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CANADA

## PRINCIPAL TAXES AND RATES

### FEDERAL, PROVINCIAL AND SELECTED MUNICIPAL GOVERNMENTS

1963



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# PRINCIPAL TAXES AND RATES

1963

## 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 1963 unless otherwise noted in the tabular presentation.

### I. Government of Canada

The Budget was presented to the first session of the 26th Parliament on June 13, 1963. Supplementary budgetary statements were made on June 19th and on July 8th, clarifying some tax proposals and amending others. This report incorporates the proposals made up to July 8th, 1963; the proposed tax changes will not become law until passed by Parliament.

There were no changes in the income tax rates on personal and corporation income, and taxes and duties on liquor, cigarettes and tobacco were left untouched.

Legislation is proposed to provide for a three year exemption from income tax for new manufacturing and processing businesses in slow growth areas to be designated.

The general sales tax on building materials and machinery will be imposed in three stages. From June 14th, 1963 to March 31, 1964 it will apply at the rate of 4%. The rate will then be raised to 8% effective until December 31, 1964 and after that the rate will be 11%. Materials consumed or expended in a manufacturing process will continue to be exempt from the sales tax. The exemption will also continue to apply to materials used in the construction of schools, universities and hospitals.

The export duty on electrical energy is abolished as of June 30, 1963.

Changes were announced in the withholding tax on dividends paid to non-residents, as follows:

Effective immediately the rate is reduced to 10% for companies owned by Canadian residents to the extent of 25% or more.

Effective January 1, 1965, the tax will be increased to 20% for companies which are not 25% Canadian owned.

Effective January 1, 1967, taxes paid in excess of 10% will be refundable if 25% Canadian ownership has been achieved before that date.

Effective immediately the withholding tax on interest paid to certain non-resident investors abroad is removed.

Some minor tariff changes were announced, mostly in the textile field.

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 withholding tax at the rate of 10% or 15%, depending on circumstances, 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.

Under the terms of the Federal-Provincial Fiscal Arrangement (see the Federal-Provincial Fiscal Arrangement section of this commentary), the federal government in 1963 will collect only 83% of the personal income tax otherwise payable at the full federal rates from individuals who reside in the provinces and will abate its normal corporate income tax rates by 9% on taxable profits earned in any province except Quebec and by 10% on taxable profits earned in Quebec. The provinces will fill the void left by the federal withdrawal by the imposition of their own income taxes. For additional information on income taxes imposed by the Provinces, 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



## PRINCIPAL TAXES AND RATES

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 deductions 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

Several provinces introduced new tax legislation or made some changes relative to existing taxes for 1963.

In Newfoundland, a tax of 1¢ per gallon is now levied on fuel oil, with certain exemptions.

In Prince Edward Island the tax on motor fuel has been increased from 16¢ to 18¢ per gallon, and the general sales tax from 4% to 5%, both increases effective from April 23, 1963. The hospital insurance premiums were abolished as of December 1, 1962.

In Nova Scotia admissions under 55¢ are now exempt from amusement tax, but rates have been increased and now range from 9.1% to 14.2% of the admission price.

In Quebec, effective April 5, 1963, the tax on gasoline was increased from 13¢ to 15¢ per gallon,

and on diesel fuel from 18½¢ to 21¢ per gallon. A 10% tax on logging profits over \$10,000 was announced for 1963.

In Ontario the section of the Succession Duty Act dealing with exemptions has been revised. The rate of tax on net profits of logging operations has been increased from 9% to 10%.

In Manitoba a new sales tax has been introduced applicable to cigarettes, cigars and manufactured tobacco.

In Saskatchewan medical care insurance premiums were introduced for 1963. The insurance programme started on July 1, 1962, but the first six months coverage was provided "free".

British Columbia now levies succession duties effective April 1, 1963. As is the case in Ontario and Quebec, an abatement of 50% of the federal estate tax otherwise payable will be allowed. The amusement tax was abolished.

In the Yukon Territory the Motor Vehicle Fuel Tax Ordinance has been replaced by the Fuel Tax Ordinance providing for a tax of 8¢ per gallon on fuel oils, including gasoline, where applicable, an increase of 1¢ over the previous rate.

In the Northwest Territories the basic rate of tax on gasoline has been increased from 3¢ to 4½¢ per gallon, and on fuel oil and diesel oil from 2¢ to 2½¢ per gallon. Private passenger vehicle licences have been increased from \$5.00 to \$10.00.

**Federal-Provincial Fiscal Arrangement.** This arrangement which became operative on April 1, 1962 will run until March 31, 1967. Basically it entails a partial federal withdrawal from the field of direct taxation and the re-entry of all provinces in the same field.

Under the terms of this arrangement, the federal government in 1963 will collect only 83% of the personal income tax otherwise payable at the full federal rates. The remaining 17% will be collected by or on behalf of the provinces under the provisions of provincial tax legislation.

Similarly in 1963, the Federal Government will forego a portion of its normal income tax on corporate profits earned in the provinces. The federal withdrawal from this field is equal to 9% of taxable profits earned in any province except Quebec and 10% of taxable profits earned in Quebec. The extra 1% is allowed in respect of profits taxed by the Province of Quebec 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.

Lastly the federal government will abate its collections of estate tax otherwise payable by 50%

in respect of property situated in a province which levies its own death tax. Ontario, Quebec and British Columbia have signified their intention to levy death taxes in the form of succession duties in this period.

The Provinces are not limited to the revenue from direct taxation which is relinquished by the Federal Government. Under the Constitution, they have unrestricted powers to levy direct taxes and four of them have availed themselves of this power to levy a tax on the income of their taxpayers which is higher than the abatement of federal income tax otherwise payable allowed to these taxpayers by the Federal Government.

In those provinces which impose income taxes on profits derived from logging operations, a reduction of the federal income tax otherwise payable equal to the lesser of  $\frac{2}{3}$  of the provincial tax or 10% of the income from logging operations is allowed. In those provinces which impose income taxes on profits derived from mining operations, such taxes are allowed as deductions in computing income for federal income tax purposes.

All provincial governments except Manitoba and Alberta now levy 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 Manitoba, and on cigarettes in Nova Scotia. Amusement taxes are levied by all provincial governments with the exception of Saskatchewan and British Columbia. In Saskatchewan 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 DBS 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 1963 the municipal coverage is approximately the same as for 1962. 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 1963 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 48.93 mills on each dollar of taxable assessment, or \$48.93 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 and the Metropolitan Corporation of Greater Winnipeg.

July 2, 1963.

