Atlantic Property Tax Gap Report

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Table of contents

Author

Ian Scott

Public Policy and Advocacy Intern

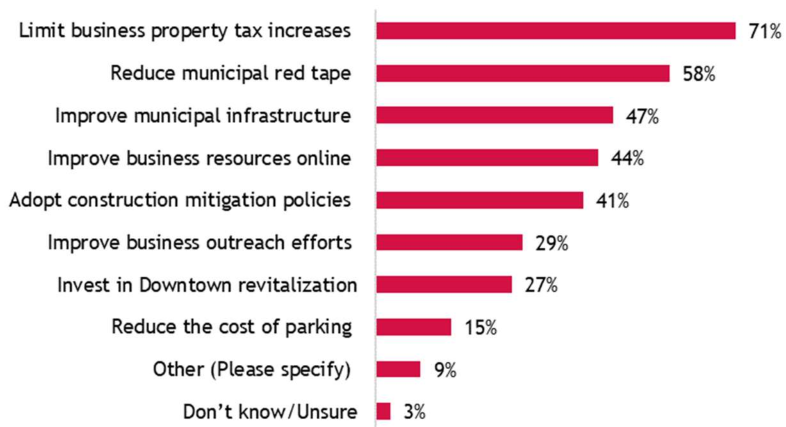
Introduction

This report highlights the disparity between residential and commercial property taxes across Atlantic Canada. The property tax gap is the difference in property tax rate between residential and commercial properties of the same value within the same jurisdiction. In Atlantic Canada, the rates for commercial properties are often more than twice those of their residential counterparts. Further, CFIB's 2024 Atlantic Municipal Survey found that property taxes are a top concern for 59% of small businesses in Atlantic Canada.

FIGURE 1

Limiting property tax increases for small businesses a top priority in Atlantic Canada

Question: "Which of the following should municipal governments prioritize to help your business succeed? (Select all that apply)"



Source: CFIB, Atlantic Municipal Survey, June 27-July 18, 2023, n = 370.

The property tax gap is detrimental to small and medium-sized enterprises (SMEs) for many reasons, including the following.

Service utilization imbalance: SMEs often do not use certain public services to the same extent that residents or larger companies do. Higher property taxes means SMEs bear an unfair burden for these services.

For example, in Halifax, commercial properties pay more than residential properties under the Climate Action Rate. However, businesses can't access many of the programs the Climate Action Rate funds, such as Solar City solar panel rebates. At a time when business confidence is at historic lows and financial pressures for SMEs are high, this policy does not support businesses.

Cost constraints: As the cost of doing business continues to rise, 68% of SMEs cite tax and regulatory costs as major cost constraints.[1] Further, 6 in 10 Atlantic Canadian SMEs cite property taxes as a top concern for their business. That is higher than the national rate of 5 in 10,[2] showing the importance of reducing unfair tax burden in Atlantic Canada. A majority (58%) of SMEs have had to increase prices when property taxes increase.

Tax burden: SMEs say that if taxes decreased, they would use the savings to pay down debt (54%) and increase employee compensation (56%).[3] Further, because SMEs are

[1] CFIB, MBB – May 2025, n = 719.
[2] CFIB, Your Voice Survey – April 2025, n = 2,560.
[3] CFIB, Your Voice Survey – June 2024, n = 2,035.

required to pay property taxes regardless of how much revenue they are making, they can be particularly damaging during times of low sales. Only a minority of SMEs own their property (40%),[4] but renting does not save SMEs from property taxes, since taxes are often passed on to tenants.

Municipalities can reduce the property tax gap through many avenues. First, they can reduce overall property taxes through restraint in municipal operating spending. They can also find internal efficiencies while reducing the tax gap between residential and commercial properties. Toronto recently began piloting a Red Tape Hotline for businesses.[5] Municipalities should pursue similar innovative solutions to reduce costs and make doing business easier.

Municipalities don't have to raise taxes to get more revenue. Property tax bills are a function of tax rates and property values. If property valuations increase, so will revenues, even if tax rates stay the same. Halifax recently used this in Budget 2025/26 to lower commercial property tax rates, and commercial property tax revenue increased 5% ($14.3 million from Budget 2024/25) despite lower tax rates.

Because each province has its own tax structure, this report showcases and promotes best practices. We encourage provinces and municipalities to reflect on the property tax gap in their respective jurisdictions and consider the impact their taxation decisions have on small businesses.

