exemption of \$10,000 if aggregate value of estate less than \$50,000. 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 $\frac{1}{2}$ ¢ of 1% per share " \$ 1 to \$ 5 $\frac{1}{4}$ ¢ " " " 5 to 25      1¢ " " " 25 to 50      2¢ " " " 50 to 75      3¢ " " " 75 to 150      4¢ " " " over \$150      4¢ " " plus $\frac{1}{2}$ ¢ of 1% of value in excess of \$150	
Fire insurance	Fire Prevention Act	R.S. 1941, c. 151	premium income	$\frac{1}{4}$ of 1%	
Corporations	Corporation Tax Act	S. 1947, c. 33 S. 1957, c. 19 Bill No. 60	income paid up capital place of business	10% $\frac{1}{2}$ 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 " 8.8% " " 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 remainder 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 1959, depending on the percentage of the taxpayer's provincial income tax of his federal income tax. See S. 1958-59, 7-8 Elizabeth II, Bill 48.	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	Statutory reference	Basis of measurement of tax	Rate	Comments, exemptions, etc.	
Amusements	Hospital 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	8%		
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. 63	per gallon	18½¢		
Succession duties	Succession Duty Act	R.S. 1950, c. 378 S. 1951 c. 84 S. 1952, c. 102 S. 1953, c. 100 S. 1954, c. 90 S. 1955, c. 82 S. 1957, c. 116 S. 1958, c. 103 S. 1959, c. 6	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% (where share exceeds \$50,000) 2½% to 13% (where share exceeds \$10,000)	Exemptions: Direct line—aggregate value of property less than \$50,000. Collateral line—aggregate value of property less than \$20,000, unless share of individual exceeds \$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%. Dependants—Exemptions not based on aggregate value but on value of dutiable benefits to wife, infirm husband with dependent child and dependent children. Collective exemption—value of dutiable benefits to all dependants less than (a) \$60,000 in case of wife or qualifying infirm husband and \$10,000 for each dependent child where qualifying spouse survives, (b) \$15,000 for each dependent child where no spouse survives. Individual exemption—value of dutiable benefits to dependant less than (a) \$60,000 in case of wife or qualifying infirm husband, (b) \$10,000 in case of child where qualifying spouse survives, (c) \$15,000 in case of child where no spouse survives.
Land transfer	Land Transfer Tax Act	R.S. 1950, c. 198	purchase price	½ of 1%		
Security transfer	Security Transfer Tax Act	R.S. 1950, c. 352	Sale price of securities transferred	Bonds and debentures, 3¢ per \$100 or fraction thereof, of par value Shares sold, transferred or assigned: Value under \$1—½ of 1% of value " \$1 to \$5—¼¢ per share " \$5 to \$25—1¢ " " " \$25 to \$50—2¢ " " " \$50 to \$75—3¢ " " " \$75 to \$150—4¢ " " " over \$150—4¢ per share plus ½ of 1% of value in excess of \$150 Single \$2.10; family \$4.20		
Hospital insurance	Hospital Services Commission Act	S. 1957, c. 46 as amended	monthly premium			
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% ½ 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	6%—\$10,000 to \$1,000,000 11%—over \$1,000,000 to \$5,000,000 12%—over \$5,000,000		
Logging operations	Logging Tax Act	R.S. 1950, c. 218 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	horsepower  operator	4 cyl.—1933 and previous years \$ 8.00 up to and incl. 35 h.p. .... 15.00 over 35 h.p. to 45 h.p. .... 20.00 over 45 h.p. .... 25.00  \$1.00	Expiry date Dec. 31.	



TABLE 7. Manitoba

Category	Title of act	Statutory reference	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Amusements	Amusements Tax Act	R.S. 1954, c. 4 S. 1958, c. 2	admission price pari-mutuel betting pool	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	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 <sup>1</sup>	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.
Hospital insurance	Hospital Services Insurance Act	S. 1958, c. 24	monthly premium	Single \$2.05; family \$4.10	
Fire insurance	Fires Prevention Act	R.S. 1954, c. 86	premium income	½ 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. 19 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 ¼ of stated fee. 1st October to 31st January ½ of stated fee. 1st February to end of February ¾ of stated fee. Expiry date Feb. 28. Licence good for two years.
			operator	\$2.00	

<sup>1</sup> "Motive Fuel" means any fuel not taxed under the Gasoline Tax Act.

TABLE 8. Saskatchewan

Category	Title of act	Statutory reference	Basis of measurement of tax	Rate	Comments, exemptions, etc.
General sales	Education and Hospitalization Tax Act	R.S. 1953, c. 61 S. 1959, c. 26	retail price rent of tangible personal property	3% 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	Single - \$17.50 Family - 35.00	
Fire insurance	Fire Prevention Act	S. 1954, c. 65 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 12½% " " " \$1,000,000 or 5% of the market value of mineral content of ore sold during such calendar year (whichever is the lesser).	These rates apply only to quartz mining and to mines commencing or recommencing operations after January 1, 1947. Mines in operation prior to January 1, 1947 will pay the same rate that is given for profits in excess of \$1,000,000. Expiry date March 31.
Automobiles	Vehicles Act	R.S. 1953, c. 344	wheel base operator	Not exceeding 110" - \$10.00 Exceeding 110" but not 120" - 15.00 " 120" - 20.00 \$1.00	

