

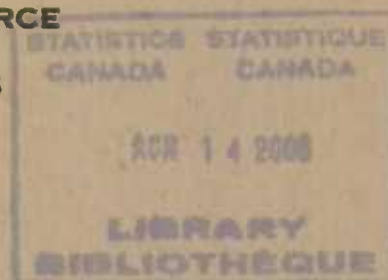
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CANADA
DEPARTMENT OF TRADE AND COMMERCE
DOMINION BUREAU OF STATISTICS
FINANCE STATISTICS BRANCH



ASSESSMENT VALUATIONS
BY
PROVINCES
1938



OTTAWA
1940

Price 25 cents

DOMINION BUREAU OF STATISTICS - CANADA

FINANCE STATISTICS BRANCH

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

MUNICIPAL ASSESSMENT VALUATIONS, 1938.

Variations in the basis of assessment as between provinces and frequently as between municipalities make it impossible to compile a strictly comparable report on Municipal Assessment Valuations throughout Canada. In preparing the present bulletin the Bureau has, where discrepancies appeared abnormal, consulted with Provincial authorities, and the information submitted is as complete and accurate as it is possible to obtain under existing circumstances.

Exempted valuations represent largely Dominion, Provincial and Municipal government properties, plus educational, religious and charitable institutions.

Land valuations as shown for Prince Edward Island where there are no rural municipalities have been estimated by provincial government authorities. Urban valuations in that province cover the City of Charlottetown and seven incorporated towns.

An historical record of assessment and exempted valuations covering the years 1919 to 1938 inclusive, will be found in Table 3. Fluctuations of values in the earlier years in New Brunswick are due to incomplete returns from certain municipalities.

The Dominion-Provincial Conference on uniform methods of reporting Municipal Statistics has been engaged through a standing Committee for some time past in the study of assessment problems, and hope is entertained that eventually more comparable data may be obtained.

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		34,665,548
Nova Scotia	Not separated		184,420,027
New Brunswick	Not separated		117,508,276
Quebec	Not separated		2,144,048,379
Ontario 2/	1,299,729,102	1,383,171,712	2,682,900,814
Manitoba	Not separated		446,106,710
Saskatchewan	903,244,199	115,516,893	1,018,761,092
Alberta	454,037,982	116,806,509	570,844,491
British Columbia	225,366,996	223,156,787	448,523,783
Total, All Provinces ...	-	-	7,647,779.620

- 1/ Of this amount \$93,233,664 is for property temporarily exempted.
- 2/ The figures for Ontario are not absolutely accurate as some municipalities have not made available the necessary information.
- 3/ Corporation Income, only.
- 4/ Includes \$84,994,221 assessment for school purposes only for cities. Assessments for school purposes for other municipalities are not shown in the report.

VALUATIONS, 1938.

Valuations of Municipalities by Provinces, 1938.

V a l u a t i o n s					Exempted Property
Personal Property	Income	Other Taxable Valuations	Total Taxable Valuations		
\$	\$	\$	\$		\$
6,612,100	-	1,361	41,279,009		8,196,650
22,014,547	1,336,570	11,757,400	171,154,983		49,246,021
14,691,075	30,858,729	7,367,025	170,425,105		53,877,550
-	-	51,331,272	2,195,380,151		1/745,740,987
-	3/ 8,087,699	4/322,389,070	4/3,018,414,721		5/400,812,189
5,418,988	-	10,763,625	462,289,323		160,328,995
-	-	37,323,976	1,056,585,068		Not shown
-	-	17,367,017	6/587,382,464		7/ 1,320,044
-	-	-	443,523,783		169,073,104
48,736,710	40,282,998	459,300,746	8,151,434,607		1,588,595,540

5/ Cities only.

6/ Includes \$1,320,044 statutory exemptions for Municipal Districts not separable.

7/ Municipal Districts only.

