

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 11.9 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 for Publicly Controlled Elementary and Secondary Schools, by Province, Years Ended Mar. 31, 1959-61

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			
Newfoundland.....	1959	12,861	205	1,838	14,904	..
	1960	14,879	212	2,073	17,164	..
	1961	15,735	205	2,151	18,091	..
Prince Edward Island.....	1959	1,565	1,273	60	2,898	..
	1960	2,154	1,333	70	3,557	..
	1961	2,478	1,412	97	3,987	..
Nova Scotia.....	1959	14,038	16,878	457	31,373	..
	1960	15,859	19,185	493	35,537	..
	1961	16,863	20,960	1,233	39,056	..
New Brunswick.....	1959	8,508	16,211	832	25,551	..
	1960	9,135	17,830	1,200	28,165	..
	1961	9,350	19,567	825	29,742	..
Quebec.....	1959	63,936	144,046	6,864	214,846	289,782
	1960	76,833	162,446	7,260	246,544	342,709
	1961	114,725	160,235	10,907	285,867	393,250
Ontario.....	1959	150,157	240,149	11,842	402,149	..
	1960	160,791	267,041	12,970	440,802	..
	1961	181,546	294,049	13,279	488,874	..
Manitoba.....	1959	20,244	27,935	142	48,321	34,849
	1960	24,776	30,899	82	55,757	48,065
	1961	25,186	35,974	58	61,218	60,778
Saskatchewan.....	1959	25,443	35,111	1,506	62,060	37,170
	1960	28,965	38,815	1,701	69,481	44,790
	1961	31,285	40,454	1,836	73,575	47,134
Alberta.....	1959	50,830	46,671	1,727	99,228	106,249
	1960	56,118	54,354	1,359	111,831	116,445
	1961	63,547	52,445	1,332	117,324	111,844
British Columbia.....	1959	48,576	53,226	1,925	103,727	..
	1960	55,043	59,494	2,332	116,869	..
	1961	58,934	64,102	2,560	125,596	..

¹ Net figures, after deduction of sinking funds.