

STUDIES IN HISTORY, ECONOMICS AND PUBLIC LAW

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OF COLUMBIA UNIVERSITY

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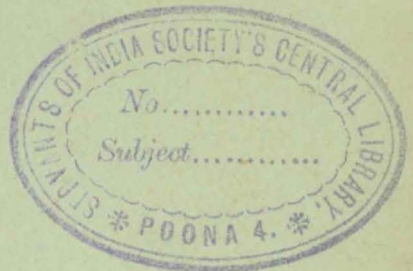
Whole Number 128

PROVINCIAL AND LOCAL
TAXATION IN CANADA

BY

SOLOMON VINEBERG, Ph.D.

*Sometime Garth Fellow in Economics
Columbia University*



New York

COLUMBIA UNIVERSITY

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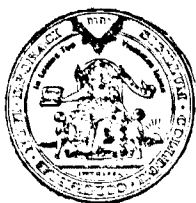
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PREFACE

THE purpose of this monograph is to present a description of the tax systems of the Canadian Provinces, with an outline of the development of the more prominent features and comments on the working of each. The various Provincial statutes dealing with tax matters have been made the framework, and commission reports and other government publications have been utilized. Outside of these, however, the field is barren of material, a handicap which makes itself evident throughout the study. The chief value of the work lies thus in the fact that it breaks new ground. At a future date the author hopes to be able to give to some of the phases of taxation taken up herein a much fuller treatment than is possible in a monograph of this nature.

The subject was suggested by Professor Seligman, to whom the author is also greatly indebted for much valuable advice. The many courtesies extended by Mr. C. H. Gould, Librarian of McGill University, have made possible a thorough examination of the tax laws, and the Provincial and municipal officials throughout the country have aided greatly by furnishing reports and general information. The author also wishes to express his thanks to Professor H. R. Seager for his kindness in reading the proof.

NEW YORK, *April*, 1912.

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APPENDIX

STATEMENTS OF PROVINCIAL REVENUE

SHOWING THE PROPORTION OF THE TOTAL CONTRIBUTED BY
EACH OF THE PRINCIPAL SOURCES

ONTARIO

(Year ending October 31, 1911.)

Dominion subsidy	\$2,261,758....	24.1%
Lands, forests and mines	2,710,243....	28.9%
Licenses	656,364....	7.0%
T. & N. O. Ry. earnings	515,000....	5.4%
Corporation taxes	854,660....	9.1%
Succession duties	963,195....	10.2%
Miscellaneous	1,409,614....	15.0%
Total receipts		\$9,370,834

QUEBEC

(Year ending June 30, 1911.)

Dominion subsidy	\$1,761,473....	25.0%
Lands, forests, mines and fisheries	1,381,380....	19.6%
Licenses (hotels, shops, <i>etc.</i>)	938,664....	13.3%
Taxes on commercial corporations	712,118....	10.1%
Succession duties	1,072,027....	15.2%
Miscellaneous	1,167,083....	16.5%
Total receipts		\$7,032,745

NEW BRUNSWICK

(Year ending October 31, 1911.)

Dominion subsidy	\$621,361....	46.1%
Territorial revenue	528,439....	39.2%
Fees and licenses	81,479....	6.0%
Taxes on incorporated companies	48,278....	3.5%
Succession duties	5,721....	.4%
Miscellaneous	61,799....	4.5%
Total receipts		\$1,347,077

NOVA SCOTIA

(Year ending September 30, 1911.)

Dominion subsidy	\$610,460....	37.5%
Crown lands	13,109....	.8%
Mines (rental)	647,606....	39.8%
Fees and licenses	32,649....	2.0%
Interest	165,573....	10.1%
Succession duties	41,649....	2.5%
Miscellaneous	114,607....	7.0%

Total receipts \$1,625,653

MANITOBA

(Year ending December 31, 1911.)

Dominion subsidy	\$1,021,794....	29.5%
Provincial lands	575,626....	16.6%
Fees (land titles)	269,970....	7.8%
Fees (liquor licenses)	112,427....	3.2%
Profits of telephone systems	318,309....	9.1%
Taxes on corporations and railways	237,724....	6.8%
Succession duties	165,860....	4.8%
Miscellaneous	752,480....	21.7%

Total receipts 3,454,190

BRITISH COLUMBIA

(Year ending March 31, 1910.)

Dominion subsidy	\$522,077....	5.9%
Lands, etc.	5,258,290....	59.6% ¹
Chinese restriction (<i>Dom., Stat., 1884</i>)	356,200....	4.0%
Fees and licenses	585,364....	6.6%
Succession duties	108,495....	1.2%
Revenue tax (poll)	260,682....	2.9%
Real property tax	335,744....	3.8%
Personal property tax	161,693....	1.8%
Wild land tax (including coal and timber lands) ..	250,905....	2.8%
Income tax (including tax on corporations)	190,984....	2.1%
Mineral and coal taxes (including royalty)	325,332....	3.6%
Miscellaneous	462,830....	5.2%

Total receipts \$8,818,596

¹ Revenue from land sales alone was \$2,618,188, which exceeds the receipts from this source in 1909 by over two million dollars.

SASKATCHEWAN

(Year ending February 28, 1911.)

Dominion subsidy	1,375,938....	51.7%
Fees (land titles)	267,885....	10.0%
Fees (liquor licenses)	132,956....	5.0%
Telephone profits	214,245....	8.0%
Dairy Department (butter and eggs)	128,940....	4.8%
Corporation and railway taxes	115,083....	4.3%
Succession duties	39,615....	1.5%
Miscellaneous	381,965....	14.3%
Total receipts	\$2,656,627	

ALBERTA

(Year ending December 31, 1909.)

Dominion subsidy	\$1,340,195....	51.4%
Fees (land titles)	134,746....	5.1%
Fees (liquor licenses)	76,672....	2.9%
Dairy Department	260,959....	10.0%
Corporation and railway taxes	109,357....	4.2%
Succession duties	10,336....	.4%
Miscellaneous	673,336....	25.8%
Total receipts	\$2,605,601	

PRINCE EDWARD ISLAND

(Year ending September 30, 1910.)

Dominion subsidy	\$272,182....	72.5%
Fees and licenses	11,900....	3.1%
Taxes on corporations	15,475....	4.1%
Income tax	11,372....	3.0%
Land tax	35,785....	9.5%
Road tax	14,163....	3.7%
Succession duties	4,835....	1.2%
Miscellaneous	9,439....	2.5%
Total receipts	\$375,151	

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