

counties. In British Columbia, seven of the 33 cities have fewer than 1,000 people, while there are no towns at all and only six villages; again, in the same province the rural districts are mainly administered from the provincial capital, there being only 30 rural municipalities. Finally, in Saskatchewan and Alberta there exist local improvement districts, areas which have not as yet been organized into rural municipalities, where the taxes are levied, collected and expended by the Provincial Government. Such districts, however, may be regarded as on the way to become self-governing rural municipalities and their statistics are therefore included in Table 26, which gives statistics of the numbers and types of municipalities in 1927, except that the New Brunswick figures are for 1921.

26.—Number of Municipalities in Canada, by Provinces and Classes, 1927.

Provinces.	Cities.	Towns.	Villages.	Counties.	Rural Municipalities.	Local Improvement Districts.	Total No of Municipalities.
Prince Edward Island.....	1	6			-		7
Nova Scotia.....	2	43	-	-	24		69
New Brunswick ¹	3	23	4	15	-		45
Quebec.....	24	96	288	74	992 ²		1,474
Ontario.....	26	146	156	37 ³	563 ⁴		928
Manitoba.....	4	30	21		120	-	175
Saskatchewan.....	8	79	372 ⁵		301	18	778
Alberta.....	6	54	128 ⁶		169	229 ⁶	586
British Columbia.....	33	-	6		30	-	69
Canada.....	107	477	975	126	2,199	247	4,131

¹From Census returns of 1921. ²Including 9 independent rural municipalities. ³There are 43 counties in all geographically, but a number of them are united for municipal purposes. ⁴Officially known as townships. ⁵Including six summer resort villages. ⁶In the year 1926.

Subsection 1.—All Municipalities.

Municipal Assessments.—Throughout the Dominion, the chief basis of municipal tax revenue is the real estate within the limits of the municipalities, though in certain provinces personal property, income and business carried on are also taxed. General taxes are normally assessed at the rate of so many mills on the dollar of the assessed valuations, while in the Prairie Provinces the values of improvements made to real property are often rated at a very low figure, *e.g.*, in Saskatchewan, where the taxable valuations of buildings are less than 10 p.c. of the taxable valuations of lands, and in Alberta, where they are less than 17 p.c. of the taxable valuations of lands, as shown in Table 27.

There are various reasons for fluctuations in assessment valuations, due to differences in laws and varying practices with regard to assessment as between provinces, as between classes of municipalities and as between municipalities of the same class from year to year. Such matters are more fully dealt with in the special report of the Bureau on "Assessment Valuations by Provinces".

Land valuations in the West, which in earlier years were somewhat inflated, have of late been assessed on a sounder basis, and in some provinces the Equalization Boards have placed a more equitable valuation on lands as among the various rural municipalities.