Each table has multiple figures. To help with interpretation, the *tax gap* is the difference between residential and commercial properties' rates per $100 of property assessment. The *multiplier* is how many times larger the commercial rate is compared to the residential rate.

We show property tax bills by municipality for a property valued at the average house price found in the Canadian Real Estate Association (CREA) Housing Price Index in April 2025. This is found by multiplying the property value by the relevant tax rate, which gives a provincially relevant idea of the extra tax burden that businesses face.

Property taxes affect business growth

An unfair burden on SMEs is not appropriate and higher property taxes might also disincentivize business investment in their properties. Upgrades to properties could increase their assessment. Since property tax bills are based on assessments, the additional tax burden would result in lower returns on investments.

Two in five SMEs have avoided expanding their business because of rising property tax bills. This is the second most common response to higher property tax bills, after raising prices.[6] Governments should be encouraging SMEs to grow, not making policy choices that restrict their growth.

[4] CFIB, Your Voice Survey – June 2024, n = 2,035.
[5] City of Toronto. Item 2025.MM30.24, Piloting a Red Tape Hotline for Businesses. https://secure.toronto.ca/council/agenda-item.do?item=2025.MM30.24
[6] CFIB, Your Voice Survey – June 2024, n = 2,035.

Municipalities lean on property taxes

Municipalities get most of their money through transfers from other levels of government and property taxes. Property taxes are the largest source of municipal revenue, representing more than half of municipal revenues in most Atlantic provinces.

Municipalities in most Atlantic provinces rely more on property taxes than the national average. The exception is Prince Edward Island, where municipalities receive larger transfers from the provincial and federal governments.

The share of Newfoundland and Labrador municipal revenue coming from property taxes grew 6% from 2013-2023. Over that same period, Nova Scotia and Prince Edward Island municipalities became less reliant on property taxes due to larger grants from the provincial and federal governments.

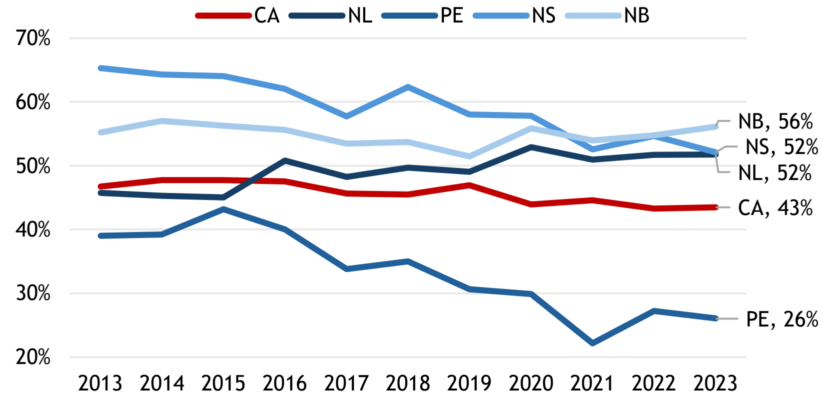
Being a larger share of revenue means new spending is being disproportionately funded by property taxes, unless it comes from a specific funding source. When commercial properties are taxed at a higher rate than residential properties, they bear an unfair burden for new spending. Because property taxes contribute to general revenues, there is no guarantee this new spending will benefit businesses.

Municipalities should ensure businesses are not paying an unfair amount for services they will not benefit from. Restraint in municipal spending can increase fairness and reduce the burden on businesses.

FIGURE 2

NS and PEI municipalities have reduced their reliance on property taxes

Recurring property taxes as a share of municipal government revenues

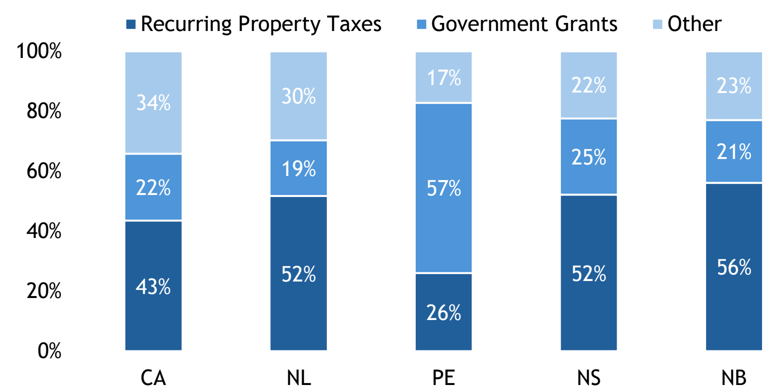


Source: Statistics Canada Table 10-10-0020-01, data for 2023 is preliminary.

