

villages and towns within the county; one of these, who presides, being called the warden of the county.

The councils have power to levy rates, create debts, promote agriculture, trade, manufactures and railways. They have powers relating to drainage, roads, paupers, cemeteries, public schools, free libraries, markets, fire companies, preservation of the peace, and for all other objects falling within the legitimate scope of local municipal requirements. The exemptions from taxation comprise all Government and public property, places of worship and lands connected therewith, and a great number of buildings occupied by scientific, educational and charitable institutions. The official incomes of the judiciary and of all Dominion officers are also exempt from taxation.

The mayors, reeves, aldermen and councillors are elected annually by ballot by the ratepayers. The warden and all the other municipal officers are appointed by the councils. The persons elected must be natural-born or naturalized subjects of the Queen, reside within the municipality and be possessed of certain legal or equitable freehold or leasehold, varying from \$400 in townships to \$1,500 in cities for freehold, and from \$800 to \$3,000 for leasehold.

Manitoba has adopted the municipal system of Ontario in its entirety.

In the Province of Quebec the municipal divisions consist of villages, towns, parishes or townships, and counties. The parish is necessarily recognized in the general law provided for the municipal organization of the province. When a canonical parish has been formed by the proper ecclesiastical authority, acting under statute law, it may be erected into a municipality by civil authority at any time.

The county council is composed of the mayors of the several local municipalities of the county in which these officials have been elected. The councillors elect one of their number to be mayor of the local municipality, and the warden is chosen by the county council. The cities and towns are incorporated by special Acts, and the mayors and councils are elected by the people.

In Nova Scotia the county councils consist of a warden and councillors, the first-named officer being elected from among themselves by the councillors. The municipal officials are appointed by the councils, whose powers are similar to those exercised by councils in Ontario. Cities and towns are incorporated by special Acts, and the mayors and aldermen are elected by the duly qualified electors.

The basis of local self-government in New Brunswick is the parish adopted originally by the "U. E. loyalists" who came from Virginia and Maryland, in which States the parish system was in vogue. In other respects the municipal system is the same as that of Nova Scotia.

The Province of Prince Edward Island has not adopted a complete municipal system, the legislature being practically the governing body in all matters of local improvement. Some of the cities and towns of the province have special Acts of incorporation.

In British Columbia and the North-west Territories liberal provisions exist for the establishment of municipal corporations on the basis of those existing in Ontario. In British Columbia a number of municipalities have been established within the past two years.