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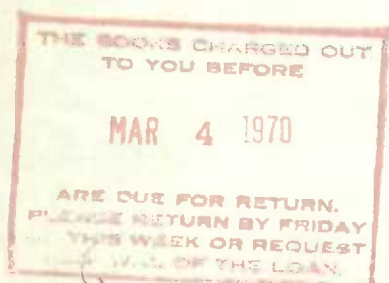


CANADA

PRINCIPAL TAXES AND RATES

FEDERAL, PROVINCIAL AND SELECTED MUNICIPAL GOVERNMENTS

1961



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PRINCIPAL TAXES AND RATES, 1961

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 were prepared from questionnaire forms completed by officials of the municipalities included in the survey, and apply to the calendar year 1961 unless otherwise noted in the tabular presentation.

I. Government of Canada. Two budgets were presented to the fourth session of the 24th Parliament, the "baby" budget of December 20, 1960, and the budget presented on June 20, 1961.

Under the former, personal income tax rates remained unchanged, but corporation income subject to the 21 per cent tax rate was increased from the first \$25,000 to the first \$35,000. The principal withholding taxes on interest and dividends paid to non-residents were raised to a uniform level of 15 per cent. A special 15 per cent tax was made applicable to profits of Canadian branches of non-resident corporations.

The budget of June 20, 1961, announced no changes in personal or corporation income tax rates, but the excise tax of 7½ per cent on passenger cars was repealed, effective immediately. Although there were no changes in the taxes on tobacco, cigarette manufacturers will be allowed to increase the amount of tobacco in each cigarette without becoming liable for a higher tax, effective April 1, 1962. The maximum limits on allowable medical expenses for income tax purposes were removed, effective January 1, 1961.

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 this Act, an income tax is levied on the taxable income of individuals and corporations resident in Canada and on the taxable Canadian income of non-residents employed or carrying on business in Canada at any time in the year. A 15% withholding tax is also levied on dividends, interest and similar payments from Canada to non-residents. The Income Tax Act also imposes a tax on the taxable value of gifts

made in the year. Canada has entered into income tax conventions with certain countries in order to avoid having the same income taxed by both Canada and the other country concerned. In addition to income tax, an old age security tax is levied on individuals and corporations. For additional information on income taxes imposed by the Provinces of Quebec and Ontario, see the provincial section of this commentary.

(b) 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.

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

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

(e) 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. Canada has entered into estate tax conventions with several countries in order to avoid the double taxation of estates.

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 deduction of \$40,000 plus deduc-

tions in respect of dependants and for gifts to charities, etc. This difference is the 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 provincial or foreign government, and also in respect of gift tax paid to the Federal Government on property included in aggregate net value.

II. Provincial Governments. Most provinces either introduced new tax legislation or made some changes to the existing tax structures for 1961.

In Nova Scotia the tax on gasoline was increased from 17¢ to 19¢ per gallon, the 3 per cent sales tax was increased to 5 per cent, and some changes were made in the rate structure of the Theatres and Amusements Act.

In New Brunswick the tax on gasoline was increased from 15¢ to 18¢ per gallon, and on diesel fuel from 15¢ to 23¢ per gallon. The monthly hospital insurance premiums have been abolished.

In Quebec, the tax on corporation income was increased from 10% to 12%. The sales tax was increased from 2% to 4%, effective July 1, 1961, the additional 2% to provide for a coherent system of grants to school boards. The education tax in force in certain municipalities is accordingly abolished. Investment income originating outside Canada is now subject to a small surtax. Reductions were made in the exemptions allowed for personal income tax purposes.

The Province of Ontario has introduced a 3 per cent retail sales tax to be effective September 1, 1961.

In Manitoba the tax on gasoline was increased from 11¢ to 14¢ per gallon, and on other motive fuel from 11¢ to 17¢ per gallon. The monthly premium rates for hospital insurance were increased considerably.

In Saskatchewan a tax of 17¢ per gallon was imposed on diesel fuel and the tax on gasoline was increased from 12¢ to 14¢ per gallon. Annual charges for hospital insurance were substantially increased.

In Alberta the taxes on gasoline and diesel fuel were increased from 10¢ and 12¢ to 12¢ and 14¢ per gallon respectively.

In British Columbia the tax on gasoline was raised from 10¢ to 13¢ per gallon, and on other motive fuels from 12¢ to 15¢ per gallon.

Federal - Provincial Tax - Sharing Arrangements. All provinces except Ontario and Quebec have rented the fields of personal and corporation income taxes, other corporation taxes and succession duties to the federal government for a five year period ending March 31, 1962. Ontario agreed to rent only the personal income tax field. Quebec did not sign an agreement.

Individuals who reside, are employed or carry on business in a province which levies a tax on personal incomes (Quebec only) may deduct 13% from their federal 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 equal to 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 to the universities through the Canadian Universities Foundation.

In those provinces which impose income taxes on profits derived from mining and/or logging operations, these taxes are allowed as deductions in computing income under the federal Income Tax Act.

A tax abatement of 50% of the federal estate tax otherwise payable is allowed in respect of property situated in a province which does not rent its succession duties field to the federal government (i.e. Quebec and Ontario).

Among the other taxes imposed by certain provincial governments is a general 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, on tobacco in New Brunswick, and on cigarettes in Nova Scotia. Amusement taxes are levied by all provincial governments with the exception of Saskatchewan, where an amusement tax is imposed at the municipal level.

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. Reference should be made to the report "The Motor Vehicle Part I", Catalogue No. 53-217, for further details on motor vehicle rates and regulations.

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 (assessed value) is that specified by law, wherever it is so regulated, and not the total value of real property. Methods of determining values for assessment purposes vary widely. One method will produce a low level of assessed valuations on which a high tax rate is levied; another method will result in low tax rates levied on high assessed valuations. Because of this variation in taxable assessments and tax rates as between municipalities, the tax rates themselves cannot be regarded as an accurate indication of differences in tax burden. It is only by taking the relative assessments into consideration that valid comparisons can be made.

For 1961 the municipal coverage is approximately the same as for 1960. A few of the questionnaire forms either were not returned or were returned too late for inclusion in the report, possibly because the municipalities in question were

later than usual in striking their tax rates for the 1961 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 49.61 mills on each dollar of taxable assessment, or \$49.61 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 consist of large cities with separately governed satellite communities, different tax rates may apply in different parts of the areas. However, the rates shown in this report include provision for the financial requirements of metropolitan corporations where such exist, such as the Municipality of Metropolitan Toronto, the Metropolitan Corporation of Greater Winnipeg, and the Montreal Metropolitan Corporation.

