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DEPARTMENT OF TRADE AND COMMERCE
DOMINION BUREAU OF STATISTICS
FINANCE STATISTICS BRANCH

ASSESSMENT VALUATIONS

by

PROVINCES

1928

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Municipal Assessment Valuations
1928.

Statistics of the assessment valuations of the various classes of municipalities throughout Canada have been compiled for each year since 1919. The Bureau presents herewith its annual bulletin dealing with the valuations covering the year 1928 which is the latest for which statistics are available.

The systems of assessment as between provinces are so diverse that much difficulty is experienced in procuring comparability. To overcome this trouble the Bureau consulted with municipal and provincial officers where any discrepancies were apparent, and the following notes will be found useful in connection with the tables.

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, Quebec or New Brunswick.

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 total taxable value of real property in Canada increased from \$6,028,012,649 in 1919 to \$7,753,091,861 in 1928. Personal property, which is only taxed in certain provinces increased from \$52,932,719 in 1919 to \$70,242,136 in 1928. Income, for the provinces in which it is taxed, increased from \$103,260,441 in 1919 to \$110,725,186 in 1928. Other taxable valuations which amounted to \$167,498,151 in 1919 increased to \$280,713,723 in 1928, while the valuation of property which is exempted from taxation increased from \$811,935,964 in 1919 to \$1,373,142,743 in 1928.

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Table 1.- Summary Statement showing Total Assessment Valuations of Municipalities,
by Provinces for 1928.

Provinces	T a x a b l e V a l u a t i o n s							Exempted Property.
	Taxable Real Property			Personal Property	Income	Other Taxable Valuations	Total Taxable Valuations	
	Land	Buildings	Total					
Prince Edward Island	-	-	31,658,612	8,056,471	971,939	77,282	40,764,304	1,799,500
Nova Scotia 1/	-	-	2/136,293,136	2/24,124,234	1,739,531	-	2/162,084,741	40,619,145
New Brunswick	-	-	153,272,949	28,269,506	Not Shown	-	181,542,455	Not Shown
Quebec	-	-	1,986,767,363	-	-	14,640,086	2,001,407,449	630,835,391
Ontario	1,279,230,900	1,322,454,777	2,601,685,677	-	106,026,692	207,221,703	3/2,914,934,072	477,639,396
Manitoba	-	-	539,913,667	9,642,296	-	9,759,756	559,315,719	144,748,168
Saskatchewan	960,280,278	99,122,626	1,059,402,904	-	1,987,024	42,230,632	1,103,620,560	-
Alberta	508,294,910	101,201,629	609,496,539	149,629	-	6,784,264	616,430,432	-
British Columbia	303,152,779	331,448,235	634,601,014	-	-	-	634,601,014	77,501,143
Total all Provinces	3,050,958,867	1,854,227,267	2/7,753,091,861	2/70,242,136	110,725,186	280,713,723	2/8,214,700,746	1,373,142,743

1/ Personal Property and Income Assessments for cities are for Sydney only.

2/ Including \$72,160 exempted property not separable.

3/ In addition, assessments for schools only were townships \$3,742,872; towns and villages \$22,428,159 and cities \$82,843,163.

Table 2.- Assessment Valuations According to Classes of Municipalities for 1928.

Provinces	Class of Municipality	Taxable Valuations					Other Taxable Valuations	Total Taxable Valuations	Exempted Property
		Taxable Land	Real Property Buildings	Property Total	Personal Property	Income			
Prince Edward Island	Cities	-	-	5,531,100	2,078,596	-	-	7,609,696	1,000,000
	Towns	-	-	2,931,881	1,574,000	-	77,282	4,583,163	799,500
	Rural Municipalities	-	-	23,195,631	4,403,875	971,939	-	28,571,445	-
Nova Scotia	Cities	-	-	53,935,145	12,369,150	1474,100	-	56,778,395	34,529,975
	Towns	-	-	42,352,618	14,618,535	1,139,080	-	58,110,233	5,151,040
	Rural Municipalities	-	-	240,005,373	24,136,549	126,351	-	247,196,113	938,130
New Brunswick	Cities	-	-	51,604,126	10,026,872	-	-	61,630,998	-
	Towns	-	-	21,560,834	5,889,915	Not	-	27,450,749	Not
	Villages	-	-	479,850	214,550	-	-	694,400	-
	Rural Municipalities	-	-	79,628,139	12,138,169	Shown	-	91,766,308	Shown
Quebec	Cities	-	-	1,291,716,646	-	-	5,923,574	1,297,640,220	453,439,368
	Towns	-	-	191,933,106	-	-	4,290,856	196,223,962	89,375,441
	Rural Municipalities	-	-	500,872,712	-	-	4,425,397	505,298,109	87,669,959
	Independent Rural Municipalities	-	-	2,244,899	-	-	259	2,245,158	350,623
Ontario	Cities	613,120,886	845,770,320	1,458,891,206	-	92,753,125	166,638,924	31,718,283,255	296,885,441
	Towns and Villages	114,531,361	240,601,927	355,133,288	-	9,778,488	33,054,885	3397,966,661	74,590,107
	Rural Municipalities	551,578,653	236,082,530	787,661,183	-	3,495,079	7,527,894	3798,684,156	106,163,848

1/ For Sydney only. 2/ Municipality of Cumberland includes \$72,160 exempted property, not separable.

3/ In addition assessments for schools only were townships \$3,742,872; towns and villages \$22,428,159 and cities \$82,843,163.

Table 2.- Assessment Valuations According to Classes of Municipalities for 1928 - Con.

Provinces	Class of Municipality	T a x a b l e V a l u a t i o n s					Other Taxable Valuations	Total Taxable Valuations	Exempted Property
		Taxable Real Property			Personal Property	Income			
		Land	Buildings	Total					
Manitoba	Cities	-	-	256,100,815	228,380	-	8,946,246	265,275,441	57,676,143
	Towns	-	-	21,613,502	3,066,140	-	476,192	25,155,834	13,329,629
	Villages	-	-	4,648,780	916,690	-	73,839	5,639,309	1,188,963
	Rural Municipalities	-	-	257,550,570	5,431,086	-	263,479	263,245,135	72,553,433
Saskatchewan	Cities	59,585,795	39,888,403	99,474,198	-	1,729,839	10,403,421	111,607,458	-
	Towns	13,337,640	20,909,205	34,246,845	-	125,891	9,626,532	43,999,268	-
	Villages	10,520,397	29,002,117	39,522,514	-	131,294	17,587,142	57,240,950	-
	Summer Resort Villages	220,283	197,685	417,968	-	-	8,275	426,243	-
	Rural Municipalities	876,616,163	9,125,216	885,741,379	-	-	4,605,262	890,346,641	-
Alberta	Cities	73,729,112	62,270,276	135,999,388	-	-	2,315,501	138,314,889	-
	Towns	10,975,833	17,217,735	28,193,568	149,629	-	1,510,578	29,853,775	-
	Villages	4,779,147	10,686,417	15,465,564	-	-	707,923	16,253,487	-
	Rural Municipalities	354,134,249	6,002,495	360,136,744	-	-	2,170,262	362,307,006	-
	Local Improvement Districts	64,676,569	5,024,706	69,701,275	-	-	-	69,701,275	-
British Columbia	Cities	231,254,367	257,958,502	489,212,869	-	-	-	489,212,869	49,099,229
	Villages	1,155,347	1,869,587	3,024,934	-	-	-	3,024,934	365,808
	Districts	70,743,065	71,620,146	142,363,211	-	-	-	142,363,211	28,036,106

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