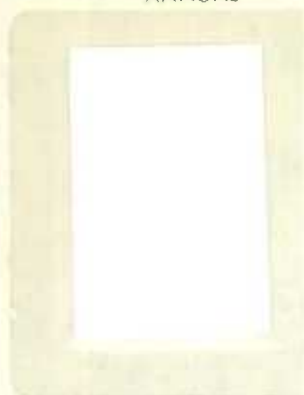


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PRINCIPAL TAXES AND RATES

FEDERAL, PROVINCIAL AND SELECTED MUNICIPAL GOVERNMENTS

1966

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68-211	Federal Government Finance Based on analysis of the Public Accounts50
61-203	Federal Government Enterprise Finance Based on analyses of financial statements of federal government enterprises50
61-204	Provincial Government Enterprise Finance Based on analyses of financial statements of provincial government enterprises75
63-202	The Control and Sale of Alcoholic Beverages in Canada Based on information provided by provincial liquor authorities, the federal Department of National Revenue and divisions of the Dominion Bureau of Statistics50

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PRINCIPAL TAXES AND RATES 1966

COMMENTARY AND EXPLANATORY NOTES

The purpose of this report is to present certain data on the more important revenue-producing taxes and rates imposed by governments in Canada. The latest tax revisions announced by federal and provincial government authorities prior to the date of publication have been included. Municipal data were prepared from questionnaire forms completed by officials of the municipalities included in the survey, and apply to the calendar year 1966 unless otherwise noted.

I. Government of Canada

The Budget for the 1966-67 fiscal year was presented on March 29, 1966. This report incorporates the proposals made in the Budget; the proposed tax changes will not become law until passed by Parliament; at date of publication of this report some of the enabling legislation may have already been passed.

The reduction of federal personal income tax amounting to 10% of "basic" tax (max. \$600) enacted in 1965 is to be cancelled and replaced by another reduction amounting to 20% of "basic" tax (max. \$20). "Basic" tax, a concept outlined in section 33 of the Federal Income Tax Act, can be summarily defined as income tax liability at full federal rates (exclusive of old age security tax) after the dividend tax credit but before the abatement to provide room for provincial taxes and before any credit for foreign taxes. The new reduction will not alter the graduated rates of income tax and will leave provincial revenues unaffected. The federal tax reduction for 1966 will be an aggregate of 40% of the 1965 reduction, (4% of "basic" tax not exceeding \$240), and 60% of its replacement (12% of "basic" tax not exceeding \$12). *effective 1/1/67*

The capital cost allowances that could otherwise be claimed for certain classes of assets will be temporarily reduced for such assets purchased during the period March 30, 1966 to October 1, 1967. The reductions will operate by recognizing for the first two years following the acquisition of these assets part only of their capital cost for capital cost allowance purposes. The principal classes of assets to be affected include most kinds of buildings and machinery and equipment with the exception of heavy construction equipment, pipelines and the generating and distributing equipment of public utilities. Assets eligible for accelerated depreciation (under programmes to promote the acquisition of "degree of Canadian ownership" status or the development of "designated areas") will not be affected by this curtailment of normal capital cost allowances.

A special temporary tax of 5% is to apply to the cash profits of corporations payable monthly over an 18 months period commencing in May 1966. The amounts collected under the measure will be repaid with interest at 5% after an interval of 18 to 36 months from receipt. The monthly payments are to be made on an estimated base computed by reference to present or immediately preceding taxation year profits, subject to adjustment after the end of the taxation year. The base for tax is to be the taxable income of a corporation less federal and provincial income taxes payable thereon, less a basic exemption of \$30,000, less principal payments due and made on debt of the corporation having original term of three years or more and having been contracted for under written arrangements in existence on March 29, 1966, plus amounts which are deducted in arriving at taxable income but that do not deplete the cash position of the corporation (such as capital cost allowances and depletion).

Interest on bonds or other obligations (notes, mortgages, etc.) issued after April 15, 1966, of or guaranteed by the Government of Canada, of the government of a province, of an agent of a province, of an educational institution or hospital where repayment of the principal and interest is guaranteed by the province, of any municipal or local government established under provincial law is to be exempt from the 15% withholding tax on interest payments going to non-residents.

Machinery and equipment used directly in the manufacture or production of goods is to be relieved from sales tax over a two-year period. Effective March 30, 1966, full exemption is to be extended to dies, moulds, jigs, fixtures, and the cutting or shaping parts of machines. On April 1, 1967, a comprehensive list of other production machinery and equipment will become subject to a reduced rate of 3% and on April 1, 1968, the same goods will gain full immunity from the levy.

Effective March 30, 1966, stained glass windows handmade by artists, natural gas for all its uses, fuel oil for use in the generation of electricity, tobacco dryers for use on the farm, steel stalls for farm animals and crab or shrimp pots or traps are to be exempt from sales tax.

Effective March 30, 1966, the rates of special excise tax on electron tubes (other than cathode ray tubes) and lighters are to be changed from 15% (min. 10¢) in the first case and 10% (min. 10¢) in the second case to a flat 10¢ per unit for each commodity.

Effective March 30, 1966, machines and precision instruments and apparatus of a class or kind not made in Canada are to be eligible for a drawback of 99% of the customs duties applicable thereon when used for the manufacture of dies, jigs, fixtures or moulds which are used in the production of automobile or motor vehicle parts. Other changes of technical nature will also be made in tariff legislation.

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 15% is also levied on dividends, interest (other than interest on bonds of, or guaranteed by a Canadian government and issued after April 15, 1966) and similar payments from Canada to non-residents. This tax is only 10% on dividends paid by companies that have a degree of Canadian ownership. 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 the income tax, an old age security tax is levied on individuals and corporations.

Under the terms of the 1962-67 Federal-Provincial Fiscal Arrangements (see the Federal-Provincial Fiscal Arrangements section of this commentary) the federal government in 1966 will receive 76 % of the "basic" personal income tax (income tax computed at full federal rates exclusive of old age security tax) of individuals who reside or earn income in provinces other than Quebec and 53% of the federal basic tax of those who reside or earn income in Quebec. The higher federal abatement for Quebec is to compensate that province for the federal financial assistance foregone in "opting out" of certain programmes.

In 1966 the federal government will abate its normal rates of corporation income tax by 9 percentage points for taxable profits earned in provinces other than Quebec and by 10 percentage points for taxable profits earned in Quebec. The additional 1 percentage point abatement in Quebec is to allow that province to raise revenue with which to pay grants to universities. Such grants in other provinces are paid by the federal government through the Canadian Universities Foundation.

The partial federal withdrawals from the income tax fields recognized by the 1962-67 Federal-Provincial Fiscal Arrangements are intended to provide room to the provinces to impose their own corresponding levies. All provinces take advantage of this situation to the full measure of the recognized federal abatement. In four provinces, the provincial levies exceed the federal abatement.

(b) Excise Tax Act. Under this Act, a general sales tax of 8% is levied by the Government of Canada on the sale price of goods manufactured in Canada and on the duty paid value of imported goods. This tax, together with an additional rate of 3% imposed under the Old Age Security Act, is payable at the manufacturer's level at the time of delivery to the purchaser or by the importer at the time of importation. Through a system of licensing, manufacturers are permitted to purchase or import materials for the manufacture of their taxable goods free from sales tax.

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

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

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

(e) Estate Tax Act. This tax applies to all the property of persons domiciled in Canada at the time of death and to property situated in Canada of persons domiciled outside Canada at time of death. No estate valued at less than \$50,000 is subject to estate tax. If the aggregate net value of the estate exceeds \$50,000 a basic exemption of \$40,000 is allowed. The exemption is \$60,000 if a widow survives. There is an additional exemption of \$10,000 for each surviving dependent child. For 1966-67 there will be an abatement of 50% of the federal tax otherwise payable in respect of property in the provinces of Ontario and Quebec and an abatement of 75% in the province of British Columbia. (See also Section II. Provincial Governments.)

II. Provincial Governments

Several provinces introduced new tax legislation or made some changes relative to existing taxes for 1966. The proposed tax changes have been included in this report but will not become law until passed by the provincial legislatures.

In Newfoundland the tax on wagers, placed under the pari-mutuel system, has been increased to 11% from 5%. The Telegraph Tax Act has been re-instated effective April 1, 1965. This tax had been suspended since 1950 through an agreement with the Government of Canada. The rates applicable under the Tobacco Tax Act, 1964, are included for the first time. Under the Highway Traffic Act, the flat rate of \$18.00 for private passenger vehicles has been changed to a rate ranging from \$18.00 to \$24.00. The only other tax change was to increase the provincial personal income tax to 24% of the federal basic tax, thus taking advantage of the full federal tax abatement on taxable income of individuals.

*On Jan 1/67 Prov. sales tax to double.
to 6% from 3%.
Assessment likely to be reduced.*

In the provinces of Prince Edward Island, Nova Scotia and New Brunswick the only change in taxes levied was a similar increase in the provincial income tax to the extent of the federal tax abatement on taxable income of individuals.

In Quebec, long distance telephone calls, telegrams and telecommunications, formerly taxed under the Retail Sales Tax Act, are now taxed under the Telecommunications Tax Act at a rate of 6%. Similarly, hotel, motel and resort rooms are no longer taxed under the Retail Sales Tax Act; these taxes are transferred to and taxed under An Act Respecting the Meals and Hotels Tax. The rate of tax for the above items remains at 6%. A new tax has been instituted under the Public Officers' Fees Percentage Act which places a 20% rate on fees in excess of \$3,000 earned by public officers and registrars. The rates of personal income tax are shown in Table 5.