TABLE 9. Alberta

Category	Title of act	Statutory reference	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Amusements	Amusements Act	R.S. 1955, c. 13	pari-mutuel betting pool	5%	Exemptions allowed for agricultural and industrial purposes, operation of aircraft.
Motor fuel	Fuel Oil Tax Act	R.S. 1955, c. 125	per gallon	10¢	
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. Minimum 25¢.	
Fire insurance	Fire Prevention Act	R.S. 1955, c. 115	premium income	$\frac{1}{2}$ of 1%	Exemption for marine insurance and annuity contracts. Reductions are allowed: 40% — Oct. 1 75% — Jan. 1 Expiry date Mar. 31. Licence good for 5 years.
Insurance	The Insurance Corporations Tax Act	S. 1957, c. 35	premium income	2%	
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	
			operator	\$5.00	

TABLE 10. British Columbia

Category	Title of act	Statutory reference	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 food-stuffs, 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. Proceeds of this tax are used to finance provincial hospital insurance, health, welfare and other expenditures.
Amusements	Hospital Construction Aid Tax Act	R.S. 1948, c. 323 S. 1956, c. 45	admission price	10%	Refund of 9¢ per gallon allowed for operation of logging trucks off highways, motor vehicle power units for industrial purposes while vehicle is stationary, and motor vehicles of certain classes of war veterans, amputees and persons permanently confined to a wheel chair. Motor vehicles entering the Province subject to tax on imports in supply tanks exceeding forty gallons. May only be used in ships, boats and other water vehicles, stationary and portable engines and tractors for off highway use; logging trucks used exclusively off highways; railway locomotives, railway cars and track operated motor vehicles; and for non-motor vehicle industrial purpose. Operators of commercial motor vehicles using motive-fuel required to pay tax on gallonage used within the Province. Motive-fuel includes diesel fuel, propane, butane. Motive fuel used in farm tractors exempt (subject to Coloured Gasoline Tax Act).
Race-meetings	Pari-mutuel Betting Tax Act	R.S. 1948, c. 330	pari-mutuel betting pool	12%	
Motor fuel	Gasoline Tax Act	R.S. 1948, c. 327	per gallon	10¢ (1¢ on gasoline used in aircraft)	
	Coloured Gasoline Tax Act	R.S. 1948, c. 324	per gallon	1¢	
	Motive-fuel Use Tax Act (operative from July 15, 1959)	S. 1959, c. 86	per gallon	12¢	Determined by the Lieutenant-Governor in Council. Exemption for marine insurance and annuity contracts. Exempt new mines from tax for first three years of production.
Fuel oil	Fuel Oil Tax Act	R.S. 1948, c. 326	per gallon	$\frac{1}{2}$ ¢	
Fire insurance	Fire Marshal Act	R.S. 1948, c. 124	premium income	1%	
Insurance	Insurance Premiums Tax Act	S. 1957, c. 58	premium income	2%	
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	Expiry date Feb. 28. Reduced one-twelfth each month to a minimum fee of \$2.00
Logging operations	Logging Tax Act	S. 1953, (2nd), c. 33	income	10% on income derived from logging operations in excess of \$25,000	
Private passenger vehicles	Motor Vehicle Act	S. 1957, c. 39	net weight	1,501 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	
			registration fee operator	\$1.00 \$5.00	

TABLE 11. Yukon Territory

Category	Title of act	Statutory reference	Basis of measurement of tax	Rate	Comments, exemptions etc.
Alcoholic beverages	Liquor Ordinance	Chapter 67 Revised Ordinances 1958	on each dozen bottles of beer on each bottle of wine on each flask of spirits on each bottle of spirits	.10¢ .10¢ .10¢ .25¢	
Amusement	Amusement Tax Ordinance	Chapter 3 Revised Ordinances 1958	price of admission	10%	
Property	Taxation Ordinance	Chapter 2 1959 Second Session	assessed value of land and improvements	30 mills	
Poll	Poll Tax Ordinance	Chapter 89 Revised Ordinances 1958	Every male gainfully employed	\$5.00	Payable after one month's residence in Yukon Territory and again each following January 1st. The Ordinance provides for several exempt classes of person.
Motor vehicle fuel	Motor Vehicle Fuel Tax Ordinance	Chapter 78 Revised Ordinances 1958	per gallon	.06¢	Taxable fuel is restricted to that used in propelling a motor vehicle on a highway. Exempt vehicles include tractor, high lift or power shovel, dragline or backhoe, motor grader etc.