FIGURE 3

PEI municipalities get most of their revenue from the federal and provincial governments

Recurring property taxes as a share of municipal government revenues, 2023



Source: Statistics Canada Table 10-10-0020-01, data for 2023 is preliminary.

Newfoundland and Labrador (NL)

Newfoundland and Labrador uses a mil rate system for property taxes. A mil rate is a rate paid per $1,000 of property assessment. This is different from the other provinces which use a rate paid per $100 of assessment. We have converted the mil rate to a rate per $100 of assessed value for comparison between provinces.

Newfoundland and Labrador is the only province in Canada that does not have a provincial property tax or school tax based on property value. It is positive to see the provincial government not add to the property tax gap. However, some municipalities in the province do add taxes, such as the business tax, that are harmful to small businesses in the province.

The tax gap ranges from $2.04 to $0.01 per $100 of assessed value. The municipality of St. John's has the largest property tax gap while the municipality of Gander has the smallest property tax gap.

The average value of a residential property in St. John's[7] was $369,400 according to the Canadian Real Estate Association.[8] A commercial property assessed at that value in St. John's would be billed $7,536 more in property taxes than a residential property of the same value. In Gander, it would pay only $37 more.

Some property tax gaps have changed since last year's report. Happy Valley-Goose Bay had the largest increase in property tax gap (+$0.10). In contrast, Labrador City achieved the largest decrease (-$0.15) by raising residential property tax rates.

Newfoundland and Labrador recommendations

Eliminate municipal business taxes: While not analyzed in this report, business taxes applied by municipalities beyond the real property tax add to the burden on businesses who are already paying business taxes for their operations both provincially and federally. Municipalities should aim to eliminate business taxes they impose as a third party on business operations.

Reduce and eliminate the property tax gap: Newfoundland and Labrador municipalities should have a 3-year plan to reduce the property tax gap to 1. This should be incorporated into their annual budget with a commitment to internal efficiency and sustainable spending practices.

[7] Data for the province was unavailable.

[8] CREA MLS Home Price Index.

Table 1

Newfoundland and Labrador property tax overview

	Tax Rate*				Tax Gap Caused by:		Property Tax on a $369,400 Property		Annual Change
	Residential $	Commercial $	Tax Gap $	Multiplier X	Municipal %	Provincial %	Residential $	Commercial $	Tax Gap $
Channel - Port aux Basques	0.90	1.05	0.15	1.17	100	0	3,325	3,879	0
Conception Bay South	0.76	1.15	0.39	1.51	100	0	2,807	4,248	-0.03
Corner Brook	0.50	0.80	0.30	1.60	100	0	1,847	2,955	0
Deer Lake	0.75	0.80	0.05	1.07	100	0	2,771	2,955	0
Gander	0.76	0.77	0.01	1.01	100	0	2,807	2,844	0
Grand Falls-Windsor	0.95	1.08	0.13	1.13	100	0	3,509	3,971	-0.10
Happy Valley-Goose Bay	0.78	1.30	0.53	1.68	100	0	2,863	4,802	+0.10
Labrador City	0.66	1.72	1.06	2.60	100	0	2,445	6,361	-0.15
Marystown	0.70	0.85	0.15	1.21	100	0	2,586	3,140	0
Stephenville	0.70	0.80	0.10	1.14	100	0	2,586	2,955	0
St. John’s	0.81	2.85	2.04	3.52	100	0	2,992	10,528	0
Wabush	0.68	2.10	1.42	3.09	100	0	2,512	7,757	+0.02

*The property tax cost per $100 of assessed value. These rates were collected from their respective municipal websites. Municipalities in Newfoundland and Labrador charge different rates for properties that include sewer and water. We report the base property tax rate.

