

## **REFORMS TO FUNDING EDUCATION IN FOUR CANADIAN PROVINCES**

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This article provides an analysis of the features, determinants, and effects of a series of reforms to funding the primary and secondary education systems in Alberta, Ontario, Saskatchewan, and Manitoba during the past two decades. The principal focus is on the reforms that have shifted the authority for setting property tax mill rates for education and responsibility for funding the education system between school boards and provincial governments. The article reveals that, whereas Alberta, Ontario, and Saskatchewan have followed the lead of six other provinces in centralizing such authority and responsibility in the provincial ministry of education, Manitoba has moved slightly in the opposite direction by reducing its role in setting property taxes for some classes of property and reducing its level of responsibility for funding the education system. The article concludes with some questions regarding potential future trends in relation to alignment of authority for funding education between provincial governments and school boards.

### **Introduction**

During the past two decades significant reforms have been implemented in funding the primary and secondary education systems in the three Prairie provinces and Ontario that have shifted the authority for setting the property tax mill rates for education and responsibility for funding between the school boards and the provincial governments. Whereas reforms in Alberta, Ontario, and Saskatchewan have increased the authority of provincial governments and diminished the authority of school boards in setting those mill rates and, by extension increased the responsibility of the provincial governments for funding their respective education systems, reforms in Manitoba had the opposite effect at least with respect to setting the mill rates. The increased authority and responsibility of provincial governments in Alberta, Ontario, and

Saskatchewan is part of the general trend in recent decades toward centralization for funding and governing the education systems in Canadian provinces, which has been described in the extant literature (e.g., Dibbon, Sheppard, & Brown, 2012; Galway, Sheppard, Wiens, & Brown, 2013; Lessard & Brassard, 2005; Lawton, 1987; Lawton, 1996; Sattler, 2012; Tindal, Tindal, Stewart, & Smith, 2013, pp. 258–262). By centralizing the authority and responsibility for funding education under the aegis of the provincial governments, Alberta, Ontario, and Saskatchewan followed the lead of six other provinces that had already done this by 1990 (i.e., Newfoundland and Labrador, Prince Edward Island, Nova Scotia, New Brunswick, Quebec, and British Columbia). By 1990 provincial governments in those six provinces provided between 90% and 100% of funding for education, and in none did the percentage of revenues generated by education taxes levied by school boards constitute more than 10% of the budget for their respective education systems (Langlois & Scharf, 1991). The result of the reforms prior to 1990 in those six provinces, and in Alberta, Ontario, and Saskatchewan in subsequent decades, has been a convergence in funding the education systems among all provinces, except Manitoba where school boards are still responsible for raising a substantial portion of their funding by imposing their own property taxes.

The central objective of this article is to provide an analysis of the reforms implemented during the past two decades that have increased the authority and responsibility of provincial governments in funding the education systems in Alberta, Ontario, and Saskatchewan, and diminished it slightly in Manitoba. More specifically, the objective is to analyze the factors that provided the impetus for and shaped those reforms, the key elements of the reforms, and the position of various governmental and non-governmental stakeholders on those reforms. The article concludes with some questions regarding potential future directions in the alignment of

authority between provincial governments and school boards for funding education.

### **Factors That Provided Impetus for and Shaped Reforms**

Several interrelated factors provided the impetus for and shaped reforms in funding education in the three Prairie provinces and Ontario from 1991 to 2012. The first factor was the increased pressure on the property tax base created by the financial exigencies of the education and municipal sectors. Municipal and school board officials alike were complaining of the fiscal challenges they were facing as a result of their joint reliance on the property tax base to fund their respective governance and service provision activities. In making their case they pointed to the challenges stemming from the compounding effects of the increasing costs, declining provincial transfers in some cases, and the declining “elasticity” of property taxes due to mounting complaints from ratepayers regarding the burden of the property tax load. Furthermore, municipal officials were complaining that escalating locally levied property taxes for education, which in some provinces exceed 50% of the property tax bill for ratepayers, were major determinants of the constraints that they were experiencing in generating sufficient revenues from the property tax base (Sancton, 2011, p. 301).

The second factor was the shared concerns by provincial governments, municipal governments, and business associations that heavy reliance on the property tax base both by school boards and municipalities would have an adverse effect on investments in local and regional communities across the province (Woolstencroft, 2002, p. 277).