In Ontario the gasoline tax has been increased from 15¢ to 16¢ per gallon and the diesel fuel from 20¢ to 22¢ per gallon. The retail sales tax has been increased from 3% to 5% with long distance telephone calls and telegrams no longer exempted. Tax rates under the Tobacco Tax Act, 1965, have been increased to one-tenth of a cent per cigarette, which is double the previous rate; the rate for cigars is unchanged and that on other tobacco has been extended. Under the Land Transfer Tax Act the old rate of 1/5 of 1% remains applicable for transactions under \$25,000 but a new rate of 2/5 of 1% applies for transfers over \$25,000. The federal tax abatement on taxable income of individuals has been increased to 24% of the basic tax and the provincial levy was increased accordingly. Individual exemptions under the Succession Duty Act have been increased (see Table 6).

In Manitoba changes have been made in exemptions under the Motive Fuel Tax Act, the Revenue Act, 1964, (Part I) and the Mining Royalty and Tax Acts. An additional 50¢ is charged on all private passenger vehicle licences under the Highway Traffic Act with the proceeds payable to the Unsatisfied Judgment Fund. Again, the federal tax abatement on taxable income of individuals has been increased to 24% of the basic tax and the provincial levy was increased to 29% of the basic tax.

In Saskatchewan the tax on gasoline has been raised to 15¢ per gallon and on diesel fuel to 18¢ per gallon, a one cent increase in each case. The federal tax abatement on income of individuals has been increased to 24% of the basic tax; but the provincial levy was increased to 29% of the basic tax.

In Alberta and British Columbia the federal tax abatement on taxable income of individuals was increased to 24% of the basic tax and the provincial levy was increased accordingly. Also, in British Columbia, certain changes were made in the exemptions under the Social Services Tax Act.

Tax rates remained the same for the Yukon Territory.

In the Northwest Territories the tax on gasoline has been increased from 7½¢ to 9¢ per gallon and on fuel oil and diesel fuel from 3½¢ to 4¢ per gallon.

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.

For details of the arrangements between the federal government and the provinces with respect to abatements of personal and corporate income taxes see Section I (a) of this commentary.

The federal government will abate its collections of estate tax otherwise payable by 50% in respect of property in Ontario and Quebec and by 75% in British Columbia. These provinces levy death taxes in the form of succession duties.

The provinces are not limited to the revenue from direct taxation which is relinquished by the Federal Government. Under the British North America Act, 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.

* * *

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.

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 ⅓ 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, with the exception of Manitoba and Alberta, levy a general sales tax on the retail price of goods purchased within their jurisdiction. This sales tax does not apply to liquor sales in Prince Edward Island and the Yukon Territory, tobacco sales in Newfoundland, New Brunswick, Quebec, Ontario, Saskatchewan nor to cigarettes in

Nova Scotia; instead, these provinces, as well as Manitoba, levy specific taxes on these items. Amusement taxes are imposed by all but the provinces of Quebec, Saskatchewan, British Columbia and the Northwest Territories. At the municipal level amusement taxes are levied in Newfoundland, Quebec and Saskatchewan and in addition thereto Newfoundland municipalities levy an Entertainment Tax.

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 1966 the municipal coverage is approximately the same as for 1965. 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 1966 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 58.71 mills on each dollar of taxable assessment, or \$58.71 per thousand dollars.

Legislation in five provinces provides, through grants, a certain measure of relief to municipal taxpayers in regards to property taxes payable by them.

In Ontario an unconditional per capita grant is payable by the Province to the municipalities to be applied solely for the benefit of persons paying

taxes on residential or farm properties. The tax levy on these ratepayers is reduced by the amount of this grant.

In Manitoba a school tax rebate grant has been provided by provincial legislation. This rebate is the lesser of \$50.00 or 50% of the yearly school tax. This rebate is applied at the time of payment of taxes and does not affect the tax levy of the municipalities.

In Saskatchewan, the Home-Owner Grants Act, 1966, provides for a grant to be paid to eligible property owners of the lesser of \$50.00 or one-half of the current year's taxes.

In Alberta, the Home-owners Tax Discount Act provides for a discount of \$50.00 on the taxes of owner-occupied eligible residences in the Province. The amount of the discount will be paid by the Province to the municipality when the home-owner has paid the balance of his taxes.

In British Columbia under the Home-owners Grant Act, the Province provides tax relief for resident home-owners. The maximum amount of this grant was \$110.00 in 1966, and no grant is made when the tax payable is \$1.00 or less. The amount of the grant claimed by the home-owner on payment of his property taxes is credited by the municipality to reduce the home-owners tax account. The grant has no effect on the amount of taxes levied by the municipalities.

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 4, 1968.

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.

TABLES

PRINCIPAL TAXES AND RATES

I. Government of Canada

Category	Statutory authority	Basis of measurement of tax	Rate	Exemptions, deductions tax credits, etc.
Income of individuals	Income Tax Act	Taxable income	<p>Personal income tax schedule (including 4% Old Age Security Tax—maximum \$120):¹</p> <p>15% on first \$1,000 of taxable income</p> <p>\$ 150 on \$ 1,000 plus 18% on next \$ 1,000</p> <p>330 " 2,000 " 21% " " 1,000</p> <p>540 " 3,000 " 19% " " 1,000</p> <p>730 " 4,000 " 22% " " 2,000</p> <p>1,170 " 6,000 " 26% " " 2,000</p> <p>1,690 " 8,000 " 30% " " 2,000</p> <p>2,290 " 10,000 " 35% " " 2,000</p> <p>2,990 " 12,000 " 40% " " 3,000</p> <p>4,190 " 15,000 " 45% " " 10,000</p> <p>8,690 " 25,000 " 50% " " 15,000</p> <p>16,190 " 40,000 " 55% " " 20,000</p> <p>27,190 " 60,000 " 60% " " 30,000</p> <p>45,190 " 90,000 " 65% " " 35,000</p> <p>67,940 " 125,000 " 70% " " 100,000</p> <p>137,940 " 225,000 " 75% " " 175,000</p> <p>269,190 " 400,000 " 80% on excess</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 including nephew or niece under 16 years of age 300</p> <p>For each other dependent (as defined by law and including dependent children, and wholly dependent brothers or sisters over 21 years of age if they are attending university and uncles or aunts) 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 in excess of 3% of income,</p> <p>Union or Professional association membership dues.</p> <p>In lieu of claiming deductions for charitable donations and medical expenses, an individual may instead claim a standard deduction of \$100 and file no receipts.</p> <p>Individuals are allowed a credit against personal income tax up to 32% of dividends received from Canadian tax paying corporations.</p> <p>The "basic" income tax liability of an individual who is a resident of a province other than Quebec is abated by 34%; that of an individual resident in Quebec is abated by 47%. In addition, further abatements of 4% of "basic" tax (max. \$340) plus 12% of "basic" tax (max. \$120) are provided as tax reductions, by the federal government to the residents of all provinces.² effective 1/1/67</p> <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> <p>Corporations are allowed a tax credit equal to 9% of their taxable earnings earned in any province except Quebec.³ This credit is 10% in the Province of Quebec.</p> <p>Exemptions:</p> <p>Interest on bonds or obligations issued after April 15, 1966 by the Government of Canada or any of the provinces, by any agent of a province, educational institution or hospital with provincial guarantee or by any municipal or local government established under provincial law.</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> <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> <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>
		Investment income from sources outside Canada	An additional tax of 4%	
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%)¹ 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>	
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 (25% of voting equity stock). 15% in all other instances.	
		Profits of non-resident corporations carrying on business in Canada.	15%	
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.	

See footnotes at end of table.

