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ASSESSMENT VALUATIONS

by

PROVINCES

1924 and 1925

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Published by authority of the Hon. James Malcolm, M. P.,
Minister of Trade and Commerce

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OTTAWA

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OTTAWA - CANADA

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Municipal Assessment Valuations
1924 and 1925

The Bureau published a report in 1926 dealing with the assessment valuations of municipalities throughout Canada for the five year period 1919-1923. The present bulletin brings the statistics up to 1925, the latest year for which information is available.

The tables are compiled along the same lines as in the first report and as conditions of variation in assessment as between provinces are practically the same as existed in the years 1919-1923, the following explanatory notes are in abbreviated form. Systems of assessment are so diverse as between provinces that comparability is only made possible by frequent and full consultation with provincial offices administering municipal affairs.

In the province of Prince Edward Island there is no system of rural municipalities so that land valuations as estimated by provincial authorities are used. In New Brunswick there is no Municipal Affairs Department and though municipalities are required by law to make certain annual returns of assessment valuations and bonded debt to the government their annual returns are incomplete and strict comparability from year to year is impossible.

Ontario, Saskatchewan, Alberta and British Columbia are the only provinces separating land and building valuations, while personal property assessment is not recorded in Quebec, Ontario, Saskatchewan or British Columbia. Income valuation is not shown in Alberta, British Columbia, Manitoba or Quebec.

The report is made up of two main tables, one showing a summary by provinces of the valuations of various classes of taxable properties, also exempted valuations, the other giving in detail valuations according to classes of municipalities. The outstanding facts in comparing the statistics of 1925 with those first published covering 1919 show that in the year 1919 the total taxable value of real property in Canada was \$6,028,012,649 and in 1925 it amounted to \$7,331,785,535, being an increase of \$1,303,772,886 in the period of seven years. Personal property, which is only taxed in certain provinces, increased from \$52,932,719 in 1919 to \$56,452,434 in 1925. Income, which is only taxed in certain provinces, increased from \$103,260,441 in 1919 to \$164,952,407 in 1925. Property which is exempted from taxation showed an assessed value of \$811,935,964 in 1919 and increased to \$1,365,631,825 in 1925.

Table 1.- Summary Statement showing Total Assessment Valuations of Municipalities,
by Provinces, for 1924 and 1925.

Province	Year	Taxable Valuations					Other Taxable Valuations	Total Taxable Valuations	Exempted Property
		Taxable real property			Personal Property	Income			
		Land	Buildings	Total					
		\$	\$	\$	\$	\$	\$	\$	\$
Prince Ed. Island	1924	-	-	30,447,873	2,168,800	-	-	32,616,673	-
	1925	-	-	1/ 30,570,834	2,150,888	-	-	32,721,722	-
Nova Scotia	1924	-	-	1/ 141,530,888	1/ 24,983,442	2,048,630	-	168,416,510	35,417,746
	1925	-	-	1/ 141,025,289	1/ 24,165,159	1,602,135	-	166,682,200	36,271,892
New Brunswick	1924	-	-	125,355,164	28,029,483	18,875,770	-	3/ 184,422,417	2,500,000
	1925	-	-	100,637,512	19,935,093	22,550,375	-	2/ 145,611,640	-
Quebec	1924	-	-	1,751,212,910	-	-	19,483,537	1,770,696,447	560,624,119
	1925	-	-	1,810,575,661	-	-	5,105,586	1,815,681,247	563,917,244
Ontario	1924	1,237,875,461	1,149,503,750	2,387,379,211	-	132,653,710	193,967,798	2,714,000,719	534,861,474
	1925	1,247,429,026	1,180,542,718	2,427,971,744	-	138,436,220	193,443,683	2,759,851,647	557,269,580
Manitoba	1924	-	-	605,396,598	10,456,060	-	8,551,770	624,404,428	139,314,881
	1925	-	-	576,380,525	9,922,652	-	8,691,447	594,994,624	135,430,071
Saskatchewan	1924	983,418,718	82,170,240	1,065,588,958	-	2,703,425	37,964,108	1,106,256,491	-
	1925	970,559,880	84,961,308	1,055,521,188	-	2,363,677	37,640,922	1,095,525,787	-
Alberta	1924	697,372,332	71,941,324	769,313,656	1,210,157	-	6,498,678	777,022,491	-
	1925	608,135,436	12,238,414	620,373,850	278,642	-	1,760,586	4/ 763,060,747	-
British Columbia	1924	312,166,616	254,087,090	566,253,706	-	-	-	566,253,706	63,316,486
	1925	303,282,438	265,446,494	568,728,932	-	-	-	568,728,932	72,743,038
Total all Provinces	1924	3,230,833,127	1,557,702,404	7,442,478,964	66,847,942	156,281,535	266,465,891	7,944,089,882	1,336,034,706
	1925	3,129,406,780	1,543,188,934	7,331,785,535	56,452,434	164,952,407	246,642,224	7,942,858,546	1,365,631,825

- 1/ Including exemptions of \$146,450 in 1924 and \$110,383 in 1925 which are not separable but have been deducted from the totals.
- 2/ Including \$2,488,660 total assessment for the municipality of Kent not separable.
- 3/ Including \$12,162,000 total assessment for the municipalities of Carleton and Queens not separable.
- 4/ Including total all assessments of cities \$139,415,429 and assessments for business, personal property and buildings and improvements of \$1,232,240 for towns that are not separable.