July 14, 1961.

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

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.

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	Personal income tax schedule (including 3% Old Age Security Tax—maximum \$90): ¹ 14% on first \$1,000 of taxable income \$140 on \$1,000 plus 17% on next \$1,000 310 " 2,000 " 20% " " 1,000 510 " 3,000 " 19% " " 1,000 700 " 4,000 " 22% " " 2,000 1,140 " 6,000 " 26% " " 2,000 1,660 " 8,000 " 30% " " 2,000 2,260 " 10,000 " 35% " " 2,000 2,960 " 12,000 " 40% " " 3,000 4,160 " 15,000 " 45% " " 10,000 8,660 " 25,000 " 50% " " 15,000 16,160 " 40,000 " 55% " " 20,000 27,160 " 60,000 " 60% " " 30,000 45,160 " 90,000 " 65% " " 35,000 67,910 " 125,000 " 70% " " 100,000 137,910 " 225,000 " 75% " " 175,000 269,160 " 400,000 " 80% " " remainder	Main exemptions and deductions from total income to arrive at "taxable income": For single status \$1,000 For married status \$2,000 For dependent children under 16 years of age \$250 each For other dependants (as defined by law and including dependent children over 21 years of age if they are attending university) \$500 each Taxpayer over 65 years of age an additional \$500 Charitable donations—up to 10% of income Medical expenses ² in excess of 3% of income. In lieu of claiming deductions for charitable donations, medical expenses, trade union dues and professional membership dues an individual may instead claim a standard deduction of \$100 and file no receipts. Individuals who reside, are employed or carry on business in a province which levies a tax on personal incomes may deduct 10% from their federal tax. Annual amendments have increased this rate to 13% for each of the taxation years 1958 to 1961 inclusive. Also see note under corporation income tax.
			Investment income from sources outside Canada.	an additional tax of 4%	Deductions from total investment income: \$2,400 or the total of personal exemptions whichever is greater plus allowable charitable donations and medical expenses. Excludes rental income from real property.
Income of corporations			Taxable income of corporations resident in Canada or doing business in Canada.	(a) 21% (including O.A.S. tax of 3%) ¹ of the amount taxable, if the amount taxable does not exceed \$35,000 and (b) \$7,350 plus 50% of the amount by which the amount taxable exceeds \$35,000.	Corporations are allowed a tax credit equal to 9% of their taxable earnings earned in a province which levies a tax on corporation incomes. ³ 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.
Income of non-residents			Withholding tax on interest, dividends, rents and royalties paid to a non-resident.	15%	Exemptions: Interest on Government of Canada bonds issued on or before December 20, 1960. Interest on bonds guaranteed by the Government of Canada or payable in a foreign currency, issued on or before December 20, 1960. Income covered by terms of a tax treaty such as that with the United Kingdom.
			Profits of non-resident corporations carrying on business in Canada.	10% 15% <i>credit</i>	Deductions from taxable income earned in Canada: Federal and provincial income taxes. An allowance in respect of net increases in capital investment in property in Canada.
Gifts to and from individuals	Income Tax Act (Part IV)		Aggregate taxable value of gifts.	Graduated from 10% on amounts up to \$5,000 to 28% on amounts over \$1,000,000.	A gift of \$1,000 or less to any one person, and a gift to a charitable organization or a Canadian government is exempt. A deduction of \$4,000 is allowed from the aggregate value of other gifts. Exemptions up to \$10,000 apply on one real estate transfer between husband and wife or from parent to child.

See footnotes at end of table.

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 2,800 " 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.	Estate Tax Act (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. ³ 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 ⁴ with some specific rates.	Three main sets of rates: British preferential (lowest) Most — favoured — nation — under special agreements with various countries General—apply to all other imports	Note: Most Imported goods are subject to customs duties. The tariff schedules are too lengthy and complicated to be summarized here. The rates applicable to 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. ⁴	11% (Including Old Age Security Tax of 3%)	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 ⁵	Excise Tax Act				
Radios			per unit	greater of \$2.00 or 15% ad valorem	
Phonographs and T.V. sets			ad valorem	15%	
Tubes for radios, T.V., and phonographs			per unit	greater of 10¢ or 15% ad valorem	
Jewellery, clocks, watches			ad valorem	10%	
Toilet articles and cosmetics			ad valorem	10%	
Playing cards			per pack	20¢	
Tobacco and smokers' accessories ⁶					
Cigarettes			per 5	2½¢	
Cigars			ad valorem	15%	
Matches			ad valorem	10%	
Lighters			per unit	greater of 10¢ or 10% ad valorem	
Pipes, cigarette holders, etc.			ad valorem	10%	
Tobacco—manufactured			per pound	80¢	
Wines:					Excluding imports. Customs duties on imports are set to take into account the taxes levied on domestic production.
Wines of all kinds containing 7% or less of absolute alcohol by volume			per gallon	25¢	
Non-sparkling wines containing more than 7% of absolute alcohol by volume but not over 40% of proof spirits			per gallon	50¢	
Champagne and sparkling wines			per gallon	\$2.50	

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 ¹ — Concluded:					
Insurance Companies: British or foreign companies			net premium	10%	Excluding insurance against marine risks, nuclear risks, life, personal accident and sickness insurance.
Electric Companies			net kilowatt hour of electrical energy exported	3/100 of 1¢	
Tobacco ² — 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 lbs.			per 1,000	\$4.00	
Cigarettes weighing more than 2½ lbs.			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			per gallon	30¢	
Canadian brandy			per gallon	\$11.00	
Beer			per gallon	38¢	

¹ See commentary, page 3 for further information.

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

³ Under the terms of the Canada—United States Estate Tax Convention (which has been signed but is not yet in force) the amount is \$15,000, retroactive to January 1, 1959.

⁴ 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.

⁵ In addition to the General Sales Tax. For other items taxed see Schedule 1, Excise Tax Act.

⁶ 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%	
Private passenger vehicle licence	Highway Traffic Act	R.S. 1952, c. 94	flat rate operator	\$18.00 \$3.00	Reduced rates apply later in year. Expiry date March 31.

