

counties. The rural area is divided into 18 counties which in themselves do not represent units of local government. However, 12 of these counties each comprise one municipality, and the other six two each, making a total of 24 rural "municipalities"

**New Brunswick.**—The Province is wholly divided into 15 "counties" which are incorporated municipalities and have direct powers of local self-government in the rural areas. In effect, therefore, they are the rural municipalities. In most cases certain of their powers apply in urban municipalities as well. The three "cities" have special charters, and the 19 towns operate under the Towns Incorporation Act. There are also four "villages".

**Quebec.**—Municipal divisions in Quebec cover the more heavily settled portions, the remaining nine-tenths being governed by the Province as 'territories'. The organized area is divided into 76 "county" municipalities, which are themselves divided into local municipalities under the Municipal Code, designated as "village", and "township" or "parish" municipalities or just as "municipalities". The counties, as such, have no direct powers of taxation. Funds to finance the services falling within their jurisdiction are provided by the municipalities forming part thereof. Parts of some counties are not yet organized into incorporated units of local government, being in outlying districts with little or no population. In 1948 there were 317 villages and 1,084 townships and parishes. A small number of these are independent of the counties in which they are located. Of the 30 "cities", a few have special charters. The remainder, along with the 124 "towns", are governed by the Cities and Towns Act and numerous special Acts.

**Ontario.**—Slightly more than one-tenth of the area of Ontario is municipally organized, the remainder being governed entirely by the Provincial Government. The older section of the Province is divided into 43 "counties", five of which are united with others for administrative purposes. Although incorporated municipalities, each county is comprised of the "towns", "villages", and "townships" situated within its borders, which provide its revenues as in Quebec. There are 29 cities, 145 towns, 156 villages, 571 townships and 11 "improvement districts". Some of each are located in the northern districts of the Province, which is not organized into counties.

**Manitoba.**—Only the southern and settled section of the Province, comprising less than one-eighth of the area, is organized for local self-government. As in the three other western provinces, there is no county organization, and all municipalities are independent except of provincial control. There are four "cities", three with special charters and one governed by a number of special acts. General acts govern the 33 "towns", 27 "villages", 110 "rural municipalities" and five "suburban municipalities". An Act of 1944 authorizes organization of "local improvement districts" in unorganized or disorganized territory.

**Saskatchewan.**—All municipalities in Saskatchewan derive their powers from general acts which are designated with the name of the type of municipality. There are 8 "cities", 83 "towns", 398 "villages" and 303 "rural municipalities". The area so organized consists of most of the southern two-fifths of the Province. The remainder of this portion is administered for local purposes by the Province in unincorporated local "improvement districts". The northern three-fifths are sparsely populated and without local government.