1. Government of Canada — *Continued*

Category	Statutory authority	Basis of measurement of tax	Rate	Exemptions, deductions, tax credits, etc.																																																																																							
Estates	Estate Tax Act	Aggregate taxable value of estate of a person dying domiciled in Canada.	<p>Estate Tax Rate Schedule:</p> <p>10% on first \$5,000 of aggregate taxable value</p> <table><tr><td>\$ 500 on \$</td><td>5,000 plus 12% on next \$</td><td>5,000</td></tr><tr><td>1,100 "</td><td>10,000 "</td><td>14% "</td><td>5,000</td></tr><tr><td>1,800 "</td><td>15,000 "</td><td>16% "</td><td>5,000</td></tr><tr><td>2,600 "</td><td>20,000 "</td><td>18% "</td><td>20,000</td></tr><tr><td>6,200 "</td><td>40,000 "</td><td>20% "</td><td>20,000</td></tr><tr><td>10,200 "</td><td>60,000 "</td><td>22% "</td><td>40,000</td></tr><tr><td>19,000 "</td><td>100,000 "</td><td>24% "</td><td>50,000</td></tr><tr><td>31,000 "</td><td>150,000 "</td><td>26% "</td><td>50,000</td></tr><tr><td>44,000 "</td><td>200,000 "</td><td>28% "</td><td>75,000</td></tr><tr><td>65,000 "</td><td>275,000 "</td><td>30% "</td><td>75,000</td></tr><tr><td>87,000 "</td><td>350,000 "</td><td>32% "</td><td>100,000</td></tr><tr><td>119,500 "</td><td>450,000 "</td><td>34% "</td><td>100,000</td></tr><tr><td>153,500 "</td><td>550,000 "</td><td>36% "</td><td>100,000</td></tr><tr><td>189,500 "</td><td>650,000 "</td><td>38% "</td><td>100,000</td></tr><tr><td>227,500 "</td><td>750,000 "</td><td>40% "</td><td>100,000</td></tr><tr><td>267,500 "</td><td>850,000 "</td><td>42% "</td><td>100,000</td></tr><tr><td>309,500 "</td><td>950,000 "</td><td>44% "</td><td>150,000</td></tr><tr><td>375,500 "</td><td>1,100,000 "</td><td>46% "</td><td>200,000</td></tr><tr><td>467,500 "</td><td>1,300,000 "</td><td>48% "</td><td>250,000</td></tr><tr><td>587,500 "</td><td>1,550,000 "</td><td>50% "</td><td>250,000</td></tr><tr><td>712,500 "</td><td>1,800,000 "</td><td>52% "</td><td>200,000</td></tr><tr><td>816,500 "</td><td>2,000,000 "</td><td>54% "</td><td>remainder</td></tr></table>	\$ 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	<p>Estates whose aggregate net value do not exceed \$50,000 are not taxable.</p> <p>Main exemptions and deductions:</p> <p>Bona fide debts, reasonable funeral expenses and probate fees,</p> <p>Gifts to charitable organizations in Canada.</p> <p>Gifts to federal, provincial or municipal governments.</p> <p>Gifts completed more than three years before death:</p> <p>Deductions in respect of:</p> <p>(a) a deceased male survived by a spouse, or a deceased female survived by an incapacitated spouse and a dependent child—\$60,000;</p> <p>(b) a deceased person other than one described in (a)—\$40,000;</p> <p>(c) each dependent child of a deceased person described in (a)—\$10,000;</p> <p>(d) each dependent child of a deceased person not survived by a spouse—\$15,000.</p> <p>A tax abatement of part of the federal estate tax otherwise payable in respect of property situated in a province which levies its own succession duties. See Commentary.</p>
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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																																																																																								
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%	<p>Property whose aggregate value does not exceed \$5,000 is not taxable.³</p> <p>Main exemptions and deductions:</p> <p>Debts specifically chargeable to the property. A tax abatement of part of the federal tax otherwise payable in respect of property on which provincial succession duty has been paid. See Commentary.</p>																																																																																							
Imported goods	Customs Tariff	Mainly ad valorem ⁴ with some specific rates.	<p>Three main sets of rates:</p> <p>British preferential (lowest)</p> <p>Most-favoured-nation—under special agreements with various countries</p> <p>General—apply to all other imports</p>	<p>Note: Most imported goods are subject to customs duties. The tariff schedules are too lengthy and complicated to be summarized here. The rates applicable to a particular item may be obtained from the Department of National Revenue.</p>																																																																																							
General Sales	Excise Tax Act	Manufacturer's selling price or duty paid value of imports — ad valorem. ⁴	<p>11%</p> <p>(Including Old Age Security Tax of 3%)</p>	<p>Exemptions include:</p> <p>Materials consumed or expended directly in process of manufacture or production, moulds, dies, jigs, fixtures and the cutting or shaping parts used directly in process of manufacture or production, certain goods used in commercial fisheries, and equipment and machinery used in farming, food stuffs and healing 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, materials used in the construction of schools, universities and public libraries.</p>																																																																																							
Sales of special goods⁵	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 (ex. cathode raytubes)		per unit	10¢																																																																																								
Cathode raytubes		ad valorem	15%																																																																																								
Jewellery, clocks, watches		"	10%																																																																																								
Toilet articles and cosmetics		"	10%																																																																																								
Playing cards		per pack	20¢																																																																																								
Tobacco and smoker's accessories: ⁶																																																																																											
Cigarettes		per 5	2½¢																																																																																								
Cigars		ad valorem	15%																																																																																								
Matches		"	10%																																																																																								
Lighters		per unit	10¢																																																																																								
Cigarette holders, pipes, etc.		ad valorem	10%																																																																																								
Tobacco — manufactured		per pound	80¢																																																																																								
Wines:																																																																																											
Wines of all kinds containing 7% or less of absolute alcohol by volume		per gallon	25¢																																																																																								
Non-sparkling wines containing more than 7% of absolute alcohol by volume but not over 40% of proof spirits		"	50¢																																																																																								
Champagne and sparkling wines		"	\$2.50																																																																																								

See footnotes at end of table.

1. Government of Canada — Concluded

Category	Statutory authority	Basis of measurement of tax	Rate	Exemptions, deductions, tax credits, etc.
Insurance companies: British or foreign companies	Excise Tax Act	net premium	10%	Excluding insurance against marine risks, nuclear risks and life, personal accident or sickness insurance.
Tobacco ¹ — on domestic production: Manufactured tobacco excluding cigarettes	Excise Act	per pound	35¢	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.
Cigarettes weighing not more than 3 lbs. per 1,000		per 1,000	\$4.00	
Cigarettes weighing more than 3 lbs. per 1,000		"	\$5.00	
Cigars		"	\$2.00	
Canadian raw leaf tobacco when sold for consumption		per pound	10¢	
Alcoholic products: Domestic potable spirits on the strength of proof distilled in Canada		per gallon	\$13.00	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.
Non-potable spirits used in the manufacture of: Medicines, extracts, pharmaceutical preparations, etc.		"	\$1.50	
Approved chemical compositions		"	15¢	
Spirits sold to druggists and used in preparation of prescriptions		"	\$1.50	
Imported spirits taken into bonded manufactory, in addition to other duties		"	30¢	
Canadian brandy		"	\$11.00	
Beer		"	38¢	

¹ See commentary, page 3 for further information.

² See commentary, page 4, Section I (a), re Federal-Provincial Fiscal Arrangement.

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

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

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

⁶ Bringing together the taxes imposed on tobacco products under the Excise Tax Act and the duties imposed under the Excise Act, the total taxes on the following tobacco products are:

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

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

II. Provincial Governments

TABLE 1. Newfoundland

Category	Statutory authority	Basis of measurement of tax	Rate	Comments, exemptions, etc.
General sales	Social Security Assessment Act	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	admission per person 16 years and over	5¢	Church and school functions exempt.
"	The Horse Racing (Regulation and Tax) Act, 1963	amount of bets placed under the pari-mutuel system	11%	
Motor fuel	Gasoline Tax Act	per gallon	19¢	Exemptions include gasoline used in operation of vessels (non-pleasure), plants for curing, processing or preparation of fish or fishing products, sawmills, household lighting plants and appliances, household fuel, 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	"	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.
Tobacco	Tobacco Tax Act, 1964	Retail price: (a) Cigarettes (b) Cigars	½¢ per cigarette 6¢ to 15¢ — 1¢ 16¢ " 25¢ — 2¢ 26¢ " 35¢ — 3¢ 36¢ " 45¢ — 4¢ 46¢ up — 5¢ 1¢ per ½ oz. unit or part thereof.	No tax on a "plug of tobacco" if 1oz. or more. Also certain exemptions for persons visiting the province as bonafide tourists and for certain other categories such as ships stores, Consul Generals, etc.

II. Provincial Governments - Continued

TABLE 1. Newfoundland - Concluded

Category	Statutory authority	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Insurance	The Insurance Companies Tax Act	premium income	2%	Exemption for marine insurance and annuity contracts.
Fire insurance	Insurance Premium (Tax) Act	premiums charged	8%	This tax is paid by the policy holder.
Mining operations	Mining Tax Act	net income	Iron - 20% Other - 5%	
Private passenger vehicle licence	Highway Traffic Act	flat rate	\$18.00 - \$24.00	Reduced rates apply later in year.
Income of individuals	Income Tax Act, 1961	operator	\$3.00	Expiry date March 31.
		tax otherwise payable by individuals under the Income tax Act (Canada)	24%	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%	
Telegraph and wireless	The Telegraph Tax Act	telegraph cables to places outside of the province	\$4,000 per cable	Maximum tax \$20,000 or five cables per single company.
		wireless stations communicating to any place, ship or vessel outside of the province	\$4,000 per station	If purpose is only for reporting of passing ships or vessels, no tax is charged.

