

unit of local government, apart from the school board, is usually the municipality which is incorporated as a city, town, village, township or other designation. The powers and responsibilities of municipalities are delegated to them by statutes passed by their respective provincial or territorial legislatures.

An increasing number of special agencies or joint boards and commissions have been created to provide certain services for groups of municipalities. Local government revenue has been supplemented by provincial grants, either made unconditionally or for specific purposes. Certain functions traditionally assigned to local government have been assumed in whole or in part by the provinces. Besides encouraging the amalgamation of small units, the provinces have established new levels of local government to provide services which can be better discharged at a regional level. "Second-tier" local governments now cover the whole of British Columbia and are planned for all of Ontario, where several now exist, and for Quebec, where three have been established. In Manitoba the Metropolitan Corporation of Greater Winnipeg and its constituent municipalities were amalgamated into a single city on January 1, 1972.

The major local revenue source available to local government is the taxation of real property, supplemented by taxation of personal property, businesses and amusements. Revenue is also derived from licences, permits, rents, concessions, franchises, fines and surplus funds from municipal enterprises.

Since a description of all forms of local government would be too complex for easy comprehension, the following paragraphs outline only municipal organization in each province and in the territories as at January 1, 1975. Table 3.6 gives the total number of each type of municipality in each province and territory.

Newfoundland has 285 incorporated areas: two cities, 106 towns, 11 rural districts, 41 local improvement districts, 124 local government communities and one metropolitan area. Towns and rural districts have elected councils and local improvement districts have appointed trustees. Local government communities in smaller settlements have limited powers and functions. The St. John's Metropolitan Area covers the area adjoining and surrounding the city of St. John's and the town of Mount Pearl and is similar in organization to a local improvement district. There are no rural municipalities in the usual sense. Only about 0.2% of the total area is municipally organized.

Prince Edward Island has one city, eight towns and 26 villages. There is no municipal organization for the remainder of the province, but it is divided into three counties and subdivided into school sections with elected school boards.

Nova Scotia is divided into 18 counties; 12 constitute separate municipalities and the remaining six are each divided into two districts or municipalities, making a total of 24 rural municipalities. Under the jurisdiction of these municipalities are 25 incorporated villages that provide limited services. Three cities and 38 towns, although located within counties or districts, are entirely independent of them except as to joint expenditures. There is no part of the province that is not municipally organized.

New Brunswick municipal organization includes six cities, 20 towns and 85 villages. The remainder of the province is not municipally organized and is administered by the provincial government. There are 213 unincorporated local service districts which are not municipal organizations but were established to provide services of a municipal nature.

Quebec. The more densely settled areas comprising about one third of the province are municipally organized; the remainder is governed by the province as "territories". The organized area is divided into 72 municipal counties, administered by a county corporation. Cities and towns are excluded from the county system for political and administrative purposes except for certain joint expenditures. The remaining municipal corporations and the unorganized territory within counties fall under the county system. Counties have no direct