

Revenue is also derived from licences, permits, rents, concessions, franchises, fines and surplus funds from municipal enterprises.

The structure of local government in Canada varies widely. Table 3.7 gives the type of municipal organization in each province and territory.

Newfoundland has 308 incorporated areas: two cities, 168 towns, 139 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. There are no rural municipalities in the usual sense.

St. John's, the capital of Newfoundland, was one of the earliest sites of New World settlement. 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.

Prince Edward Island has one city, eight towns and 30 villages, all of which are incorporated. Thirty-nine community improvement committees provide a measure of local services to the unincorporated areas of the province. Charlottetown, the capital, was first incorporated in 1855. Five regional administrative units provide elementary and secondary education for the province, with the individual boards elected by residents of the units.

Nova Scotia is divided into 18 counties; 12 constitute separate municipalities and the remaining six are each divided into two municipalities, making a total of 24 rural municipalities. Within 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.

Halifax, capital of Nova Scotia and the largest metropolitan area in the Atlantic provinces, is governed by an elected council consisting of a mayor and 10 aldermen, one for each of 10 wards.

New Brunswick municipal organization includes six cities, 21 towns and 88 villages. The remainder of the province is not municipally organized and is administered by the provincial government. There are 224 unincorporated local service districts which are not municipal organizations but were established to provide services of a municipal nature.

Fredericton is the capital of New Brunswick and the third largest city. Saint John is the largest city and Moncton is second.

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 three metropolitan and regional municipalities and 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 powers of taxation; funds to finance services in their jurisdiction are provided by their component municipalities. In 1980 there were 1,513 municipalities comprising 65 cities, 192 towns, 248 villages, and 1,008 rural municipalities, including parishes, townships, united townships and municipal organizations without designation. Major municipal consolidations began in 1965 with the fusion of the 14 municipalities on Île Jésus into the new city of Laval. In 1970, the Montreal and Quebec Urban Communities and the Outaouais Regional Community were established with integration of services to be staged gradually.

Quebec is the capital city and Montreal is the incorporated city with the largest population.

Ontario. In Ontario, slightly more than 10% of the area includes 95% of the total population and is municipally organized; the remainder is under direct provincial administration. The settled section is divided into one metropolitan municipality, 10