*The assistance and cooperation 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	<p>Personal income tax schedule (including 3% Old Age Security Tax—maximum \$90):<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 each dependent child under 16 years of age ..... 300</p> <p>For each other dependent (as defined by law and including dependent children over 21 years of age if they are attending university) ..... 550</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>1</sup> in excess of 3% of income.</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>The federal income tax liability of an individual who is a resident of a province is abated by 17%.</p> <p>Also see note under corporation income tax.</p>
			Investment income from sources outside Canada.	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 and medical expenses.</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 Old Age Security tax of 3%)<sup>1</sup> of the amount taxable, if the amount taxable does not exceed \$35,000 and</p> <p>(b) \$7,350 plus 50% of the amount by which the amount taxable exceeds \$35,000.</p>	<p>Corporations are allowed a tax credit equal to 9% of their taxable earnings earned in any province except Quebec.<sup>1</sup> This credit is 10% in the Province of Quebec where 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 interest, dividends, management fees, rents and royalties paid to a non-resident.	10% on dividends paid to non-residents by corporations having a degree of Canadian ownership or control (25% of voting stock). 15% in all other instances.	<p>Exemptions:</p> <p>Interest on Government of Canada bonds issued on or before December 20, 1960.</p> <p>Interest on bonds guaranteed by the Government of Canada or payable in a foreign currency, issued on or before December 20, 1960.</p> <p>Income covered by terms of a tax treaty such as that with the United Kingdom.</p> <p>Interest payments to non-residents who are exempt from income tax in own country of residence.</p>
			Profits of non-resident corporations carrying on business in Canada.	15%	<p>Deductions from taxable income earned in Canada:</p> <p>Federal and provincial income taxes. An allowance in respect of net increases in capital investment in property in Canada.</p>
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.	<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>

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 2,600 " 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 levies its own succession duties.
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. 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	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. <sup>4</sup>	11% (Including Old Age Security Tax of 3%)	Exemptions include: Materials used directly in process of manufacture or production, certain goods used in commercial fisheries, and equipment and machinery used in farming, 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 goods purchased by municipalities.
Sale of building materials and machinery	Excise Tax Act	R.S. 1952, c. 100 as amended	ad valorem	4% (June 14, 1963 to March 31, 1964) 8% (April 1, 1964 to December 31, 1964) 11% (thereafter)	Exemptions include materials used in the construction of schools, universities and hospitals.
Sales of special goods <sup>5</sup>	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 <sup>6</sup>					
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 <sup>5</sup> — Concluded:					
Insurance companies: British or foreign companies			net premium	10%	Excluding insurance against marine risks, nuclear risks, life, personal accident and sickness insurance.
Tobacco <sup>6</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 3 lbs. per 1,000			per 1,000	\$4.00	
Cigarettes weighing more than 3 lbs. per 1,000			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 Federal-Provincial Fiscal Arrangement.

<sup>3</sup> Under the terms of the Canada—United States Estate Tax Convention the amount is \$15,000, retroactive to January 1, 1959.

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

<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 S. 1960, c. 64	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	The Entertainment Tax (Amendment) Act, 1962	S. 1962, c. 28	admission per person 16 years and over	5¢	Church and school functions exempt.
Motor fuel	Gasoline Tax Act	S. 1962, c. 55	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, industrial plants for exploration and development of natural resources and export from Province.
Fuel oil	The Fuel Oil Tax Act	S. 1962, c. 76	per gallon	1¢	Exemptions include fuel oil used by vessels except pleasure boats, tugs, dredges and scows, also fuel oil used for domestic purposes or in institutions, commercial buildings and manufacturing plants, and for export from the Province.



## II. Provincial Governments - Continued

TABLE 1. Newfoundland - Concluded

Category	Title of act	Statutory reference	Basis of measurement of tax	Rate	Comments, exemptions, etc.
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.
Income of individuals	Income Tax Act, 1961	S. 1961, 2nd session c. 1	tax otherwise payable by individuals under the Income tax Act (Canada)	17%	The Federal Act provides for abatement of the tax otherwise payable by individuals under that Act of the same rate referred to in "Rate" column, and for an abatement of normal corporate income tax of 9% of taxable income. Both individual and corporation income taxes are collected by the federal government for the Province.
Income of corporations	"	"	taxable income	9%	

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¢ " 45¢..... 3¢ 46¢ " 60¢..... 5¢ 61¢ " 75¢..... 7¢ 76¢ " \$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	S. 1961, c. 13 as amended	per gallon	18¢	Aviation fuel and the fuel used in offshore fishing fleet exempted. Holders of valid permits issued by treasurer may purchase marked gasoline and/or diesel fuel tax free.
Tobacco	Health Tax Act	R.S. 1951, c. 71 as amended	retail selling price	1/4 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%	
General sales	Revenue Tax Act	S. 1960, c. 36 as amended	retail selling price generally, but in some instances at consumer cost	5%	Exemptions are given to foodstuffs, fuel, farm machinery and equipment, farm livestock, fishing boats and apparatus, orthopaedic 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; certain equipment purchased by municipalities for roads, sewerage, drainage and fire-fighting; also books, articles used in the practice of religion, certain exemptions re capital outlay purchases by schools, colleges and universities.
Income of individuals	Income Tax Act, 1961	S. 1961; 2nd session c. 1	tax otherwise payable by individuals under the Income Tax Act (Canada)	17%	The Federal Act provides for abatement of the tax otherwise payable by individuals under that Act of the same rate referred to in "Rate" column and for an abatement of normal corporate income tax of 9% of taxable income. Both individual and corporation income taxes are collected by the federal government for the Province.
Income of corporations	"	"	taxable income	9%	

## II. Provincial Governments - Continued

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 as amended	admission price pari-mutuel betting pool	55¢ and over 9.1% to 14.2% 11%	If tax is remitted within 7 days the Race Association may deduct 6% commission on first \$400,000 wagered and 5½% on amounts wagered in excess of \$400,000. Unenclosed tracks may deduct 5% from amounts wagered.
Motor fuel	Gasoline Tax Act	R.S. 1954, c. 109 as amended	per gallon	Gasoline 19¢ Diesel fuel 27¢	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 ¾ 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 <sup>1</sup>	S. 1958, c. 4 as amended	purchase price	¼ of 1¢ per cigarette 5% on all other forms	General sales 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¢	
Income of individuals	Income Tax Act	S. 1962, c. 8	tax otherwise payable by individuals under the Income Tax Act (Canada)	17%	The Federal Act provides for abatement of the tax otherwise payable by individuals under that Act of the same rate referred to in "Rate" column, and for an abatement of normal corporate income tax of 9% of taxable income. Both individual and corporation income taxes are collected by the federal government for the Province.
Income of corporations	"	"	taxable income	9%	

<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 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.



