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

ASSESSMENT VALUATIONS
BY
PROVINCES
1931

Published by Authority of the HON. H. H. STEVENS, M. P.,
Minister of Trade and Commerce.

OTTAWA
1933

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

DOMINION BUREAU OF STATISTICS - CANADA
FINANCE STATISTICS BRANCH

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Municipal Assessment Valuations
1 9 3 1.

The following bulletin gives statistics of Assessment Valuations of the several classes of municipalities by provinces for the year 1931. It is extremely difficult to procure comparable municipal statistics of any kind owing to the lack of uniformity as between provinces in their methods of collection and presentation of such statistics. Systems of assessment as between provinces are also diverse, but the Bureau, through consultation with provincial authorities, endeavours each year to present a bulletin giving the latest available data and the figures for 1931 herewith presented will be found generally useful in the study of taxation.

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. Similar reports have been issued since 1919 and for the purpose of ready reference an historical survey showing the Total Valuation of Taxable Real Property, Grand Total of All Taxable Valuations and Valuations of Exemptions for all classes of municipalities by provinces covering the years 1919 to 1931 inclusive is shown in Table 3.

Property which is exempt from taxation consists mainly of government property (Dominion, Provincial and Municipal), and that of educational, charitable and religious institutions.

With regard to New Brunswick there is no specially organized department in charge of municipal affairs of the province, and in consequence complete returns were not regularly furnished in the earlier years. This accounts for certain fluctuations in assessment valuations as shown in Table 3 for that province.

Municipal Assessment

Table 1. - Summary Statement showing Total Assessment

Provinces	T a x a b l e		
	Taxable Real Property		Total
	Land	Buildings	
	\$	\$	\$
Prince Edward Island	Not separated		32,595,794
Nova Scotia 1/	Not separated		^{2/} 140,107,075
New Brunswick	Not separated		130,053,404
Quebec	Not separated		2,210,942,541
Ontario	1,327,606,008	1,484,157,227	2,811,763,235
Manitoba	Not separated		539,012,367
Saskatchewan	972,490,470	117,238,924	1,089,729,394
Alberta	456,099,459	123,860,646	579,960,105
British Columbia	303,667,022	384,429,061	688,096,083
Total All Provinces	-	-	^{2/} 8,222,259,998

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

2/ Includes exemptions for municipality of Cumberland, not separable.

3/ Of this amount \$113,131,962 is for property temporarily exempted.

4/ In addition assessments for schools only were \$118,802,357.

5/ \$441,660 is by Special Franchise.

Valuations, 1931.

Valuations of Municipalities by Provinces, 1931.

V a l u a t i o n s				
Personal Property	Income	Other Taxable Valuations	Total Taxable Valuations	Exempted Property
\$	\$	\$	\$	\$
6,336,017	287,134	83,495	39,302,440	1,828,000
^{2/} 24,383,477	^{2/} 1,522,600	11,267,770	177,215,514	48,119,429
23,511,406	-	-	153,564,810	Not shown
-	-	12,536,139	2,223,478,680	^{3/} 705,797,801
-	131,335,748	240,053,432	^{4/} 3,183,152,415	536,535,708
7,656,667	-	10,434,095	557,103,129	156,793,923
-	^{5/} 1,205,209	43,526,172	1,134,460,775	Not shown
-	-	15,785,012	595,745,117	Not shown
-	-	-	688,096,083	149,274,900
^{2/} 61,887,567	^{2/} 134,350,691	333,686,115	8,752,118,963	1,598,349,761

