

from region to region and are adjusted from time to time to meet changing needs and conditions. In very general terms, municipalities have the power to raise revenue locally and to borrow, and have the responsibility of providing local government services.

In addition to the well-known types of organized municipalities—cities, towns, villages, counties, etc.—there are various other forms of local government organization. Certain municipal government bodies encompass a number of municipalities or parts of municipalities. For example, special district authorities (greater water and sewerage districts, drainage and irrigation districts and health units) may provide services to a number of municipalities. Similarly, metropolitan government authorities provide certain services to a number of area municipalities. In some provinces, the more sparsely settled areas do not have organized municipalities. Instead, they are divided into local improvement districts, local government districts or special areas in which the local government services are administered by officials appointed by the provincial Departments of Municipal Affairs.

The major local revenue source available to municipalities is the taxation of real property. It is supplemented in varying degrees by taxation of personal property, business, persons (poll taxes) and tenants. In two provinces municipalities may levy an amusement tax, in four they may impose sales taxes on specific commodities, and in Quebec most cities have been granted the right to levy a general sales tax. Miscellaneous general revenue is derived from licences, permits, rents, concessions, franchises and fines. Most urban municipalities of any size operate utilities for the provision of water and, in many instances, electricity, gas, transportation, telephone and other services. These sometimes provide surplus funds that may become available to help pay for other municipal services. On the other hand, expenditures of municipalities often include provision for the deficits of their utilities and enterprises.

In differing degrees and with varying provincial assistance, municipalities are responsible for the following services: protection to persons and property through police and fire forces, courts and local goals, and inspection services; roads and streets; sanitation; certain health and welfare services; and some recreation and other community services. In most provinces, municipalities are responsible for levying and collecting local education taxes on property on behalf of the local schools, and often for borrowing capital funds for school construction. Local administrative responsibility for education lies with boards of trustees separate from the councils that govern municipalities (except Alberta; see p. 89).

All provinces give some form of financial assistance to their municipalities. This may be in the form of monetary grants, such as unconditional subsidies which may be spent as the municipalities see fit, or grants in aid of specific services which are the municipal responsibility. The provinces may also make loans to municipalities for capital purposes or guarantee the bonds issued by the municipalities. Other forms of indirect assistance are the resumption by the provincial governments of responsibilities formerly delegated to the municipalities and the extension of municipal taxing privileges into what were formerly considered to be provincial revenue fields. The provinces also provide various technical and consultative services to their municipalities.

The following paragraphs describe municipal organization in each province and the Territories as at Jan. 1, 1961. In Table 34 (which gives the number of each type of municipality in each province) all fully incorporated cities, towns and villages are regarded as 'urban' municipalities.

Newfoundland.—The Province of Newfoundland has two cities—St. John's and Corner Brook. A number of the province's many settlements have been organized into 33 towns, four rural districts, three local improvement districts and 43 local government communities. The towns, rural districts and local improvement districts operate under the Local Government Act; towns and rural districts have elected councils and local improvement districts have appointed trustees. Local government communities established under the Community Councils Act in the smaller settlements have limited powers