## II. Provincial Governments — Continued

TABLE 4. New Brunswick — Concluded

Category	Title of act	Statutory reference	Basis of measurement of tax	Rate	Comments, exemptions, etc.
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 \$4.00	Reduced rates apply later in the year. Expiry date Dec. 31  Licence good for 2 years
Mining operations	Mining Income Tax Act	S. 1954, c. 10 S. 1955, c. 27	operator profits	Graduated from 7% on excess of \$10,000 to 9% over \$5,000,000	
Income of individuals	Income Tax Act, 1961	S. 1961; 2nd session c. 2	tax otherwise payable by individuals under the Income Tax Act (Canada)	17%	The Federal Act provides for abatement of the tax otherwise payable by individuals under that Act of the same rate referred to in "Rate" column, and for an abatement of normal corporate income tax of 9% of taxable income.
Income of corporations	"	"	taxable income	9%	Both individual and corporation income taxes are collected by the federal government for the Province.

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 S. 1960-61 c.c. 32, 40, 43	retail price	4%	See municipal section also. "Exemptions are allowed on bonds and shares of corporations, securities, rights of action, beer and tobacco, gasoline, kerosene and fuel oil, food-stuffs, provisions sold by a farmer, farm implements and machinery, fishing apparatus to be used in trade, drugs on doctor's prescription, fares on transportation systems, sales to Federal and Provincial governments, sales to a manufacturer, meals, sales for consumption outside the Province, coal, firewood, children's clothing and foot wear and all sales of 10¢ or less."
Amusements	Amusement Tax Act	R.S. 1941, c. 85 S. 1960-61, c.c. 8, 40	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 S. 1960-61, c. 40	pari-mutuel betting pool	5.5% and up	
Motor fuel	Gasoline Tax Act	R.S. 1941, c. 83 S. 1950-51, c. 15 as amended S. 1960-61, c. 40 1963 Bill 42	per gallon	gasoline 15¢ diesel fuel 21¢	Refunds are allowed for the operation of farm tractors, fishing boats used in trade, stationary engines, manufacturing processes, fire pumps to fight forest fires 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	$\frac{1}{4}$ ¢ per cigarette 10% 10%	No tax on leaf tobacco.
Meals	Hospital Duty Act	R.S. 1941, c. 89 S. 1944, c. 21 S. 1960-61, c.c. 8, 40, 44	levied on meals costing over \$1.00, and on alcoholic beverages	5%	

## II. Provincial Governments - Continued

TABLE 5. Quebec - Concluded

Category	Title of act	Statutory reference	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Succession duties	Quebec Succession Duties Act	R.S. 1941, c. 80 S. 1943, c. 18 S. 1949, c. 32 S. 1952-53, c. 45 S. 1960-61, c. 40	Relationship: (1) Direct line (2) Collateral line (3) Strangers	On estate 1.4% to 15% 4% " 20% 10% " 30%  On individuals share in estate 1% to 10% 1% " 10% 2% " 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.
Land transfer	Property Transfer Duty Act	R.S. 1941, c. 79 S. 1947, c. 72 S. 1948, c. 45 S. 1960-61, c. 40	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 S. 1960-61, c. 40	sale price of securities transferred	Bonds and debentures, 3¢ for every \$100, or fraction thereof. Shares sold, transferred or assigned: Value under \$1      1/4% of 1% per share " \$ 1 to \$ 5      1/4¢ " " " 5 " 25      1¢ " " " 25 " 50      2¢ " " " 50 " 75      3¢ " " " 75 " 150      4¢ " " " over \$150      4¢ " " plus 1/4% of 1% of value in excess of \$150	Securities issued by a municipal corporation or a school board and securities guaranteed as to principal and interest by the government of Canada or by the government of a province of Canada or by a municipal corporation or school board in Quebec is exempt as of March 1, 1960.
Fire insurance	Fire Prevention Act	R.S. 1941, c. 151	premium income	1/4% of 1%	
Corporations	Corporation Tax Act	S. 1947, c. 33 S. 1956-57, c. 19 S. 1959-60, c. 11 S. 1960-61, c.c. 40, 42, 43	income paid up capital place of business	12% 1/4% 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, railway, gas and electric, gasoline, liquor, brewery and tobacco 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 " 2,000,000 6% " " " 2,000,000 " 3,000,000 7% " " " 3,000,000	
Logging operations	Logging Tax Act	1963 Bill 43	income	10% on amount in excess of \$10,000	Tax credit of one-third of tax is provided under the Provincial Income Tax Act or the Corporation Tax Act.
Private passenger vehicle licence	Motor Vehicle Act	R.S. 1941, c. 142	per 100 lb. operator	70¢ \$5.00 (2 years)	\$1 extra for licence plates. Expiry date May 31.
Individuals	Provincial Income Tax Act	S. 1953-54, c. 17 S. 1954-55, c. 15, 17 S. 1956-57, c. 20 S. 1957-58, c. 25 S. 1958-59, c. 31 S. 1959-60, c. 89 S. 1960-61, c.c. 8, 40, 41 1963 Bill 44	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 each dependent child qualified for family allowance ..... 300 For each other dependent including children not qualified for family allowance and those over 21 years attending university full time ..... 550 For deductions re charitable donations, medical expenses, etc. see government of Canada, R.S. 1952 c. 148, sec. 27.
			investment income	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	or admissions over 57¢ to 92¢ — 4¢ to 8¢ 92¢ — 10%		Tickets up to 56¢ exempt; also admissions under 76¢ other than drive-in theatres in municipalities having population less than 10,000.
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 11¢ 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 S. 1962-63, c. ...	Relationship: (1) Direct line (2) Collateral line (3) Strangers	On estate 2½% to 14%  6% to 17%  12½% 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 \$10,000. 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. Dependants — Reductions equal to the amount of duty which would be payable if the aggregate value were equal to the amount of the individual dependant allowance, and if that whole estate passed to the dependant. Individual Dependant Reduction (a) \$3,174.00 in case of wife or qualifying infirm husband. (b) \$287.50 in case of a dependent child where qualifying spouse survives. (c) \$431.25 in case of a dependent child where no spouse survives. Increased Individual Dependant Reduction (a) in case of wife, \$3,174.00 plus (\$287.50 x number of dependent children whose benefit does not exceed \$10,000.). (b) in case of dependant where no surviving wife, his individual dependant reduction plus the sum of the individual dependant reduction of each dependant whose benefit does not exceed his individual dependant allowance, or a portion thereof if more than one such dependant.