The third factor was a demand from various categories of governmental and non-governmental stakeholders for equity or fairness across school divisions in each province in the following areas: the level of property taxation for ratepayers; the level of funding for school

divisions; and the quality of educational facilities, equipment, curriculum, instruction, and student services. Proponents of the reforms argued that it was particularly important to achieve greater levels of equity and fairness between ratepayers, school divisions, and students who lived in areas with larger or stronger property assessment bases, and those who lived in areas with smaller or weaker property assessment bases (Woolstencroft, 2002, p. 283). Although there was a relatively widespread consensus on the importance of increasing fairness and equity, there was considerably less consensus on the means by which to achieve it. For example, some favoured reducing or completely eliminating reliance on property taxes and increasing the level of funding for education from the provincial general revenue fund. Others favoured having the provincial or local authorities levying a standardized province-wide mill rate for the education component of the property tax based on market value and pooling and redistributing funding either on an adjusted or unadjusted per-pupil basis. Still others favoured the implementations of various combinations or permutations of those two models.

The fourth factor was the decline in the power of school boards to resist the centralization initiatives of the provincial governments. Their inability to resist such initiatives have been attributed to many factors, including the decline of legitimacy of school board trustees among ratepayers due to what they perceive as very low voter participation in school elections, low levels of accountability, low levels of efficiency and effectiveness in the educational system, and other weaknesses in the face of not only powerful provincial officials, but to some extent also powerful school bureaucrats (Levin, 2001, p. 11; Sheppard, Brown, & Dibbon, 2009). In the context of such a legitimacy challenge or crisis, provincial governments and their officials were emboldened to consider centralizing authority and responsibility for education funding (Woolstencroft, 2002, p. 280).

The fifth factor was the phenomenon of interprovincial policy imitation, lesson drawing, and convergence (Bennett, 1991; Bennett & Howlett, 1992; Rose, 1993; Stone, 1999). Provincial governments paid careful attention to initiatives undertaken in funding education by their counterparts in other provinces. Notwithstanding considerable similarities in their strategic directions for reform, the various changes can be considered to be variations on a theme. This is a useful reminder that despite convergence in policy goals or directions, some diversity rooted in place-based policy-making is not only likely to emerge, but may be necessary (Bradford, 2005).

### **Historical Reform Trends in Education Funding (1867–1990)**

During the 150 years since Confederation the precise alignment of authority and responsibility for funding the primary and secondary education systems in Canadian provinces has gone through three general phases. The general trend through those three phases has been a shift from a decentralized system in which local or regional authorities had extensive authority and responsibility for funding primary and secondary education, to a centralized system in which that authority and responsibility has been either completely usurped or highly circumscribed by provincial governments that have assumed increasingly more extensive control over such funding.

During the first phase, which lasted from approximately 1867 to 1949, provincial governments established local governments and school divisions, which were granted the authority to collect funding for the primary and secondary system from the local property tax base. Provincial governments did not provide much, if any funding, for education during this particular phase. During the second phase, which lasted from approximately 1950 until 1980, education authorities continued imposing education property taxes, but provincial governments

assumed an increasingly larger responsibility for funding education from their general revenue funds (Tindal et al. 20013, pp. 258–262). During the third phase, which lasted from approximately 1980 to 1990, some provincial governments became increasingly more directly involved in generating revenue from the property tax base by supplanting, either in whole or in part, the property taxes levied by school boards with their own property taxes. By 1990 the result of this direct involvement by provincial governments in generating revenue from the property tax base was the creation of two general categories of funding frameworks for education. In the first category, which consisted of Newfoundland and Labrador, Prince Edward Island, Nova Scotia, New Brunswick, Quebec, and British Columbia, the funding system was highly centralized, as the provincial governments provided between 90% and 100% of funding (Langlois & Scharf, 1991). In the second category, which consisted of Ontario, Manitoba, Saskatchewan, and Alberta, school boards levied local property taxes to finance approximately 50% of their budgets (Langlois & Scharf, 1991). Whereas in Saskatchewan and Ontario school boards had exclusive authority for levying education property taxes, in Manitoba and Alberta the provincial governments had assumed a limited role in imposing property taxes. Despite those differences between these four provinces, in all of them school boards retained extensive authority and autonomy in determining how much revenue they would derive from the property tax base. As subsequent sections of this article reveal, during the past two decades that situation changed substantially in Alberta, Saskatchewan, and Ontario, but not in Manitoba, as provincial governments in those three provinces started emulating their counterparts in the six other provinces in exercising greater control over education funding.

## **Reforms to Education Funding 1991–2012**

In keeping with the central objective of this article, this section provides an overview of the major reforms to the funding of the education systems in the three Prairie provinces and Ontario, the effects of those reforms on the alignment of authority between the provincial governments and school boards within those systems, and the positions of various governmental and non-governmental stakeholders on the reforms. The review reveals that whereas in Alberta, Ontario, and Saskatchewan the reforms enhanced the authority of the provincial governments in funding their respective education systems, in Manitoba they reduced the scope of provincial authority.

