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. Supervision of municipalities is exercised through the Department of Municipal Affairs.

New Brunswick.—This province is divided into 15 counties which are incorporated municipalities and have direct powers of local self-government as rural municipalities, although certain of their powers often apply in both rural and urban municipalities. The seven cities have special charters and the 20 towns operate under the Towns Incorporation Act. There is also one village. There are 57 local improvement districts and 10 commissions within the counties but outside the cities, towns and village; these have been incorporated for the provision of limited municipal services. The Department of Municipal Affairs exercises supervision.

Quebec.—Municipal divisions in Quebec embrace the more thickly settled areas comprising about one third of the province and the remainder is governed by the province as 'territories'. The organized area is divided into 74 county municipalities which are divided again into local municipalities 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 and having little or no population. There are 328 villages and 1,108 townships and parishes. A small number of these are independent of the counties in which they are located. The Municipal Code governs local municipalities and the 63 cities and 178 towns have special Acts. The supervision and assistance of municipalities is through the Department of Municipal Affairs and the Quebec Municipal Commission. Municipal statistics are gathered by the Quebec Bureau of Statistics.

The active functions of the Montreal Metropolitan Corporation are limited because of the ability of the area municipalities to fulfil their own obligations. The Corporation services borrowings contracted before Apr. 1, 1961, when the Montreal Metropolitan Boulevard became a provincial responsibility, and apportions costs incurred in the area municipalities for streets constructed on each side of the Boulevard.

Ontario.—Slightly more than one tenth of the area of Ontario is municipally organized and the remainder is governed entirely by the provincial government. The older settled section of the province is divided into 43 counties, five of which are united with others for administrative purposes. Each county, although it is an incorporated municipality, is comprised of the towns, villages and townships situated within its borders and these provide its revenue. There are 32 cities, 158 towns, 157 villages, 573 townships and 18 improvement districts in the province. Some of each are located in the northern districts which are not organized into counties. Supervisory control of municipalities is exercised by the Department of Municipal Affairs and the Ontario Municipal Board under the Municipal Act and other Acts governing aspects of municipal government.

The Municipality of Metropolitan Toronto, in existence since Jan. 1, 1954, encompasses one city, four towns, three villages and five townships. The Metropolitan Council is composed of the mayor, two senior controllers and the senior alderman of each of the nine wards of the City of Toronto, and the head of the council of each of the 12 suburban municipalities. The chairman is elected by the councillors and need not be a councillor of an area municipality. The Council has jurisdiction over assessments, water supply,