## PRINCIPAL TAXES AND RATES

## II. Provincial Governments — Continued

TABLE 6. Ontario — Concluded

Category	Title of act	Statutory reference	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Land transfer	Land Transfer Tax Act	R.S. 1960, c. 205	purchase price	$\frac{1}{4}$ 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 — $\frac{1}{10}$ of 1% of value " \$1 to \$ 5 — $\frac{1}{4}$ ¢ per share " 5 " 25 — 1¢ " " " 25 " 50 — 2¢ " " " 50 " 75 — 3¢ " " " 75 " 150 — 4¢ " " " over \$150 — 4¢ per share plus $\frac{1}{10}$ of 1% of value in excess of \$150	
Hospital insurance	Hospital Services Commission Act	R.S. 1960, c. 176	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 S. 1962-63, c. ...	Income paid-up capital place of business	11% $\frac{1}{10}$ of 1%* \$20 to \$50*	These are the general rates. There are certain classes of companies whose rates and/or bases of 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.
Income of individuals	The Income Tax Act, 1961-62	S. 1961-62, c. 60	tax otherwise payable by individual under the Income Tax Act (Canada)	17%	The Federal Act provides for abatement of the tax otherwise payable under that Act of the same rate referred to in the "Rate" column. Ontario has a collection agreement whereby Canada collects taxes from Ontario residents on behalf of Ontario.
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	
Logging operations	Logging Tax Act	R.S. 1960, c. 224 as amended	net profit	10% on amount in excess of \$10,000	Tax credit of one-third of tax is provided under Corporations Tax Act.
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	Expiry date Dec. 31.
			operator	\$1.00	
Retail sales	Retail Sales Tax Act	S. 1960-61, c. 91	retail price	3%	Exemptions include: Food products including insulin and vitamins, 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, religious and educational publications, classroom supplies, newspapers, subscription magazines, draft beer, long distance telephone charges sales for delivery outside the province, and sales of 20¢ and under. Regulations are authorized to provide for rebates to municipal corporations or a local board thereof in respect of certain purchases.



## II. Provincial Governments — Continued

TABLE 7. Manitoba

Category	Title of act	Statutory reference	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Amusements	Amusements Act	R.S. 1954, c. 4 S. 1958, c. 2 S. 1962	admission price	61¢ to 64¢—1¢, 65¢ to 67¢—2¢, 68¢ to 70¢—3¢, 71¢ to \$1.00—5¢ over \$1.00—10%	Exemptions are allowed for admission prices of 60¢ or less.
			pari-mutuel betting pool	10%	
Motor fuel	Gasoline Tax Act	S. 1955, c. 24 S. 1961, c. 19	per gallon	14¢	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.
	The Motive Fuel Users Act <sup>1</sup>	R.S. 1954, c. 172 S. 1961, c. 39	per gallon	17¢	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 \$2.00; family \$4.00	
Fire insurance	Fires Prevention Act	R.S. 1954, c. 86	premium income	$\frac{1}{2}$ 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.
Income of individuals	Income Tax Act (Manitoba) 1962	S. 1961, 2nd session c. 1	tax otherwise payable by individual under the Income Tax Act (Canada)	23%	The Federal Act provides for abatement of 17% of tax otherwise payable by individuals under that Act for taxation year 1963. This portion plus an additional 6% imposed by the Province for hospital services, will be collected by the federal government for the Province. The same collection arrangement exists for the 9% abatement of the federal corporation income tax rates, and the extra 1% imposed by the Province for hospital services.
Income of corporations	"	"	taxable income	10%	
Tobacco	The Tobacco Tax Act	S. 1963, c. 88	Cigarettes: per cigarette	$\frac{1}{4}$ of 1¢ per cigarette	Exempt are cigars at a retail price of 5¢ or less.
			Cigars: retail price	6¢ to 15¢—1¢ 16¢ " 25¢—2¢ 26¢ " 35¢—3¢ 36¢ " 45¢—4¢ over 45¢—5¢	
			Manufactured tobacco; $\frac{1}{2}$ oz. unit	1¢ per $\frac{1}{2}$ oz.	

<sup>1</sup> "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 Health Tax Act	R.S. 1953, c. 61 S. 1959, c. 26 S. 1961, 2nd session c. 3	retail price	5%	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	5%	
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.
Medical care insurance	Medical Care Insurance Act	R.S. 1961, c. 1	annual personal or family charge	Single \$12.00 Family 24.00	
Hospital insurance	Saskatchewan Hospitalization Act	R.S. 1953, c. 232	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	Expiry date March 31.
			operator	\$1.00	
Income of individuals	Income Tax Act, 1961,	S. 1961, 2nd session c. 2	tax otherwise payable by individual under the Income Tax Act (Canada)	23%	The Federal Act provides for abatement of 17% of tax otherwise payable by individuals under that Act for taxation year 1963. This portion plus an additional 6% imposed by the Province will be collected by the federal government for the Province. The same collection arrangement exists in respect of the 9% abatement of the federal corporation income tax rates and the extra 1% tax imposed by the Province.
Income of corporation	"	"	taxable income	10%	

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¢.	

## II. Provincial Governments — Continued

TABLE 9. Alberta — Concluded

Category	Title of act	Statutory reference	Basis of measurement of tax	Rate	Comments exemptions, etc.
Fire insurance	Fire Prevention Act	R.S. 1955, c. 115	premium income	$\frac{1}{2}$ 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.
Income of individuals	The Alberta Income Tax Act	S. 1961; 2nd session c. 1	tax otherwise payable by individual under the Income Tax Act (Canada)	17%	The Federal Act provides for abatement of the tax otherwise payable by individuals under that Act of the same rate referred to in "Rate" column, and for an abatement of normal corporate income tax of 9% of taxable income. Both individual and corporation income taxes are collected by the federal government for the Province.
Income of corporations	"	"	taxable income	9%	

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 S. 1962, c. 57	retail price	5%	Exemptions are allowed for foodstuffs, 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, meals priced at \$1.00 or less, and school and religious books. Proceeds of this tax are used to finance provincial hospital insurance, health, welfare and other expenditures.
Race meetings	Parl-mutuel Betting Tax Act	R.S. 1960, c. 274	parl-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 12¢ 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). Rebate of 14¢ per gallon when used off public highways.
Fuel oil	Fuel Oil Tax Act	R.S. 1960, c. 158	per gallon	$\frac{1}{2}$ ¢	
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	



