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

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**ASSESSMENT VALUATIONS**

**BY**  
**PROVINCES**  
**1936**



OTTAWA  
1939

Price 25 cents

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DOMINION BUREAU OF STATISTICS - CANADA

FINANCE STATISTICS BRANCH

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Dominion Statistician:	R. H. Coats, LL.D., F.R.S.C., F.S.S.(Hon.)
Chief, Finance Statistics Branch:	Colonel J. R. Munro

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MUNICIPAL ASSESSMENT VALUATIONS, 1936.

The Bureau herewith presents its annual bulletin summarizing Municipal Assessment Valuations by provinces for the year 1936. The information has been compiled from reports issued by provincial government departments in control of municipal interests in their respective provinces.

Owing to the fact that the bases of assessment vary materially as between provinces, it is difficult to arrive at true comparative values in different sections of the country. The systems of assessment as between municipalities within the same province are frequently not in accord with each other. Wherever discrepancies appeared to be somewhat abnormal the Bureau has consulted with provincial authorities, and the statistics now shown represent the latest available data and give information in the most reliable form which it is possible to obtain under existing circumstances.

At the Dominion-Provincial Conference on Municipal Statistics which was held in Ottawa in 1937, a Continuing Committee on Assessment and Population having representation from each province was appointed. It was instructed to study assessment conditions in each province with the object in view of recommending a uniform basis of reporting throughout Canada. Any recommendations of this Committee will, of course, have to be endorsed at a later session of the Conference, following which legislative action by provincial governments would be necessary to bring about uniformity of practice in the assessing of all property valuations.

With regard to exempted valuations as shown in the bulletin, while they are comprised largely of Dominion, Provincial and Municipal Government property they also include valuations of educational, charitable and religious institutions.

Attention is drawn to the assessment valuations for income in Ontario for 1936 totalling \$10,930,854 as compared with \$71,500,340 in 1935. The decline is accounted for by the replacement in 1936 of the municipal income tax on individuals by a provincial income tax.

In the Province of Prince Edward Island there is no system of rural municipalities and the land valuations are estimated by provincial government authorities. The urban valuations represent the City of Charlottetown and seven incorporated towns.

Table 3 gives an historical record of valuations from 1919 to 1936. The fluctuations of values in the case of New Brunswick are due to incomplete returns from certain municipalities in the earlier years.

## MUNICIPAL ASSESSMENT

Table 1. - Summary Statement showing Total Assessment

Provinces	T a x a b l e		
	Taxable Real Property		
	Land	Buildings	Total
	\$	\$	\$
Prince Edward Island .....	Not separated		34,131,877
Nova Scotia .....	Not separated		137,076,180
New Brunswick .....	Not separated		117,976,386
Quebec .....	Not separated		2,146,101,583
Ontario .....	1,263,202,479	1,415,930,245	2,679,132,724
Manitoba .....	Not separated		461,402,958
Saskatchewan .....	932,992,544	116,153,256	1,049,145,800
Alberta .....	384,883,284	116,209,068	501,092,352
British Columbia .....	242,438,675	210,195,862	452,684,537
Total, All Provinces ....			7,578,744,397

- 1/ Of this amount \$99,837,040 is for property temporarily exempted.
- 2/ Includes \$82,787,073 assessment for school purposes only for cities. Assessment for school purposes for other municipalities are not shown in the report.
- 3/ Cities only
- 4/ Corporation Income, only.

VALUATIONS, 1936

Valuations of Municipalities by Provinces, 1936.

Valuations					Exempted Property
Personal Property	Income	Other Taxable Valuations	Total Taxable Valuations		
\$	\$	\$	\$		\$
6,427,925	-	1,400	40,561,202		8,259,050
22,796,404	725,348	10,511,655	171,109,587		45,940,264
13,072,457	28,024,270	9,383,046	168,456,159		64,319,825
-	-	53,268,251	2,199,369,834	1/	738,067,746
-	4/10,930,854	312,082,896	2/3,002,146,474	3/	386,428,507
5,329,075	-	10,489,331	477,221,364		159,619,526
-	-	38,268,056	1,087,413,856		Not shown
-	-	18,618,253	519,710,605		Not shown
-	-	-	452,684,537		146,925,242
47,625,861	39,680,472	452,622,888	8,118,673,618		1,549,560,160