Prince Edward Island (PEI)

In PEI, a large portion of the property tax gap comes from the provincial property tax levied on commercial properties. The provincial rate is $1.50 per $100 of assessed value, but owner-occupied residential properties receive a $0.50 rebate on their provincial property tax rate, bringing the effective property tax rate to $1.00. However, this does not diminish the influence that municipalities have on the tax gap.

The property tax gap in PEI municipalities ranges from $2.19 to $0.99 per $100 of assessed value. The largest property tax gap is in the City of Charlottetown, and the smallest is in Alberton.

The average residential house price in PEI was $364,600 in April 2025.[9] A commercial property of this value in the City of Charlottetown would be billed $7,985 more in property taxes than a residential property of the same value. By contrast, a $364,600 commercial property in Alberton would be billed $3,610 more than a residential property of the same value.

The only municipality in PEI that has changed its property tax gap since last year's report is Stratford. The gap fell $0.02 per $100 of assessed value because the residential property tax rate rose and the commercial rate did not change.

Prince Edward Island recommendations

Reduce and eliminate the property tax gap: Prince Edward Island municipalities should have a 3-year plan to reduce the property tax gap to 1. This should be incorporated into their annual budget with a commitment to internal efficiency and sustainable spending practices.

Eliminate the provincial property tax: The Government of Prince Edward Island should immediately reduce the provincial property tax and align with Newfoundland and Labrador.

[9] CREA MLS Home Price Index.

Table 2

PEI property tax overview

	Tax Rate*				Tax Gap Caused by:		Property Tax on a $364,600 Property		Annual Change
	Residential $	Commercial $	Tax Gap $	Multiplier X	Municipal %	Provincial %	Residential $	Commercial $	Tax Gap $
Alberton	1.56	2.55	0.99	1.63	49%	51%	5,688	9,297	0
Charlottetown	1.67	3.86	2.19	2.31	77%	23%	6,089	14,074	0
Cornwall	1.46	2.46	1.00	1.68	50%	50%	5,323	8,969	0
Stratford	1.49	2.85	1.36	1.94	64%	36%	5,433	10,391	-0.02
Summerside	1.74	3.4	1.66	1.95	70%	30%	6,344	12,396	0

*The property tax cost per $100 of assessed value. These rates were collected from their respective municipal websites. Residential and commercial rates include the provincial property tax levy. These rates were collected from the Government of Prince Edward Island website.

Nova Scotia (NS)

In Nova Scotia, the provincial property tax rate is the same across all properties, with both commercial and residential rates at $0.30 per $100 of assessed value.

This evaluation excludes the Halifax Regional Municipality (HRM). However, the largest property tax gap in Nova Scotia is in the HRM (business park, Tier 3), where commercial properties pay 5.64 times what residential properties pay.

Outside the HRM, the property tax rate gap in Nova Scotia ranges from $1.10 to $3.13 per $100 of assessed value. The smallest property tax gap is in the Municipality of Queens County, District 13 (Liverpool). For comparison, the largest property tax gap is in the Cape Breton Regional Municipality (CBRM), urban area (Sydney).

The average house price in Nova Scotia was $430,400 in April 2025.[10] A commercial property assessed at that value in Sydney (CBRM) would pay $13,471 more in property taxes than a residential property of the same value. In Liverpool (Queens County), a commercial property assessed at $430,400 would be billed $4,734 more than a residential property of the same value.

Sydney (+$0.13), Antigonish (+$0.08), and Yarmouth (+$0.02) all increased their property tax gaps this year. Sydney already had the highest commercial property tax rate in the province.

Nova Scotia recommendations

Reduce and eliminate the property tax gap: Nova Scotia municipalities should have a 3-year plan to reduce the property tax gap to 1. This should be incorporated into their annual budget with a commitment to internal efficiency and sustainable spending practices.

Eliminate the provincial property tax: The Nova Scotia government should immediately eliminate the provincial property tax and align with Newfoundland and Labrador.

Further reform the HRM's property tax system: While it is positive to see the reform focused on supporting small businesses, current commercial property tax practices focus more on geographic location than on size of business. CFIB is recommending a targeted approach to reforming property tax rates for small businesses.

[10] CREA MLS Home Price Index.

