

Appendix D.

SHOWING PERCENTAGE OF CHILDREN EDUCATED IN NEW ZEALAND, NEW SOUTH WALES, and VICTORIA.

The estimated population of New Zealand at the end of the year 1887, aged five to fifteen, was 158,261. The number of children aged five to fifteen on the rolls of the public schools, for the fourth quarter of the same year, was 108,478. Thus, the proportion of children five to fifteen years of age in attendance at the public schools was 68·54 per cent.

In New South Wales the estimated population aged four to fifteen at the end of 1886 was 280,461. The net enrolment for the year was 186,126 of children four to fifteen at State schools, giving a proportion of 66·36 per cent. of the number living.

The estimated population of Victoria aged five to fifteen, in December, 1886, was 251,764. The number of distinct children under fifteen receiving instruction at State schools during the year, or net enrolment, was 180,835. (There may be a small number under five years included, which cannot be eliminated.) The proportion of children, five to fifteen, attending State schools, taken from the above figures, was 71·82 per cent.

Appendix E.

AMERICAN SCHOOL TAXATION.

New Jersey.—State tax of \$4 per capita, supplemented by city, town, or district tax, in return for which, districts must provide and maintain schools at least nine months. State grants \$3,000, and not less than \$5,000, to any city or town raising a like sum for the establishment of industrial classes. Authorises poll-tax not exceeding \$1.

New York allows, in addition to State tax of 1½ mills* per dollar of taxable property, a local tax for schools, sites, &c.

Ohio.—Schools supported by annual tax fixed by State Legislature; when not so fixed, it is 1 mill on \$1 of all taxable property. School-providing and maintenance and all contingent expenses raised by local tax, not exceeding 7 mills on dollar.

California has a State fund out of which teachers are paid; county and district taxes on amenable property, and poll-tax on every voter, not exceeding \$2 per head.

Illinois, besides large appropriations, authorises towns, &c., to levy a local rate on property, not exceeding 2 per cent. for educational and 3 per cent. for building purposes.

Indiana has a State fund plus a State tax of 16 cents per \$100; for building, repairs, and every charge except tuition, a local tax not exceeding 50 cents on each \$100 of property, and \$1 on each poll.

Iowa supplements the State fund with a local tax of not less than 1 mill nor more than 3 mills on the dollar, and for schools not exceeding 10 mills on the dollar.

Maine has a State fund derivable from a variety of sources, a 1-mill tax on each dollar of taxable property, and a local tax of not less than 80 cents on each inhabitant; also authorises a local tax for school-books. Penalties for failure to raise the required taxation.

In *Massachusetts* the school fund is voted out of a tax agreed to at the annual meeting specially convened. Levy preemptory; severe penalty for failure. Local tax supplemented by contribution from State fund.

Michigan, in addition to State fund, allows local taxation up to 1 mill on every dollar, plus a district vote.

Minnesota school fund is obtained from various sources, but has a local tax up to 8 mills on every dollar for buildings.

Missouri has a similar school fund. Local taxes for schools not to exceed two-fifths of 1 per cent. on the taxable property of a district.

Pennsylvania has a State appropriation of \$1,000,000, and allows each school district to levy an annual tax not exceeding 13 mills on the dollar for instruction, and as much more for buildings. The certified taxpayers fix the appropriations.

Tennessee has a permanent State fund of \$2,250,000, maintaining her schools from the interest thereof plus a poll-tax of \$1 on every man living in the State and a property-tax of 1 mill on each dollar. If these sources are insufficient, the people may strike an additional rate.

Texas supplements its State fund with a poll-tax of \$1 a year on every male from twenty-one to sixty years, and if the ratepayers of towns so decide they can tax themselves up to 50 cents on 100 dollars' value of city property.

Virginia, apart from a State fund and requisitions on Corporations, has a capitation-tax not exceeding \$1 on all voters, and a property-tax of not less than 1 mill nor more than 5 mills on \$1, as the State Legislature authorises. Cities are empowered to rate themselves 3 mills on a dollar for schools, and a capitation-tax of not more than 50 cents for school purposes.

West Virginia, in addition to a State tax, has local taxation for salaries, and for building and maintaining schools, grounds, &c.

Appendix F.

EXPLAINS HOW EDUCATION DISTRICTS lie within PROVINCIAL DISTRICTS.

THE total number of children at public schools, five to fifteen, is that given in the returns of the Education Office—which, however, are given for education districts. Hence, in preparing the provincial-district table, allowance has been made for the difference of boundaries, and the numbers of scholars

* A mill is the tenth part of a cent.