II. Provincial Governments — Continued

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	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	Admissions up to 30¢ exempt.
			pari-mutuel betting pool	5%	
Motor fuel	Gasoline Tax Act	1961 Bill No. 28	per gallon	16¢	Persons licensed to do so may purchase gasoline without payment of eleven-cent portion previously rebated.
Tobacco	Health Tax Act	R.S. 1951, c. 71 as amended	retail selling price	¼ 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%	
Private passenger vehicle licence	Highway Traffic Act	R.S. 1951, c. 73	per 100 lb.	50¢	\$2 extra for licence plates and certificate. Minimum total \$12.00. Reduced rates apply later in year.
			operator	\$1.00	
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	S. 1960, c. 36	retail selling price generally, but in some instances at consumer cost	4%	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 apparatus and raw materials used directly in the production of articles for sale, agriculture feeds, fruit trees, fertilizers, goods for consumption outside of the Province, meals priced at \$1.00 or less, magazine and newspaper subscriptions, children's clothing and children's footwear, aircraft, cigarettes, tobacco, school supplies, and all purchases under 25 cents; also certain equipment purchased by municipalities for roads, sewerage, drainage and fire-fighting.

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	Over 30¢	
			pari-mutuel betting pool	5.2% to 10% 3% to 11%	Racing Commission may deduct 4% commission if remitted within 7 days.
Motor fuel	Gasoline Tax Act	R.S. 1954, c. 109 S. 1955, c. 28	per gallon	19¢	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 ¼ of 1%	Determined by Governor in Council.
Insurance	Insurance Premiums Tax Act	S. 1957, c. 4	premium income	2%	Exemption for marine insurance and annuity contracts.
Private passenger vehicle licence	Motor Vehicle Act	R.S. 1954, c. 184	per 100 lb. operator	61¢ to 72¢ \$1.00	Expiry date March 31. Minimum licence \$11.00
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 ¹	S. 1958, c. 4 as amended	purchase price	¼ of 1¢ per cigarette 5% on all other forms	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.
Spirituuous liquors	"	"	purchase price	5%	
General sales	"	"	purchase price	5%—purchases over 15¢	

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

II. Provincial Governments — Continued

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 as amended	per gallon " "	18¢ 23¢	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.
Private passenger vehicle licence	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. and over — \$32.00	Reduced rates apply later in the year. Expires date Dec. 31
			operator	\$4.00	Licence good for 2 years
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	

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 as amended	retail price	4%	See municipal section also. Exemptions are allowed on foodstuffs, children's clothing and footwear, farm implements and tools, fishing apparatus, gasoline, kerosene and fuel oil, 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	

II. Provincial Governments — Continued

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.
Meals	Hospital Duty Act	R.S. 1941, c. 89 S. 1944, c. 21	levied on meals costing over \$1.00, and on alcoholic beverages	5%	
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 $\frac{1}{10}$ 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 $\frac{1}{10}$ 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 S. 1959-60, c. 11 Bill No. 21, 1960	income paid up capital place of business	12% $\frac{1}{10}$ of 1% \$20 to \$50	These are the general rates. There are certain classes of companies whose rates and/or bases of taxation vary from these, including insurance, loan, navigation, telegraph, telephone, and railway companies.
Mining operations	Quebec Mining Act	R.S. 1941, c. 196	net profit	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	
Private passenger vehicle licence	Motor Vehicle Act	R.S. 1941, c. 142	per 100 lb. operator	70¢ \$2.50	\$1 extra for licence plates. Expiry date Feb. 28.
Individuals	Provincial Income Tax Act	S. 1954, c. 17 S. 1957-58, c. 25 S. 1958-59, c. 31 Bill No. 17, 1960	taxable income	2.5% on first \$1,000 of taxable income \$25 on \$1,000 plus 2.8% on next \$1,000 53 " 2,000 " 3.2% " " 2,000 117 " 4,000 " 3.6% " " 2,000 189 " 6,000 " 4.3% " " 2,000 275 " 8,000 " 5.0% " " 2,000 375 " 10,000 " 5.8% " " 2,000 491 " 12,000 " 6.6% " " 3,000 689 " 15,000 " 7.5% " " 10,000 1,439 " 25,000 " 8.3% " " 15,000 2,684 " 40,000 " 9.1% " " 20,000 4,504 " 60,000 " 9.9% " " 30,000 7,474 " 90,000 " 10.8% " " 35,000 11,254 " 125,000 " 11.6% " " 100,000 22,854 " 225,000 " 12.4% " " 175,000 44,554 " 400,000 " 13.2% on remainder	Exemptions and deductions from total income to arrive at "taxable income": For single status..... \$1,000 For married status..... 2,000 For dependent children qualified for family allowance \$250 each For other dependants 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.
			investment income	$\frac{1}{2}$ of 1%	Exigible on investment income originating outside Canada in excess of greater of \$2,400 or total of personal exemptions.

II. Provincial Governments - Continued

TABLE 6. Ontario

Category	Title of act	Statutory reference	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Amusements	Hospitals Tax Act	R.S. 1960, c. 178	admission price	on admissions over 25¢ to 94¢ - 2¢ to 9¢ " " " 94¢ - 10%	Tickets up to 25¢ exempt; also admissions under 66¢ other than drive-in theatres.
Race-meetings	Race Tracks Tax Act	R.S. 1960, c. 341	pari-mutuel betting pool	6%	
Motor fuel	Gasoline Tax Act	R.S. 1960, c. 162	per gallon	13¢	Farmers and commercial fishermen receive full refund, others receive refunds at 1¢ per gallon, on gasoline used other than for motor vehicles on highways.
Diesel fuel	Motor Vehicle Fuel Tax Act	R.S. 1960, c. 248	per gallon	18½¢	
Succession duties	Succession Duty Act	R.S. 1960, c. 386 S. 1960-61, c. 95	Relationship: (1) Direct line (2) Collateral line (3) Strangers	On estate 2½% to 14% On individuals share in estate 1½% to 15% (where share exceeds \$50,000) 2½% to 13% (where share exceeds \$10,000) 6% to 17% 7½% to 35%	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. 1960, c. 205	purchase price	¼ of 1%	
Security transfer	Security Transfer Tax Act	R.S. 1960, c. 364	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 - ¼ of 1% of value " \$1 to \$5 - ½¢ per share " \$5 to \$25 - 1¢ " " " \$25 to \$50 - 2¢ " " " \$50 to \$75 - 3¢ " " " \$75 to \$150 - 4¢ " " " over \$150 - 4¢ per share plus ¼ of 1% of value in excess of \$150	
Hospital insurance	Hospital Services Commission Act	R.S. 1960, c. 178	monthly premium	Single \$2.10; family \$4.20	
Fire insurance	Fire Marshals Act	R.S. 1960, c. 148 S. 1960-61, c. 29	premium income	Not in excess of 1%	Rate set by Lieutenant-Governor in Council.
Corporations	Corporations Tax Act, 1957	R.S. 1960, c. 73 S. 1960-61, c. 14	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.