TABLE 2. Prince Edward Island

Category	Statutory authority	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Amusements	Amusement Tax Act	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	10%	The track is allowed 5½% as a special concession.
Motor fuel	Gasoline Tax Act	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	retail selling price	½ 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 license	Highway Traffic Act	weight	Not over 2,500 lbs. - \$15.00; over 2,500 lbs. to 3,100 lbs. - \$18.00; over 3,100 lbs. to 3,700 lbs. - \$21.00; over 3,700 lbs. to 4,300 lbs. - \$24.00; over 4,300 lbs. - \$27.00 \$2.00	Reduced rates apply later in year.
Insurance	The Premium Tax Act	operator	\$2.00	
General sales	Revenue Tax Act	premium income retail selling price generally, but in some instances at consumer cost	2% 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, commercial 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	tax otherwise payable by individuals under the Income Tax Act (Canada)	24%	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	Statutory authority	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Amusements	Theatres and Amusements Act "	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 commission ranging from 6% to 8%, effective net tax 3% to 5%.
Motor fuel	Gasoline Tax Act	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	premium income	Not to exceed ¾ of 1%	Determined by Governor in Council.
Insurance	Insurance Premiums Tax Act	"	2%	Exemption for marine insurance and annuity contracts.
Private passenger vehicle licence	Motor Vehicle Act	per 100 lb. operator	61¢ to 72¢ \$1.00	Expiry date March 31. Minimum licence \$11.00.
Long distance telephone calls	Corporations Tax Act	toll charge	5¢ for each 50¢ or part thereof	Tolls under 25¢ exempt.
Mining operations	Gypsum Mining Income Tax Act	earnings calculated at a fixed rate	Effective rate 6¢ per ton	
Tobacco	Hospital Tax Act ¹	purchase price	½ of 1¢ per cigarette 5% on all other forms	
Spiruous liquors	"	"	5%	
General sales	"	"	5% - purchases over 15¢	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.
Income of individuals	Income Tax Act	tax otherwise payable by individuals under the Income Tax Act (Canada)	24%	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%	

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

TABLE 4. New Brunswick 4 p. 22

Category	Statutory authority	Basis of measurement of tax	Rate	Comments, exemptions, etc.
General sales	Social Services and Education Tax Act	retail price	3% <i>to be 6% on 1-1-67.</i>	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	admission price pari-mutuel betting pool	11% (average) 3½% on first \$400,000 4% in excess of \$400,000	
Motor fuel Diesel fuel	Gasoline and Motive Fuel Tax Act "	per gallon "	18¢ 23¢	Exemptions to fishermen, farmers; also other than in motor vehicles on public highways except in repair and construction of bridges and roads.
Tobacco	Tobacco Tax Act	retail selling price	½ of 1¢ per cigarette 1¢ per cigar priced from 6¢ to 19¢ 2¢ per cigar priced from 20¢ to 29¢ 3¢ per cigar priced from 30¢ or over 10% of retail price of all other tobacco.	
Fire insurance	Fire Prevention Act	premium income	¾ of 1%	
Insurance	Premium Tax Act	"	2%	Exemption for marine insurance and annuity contracts.

II. Provincial Governments - Continued

TABLE 4. New Brunswick - Concluded

Category	Statutory authority	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Private passenger vehicle licence	Motor Vehicle Act	weight	Not more than 2,100 lbs. - \$15.00; more than 2,100 lbs. up to 2,900 lbs. - \$20.00; over 2,900 lbs. up to 4,000 lbs. - \$26.00; over 4,000 lbs. - \$35.00	Reduced rates apply later in the year. Expiry date Dec. 31
		operator	\$4.00	Licence good for 2 years
Mining operations	Mining Income Tax Act	profits	Graduated from 7% on excess of \$10,000 to 9% over \$5,000,000	
Income of individuals	Income Tax Act, 1961	tax otherwise payable by individuals under the Income Tax Act (Canada)	24%	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 5. Quebec

Category	Statutory authority	Basis of measurement of tax	Rate	Comments, exemptions, etc.
General sales	Retail Sales Tax Act	retail price	6% ¹	Exemptions are allowed on bonds and shares of corporations, securities, rights of action, beer and tobacco, gasoline, kerosene and fuel oil, foodstuffs, 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 footwear and all sales of 10¢ or less.
Telecommunications	Telecommunications Tax Act	price of message	6%	Effective May 1, 1965, applicable to long distance telephone calls, telegrams and telecommunications.
Race meetings	Quebec License Act	pari-mutuel betting pool	7% on single horse winning ticket 9% on other winning ticket	
Motor fuel	Gasoline Tax Act	per gallon	Gasoline 16¢ Diesel fuel 22¢	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	Retail price: (a) Cigarettes (b) Cigars selling over 5¢ to 10¢ (c) Cigars selling over 10¢ (d) Manufactured tobacco	$\frac{1}{2}$ ¢ of 1¢ per cigarette 1¢ per cigar 12% 12%	No tax on leaf tobacco or on cigars sold at 5¢ or less per unit.
Meals	An Act Respecting the Meals and Hotels Tax	levied on meals costing \$1.25 and over and on alcoholic beverages	6%	Effective May 1, 1965, also applicable to hotel, motel and resort rooms.

¹ Quebec Liquor Board stores collect 6% on sales of liquor.

PRINCIPAL TAXES AND RATES

II. Provincial Governments - Continued

TABLE 5. Quebec - Concluded

Category	Statutory authority	Basis of measurement of tax	Rate	Comments exemptions, etc.
Succession duties	Quebec Succession Duties Act	Relationship (1) Direct line (2) Collateral line (3) Strangers	On estate: 1.8% to 15% 4% " 20% 10% " 30% On individuals' share in estate: 1% to 10% 1% " 10% 2% " 5%	Exemptions: Direct Line - basic exemption of \$20,000 if aggregate value of estate does not exceed \$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.
Security transfer	Security Transfer Tax Act	sale price of securities transferred	Bonds and debentures, 3¢ for every \$100, or fraction thereof. Shares sold, transferred or assigned: Value under \$1 ½ of 1% per share " \$1 to \$5 ¼¢ " " " 5 " 25 1¢ " " " 25 " 50 2¢ " " " 50 " 75 3¢ " " " 75 " 150 4¢ " " " over \$150 4¢ " " plus ½ 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 are exempt as of March 1, 1960.
Corporations	Corporation Tax Act	Income paid up capital place of business	12% ½ of 1% \$25 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 various public utility companies.
Mining operations	Quebec Mining Act	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	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. The other two-thirds may be deducted from federal income tax according to the provisions of the federal Income Tax Act.
Private passenger vehicle licence	Motor Vehicle Act	per 100 lb. operator	70¢ \$5.00 (2 years)	\$1 extra for licence plates. Expiry date May 31.
Individuals	Provincial Income Tax Act	taxable income	4.8% on first \$1,000 of taxable income \$ 48 on \$ 1,000 plus 6.2% on next \$ 1,000 110 " 2,000 " 7.5% " " 1,000 185 " 3,000 " 8.4% " " 1,000 269 " 4,000 " 9.7% " " 2,000 463 " 6,000 " 11.4% " " 2,000 691 " 8,000 " 13.2% " " 2,000 955 " 10,000 " 15.4% " " 2,000 1,263 " 12,000 " 17.6% " " 3,000 1,791 " 15,000 " 19.8% " " 10,000 3,771 " 25,000 " 22.0% " " 15,000 7,071 " 40,000 " 24.2% " " 20,000 11,911 " 60,000 " 26.4% " " 30,000 19,831 " 90,000 " 28.6% " " 35,000 29,841 " 125,000 " 30.8% " " 100,000 60,641 " 225,000 " 33.0% " " 175,000 118,391 " 400,000 " 35.2% 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. Exigible on investment income originating outside Canada in excess of greater of \$2,500 or total of personal exemptions.
Public Officers, registrars	Public Officers' Fees Percentage Act	fees and emoluments	20% of net fees exceeding \$3,000	The expenses deducted against income shall in no case exceed ¼ of the aggregate amount of fees and salary received.

II. Provincial Governments - Continued

TABLE 6. Ontario

Category	Statutory authority	Basis of measurement of tax	Rate		Comments, exemptions, etc.
Amusements	Hospitals Tax Act	admission price	On admissions over 75¢ to 92¢ - 6¢ to 8¢ " " " 92¢ - 10%		Tickets up to 75¢ exempt.
Race-meetings	Race Tracks Tax Act	pari-mutuel betting pool	6%		
Motor fuel	Gasoline Tax Act	per gallon	16¢		Farmers and commercial fishermen receive full refund, others receive refunds at 13¢ per gallon, on gasoline used other than for motor vehicles on highways.
Motor fuel	Motor Vehicle Fuel Tax Act	"	22¢		
Succession duties	Succession Duty Act	Relationship:	On estate:	On individuals' share in estate:	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) \$75,000 in case of wife or qualifying infirm husband. (b) \$15,000 in case of child where qualifying spouse survives. (c) \$25,000 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.
		(1) Direct line	2½% to 14%	1½% to 15% (where share exceeds \$50,000)	
		(2) Collateral line	6% to 17%	2½% to 13% (where share exceeds \$10,000)	
		(3) Strangers	12½% to 35%		

PRINCIPAL TAXES AND RATES

II. Provincial Governments — Continued

TABLE 6. Ontario — Concluded

Category	Statutory authority	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Land transfer	Land Transfer Tax Act	purchase price	Under \$25,000 $\frac{1}{2}$ of 1% \$25,000 and over $\frac{1}{2}$ of 1%	
Security transfer	Security Transfer Tax Act	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	monthly premium	Single \$3.25; family \$6.50	Effective July 1, 1964
Fire insurance	Fire Marshals Act	premium income	Not in excess of 1%	Rate set by Lieutenant-Governor in Council.
Corporations	Corporations Tax Act, 1957	income paid-up capital place of business	11% $\frac{1}{2}$ of 1%* \$20 to \$50*	These are the general rates. There are certain classes of companies whose rates and/or bases of 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. The federal Act provides for an abatement of 9% on substantially the same income as is taxed by this Act. *Payable only to extent that these taxes exceed a tax based on income.
Income of individuals	The Income Tax Act, 1961-62	tax otherwise payable by individual under the Income Tax Act (Canada)	24%	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	net profit	6% — \$10,000 to \$1,000,000 11% — over \$1,000,000 to \$5,000,000 12% — over \$5,000,000	Applicable to net profit on the mining of ore as distinct from the profit on mining and processing operations.
Logging operations	Logging Tax Act	"	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	number of cylinders	4 cyl. — 1933 and previous years \$ 8.00 4 " or less (after 1933) 15.00 6 " 20.00 8 " or more 25.00	Expiry date Dec. 31.
Retail sales	Retail Sales Tax Act	operator retail price	\$3.00 5%	Three year term. 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, tobacco, sales for delivery outside the province, and sales of 20¢ and under. Buses used for urban public transportation, materials purchased by municipalities and certain bodies for the construction of buildings, etc., are exempt. Effective April 1, 1966 this tax is imposed on long distance telephone calls and on telegrams.
Tobacco	Tobacco Tax Act, 1965	retail price	$\frac{1}{10}$ of 1¢ per cigarette, $\frac{1}{2}$ of 1¢ for every 5¢ (or part thereof) of retail price of cigars Other tobacco: 1¢ per oz. (or part thereof) on packages selling at less than .50¢; 1¢ per oz. (or part thereof) on packages of 2 ozs. or more selling at less than .25¢ per oz.; 2¢ per oz. (or part thereof) on packages selling at 50¢ or more.	