Table 2.- Assessment Valuations According to Classes of Municipalities for 1924 and 1925.

Province	Class of Municipality	Year	T a x a b l e V a l u a t i o n s						Total Taxable Valuations	Exempted Property
			Taxable real property			Personal Property	Income	Other Taxable Valuations		
			Land	Buildings	Total					
Prince Ed. Island-			\$	\$	\$	\$	\$	\$	\$	\$
	Cities	1924	-	-	4,473,718	1,766,450	-	-	6,240,168	-
		1925	-	-	4,594,379	1,779,338	-	-	6,373,717	-
	Towns 7/	1924	-	-	974,155	402,350	-	-	1,376,505	-
		1925	-	-	976,455	371,550	-	-	1,348,005	-
	Rural Munic-	1924	-	-	25,000,000	-	-	-	25,000,000	-
	ipalities	1925	-	-	25,000,000	-	-	-	25,000,000	-
Nova Scotia -	Cities 6/	1924	-	-	57,506,565	2,440,325	597,000	-	60,543,890	30,128,625
		1925	-	-	57,517,250	2,501,385	373,500	-	60,392,135	30,129,150
	Towns	1924	-	-	43,551,915	15,022,113	1,352,075	-	59,926,103	4,478,103
		1925	-	-	43,044,749	14,797,899	1,118,635	-	58,961,283	5,288,083
	Rural Munic-	1924	-	-	2/40,472,408	2/7,521,004	99,555	-	47,946,517	811,018
	ipalities	1925	-	-	1/40,463,290	1/6,865,875	110,000	-	47,328,782	854,659
New Brunswick -4/	Cities	1924	-	-	35,924,300	9,842,375	16,360,450	-	62,127,125	-
		1925	-	-	36,472,900	9,723,635	17,559,600	-	63,756,135	-
	Towns	1924	-	-	20,199,868	5,466,592	1,436,645	-	27,103,105	2,500,000
		1925	-	-	10,832,937	2,819,905	1,706,400	-	15,359,242	-
	Villages	1924	-	-	642,950	385,900	18,800	-	1,047,650	-
		1925	-	-	234,500	29,000	-	-	263,500	-
	Rural Munic-	1924	-	-	68,588,046	12,334,616	1,059,875	-	5/94,144,537	-
	ipalities	1925	-	-	53,097,175	7,362,553	3,284,375	-	3/66,232,763	-

1/ Including exemptions to the amount of \$110,383 which are not separable but have been deducted from the total.

2/ Including exemptions of \$146,450 which are not separable but have been deducted from the total.

3/ Including \$2,488,660 total assessment for Kent not separable.

4/ There were 3 cities, 18 towns, 2 villages and 14 municipalities reported in 1924; and 2 cities, 13 towns, 1 village and 15 municipalities reported in 1925.

5/ Including \$12,162,000 total assessment not separable.

6/ Personal Property and Income assessments are for Sydney only.

7/ These figures are for the towns of Kensington, Souris, Montague and Georgetown.

Table 2.- Assessment Valuations According to Classes of Municipalities for 1924 and 1925.- Continued.