II. Provincial Governments - Continued

TABLE 6. Ontario - Concluded

Category	Title of act	Statutory reference	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Mining operations	Mining Tax Act	R.S. 1960, c. 242	net profit	6%—\$10,000 to \$1,000,000 11%—over \$1,000,000 to \$5,000,000 12%—over \$5,000,000	Expiry date Dec. 31.
Logging operations	Logging Tax Act	R.S. 1960, c. 224	net profit	9% on amount in excess of \$10,000	
Private passenger vehicle licence	Highway Traffic Act	R.S. 1960, c. 172 S. 1960-61, c. 34	horsepower	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	
			operator	\$1.00	
Retail sales	Retail Sales Tax Act	S. 1960-61, c. 91	retail price	3%	Exemptions include: Food products, meals at \$1.50 and under, gasoline, diesel fuel, fuel oil, coal, coke, wood, gas, electricity, farm implements, farm supplies, agricultural products, boats and other fishing apparatus, prescription drugs and optical appliances, artificial limbs, hearing aids, dentures, railway rolling stock, children's clothing and footwear school books, newspapers, subscription magazines, draft beer, long distance telephone charges and sales for delivery outside the province. Regulations are authorized to provide for rebates to municipal corporations or a local board thereof in respect of certain purchases.

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. 1956, c. 2	admission price pari-mutuel betting pool	81¢ to 64¢—1¢, 65¢ to 67¢—3¢, 68¢ to 70¢—5¢, over 70¢—10% 10%	Exemptions are allowed for admission prices of 60¢ or less.
Motor fuel	Gasoline Tax Act	S. 1955, c. 24 S. 1961, c. 19	per gallon	14¢	
	The Motive Fuel Users Act ¹	R.S. 1954, c. 172 S. 1961, c. 39	per gallon	17¢	Exemptions are allowed for the operation of agricultural machinery, operation of fire apparatus in municipalities, trapping, fishing and prospecting. Partial exemptions on propelling aircraft, non-commercial motor boats and canoes. 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 \$3.00; family \$6.00	
Fire insurance	Fires Prevention Act	R.S. 1954, c. 88	premium income	1/2 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	net profit	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%.
	Mineral Taxation Act	R.S. 1954, c. 19	assessed value of crude oil	8 mills	In, on, or under land in a designated producing area.
Private passenger vehicle licence	Highway Traffic Act	R.S. 1954, c. 112	wheel base	Wheel base not exceeding 100"—\$9.00. For each additional 5 inches or portion thereof—\$2.50 Exceeding 100" and not exceeding 110" but manufactured 7 years previous to January 1st of current year—\$9.00 Exceeding 110" and not exceeding 130" but manufactured previous to January 1932—\$9.00	Reduced rates apply later in year. Expiry date Feb. 28.
			operator	\$2.00	Licence good for two years.

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

II. Provincial Governments — Continued

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	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.
			rent of tangible personal property	3%	
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	Gasoline 14¢ Diesel fuel 17¢	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 — \$24.00 Family — \$48.00	
Fire insurance	Fire Prevention Act	S. 1954, c. 85 S. 1957, c. 92	premium income	1%	
Insurance	Insurance Premium Tax Act, 1957	S. 1957, c. 23	premium income	2%	Exemption for marine insurance and annuity contracts.
Mining operations	Mineral Resources Act	S. 1959, c. 84	net profit	12½ per cent	A royalty free period for new mines of three years or until a net operating profit of \$2,000,000.00 has been realized whichever comes first. Also an allowance to provide for a return on investment in processing assets is made when calculating net profit from operations. Applies to Hard rock mines and Helium agreements.
Private passenger vehicle licence	Vehicles Act	R.S. 1953, c. 344	wheel base	Not exceeding 110" — \$10.00 Exceeding 110" but not 120" — 15.00 " 120" — 20.00 \$1.00	Expiry date March 31.

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%	
Motor fuel	Fuel Oil Tax Act	R.S. 1955, c. 125	per gallon " "	Gasoline 12¢ Diesel fuel 14¢	Exemptions allowed for agricultural and industrial purposes, operation of aircraft.
Mining operations	Mineral Taxation Act	R.S. 1955, c. 203	assessed value of all minerals and flat rate per acre of land	Minerals — determined by Lieutenant-Governor in Council. Minimum tax on minerals \$1.00 per tract. Land — not to exceed 5¢ per acre. Minimum 25¢.	
Fire insurance	Fire Prevention Act	R.S. 1955, c. 115	premium income	½ of 1%	
Insurance	The Insurance Corporations Tax Act	S. 1957, c. 35	premium income	2%	Exemption for marine insurance and annuity contracts.
Private passenger vehicle licence	Vehicle and Highway Traffic Act	R.S. 1955, c. 356	wheel base	Not exceeding 110" — \$10.00 Exceeding 110" but not over 120" — 15.00 " 120" — 20.00	Reductions apply later in year. Expiry date Mar. 31.
			operator	\$5.00	Licence good for 5 years.

