

the province. Separate Acts are recommended for cities, towns and villages (which must have respectively populations of 5,000, 500 and 75). Buildings and improvements are assessable at not more than 60 per cent. of their value, and incomes up to \$1,000 are exempt. The general grant of municipal powers in the Edmonton and Regina Acts is provided for as are also uniform municipal book-keeping, and a compulsory annual audit by a provincial auditor. Aldermen are elected for two years, mayors for one year. Formerly, villages were under overseers; they are now under elected councils of three members. Rural organization consists of municipalities 18 miles square (nine townships), there being no provision for townships or counties. All municipalities will be numbered, but may be given names. Each municipality is administered by a council of six councillors and a reeve, elected yearly. Everyone occupying for not less than six months or owning not less than 140 acres within the municipality is entitled to vote. Compulsory uniform system of municipal accounts and provincial audit is provided for in this also. A number of western towns are endeavoring to work out a system of local government by means of commissioners and an elective council. It is too soon to look for definite results. Thus far public sentiment has not leaned towards restricting the municipal franchise. In one city the right to vote for mayor and aldermen is extended to those who have paid a dog-tax of \$2.00, and it is said that six women recently voted on their common property in a single dog, while another took out a license for a china dog upon her mantelpiece.

Present Conditions.—The Supreme Court has just handed down an important decision that any corporation incorporated by a province has power to transact business in any other part of Canada.