Province	Class of Municipality	Year	Taxable Valuations						Total Taxable Valuations	Exempted Property	
			Taxable real property			Personal Property	Income	Other Taxable Valuations			
			Land	Buildings	Total						
			\$	\$	\$	\$	\$	\$	\$	\$	
Quebec -	Cities	1924	-	-	1,125,005,177	-	-	14,419,672	1,139,424,849	406,454,808	
		1925	-	-	1,181,083,183	-	-	2,261,348	1,183,344,531	416,479,151	
	Towns	1924	-	-	150,614,759	-	-	4,438,239	155,052,998	77,475,695	
		1925	-	-	150,897,224	-	-	2,455,723	153,352,947	70,310,490	
	Rural Municipalities	1924	-	-	473,877,661	-	-	625,449	474,503,110	75,947,167	
		1925	-	-	476,815,637	-	-	388,228	477,203,865	76,186,903	
	Independent Rural Municipalities	1924	-	-	1,715,313	-	-	177	1,715,490	746,449	
		1925	-	-	1,779,617	-	-	287	1,779,904	940,700	
Ontario -	Cities	1924	599,005,391	725,867,952	1,324,873,343	-	115,233,933	156,579,284	1,596,686,560	323,403,561	
		1925	600,296,664	750,826,699	1,351,123,363	-	119,721,388	156,347,295	1,627,192,046	341,921,914	
	Towns and Villages	1924	98,829,841	203,941,821	302,771,662	-	12,054,424	30,550,749	345,376,835	64,902,060	
		1925	106,276,778	208,365,056	314,641,834	-	12,194,812	30,028,792	356,865,438	66,868,274	
	Rural Municipalities	1924	540,040,229	219,693,977	759,734,206	-	5,365,353	6,837,765	771,937,324	146,591,833	
		1925	540,855,584	221,350,963	762,206,547	-	6,520,020	7,067,596	775,794,163	148,479,392	
	Manitoba -	Cities	1924	-	-	275,941,657	478,185	-	7,999,185	284,419,027	55,556,788
			1925	-	-	267,210,457	348,560	-	7,987,105	275,546,122	55,964,633
Towns		1924	-	-	25,914,156	2,988,450	-	482,350	29,384,956	13,605,968	
		1925	-	-	23,424,537	2,972,450	-	559,517	26,956,504	12,663,430	
Villages		1924	-	-	5,011,078	888,225	-	28,335	5,927,638	1,055,487	
		1925	-	-	4,340,636	879,756	-	47,490	5,267,882	1,051,450	
Rural Municipalities		1924	-	-	298,529,707	6,101,200	-	41,900	304,672,807	69,096,638	
		1925	-	-	281,404,895	5,721,886	-	97,335	287,224,116	65,750,558	

Table 2.- Assessment Valuations According to Classes of Municipalities for 1924 and 1925.- Concluded.

Province	Class of Municipality	Year	Taxable Valuations						Total Taxable Valuations	Exempted Property
			Taxable real Property			Personal Property	Income	Other Taxable Valuations		
			Land	Buildings	Total					
Saskatchewan -	Cities	1924	66,684,857	32,943,984	99,628,841	-	2,117,137	8,559,764	110,305,741	-
		1925	61,814,314	34,348,140	96,162,454	-	1,969,482	8,975,389	107,037,325	-
	Towns	1924	20,002,543	20,402,028	40,404,571	-	288,402	10,279,812	50,972,785	-
		1925	18,272,783	20,967,778	39,240,561	-	214,446	10,019,633	49,474,640	-
	Villages	1924	11,918,105	25,765,179	37,683,284	-	297,886	17,200,119	55,182,289	-
		1925	11,029,519	26,338,087	37,367,606	-	179,749	16,552,194	54,079,549	-
	Summer Resort Villages	1924	285,045	180,200	465,245	-	-	10,350	475,095	-
		1925	250,260	180,150	430,410	-	-	6,124	436,534	-
	Rural Municipalities	1924	884,528,168	2,878,849	887,407,017	-	-	1,912,563	889,319,580	-
		1925	879,193,004	3,127,153	882,320,157	-	-	2,107,582	884,427,739	-
Alberta -	Cities	1924	84,062,895	57,732,890	141,845,785	828,250	-	4,074,783	147,340,823	-
		1925	1/-	1/-	1/-	1/-	1/-	1/-	139,475,429	-
	Towns	1924	17,138,912	11,199,786	28,338,698	178,812	-	1,339,924	29,857,434	-
		1925	13,795,875	9,865,596	23,661,471	131,912	-	1,246,412	25,040,890	-
	Villages	1924	6,585,140	2,958,648	9,543,788	203,095	-	483,971	10,230,854	-
		1925	1,779,063	2,372,818	4,151,881	146,730	-	514,174	4,812,785	-
	Rural Municipalities	1924	479,409,795	-	479,409,795	-	-	-	479,409,795	-
		1925	479,765,853	2/-	479,765,853	-	-	-	479,765,853	-
	Local Improvement Districts	1924	110,175,590	-	110,175,590	-	-	-	110,175,590	-
		1925	112,794,645	2/-	112,794,645	-	-	-	112,794,645	-
British Columbia -	Cities	1924	203,727,691	163,676,321	367,404,012	-	-	-	367,404,012	42,840,473
		1925	197,772,756	169,469,600	367,242,356	-	-	-	367,242,356	43,942,401
	Villages	1924	970,535	1,148,932	2,119,467	-	-	-	2,119,467	143,459
		1925	993,050	1,231,708	2,224,758	-	-	-	2,224,758	222,688
	Districts	1924	107,468,390	89,261,837	196,730,227	-	-	-	196,730,227	20,332,554
		1925	104,516,632	94,745,186	199,261,818	-	-	-	199,261,818	28,577,949

1/ Total assessment only shown.

2/ Buildings and Improvements are not assessed in rural municipalities.

3/ Including the amount of \$1,232,240 assessments for business, personal property and buildings and improvements that are not separable.

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