II Provincial Governments — Continued

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. 1960, c. 361	retail price	5%	Exemptions are allowed for food-stuffs, motor and heating fuels, farm machinery and supplies, fishing apparatus, drugs, sales to 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. 1960, c. 179	admission price	10%	
Race-meetings	Pari-mutuel Betting Tax Act	R.S. 1960, c. 274	pari-mutuel betting pool	12%	
Motor fuel	Gasoline Tax Act	R.S. 1960, c. 162 S. 1961, c. 22	per gallon	13¢ (1¢ on gasoline used in aircraft)	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.
	Coloured Gasoline Tax Act	R.S. 1960, c. 63	per gallon	1¢	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.
	Motive-fuel Use Tax Act (operative from July 15, 1959)	R.S. 1960, c. 251 S. 1961, c. 40	per gallon	15¢	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).
Fuel oil	Fuel Oil Tax Act	R.S. 1960, c. 158	per gallon	½¢	
Fire insurance	Fire Marshal Act	R.S. 1960, c. 148	premium income	1%	Determined by the Lieutenant-Governor in Council.
Insurance	Insurance Premiums Tax Act	R.S. 1960, c. 198	premium income	2%	Exemption for marine insurance and annuity contracts.
Mining operations	Mining Tax Act	R.S. 1960, c. 247	net income	10% on income derived from mining operations in excess of \$25,000	Exempt new mines from tax for first three years of production.
Logging operations	Logging Tax Act	R.S. 1960, c. 225	net income	10% on income derived from logging operations in excess of \$25,000	
Private passenger vehicle licence	Motor Vehicle Act	R.S. 1960, c. 253	net weight	1,500 lbs. or less — \$10.80 1,501 " — 2,000 lbs. — 14.40 2,001 " — 3,000 " — 18.00 3,001 " — 4,000 " — 22.50 4,001 " — 5,000 " — 31.50 5,001 " — 6,000 " — 45.00 6,001 " — 7,000 " — 58.50	Expiry date Feb. 28. Reduced one-twelfth each month to a minimum fee of \$2.00
			registration fee	\$1.00	Non-commercial vehicles.
			operator	\$5.00	Licence good for 5 years.

H. Provincial Governments — Concluded

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%	
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 on January 1st following, but not payable after one full year's residence in the Yukon Territory from 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	6¢	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.
Private passenger Vehicle licence	Motor Vehicles Ordinance	Chapter 77 Revised Ordinances 1958	wheel base operator	100" or less — \$12.00 101" to 120" — 15.00 121" and over — 20.00 \$2.00	Reduced rates apply later in the year.

TABLE 12. Northwest Territories

Category	Title of act	Statutory reference	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Motor fuel	Fuel Oil Tax Ordinance	Revised Ordinances of N.W.T. 1956, as amended	per gallon	1½¢	
Fuel Oil	Fuel Oil Tax Ordinance	Revised Ordinances of N.W.T. 1956, as amended	per gallon	1½¢	
Private passenger vehicle licence	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	value of output	For a fiscal year: (a) Value of output 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. Not to exceed 12%	In computing royalties there is an equitable allowance made for mining, milling and operational cost.

III. Municipal Governments

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	†	†	†	†	†	†	†	†	†	†	†
Business ³	†	†	†	†	†	†	†	†	†	†	†	†
Household .....	...	...	...	...	...	...	...	...	...	...	...	...
Occupancy .....	...	...	...	...	...	...	...	...	...	...	...	...
Rental .....	...	...	...	...	...	...	...	...	...	...	...	...
Sales	7	...	...	...	...	...	...	...	...	...	...	...
Amusement .....	†	...	...	...	...	...	...	...	...	...	...	...
Poll .....	†	†	†	†	†	†	†	†	†	...	...	†

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 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.

... Not applicable.

III. Selected Municipal Governments

Municipality	Taxes on property and for owners and occupants					Other taxes
	Mill or percentage rates on assessed valuations taxed				Basis of assessed valuations and percentages taxed	
	Real property	Personal property	Business	Other		
Newfoundland						
St. John's, city**	20%	...	20%	Water tax - various rates	Real property - Rental value Business - Rental value Water - Rental value	Sales tax - 1¢ per gallon on fuel oil sales Amusement tax - 10% of admission price
Corner Brook, city	13 mills	...	¾ 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	33.5 mills	33.5 mills	33.5 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 real 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 who are not otherwise assessed and are employed for six months or more and are earning \$1,500 or more 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 in excess of \$1,000 per year pay \$20 per year
Sydney, city	36.2 mills	36.2 mills	...	...	Real property - Real value Personal property - Real value	Poll tax - All male and female residents 21 to 60 years if unassessed and earning \$1,000 or more per year pay as follows: males - \$20 per year females - \$15 per year If they are assessed the rates are \$8, \$12 or \$16 according to assessment.
Amherst, town	28.3 mills	28.3 mills	28.3 mills	...	Real property - Real value Personal property - 15% of real property Business - 75% of average inventory	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	102 mills	...	...	...	Real property - 25.7% of real value Personal property - Real value	Poll tax - All male ratepayers pay \$2 per year, male non-ratepayers pay \$20 per year all female non-ratepayers pay \$10 per year
Truro, town	25 mills	25 mills	25 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

See page 28 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				
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. 27.5 to 34.9 mills School 21.9 to 33.3 mills		...	...	Real property — Real value Personal property — Cars and trucks 60% of real value Personal property — Other 75% of real value	Poll tax — All employed persons 21 to 60 years, males \$17.95 to \$23.05, females \$10.00
Campbellton, city	39.5 mills	39.5 mills	...	...	Real property — Real value (re-assessed for 1961) 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	43.4 mills	43.4 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	21.4 mills	Motor vehicles only — at various rates	21.4 mills	Occupancy 21.4 mills	Real property — Real value (re-assessed for 1960) Personal property — Vehicles at fixed rates Business — Various %'s of real value for different businesses Occupancy — 75% of rental value for tenants	Poll tax — Residents pay \$15 per year with some exceptions		
Moncton, city	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 ² (May 1, 1961 to April 30, 1962)	Catholic 23.197 mills Protestant and Jewish 26.197 mills neutral 31.697 mills 8% surtax except on school taxes.	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, ³ 8% surtax on water rates	Real property — Real value Business — Rental value		Municipal 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 28 mills	60 mills	Water rate — residential \$30 per year; commercial and industrial metered at different rates	Real property — Real value Business — Rental value		Municipal 2% on retail sales		...

