municipalities, 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 337 villages and 1,111 townships and parishes. A small number of these are independent of the counties in which they are located. Of the 35 cities, a few have special charters. The remainder, along with the 134 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 an incorporated municipality, each county is comprised of the towns, villages and townships situated within its borders, which provide its revenue. There are 29 cities, 152 towns, 157 villages, 573 townships and 15 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, 39 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 (formerly organized but later unorganized) territory, and 12 such districts have been set up.

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, 96 towns, 383 villages and 296 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, though some municipal services are provided by the Province through operation of the Northern Administrative Area.

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 72 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. Four county municipalities have been set up. These are not counties as they exist in Ontario but municipalities in which the council administers education and municipal hospitals. They are included with the municipal districts mentioned above and in Table 24 on p. 90.

British Columbia.—Less than 0.5 p.c. of the area of British Columbia is organized into municipalities. Additional small areas have sufficient population to require administration of local activities by the Provincial Government. There