

special charters, and the 19 towns operate under the Towns Incorporation Act. There are also four villages and 30 local improvement districts.

Quebec.—Municipal divisions in Quebec cover about one-tenth of 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, township or parish municipalities or simply 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 1949 there were 328 villages and 1,097 townships and parishes. A small number of these are independent of the counties in which they are located. Of the 32 cities, a few have special charters. The remainder, along with the 129 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. There are 29 cities, 147 towns, 157 villages, 571 townships and 13 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 Manitoba, 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, 33 villages, 109 rural municipalities and five suburban municipalities. An Act of 1944 (amended January, 1945) authorizes organization of "local government districts" in unorganized or disorganized territory.

Saskatchewan.—All municipalities in Saskatchewan derive their powers from general Acts that are designated with the name of the type of municipality. There are 8 cities, 84 towns, 401 villages and 304 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.

Alberta.—In Alberta there are cities, towns, villages and rural municipalities known as municipal districts. The latter three classes come under general Acts, but each of the seven cities has its own charter. There are 62 towns, 138 villages and 57 municipal districts, but less than one-fifth of the Province is so organized. There are also some unincorporated improvement districts administered by the Province in less densely settled areas.

British Columbia.—British Columbia has less than 0.5 p.c. of its area organized into municipalities. Additional small areas have sufficient population to require administration of local activities by the Provincial Government. There are 35 cities, 39 villages and 27 districts, the latter being chiefly rural municipalities, except for those adjacent to the principal cities of Victoria and Vancouver and