TABLE 12. Northwest Territories

Category	Title of act	Statutory reference	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Motor fuel	Fuel Tax Ordinance	Revised Ordinances of N.W.T. 1956, as amended	per gallon	1½¢	
Fuel Oil	Fuel Tax Ordinance	Revised Ordinances of N.W.T. 1956, as amended	per gallon	1½¢	
Automobile licences	Motor Vehicle Ordinance	Revised Ordinances of N.W.T. 1956, as amended	flat rate operator or chauffeur	\$2.00 1.00	
Mining operations royalty tax	N.W.T. Quartz Mining Regulations, as amended	Territorial Lands Act R.S. 1952, c. 263	Income (profit)	(a) Upon annual profits in excess of \$10,000 and up to \$1,000,000..... 3% (b) On the excess above \$1,000,000 up to \$5,000,000..... 5% (c) On the excess above \$5,000,000 to \$10,000,000 ..... 6% (d) On the excess above \$10,000,000 a proportional increase of one per cent for each additional \$5,000,000.	In computing royalties there is an equitable allowance made for mining, milling and operational costs.

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	Yukon	N.W.T.
Real Property .....	1	†	†	†	†	†	†	†	†	†	†	†
Personal property .....	2	†	†	†	1	...	3	...	...	...	...	...
Business* .....	†	3	3	3	†	†	†	†	†	†	...	†
Household .....	...	...	...	...	3	...	...	...	...	...	...	...
Occupancy .....	...	...	3	6	...	...	...	...	...	...	...	...
Rental .....	...	...	...	...	3	...	...	...	...	...	...	...
Sales .....	7	...	...	...	8	...	9	10	...	...	...	...
Amusement .....	†	...	...	...	11	...	...	†	...	...	...	...
Poll .....	†	†	†	†	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 Halifax.

6 City of Fredericton.

7 On fuel oil, gasoline and coal sales.

8 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.

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

10 On electricity accounts in urban municipalities.

11 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**1	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	...	% of 1% to 10%	...	Real property - Real value Business - Real value buildings only	Poll tax - Non-property owners 21 years and over, if non-resident, pay \$10 per year, male residents pay \$20 per year Amusement tax - 10¢ per person
Prince Edward Island*						
Charlottetown, city	27.5 mills	27.5 mills	27.5 mills	...	Real property - 66% of real value Personal property - 66% 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 or over per year
Nova Scotia*						
Halifax Metropolitan Area: Halifax, city	Property of a residential character 20.6 mills Property of a business character 48.6 mills	...	48.6 mills	Occupancy tax 20.6 mills	Real property - Real value Business - 50% of assessed value Occupancy - 25% of real value if occupancy is for any purpose other than residential or business	Poll tax - All male and female residents over 21 years and earning in excess of \$1,500 per year pay \$20 per year
Dartmouth, town	23.9 mills	23.9 mills	...	...	Real property - 84% of real value Personal property - 16% of real value	Poll tax - All male and female residents 21 to 60 years earning \$1,000 or more per year pay \$20 per year
Sydney, city	36.2 mills	36.2 mills	...	...	Real property - Real value (re-assessed for 1960) Personal property - Real value	Poll tax - All male and female residents 21 to 60 years pay as follows: males - \$20 per year females - \$15 per year
Amherst, town	25.2 mills	25.2 mills	...	...	Real property - Real value Personal property - Residential 15% of real property - Other various %'s of real value	Poll tax - All male and female residents 21 to 60 years pay as follows: ratepayers - \$2 to \$15 per year non-ratepayers - \$15 per year
Glace Bay, town	101 mills	101 mills	...	...	Real property - 30% to 40% of real value Personal property - Real value	Poll tax - All unassessed male persons 21 to 60 years pay \$20 per year all unassessed female persons earning \$1,000 the previous year pay \$10 per year
Truro, town	22.4 mills	22.4 mills	22.4 mills	...	Real property - Real value Personal property - 20% of real value Business - Stock-in-trade	Poll tax - All residents 21 to 60 years who are non-property owners and earn in excess of \$1,000 per year pay \$25 per year

## 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				
New Brunswick*								
Saint John Metropolitan Area: Saint John, city	67 mills	67 mills	67 mills	...	Real property - Real value Personal property - Real value Business - Real value	Poll tax - \$25 per year for all persons 21 to 65 years except unemployed females		
Lancaster, city	Mun. 27.20 to 34.80 mills School 18.40 to 28.20 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 years, males \$12.95 to \$26.95, females \$10.00		
Campbellton, city	60 mills	60 mills	...	...	Real property - Real value Personal property - 40% of real value	Poll tax - All male residents 21 to 60 years pay \$20 per year and all female residents 21 to 60 years who earn a minimum of \$800 per year pay \$20 per year		
Edmundston, city	42.4 mills	42.4 mills	...	...	Real property - 50% of real value Personal property - 50% of real value	Poll tax - All persons 21 to 60 years other than unemployed females pay \$10 per year		
Fredericton, city <sup>1</sup>	52.8 mills	Motor vehicles only - at various rates	52.8 mills	Occupancy 52.8	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 <sup>2</sup>	45.5 mills	45.5 mills	45.5 mills	...	Real property - Real value Personal property - Real value Business - Rental value	Poll tax - All males 20 to 65 years and all employed females 21 to 65 years pay \$15 per year		
Quebec								
Municipality	Real property	Business	Other	Basis of assessed valuations and percentages taxed		Sales	Amusement	Poll
Montreal Metropolitan Area: Montreal, city <sup>3</sup> (May 1, 1960 to April 30, 1961)	Catholic 23.197 mills Protestant and Jewish 26.197 mills neutral 31.697 mills, 8% surtax except on school taxes. (Includes 1.333 mills for the Metropolitan Boulevard)	General rate 11.125%. 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% of annual rental value, 48% 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 29.5 mills Protestant 34.5 mills	60 mills	Water rate - residential \$30 per year; commercial and industrial metered at different rates; garbage rate \$10.50 a year on each dwelling	Real property - Catholic - Real value Protestant - 60% of real value Business - Rental value		Municipal 2% schools 1% on retail sales		...

