The district school tax is levied by the district according to the county valuation and is collected by the district. The provincial grant varies with the grade of license and the character of the school. A teacher in a poor district receives a larger allowance, as does the teacher of a secondary school (called Academy in Nova Scotia and Grammar School in New Brunswick). The same is true of the teacher in a superior school in New Brunswick, or High School in Nova Scotia. The superior school is a hybrid-half common and half grammar school-or, better, a first-class common school with a tincture of Latin. It is intended to serve the parish in a manner not unlike that in which the Grammar School serves the county. Special grants are also made to manual training and domestic science schools. The New Brunswick system is spared the district school commissioners of Nova Scotia whose present powers are now exercised chiefly in subdividing already minute school sections to satisfy quarrelsome local factions.

The Poor

The care of the poor has from the first been an important duty of the township or parish. The earliest legislative and administrative acts in the provinces kept the poor in view. In Nova Scotia the township (or "settlement") meeting appointed officers and authorized assessment and for a time disposed of the poor for the coming year. The first Legislature of New Brunswick in 1786 remembered the poor. Except in a few