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		6,608,743
	Towns	Not separated		3,539,520
	Rural Municipalities	Not separated		24,517,285
Nova Scotia	Cities	Not separated		1/99,150,192
	Towns	Not separated		1/49,688,161
	Municipalities	Not separated		1/35,581,674
New Brunswick	Cities	Not separated		51,529,385
	Towns	Not separated		21,672,362
	Villages	Not separated		183,200
	Rural Municipalities	Not separated		44,122,829
Quebec	Cities	Not separated		1,418,896,062
	Towns	Not separated		214,599,851
	Rural Municipalities	Not separated		510,552,966
Ontario 4/	Cities	679,476,592	884,664,579	1,564,141,171
	Towns	69,701,274	182,749,905	252,451,179
	Villages	19,701,521	56,101,564	75,803,085
	Rural Municipalities	530,849,715	259,655,664	790,505,379

1/ Includes "Exemptions" not separable.

2/ Information not complete.

3/ Includes temporarily exempted property amounting to \$48,252,061 for cities, \$36,364,705 for towns and \$3,666,898 for rural municipalities.

VALUATIONS, 1938.

to Classes of Municipalities for 1938.

Valuations					
	Personal Property	Income	Other Taxable Valuations	Total Taxable Valuations	Exempted Property
	\$	\$	\$	\$	\$
	2,727,538	-	-	9,336,281	4,943,000
	1,667,650	-	1,361	5,208,531	1,265,100
	2,216,912	-	-	26,734,197	1,988,550
	1/1,238,362	1/591,410	1/11,757,400	71,818,074	40,969,290
	1/15,083,602	1/661,455	-	58,241,721	7,191,497
	1/5,642,583	1/83,705	-	41,095,188	1,085,234
	5,248,578	17,776,710	6,479,300	81,034,473	47,331,590
	5,102,945	7,398,150	562,900	34,736,357	2/5,617,767
	37,200	25,900	324,825	571,125	Not shown
	4,302,352	5,657,969	-	54,083,150	2/ 928,193
	-	-	44,920,644	1,463,816,706	3/538,892,466
	-	-	5,065,484	219,665,335	3/ 97,097,292
	-	-	1,345,144	511,898,110	3/109,751,229
	-	5/5,837,711	6/285,031,016	6/1,855,009,898	400,812,189
	-	5/1,145,286	24,982,969	278,579,434	
	-	5/ 101,470	3,904,564	79,809,119	Not
	-	5/1,003,232	8,470,521	805,016,270	shown

4/ The figures for Ontario are not absolutely accurate as some municipalities have not made available the necessary information.

5/ Corporation Income, only.

6/ Includes \$84,994,221 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			211,056,911
	Towns			22,455,006
	Villages			4,491,923
	Suburban	Not	Not	
	Municipalities	separated	separated	13,578,160
	Rural			
	Municipalities			194,724,710
Saskatchewan	Cities	50,430,668	49,132,103	99,562,771
	Towns	10,402,454	21,799,308	32,201,762
	Villages			
	(incl. Summer Resort villages)	8,536,167	30,064,074	38,650,241
	Rural			
	Municipalities	833,824,910	14,521,408	848,346,318
Alberta	Cities	53,882,476	74,592,919	128,475,395
	Towns	8,049,516	18,144,525	26,194,041
	Villages	4,126,263	12,700,354	16,826,617
	Municipal Districts	306,052,170	11,368,711	317,420,881
	Local			
	Improvement Districts	81,927,557	-	81,927,557
British Columbia	Cities	172,151,678	152,300,612	324,452,290
	Villages	1,656,996	1,866,834	3,503,830
	Districts	51,578,322	68,989,341	120,567,663

1/ Includes statutory exemptions of \$1,320,044 not separable.

VALUATIONS, 1938.

to Classes of Municipalities for 1938 - (Concluded)

V a l u a t i o n s					Exempted Property
	Personal Property	Income	Other Taxable Valuations	Total Taxable Valuations	
	\$	\$	\$	\$	\$
	28,360	-	9,895,775	220,981,046	65,597,229
	1,315,665	-	869,948	24,440,619	15,324,234
	567,675	-	99,465	5,159,063	1,258,489
	688,630	-	-	14,066,790	8,859,600
	2,818,658	-	98,437	197,641,805	69,289,445
	-	-	9,635,335	109,198,106	
	-	-	8,430,345	40,632,107	
					Not
					shown
	-	-	13,928,745	52,578,936	
	-	-	5,829,551	854,175,869	
	-	-	7,052,220	135,527,615	-
	-	-	7,874,540	33,768,581	-
	-	-	1,539,033	18,356,650	-
	-	-	1,701,224	1/317,802,061	1,320,044
	-	-	-	81,927,557	-
	-	-	-	324,452,290	113,495,824
	-	-	-	3,503,830	1,082,347
	-	-	-	120,567,663	54,494,933

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	117,489,003	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	82,535,338	1,723,520,655	
Exemptions	Not available	36,286,290	Not available	541,498,937	
<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	141,025,289	100,637,512	1,310,575,661	
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	155,613,105	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	618,929,372	
<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	

For footnotes see pages 10 and 11.

