Other Forms.—As mentioned above, the other forms of municipal organization in addition to the improvement district are the rural municipalities, villages, towns and cities. The rural municipality is a permanent corporate body with powers to legislate on matters such as public health, cemeteries, hospitals, cruelty to animals, fires, municipal buildings, etc. It collects the school taxes in the district and may borrow by means of debenture issues. Certain license fees may be collected but taxation constitutes the principal source of revenue. The council consists of the reeve and six or four councillors as determined by by-law.

Villages are incorporated under the Municipality Act in which a primary requirement is that a minimum number of 500 inhabitants be resident on an area of 640 acres.

Towns may be erected on a petition from any locality with over 1,500 inhabitants. The council consists of the mayor and two councillors from each ward.

A city in Manitoba may be formed on application from a town containing over 10,000 inhabitants. Its council is composed of a mayor, a board of control similar to those of Ontario, and two aldermen from each ward. Its powers are the familiar ones including the acquisition of property, public safety, public order and morality, fire protection, libraries, drainage, sewerage and water supply.

Judiciary.—The courts of the three provinces are essentially the same. In Manitoba there are the court of appeal, with a chief justice and four puisne judges, the court of King's bench, the surrogate court and the county courts. In Saskatchewan are the court of appeal and the court of King's bench (with the supreme court judges having jurisdiction in bankruptcy) and several district courts. In Alberta there are the trial and appellate divisions of the supreme court (the judges acting in bankruptcy as above) and also several judicial districts and sub-judicial districts presided over by district judges.

2.—Saskatchewan.

The province of Saskatchewan began its existence in 1905 with numerous municipal customs and organizations which it received as a legacy from the old Northwest Territories. Many of them were soon discarded on the recommendation of investigating commissions and among the earliest moves of the new province in the direction of municipal government was the amending of local improvement Acts and the consolidating of other Acts relating to municipalities.

In general, local government in Saskatchewan is similar to that of Manitoba. The school district is the most important governmental unit. Improvement districts in both Saskatchewan and Alberta differ from those in Manitoba in that they consist of those sparsely settled areas where there exists either no municipal organization whatever or one of a very simple character. As a rule each local improvement district has exactly the same area as the rural municipality into which it may subsequently be transformed. This is generally the territorial unit of 18 miles square or 9 townships. Taxes are collectible by the Department of Municipal Affairs and are expended within the district on highways, the destruction of animal and insect pests, etc.

Villages may be incorporated when 50 people actually resident in a hamlet make application. Taxes may be levied on land at its fair actual value, on buildings and improvements at 60 p.c. of their value and on personal property and income. On written petition of two-thirds of the number of ratepayers, a by-law providing for the assessment of land only may be passed.