Municipal Assessment

Table 2. - Assessment Valuations According

Provinces	Class of Municipality	T a x a b l e		
		Taxable Real Property		
		Land	Buildings	Total
		\$	\$	\$
Prince Edward Island	Cities			6,065,700
	Towns	Not	Not	3,198,885
	Rural Municip- alities	separated	separated	23,331,209
Nova Scotia	Cities			57,228,265
	Towns	Not	Not	43,001,830
	Municip- alities	separated	separated	4/ 39,876,980
New Brunswick	Cities			52,574,293
	Towns and Villages	Not	Not	24,118,637
	Rural Municip- alities	separated	separated	53,360,474
Quebec	Cities			1,473,753,922
	Towns			207,744,379
	Rural Municip- alities	Not	Not	527,049,967
	Independent Rural Municip- alities	separated	separated	2,394,273
Ontario	Cities	667,157,388	983,922,678	1,651,080,066
	Towns and Villages	108,527,922	250,630,874	359,158,796
	Rural Municip- alities	551,920,698	249,603,675	801,524,373
Manitoba	Cities			267,935,988
	Towns	Not	Not	22,621,428
	Villages			4,850,540
	Suburban Municipalities	separated	separated	17,907,046
	Rural Municip- alities			225,697,365

1/ Approximate value.

2/ For Sydney only.

3/ For Halifax only (Business and Household Taxes in lieu of Assessment on Personal Property).

4/ Includes exemptions for Municipality of Cumberland, not separable.

5/ Including temporarily exempted property amounting to \$66,798,984 for cities; \$36,153,102

6/ In addition, assessments for schools only were: - Townships \$4,486,690; Towns and

Valuations, 1931.

to Classes of Municipalities, 1931.

V a l u a t i o n s				
Personal Property	Income	Other Taxable Valuations	Total Taxable Valuations	Exempted Property
\$	\$	\$	\$	\$
2,668,778	-	-	8,734,478	1/ 1,000,000
1,565,665	2,800	83,495	4,850,845	828,000
2,101,574	284,334	-	25,717,117	-
2/ 2,560,425	2/ 497,475	3/ 11,267,770	71,553,935	41,740,165
15,105,467	909,734	-	59,017,031	5,295,314
4/ 6,717,585	4/ 115,391	-	46,644,548	1,083,950
10,215,193	-	-	62,789,486	-
5,910,290	-	-	30,028,927	Not
7,385,923	-	-	60,746,397	shown
-	-	7,451,140	1,481,205,062	5/ 519,842,231
-	-	3,925,055	211,669,434	5/ 93,199,819
-	-	1,159,944	528,209,911	5/ 92,425,386
-	-	-	2,394,273	330,365
-	115,051,613	198,854,561	6/ 1,964,986,240	344,217,263
-	11,856,893	33,149,514	6/ 404,165,203	80,304,429
-	4,427,242	8,049,357	6/ 814,000,972	112,014,016
35,895	-	9,482,225	277,454,108	59,428,755
2,216,670	-	698,258	25,536,356	15,117,681
680,790	-	114,848	5,646,178	1,222,951
583,305	-	-	18,490,351	6,109,220
4,140,007	-	138,764	229,976,136	74,915,316

for towns and \$10,179,876 for rural municipalities.
Villages \$20,499,195 and cities \$93,816,472.

Municipal Assessment

Table 2. - Assessment Valuations According to

Provinces	Class of Municipality	T a x a b l e		
		Taxable Real Property		
		Land	Buildings	Total
		\$	\$	\$
Saskatchewan	Cities	61,444,715	50,077,975	111,522,690
	Towns	13,091,622	23,417,520	36,509,142
	Villages (incl. Summer Resort Villages)	10,116,605	31,689,011	41,805,616
	Rural Munici- palities	887,837,528	12,054,418	899,891,946
Alberta	Cities	78,082,225	77,456,442	155,538,667
	Towns	10,080,403	19,553,611	29,634,014
	Villages	4,884,967	14,729,541	19,614,508
	Municipal Districts	363,051,864	12,121,052	375,172,916
	Local Improve- ment Districts		N o t	
British Columbia	Cities	235,531,833	298,515,320	534,047,153
	Villages	1,643,154	2,785,970	4,429,124
	Districts	66,492,035	83,127,771	149,619,806

1/ \$89,810 is by Special Franchise.

2/ \$351,850 is by Special Franchise.

Valuations, 1931.