See page 28 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 Business — Rental value	Municipal 2% on retail sales		...
LaSalle, city	Catholic 16 mills Protestant 19 mills neutral 24.5 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	Municipal 2% on retail sales		...
Montreal North, city	Catholic 19.6 mills Protestant 22.6 mills neutral 28.1 mills	...	Water rate — 7½%	Real property — 75% to 80% of real value Water — Rental value	Municipal 2% on retail sales		...
Outremont, city	Catholic St. Viateur parish 23.6 mills St. Madeleine parish 33.1 mills Protestant 38.1 mills neutral 33.6 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% on retail sales	This tax is levied by province and shared with municipalities.	...
Pointe Claire, city	Catholic 20 mills Protestant and neutral 22.5 mills	8%	Water metered at 45¢ per 1,000 gallons	Real property — 80% of real value (re-assessed for 1961) Business — Rental value	Municipal 2% 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% on retail sales		...
St. Michel, city	Catholic 15.55 mills Protestant 18.55 mills neutral 24.05 mills	..	Water rate — 7% also metered	Real property — Real value (re-assessed for 1961) Business — Rental value Water — Rental value	Municipal 2% on retail sales	For detail see provincial section	...
Verdun, city	Catholic 19.2 mills Protestant 20.2 mills neutral 25.7 mills	11%	Water rate — 7%	Real property — 75% of real value (re-assessed for 1961) Business — 75% of rental value Water — 75% of rental value	Municipal 2% on retail sales		...
Westmount, city	Catholic 30.1 mills Protestant and Jewish 32.1 mills neutral 37.6 mills (includes special rate of .9 mills on land values only.)	8½%	Water rate — 6%	Real property — Real value (re-assessed for 1961) Business — Rental value Water — Rental value	Municipal 2% on retail sales		...
Mount Royal, town	Catholic 24.5 mills Protestant 32 mills neutral 37.5 mills	8½%	..	Real property — Real value Business — Rental value	Municipal 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, 1961 to April 30, 1962)	Catholic 21.7 mills Protestant 21.7 mills neutral 24.2 mills (Includes special rate of 1.1 mills)	18%	Water rate 72¢ per \$100	Real property Business Water	— Real value — Rental value — Rental value	Municipal 2% on retail sales		...
Levis, city (May 1, 1961 to April 30, 1962)	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% on retail sales		...
Sillery, city	Catholic 12.6 mills Protestant 16.1 mills neutral 12.6 mills	17.5 mills	...	Real property Business	— 60 to 70% of real value — Real value	Municipal 2% on retail sales	This tax is levied by province and shared with municipalities.	...
Chicoutimi, city	Catholic Protestant and neutral 35 mills	Licences and 5.5 mills	Personal Property tax 35 mills Water rate — \$24 per year Garbage \$12 per year	Real property Business Personal property	— 40% of real value — Real value of stock-in-trade — 40% of real value of machinery and equipment	Municipal 2% on retail sales		...
Granby, city	Catholic 30.1 mills Protestant 27.6 mills neutral 30.2 mills	6%	Water rate — \$28 annual rate per dwelling Garbage \$5.20 per dwelling	Real property Business	— 60% of real value — Rental value	Municipal 2% on retail sales	For detail see provincial section	All males 21 to 65 years pay \$5 per year
Hull, city (May 1, 1961 to April 30, 1962)	Catholic and Protestant 48.7 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	Municipal 2% on liquor sales only		...
Joliette, city	11.3 mills	7½%	Water rate 12% and 14%	Real property Business Water	— 75% of real value — Rental value — Rental value	Municipal 2% on retail sales		...
Jonquiere, city	38.5 mills	Licences also ¼ of 1%	Water rate — \$48 per year	Real property Business	— 50% of real value — Real value of stock-in-trade	Municipal 2% on retail sales		Day labourers pay \$3 per year tradesmen pay \$5 per year professionals 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	Sales	Amusement	Poll
	Real property	Business	Other				
Quebec — Concluded							
Rouyn, city	Catholic Protestant and neutral 27 mills	Licences	Water metered at 90¢ per 1,000 gal. Personal Property tax — 27 mills	Real property — 75% of real value Personal property — 75% of real value	Municipal 2% 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 — Real value	Municipal 2% on retail sales		...
St. Jerome, city	Catholic and Protestant 25.5 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% on retail sales	This tax is levied by province and shared with municipalities.	...
Salaberry-de-Valley- field, city	Catholic 37.5 mills Protestant and neutral 36 mills	4%	Water rate — 7%	Real property — 60% of real value Business — Rental value Water — Rental value	Municipal 2% on retail sales	For detail see provincial section	...
Shawinigan, city	Catholic and Protestant 47.5 mills	Various rates for different businesses	..	Real property — 30% to 40% of real value Business — Rental value	...		...
Sherbrooke, city	Catholic 23 mills Protestant and neutral 24 mills	7%	Rental tax — 5% on annual rental Garbage tax \$10 per dwelling Water metered	Real property — 75% of real value Business — Rental value	Municipal 2% on retail sales		\$5 on individuals not otherwise assessed
Trois Rivières, city	Catholic 27.2 mills Protestant 31.2 mills neutral 27.2 mills	6%	Water rate — 6 mills also metered	Real property — Real value Business — Rental value Water — Real value	Municipal 2% on retail sales		...

See page 28 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*				
Toronto Metropolitan Area:				
Toronto, city	Public school 60 mills Separate school 60 mills	Public school 64.2 mills Separate school 64.2 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Forest Hill, village	Public school 51 mills Separate school 51.85 mills	Public school 55.14 mills Separate school 55.84 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Leaside, town	Public school 40.3 mills Separate school 43.6 mills	Public school 44.77 mills Separate school 48.42 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Long Branch, village	Public school 51.50 mills Separate school 54.39 mills	Public school 55.67 mills Separate school 56.49 mills	Real property — Real value Business — Floor space occupied	...
Mimico, town	Public school 48.5 mills Separate school 48.5 mills	Public school 52.21 mills Separate school 52.21 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
New Toronto, town	Public school 48.47 mills Separate school 48.97 mills	Public school 49.36 mills Separate school 51.88 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Swansea, village	Public school 47.52 mills Separate school 51.95 mills	Public school 51.61 mills Separate school 56.22 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Weston, town	Public school 54.5 mills Separate school 57.15 mills	Public school 58.88 mills Separate school 61.59 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Etobicoke, twp.	Public school 49.4 mills Separate school 49.4 mills	Public school 53.9 mills Separate school 53.9 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Scarborough, twp.	Public school 59.99 mills Separate school 58.19 mills	Public school 66.25 mills Separate school 64.14 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
York, twp.	Public school 56.70 mills Separate school 55.23 mills	Public school 61.16 mills Separate school 59.62 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
York East, twp.	Public school 46.77 mills Separate school 44.65 mills	Public school 50.88 mills Separate school 48.73 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
York North, twp.	Public school 54.66 mills Separate school 54.68 mills	Public school 60.50 mills Separate school 60.50 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Hamilton Metropolitan Area:				
Hamilton, city	Public school 59 mills Separate school 60 mills	Public school 63.1 mills Separate school 64.1 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Burlington, town ^a	Public school 62 mills Separate school 62 mills	Public school 65 mills Separate school 65 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
London Metropolitan Area:				
London, city	Public school 67.15 mills Separate school 71.85 mills	Public school 71.45 mills Separate school 76.15 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Westminster, twp.	Public school 57.7 mills Separate school 65.4 mills	Public school 60.8 mills Separate school 66.5 mills	Real property — Real value Business — Various %'s of real value for different businesses	...