### *Alberta Reforms*

Alberta's education property tax reforms were implemented very quickly by Premier Ralph Klein's Progressive Conservative government as part of what was referred to as the "Klein Revolution." Within one year of winning the 1993 election on a platform that emphasized fiscal restraint, his government enacted the *School Amendment Act, 1994*. This was a comprehensive reform package that included both a 12.4% spending reduction for the education system, and a mandatory shift in authority in setting property tax rates for education from school boards to the provincial government with an opting out provision for separate school boards. The principal goal of the reform was to reduce overall government spending on education. By removing authority for setting property tax rates from school boards and moving towards a provincially controlled uniform mill rate, the government sought to block school boards from increasing education mill rates in response to its cuts in transfers (Evans, 1999). The provincial government justified the uniform mill rate across the province on the basis that it would bring greater equity to property

taxation, education funding, education facilities, and education programs and services (Alberta Education, 1994; Alberta Education, 1995).

In an effort to appease some critics of reforms and to avoid potential litigation in the courts, the Alberta government adopted two important measures. To appease those who would complain that the system had been over-centralized and did not allow any discretion for local preferences on the level of services and taxes, it authorized all school boards to impose a discretionary levy up to the 3% of their budgets if approved by a local plebiscite (Herman, 2013). Furthermore, in an effort to appease separate school boards and avoid potential litigation in the courts, the provincial government also decided to respect what at that time was still considered a constitutional right of those school boards to raise their own revenues without overcoming any major obstacles erected by provincial governments (Holy Spirit Roman Catholic Board, 2013). It did so by giving separate school boards the option of opting out of the provincial property tax regime and imposing their own levies on properties within their respective boundaries owned by ratepayers who were affiliated with and supported those boards. All separate school boards in the province chose to opt out of the provincial property taxation regime and to continue operating their own regimes.

The Alberta government continued to allow separate school boards to opt out of the provincial property taxation regime even after a Supreme Court of Canada (SCC) decision on an Ontario case rendered in 2001 significantly fettered that right. In its decision on that particular case the SCC stated that although separate school boards in Ontario had a constitutional right to equitable treatment, they did not necessarily have a constitutional right to impose levies on the property tax base. The SCC added that the constitutional power to delegate authority to impose levies on the property tax base, either to any school boards, including separate boards, or to other



forms of local governments, rested with provincial governments (*Ontario English Catholic Teachers' Association v. Ontario*, 2001; Canadian Secular Alliance, 2011).

In implementing its original plan on the property taxation regime, the provincial government established a dual system for levying, collecting, and distributing property taxes. In the case of the public school boards, it established uniform tax rates for various classes of property. The municipalities collected the revenues and transferred them to the Alberta School Foundation Fund (ASFF) to ensure that property tax revenues would remain separate from provincial general revenues. The provincial government would then take the money from the ASFF and distribute it to the public school boards. In the case of separate school boards, they would establish the tax levy for all properties within their respective districts that were owned by ratepayers who were affiliated with and supported them, and the municipalities would collect and transfer the money directly to them (Alberta Education, 2011a). Despite this difference in process, the provincial government wanted to minimize the prospects that public school boards would either be given or be seen to be given unfair advantage over other school boards. Consequently, the provincial government granted itself the authority to adjust any differences between what opted-out boards collect from property taxes and what they receive from the provincial government in grants to ensure there is no special financial gain for school boards that opt-out of the ASFF (Alberta Education, 2011a). This was designed to ensure all school boards would have access to approximately the same level of funding on a per-student basis regardless of the precise source of the funds.

Alberta's new funding regime has had a significant effect on the proportion of funds derived from the property tax base and the provincial general revenue fund. Whereas in 1989 property taxes constituted 42% of education funding (Auld & Kitchen, 2006, p. 13), in 2010

property taxes constituted 27% of education funding (Alberta Education, 2011b). Clearly, since the implementation of the funding reforms in 1994, provincial general revenues have made up an increasing portion of school budgets.

Reforms to Alberta's funding of the education system generated considerable controversy among the key stakeholders. The business associations were strong and visible proponents of the reforms. Indeed, because of their position on the merits of the reforms, Alberta's provincial government ensured that the Alberta Chamber of Resources and the Alberta Chamber of Commerce were given a prominent place at the consultation table in developing the reform plan (Taylor, 2001).