See page 20 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) 28.9 mills Catholic (St. Sacrement) 23.4 mills Protestant 25.9 mills neutral 31.4 mills	8½%	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 (re-assessment for Protestant and Neutral) Business - Rental value	Municipal 2% schools 2% on retail sales		...
LaSalle, city	Catholic 17.0 mills Protestant 21 mills neutral 26.5 mills	5% also special taxes on different businesses	Water rate - \$3 per 1,000 cubic feet, \$25 per year minimum rate	Real property - Real value Business - Rental value Maximum tax \$3,000 Maximum special tax \$200. Water - Cubic content of premise	Municipal 2% schools 2% on retail sales		...
Montreal North, city	Catholic 18 mills Protestant 21 mills neutral 26.5 mills	...	Water rate - 7½%	Real property - Real value Water - Rental value	Municipal 2% schools 2% on retail sales		...
Outremont, city	Catholic St. Viateur parish 25 mills Ste. Madeleine parish 22 mills Protestant 28 mills neutral 33.5 mills	½ of 1% on manufacturers and wholesalers, 8½% 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 2% on retail sales	This tax is levied by province and shared with municipalities	...
Pointe Claire, city	Catholic 21.5 mills Protestant and neutral 26 mills	..	Water metered	Real property - 80% of real value Business - Rental value	Municipal 2% schools 1% on retail sales		...
St. Laurent, city	Catholic 13.2 mills Protestant 19.2 mills neutral 24.7 mills	8%	Water metered at different rates	Real property - 75% of real value Business - Rental value	Municipal 2% schools 2% on retail sales		...
St. Michel, city	Catholic 22.74 mills Protestant 25.74 mills neutral 31.24 mills	...	Water rate - 7½%, also metered	Real property - Real value Water - 50% of annual rental value	Municipal 2% schools 2% on retail sales	see provincial section	...
Verdun, city	Catholic 20.5 mills Protestant 21.5 mills neutral 27 mills	11%	Water rate - 8%	Real property - Real value Business - Rental value Water - Rental value	Municipal 2% schools 2% on retail sales		...
Westmount, city	Catholic 35.04 mills Protestant and Jewish 37.04 mills neutral 42.54 mills (Includes special rate of 1.75 mills on land values only.)	8½%	Water rate - 6½%	Real property - Real value Business - Rental value Water - Rental value	Municipal 2% schools 2% on retail sales		...
Mount Royal, town	Catholic 24.5 mills Protestant 32 mills neutral 37.5 mills	8.5 mills	..	Real property - Real value Business - Rental value	Municipal 2% schools 2% on retail sales		...



## III. Selected Municipal Governments — Continued

Municipality	Taxes on property and for owners and occupants				Other taxes		
	Mill or percentage rates on assessed valuations taxed			Basis of assessed valuations and percentages taxed	Sales	Amusement	Poll
	Real property	Business	Other				
Quebec — Continued							
Quebec Metropolitan Area: Quebec, city (May 1, 1960 to April 30, 1961)	Catholic 21.9 mills Protestant 20.4 mills neutral 24.4 mills (Includes special rate of 1.3 mills)	18%	Water rate 72¢ per \$100	Real property Business Water	— Real value — Rental value — Rental value	Municipal 2% schools 2% on retail sales	...
Levis, city (May 1, 1960 to April 30, 1961)	11.5 mills	..	Water rate — \$25 per dwelling also a rate of 35¢ per \$100	Real property Business Water	— Real value — Rental value — Rental value	Municipal 2% schools 2% on retail sales	...
Sillery, city	Catholic 18.6 mills Protestant 22.1 mills neutral 18.6 mills	15 mills	...	Real property Business	— 60 to 65% of real value — 60 to 65% of rental value	Municipal 2% schools 2% on retail sales	...
Cap de la Madeleine, city	Catholic Protestant and neutral 34.5 mills	34.5 mills	Personal Property tax 34.5 mills Water metered	Real property Business Personal property	— Real value — Stock-in-trade — Real value of machinery	Municipal 2% schools 2% on retail sales	This tax is levied by province and shared with municipalities
Chicoutimi, city	Catholic Protestant and neutral 35 mills	Licences and ½ of 1%	Personal Property tax 35 mills Water rate — \$24 per year Garbage \$12 per year	Real property Business Personal property	— 40% of real value (re-assessed for 1960) — Real value of stock-in-trade — 40% of real value of machinery and equipment	Municipal 2% schools 2% on retail sales	..
Granby, city	Catholic 29.5 mills Protestant 27 mills neutral 29.6 mills	6%	Water rate — \$28 annual rate per dwelling and 6% of annual rental value for businesses. Tenants 6% annual rental value. Garbage \$5.20 per dwelling	Real property Business	— 70% of real value (partial re-assessment for 1960) — Rental value	Municipal 2% schools 2% on retail sales	For detail see provincial section
Hull, city (May 1, 1960 to April 30, 1961)	Catholic and Protestant 49.7 mills	5 mills	Water rate 5 mills also a fixed charge of \$10 per dwelling	Land Buildings, etc. Business Water	— 40% of real value — 40% of real value — Stock-in-trade — 40% of real value	...	...
Joliette, city	15.5 mills	7¼%	Water rate 12% domestic and 9% commercial	Real property Business Water	— Real value — Rental value — Rental value	Municipal 2% schools 2% on retail sales	...
Jonquiere, city	33.5 mills	Licences also ¾ of 1%	Water rate — \$24 per year	Real property Business	— 50% of real value — Real value of stock-in-trade	Municipal 2% schools 2% on retail sales	Day labourers pay \$3 per year tradesmen pay \$5 per year professionals pay \$25 per year