Classes of Municipalities, 1931. - (Concluded)

V a l u a t i o n s				
Personal Property	Income	Other Taxable Valuations	Total Taxable Valuations	Exempted Property
\$	\$	\$	\$	\$
-	1/766,475	11,300,899	123,590,064	
-	2/388,275	9,463,363	46,360,780	
-	50,459	16,920,640	58,776,715	Not
-	-	5,841,270	905,733,216	shown
-	-	8,122,990	163,661,657	
-	-	4,238,695	33,872,709	Not
-	-	1,284,633	20,899,141	
-	-	2,138,694	377,311,610	shown
A v a i l a b l e				
-	-	-	534,047,153	115,896,682
-	-	-	4,429,124	749,416
-	-	-	149,619,806	32,628,802

Municipal Assessment

Table 3. - Summary Table showing Assessment Valuations and

	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
	\$	\$	\$	\$
<u>1 9 1 9</u>				
Taxable Real Property	31,140,194	100,069,373	81,078,093	1,397,802,504
Total Taxable Valuations	34,112,679	129,344,769	134,079,602	1,405,943,605
Exemptions	Not available	29,601,759	Not available	460,249,686
<u>1 9 2 0</u>				
Taxable Real Property	31,533,331	117,499,003	91,730,273	1,526,540,849
Total Taxable Valuations	34,869,611	145,164,631	157,710,711	1,546,860,546
Exemptions	Not available	31,055,648	Not available	467,924,602
<u>1 9 2 1</u>				
Taxable Real Property	31,698,331	136,824,878	57,008,514	1,603,952,784
Total Taxable Valuations	35,185,004	165,044,002	94,151,145	1,620,804,120
Exemptions	Not available	37,243,350	Not available	488,415,112
<u>1 9 2 2</u>				
Taxable Real Property	31,677,329	139,982,616	78,285,461	1,640,556,397
Total Taxable Valuations	35,167,996	167,620,635	116,741,661	1,663,512,047
Exemptions	Not available	36,948,314	Not available	495,536,142
<u>1 9 2 3</u>				
Taxable Real Property	32,041,113	142,093,014	53,971,874	1,702,838,237
Total Taxable Valuations	35,440,521	179,951,426	82,535,888	1,723,520,655
Exemptions	Not available	36,286,290	Not available	541,498,987
<u>1 9 2 4</u>				
Taxable Real Property	30,447,373	141,530,388	125,355,164	1,751,212,910
Total Taxable Valuations	32,616,673	168,416,510	184,422,417	1,770,696,447
Exemptions	Not available	35,417,746	Not available	560,624,119
<u>1 9 2 5</u>				
Taxable Real Property	30,570,834	141,025,289	100,637,512	1,810,575,661
Total Taxable Valuations	32,721,722	166,682,200	145,611,640	1,815,681,247
Exemptions	Not available	36,271,892	Not available	563,917,244
<u>1 9 2 6</u>				
Taxable Real Property	30,356,947	140,000,829	122,791,799	1,894,905,708
Total Taxable Valuations	40,621,183	165,681,347	176,341,215	1,903,398,877
Exemptions	Not available	38,407,469	Not available	582,009,207
<u>1 9 2 7</u>				
Taxable Real Property	30,420,780	136,434,599	155,618,105	1,917,424,449
Total Taxable Valuations	37,955,556	162,040,250	225,985,913	1,926,352,272
Exemptions	1,789,500	38,875,486	Not available	618,929,872

Valuations, 1931.

Exemptions of All Municipalities by Provinces, 1919-1931.