Municipal associations were generally supportive of the reforms because they hoped it would reduce pressure on the property tax base and provide greater equity in taxation for education across the province. However, they were somewhat passive in the reform debates because at that time they were negotiating a major reform package of their own that ultimately led to a new municipal act that increased the authority and autonomy of municipal governments in various facets of governance and financial management (AUMA, 2009).

The Public School Boards Association of Alberta (PSBAA) and the Alberta Teacher's Association (ATA) were united in their strong opposition to the reforms. However, they differed on which particular facets of the reforms they opposed most strongly (Taylor, 2001). Whereas the PSBAA was primarily concerned with the provincial government's decision to usurp the school board's taxing authority, the ATA was primarily concerned with funding cutbacks. The provincial Liberal Party supported these associations in opposing the reforms. In lending its support, the Liberal Party depicted the reforms as an assault on the education system, and a

power and revenue grab by the provincial government at the expense of school boards (Levin, 2001; Taylor, 2001).

### *Ontario Reforms*

Ontario's education funding reforms were initiated and implemented just two years after Alberta's reforms (Sattler, 2012). The basic features of their respective financial reforms were very similar. This is particularly true of the most significant aspect of their financial reforms, namely the provincial government usurping the authority of school boards in setting mill rates for education property taxes. The only notable differences between the two provinces in this respect were: first, unlike Alberta, Ontario did not give Catholic school boards the option of imposing their own mill rates on the property tax base; and, second, unlike Alberta, Ontario did not give any school boards the authority to impose even a nominal property tax subject to explicit approval by ratepayers.

In Ontario, as in Alberta, the financial reforms had three major effects. One effect was increasing equality both in the amount of taxes paid by ratepayers with properties of comparable value across the province, and also in the amount of funds received by school boards on per-pupil basis. Initially, at least, the Ontario reforms also had a limited redistributive effect among public school boards as a result of some pooled tax revenues flowing out of areas with large assessment bases (e.g., Toronto) to areas with smaller assessment bases (Gidney, 1999, p. 263). Another effect of the reforms was a decrease in the proportion of funding for education derived from the property tax base. Whereas in 1989 education property taxes constituted 55% of funding (Auld & Kitchen, 2006, p. 13), by 2008 they constituted only 37% (Reiter, 2009). Despite the change in that ratio, the overall tax load on the property tax base did not change

substantially because municipalities had to rely on it to cover the costs for welfare programs that had been downloaded to them by the provincial government (Ibbitson, 1997, p. 239). The third effect of the reforms during the initial phase was reduced funding for the education system as a whole and for many school boards as part of the Harris government's efforts to reduce the expenditure budget.

The roots of Ontario's reforms to the centralization of education funding can be traced to the 1995 election victory of the Progressive Conservative party led by Premier Mike Harris based on a campaign platform for which the slogan was the "Common Sense Revolution" and the principal goals were reducing the government expenditures and taxes. Within one year following that election victory the Harris government started framing a reform plan for the education sector as well as other sectors. The reform plan for the education sector started emerging in 1996 from a report produced by the education sub-panel of the "Who Does What" panel chaired by David Crombie. The sub-panel's three major recommendations were: first, that the provincial government assume a large role in funding education; second, that it reduce the number of school boards; and, third, that it assume a larger role in setting the curriculum, performance standards, and monitoring the overall effectiveness of the system. In the case of education funding, the sub-panel proposed that the government should mandate a uniform tax rate across the province for business taxes and reduce extensively the reliance of school boards on the residential property tax base to just 5% by providing provincial grants for education from the general revenue fund (Emond Harnden Law Firm, 1996).

Within one year of receiving the education sub-panel's report, the Ontario government enacted two key statutes designed to reform both governance and financing systems in the education sector. The first statute, enacted during the first quarter of 1997, was The Fewer

School Boards Act (Bill 104). It created what has been described as “a transitional regime of controls on school boards’ authority” (Emond Harnden Law Firm, 1997) consisting of two major sets of provisions that had an effect on education governance and funding. One major set of provisions dealt with the reduction of the number of school boards by approximately 50% by creating larger District School Boards (DSBs) grouped into four general categories, namely English-language public and separate DSBs and French-language public and separate DSBs. The reduction in the number of school boards resulted in the reduction of school trustees by almost 66%. This was accompanied by a reduction in the maximum level of remuneration for DSB trustees from \$40,000 to \$5,000. The other major set of provisions established the Education Improvement Commission (EIC), consisting of five to seven members appointed by cabinet who were mandated to deal with various facets of the implementation of the new consolidated system, including establishing any “education improvement committees” required for various regions of the province, reviewing and approving the budgets of all DSBs for 1997, appointing auditors to review the finances of any DSBs, and making recommendations to the minister on a variety of financial and non-financial issues such as measures to strengthen the financial accountability of school boards (Maclellan, 2009).