See page 28 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				
Ottawa Metropolitan Area: Ottawa, city	Public school 49.61 mills Separate school 59.21 mills	Public school 54.05 mills Separate school 64.40 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
Eastview, town	Public school 55.74 mills Separate school 56.19 mills Separate school 60.90 mills	Public school 60.81 mills Separate school 61.26 mills Separate school 65.97 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
Windsor Metropolitan Area: Windsor, city	Public school 67.87 mills Separate school 70.6 mills	Public school 73.6 mills Separate school 76.33 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
Riverside, town	Public school 59.25 mills Separate school 56.75 mills	Public school 82.25 mills Separate school 59.75 mills	Real property—Real value (re-assessed for 1961) Business — Various %'s of real value for different businesses	...
Barrie, city	Public school 79.04 mills Separate school 79.04 mills	Public school 85.2 mills Separate school 85.2 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
Bellefleur, city	Public school 89.4 mills Separate school 89.4 mills	Public school 95.9 mills Separate school 95.9 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
Brantford, city	Public school 54.2 mills Separate school 56.2 mills	Public school 57.3 mills Separate school 59.3 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 \$10 per year
Chatham, city	Public school 66 mills Separate school 66 mills	Public school 70.6 mills Separate school 70.6 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
Cornwall, city	Public school 83.7 mills Separate school 72.5 mills	Public school 69 mills Separate school 77.8 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
Fort William, city	Public school 71 mills Separate school 71 mills	Public school 76.7 mills Separate school 76.7 mills	Real property—Real value Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years not otherwise assessed pay \$8 per year
Galt, city	Public school 65.5 mills Separate school 65.5	Public school 69.5 mills Separate school 69.5 mills	Real property—Real value Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years not otherwise assessed pay \$10 per year
Guelph, city	Public school 95 mills Separate school 95 mills	Public school 101 mills Separate school 101 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 74.67 mills Separate school 74.67 mills	Public school 79.38 mills Separate school 79.38 mills (The above rates include 2.15 mills for garbage and ash collection, applicable to real property only)	Real property—Real value Business — Various %'s of real value for different businesses	...
Kitchener, city	Public school 52 mills Separate school 52 mills	Public school 55.5 mills Separate school 55.5 mills	Real property—Real value Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years not assessed more than \$400 pay \$10 per year

See page 28 for footnotes.

III. Selected Municipal Governments - Continued

Municipality	Taxes on property and for owners and occupants			Other taxes
	Mill or percentage rates on assessed valuations taxed — real property and business		Basis of assessed valuations and percentages taxed	
	Residential and farm	Industrial commercial and business		
Ontario* — Concluded				
Niagara Falls, city	Public school 47.3 mills Separate school 47.3 mills	Public school 54.02 mills Separate school 54.02 mills (Business rate is 9.18 mills more than above rates)	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 57 mills Separate school 67.5 mills	Public school 60.75 mills Separate school 71.25 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Oshawa, city	Public school 79.5 mills Separate school 79.5 mills (farm land rates are 7 mills less)	Public school 85.5 mills Separate school 85.5 mills	Real property — Real value Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years not otherwise assessed pay \$10 per year
Owen Sound, city	Public school 86.5 mills Separate school 86.5 mills	Public school 94.5 mills Separate school 94.5 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Peterborough, city	Public school 66.53 mills Separate school 74.86 mills	Public school 71.43 mills Separate school 60.10 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 86.33 mills Separate school 86.33 mills	Public school 92.4 mills Separate school 92.4 mills	Real property — Real value (re-assessed for 1961) Business — Various %'s of real value for different businesses	..
St. Thomas, city	Public school 53.12 mills Separate school 52.23 mills	Public school 58.34 mills Separate school 58.34 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 60.4 mills Separate school 70.6 mills	Public school 64.6 mills Separate school 75.9 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 \$6 per year
Sault Ste. Marie, city	Public school 32 mills Separate school 36.65 mills	Public school 33.75 mills Separate school 38.40 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 68.43 mills Separate school 77.31 mills	Public school 74.74 mills Separate school 84.45 mills	Real property — Real value Business — Various %'s of real value for different businesses	..
Weiland, city	Public school 98.9 mills Separate school 98.9 mills	Public school 106.8 mills Separate school 106.8 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 63.3 mills Separate school 54.61 mills	Public school 67.6 mills Separate school 58.91 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
Brockville, town	Public school 76 mills Separate school 76 mills	Public school 81 mills Separate school 81 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Timmins, town	Public school 62.6 mills Separate school 64.3 mills	Public school 67.2 mills Separate school 68.9 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