See page 29 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	Catholic 27 mills Protestant 27 mills	Licences	Water metered Personal Property tax — 27 mills	Real property — 70% of real value Personal 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 22 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 24.2 mills	Licences	Water rate — owner \$12 plus 3 mills on real value tenants \$12 plus 5 mills on real value. Garbage rate — business property \$14.40 per year. Private dwellings \$7.20 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	35 mills	4%	Water rate — Rental tax — 5%	Real property — 60% of real value Business — Real value Water — Real value Rental tax — Real value	Municipal 2% schools 2% on retail sales	For detail see provincial section	...
Shawinigan, city	Catholic 46 mills Protestant 46 mills	Various rates for different businesses	..	Real property — Real value Business — Rental value	...		...
Sherbrooke, city	Catholic Protestant and neutral 26 mills	7%	Rental tax — 5% on annual rental. Garbage tax \$10 per dwelling Water metered	Real property — 70% of 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 20.5 mills	7% also ½ of 1%	Rental tax — 8% on annual rental value. Water rate \$28 to \$480 per year Garbage rate — \$8 to \$30 per year.	Real property — Real value Business — Rental value — \$200 maximum — Real value of stock-in-trade	Municipal 2% schools 2% 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 2% on retail sales		...

## III. Selected Municipal Governments — Continued

Municipality	Taxes on property and for owners and occupants			Other taxes
	Mill or percentage rates on assessed valuations taxed— 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 Metropolitan Toronto	See basis of assessed valuations and percentages taxed		The municipalities which comprise the municipality of Metropolitan Toronto are levied on by the metropolitan corporation in proportion to their relative assessments for general and educational purposes. Each area municipality then levies against its taxpayers both for its own purposes and for its share of the metropolitan 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 21.40 mills Industrial, commercial and business 25.18 mills Separate school supporters: Residential and farm 13.32 mills Industrial, commercial and business 17.10 mills Taxes for separate school purposes are levied entirely by the area municipalities	...
Toronto, city	Public school 58.1 mills Separate school 58.1 mills	Public school 61.8 mills Separate school 61.8 mills	Real property—Real value Business —Various %'s of real value for different businesses	...
Forest Hill, village	Public school 50.0 mills Separate school 50.45 mills	Public school 54.03 mills Separate school 54.48 mills	Real property—Real value Business —Various %'s of real value for different businesses	...
Leaside, town	Public school 39.37 mills Separate school 41.85 mills	Public school 43.41 mills Separate school 45.89 mills	Real property—Real value Business —Various %'s of real value for different businesses	...
Long Branch, village	Public school 52.5 mills Separate school 54.8 mills	Public school 56.3 mills Separate school 58.6 mills	Real property—Real value Business —Floor space occupied	...
Mimico, town	Public school 47.5 mills Separate school 47.5 mills	Public school 51.54 mills Separate school 51.54 mills	Real property—Real value Business —Various %'s of real value for different businesses	...
New Toronto, town	Public school 45.1 mills Separate school 47.2 mills	Public school 48.12 mills Separate school 50.22 mills	Real property—Real value Business —Various %'s of real value for different businesses	...
Swansea, village	Public school 43.04 mills Separate school 46.79 mills	Public school 46.95 mills Separate school 50.70 mills	Real property—Real value Business —Various %'s of real value for different businesses	...
Weston, town	Public school 54.5 mills Separate school 58 mills	Public school 58.25 mills Separate school 61.75 mills	Real property—Real value Business —Various %'s of real value for different businesses	...
Ethihampton, twp.	Public school 47.5 mills Separate school 49.4 mills	Public school 52 mills Separate school 53.9 mills	Real property—Real value Business —Various %'s of real value for different businesses	...
Scarborough, twp.	Public school 59.73 mills Separate school 56.70 mills	Public school 65.76 mills Separate school 62.73 mills	Real property—Real value Business —Various %'s of real value for different businesses	...
York, twp.	Public school 50.48 mills Separate school 50.73 mills	Public school 54.39 mills Separate school 54.64 mills	Real property—Real value Business —Various %'s of real value for different businesses	...
York East, twp.	Public school 55.69 mills Separate school 52.28 mills	Public school 59.50 mills Separate school 56.09 mills	Real property—Real value Business —Various %'s of real value for different businesses	...
York North, twp.	Public school 54.10 mills Separate school 50.57 mills	Public school 59.75 mills Separate school 56.22 mills	Real property—Real value Business —Various %'s of real value for different businesses	...
Hamilton Metropolitan Area: Hamilton, city	Public school 54.7 mills Separate school 55.7 mills	Public school 58.8 mills Separate school 59.8 mills	Real property—Real value Business —Various %'s of real value for different businesses	...
Burlington, town	Public school 57 mills Separate school 57 mills	Public school 59.4 mills Separate school 59.4 mills	Real property—Real value Business —Various %'s of real value for different businesses	...
(Rural rates are 5 mills less than above Public and Separate school rates)				

