parish or of a township or of a part of either, or of parts of more townships than one. The inhabitants and ratepayers of every county and every country village and town municipality form a corporation or body politic, having perpetual succession and a general grant of all powers necessary to accomplish the duties imposed upon it. As regards population, a country municipality must have three hundred inhabitants and a village at least forty inhabitants within sixty *arpents*.

Under the municipal code the county council is composed of the mayors in office in all the municipalities in the county. In the council these mayors bear the title of county councillor. The head of the council is the warden (in French préjet) who is chosen from among the county councillors in March of each year. The ordinary or general sessions of the council are held quarterly. Each council has seven members who are elected each year on the second Monday in January. Nominations may be either verbal or written, and the voting is open. If a municipality fails or neglects to elect the required number of councillors, the Lieutenant-Governor may appoint them. Councillors hold office for three years, two retire annually in each of two years and three in the third year.

The second part of the municipal code treats of the powers of councils, the powers being much the same as in Ontario. One exceptional clause allows an appeal to be made from the passing of a by-law to the county council, except as regards by-laws relating to the prohibition of the liquor trade and money by-laws. All real estate is taxable except government. religious and educational holdings, and (to a limited extent) those of railway companies. The valuation roll is made in the months of June and July biennially, is revised by the council. and is open for inspection during a specified period. The municipal code deals with the all-important subject of roads, specifying those persons liable to render services on roads in the absence of a procès-verbal or by-law, defining winter roads—the line of which is marked by means of balizes of spruce or cedar, etc. An interesting provision is to the effect that when two or more counties are jointly interested in any public work their