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	Not separated		6,499,562
	Towns	Not separated		3,427,905
	Rural Municipalities	Not separated		24,204,410
Nova Scotia	Cities	Not separated		57,400,657
	Towns	Not separated		42,969,720
	Municipalities	Not separated		36,705,803
New Brunswick	Cities	Not separated		51,571,120
	Towns	Not separated		21,482,571
	Villages	Not separated		411,900
	Rural Municipalities	Not separated		44,510,795
Quebec	Cities	Not separated		1,432,041,258
	Towns	Not separated		204,281,218
	Rural Municipalities	Not separated		509,779,107
Ontario	Cities	651,776,146	930,116,405	1,561,892,551
	Towns	70,866,229	174,043,213	244,909,442
	Villages	19,249,622	54,240,434	73,490,056
	Rural Municipalities	541,310,482	257,530,193	798,840,675

1/ For Sydney only and includes Income Assessment.

2/ Included with Personal Property Assessment

3/ For Halifax, only.

4/ Information not complete.

VALUATIONS, 1936

to Classes of Municipalities for 1936.

V a l u a t i o n s					Exempted Property
	Personal Property	Income	Other Taxable Valuations	Total Taxable Valuations	
	\$	\$	\$	\$	\$
	2,656,562	-	-	9,156,124	4,915,500
	1,574,352	-	1,400	5,003,657	1,435,500
	2,197,011	-	-	26,401,421	1,908,050
	1/2,549,308	2/	3/10,511,655	70,461,620	39,409,675
	14,469,312	656,348	-	58,095,380	5,380,090
	5,777,784	69,000	-	42,552,587	1,150,499
	4,655,695	17,576,170	8,066,572	81,869,557	34,875,440
	3,942,387	5,335,115	1,120,954	31,881,027	4/ 28,748,158
	76,300	5,000	23,700	516,900	Not shown
	4,398,075	5,107,985	171,820	54,188,675	4/ 696,227
	-	-	47,067,462	1,479,108,720	5/ 541,543,528
	-	-	4,988,123	209,269,341	5/ 92,227,971
	-	-	1,212,666	510,991,773	5/ 104,296,247
	-	6/ 8,492,599	7/ 277,807,656	7/ 1,848,192,806	386,428,507
	-	6/ 1,376,799	22,902,891	269,189,132	
	-	6/ 132,226	3,632,784	77,255,066	Not
	-	6/ 929,230	7,739,565	807,509,470	shown

5/ Includes temporarily exempted property amounting to \$59,613,770 for cities, \$33,844,319 for towns and \$6,378,951 for rural municipalities.

6/ Corporation Income, only.

7/ Includes \$82,787,073 assessment for school purposes only. Assessments for school purposes for other municipalities are not shown in report.

## MUNICIPAL ASSESSMENT

Table 2. - Assessment Valuations according

Provinces	Class of Municipality	T a x a b l e		
		Taxable Real Property		
		Land	Buildings	Total
		\$	\$	\$
Manitoba	Cities			221,877,647
	Towns			22,622,230
	Villages			4,531,348
	Suburban	Not	Not	
	Municipalities	separated	separated	14,568,390
	Rural			
	Municipalities			197,803,343
Saskatchewan	Cities	55,498,607	49,560,408	105,059,015
	Towns	11,074,642	22,156,543	33,231,185
	Villages			
	(incl. Summer Resort villages)	8,951,496	30,339,455	39,290,951
	Rural			
	Municipalities	857,467,799	14,096,850	871,564,649
Alberta	Cities	57,221,585	74,098,222	131,319,807
	Towns	8,138,529	18,132,566	26,271,095
	Villages	4,125,977	13,138,342	17,264,319
	Municipal			
	Districts	315,397,193	10,839,938	326,237,131
	Local			
	Improvement			
	Districts			N o t
British Columbia	Cities	186,494,005	150,588,984	337,082,989
	Villages	1,594,885	1,604,027	3,198,912
	Districts	54,399,785	58,002,851	112,402,636

VALUATIONS, 1936.

