

Miscellaneous taxes Other taxes imposed by some of the provinces include:

- a tax on admission to places of amusement;
- taxes on various kinds of mining operations;
- taxes on logging operations;
- a tax on the paid-up capital of corporations;
- a tax on the price at which land is transferred;
- special taxes on certain kinds of companies, such as banks or insurance companies;
- special taxes on operators of race-track meets and on the amount in a *pari-mutuel* betting pool.

MUNICIPAL TAXES

In Canada municipalities do not levy taxes on income. They levy taxes on the owners of real property situated within their jurisdiction, according to the assessed value of such property. Methods of determining assessed value vary widely but for taxation purposes it is generally considered to be a percentage of the market value. The revenues from such taxes are used to pay for street maintenance, schools, police and fire-protection and other community services. Special levies are sometimes made on the basis of street frontage to pay for local improvements to the property, such as sidewalks, roads and sewers. In some cases, a separate rate of tax is imposed for school-board purposes. There is not only a widespread difference in the bases used for property tax but also a wide variety of rates applied, depending on the municipality.

In addition to the taxes described above, municipalities usually impose a charge for the water consumption of each property-holder or a water tax based on the rental value of the property occupied. In Newfoundland, Quebec and Saskatchewan, municipalities are empowered to levy a tax on the admission of persons to places of entertainment. Electricity, gas and telephone use are taxed at the consumer level in some municipalities.

In most municipalities, a tax is levied directly on a business enterprise. Three bases of assessment are in use — a fraction of the property assessment, the annual rental value of the premises or the area of the premises. Certain municipalities may collect a licence fee instead of a business tax, while others will charge both a licence fee and a business tax.