Table 3

Nova Scotia property tax overview

	Tax Rate*				Tax Gap Caused by:		Property Tax on a $430,400 Property		Annual Change
	Residential $	Commercial $	Tax Gap $	Multiplier X	Municipal %	Provincial %	Residential $	Commercial $	Tax Gap $
Halifax Regional Municipality	*See Table 4*								
Amherst	1.67	4.47	2.80	2.68	100	0	7,188	19,239	0
Antigonish	1.30	2.90	1.60	2.23	100	0	5,595	12,482	+0.08
Bridgewater	1.85	4.07	2.22	2.20	100	0	7,962	17,517	0
Cape Breton Regional Municipality (Sydney)	1.94	5.07	3.13	2.61	100	0	8,365	21,835	+0.13
Colchester County	0.89	2.28	1.40	2.58	100	0	3,809	9,813	0
Inverness County	1.05	1.91	0.86	1.82	100	0	4,519	8,221	0
Lunenburg	1.38	3.36	1.98	2.44	100	0	5,922	14,453	0
Queens County, District 13 (Liverpool)	1.89	2.99	1.10	1.58	100	0	8,113	12,847	0
Truro	1.85	4.50	2.65	2.43	100	0	7,962	19,368	0
Wolfville	1.47	3.57	2.10	2.43	100	0	6,308	15,346	0
Yarmouth	1.71	4.35	2.64	2.54	100	0	7,360	18,772	+0.02

*The property tax cost per $100 of assessed value. Residential and commercial rates include the provincial property tax levy. These rates were collected from their respective municipal websites.

Halifax Regional Municipality (HRM)

The HRM is examined separately because it has a more complex tax structure than other jurisdictions in Atlantic Canada, which makes it more difficult to compare with other municipalities in the province.

In 2020, the HRM reformed its commercial property tax system with the aim to provide tax relief to small businesses. However, the HRM's 2020 reform could be improved since it provides relief based on a property's location in the municipality (urban, industrial park, business park, rural, etc.), rather than focusing on business size. This pushed higher tax rates to business parks in an aim to raise rates on large businesses. However, these locations are still home to small businesses who now face an increased tax burden.

Under the current property tax system, the largest property tax gap in the HRM is found in business parks, where properties worth over $2 million have a tax gap of $2.84 per $100 of assessed value. These properties pay more than five times (5.52) more than residential properties do. The smallest tax gap is in the HRM's rural category. Rural commercial property tax rates are four times higher than rural residential properties' tax rates.

The HRM has shown progress by reducing the property tax gap in all tiers of its tax structure by $0.05-0.07 this year. This reduction comes primarily from lower commercial property tax rates.

CFIB recommends that the HRM consider more targeted approaches to help small businesses, no matter their geographic location. One way to do so could be through a small business subclass, as seen in Toronto.[11] This could provide more effective tax relief to small businesses.

Tax rates in Halifax are like income taxes. They are applied to tiers of a property's value. A property pays Tier 1 rates on the first million dollars of assessment. They then pay Tier 2 rates on the second million dollars of value, and Tier 3 rates on assessed value over $2 million. For example, a $1.5 million property pays Tier 1 rates on $1 million in assessed value and Tier 2 rates on $500,000 in assessed value.

The average home price in Halifax in April 2025 was $563,000. A commercial property of that value in a business park would be billed $11,879 more in property taxes than a residential property. In a rural area, the commercial property would be billed $10,821 more than a residential property of equal value.

[11] City of Toronto. Small Business Property Tax Subclass, 2024. https://www.toronto.ca/services-payments/property-taxes-utilities/small-business-property-tax-subclass/

Table 4

Halifax Regional Municipality property tax overview

Area	Tier	Tax Rate* Residential $	Tax Rate* Commercial $	Tax gap $	Multiplier X	Tax Bill per $563,000 of Value Residential $	Tax Bill per $563,000 of Value Commercial $	Annual Change Tax Gap $
Business Park	1	0.628	2.738	2.11	4.36	3,536	15,415	-0.07
Business Park	2	0.628	2.588	1.96	4.12	3,536	14,570	-0.07
Business Park	3	0.628	3.469	2.84	5.52	3,536	19,530	-0.06
Industrial Park	1	0.628	2.738	2.11	4.36	3,536	15,415	-0.07
Industrial Park	2	0.628	2.588	1.96	4.12	3,536	14,570	-0.07
Industrial Park	3	0.628	3.038	2.41	4.84	3,536	17,104	-0.05
Downtown/Community	1	0.661	2.738	2.08	4.14	3,721	15,415	-0.07
Downtown/Community	2	0.661	2.588	1.93	3.92	3,721	14,570	-0.07
Downtown/Community	3	0.661	2.898	2.24	4.38	3,721	16,316	-0.06
Community (Outside Development Area)	1	0.628	2.738	2.11	4.36	3,536	15,415	-0.07
Community (Outside Development Area)	2	0.628	2.588	1.96	4.12	3,536	14,570	-0.07
Community (Outside Development Area)	3	0.628	2.898	2.27	4.61	3,536	16,316	-0.06
Rural	1	0.628	2.55	1.92	4.06	3,536	14,357	-0.06
Rural	2	0.628	2.55	1.92	4.06	3,536	14,357	-0.06
Rural	3	0.628	2.55	1.92	4.06	3,536	14,357	-0.06