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	GRAND TOTAL
\$	\$	\$	\$	\$	\$
1,913,500,807	467,857,405	1,071,035,320	407,589,725	557,939,228	6,028,012,649
2,131,666,300	467,857,405	1,071,035,320	419,725,052	557,939,228	6,351,703,960
285,012,422	Not available	Not available	Not available	37,072,097	811,935,964
1,982,388,976	484,802,829	1,110,741,107	448,602,809	545,788,024	6,339,627,201
2,225,811,909	484,802,829	1,122,191,915	463,220,082	545,788,024	6,726,420,258
313,986,408	Not available	Not available	Not available	50,304,747	863,271,405
2,137,569,633	674,574,091	1,062,500,515	795,285,387	554,208,586	7,053,622,719
2,410,723,053	674,574,091	1,102,143,875	802,853,764	554,208,586	7,459,687,640
410,247,153	Not available	Not available	Not available	60,547,356	996,457,971
2,225,509,417	660,708,101	1,057,679,940	786,863,141	560,997,184	7,132,259,586
2,547,558,730	681,203,084	1,097,153,880	801,949,057	560,997,184	7,671,904,274
433,494,895	137,298,287	Not available	Not available	54,141,686	1,157,419,824
2,318,396,585	638,136,313	1,054,500,190	774,379,601	562,426,322	7,278,783,252
2,637,903,801	657,999,717	1,089,905,021	785,716,602	562,426,322	7,755,399,953
455,116,644	136,339,289	Not available	Not available	61,621,156	1,230,862,366
2,387,379,211	605,396,598	1,065,588,958	769,313,656	566,253,706	7,442,478,964
2,714,000,719	624,404,428	1,106,256,491	777,022,491	566,253,706	7,944,089,882
534,861,474	139,314,881	Not available	Not available	63,316,486	1,333,534,706
2,427,971,744	576,380,525	1,055,521,188	620,373,850	568,728,932	7,331,785,535
2,759,851,647	594,994,624	1,095,525,787	763,060,747	568,728,932	7,942,858,546
557,269,580	135,430,071	Not available	Not available	72,743,038	1,365,631,825
2,483,029,715	560,330,739	1,053,795,564	583,173,277	588,522,707	7,456,907,285
2,806,911,193	580,350,270	1,095,691,782	592,287,676	588,522,707	7,949,806,250
452,623,156	142,448,743	Not available	Not available	85,800,621	1,301,289,196
2,533,699,048	548,220,390	1,053,878,152	579,547,416	609,692,701	7,564,935,640
2,862,920,052	567,504,166	1,096,712,908	589,832,919	609,692,701	8,078,996,737
468,299,816	143,570,522	Not available	Not available	83,745,240	1,555,210,436

Municipal Assessment

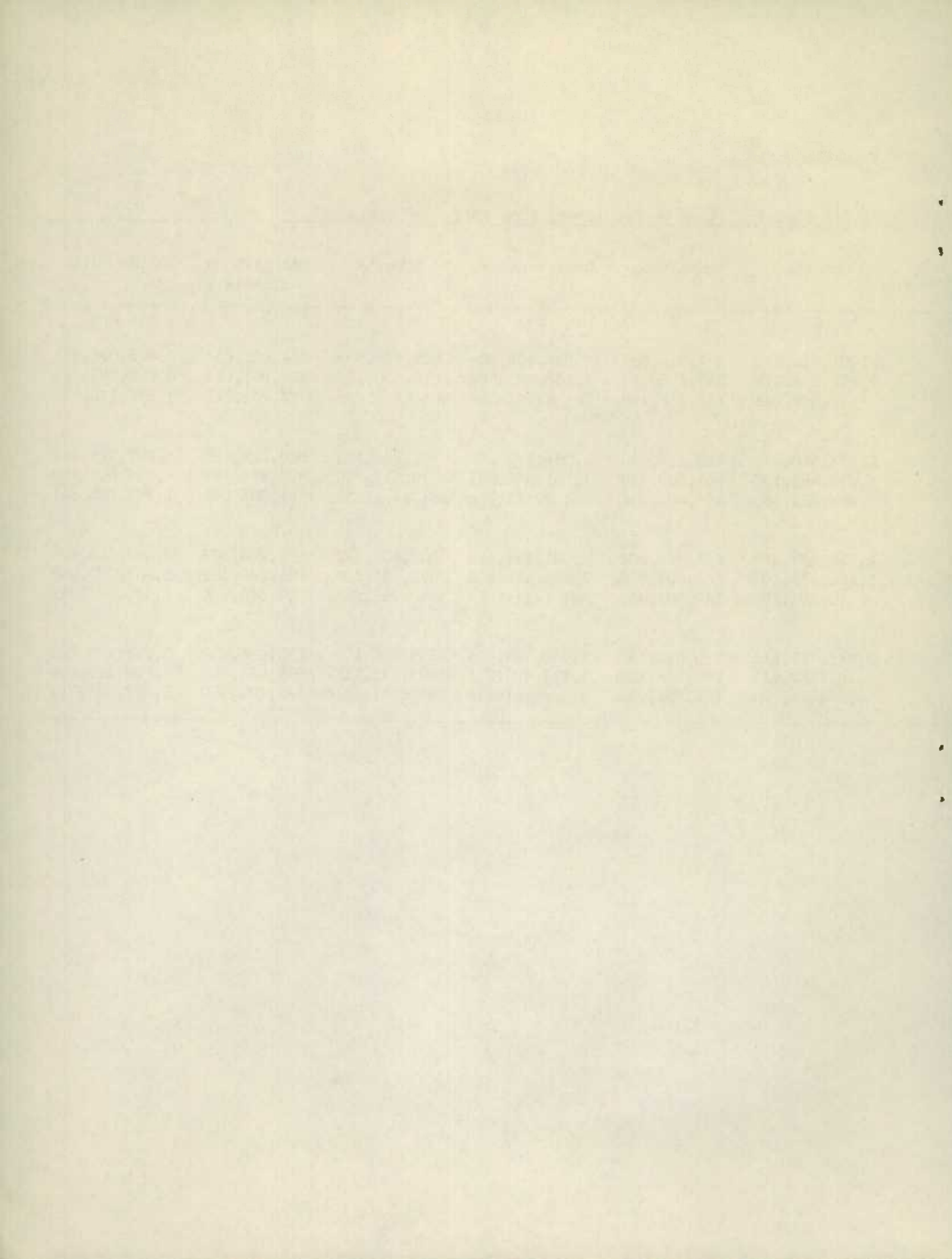
Table 3. - Summary Table showing Assessment Valuations and Exemptions