II. Provincial Governments — Continued

TABLE 7. Manitoba

Category	Statutory authority	Basis of measurement of tax	Rate	Comments exemptions, etc.
Amusements	Amusements Act	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	per gallon	Clear — 17¢ Aircraft — 2¢	Exemptions are allowed on purple fuel for the operation of agricultural machinery, operation of fire apparatus in municipalities, trapping, fishing and prospecting.
	The Motive Fuel Tax Act ¹	"	20¢ Special Rates Bunker — ½¢ Propane — 1¢ Colored — 1¢	Total exemption on purple fuel for operation of municipal fire apparatus and lighting plants, hospital and agricultural machinery and domestic heating purposes: partial refunds as set out in the Act.
Electricity, telephone, natural gas, coal, steam heat	The Revenue Act, 1964 Part I	purchase price	5%	Electricity and natural gas are exempt if used by domestic purchasers for heating only. Electricity and natural gas taxable at 1% if used by domestic purchasers for both heating and other purposes. Electricity and natural gas, taxable at 5% when used by any purchaser for purposes other than heating. Coal and steam are exempt when used for domestic heating.
Hospital insurance	Hospital Services Insurance Act	monthly premium	Single \$2.00; family \$4.00	
Fire insurance	Fires Prevention Act	premium income	⅓ of 1%	
Insurance	The Insurance Corporations Tax Act	"	2%	Exemption for marine insurance and annuity contract.
Mining operations	Mining Royalty and Tax Act	net profit	6% — 1st \$1,000,000 9% — next \$4,000,000 11% — over \$5,000,000	Tax for first three years 50% of standard rates. After that, 6%, 9% and 11% respectively.
	Mineral Taxation Act	assessed value of crude oil	8 mills	In, on, or under land in a designated producing area.
Private passenger vehicle licence	Highway Traffic Act	wheel base	Wheel base not exceeding 100" — \$11.25. For each additional 5 inches or portion thereof — \$3.25. 50¢ additional on all registrations for the Unsatisfied Judgment Fund.	Reduced rates apply later in year. Expiry date Feb. 28.
		driver chauffeur	\$5.00 \$7.50	Licence good for two years. " " " " " "
Income of individuals	Income Tax Act (Manitoba) 1962	tax otherwise payable by individual under the Income Tax Act (Canada)	29%	The Federal Act provides for abatement of 24% of tax otherwise payable by individuals under that Act for taxation year 1966. This portion plus an additional 5% imposed by the Province for hospital services, is 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	Cigarettes: per cigarette	⅔ of 1¢ per cigarette	
		Cigars: retail price	0¢ to 7¢ — 1¢ 8¢ " 12¢ — 2¢ 13¢ " 17¢ — 3¢ 18¢ " 22¢ — 4¢ 23¢ " 27¢ — 5¢ 28¢ " 32¢ — 6¢ 33¢ " 37¢ — 7¢ 38¢ " 42¢ — 8¢ 43¢ " 47¢ — 9¢ 48¢ up — 10¢	
		Manufactured tobacco: ½ oz. unit	2¢ per ½ oz. unit	

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

II. Provincial Governments - Continued

TABLE 8. Saskatchewan

Category	Statutory authority	Basis of measurement of tax	Rate	Comments, exemptions, etc.
General sales	Education and Health Tax Act	retail price rent of tangible personal property	4% ¹ 4%	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.
Tobacco	Tobacco Tax Act, 1965	Cigarettes: per cigarette Cigars: retail price Other tobacco	$\frac{1}{2}$ of 1¢ per cigarette 5¢ to 15¢ - 1¢ 16¢ " 25¢ - 2¢ 26¢ " 35¢ - 3¢ 36¢ " 45¢ - 4¢ over 45¢ - 5¢ 1¢ per oz. or fraction thereof	Effective April 1, 1965.
Race-meetings	Horse Racing Regulation Act	pari-mutuel betting pool	5%	
Motor fuel	Fuel Petroleum Products Act	per gallon	Gasoline 15¢ Diesel fuel 18¢	Exemptions are allowed for farm services, including farm trucks, aviation, road machines within a municipality, used in manufacturing processes, licensed commercial fishermen, mining equipment.
Medical care insurance	Medical Care Insurance Act	annual personal or family charge	Single - \$12.00 Family - \$24.00	
Hospital insurance	Saskatchewan Hospitalization Act	annual personal or family charge	Single - \$24.00 Family - \$48.00	
Fire insurance	Fire Prevention Act	premium income	1%	
Insurance	Insurance Premium Tax Act, 1957	"	2%	Exemption for marine insurance and annuity contracts.
Minerals	Mineral Taxation Act	flat rate per acre for freehold minerals and assessed value of minerals for freehold lands	3 cents per acre 8 mills	Assessed value of minerals is based on value of production for the year previous. Acreage tax applies only to corporations holding land in Saskatchewan. Producing tract tax applies to all freehold minerals.
Private passenger vehicle licence	Vehicles Act	wheel base operator	Not exceeding 110" - \$10.00 Exceeding 110" but not 120" - 15.00 " 120" - 20.00 \$1.00	Expiry date March 31.
Income of individuals	Income Tax Act, 1961	tax otherwise payable by individual under the Income Tax Act (Canada)	29%	The Federal Act provides for abatement of 24% of tax otherwise payable by individuals under that Act for taxation year 1966. This portion plus an additional 5% imposed by the Province is 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%	

¹ Tax remains at 5% on sales of liquor and beer.

TABLE 9. Alberta

Category	Statutory authority	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Amusements	Amusements Act	pari-mutuel betting pool	5%	
Motor fuel	Fuel Oil Tax Act	per gallon	Gasoline 12¢ Diesel fuel 14¢	Exemptions allowed for agricultural and industrial purposes, operation of aircraft.
Minerals	Mineral Taxation Act	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	Statutory authority	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Fire insurance	Fire Prevention Act	premium income	$\frac{1}{8}$ of 1%	
Insurance	The Insurance Corporations Tax Act	"	2%	Exemption for marine insurance and annuity contracts.
Private passenger vehicle licence	Vehicle and Highway Traffic Act	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	tax otherwise payable by individual under the Income Tax Act (Canada)	24%	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%	
Game	The Game Act	per pelt	various	Rates established by regulations with a range from 2¢ to \$1.25 per pelt.
Bus mileage	Public Service Vehicles Act	mile - passenger	$\frac{2}{15}$ of 1¢ per passenger on hard surface roads $\frac{2}{45}$ of 1¢ per passenger on gravel roads	

TABLE 10. British Columbia

Category	Statutory authority	Basis of measurement of tax	Rate	Comments, exemptions, etc.
General sales	Social Services Tax Act	retail price	5%	Exemptions are allowed for foodstuffs, motor and heating fuels, farm machinery and supplies, fishing apparatus, prescription drugs and health appliances, draught beer, sales to Federal Government, sales for consumption outside of Province, sales of less than 15¢, children's clothing and footwear for children to the age of 15, restaurant meals, school books and supplies, religious books, newspapers, periodicals and magazines. Proceeds of this tax are used to finance provincial hospital insurance, health, welfare and other expenditures.
Race-meetings	Pari-mutuel Betting Tax Act	pari-mutuel betting pool	12%	
Motor fuel	Gasoline Tax Act	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	"	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	"	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	"	$\frac{1}{2}$ ¢	
Fire insurance	Fire Marshal Act	premium income	1%	Determined by the Lieutenant-Governor in Council.
Insurance	Insurance Premiums Tax Act	"	2%	Exemption for marine insurance and annuity contracts.
Mining operations	Mining Tax Act	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	"	10% on income derived from logging operations in excess of \$25,000	

1946:
Recommending annual exemption
from Real-prop Taxes for
Community organizations

II. Provincial Governments - Continued

TABLE 10. British Columbia - Concluded

Category	Statutory authority	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Private passenger vehicle licence	Motor Vehicle Act	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	
			5,001 " — 6,000 " — 45.00	
			6,001 " — 7,000 " — 58.50	
		registration fee	\$1.00	Non-commercial vehicles.
		operator	\$5.00	Licence good for 5 years.
Income of individuals	Income Tax Act, 1962	tax otherwise payable by individual under the Income Tax Act (Canada)	24%	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%	
Succession duties	Succession Duty Act	Relationship:	On individuals share of net value of estate	Exemptions:
		(1) Direct Line	3% to 36%	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.
		(2) Collateral Line	8% to 38%	Collateral Line—aggregate value to property less than \$25,000, unless share of individual exceeds \$10,000.
		(3) Strangers	13 ¾% to 40%	Strangers—aggregate value of property less than \$10,000.

