

powers made by the British North America Act between the Dominion 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 British Columbia six of the 33 cities have fewer than 1,000 people, while there are no towns at all and only fourteen 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 27, which gives statistics of the numbers and types of municipalities in 1930.

27.—Number of Municipalities in Canada, by Provinces and Classes, 1930.

Province.	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.....	3	19	2	15	-	-	39
Quebec.....	25	97	298	74	1,010	-	1,504
Ontario.....	28	145	154	38 ¹	573 ²	-	988
Manitoba.....	4	30	22	-	120	-	176
Saskatchewan.....	3	80	384 ³	-	302	18	792
Alberta.....	7	54	146 ³	-	166	234	607
British Columbia.....	33	-	14	-	28	-	75
Canada.....	111	474	1,020	127	2,223	252	4,207

¹ There are 44 counties in all, geographically, but a number are united for municipal purposes. ² Officially known as townships. ³ Includes six summer resort villages.

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 12 p.c. of the taxable valuations of lands, and in Alberta, where they are about 24 p.c. of the taxable valuations of lands, as shown in Table 28.

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"