by the ratepayers to serve for three years. The board is responsible for the erection, equipment and maintenance of schools, the administration of the school property and the fixing of the school assessment and monthly dues from the parents. Its annual report to the Superintendent of Public Instruction includes a census of the children from 5 to 16 years of age, the rate of the yearly assessment and monthly fee and the amount collected. In the cities of Montreal and Quebec the boards are not elected but are appointed, and in Montreal the rate of taxation is fixed by provincial statute.

Sources of Income.—The financial resources of the school municipalities comprise (1) the sums raised by local rates and (2) grants made by the Legislature. The former consist of the school assessment, which is levied on all rateable property of a school municipality, and the monthly fee, which is collected for every child who attends or who should attend the public schools. The grant of the Legislature is divided proportionally to the number of the children enrolled.

Religious Minorities.—Schools for religious minorities are provided under arrangements by which in any school municipality ratepayers professing a religious faith different from that of the majority may withdraw from the control of the school commissioners in order to form a separate corporation and establish schools of their own. Having so withdrawn they elect three trustees, who stand in the same relation to them as the commissioners stand to the majority. When two-thirds of the minority in a municipality dissent the rest are dissentient by law, except such persons as may be sending their children to the schools of the commissioners.

Elementary Schools.-The primary or elementary schools are classified as either Roman Catholic or Protestant, which is usually equivalent to a classification as French and English respectively, both as to race and language. The Irish Roman Catholics are usually classified amongst the Roman Catholics without distinction as to School attendance is not compulsory. The school age is language. generally understood to be from seven to 14 years, but children have the right to enter at five years of age and to continue until they are 18. Before attaining this latter age they have either completed their education or have entered the intermediate or the secondary schools. In the city of Montreal elementary education is free to the Protestant and Jewish children in the schools of the Protestant commissioners. In nearly all other elementary schools in the province fees are charged at a rate which cannot exceed 50 cents a month nor be less than five cents, but school boards may by resolution abolish the monthly fee. The average monthly fee is about 25 cents. It is payable for each child from 7 to 14 whether attending school or not. School fees cannot, however, be exacted from indigent persons, nor for insane, deaf, dumb or blind children, nor for children absent on account of prolonged illness or attending certain schools elsewhere. The fee is rather a poll tax than a fee. It is collected by the treasurer of the school board, generally together with the ordinary tax on real estate. In no case is a teacher allowed to receive it from the pupils, and the law provides that no child