TABLE 11. Yukon Territory

Category	Statutory authority	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Alcoholic beverages	Liquor Ordinance	on each dozen bottles of beer	10¢	
		on each bottle of wine	10¢	
		on each flask of spirits	10¢	
		on each bottle of spirits	25¢	
Amusement	Amusement Tax Ordinance	price on admission	10%	
Fuel oils	Fuel Oil Tax Ordinance	per gallon	9¢	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	wheel base	100" or less - \$12.00 101" to 120" - 15.00 121" and over - 20.00	Reduced rates apply later in the year.
		operator	\$2.00	

II. Provincial Governments - Continued

TABLE 12. Northwest Territories

Category	Statutory authority	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Motor fuel gasoline	Fuel Oil Tax Ordinance	per gallon	9¢	For aviation purposes - 1½¢
Fuel oil and diesel oil	"	"	4¢	For aviation purposes - 1½¢
Private passenger vehicle licence	Motor Vehicles Ordinance	flat rate operator or chauffeur	\$10.00 MacKenzie District, \$2.00 elsewhere \$1.00	
Mining operations royalty tax	Canada Mining Regulations	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. 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 — \$12, \$15 or \$18	Real property — Rental value Business — Rental value Water — Rental value	Sales tax — 2% on fuel oil sales Amusement tax — 9% of admission price
Cornbrook, city*	16 mills	...	1% to 4%	Water rate— \$2.54 plus 30¢ per \$1,000 of assessment Sewer rate — \$1.69 plus 30¢ per \$1,000 of assessment	Real property — Rental value Business — Percentage of assessed real property used for business	Sales tax — 1¢ per gal. on gasoline and oil sales Poll tax — All non-property owners over 21 year employed in the city Male — \$20 per year Female — \$10 per year.
Prince Edward Island						
Charlottetown, city	20 mills	...	20 mills	Auto licences — \$50 per car	Real property — Real value Business — Various %'s of real value for different businesses	Education tax — \$30 per year on all males 21 to 60 and \$15 per year on all females 21 to 55 who are earning \$1,200 or over per year.
Nova Scotia*						
Halifax Metropolitan Area: Halifax, city	Property of a residential character 18.1 mills property of a business character 42.9 mills	...	42.1 mills	Occupancy tax 17.3 mills	Real property — Real value (re-assessed for 1966) Business — 50% of real value (re-assessed for 1966) Occupancy — 25% of real value if occupancy is for any purpose other than residential or business (re-assessed for 1966)	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	34.8 mills	34.8 mills	...	...	Real property — Real value Personal property — Real value	Poll tax — All non-property owners over 21 years having income in excess of \$1,500 in previous year pay \$30 per year.

See page 61 for footnotes.

PRINCIPAL TAXES AND RATES

III. Selected Municipal Governments — Continued

Municipality	Taxes on property and for owners and occupants					Other taxes
	Mill or percentage rates on assessed valuations taxed				Basis of assessed valuations and percentages taxed	
	Real property	Personal property	Business	Other		

Nova Scotia* — Concluded

Sydney, city	42.8 mills	42.8 mills	42.8 mills	...	Real property — Real value Personal property — Real value Business — Real value	Poll tax — All male and female residents 21 to 60 years if unassessed and earning \$1,000 or more per year pay as follows: Males — \$20 per year Females — \$15 per year If they are assessed the rates are \$6, \$12 or \$16 according to assessment.
Amherst, town	39.8 mills	39.8 mills	...	...	Real property — 80% of real value Personal property — 15% of assessed value of real estate occupied.	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	141 mills	141 mills	...	...	Real property — 25% of real value Personal property — Real value	Poll tax — All males and females over 21 years: Male — \$30 per year Female — \$12 per year
Truro, town	33 mills	33 mills	33 mills	...	Real property — Real value Personal property — 20% of real value Business — Stock-in-trade	Poll tax — All residents 21 to 60 years pay as follows: Unassessed — \$50 per year Assessed — \$1,000 and under \$40 per year — \$1,001 to \$2,000 \$30 per year — over \$2,000 \$20 per year

New Brunswick* *Nuisance taxes*

Saint John Metropolitan Area:		<i>take eliminated on 7/1/67</i>				
Saint John, city	32.3 mills	Cars \$20 to \$40 Trucks \$50 to \$75	32.3 mills	...	Real property — Real value Personal property — On motor cars according to year Business — 112% real property value	Poll tax — \$35 per year for all persons 21 to 65 years except unemployed females.
Lancaster, city	48.8 mills to 68.4 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, \$19.55 to \$23.65.
Campbellton, city	35 mills	35 mills	...	...	Real Property — Real value Personal property — 40% of real value	Poll tax — All residents 21 to 60 years pay as follows: Property owners: Male — \$20 per year Female — \$20 per year Non-property owners: Male — \$40 per year Female — \$30 per year
Edmundston, city	48.4 mills	48.4 mills	...	...	Real property — 50% of real value Personal property — 50% of real value	Poll tax — All persons 21 to 60 years other than unemployed females pay \$10. per year.
Moncton, city	19.8 mills	...	19.8 mills	Motor vehicles — \$10 to \$150	Real property — Real value Business — Rental value Motor vehicle — Flat rate as to type and size of vehicle	Poll tax — All males 21 to 65 years pay \$25 per year. Also, all females and students 21 to 65 years earning in excess of \$800 per year pay \$25 per year.

See page 31 for footnote.

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	Amusement	Poll
	Real property	Business	Other			
Quebec						
Montreal Metropolitan Area:						
Montreal, city ¹ (May 1, 1966 to April 30, 1967)	Catholic 25 mills Protestant and Jewish 25 mills neutral 32.5 mills	General rate 10.75% Special rates on premises retailing alcoholic beverages, on retail premises and on banks and bank branches	Water tax — General rate 6.25% of annual rental value ⁴	Real property — Real value Business — Rental value	10% of admission price	...
Jacques-Cartier, city	Catholic 27 mills Protestant 27 mills	60 mills	Water rate — residential \$30 per year; also metered Personal property tax 2.5 mills	Real property — Real value Business — Rental value Personal property — Rental value	5% of admission price	...
Lachine, city (1965 rates)	Catholic (Lachine) 24.0 mills Catholic (St. Sacrement) 22.5 mills Protestant 20.5 mills neutral 28.5 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	...	...
LaSalle, city	Catholic (1965 rate) 25.1 mills Protestant 22.5 mills neutral 32 mills	8½% also special taxes on different businesses	Water rate — \$3 per 1,000 cubic feet, \$25 per year rate minimum	Real property — Real value Business — Rental value Maximum special tax \$60 for businesses where a rental value is not established	10% of admission price	...
Montreal North, city	Catholic 23.4 mills Protestant 23.4 mills neutral 32.9 mills	4%	Water tax — commercial 4% Residential 7%	Real property — Real value Business — Rental value Water — Rental value	...	...
Outremont, city	Catholic St. Viateur parish 26.4 mills St. Madeleine parish 28.9 mills Protestant 28.9 mills neutral 33.4 mills	8½% manufacturers whole-salers and retailers	...	Real property — Real value Business — Assessed valuation of real property for manufacturers and wholesalers, rental value for retailers and others	...	...
Pierre-Clair, city	Catholic 24.7 mills Protestant 24.7 mills	8%	Water metered at 45¢ per 1,000 gallons	Real property — Real value Business — Rental value	10% of admission price	...

See page 31 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	Amusement	Poll
	Real property	Business	Other			
Quebec - Continued						
Montreal Metropolitan Area - Concluded:						
St. Laurent, city	Catholic St. Laurent 25.6 mills Montreal 21.9 mills Protestant 21.9 mills neutral 31.4 mills	8%	Water metered - at set minimum rates from \$16 to \$400, for 6 months accord- ing to size of meter	Real property - 75% of real value Business - Rental value	...	...
St. Michel, city	Catholic 19.5 mills Protestant 19.5 mills neutral 29.0 mills	5%	Water rate - 5%	Real property - Real value Business - Rental value Water - Rental value	...	...
Verdun, city	Catholic 27.2 mills Protestant 22.2 mills neutral 31.7 mills	11%	Water rate - 7%	Real property - 71% of real value Business - 71% of rental value Water - 71% of rental value	...	...
Westmount, city	Catholic 22.22 mills Protestant 26.52 mills neutral 36.02 mills	10%	...	Real property - Real value Business - Rental value	10% of admission price	...
Mount Royal, town	Catholic 101.4 mills Protestant 103.9 mills neutral 113.4 mills	5%	Water metered at various rates	Real property - Real value Business - Rental value	...	...
Quebec Metropolitan Area:						
Quebec, city (May 1, 1966 to April 30, 1967)	Catholic 32.5 mills Protestant 25.0 mills neutral 38.3 mills	18%	Water rate - 72¢ per \$100 also 3/4 of 1% Garbage rate - \$15 per year	Real property - 75 to 80% of real value Business - Rental value Water - Rental value	10% to 12% of admission price	...
Levis, city (May 1, 1966 to April 30, 1967)	17.3 mills	...	Water rate - \$25 per dwell- ing also a rate of 35¢ per \$100	Real property - Real value Business - Rental value Water - Rental value	...	...
Sillery, city (1965 rates)	Catholic 24.9 mills Protestant 21.6 mills neutral 24.9 mills	17.5 mills	..	Real property - 60% of real value Business - 60% of real value	...	...

