

from other provinces in its method of school finance. Local taxation is non-existent outside of four School Tax Authorities and provincial grants are the major source of income with other sources accounting for 12 p.c. of current revenue.

Usually school boards requisition the local municipalities for the sums needed to balance their budgets after taking account of provincial grants and other income. Exceptions to this rule are mostly in areas where there is no municipal organization and where the school boards assess and levy taxes themselves. School taxes are levied on land and buildings and, in some cases, on improvements and personal property. Several provinces have taken steps to equalize real property assessment.

Only four provinces collect and publish figures for debenture indebtedness, although it is the usual practice in all provinces, except Newfoundland, for boards to finance new construction, at least in part, by issuing debentures. Provincial aid toward capital expenditures may take the form of a percentage of total cost, a fixed amount per classroom or assistance with debenture debt charges. Many provinces guarantee debentures issued by school boards and others assist in marketing them.

7.—Income of School Boards of Publicly Controlled Elementary and Secondary Schools, by Province, Years Ended Mar. 31, 1958-60

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			
	\$'000	\$'000	\$'000	\$'000	\$'000	
Newfoundland.....	1958	11,533	163	1,682	13,378	..
	1959	12,861	205	1,838	14,904	..
	1960	14,879	212	2,073	17,164	..
Prince Edward Island.....	1958	1,220	1,178	101	2,499	..
	1959	1,565	1,273	60	2,898	..
	1960	2,154	1,333	70	3,557	..
Nova Scotia.....	1958	12,567	14,329	372	27,268	..
	1959	14,038	16,878	457	31,373	..
	1960	15,859	19,185	493	35,537	..
New Brunswick.....	1958	6,829	14,797	612	22,238	..
	1959	8,508	16,211	832	25,551	..
	1960	9,135	17,830	1,200	28,165	..
Quebec.....	1958	56,042	122,191	6,176	184,409	264,789
	1959	63,936	144,046	6,864	214,846	289,782
	1960	76,838	162,446	7,260	246,544	342,709
Ontario.....	1958	129,552	197,656	12,412	339,620	..
	1959	150,157	240,149	11,843	402,149	..
	1960	160,791	267,041	12,970	440,802	..
Manitoba.....	1958	13,190	24,400	639	38,229	27,145
	1959	20,244	27,935	142	48,321	34,849
	1960	24,776	30,899	82	55,757	48,065
Saskatchewan.....	1958	20,579	34,613	991	56,183	27,693
	1959	25,443	35,111	1,506	62,060	37,170
	1960	28,965	38,815	1,701	69,481	44,790
Alberta.....	1958	48,810	41,092	1,887	91,789	95,580
	1959	50,830	46,671	1,727	99,228	107,716
	1960	56,118	54,354	1,359	111,831	115,628
British Columbia.....	1958	43,217	45,128	1,935	90,280	..
	1959	48,576	53,226	1,925	103,727	..
	1960	55,043	59,494	2,332	116,869	..

¹ Net figures, after deduction of sinking funds.