to Classes of Municipalities for 1936 - (Concluded)

V a l u a t i o n s					Exempted Property
Personal Property	Income	Other Taxable Valuations	Total Taxable Valuations		
\$	\$	\$	\$		\$
29,690	-	9,630,297	231,537,634		64,534,751
1,270,760	-	662,716	24,555,706		15,168,492
587,735	-	103,590	5,222,673		1,312,170
644,275	-	-	15,212,665		8,024,815
2,796,615	-	92,728	200,692,686		70,579,298
-	-	9,290,990	114,350,005		
-	-	8,541,213	41,772,393		Not
-	-				shown
-	-	14,551,982	53,842,933		
-	-	5,883,871	877,448,520		
-	-	7,154,337	138,474,144		
-	-	8,124,274	34,395,369		
-	-	1,483,063	18,747,382		
-	-	1,856,579	328,093,710		Not
					shown
A v a i l a b l e					
-	-	-	337,082,989		110,445,342
-	-	-	3,198,912		1,002,376
-	-	-	112,402,636		35,477,524

MUNICIPAL ASSESSMENT

Table 3. - Summary Table showing Assessment Valuations

	Prince Edward Island	Nova Scotia	New Brunswick	1/ 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	37,248,350	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	36,948,814	Not available	495,536,142	
<u>1 9 2 3</u>					
Taxable Real Property ...	32,041,113	142,093,014	53,971,374	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 ...	30,447,873	141,530,888	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	141,025,239	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	

For footnotes see pages 10 and 11.

VALUATIONS, 1936.

and Exemptions of all Municipalities by Provinces, 1919-1936.

2/ Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	GRAND TOTAL
\$	\$	\$	\$	\$	\$
1,964,466,493	467,857,405	1,071,035,320	407,589,725	557,939,228	6,078,978,335
2,194,197,655	467,857,405	1,071,035,320	419,725,052	557,939,228	6,414,235,315
285,012,422	Not available	Not available	Not available	37,072,097	811,935,964
2,035,190,868	484,802,829	1,110,741,107	448,602,809	545,788,024	6,392,429,093
2,290,842,228	484,802,829	1,122,191,915	465,220,082	545,788,024	6,791,450,577
313,986,408	Not available	Not available	Not available	50,304,747	863,271,405
2,139,110,782	674,574,091	1,062,500,515	795,285,337	554,208,536	7,105,163,868
2,474,702,702	674,574,091	1,102,143,875	802,853,764	554,208,536	7,523,667,289
410,247,153	Not available	Not available	Not available	60,547,356	996,457,971
2,273,090,492	660,708,101	1,057,679,940	786,863,141	560,997,184	7,229,840,661
2,607,322,853	681,203,084	1,097,153,880	801,949,057	560,997,184	7,731,668,397
433,494,895	137,298,287	Not available	Not available	54,141,636	1,157,419,324
2,365,399,749	638,136,316	1,054,500,190	774,379,601	562,426,322	7,325,786,416
2,694,648,058	657,999,717	1,089,905,021	785,716,602	562,426,322	7,312,144,210
455,116,644	136,339,239	Not available	Not available	61,621,156	1,230,862,366
2,387,379,211	605,396,598	1,065,538,958	769,313,656	566,253,706	7,442,478,964
2,767,931,608	624,404,428	1,106,256,491	777,022,491	566,253,706	7,998,020,771
534,861,474	139,314,881	Not available	Not available	63,316,486	1,333,534,706
2,427,971,744	576,330,525	1,055,521,183	620,373,850	568,728,932	7,331,735,535
2,805,504,568	594,994,624	1,095,525,787	763,060,747	568,728,932	7,988,511,467
557,269,580	135,430,071	Not available	Not available	72,743,038	1,365,631,825
2,433,029,715	560,330,739	1,053,795,564	583,173,277	588,522,707	7,456,907,285
2,923,277,068	580,350,270	1,095,691,782	592,287,676	588,522,707	8,066,172,125
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
2,971,567,272	567,504,166	1,096,712,908	589,832,919	609,692,701	8,187,643,957
468,299,816	143,570,522	Not available	Not available	83,745,240	1,355,210,436

