

no municipalities incorporated as villages. Cities and towns are independent of 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 each comprise two municipalities, making a total of 24 rural municipalities.

**New Brunswick.**—The Province is 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 rural municipalities. In most cases certain of their powers apply in both rural and urban municipalities. The five cities—Saint John, Fredericton, Moncton, Edmundston and Lancaster—have special charters, and the 20 towns operate under the Towns Incorporation Act. There are two villages and 56 local improvement district areas within the counties but outside the cities, towns and villages; these have been incorporated for the provision of limited municipal services.

**Quebec.**—Municipal divisions in Quebec embrace the more thickly settled areas comprising about one-third of the Province, the remainder being governed by the Province as 'territories'. The organized area is divided into 75 county 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 areas with little or no population. There are 336 villages and 1,129 townships and parishes. A small number of these are independent of the counties in which they are located. Of the 42 cities a few have special charters. The remainder along with the 149 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. The Municipality of Metropolitan Toronto encompasses one city, four towns, three villages and five townships. There are 29 cities, 155 towns, 156 villages, 572 townships and 22 improvement districts in the Province. Some of each are located in the northern districts 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 five cities, four with special charters and one governed by a number of special Acts. General Acts govern the 35 towns, 37 villages, 109 rural municipalities and four suburban municipalities. An Act of 1944 (amended January 1945) authorizes organization of local government districts in unorganized or in disorganized (formerly organized but later unorganized) territory, and 14 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, 99 towns, 377 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 eight cities, 83 towns, 145 villages and 48 rural municipalities known as municipal districts. Included in the latter are seven county municipalities which are not counties as they exist in Ontario for example but are municipalities