

palities, which are divided again into local municipalities under the Municipal Code and 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. There are 331 villages and 1,109 townships and parishes. A small number of these are independent of the counties in which they are located. Of the 34 cities, a few have special charters. The remainder, along with the 132 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, 149 towns, 155 villages, 572 townships and 16 improvement districts. Some of each are located in the northern districts of the Province, which are 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 other three 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, 37 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 eight cities, 90 towns, 388 villages and 299 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 is 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. Until 1951 each of the seven cities had its own charter, but these have been superseded by the City Act of 1951. There are 69 towns, 140 villages and 54 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, 41 villages and 28 districts. The latter are chiefly rural municipalities, except for those adjacent to the principal cities of Victoria and Vancouver, which are largely urban in character. It should be emphasized, however, that the application