Towns may be erected from villages having over 500 inhabitants. The land and improvements are assessed on the same basis as in villages, but in addition, the town has the power of imposing an income tax, a tax on personal property and a tax on improvements.

Towns of 5,000 inhabitants may be incorporated as cities under a general City Act. The city may, at its own volition, assess land values, exempting buildings and improvements. City government is by mayor and aldermen elected by the people and by appointed commissioners, a contrast to the elective boards of control common to eastern cities.

3.—Alberta.

From the standpoint of government, the development of Alberta since its creation in 1905 has been very similar to that of Saskatchewan, in much the same way as these two provinces have been closely allied with Manitoba in the application of older, eastern methods of government to western conditions.

In Alberta also, the five main forms of municipal organization exist: improvement and municipal districts, villages, towns and cities. The school district is again a vital element in the organization of government and, in Alberta, is similar in constitution to those of the other prairie provinces. The council of rural municipalities is generally elected at large, although, with the electors' approval, it may provide for election by divisions in a manner similar to that seen in Saskatchewan where the reeve is elected at large while each of the six councillors is chosen by a division of a township and a half. A village in Alberta is not a corporate body and its powers are very limited. It may be established where any centre of population contains 25 occupied dwelling houses within an area of 640 acres. When a village population reaches 700 it may be established as a town and towns again may become cities on application and granting of a special charter. As each city conducts its affairs according to the provisions of its charter (since there is no City Act governing their creation) methods of city government in the province show considerable differences.

VII.—BRITISH COLUMBIA¹.

British Columbia entered Confederation on July 20, 1871. The province had been constituted in 1866 by the union of the colony of Vancouver Island and its dependencies with that of British Columbia. Local responsible government began before Confederation, but previously the colonies had been administered by two mixed elective and appointed councils. The Lieutenant-Governor and a Cabinet not to exceed twelve ministers constitute the present administration. The Cabinet is composed of the following: the Premier, who is also Minister of Railways and President of the Council; Attorney-General and Minister of Labour; Minister of Finance and Minister of Industries; Provincial Secretary and Minister of Education; Minister of Lands; Minister of Mines and Commissioner of Fisheries; Minister of Public Works; Minister of Agriculture.

British Columbia has a single chamber legislature, consisting of 47 members. Vancouver's representation has been increased from 2 members in 1894 to 6 at present, elected at large. Victoria returns 4 members, while the other 36 ridings are one-member constituencies. The term of the Legislative Assembly, formerly four years, was increased to five years in 1913.

Adapted from the article by John Hosie in the 1921 Year Book.