## PRINCIPAL TAXES AND RATES

## II. Provincial Governments - Continued

TABLE 10. British Columbia - Concluded

Category	Title of act	Statutory reference	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Private passenger vehicle licence	Motor Vehicle Act	R.S. 1960, c. 253	net weight	1,500 lbs. or less - \$10.80	Expiry date Feb. 28. Reduced one-twelfth each month to a minimum fee of \$2.00.
				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	
Income of individuals	Income Tax Act, 1962	S. 1962 c. 27	registration fee	5,001 " - 6,000 " - 45.00	Non-commercial vehicles. Licence good for 5 years.
				6,001 " - 7,000 " - 58.50	
				operator	
				\$1.00	
				\$5.00	
Income of corporations	Income Tax Act, 1962	S. 1962 c. 27	tax otherwise payable by individual under the Income Tax Act (Canada)	17%	The Federal Act provides for abatement of the tax otherwise payable by individuals under that Act of the same rate referred to in "Rate" column, and for an abatement of normal corporate income tax of 9% of taxable income. Both individual and corporation income taxes will be collected by the federal government for the Province.
				9%	
				9%	
				9%	
				9%	
Succession Duties (effective April 1, 1963)	Succession Duty Act	R.S. 1960, c. 372 S. 1963, c. 44	Relationship:	On estate	Exemptions: Direct Line - outright collective exemption to surviving spouse and children (any age) \$60,000; outright collective exemption to orphan children (any age) \$50,000; other direct line aggregate value of property less than \$50,000. Collateral Line - aggregate value of property less than \$25,000, unless share of individual exceeds \$10,000. Strangers - aggregate value of property less than \$10,000. 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%.
				On individuals share in estate	
				2% to 13%	
				6% to 16%	
				11% to 32%	

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 on admission	10%	
Fuel Oils	Fuel Oil Tax Ordinance	Chapter 6 Ordinances 1962 1st Session	per gallon	8¢	Fuel oil includes all liquid products obtained by distillation or condensation or absorption or any other process from petroleum, natural gas, casing head, or natural gasoline, benzol, benzene, naptha, coal, coal tar, oil shales, kerosene, gas, oil and any combination of any such products. Exemptions - No tax is payable in respect of fuel oil that is used or to be used in stationary generators of electricity to propel an aircraft, for heating, for mining explorations and preliminary development of an ore body, in the extraction of ore from a mine or the processing or concentrating of such ore, for placer mining as defined in the Yukon Placer Mining Act, for lubricating, for laying or sprinkling on roads or streets or as cleaning solvents.
Private passenger vehicle licence	Motor Vehicles Ordinance	Chapter 77 Revised Ordinances 1958	wheel base	100" or less - \$12.00	Reduced rates apply later in the year.
			operator	101" to 120" - 15.00 121" & over - 20.00 \$2.00	

## II. Provincial Governments - Concluded

TABLE 12. Northwest Territories

Category	Title of act	Statutory reference	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Motor fuel gasoline	Fuel Oil Tax Ordinance	Revised Ordinances of N.W.T. 1956, as amended	per gallon	4½¢	For aviation purposes - 1½¢
Fuel oil and diesel oil	Fuel Oil Tax Ordinance	Revised Ordinances of N.W.T. 1956, as amended	per gallon	2½¢	For aviation purposes - 1½¢
Private passenger vehicle licence	Motor Vehicles Ordinance	Revised Ordinances of N.W.T. 1956, as amended	flat rate operator or chauffeur	\$10.00 MacKenzie District, \$2.00 elsewhere \$1.00	
Mining operations royalty tax	Canada Mining Regulations	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 pre-production, mining, milling and operational costs. No royalty required for 36 months subsequent to commencement of production.

## 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 <sup>4</sup> .....	†	†	†	†	†	†	†	†	†	†	†	†
Household .....	...	...	...	...	...	...	...	...	...	...	...	...
Occupancy .....	...	...	...	...	...	...	...	...	...	...	...	...
Rental .....	...	...	...	...	...	...	...	...	...	...	...	...
Sales .....	...	...	...	...	...	...	...	...	...	...	...	...
Amusement .....	†	...	...	...	11	...	...	†	...	...	...	...
Poll .....	†	†	†	†	3	3	3	3	3	...	...	†

<sup>1</sup> Cities of St. John's and Corner Brook and some of the larger towns.

<sup>2</sup> Levied on stock-in-trade and known as the Stock Tax.

<sup>3</sup> Of limited application.

<sup>4</sup> In some instances business licences are applied instead of, or as a supplement to, a business tax.

<sup>5</sup> City of Halifax.

<sup>6</sup> City of Fredericton.

<sup>7</sup> On fuel oil, gasoline and coal sales.

<sup>8</sup> Provincial legislation permits municipal corporations to levy sales taxes which, by agreement, are collected by the province and remitted by it to the corporations.

<sup>9</sup> On electricity and gas accounts in the city of Winnipeg.

<sup>10</sup> On electricity accounts in urban municipalities.

<sup>11</sup> Tax levied by the province and shared with the municipalities.

† General application.

## III. Selected Municipal Governments

Municipality	Taxes on property and for owners and occupants					Other taxes
	Mill or percentage rates on assessed valuations taxed				Basis of assessed valuations and percentages taxed	
	Real property	Personal property	Business	Other		
Newfoundland						
St. John's, city***	20%	...	20%	Water tax - various rates	Real property - Rental value Business - Rental value Water - Rental value	Sales tax - 2% on fuel oil sales Amusement tax - 10% of admission price
Prince Edward Island*						
Charlottetown, city	33.5 mills	33.5 mills	33.5 mills	...	Real property - 66½% of real value Personal property - 66½% 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

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		
Nova Scotia*						
Halifax Metropolitan Area:						
Halifax, city	Property of a residential character 22.0 mills Property of a Business character 49.6 mills	...	49.6 mills	Occupancy tax 22.0 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, city	32 mills	32 mills	...	...	Real property - Real value Personal property - Real value	Poll tax - All non-property owners over 21 years earning in excess of \$1,000 per year pay \$20 per year.
Sydney, city	38.8 mills	38.8 mills	38.8 mills	...	Real property - Real value Personal property - Real value Business - Average value of stock-in trade	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 \$6, \$12 or \$16 according to assessment.
Amherst, town	31 mills	..	31 mills	...	Real property - Real value Personal property - 15% of real property	Poll tax - All male and female residents 21 to 60 years pay as follows: ratepayers - \$2 to 18 per year non-ratepayers - \$20 per year
Glace Bay, town	126 mills	126 mills	...	...	Real property - 25% of real value Personal property - Real value	Poll tax - All males and females over 21 years Males - \$25 per year Females - \$10 per year
Truro, town	28 mills	28 mills	28 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.
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 - \$35 per year for all persons 21 to 65 years except unemployed females
Lancaster, city	53 to 66.4 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, \$15.35 to \$28.30
Campbellton, city	43 mills	43 mills	...	...	Real property - Real value Personal property - 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	48.9 mills	48.9 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
Moncton, city	50 mills	50 mills	50 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 \$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							
Montreal Metropolitan Area:							
Montreal, city <sup>2</sup> (May 1, 1963 to April 30, 1964)	Catholic 23 mills Protestant and Jewish 23 mills neutral 29.5 mills	General rate 11.75% Special rates on premises retailing alcoholic beverages, on retail premises and on banks and bank branches.	Water tax — General rate 6.38% of annual rental value, <sup>3</sup>	Real property — Real value Business — Rental value	Municipal 2% on retail sales		...
Jacques Cartier, city	Catholic 27 mills Protestant 27 mills	60 mills	Water rate — residential \$30 per year; commercial and industrial metered at different rates. Personal property tax 2.5 mills	Real property — Real value Business — Rental value Personal property — Rental value	Municipal 2% on retail sales	This tax is levied by province and shared with municipalities. For detail see provincial section	...
Lachine, city	Catholic (Lachine) 19.5 mills Catholic (St. Sacrement) 18.5 mills Protestant 19.5 mills neutral 26 mills	8½%	Water tax — Residential rate 8% Commercial rate 7% Personal property tax — same rates as for real property.	Real property — Real value Business — Rental value Water — Rental value Personal property — Real value of machinery	Municipal 2% on retail sales		...
Lasalle, city	Catholic 20 mills Protestant 20 mills neutral 26.5 mills	8½% 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 special tax \$60 for businesses where a rental value is not established	Municipal 2% on retail sales		...
Montreal North, city	Catholic 19 mills Protestant 21 mills neutral 27.5 mills	4%	Water rate — 7½%	Real property — Real value Business — Rental value Water — Rental value	Municipal 2% on retail sales		...
Outremont, city	Catholic St. Viateur parish 21.1 mills Ste. Madeleine parish 25.1 mills Protestant 24.6 mills neutral 31.1 mills	½ of 1% on manufacturers and wholesalers, 6% 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		...