*The property tax cost per $100 of assessed value. Residential and commercial rates include the provincial property tax rate. These rates were collected from the HRM website.

New Brunswick (NB)

In 2023, the New Brunswick government capped municipal commercial property tax rates at a range of 1.4 to 1.7 times the residential rate. Municipalities therefore have less ability than their counterparts in other provinces to set specific commercial rates. The province charges an additional $1.856 per $100 of assessed value for commercial properties, which is the highest amount charged by a provincial government in Canada. The provincial tax does not apply to primary owner-occupied residential properties because they receive a full rebate through the Provincial Resident Property Tax Credit.

A large portion of the property tax gap can be attributed to the provincial rate. However, 11 of the 15 New Brunswick municipalities examined in this report had their respective commercial property tax multipliers set at the maximum of 1.7 times the residential rate. The other four municipalities were only slightly below the maximum, with the lowest being 1.6. To date, New Brunswick is the only Atlantic Canadian province with a tax rate cap in place.

The property tax gap in New Brunswick ranges from $2.68 to $3.14 per $100 of assessed value. The municipality of Campbellton has the largest property tax gap, while Rothesay has the smallest.

The average house price in New Brunswick was $325,600 in April 2025.[12] A commercial property of this value in Campbellton would be billed $10,240 more in property taxes than a residential property assessed at the same value. In Rothesay, the same commercial property assessed at the same value would pay $8,710 more in property taxes than a residential property assessed at the same value.

While no municipalities increased their tax gap, most continued to apply the maximum allowable commercial multiplier. This suggests there is little real progress being made towards tax fairness. The largest change was Edmundston, which closed the gap by $0.16. This was achieved by lowering commercial rates and increasing the residential rate.

New Brunswick recommendations

Reduce the property tax multiplier: CFIB recommends that the New Brunswick government amend the *Municipalities Act* over 3 years and reduce the property tax multiplier to 1.

Eliminate the provincial property tax: The New Brunswick government should immediately eliminate the provincial property tax and align with Newfoundland and Labrador.

[12] CREA MLS Home Price Index.

Table 5

New Brunswick property tax overview

	Tax Rate*				Tax Gap Caused by:		Property Tax on a $325,600 Property		Annual Change
	Residential $	Commercial $	Tax Gap $	Multiplier X	Municipal %	Provincial %	Residential $	Commercial $	Tax Gap $
Bathurst	1.76	4.84	3.08	2.76	40	60	5,714	15,757	-0.01
Campbellton	1.84	4.99	3.14	2.71	41	59	5,995	16,235	0
Dieppe	1.37	4.11	2.74	3.01	32	68	4,444	13,376	-0.04
Edmundston	1.64	4.47	2.84	2.74	35	65	5,324	14,561	-0.16
Fredericton	1.31	4.08	2.77	3.12	33	67	4,261	13,286	-0.01
Grand Falls	1.60	4.58	2.98	2.86	38	62	5,210	14,899	0.02
Miramichi	1.72	4.60	2.89	2.68	36	64	5,584	14,978	0
Moncton	1.36	4.17	2.81	3.06	34	66	4,433	13,579	0.01
Oromocto	1.43	4.29	2.86	3.00	35	65	4,656	13,959	0.01
Quispamsis	1.26	4.00	2.74	3.17	32	68	4,102	13,017	-0.01
Riverview	1.38	4.07	2.69	2.94	31	69	4,502	13,246	-0.03
Rothesay	1.17	3.85	2.68	3.29	31	69	3,810	12,519	-0.01
Saint John	1.55	4.49	2.94	2.90	37	63	5,047	14,623	-0.02
Tracadie-Sheila	1.60	4.58	2.98	2.86	38	62	5,210	14,899	0.00
Woodstock	1.50	4.41	2.91	2.94	36	64	2,700	7,931	0.00

*The property tax cost per $100 of assessed value. Residential and commercial rates include the provincial property tax rate. These rates were collected from their respective municipal websites. Where rates could not be found on municipal government websites, they were calculated from the commercial tax rate multiplier on the Government of New Brunswick website.