See page 22 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 63.5 mills Separate school 63.5 mills	Public school 67 mills Separate school 67 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
London Metropolitan Area: London, city	Public school 48.26 mills Separate school 41.56 mills	Public school 52.36 mills Separate school 45.66 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
Westminster, twp.	Public school 29.2 mills Separate school 38.8 mills	Public school 33.4 mills Separate school 43.0 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
Ottawa Metropolitan Area: Ottawa, city	Public school 46.69 mills Separate school 56.97 mills	Public school 50.34 mills Separate school 60.62 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
Eastview, town	Public school 50.9 mills Separate school 48.9 mills Separate school 52.4 mills	Public school 54.9 mills Separate school 52.9 mills Separate school 56.4 mills	Real property—Real value (re-assessed for 1960) Business — Various %'s of real value for different businesses	...
Windsor Metropolitan Area: Windsor, city	Public school 65.34 mills Separate school 65.34 mills	Public school 71.1 mills Separate school 71.1 mills	Real property—Real value (partial re-assessment for 1960) Business — Various %'s of real value for different businesses	...
Riverside, town	Public school 86 mills Separate school 86 mills	Public school 91 mills Separate school 91 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
Barrie, city	Public school 78 mills Separate school 78 mills	Public school 83 mills Separate school 83 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
Belleville, city	Public school 84.5 mills Separate school 84.5 mills	Public school 91.3 mills Separate school 91.3 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
Brantford, city	Public school 52.8 mills Separate school 54.8 mills	Public school 56 mills Separate school 58 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 62.99 mills Separate school 62.99 mills	Public school 67.19 mills Separate school 67.19 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
Cornwall, city	Public school 58.65 mills Separate school 71.15 mills	Public school 64.07 mills Separate school 76.57 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
Fort William, city	Public school 72 mills Separate school 72 mills	Public school 76.5 mills Separate school 76.5 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 \$8 per year
Galt, city	Public school 59 mills Separate school 60 mills	Public school 63.5 mills Separate school 64.5 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
Guelph, city	Public school 92 mills Separate school 92 mills	Public school 98 mills Separate school 98 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 74.51 mills Separate school 74.51 mills	Public school 79.40 mills Separate school 79.40 mills (The above rates include 1.92 mills for garbage and ash collection, applicable to real property only)	Real property—Real value (land re-assessed for 1960) Business — Various %'s of real value for different businesses	...
Kitchener, city	Public school 50.5 mills Separate school 50.5 mills	Public school 54 mills Separate school 54 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

## 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 55.3 mills Separate school 55.3 mills	Public school 59.5 mills Separate school 59.5 mills	Real property—Real value Business — Various %'s of real value for different businesses	Poll tax — All single males 21 to 60 years not otherwise assessed pay \$5 per year
North Bay, city	Public school 62.5 mills Separate school 69 mills	Public school 66.25 mills Separate school 72.75 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
Oshawa, city	Public school 76.5 mills Separate school 76.5 mills (farm land rates are 7.5 mills less)	Public school 81 mills Separate school 81 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 80.5 mills Separate school 80.5 mills	Public school 87.5 mills Separate school 87.5 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
Peterborough, city	Public school 62.65 mills Separate school 67.96 mills	Public school 66.70 mills Separate school 72.01 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 82.97 mills Separate school 82.97 mills	Public school 86.97 mills Separate school 86.97 mills	Real property—Real value Business — Various %'s of real value for different businesses	..
St. Catharines, city	Public school 72 mills Separate school 72 mills	Public school 76.25 mills Separate school 76.25 mills	Real property—Real value Business — Various %'s of real value for different businesses	..
St. Thomas, city	Public school 59.18 mills Separate school 59.18 mills	Public school 63.3 mills Separate school 63.3 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 \$7.50 per year
Sarnia, city	Public school 58.5 mills Separate school 70.5 mills	Public school 62.1 mills Separate school 74.1 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
Sault Ste. Marie, city	Public school 31.51 mills Separate school 37.45 mills	Public school 33.26 mills Separate school 39.20 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 83.7 mills Separate school 83.7 mills	Public school 89.9 mills Separate school 89.9 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 68.6 mills Separate school 74.5 mills	Public school 72.5 mills Separate school 78.4 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 90.2 mills Separate school 90.2 mills	Public school 97.5 mills Separate school 97.5 mills	Real property—Real value Business — Various %'s of real value for different businesses	Poll tax — All single males 21 to 60 years not otherwise assessed pay \$5 per year
Woodstock, city	Public school 63.6 mills Separate school 54.44 mills	Public school 67.7 mills Separate school 58.54 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
Brockville, town	Public school 71 mills Separate school 71 mills	Public school 77 mills Separate school 77 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
Timmins, town	Public school 62.8 mills Separate school 62.8 mills	Public school 67.5 mills Separate school 67.5 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

