

square or nine townships. The form and size of these units occasionally vary to fit into the physical features of the country. The local improvement district is not regarded as a permanent organization. In Saskatchewan, the local improvement, public revenues and wild lands taxes are collected by the Department of Municipal Affairs. The local improvement taxes are expended for public works through the Department of Highways in the particular local improvement district in which they are collected. A certain portion of these taxes is also expended for wolf bounties and the extermination of gophers and grasshoppers.

*Rural Municipalities.*—The rural municipality is a permanent institution and a body corporate. It passes by-laws for the general welfare of the community. These relate to such matters as public health, nuisance grounds, cemeteries, hospitals, granting aid to the sick and worthy indigent, providing for tree planting in public places, imposing fines for light weight and short measurements, preventing cruelty to animals, restraining the running at large of dogs, the application of herd and pound laws, preventing prairie fires, licensing hawkers and pedlars, regulating speed on highways, granting aid to agricultural societies, the destruction of noxious weeds, the acquiring of land for public purposes, the erection of municipal buildings and similar matters. It has charge of the collection of school taxes in rural districts within the limits of the municipality. In order to perform permanent improvements a rural municipality can borrow by debentures.

The rural municipalities have authority to collect certain license fees, but taxation constitutes their principal source of revenue. Each council appoints its own auditor, but the books of the municipality are subject to departmental inspection. Under conditions that vary with the provinces the electors of the municipalities may vote to come into provincial, group or co-operative hail insurance schemes. They are not allowed to bonus railways or commercial enterprises of any kind. The method of election varies with the provinces. In Alberta, for instance, the council is generally elected at large by the electors of the municipality, though the council may, by by-law approved by a majority of the electors, provide for the election of councillors by divisions, and the reeve is chosen at the first meeting of the council; in Saskatchewan the reeve only is elected at large and each of the six councillors is chosen by a division of a township and a half; in Manitoba the Council consists of the reeve and six or four councillors as determined by by-law. A secretary-treasurer appointed by the council levies the assessment and collects the taxes.

*Villages.*—In Saskatchewan 50 people must be actually resident in a hamlet before it can claim village incorporation. The number is counted by a person sent from the Department of Municipal Affairs. Each village shall levy, for taxation purposes, on land at its fair actual value, and on buildings and improvements at 60 p.c. of their value, but if two-thirds of the resident ratepayers desire, by written petition, that the assessment shall be based on land values only, the council may pass a by-law to that effect.