	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
	\$	\$	\$	\$
<u>1 9 2 8</u>				
Taxable Real Property	31,658,612	136,293,136	153,272,949	1,986,767,363
Total Taxable Valuations	40,764,304	162,084,741	181,542,455	2,001,407,449
Exemptions	1,799,500	40,619,145	Not available	630,835,391
<u>1 9 2 9</u>				
Taxable Real Property	30,842,925	136,915,454	158,569,642	2,354,494,461
Total Taxable Valuations	38,275,453	162,638,650	187,166,805	2,369,286,268
Exemptions	1,944,000	40,135,244	Not available	637,990,363
<u>1 9 3 0</u>				
Taxable Real Property	31,492,665	138,202,162	126,468,634	2,451,644,179
Total Taxable Valuations	39,388,186	163,831,573	149,580,590	2,465,133,281
Exemptions	1,984,000	45,163,617	Not available	668,244,770
<u>1 9 3 1</u>				
Taxable Real Property	32,595,794	140,107,075	130,053,404	2,210,942,541
Total Taxable Valuations	39,302,440	177,215,514	153,564,810	2,223,478,680
Exemptions	1,828,000	48,119,429	Not available	705,797,801

Valuations, 1931.

of All Municipalities by Provinces, 1919-1931. - (Concluded).

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	GRAND TOTAL
\$	\$	\$	\$	\$	\$
2,601,685,677	539,913,667	1,059,402,904	609,496,539	634,601,014	7,753,091,861
2,914,934,072	559,315,719	1,103,620,560	616,430,432	634,601,014	8,214,700,746
477,639,396	144,748,168	Not available	Not available	77,501,143	1,373,142,743
2,675,320,977	540,852,995	1,083,773,225	561,630,140	660,329,167	8,202,728,986
3,013,863,135	561,589,490	1,131,845,681	570,611,780	660,329,167	8,695,606,429
488,724,668	144,991,311	Not available	Not available	81,303,065	1,395,088,651
2,759,197,369	541,847,002	1,091,299,416	645,417,883	681,990,389	8,467,559,699
3,126,533,102	563,694,049	1,139,415,260	656,203,618	681,990,389	8,985,770,048
510,504,102	147,666,868	Not available	Not available	87,373,370	1,460,936,727
2,811,763,235	539,012,367	1,089,729,394	579,960,105	688,096,083	8,222,259,998
3,183,152,415	557,103,129	1,134,460,775	595,745,117	688,096,083	8,752,118,963
536,535,708	156,793,923	Not available	Not available	149,274,900	1,598,349,761



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