VALUATIONS, 1938.

and Exemptions of all Municipalities by Provinces, 1919-1938.

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	463,220,082	545,788,024	6,791,450,577
313,986,408	Not available	Not available	Not available	50,304,747	363,271,405
2,189,110,782	674,574,091	1,062,500,515	795,285,387	554,208,586	7,105,163,868
2,474,702,702	674,574,091	1,102,143,875	802,853,764	554,208,586	7,522,667,289
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	7,229,340,661
2,607,322,353	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	54,141,686	1,157,419,824
2,365,399,749	658,136,316	1,054,500,190	774,379,601	562,426,322	7,525,786,416
2,694,648,058	657,999,717	1,089,905,021	785,716,602	562,426,322	7,812,144,210
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
2,767,931,608	624,404,428	1,106,256,491	777,022,491	566,253,706	7,998,020,771
534,861,474	139,314,981	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
2,805,504,568	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
2,483,029,715	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
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

MUNICIPAL ASSESSMENT

Table 3. - Summary Table showing Assessment Valuations and Exemptions

	Prince Edward Island	Nova Scotia	New Brunswick	1/ Quebec
	\$	\$	\$	\$
<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	2,369,236,268
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	126,468,654	2,451,644,179
Total Taxable Valuations.	39,388,186	163,931,573	149,580,590	2,465,133,281
Exemptions	1,934,000	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	153,564,310	2,223,478,680
Exemptions	1,828,000	48,119,429	Not available	705,797,301
<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 ...	33,937,396	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	123,570,399	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
<u>1 9 3 7</u>				
Taxable Real Property ...	34,305,065	186,324,890	123,329,347	2,129,594,112
Total Taxable Valuations.	40,728,099	219,257,116	173,705,975	2,194,339,825
Exemptions	8,146,550	47,866,312	52,009,103	748,078,391
<u>1 9 3 8</u>				
Taxable Real Property ...	34,665,548	184,420,027	117,508,276	2,144,048,879
Total Taxable Valuations.	41,279,009	171,154,983	170,425,105	2,195,380,151
Exemptions	8,196,650	49,246,021	53,877,550	745,740,987

1/ "Exemptions" includes property temporarily exempted. These exemptions in 1938 amounted to \$93,283,664.

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

VALUATIONS, 1938.

of All Municipalities, by Provinces, 1919-1938 - (Concluded).

2/ Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	GRAND TOTAL
\$	\$	\$	\$	\$	\$
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	688,096,083	8,222,259,998
3,301,954,772	557,103,129	1,134,460,775	595,745,117	688,096,083	8,870,921,320
536,535,708	156,793,923	Not available	Not available	149,274,900	1,598,349,761
2,339,752,534	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
3,266,751,435	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	145,938,409	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
3,130,128,901	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
2,677,749,749	455,012,254	1,030,218,868	570,663,047	440,372,156	7,648,427,488
3,003,425,657	471,012,168	1,068,558,074	3/588,072,856	440,372,156	8,185,875,159
391,910,347	160,179,240	Not available	4/ 1,381,988	150,939,644	1,560,512,075
2,682,900,814	446,106,710	1,018,761,092	570,844,491	448,523,783	7,647,779,620
3,018,414,721	462,289,323	1,056,585,068	3/587,382,464	448,523,783	8,151,434,607
400,812,189	160,328,995	Not available	4/ 1,320,044	169,073,104	1,588,595,540

3/ Includes \$1,381,988 in 1937 and \$1,320,044 in 1938 statutory exemptions for Municipal Districts, not separable.

4/ Municipal Districts only.

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