

Under the Village Act of Alberta, a village is not a corporate body and has only very limited powers. A village may be established where there is any centre of population containing 25 occupied dwelling-houses within an area not greater than 640 acres. The tax, which may not exceed 2 cents on the dollar, must be levied on the actual value of the lands in the village exclusive of the improvements thereon. A village may impose a business tax. It may assess improvements up to 50 p.c. of their value and must do so if any debenture payment owing by the village is in arrears. A village may borrow money by debentures after obtaining authority from the Minister of Municipal Affairs.

In Manitoba, villages, as in the case of towns and cities, excepting Winnipeg and St. Boniface, are incorporated under the Municipality Act. A village must have 500 inhabitants within 640 acres. The census is taken under the direction of the council of the municipality. The council consists of the mayor and four councillors. The village council, as in the case of the council of every municipality in Manitoba, may pass by-laws for exempting any industry in whole or in part from taxation for any period not exceeding 20 years.

*Towns.*—In Saskatchewan a village must have at least 500 people actually resident therein, in order to become a town. The census must be taken by an official of the Department. Land is assessed at its fair actual value and improvements at not more than 60 p.c. of their value. A town may impose a tax on personal property and may also impose an income tax. It may also impose a tax on improvements and must do so if any debentures owing by the town are in arrears. Power has been given to establish parks and recreation grounds, skating and curling rinks.

In Alberta a village having 700 residents may be established as a town. The Act requires that all taxes must be derived from an assessment levied according to the actual cash value of the land without regard to any improvements made thereon by the expenditure of capital or labour.

In Manitoba a locality containing over 1,500 inhabitants may be erected into a town on petition. The council consists of the mayor and two councillors from each ward.

*Cities.*—In Alberta there is no City Act. The different cities in the province carry on business each under its own special charter. Accordingly the methods differ in the different cities. Where in other provinces common regulations exist, here can only be observed tendencies. They are strongly inclined to own their own utilities, not to give franchises and to exempt personal property and incomes from taxation. Buildings and improvements are assessed for a percentage of their value and taxed on this percentage, which varies in different cities.

In Saskatchewan towns must have a population of 5,000 to become cities. A general City Act governs in each case. This strictly prohibits the granting of bonuses. A Saskatchewan city may at its own volition assess land values, exempting buildings and improvements, but the change must be gradual. Land is assessed at its fair actual value and buildings at not more than 60 p.c. of their value.