See page 28 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		
Manitoba*					
Winnipeg Metropolitan Area:					
Winnipeg, city	50 mills	50 mills	6% to 20%	Land - Real value Buildings, etc. - 66⅔% of real value Personal property - Real value Business - Rental value	Electricity and gas sales tax - 5% of commercial and 2¼% of domestic bills
East Kildonan, city	54.1 mills	52.95 mills	5% to 8%	Land - Real value Buildings, etc. - Real value Personal property - Real value Business - Rental value	...
St. Boniface, city	St. Boniface school district 64.92 mills Norwood school district 62.29 mills	...	5½ to 8%	Land - Real value Buildings, etc. - 66⅔% of real value Business - Rental value	...
St. James, city	43.18 mills	43.18 mills	4% to 10%	Land - Real value Buildings, etc. - Real value Personal property - Real value Business - Rental value	...
Transcona, city	School district no. 39 62.44 mills school district no. 1569 54.72 mills	School district no. 39 62.44 mills school district no. 1569 54.72 mills	12¼%	Land - Real value Buildings, etc. - 40% of real value Personal property - Real value Business - Rental value	...
West Kildonan, city	49.16 mills	49.16 mills	Various rates for different businesses maximum rate 15%	Land - Real value Buildings, etc. - 66⅔% of real value Personal property - Real value Business - Rental value	...
Fort Garry, suburban municipality	62.45 mills	62.45 mills	5% to 10%	Land - Real value Buildings, etc. - 66⅔% of real value Personal property - Real value Business - Rental value	...
St. Vital, suburban municipality	49.6 mills	49.6 mills	12%	Land - Real value Buildings, etc. - 66⅔% of real value Personal property - Real value Business - Rental value	...
Brandon, city*	64 mills	64 mills	8%	Land - 60% of real value Buildings, etc. - 40% of real value Personal property - 50% of real value Business - Rental value	...
Flin Flon, town	65 mills	...	\$13.50 per \$100	Land - Real value Buildings, etc. - 66⅔% of real value Business - 13¼% of 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 - Real value Buildings, etc. - 60% of real value Business - Area of premises occupied at varying rates for different businesses		Amusement tax - 5% of admission price
North Battleford, city	Public school 86 mills Separate school 86 mills	86 mills	Land - Real value Buildings, etc. - 60% of real value Business - Area of premises occupied at varying rates for different businesses		Amusement tax - 5% to 10% of admission price

See page 28. for footnotes.

III. Selected Municipal Governments — Continued

Municipality	Taxes on property and for owners and occupants			Other taxes
	Mill or percentage rates on assessed valuations taxed		Basis of assessed valuations and percentages taxed	
	Real property	Business		
Saskatchewan* — Concluded				
Prince Albert, city	Public school 99.3 mills Separate school 98.3 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 or who is the wife or husband of an assessed person pay \$5 per year.
Regina, city	Public school 77 mills Separate school 77 mills	77 mills	Land — Real value Buildings, etc. — 45% of real value Business — Area of premises occupied at varying rates for different businesses	Amusement tax — 6% and 10% of admission price
Saskatoon, city	Public school 59.28 mills Separate school 59.28 mills	59.28 mills	Land — Real value (re-assessed for 1961) Buildings, etc. — 45% of real value (re-assessed for 1961) Business — 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 68 mills Separate school 68 mills	68 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 57.5 mills Separate school 57.5 mills	10%	Land — Real value Buildings, etc. — 60% of real value Business — Rental value	...
Edmonton, city***	Public school 63 mills Separate school 83 mills	6% to 20%	Land — Real value Buildings, etc. — 50% and 60% of real value Business — Rental value	...
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 61 mills Separate school 61 mills	10%	Land — Real value Buildings, etc. — 60% of real value Business — Rental value	...
Medicine Hat, city	Public school 52 mills Separate school 52 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	Commercial \$7.25 Industrial \$2.50 per \$100.	Land — Real value Buildings, etc. — 60% of real value Business — 10% of rental value	...
British Columbia*				
Vancouver Metropolitan Area:				
Vancouver, city	59.3 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	53.15 mills	9%	Land — Real value Buildings, etc. — 40% of real value for municipal purposes — 75% of real value for school purposes Business — 60% of rental value	...

See page 28 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				
DATE DUE				
Vancouver Metropolitan Area — Concluded:				
North Vancouver, city	57.12 mills	...	Land — Real value Buildings, etc. — 40% of real value for municipal purposes — 75% of real value for school purposes	...
Burnaby, district	46.85 mills	...	Land — Real value Buildings, etc. — 75% of real value	...
Coquitlam, district	41.7 mills	...	Land — Real value Buildings, etc. — 75% of real value	...
North Vancouver, district	63.03 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 mills	...	Land — Real value Buildings, etc. — 50% of real value for municipal purposes — 75% of real value for school purposes	...
West Vancouver, district	53.5 mills	...	Land — Real value (partial re-assessment for 1961) Buildings, etc. — 50% of real value for municipal purposes — 75% of real value for school purposes	...
Victoria Metropolitan Area:				
Victoria, city	53.4 mills	6 3/4%	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 40.14 mills School district No. 63 41.56 mills	...	Land — Real value Buildings, etc. — 75% of real value	...
Dawson Creek, city	47.35 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	44 mills	...	Land — Real value Buildings, etc. — 75% of real value	...
Nanaimo, city	97.3 mills	...	Land — Real value Buildings, etc. — 25% of real value for municipal purposes — 75% of real value for school purposes	...
Penticton, city	48.32 mills	...	Land — Real value Buildings, etc. — 75% of real value	...
Prince George, city	75 mills	...	Land — Real value Buildings, etc. — 50% of real value for municipal purposes — 75% of real value for school purposes	...
Prince Rupert, city	56.75 mills	5%	Land — Real value Buildings, etc. — 75% of real value Business — Rental value	...
Trail, city	71.36 mills	...	Land — Real value Buildings, etc. — 50% of real value for municipal purposes — 75% of real value for school purposes	...
Vernon, city	62.42 mills	...	Land — Real value Buildings, etc. — 50% of real value for municipal purposes — 75% of real value for school purposes	...

See page 28 for footnotes.



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III. Selected Municipal Governments — Concluded

Municipality	Taxes on property and for owners and occupants			Other taxes
	Mill or percentage rates on assessed valuations taxed		Basis of assessed valuations and percentages taxed	
	Real property	Business		
Yukon Territory				
Dawson, city	35 mills	...	Land — Real value (re-assessed for 1961) Buildings, etc. — 65% of real value (re-assessed for 1961)	...
Northwest Territories				
Hay River, municipal district	32 mills	8 mills	Land — Real value Buildings, etc. — 66½% of real value Business — 66½% of real value Maximum business mill rate 50% of general mill rate	...
Yellowknife, municipal district	Public school 48.5 mills Separate school 46 mills	Public school 24.25 mills Separate school 23 mills	Land — Real value Buildings, etc. — 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.

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

² Montreal has a telephone tax of 25¢ for each line and 10¢ additional for each extension set.

³ Rates for hotels of less than 20 rooms, inns and restaurants are 12%. There are a few special rates and if water is metered the minimum charge is the general rate.

⁴ Rural rates are 6.7 mills less than the rates quoted.

⁵ 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.

⁶ Preliminary rates, subject to revision.

⁷ Due to new provincial legislation on school financing, the rates shown here are subject to revision.