See page 29 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	43 mills	...	6% to 20%	Greater Winnipeg water district 3.8 mills on land values only	Land Buildings, etc. Business	- Real value - 66 2/3% of real value - Rental value	Electricity and gas sales tax - 5% of commercial and 2 1/4% of domestic bills
East Kildonan, city	51 mills	49.4 mills	5% to 8%	Greater Winnipeg water district 4.5 mills on land values only	Land Buildings, etc. Personal property Business	- Real value - 66 2/3% of real value - Real value - Rental value	...
St. Boniface, city	St Boniface school district 57.64 mills Norwood school district 55.94 mills	...	5 1/2 to 8%	Greater Winnipeg water district 3.26 mills on land values only	Land Buildings, etc. Business	- Real value - 66 2/3% of real value - Rental value	...
St. James, city	34.83 mills	...	4% to 10%	...	Land Buildings, etc. Business	- Real value - 66 2/3% of real value - Rental value	...
Transcona, town	School district no. 39 58.36 mills school district no. 1569 50.65 mills	School district no. 39 58.36 mills school district no. 1569 50.65 mills	12 1/4%	Greater Winnipeg water district 3 mills on land values only	Land Buildings, etc. Personal property Business	- Real value - 40% of real value - Real value - Rental value	...
Fort Garry, suburban municipality	55.33 mills	55.33 mills	Various rates for different businesses	Greater Winnipeg water district 3.7 mills on land values only	Land Buildings, etc. Personal property Business	- Real value - 66 2/3% of real value - Real value - Rental value	...
St. Vital, suburban municipality	44.88 mills	44.88 mills	\$12	...	Land Buildings, etc. Personal property Business	- Real value - 66 2/3% of real value - Real value - Rental value	...
West Kildonan, suburban municipality	46.2 mills	46.2 mills	Various rates for different businesses maximum rate 15%	...	Land Buildings, etc. Personal property Business	- Real value - 66 2/3% of real value - Real value - Rental value	...
Brandon, city	82 mills	82 mills	Hotels 12% other businesses 14 1/4%	...	Land Buildings, etc. Personal property Business	- Real value - 66 2/3% of real value - 25% of real value - Rental value	...
Flin Flon, town	65 mills	...	13 1/4%	...	Land Buildings, etc. Business	- Real value - 66 2/3% of real value - Rental value	...

## Saskatchewan\*

Municipality	Real property	Business	Basis of assessed valuations and percentages taxed	Other taxes
Moose Jaw, city	Public school 88 mills Separate school 88 mills	88 mills	Land Buildings, etc. Business - Real value - 60% of real value (re-assessed for 1960) - Area of premises occupied at varying rates for different businesses	Amusement tax - 5% of admission price
North Battleford, city	Public school 83 mills Separate school 83 mills	83 mills	Land Buildings, etc. Business - Real value - 60% of real value - Area of premises occupied at varying rates for different businesses	Amusement tax - 1% to 10% of admission price Electricity sales tax - 5% of account



## 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				
Prince Albert, city	Public school 98.3 mills Separate school 97.3 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 not assessed property taxes except those who do not earn \$200 per year pay \$5 per year
Regina, city	Public school 74.5 mills Separate school 74.5 mills	74.5 mills	Land — Real value Buildings, etc.— 45% of real value Business — Area of premises occupied at varying rates for different businesses	Amusement tax — 6% to 10% of admission price
Saskatoon, city	Public school 81.9 mills Separate school 81.9 mills	81.9 mills	Land — Real value Buildings, etc.— Area of premises occupied at varying rates for different businesses	Amusement tax — Graduated rates on admission price 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
Swift Current, city	Public school 83 mills Separate school 83 mills	83 mills	Land — Real value Buildings, etc.— 60% of real value Business — Area of premises occupied at varying rates for different businesses	...
Yorkton, city	Public school 69 mills Separate school 69 mills	69 mills	Land — Real value Buildings, etc.— 60% of real value Business — Area of premises occupied at varying rates for different businesses	...
Alberta*				
Calgary, city**	Public school 53.5 mills Separate school 53.5 mills	10%	Land — Real value Buildings, etc.— 60% of real value Business — Rental value	...
Edmonton Metropolitan Area: Edmonton, city	Public school 63 mills Separate school 63 mills	6% to 20%	Land — Real value Buildings, etc.— 50% and 60% of real value Business — Rental value	...
Invermay, town	Public school 55 mills Separate school 55 mills	30 mills	Land — Real value Buildings, etc.— 60% of real value Business — Area of premises occupied at varying rates for different businesses	...
Grande Prairie, city	Public school 62 mills Separate school 62 mills	5% to 7%	Land — Real value Buildings, etc.— 60% of real value Business — Rental value	...
Lethbridge, city	Public school 57 mills Separate school 57 mills	10%	Land — Real value (re-assessed for 1960) Buildings, etc.— 60% of real value Business — Rental value	...
Medicine Hat, city	Public school 49 mills Separate school 49 mills	4%	Land — Real value Buildings, etc.— 60% of real value Business — Rental value	...
Red Deer, city	Public school 45 mills Separate school 45 mills	4½%, 10% and 12%	Land — Real value (re-assessed for 1960) Buildings, etc.— 60% of real value (re-assessed for 1960)	...
British Columbia*				
Vancouver Metropolitan Area: Vancouver, city	58.96 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	54 mills	9%	Land — Real value Buildings, etc.— 40% of real value for municipal purposes — 75% of real value for school purposes Business — Rental value	...

