

and the Provincial Governments, legislation regarding municipal government, being a local matter, was naturally assigned to the provinces, which differ considerably with regard to their types of municipal organization. Thus in Prince Edward Island the only incorporated municipalities are the city of Charlottetown and six incorporated towns. In Nova Scotia there are no rural municipalities smaller than counties. In British Columbia six of the 33 cities have fewer than 1,000 people, while there are no towns at all and only twelve villages; again, in the same province the rural districts are mainly administered from the provincial capital, there being only 28 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 number and types of municipalities in 1929, except that the New Brunswick figures are for 1921.

26.—Number of Municipalities in Canada, by Provinces and Classes, 1929.

Province.	Cities.	Towns.	Villages.	Counties.	Rural Municipalities.	Local Improvement Districts.	Total of Municipalities.
Prince Edward Island.....	1	6	-	-	-	-	7
Nova Scotia.....	2	43	-	-	24	-	69
New Brunswick ¹	3	23	4	15	-	-	45
Quebec.....	24	98	293	74	1,003	-	1,492
Ontario.....	27	145	154	38 ²	573 ³	-	937
Manitoba.....	4	30	21	-	120	-	175
Saskatchewan.....	8	80	382 ⁴	-	302	18	790
Alberta.....	6	54	137 ⁵	-	167	229 ⁶	593
British Columbia.....	33	-	12	-	28	-	73
Canada.....	106	479	1,003	127	2,217	247	4,181

¹ From census returns of 1921. ² There are 44 counties in all, geographically, but a number are united for municipal purposes. ³ Officially known as townships. ⁴ Includes six summer resort villages. ⁵ Includes five summer resort villages. ⁶ Year 1926.

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. 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 about 10 p.c. of the taxable valuations of lands, and in Alberta, where they are about 20 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.