Conclusion

The tax gap between residential and commercial properties in Atlantic Canada varies greatly between jurisdictions. Commercial properties often pay more than double what their residential counterparts pay, with almost all municipalities charging commercial properties at least 1.5 times more than residential properties. The largest gap is in Halifax, Nova Scotia, where commercial properties are paying as much as 5.64 times what residential properties pay in most of the city.

Across Atlantic Canada, many businesses are not being taxed fairly. In New Brunswick and PEI, commercial properties are charged high provincial property tax rates while residential properties are given tax breaks. Nova Scotia and Newfoundland and Labrador treat all properties equally. The Nova Scotia government has consistent tax rates across all property types, while Newfoundland and Labrador has no provincial property tax. In Newfoundland and Labrador some municipalities charge business taxes in addition to property taxes. The Atlantic provinces, other than Newfoundland and Labrador, also limit the amount residential property tax bills can increase year-to-year. This cap on increases does not apply to SMEs, resulting in larger property tax bill increases.

By closing and eliminating the property tax gap, Atlantic Canadian municipalities can support the growth and vitality of small businesses while doing their part in alleviating cost pressures. CFIB urges all municipalities in Atlantic Canada to re-evaluate their property tax systems and actively reduce their property tax gap with the objective of reducing it to zero.

Further, New Brunswick and PEI’s provincial governments should immediately reduce their respective provincial property tax gaps to $0.00 to align with Nova Scotia.

Recommendations for all provinces

Reduce and eliminate the gap: Municipal governments should have 3-year plans to reduce the property tax gap to 1. This should be incorporated into their annual budgets with a commitment to internal efficiency and sustainable spending practices.

Engage in sustainable spending practices: Municipalities should ensure that growth in operational budgets does not exceed inflation and population growth.

Eliminate the provincial property taxes: The New Brunswick, Nova Scotia, and Prince Edward Island governments should immediately eliminate their respective provincial property taxes and align with Newfoundland and Labrador.

Sources

The Canadian Federation of Independent Business (CFIB) is a non-partisan organization that represents the interests of more than 100,000 small and medium-sized enterprises (SMEs) across Canada. Entirely funded by its members, CFIB relies on regular surveys to gather their perspectives on various issues, ensuring its direction is member-driven. CFIB advocates vigorously on behalf of SME owners, recognizing their critical role as entrepreneurs.

CFIB's research capabilities are unparalleled, as it can swiftly collect concrete information from its members regarding issues that impact their daily operations.

In this capacity, CFIB serves as a valuable resource for governments to consult when formulating policies for Canada's SME community. A significant portion of the data presented in this report has been sourced from the respective websites of various municipalities.

- The *Atlantic Municipal Survey* period was from June 28 to July 20, 2023. The number of respondents was 370. For comparison purposes, the margin of error for a probability sample of the same size is +/-5.0 percentage points, 19 times out of 20.
- The *Monthly Business Barometer* survey period was from May 6 to May 12, 2025. The number of respondents was 719. For comparison purposes, the margin of error for a probability sample of the same size is +/-3.7 percentage points, 19 times out of 20.
- The *Your Voice Survey* period was from April 10 to April 24, 2025. The number of respondents was 2,560. For comparison purposes, the margin of error for a probability sample of the same size is +/-1.9 percentage points, 19 times out of 20.
- The *Your Voice Survey* period was from June 4 to June 19, 2024. The number of respondents was 2,035. For comparison purposes, the margin of error for a probability sample of the same size is +/-2.2 percentage points, 19 times out of 20.

Outside data was also used in certain areas for a more rounded view of issues.

- Statistics Canada Table 10-10-0020-01: Canadian government finance statistics for municipalities and other local public administrations.
- The Canadian Real Estate Association Multiple Listing Service Home Price Index. Accessed through the National Price Map.