See page 29 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		
British Columbia* — Concluded				
Vancouver Metropolitan Area — Concluded				
North Vancouver, city	57.48 mills	...	Land — Real value Buildings, etc.— 40% of real value for municipal purposes — 75% of real value for school purposes	...
Burnaby, district	46.5 mills	...	Land — Real value Buildings, etc.— 75% of real value	...
Coquitlam, district	41.6 mills	...	Land — Real value Buildings, etc.— 75% of real value	...
North Vancouver, district	64.08 mills	...	Land — Real value Buildings, etc.— 40% of real value for municipal purposes — 75% of real value for school purposes	...
Richmond, district	48 mills	...	Land — Real value Buildings, etc.— 75% of real value	...
Surrey, district	49.5 mills	...	Land — Real value Buildings, etc.— 50% of real value for municipal purposes — 75% of real value for school purposes	...
West Vancouver, district	53.7 mills	...	Land — Real value (partial re-assessment for 1960) Buildings, etc.— 50% of real value for municipal purposes — 75% of real value for school purposes	...
Victoria Metropolitan Area:				
Victoria, city	52.75 mills	6¼%	Land — Real value Buildings, etc.— 75% of real value Business — Rental value	...
Esquimalt, district	39 mills	...	Land — Real value Buildings, etc.— 75% of real value	...
Oak Bay, district	41 mills	...	Land — Real value Buildings, etc.— 75% of real value	...
Saanich, district	School district No. 61 39.95 mills School district No. 63 41.65 mills	...	Land — Real value Buildings, etc.— 75% of real value	...
Dawson Creek, city	48.79 mills	...	Land — Real value Buildings, etc.— 75% of real value	...
Kamloops, city	55 mills	...	Land — Real value Buildings, etc.— 75% of real value	...
Kelowna, city	42 mills	...	Land — Real value Buildings, etc.— 75% of real value	...
Nanaimo, city	85.4 mills	...	Land — Real value Buildings, etc.— 25% of real value for municipal purposes — 75% of real value for school purposes	...
Penticton, city	50.3 mills	...	Land — Real value Buildings, etc.— 75% of real value	...
Port Alberni, city	42 mills	...	Land — Real value Buildings, etc.— 75% of real value	...
Prince George, city	83 mills	...	Land — Real value Buildings, etc.— 42% of real value for municipal purposes — 75% of real value for school purposes	...
Prince Rupert, city	55 mills	5%	Land — Real value Buildings, etc.— 75% of real value Business — Rental value	...
Trail, city	70 mills	...	Land — Real value Buildings, etc.— 50% of real value for municipal purposes — 75% of real value for school purposes	...
Vernon, city	63.27	...	Land — Real value Buildings, etc.— 50% of real value for municipal purposes — 75% of real value for school purposes	...

## 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		
Yukon Territory				
Dawson, city	35 mills	Licences	Land — Real value Buildings, etc. — 45% of real value Business — Various rates for different businesses	...
Northwest Territories				
Hay River, municipal district	29 mills	2 mills	Land — Real value Buildings, etc. — 66½% of real value Business — 66½% of real value Maximum business mill rate 50% of general mill rate	Poll tax — Each single person over 21 years who is not a property owner, has been a resident for 3 months and has been employed in the District pays \$5 per year
Yellowknife, municipal district	Public school 44 mills Separate school 41 mills	Public school 22 mills Separate school 20.5 mills	Land — Real value Buildings, etc. — 66½% of real value Business — 66½% of real value Maximum business mill rate 50% of general mill rate	Poll tax — Each single person over 21 years who is not a property owner, has been a resident for 3 months and has been employed in the District pays a maximum of \$10 per year

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

\*\* Metropolitan municipality. See introduction.

<sup>1</sup> St. John's has a 2% tax on fire insurance premiums and a tax of \$1.00 per main line telephone.

<sup>2</sup> 1959 rates.

<sup>3</sup> Montreal has a telephone tax of 25¢ for each line and 10¢ additional for each extension set.

<sup>4</sup> 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.

<sup>5</sup> The mill rates shown here are for the old city of Sudbury. Due to amalgamations with adjacent municipalities there are several other mill rates in force which are too numerous to include in this report.





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