MUNICIPAL ASSESSMENT

Table 3. - Summary Table showing Assessment Valuations and Exemptions

	Prince Edward Island	Nova Scotia	New Brunswick	1/ 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	
<u>1 9 3 2</u>					
Taxable Real Property ...	32,642,455	141,006,134	127,865,063	2,226,143,786	
Total Taxable Valuations.	39,258,331	178,563,967	148,457,809	2,269,148,711	
Exemptions .....	1,826,000	47,524,274	Not available	726,626,886	
<u>1 9 3 3</u>					
Taxable Real Property ...	33,731,795	139,323,274	129,634,462	2,192,446,982	
Total Taxable Valuations.	40,220,965	174,180,858	149,215,416	2,240,825,176	
Exemptions .....	5,183,790	45,513,267	Not Available	741,701,310	
<u>1 9 3 4</u>					
Taxable Real Property ...	33,987,896	137,808,458	126,366,539	2,184,368,606	
Total Taxable Valuations.	40,385,822	171,701,982	145,699,588	2,234,158,117	
Exemptions .....	5,187,040	44,961,175	Not available	743,230,611	
<u>1 9 3 5</u>					
Taxable Real Property ...	34,065,474	137,172,626	123,570,899	2,173,591,643	
Total Taxable Valuations.	40,388,851	171,345,143	141,798,764	2,224,039,302	
Exemptions .....	8,225,030	47,309,476	Not available	734,498,153	
<u>1 9 3 6</u>					
Taxable Real Property ...	34,131,877	137,076,180	117,976,386	2,146,101,583	
Total Taxable Valuations.	40,561,202	171,109,587	168,456,159	2,199,369,834	
Exemptions .....	8,259,050	45,940,264	64,319,825	738,067,746	

1/ "Exemptions" includes property temporarily exempted. These exemptions in 1936 amounted to \$99,837,040.

VALUATIONS, 1936.

of All Municipalities, by Provinces, 1919-1936. - (Concluded).

	2/ 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
	3,023,948,266	559,315,719	1,103,620,560	616,430,432	634,601,014	8,323,714,940
	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
	3,132,714,410	561,589,490	1,131,845,681	570,611,780	660,329,167	8,814,457,704
	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
	3,238,786,407	563,694,049	1,139,415,260	656,203,618	681,990,389	9,098,023,353
	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	688,096,033	8,222,259,998
	3,301,954,772	557,103,129	1,134,460,775	595,745,117	688,096,033	8,870,921,320
	536,535,708	156,793,923	Not available	Not available	149,274,900	1,598,349,761
	2,839,752,534	536,413,841	1,088,167,082	571,119,947	677,355,920	8,240,466,762
	3,317,425,341	552,296,364	1,129,447,552	589,424,200	677,355,920	8,901,378,195
	559,613,040	158,588,317	Not available	Not available	151,520,124	1,645,698,641
	2,817,352,141	502,767,941	1,076,520,081	567,605,428	640,461,800	8,099,843,904
	3,266,751,485	517,628,197	1,115,773,324	586,965,175	640,461,800	8,732,022,396
	578,130,065	162,430,924	Not available	Not available	145,988,409	1,678,947,765
	2,702,400,638	495,428,343	1,067,714,102	560,408,966	625,762,235	7,934,245,783
	3,130,128,801	509,753,890	1,106,016,437	577,407,878	625,762,235	8,541,014,750
	587,889,203	162,235,639	Not available	Not available	146,434,234	1,689,937,902
	2,685,249,332	471,645,195	1,058,009,449	501,630,807	583,756,323	7,768,691,748
	3,085,040,090	487,829,469	1,096,061,102	518,180,058	583,756,323	8,348,439,102
	380,845,652	159,039,314	Not available	Not available	146,685,827	1,476,603,452
	2,679,132,724	461,402,958	1,049,145,800	501,092,352	452,684,537	7,578,744,397
	3,002,146,474	477,221,364	1,087,413,856	519,710,605	452,684,537	8,118,673,618
	386,428,507	159,619,526	Not available	Not available	146,925,242	1,549,560,160

2/ Includes assessment for school purposes only, from 1919 - 1934. From 1935 assessment for school purposes only for cities has been included.





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