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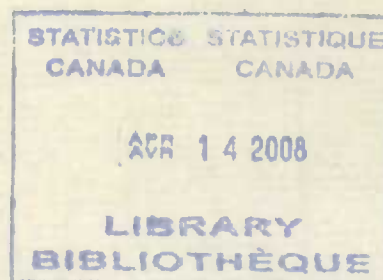
CANADA
DEPARTMENT OF TRADE AND COMMERCE
DOMINION BUREAU OF STATISTICS
FINANCE STATISTICS BRANCH

ASSESSMENT VALUATIONS

by

PROVINCES

1930



Published by Authority of the Hon. H. H. Stevens, M.P.,
Minister of Trade and Commerce

OTTAWA

1932



DOMINION BUREAU OF STATISTICS - CANADA
FINANCE STATISTICS BRANCH

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Municipal Assessment Valuations
1930

The Bureau's annual bulletin showing the Assessment Valuations of the various classes of municipalities throughout Canada is presented herewith. The statistics which cover the year 1930 furnish the latest available data.

Similar information has been published from the year 1919 and while assessment systems as between provinces are very diverse the Bureau by consultation with municipal and provincial officers has been able to produce statistics of a comparable nature. The following notes, however, will be of service in the use or discussion of the tables presented.

There is no system of rural municipalities in Prince Edward Island and the land valuations as shown were estimated by provincial government authorities. Land and Building valuations are only shown separately for the provinces of Ontario, Saskatchewan, Alberta and British Columbia. Personal property assessment is not recorded in the provinces of Quebec, Ontario, Saskatchewan, Alberta and British Columbia, while Income Valuation is only shown for Saskatchewan, Ontario, Nova Scotia and Prince Edward Island.

The report is divided into two main tables, one giving 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.

There has been considerable increase in Assessment Valuations from 1919 to 1930 as shown by the following comparisons. The total assessed value of taxable real property in Canada increased from \$6,023,012,649 in 1919 to \$8,467,559,699 in 1930. Personal property which is taxed only in certain provinces, increased from \$52,932,719 in 1919 to \$65,785,335 in 1930. Income is only taxed by municipalities in a few provinces. In 1919 income was assessed by these municipalities at \$103,260,441 and in 1930 it amounted to \$139,282,188. There was also an increase in other taxable valuations which amounted to \$167,498,151 in 1919 and increased in 1930 to \$313,217,116. Property which is exempt from taxation, consisting mainly of government property, educational, charitable and religious institutions, had an assessed valuation of \$811,935,964 in 1919 and amounted to \$1,462,936,727 in the year 1930.

April 15th, 1932.

THE UNIVERSITY OF CHICAGO
DEPARTMENT OF THE HISTORY OF ARTS
AND ARCHITECTURE

1930-1931

1930-1931

The following is a list of the various classes of buildings which are included in the survey. The list is arranged in alphabetical order of the names of the buildings. The list is divided into two parts: the first part contains the names of the buildings which are included in the survey, and the second part contains the names of the buildings which are not included in the survey.

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Table 1. - Summary Statement showing Total Assessment Valuations of Municipalities,
by Provinces for 1930.

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	not	separated	31,492,665	7,413,475	425,016	57,030	39,388,186	1,984,000
Nova Scotia 1/	not	separated	2/ 138,202,162	2/ 23,986,731	2/ 1,716,970	-	163,831,573	45,163,617
New Brunswick	not	separated	126,468,634	23,111,956	-	-	149,580,590	-
Quebec	not	separated	2,451,644,179	-	-	13,489,102	2,465,133,281	668,244,770
Ontario	1,314,778,176	1,444,419,193	2,759,197,369	-	135,092,197	232,243,536	3/ 3,126,533,102	510,504,102
Manitoba	not	separated	541,847,002	11,273,173	-	10,573,874	563,694,049	147,666,868
Saskatchewan	976,232,540	115,066,876	1,091,299,416	-	4/ 2,048,005	46,067,839	1,139,415,260	not shown
Alberta	525,513,056	119,904,827	645,417,883	-	-	10,785,735	656,203,618	-
British Columbia	307,772,090	374,218,299	681,990,389	-	-	-	681,990,389	67,373,370
Total All Provinces	-	-	2/ 8,467,559,699	2/ 65,785,335	2/ 139,282,188	313,217,116	8,985,770,048	1,460,936,727

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

2/ Includes \$74,290 exempted property, not separable.

3/ In addition, assessments for schools only were: townships, \$3,125,660; towns and villages, \$22,347,193; and cities \$86,780,452.

4/ \$484,736 is by Special Franchise.

Date		Description		Amount	
1890	Jan 1	Balance		100.00	
1890	Jan 15	Received from A. B.		50.00	
1890	Feb 1	Received from C. D.		25.00	
1890	Mar 1	Received from E. F.		75.00	
1890	Apr 1	Received from G. H.		100.00	
1890	May 1	Received from I. J.		150.00	
1890	Jun 1	Received from K. L.		200.00	
1890	Jul 1	Received from M. N.		250.00	
1890	Aug 1	Received from O. P.		300.00	
1890	Sep 1	Received from Q. R.		350.00	
1890	Oct 1	Received from S. T.		400.00	
1890	Nov 1	Received from U. V.		450.00	
1890	Dec 1	Received from W. X.		500.00	
1890	Dec 31	Total		2500.00	

Table 2. - Assessment Valuations According to Classes of Municipalities for 1930.

