

LOCAL GOVERNMENT OF CANADA.

value, but this assessment on the latter may be withdrawn entirely within not less than four years. Power has been given to establish parks and recreation grounds, skating and curling rinks.

In Alberta a village having 700 residents may be established as a town. The Act requires that all taxes must be derived from an assessment levied according to the actual cash value of the land without regard to any improvements made thereon by the expenditure of capital or labour. Income, personal property and improvements are entirely exempt from taxation.

In Manitoba a locality containing over 1,500 inhabitants may be erected into a town on petition. The council consists of the mayor and two councillors for every ward.

Cities.—In Alberta there is no City Act. The different cities in the province carry on business under their own special charter. Accordingly the methods differ in the different cities. Where in other provinces common regulations exist here can only be observed tendencies. They are strongly inclined to own their own utilities, not to give franchises and to exempt personal property, incomes and improvements from taxation.

In Saskatchewan towns must have a population of 5,000 to become cities. A general City Act governs in each case. This strictly prohibits the granting of bonuses. A Saskatchewan city may at its own volition assess land values exempting buildings and improvements, but the change may be gradual. Land is assessed at its fair actual value and buildings at not more than 60 p.c. of their value. This 60 p.c., however, may be entirely eliminated by a gradual reduction of not more than 15 p.c. in any one year.

The three provinces of the prairies have each a different method in regard to the appointment of city commissioners. In Manitoba is found the board of control, in Saskatchewan the appointed commissioner, in Alberta the elected commissioner.

In Manitoba, towns containing over 10,000 inhabitants may be erected into a city. The council consists of the mayor and two aldermen from every ward.

In all three provinces, cities, towns, villages and rural municipalities may pass by-laws for contracting debts by borrowing money or otherwise, and, if necessary, for issuing debentures for certain specified purposes, but in all cases the by-laws for borrowing money must receive the assent of the electors. Particularly in connection with the smaller types of corporation the limit of debt is specifically stated in the various acts governing the cases.

The legislative powers of the councils of municipalities in the three prairie provinces are in the main the same,—acquiring property for municipal or public purposes, taking census, appointing engineers, constables and other officers, enforcement of by-laws, regulations regarding public health and comfort, public safety, public order and morality, protection from fire, care of children, regulation of streets and public places, drainage and sewerage, fences, dairies, water supply,