

The chief executive of a district municipality is the reeve. In most other respects the district municipality is similar to the city government. In cities, with the exception of Vancouver, the police are under the authority of a commission, composed of the mayor and two members elected in the same manner and at the same time as the mayor and aldermen or councillors. Vancouver's police commission is composed of three members, the mayor and two members appointed by the Lieutenant-Governor in Council, one of whom must be a member of the city council.

While the general municipal system is established by common legislation, several municipalities have secured certain modifications by special enactment. Each has its own system of assessment and taxation. Vancouver, for example, levies taxes upon fifty per cent of the value of improvements.

Under the Municipal Cemeteries Act, 1921, municipalities are given power to establish cemeteries, mausoleums and crematoriums. Two or more municipalities may act together in the matter, with a joint board of control appointed by the respective councils.

Aid is now given the municipalities from the receipts from Government sale of liquor, from receipts for motor licenses, and from a newly imposed tax on betting at race meetings. The apportionment of such moneys is on a basis of population.

Provincial Taxes.—British Columbia imposes direct taxation on its natural resources. These taxes include a small assessment on real and personal property, wild land, timber and coal land, also a graduated income tax, taxes on corporations, succession duties, and other license fees.

III.—CHRONOLOGICAL HISTORY OF CANADA.

1497 TO 1921.

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| 1497. June 24, Eastern coast of North America discovered by John Cabot. | 1603. June 22, Champlain's first landing in Canada, at Quebec. |
| 1498. Cabot discovers Hudson Strait. | 1605. Founding of Port Royal (Annapolis, N.S.). |
| 1501. Gaspar Corte Real visits Newfoundland and Labrador. | 1608. Champlain's second visit. July 3, Founding of Quebec. |
| 1524. Verrazano explores the coast of Nova Scotia. | 1609. July, Champlain discovers Lake Champlain. |
| 1534. June 21, Landing of Jacques Cartier at Esquimaux Bay. | 1610-11. Hudson explores Hudson Bay and James Bay. |
| 1535. Cartier's second voyage. He ascends the St. Lawrence to Stadacona (Quebec) (Sept. 14) and Hochelaga (Montreal) (Oct. 2). | 1611. Brulé ascends the Ottawa River. |
| 1541. Cartier's third voyage. | 1612. Oct. 15, Champlain made lieutenant-general of New France. |
| 1542-3. De Roberval and his party winter at Cap Rouge, and are rescued by Cartier on his fourth voyage. | 1613. June, Champlain ascends the Ottawa River. |
| 1557. Sept. 1, Death of Cartier at St. Malo, France. | 1615. Champlain explores Lakes Nipissing, Huron and Ontario. (Discovered by Brulé and Le Caron). |
| 1592. Straits of Juan de Fuca discovered by de Fuca. | 1616. First schools opened at Three Rivers and Tadoussac. |
| | 1620. Population of Quebec, 60 persons. |