Provinces	Class of Municipality	Taxable Valuations							Exempted Property
		Taxable Real Property			Personal Property	Income	Other Taxable Valuations	Total Taxable Valuations	
		Land	Buildings	Total					
		\$	\$	\$	\$	\$	\$	\$	\$
Prince Edward Island	Cities			5,836,603	2,595,660	-	-	8,432,263	1/ 1,000,000
	Towns	not	not	3,184,380	1,713,230	-	57,030	4,955,340	984,000
	Rural Municipalities	separated	separated	22,471,682	3,103,685	425,016	-	26,000,583	-
Nova Scotia	Cities			55,692,315	2/ 2,551,437	2/ 638,050	-	58,381,802	39,127,785
	Towns	not	not	42,416,269	14,619,505	954,515	-	57,990,289	4,237,637
	Municipalities	separated	separated	3/ 40,093,578	3/ 6,815,789	3/ 124,405	-	46,959,482	1,098,195
New Brunswick	Cities			52,309,826	10,386,955	-	-	62,696,781	-
	Towns and Villages	not	not	22,884,536	5,437,595	-	-	28,322,131	-
	Rural Municipalities	separated	separated	51,274,272	7,287,406	-	-	58,561,678	-
Quebec	Cities			1,723,710,565	-	-	7,613,749	1,731,324,314	487,350,114
	Towns	not	not	203,630,541	-	-	4,447,981	208,078,522	93,039,515
	Rural Municipalities	separated	separated	522,268,845	-	-	1,427,123	523,695,968	87,533,976
	Independent Rural Municipalities			2,034,228	-	-	249	2,034,477	321,165
Ontario	Cities	652,243,575	951,277,882	1,603,521,457	-	119,071,914	190,426,400	4/ 1,913,019,771	324,035,755
	Towns and Villages	108,734,345	245,255,379	353,989,724	-	11,528,629	33,586,897	4/ 399,105,250	75,316,330
	Rural Municipalities	553,800,256	247,885,932	801,686,188	-	4,491,654	8,230,239	4/ 814,408,081	111,152,017

1/ Approximate value.

2/ For Sydney, only.

3/ Municipality of Cumberland includes \$74,290 exempted property, not separable.

4/ In addition, assessments for schools only were: townships, \$3,125,660; towns and villages, \$22,347,193; and cities \$86,780,452.

Table 2. - Assessment Valuations According to Classes of Municipalities for 1930 - Concluded

Provinces	Class of Municipality	Taxable Valuations							Exempted Property
		Taxable Real Property			Personal Property	Income	Other Taxable Valuations	Total Taxable Valuations	
		Land	Buildings	Total					
		\$	\$	\$	\$	\$	\$	\$	\$
Manitoba	Cities			264,734,988	244,740	-	9,711,927	274,691,655	58,291,600
	Towns	n o t	n o t	20,491,356	4,248,961	-	578,115	25,318,432	15,481,348
	Villages			4,892,133	807,450	-	105,643	5,805,226	1,140,218
	Rural	separated	separated						
	Municipalities			251,728,525	5,972,022	-	178,189	257,878,736	72,753,702
Saskatchewan	Cities	61,570,432	47,981,365	109,551,797	-	1/ 1,584,636	11,860,246	122,996,679	-
	Towns	15,131,329	24,218,537	39,349,866	-	2/ 392,242	10,374,751	50,116,859	-
	Villages								
	(incl. Summer Resort Villages)	10,432,850	31,669,409	42,102,259	-	71,127	17,944,008	60,117,394	-
	Rural Muni- cipalities	889,097,929	11,197,565	900,295,494	-	-	5,888,834	906,184,328	-
Alberta	Cities	78,363,523	74,852,039	153,215,562	-	-	2,218,285	155,433,847	-
	Towns	9,985,009	19,376,239	29,361,248	-	-	3,651,895	33,013,143	-
	Villages	5,129,042	14,009,475	19,138,517	-	-	1,426,228	20,564,745	-
	Rural								
	Municipalities	361,609,884	11,667,074	373,276,958	-	-	3,489,327	376,766,285	-
	Local Improve- ment Districts	70,425,598	-	70,425,598	-	-	-	70,425,598	-
British Columbia	Cities	237,051,462	290,839,412	527,890,874	-	-	-	527,890,874	54,267,090
	Villages	1,583,310	2,628,082	4,211,392	-	-	-	4,211,392	505,123
	Districts	69,137,318	80,750,805	149,888,123	-	-	-	149,888,123	32,601,157

1/ \$168,736 is by Special Franchise.

2/ \$316,000 is by Special Franchise.