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 — Continued							
Montreal Metropolitan Area—Concluded:							
St. Laurent, city	Catholic 17.4 mills Protestant 19.4 mills neutral 25.9 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 17.95 mills Protestant 19.95 mills neutral 26.45 mills	5%	Water rate — 3½% for indus- try and 8% for residential	Real property—Real value Business — Rental value Water — Rental value	Municipal 2% on retail sales		...
Verdun, city	Catholic 22.2 mills Protestant 20.7 mills neutral 26.2 mills	11%	Water rate — 7%	Real property—75% of real value Business — 75% of rental value Water — 75% of rental value	Municipal 2% on retail sales	This tax is levied	...
Westmount, city	Catholic 29.5 mills Protestant 30.5 mills neutral 37 mills	8½%	Water rate — 6%	Real property—Real value Business — Rental value Water — Rental value	Municipal 2% on retail sales	by province and shared with	...
Mount Royal, town	Catholic 29.5 mills Protestant 34.5 mills neutral 41 mills	8½%	..	Real property—Real value Business — Rental value	Municipal 2% on retail sales	municipalities.  For detail see provincial section	...
Quebec Metropolitan Area:							
Quebec, city (May 1, 1963 to April 30, 1964)	Catholic 29.1 mills Protestant .. neutral 33.4 mills (Includes special rate of 1 mill)	18%	Water rate — 72¢ per \$100	Real property—Real value Business — Rental value Water — Rental value	Municipal 2% on retail sales		...
Levis, city (May 1, 1963 to April 30, 1964)	14.5 mills	...	Water rate — \$25 per dwell- ing also a rate of 35¢ per \$100	Real property—Real value Business — Rental value Water — Rental value	Municipal 2% on retail sales		...
Sillery, city	17.6 mills	17.5 mills	..	Real property—60% of real value Business — 60% of real 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 — Concluded							
Chicoutimi, city	Catholic Protestant and neutral 54 mills (Includes 15 mills on land values only)	Licences and 6 mills	Personal property tax 39 mills Water rate — \$24 per year Garbage \$12 per year	Real property — 40% of real value Business — Real value of stock-in-trade Personal property — 40% of real value of machinery and equipment	Municipal 2% on retail sales		..
Granby, city	Catholic 32.6 mills Protestant 27.6 mills neutral 32.6 mills	6%	..	Real property — 60% of real value Business — Rental value	Municipal 2% on retail sales		All males 21 to 65 years pay \$5 per year
Hull, city (May 1, 1963 to April 30, 1964)	Catholic 55.7 mills Protestant 53.7 mills	5 mills	Water rate — 5 mills	Land — 40% of real value Buildings, etc. — 40% of real value Business — Stock-in-trade Water — 40% of real value	Municipal 2% on liquor sales only	This tax	...
Jongueville, city	43 mills	Licences also $\frac{1}{4}$ of 1%	..	Real property — 50% of real value Business — Real value of stock-in-trade	Municipal 2% on retail sales	is levied by province and shared with municipalities.	Day labourers pay \$3 per year tradesmen pay \$5 per year professionals pay \$50 per year
St. Hyacinthe, city	Catholic 22 mills Protestant 18.5 mills	4%	Water rate 6% or 4 mills for single dwellings Sewer rates 1% annual rental value for each tenant	Real property — Real value (re-assessed for 1963) Business — Rental value Water — Rental value Water — Real value	Municipal 2% on retail sales	For detail see provincial section	...
St. Jerome, city	Catholic and Protestant 26.3 mills	Licences plus 70¢ per \$100 on stock-in-trade	Water rate — owner \$24 plus 3 mills on real value tenants \$24 plus 5 mills on real value Garbage rate — business property \$14.40 per year; private dwellings \$7.20 per year	Real property — 75% to 80% of real value	Municipal 2% on retail sales		...
Salaberry-de-Valleyfield, city	Catholic 40 mills Protestant 39 mills neutral 40 mills	4%	Water rate — 7% to 12%	Real property — Real value Business — Rental value Water — Rental value	Municipal 2% on retail sales		...
Sherbrooke, city	Catholic 28 mills Protestant 24 mills neutral 28 mills	70 mills	Rental tax — 50 mills Water metered	Real property — 75% of real value Business — 75% of real value Rental tax — Rental value	Municipal 2% on retail sales		\$5 on individuals not otherwise assessed also \$20 per year for professionals.