III. Selected Municipal Governments — Continued

Municipality	Taxes on property and for owners and occupants				Other taxes	
	Mill or percentage rates on assessed valuations taxed			Basis of assessed valuations and percentages taxed	Amusement	Poll
	Real property	Business	Other			
Quebec — Concluded						
Chicoutimi, city (1965 rates)	Catholic Protestant and neutral 74.3 mills 26 mills on land values only)	Licences and 6 mills	Personal property tax 54.3 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 equip- ment	...	..
Granby, city	Catholic 39.0 mills Protestant 37.8 mills neutral 39.0 mills	6%	Water rate — 6%	Real property — 60% of real value Business — Rental value Water — Rental value	..	All males 21 to 65 years pay \$5 per year
Hull, city (May 1, 1966 to April 30, 1967)	Catholic 35.65 mills Protestant 27.26 mills	5%	Water rate— 26.5 mills	Land — 80% of real value Buildings, etc. — 80% of real value Business — Rental value Water — 80% of real value	10% of admission price	...
Joliette, city (1965 rates)	Catholic 30.1 mills Protestant and neutral 22.3 mills	75 mills	Water rate — 12%	Real property — Real value Business — 60% of real value Water — 60% of real value	...	...
Jonquière, city	52.3 mills	Licences also ½ of 1%	..	Real property — 40% of real value Business — Real value of stock-in-trade	10% of admission price	Day labourers pay \$3 per year tradesmen pay \$5 per year professionals pay \$50 per year
Saguenay, city (1965 rates)	Catholic 38.4 mills Protestant 25.0 mills	Licences	Water metered	Real property — 75% of real value	...	...
St. Hyacinthe, city	Catholic 28.4 mills Protestant 21.5 mills neutral 28.83 mills	4%	Water rate 6% or 4 mills for single dwellings Sewer rates 1% annual rental value for each tenant	Real property — Real value Business — Rental value Water — Rental value Real value	...	...
St. Jérôme, city	Catholic and Protestant 32.2 mills	7 mills	Water rate — owner \$24 plus 5 mills on real value, tenants \$24 plus 3 mills on real value	Real property — 80% of real value Business — Real value of stock-in-trade	...	...
Valabrey-de-Valleyfield, city	Catholic 46.4 mills Protestant 45.0 mills neutral two rates 46.4 and 45.0 mills	4%	Water rate — 7% to 12%	Real property — Real value Business — Rental value Water — Rental value	...	...
Sherbrooke, city	Catholic 32.1 mills Protestant 30.8 mills neutral 32.1 mills	7%	Rental tax — 5% Water metered	Real property — Real value Business — Real value Rental tax — Rental value	10% of admission price	\$5 on single males not otherwise assessed also \$20 per year for professionals

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 79.95 mills Separate school 79.95 mills	Public school 88.40 mills Separate school 88.40 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Forest Hill, village	Public school 65.83 mills Separate school 67.45 mills	Public school 73.62 mills Separate school 75.43 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Leaside, town	Public school 54.80 mills Separate school 59.28 mills	Public school 62.18 mills Separate school 67.17 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Long Branch, village	Public school 73.10 mills Separate school 74.97 mills	Public school 80.40 mills Separate school 82.47 mills	Real property — Real value Business — Floor space occupied	...
Mimico, town (1965 rates)	Public school 60 mills Separate school 60 mills	Public school 66.85 mills Separate school 66.85 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
New Toronto, town	Public school 69.43 mills Separate school 71.18 mills	Public school 75.39 mills Separate school 77.34 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Swansea, village	Public school 59.99 mills Separate school 64.79 mills	Public school 66.83 mills Separate school 72.17 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Weston, town	Public school 65.60 mills Separate school 70.08 mills	Public school 72.86 mills Separate school 77.85 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Etobicoke, twp.	Public school 67.59 mills Separate school 70.03 mills	Public school 76.03 mills Separate school 78.75 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Scarborough, twp.	Public school 78.21 mills Separate school 79.94 mills	Public school 87.09 mills Separate school 89.01 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
York, twp.	Public school 74.14 mills Separate school 74.15 mills	Public school 81.75 mills Separate school 81.76 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
York East, twp.	Public school 70.77 mills Separate school 71.14 mills	Public school 78.46 mills Separate school 78.87 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
York North, twp.	Public school 70.85 mills Separate school 68.47 mills	Public school 80.32 mills Separate school 77.67 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Hamilton Metropolitan Area:				
Hamilton, city	Public school 71.33 mills Separate school 71.33 mills	Public school 78.35 mills Separate school 78.35 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Burlington, town ²	Public school 72.5 mills Separate school 72.5 mills	Public school 78.6 mills Separate school 78.6 mills	Real property — Real value Business — Various %'s of real value for different businesses	..
London Metropolitan Area:				
London, city	Public school 72.7 mills Separate school 72.7 mills	Public school 79.5 mills Separate school 79.5 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Westminster, twp.	Public school 58.3 mills Separate school 61.4 mills	Public school 64.1 mills Separate school 66.7 mills	Real property — Real value Business — Various %'s of real value for different businesses	...

See page 31 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 58.71 mills Separate school 60.73 mills	Public school 65.17 mills Separate school 67.42 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Eastview, city	Public school 65.65 mills Separate school 71.08 mills	Public school 73.25 mills Separate school 79.28 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Stouffville, city	Public school 41.93 mills Separate school 41.93 mills	Public school 46.78 mills Separate school 46.78 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Paris, city	Public school 92.81 mills Separate school 92.81 mills	Public school 102.07 mills Separate school 102.07 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Belleville, city	Public school 33.3 mills Separate school 33.3 mills	Public school 36.7 mills Separate school 36.7 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Brantford, city	Public school 63.4 mills Separate school 63.4 mills	Public school 68.8 mills Separate school 68.8 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Brookville, city	Public school 96 mills Separate school 96 mills	Public school 107 mills Separate school 107 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Chatham, city	Public school 75 mills Separate school 75 mills	Public school 83 mills Separate school 83 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Cornwall, city	Public school 87.18 mills Separate school 83.20 mills	Public school 96.66 mills Separate school 92.23 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Port William, city	Public school 93.75 mills Separate school 93.75 mills	Public school 101.75 mills Separate school 101.75 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Geil, city (1965 rates)	Public school 74.6 mills Separate school 74.6 mills	Public school 82.1 mills Separate school 82.1 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Oran, city	Public school 117 mills Separate school 120 mills	Public school 128 mills Separate school 131 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Kingston, city	Public school 87.9 mills Separate school 87.9 mills	Public school 96.7 mills Separate school 96.7 mills	Real property — Real value Business — Various %'s of real value for different businesses	...

See page 31 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 61.90 mills Separate school 63.31 mills	Public school 68.14 mills Separate school 69.72 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Niagara Falls, city	Public school 73.5 mills Separate school 73.5 mills	Public school 80.62 mills Separate school 80.62 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
North Bay, city	Public school 74.20 mills Separate school 79.63 mills	Public school 81.46 mills Separate school 87.25 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Oshawa, city	Public school 46.52 mills Separate school 46.52 mills	Public school 50.35 mills Separate school 50.35 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 33.56 mills Separate school 33.56 mills	Public school 37 mills Separate school 37 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Peterborough, city	Public school 79.48 mills Separate school 81.46 mills	Public school 87.23 mills Separate school 89.43 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 80.0 mills Separate school 83.5 mills	Public school 88.5 mills Separate school 92.5 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
St. Thomas, city	Public school 78.08 mills Separate school 78.08 mills	Public school 85.68 mills Separate school 85.68 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Samia, city	Public school 40.1 mills Separate school 40.1 mills	Public school 44 mills Separate school 44 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Sault Ste. Marie, city*	Public school 41.78 mills Separate school 44.17 mills	Public school 45.52 mills Separate school 48.16 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 101 mills Separate school 101 mills	Public school 111.66 mills Separate school 111.66 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 unmarried males and married males, not supporting their wives and families due to being separated not otherwise assessed pay \$10 per year
Sudbury, city	Public school 83.33 mills Separate school 83.83 mills	Public school 90.96 mills Separate school 91.51 mills	Real property — Real value Business — Various %'s of real value for different businesses	Poll tax — All single males between 21 and 65 not otherwise assessed pay \$10 per year
Welland, city	Public school 72.9 mills Separate school 72.9 mills	Public school 80.9 mills Separate school 80.9 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Woodstock, city	Public school 74.1 mills Separate school 74.1 mills	Public school 81.7 mills Separate school 81.7 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Timmins, town	Public school 64 mills Separate school 84 mills	Public school 92 mills Separate school 92 mills	Real property — Real value Business — Various %'s of real value for different businesses	...

