

ment, on which taxes for school purposes are levied, is the total valuation of land and buildings, and sometimes improvements, personal property or business income are included. Steps have been taken by several provinces to equalize real property assessment over large areas or even over the whole province.

Each province has its own method of apportioning funds to local school boards. Grants are of two types. (1) The basic grant may be calculated on a minimum cost determined by an amount per classroom, salary and qualifications of the teacher, average attendance, etc. All provinces make some attempt to equalize educational opportunity through basing grants in part on some indication of need. (2) Special grants are paid to assist with transportation, music, arts and crafts, special classes, equipment, building costs, night classes, etc. These are largest in Quebec where there is marked emphasis on training for home industries, arts and crafts.

Newfoundland schools are supported largely from provincial funds. Tuition fees may be charged by school boards and by the boards of the colleges (actually schools of fairly high standard giving elementary and high school instruction) in the city of St. John's; additional fees may be charged for fuel or janitor service where these are not provided by pupils or their families. There has been no local taxation until very recently and it now exists only in a few of the larger centres. The provincial government pays teachers according to experience and qualifications and some school boards supplement this amount. The province also makes annual grants for plant maintenance and repairs and for new construction.

Table 6 presents a comparative statement of the finances of school boards operating publicly controlled schools, in so far as this information is available.

6.—Income of School Boards of Publicly Controlled Elementary and Secondary Schools, by Province, Fiscal Years Ended 1955-57

Note.—The receipts shown in this table do not include any amounts raised by loans or the sale of bonds or debentures as all revenue of this nature must be repaid ultimately with money raised by local taxation. Figures from 1914 are given in the corresponding table of previous Year Books beginning with the 1936 edition.

Province and Year	Income from—			Total Current Revenue Recorded	Debenture Indebtedness ¹
	Provincial Government Grants	Local Taxation	Other Sources		
	\$	\$	\$	\$	\$
Newfoundland.....1955	6,959,716	—	1,997,532	8,957,248	..
.....1956	7,715,895	—	2,400,478	10,116,373	..
.....1957	8,935,000	30,000	2,382,000	11,347,000	..
Prince Edward Island.....1955	994,249	813,908	95,389	1,903,546	..
.....1956	1,077,575	855,740	62,482	1,995,797	..
.....1957	1,174,000	1,000,000	56,000	2,230,000	..
Nova Scotia.....1955	7,389,431	10,724,123	293,796	18,407,350	..
.....1956	10,748,523	11,383,492	181,550	22,313,565	..
.....1957	12,300,000	13,216,000	420,000	25,936,000	..
New Brunswick.....1955	6,775,614	10,407,409	498,051	17,681,074	..
.....1956	7,074,623	11,755,598	194,658	19,024,879	..
.....1957	7,712,000	13,453,000	308,000	21,473,000	..
Quebec.....1955	26,420,000	76,222,000	18,802,000	121,444,000	165,935,000
.....1956	41,048,000	93,878,000	4,680,155	139,606,155	206,399,762
.....1957	48,659,000	106,655,000	5,366,000	160,680,000	236,472,000

¹ Net figures, after deduction of sinking funds.