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— 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 64.58 mills Separate school 64.58 mills	Public school 71.97 mills Separate school 71.97 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
Forest Hill, village	Public school 52.3 mills Separate school 53.2 mills	Public school 59.26 mills Separate school 60.48 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
Leaside, town	Public school 46.43 mills Separate school 48.94 mills	Public school 53.18 mills Separate school 55.99 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
Long Branch, village (1962 rates)	Public school 52.20 mills Separate school 55.03 mills	Public school 57.49 mills Separate school 60.62 mills	Real property—Real value Business — Floor space occupied	...
Mimico, town	Public school 54 mills Separate school 54 mills	Public school 60.52 mills Separate school 60.52 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
New Toronto, town	Public school 51.15 mills Separate school 54.43 mills	Public school 56.56 mills Separate school 60.20 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
Swansea, village	Public school 48.48 mills Separate school 51.81 mills	Public school 54.78 mills Separate school 58.46 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
Weston, town	Public school 56.40 mills Separate school 62.83 mills	Public school 60.09 mills Separate school 66.94 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
Etobicoke, twp.	Public school 52.70 mills Separate school 54.65 mills	Public school 60 mills Separate school 62.17 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
Scarborough, twp.	Public school 63.9 mills Separate school 63.68 mills	Public school 71.96 mills Separate school 71.71 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
York, twp.	Public school 59.6 mills Separate school 58.33 mills	Public school 66.65 mills Separate school 65.22 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
York East, twp.	Public school 58 mills Separate school 56.85 mills	Public school 64.84 mills Separate school 63.56 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
York North, twp.	Public School 55.64 mills Separate school 53.98 mills	Public school 64.05 mills Separate school 62.2 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
Hamilton Metropolitan Area:				
Hamilton, city	Public school 62.29 mills Separate school 63.19 mills	Public school 66.89 mills Separate school 67.89 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
Burlington, town*	Public school 62 mills Separate school 62 mills	Public school 68 mills Separate school 68 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
London Metropolitan Area:				
London, city	Public school 61.5 mills Separate school 66.5 mills	Public school 68.1 mills Separate school 73.6 mills	Real property—Real value (Partial re-assessment for 1963) Business — Various %'s of real value for different businesses	...
Westminster, twp.	Public school 49.5 mills Separate school 56.9 mills	Public school 55.4 mills Separate school 67.3 mills	Real property—Real value Business — Various %'s of real value for different businesses	...

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 — 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 48.93 mills Separate school 57.88 mills	Public school 55.14 mills Separate school 64.80 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Eastview, town	Public school 52.86 mills Separate school 54.07 mills Separate school 60.22 mills	Public school 60.61 mills Separate school 61.95 mills Separate school 68.48 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Windsor Metropolitan Area:				
Windsor, city	Public school 33.47 mills Separate school 34.96 mills	Public school 37.25 mills Separate school 38.93 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Riverside, town	Public school 67 mills Separate school 67 mills	Public school 73 mills Separate school 73 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Barrie, city	Public school 83.53 mills Separate school 83.53 mills	Public school 92.62 mills Separate school 92.62 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Belleville, city	Public school 91.9 mills Separate school 91.9 mills	Public school 103 mills Separate school 103 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Brantford, city	Public school 57.2 mills Separate school 57.2 mills	Public school 63 mills Separate school 63 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, city	Public school 76 mills Separate school 76 mills	Public school 84 mills Separate school 84 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Chatham, city	Public school 68 mills Separate school 68 mills	Public school 76 mills Separate school 76 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Corwall, city	Public school 68.94 mills Separate school 69.69 mills	Public school 77.57 mills Separate school 78.40 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Fort William, city	Public school 75.75 mills Separate school 75.75 mills	Public school 84 mills Separate school 84 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Galt, city	Public school 65.06 mills Separate school 65.06 mills	Public school 72.41 mills Separate school 72.41 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 97 mills Separate school 99 mills	Public school 107.55 mills Separate school 109.75 mills	Real property — Real value Business — Various %'s of real value for different businesses	Poll tax — All males 18 to 60 years not otherwise assessed pay \$10 per year
Kingston, city*	Public school 79.4 mills Separate school 79.4 mills	Public school 88.4 mills Separate school 88.4 mills	Real property — Real value Business — Various %'s of real value for different businesses	...

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—real property and business		Basis of assessed valuations and percentages taxed	
	Residential and farm	Industrial commercial and business		
Ontario* — Concluded				
Kitchener, city	Public school 53.00 mills Separate school 55.06 mills	Public school 58.42 mills Separate school 60.71 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
North Bay, city	Public school 60.14 mills Separate school 72.04 mills	Public school 67.08 mills Separate school 80.30 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Oshawa, city	Public school 37 mills Separate school 37 mills	Public school 40 mills Separate school 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
Owen Sound, city	Public school 94 mills Separate school 94 mills	Public school 105.5 mills Separate school 105.5 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Peterborough, city	Public school 70.44 mills Separate school 70.78 mills	Public school 77.91 mills Separate school 78.28 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 88.00 mills Separate school 72.50 mills	Public school 74.5 mills Separate school 79.5 mills	Real property — Real value Business — Various %'s of real value for different businesses	..
St. Thomas, city	Public school 70.22 mills Separate school 70.22 mills	Public school 77.67 mills Separate school 77.87 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 38.44 mills Separate school 44.01 mills	Public school 42.57 mills Separate school 48.76 mills	Real property — Real value (buildings re-assessed for 1963) Business — Various %'s of real value for different businesses	Poll tax — All single males over 21 years not otherwise assessed pay \$6 per year
Sault Ste. Marie, city	Public school 33.98 mills Separate school 39.41 mills	Public school 37.37 mills Separate school 43.41 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 83.89 mills Separate school 83.89 mills	Public school 94.16 mills Separate school 94.16 mills (business rates are 3.5 mills less)	Real property — Real value and/or rental value Business — Various %'s of real value and/or rental value for different businesses	Poll tax — All single males 21 to 60 years not otherwise assessed pay \$10 per year
Sudbury, city	Public school 74.44 mills Separate school 79.68 mills	Public school 81.89 mills Separate school 87.71 mills	Real property — Real value Business — Various %'s of real value for different businesses	Poll tax — All single males not otherwise assessed pay \$10 per year
Welland, city	Public school 58.3 mills Separate school 58.3 mills	Public school 65.7 mills Separate school 65.7 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Woodstock, city	Public school 70 mills Separate school 70 mills	Public school 77.8 mills Separate school 77.8 mills	Real property — Real value Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years not otherwise assessed pay \$10 per year
Timmins, town	Public school 73 mills Separate school 73 mills	Public school 78 mills Separate school 78 mills	Real property — Real value and/or rental value Business — Various %'s of real value for different businesses	Poll tax — All males over 21 years not otherwise assessed 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			Basis of assessed valuations and percentages taxed	
	Real property	Personal property	Business		
Manitoba*					
Winnipeg Metropolitan Area:					
Winnipeg, city	52 mills	52 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	62.5 mills	61.75 mills	5% to 15%	Land — Real value Buildings, etc. — Real value Personal property — Real value Business — Rental value	...
St. Boniface, city	St. Boniface school district 60.73 mills Norwood school district 60.65 mills	St. Boniface school district 60.73 mills Norwood school district 60.65 mills	6% to 17%	Land — Real value Buildings, etc. — 66⅔% of real value Personal property — Real value Business — Rental value	...
St. James, city	40.33 mills	40.33 mills	4% to 10%	Land — Real value Buildings, etc. — Real value Personal property — Real value Business — Rental value	Water and sewer frontage charge of 15¢ per frontfoot.
Transcona, city	School district No. 39 72.44 mills School district No. 1569 61.03 mills	School district No. 39 72.44 mills School district No. 1569 61.03 mills	7¼%	Land — Real value Buildings, etc. — 30% of real value Personal property — Real value Business — Rental value	...
West Kildonan, city	54.85 mills	54.85 mills	Various rates maximum 15%	Land — Real value Buildings, etc. — 66⅔% of real value Personal property — Real value Business — Rental value	...
Port Garry, suburban municipality	69.77 mills	69.77 mills	5% to 10%	Land — Real value Buildings, etc. — 66⅔% of real value Personal property — Real value Business — Rental value	...
St. Vital, city	58 mills	58 mills	7%	Land — Real value Buildings, etc. — Real value Personal property — Real value Business — Rental value	...
Brandon, city	63.5 mills	63.5 mills	8¼%	Land — 60% of real value Buildings, etc. — 40% of real value Personal property — 60% of real value Business — Rental value	...
Winkler, town	65 mills	...	12% and 13¼%	Land — Real value Buildings, etc. — 66⅔% of real value Business — Rental value	...
Saskatchewan*					
Municipality	Real property	Business	Basis of assessed valuations and percentages taxed		Other taxes
Moose Jaw, city	Public school 92 mills Separate school 92 mills	92 mills	Land — Real value Buildings, etc. — 45% 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 88 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% of gross gate receipts including advance sales
Regina, city	Public school 80.5 mills Separate school 80.5 mills	80.5 mills	Land — Real value Buildings, etc. — 45% of real value Business — Area of premises occupied at varying rates for different businesses		Amusement tax — 6% up to \$1 and 10% of admission price over \$1