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	61.5 mills	61.5 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 2½% of domestic bills
East Kildonan, city	62 mills	62 mills	5% to 15%	Land — Real value Buildings, etc. — 66⅔% of real value Personal property — Real value Business — Rental value	...
St. Boniface, city	St. Boniface school district 59.60 mills Norwood school district 53.81 mills	St. Boniface school district 59.60 mills Norwood school district 53.81 mills	6% to 17%	Land — Real value Buildings, etc. — 66⅔% of real value Personal property — Rental value Business — Rental value	...
St. James, city	41.53 mills	41.53 mills	4% to 10%	Land — Real value Buildings, etc. — Real value Personal property — Real value Business — Rental value	Water and sewer frontage charge of 10¢ and 5¢ per front foot respectively
St. Vital, city	64.3 mills	64.3	8% to 15%	Land — Real value Buildings, etc. — Real value Personal property — Real value Business — Rental value	...
Transcona, city	School district No. 39 61.74 mills School district No. 1569 55.14 mills	School district No. 39 61.73 mills School district No. 1569 55.14 mills	7% to 15%	Land — Real value Buildings, etc. — 50% to 65% of real value Personal property — 40% of real value Business — Rental value. In some in- stances a \$10 annual li- cense fee is levied in lieu of the business tax.	...
West Kildonan, city	61.7 mills	61.7 mills	Various rates maximum 17%	Land — Real value Buildings, etc. — 66⅔% of real value Personal property — Real value Business — Rental value	...
Fort Garry,* separate municipality	Fort Garry School Division 55.27 mills Assiniboine School Division 48.86 mills Seine River School Division 62.44 mills	Fort Garry School Division 55.27 mills Assiniboine School Division 48.86 mills Seine River School Division 62.44 mills	5% to 15%	Land — Real value Buildings, etc. — 66⅔% of real value Personal property — Real value Business — Rental value	...
Brandon, city	70.5 mills	70.5 mills	9½%	Land — 60% of real value Buildings, etc. — 40% of real value Personal property — 40% of real value Business — 75% of rental value	...
Flin Flon, town (1965 rates)	70 mills	70 mills	13.5%	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 98 mills Separate school 98 mills	98 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 admis- sion price
North Battleford, city	Public school 73 mills Separate school 73 mills	73 mills	Land — Real value (re-assessed for 1966) Buildings, etc. — 60% of real value (re-assessed for 1966) Business — Area of premises occupied at varying rates for different businesses		Amusement tax — 5% of admis- sion price
Prince Albert, city	Public school 78.4 mills Separate school 78.4 mills	Licences	Land — Real value Buildings, etc. — 60% of real value Business — Area of premises occupied at varying rates for different businesses		...
Regina, city	Public school 90 mills Separate school 90 mills	90 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

See page 31 for footnotes.

PRINCIPAL TAXES AND RATES

III. Selected Municipal Governments — Continued

Municipality	Taxes on property and for owners and occupants			Other taxes
	Mill or percentage rates on assessed valuations taxed		Basis of assessed valuations and percentages taxed	
	Real property	Business		
Saskatchewan* — Concluded				
Saskatoon, city	Public school 73.37 mills Separate School 73.37 mills	10%	Land — Real value Buildings, etc. — 45% of real value Business — Rental value	Amusement tax — Graduated rates on admission price
Swift Current, city	Public school 60 mills Separate school 60 mills	60 mills	Land — Real value Buildings, etc. — 60% of real value Business — Area of premises occupied at varying rates for different business	...
Yorkton, city	Public school 83 mills Separate school 78.5 mills	..	Land — Real value Buildings, etc. — 60% of real value	...
Alberta*				
Calgary, city**	Public school 47.5 mills Separate school 47.5 mills	10%	Land — Real value Buildings, etc. — 60% of real value Business — Rental value	...
Edmonton, city**	Public school 48.50 mills Separate school 48.50 mills	6% to 20%	Land — Real value Buildings, etc. — 50% and 60% of real value Business — Rental value	...
Grande Prairie, city	Public school 68 mills Separate school 68 mills	5% to 7%	Land — Real value Buildings, etc. — 60% of real value Business — Rental value	...
Lethbridge, city	Public school 54 mills Separate school 54 mills	7½%	Land — Real value (re-assessed for 1966) Buildings, etc. — 60% of real value Business — Rental value	...
Medicine Hat, city	Public school 28.8 mills Separate school 28.8 mills	5%	Land — Real value Buildings, etc. — 60% of real value Business — Rental value	...
Red Deer, city	Public school 50 mills Separate school 51.6 mills	8 mills	Land — Real value Buildings, etc. — 60% of real value Business — Rental value	...
British Columbia*				
Vancouver Metropolitan Area:				
Vancouver, city	65.56 mills	7%	Land — Real value Buildings, etc. — 50% of real value for municipal purposes — 75% of real value for school purposes Business — Rental value	...
New Westminster, city	56.26 mills	9%	Land — Real value Buildings, etc. — 50% of real value for municipal purposes — 75% of real value for school purposes Business — 60% of rental value	...
North Vancouver, city	67.55 mills	...	Land — Real value Buildings, etc. — 40% of real value for municipal purposes — 75% of real value for school purposes	Sewer frontage charge of 20¢ per front foot with minimum of 50 feet.
Burnaby, district	59.41 mills	6½% rental value or 1% personal property	Land — Real value Buildings, etc. — 75% of real value Business — Rental value of properties used for business or taxable assessed value of personal property whichever is the greater	...
Coquitlam, district	50.39 mills	...	Land — Real value Buildings, etc. — 75% of real value	...
North Vancouver, district	68.74 mills	...	Land — Real value Buildings, etc. — 40% of real value for municipal purposes — 75% of real value for school purposes	...
Richmond, district	60.5 mills	...	Land — Real value Buildings, etc. — 75% of real value	...
Surrey, district	60 mills	...	Land — Real value Buildings, etc. — 75% of real value	...
West Vancouver, district	55.7 mills	...	Land — Real value Buildings, etc. — 75% of real value	...

See page 31 for footnotes.

III. Selected Municipal Governments - Concluded

Municipality	Taxes on property and for owners and occupants			Other taxes
	Mill or percentage rates on assessed valuations taxed		Basis of assessed valuations and percentages taxed	
	Real property	Business		
British Columbia* - Concluded				DATE DUE
Victoria Metropolitan Area:				
Victoria, city	62.5 mills	6¼%	Land - Real value Buildings, etc. - 75% of real value Business - Rental value	...
Esquimalt, district	49.7 mills	...	Land - Real value Buildings, etc. - 75% of real value	...
Oak Bay, district	50.88 mills	...	Land - Real value Buildings, etc. - 75% of real value	...
Saanichton, district	School district No. 61 50.3 mills School district No. 63 53.2 mills	...	Land - Real value Buildings, etc. - 75% of real value	...
Dawson Creek, city	55.46 mills	...	Land - Real value Buildings, etc. - 75% of real value	...
Kamloops, city	61 mills	...	Land - Real value Buildings, etc. - 75% of real value	...
Kelowna, city	56 mills	...	Land - Real value Buildings, etc. - 75% of real value	...
Saanichton, city	98.7 mills	...	Land - Real value Buildings, etc. - 30% of real value for municipal purposes - 75% of real value for school purposes	...
Penticton, city	55.76	...	Land - Real value Buildings, etc. - 50% of real value	Sewer tax, Area No. 1 - 3.44 mills Area No. 2 - 6.60 mills Area No. 3 - 14.10 mills
Prince George, city	40.6 mills	...	Land - Real value Buildings, etc. - 50% of real value for municipal purposes - 75% of real value for school purposes	...
Prince Rupert, city	56.56 mills	6%	Land - Real value Buildings, etc. - 75% of real value Business - Rental value	...
Trail, city	79.6 mills	...	Land - Real value Buildings, etc. - 75% of real value	...
Vernon, city	65.1 mills	...	Land - Real value Buildings, etc. - 75% of real value	...
Yukon Territory				
Dawson, city	55 mills	Licences	Land - Real value Buildings, etc. - 65% of real value	...
Whitehorse, city	38 mills	...	Land - Real value Buildings, etc. - 50% of real value for municipal purposes - Real value for school purposes	...
Northwest Territories				
Hay River, town	Public school 42 mills Separate school 44 mills	12 mills	Land - Real value Buildings, etc. - 66⅔% of real value Business - 66⅔% of real value	Poll tax - All residents over 21 years employed within the town who are not rate payers pay \$10 per year
Yellowknife, town	Public school 62 mills Separate school 62 mills	Public school 31 mills Separate school 31 mills	Land - 66⅔% of real value Buildings, etc. - 66⅔% of real value Business - 66⅔% of real value	..

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

* Corner Brook has a tax of \$1.00 per telephone subscriber.

* Montreal has a telephone tax of 25¢ for each line plus an additional 10¢ for each extension line.

* The rate for hotels, inns and restaurants is 12.5%. There are a few special rates and if water is metered the minimum charge is the general rate.

* Rates for farm property and rural commercial property are 8.9 mills less than the rates quoted.

* Rates for farm property are 6 mills less than the rates quoted.

* Business rates are 2.5 less than the rates quoted.

* Rates for farm property and rural commercial property are 2.9 mills less than the rates quoted.

* There are local improvement taxes levied, in certain special districts, varying from 2.27 mills to 4.42 mills.

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

** Metropolitan municipality. See Introduction.

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