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		
Saskatchewan* — Concluded				
Saskatoon, city	Public school 61.64 mills Separate school 61.64 mills	61.64 mills	Land — Real value Buildings, etc. — 45% of real value 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 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 84.31 mills Separate school 84.31 mills	84.31 mills	Land — Real value (re-assessed for 1963) Buildings, etc. — 60% of real value Business — Area of premises occupied at varying rates for different businesses	...
Yorkton, city	Public school 70 mills Separate school 70 mills	..	Land — Real value Buildings, etc. — 60% of real value	...
Alberta*				
Calgary, city**	Public school 63 mills Separate school 63 mills	10%	Land — Real value Buildings, etc. — 60% of real value Business — Rental value	...
Edmonton, city**	Public school 47.5 mills Separate school 47.5 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	...
Medicine Hat, city	Public school 34 mills Separate school 34 mills	5%	Land — Real value Buildings, etc. — 60% of real value Business — 10% of rental value	...
Lethbridge, city	Public school 45 mills Separate school 45 mills	7½%	Land — Real value Buildings, etc. — 60% of real value Business — Rental value	...
Red Deer, city	Public school 48 mills Separate school 48 mills	Commercial 7¼% Industrial 2½%	Land — Real value Buildings, etc. — 60% of real value Business — Rental value	...
British Columbia*				
Vancouver Metropolitan Area:				
Vancouver, city	61.14 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	47.48 mills	9%	Land — Real value Buildings, etc. — 50% of real value for municipal purposes (re-assessed for 1963) — 75% of real value for school purposes Business — 60% of rental value	...
North Vancouver, city	60.099 mills	...	Land — Real value Buildings, etc. — 40% of real value for municipal purposes — 75% of real value for school purposes	...
Burnaby, district	46.7 mills	...	Land — Real value Buildings, etc. — 75% of real value	...
Coquitlam, district	43.2 mills	...	Land — Real value Buildings, etc. — 75% of real value	...
North Vancouver, district	59.8 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 (re-assessed for 1963) Buildings, etc. — 75% of real value	...
Surrey, district	43 mills	...	Land — Real value Buildings, etc. — 75% of real value	...
West Vancouver, district	45.1 mills	...	Land — Real value Buildings, etc. — 75% of real value	...

## III. Selected Municipal Governments - Concluded

Municipality	Taxes on property and for owners and occupants			Other taxes
	Mill or percentage rates on assessed valuations taxed		Basis of assessed valuations and percentages taxed	
	Real property	Business		
British Columbia* - Concluded				
Victoria Metropolitan Area:				
Victoria, city	55 mills	6¼%	Land - Real value Buildings, etc. - 75% of real value Business - Rental value	...
Esquimalt, district	41 mills	...	Land - Real value Buildings, etc. - 75% of real value	...
Oak Bay, district	44.5 mills	...	Land - Real value Buildings, etc. - 75% of real value	...
Saanich, district	School district No. 61 46.5 mills School district No. 63 47.92 mills	...	Land - Real value Buildings, etc. - 75% of real value	...
Dawson Creek, city	54.82 mills	...	Land - Real value Buildings, etc. - 60% of real value for municipal purposes - 75% of real value for school purposes	...
Kamloops, city	61 mills	...	Land - Real value Buildings, etc. - 75% of real value	...
Salmona, city	46 mills	...	Land - Real value Buildings, etc. - 75% of real value	...
Nanaimo, city	91.3 mills	...	Land - Real value Buildings, etc. - 30% of real value for municipal purposes - 75% of real value for school purposes	...
Pentstemon, city	46.21 mills	...	Land - Real value Buildings, etc. - 75% of real value	...
Prince George, city	76 mills	...	Land - Real value (re-assessment of residential properties for 1963) Buildings, etc. - 50% of real value for municipal purposes - 75% of real value for school purposes	...
Prince Rupert, city	40.07 mills	5%	Land - Real value Buildings, etc. - 75% of real value Business - Rental value	...
Trail, city	75 mills	...	Land - Real value Buildings, etc. - 50% of real value for municipal purposes - 75% of real value for school purposes	...
Vernon, city	51.5 mills	...	Land - Real value (re-assessed for 1963) Buildings, etc. - 50% of real value for municipal purposes - 75% of real value for school purposes	...
Yukon Territory				
Dawson, city	55 mills	...	Land - Real value Buildings, etc. - 65% of real value	...
Whitehorse, city	39.79 mills	22 mills	Land - Real value Buildings, etc. - 50% of real value for municipal purposes - Real value for school purposes Business - Real value	...
Northwest Territories				
Hay River, municipal district	32 mills	12 mills	Real property - Real value Business - Real value	..
Yellowknife, municipal district	Public school 54 mills Separate school 54 mills	Public school 37 mills Separate school 37 mills	Land - Real value Buildings, etc. - 66¼% of real value Business - 66¼% of real value	Poll tax - Each person 21 years or over who is not a property owner and has been employed for 3 months pays \$10 per year

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

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

\* Rates for hotels, inns and restaurants are 12.76. There are a few special rates and if water is metered the minimum charge is the general rate.

\* Rural rates are 8.3 mills less than the rates quoted.

\* Business rates are 2.6 mills less than the rates quoted.

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

\*\* Metropolitan municipality. See introduction.



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