Bill 104, which was opposed by all the major associations in the education sector, was challenged in the courts by the Ontario Public School Boards’ Association (OPSBA), the Toronto City School Board (TCSB), the Metropolitan Toronto School Board (MTSB), and the Ontario Secondary School Teachers’ Federation (OSSTF) on the grounds that various parts of it, including the powers devolved to the EIC to deal unilaterally with some matters that impinged on collective bargaining, violated their respective rights and harmed the education system. The judge who adjudicated the case rejected their arguments and ruled that the provincial government

had the constitutional authority to make the changes embodied in Bill 104 and that a court injunction to halt its implementation could not be issued until concrete evidence of actual harm was demonstrated (Dickinson, 1998; Maclellan, 2009). Although that court decision was not appealed, that was by no means the end of court action against subsequent reform initiatives in the education sector undertaken by the provincial government.

The second key statute, introduced in last quarter of 1997, was The Education Quality Improvement Act (Bill 160), which contained several categories of reforms to the education system. For purposes of this article, the most significant reform was shifting the authority for setting property tax mill rates from the school boards to the provincial government (Herman, 2013). In addition to the provisions regarding the centralization of authority for education property taxes, Bill 160 had other important centralizing provisions, including each of the following:

- (a) limiting the authority of school boards in using some special purpose grants (e.g., for special education, transportation, education district administration, and school renewal and expansion);
- (b) increasing financial accountability requirements through several means, including requiring boards to produce and publish annual “financial report cards” that would allow members of the public to see and understand the revenue and expenditure streams;
- (c) eliminating the freedom of school boards to produce deficit operating budgets; and
- (d) authorizing the provincial ministry of education to temporarily take over administrative control of any school boards failing to submit balanced annual budgets.

Bill 160 also removed, by provincial fiat, school principals from the teachers' collective bargaining units, thereby taking away their right to collective bargain through the teachers' unions and their right to strike (Bedard and Lawton, 1998).

Bill 160 was met with strong resistance from various stakeholders within the education

sector, particularly most associations of school boards and teachers ((Paquette, 1998; Gidney, 1999). The notable exception was the Ontario Catholic School Trustees Association (OCSTA), which entered into negotiations with the provincial government regarding the funding arrangements for Catholic school boards in light of Bill 160. During those negotiations OCSTA agreed to suspend for five years what it had traditionally asserted to be the constitutional right of its members to levy a local property tax. It suspended that right in exchange for the provincial government's commitment to ensure overall equity in provincial funding for Catholic and public school boards. OCSTA's decision to enter into that agreement was strongly opposed by the Ontario English Catholic Teachers Association (OECTA). The latter launched a court challenge in the General Division Court of Ontario to Bill 160 on the basis that some of its provisions abrogated the rights of Catholic school boards to access funding directly from the property tax base, notwithstanding any guarantees for equitable funding provided either in Bill 160 or any agreement between the provincial government and OCSTA for equitable funding for Catholic school boards. The judge who heard the case accepted those arguments and ruled that those parts of Bill 160 that abrogated that right were null and void.

The Ontario government successfully appealed that decision to the Ontario Court of Appeal on the basis that the funding equity provided by Bill 160 and its agreement with the OECTA sufficed to meet the letter and spirit of section 93 of the Constitution Act, 1867, regarding the rights of Catholic school boards. In rendering its decision in 1999 the Ontario Court of Appeal indicated that the constitution merely guaranteed Catholic school boards the right to fair funding, and not the right to tax per se.

Shortly after that decision was rendered the OECTA decided to appeal it to the Supreme Court of Canada in an effort to restore what they still deemed to be the constitutional

right and the traditional authority and autonomy of the Catholic school boards to impose taxes on their members. In its decision rendered in 2001, the Supreme Court rejected the OECTA's arguments regarding the constitutional right of separate school boards and upheld the ruling of the Ontario Court of Appeal regarding the constitutionality of Bill 160 and the right of the provincial government to usurp and centralize taxing authority in relation to all school boards (*Ontario English Catholic Teachers' Association v. Ontario*, 2001; Canadian Secular Alliance, 2011).

Beyond the education sector per se, Ontario's reforms to financing education were supported by some and opposed by others. Generally they were supported by business associations, which, like their counterparts in Alberta, hoped the reforms would result in a reduction of operating costs within the education sector and, by extension, also a reduction of property taxes on business and residential properties (Gidney, 1999). Ontario's municipal associations had mixed feelings regarding the financial reforms. While they were happy that school boards would not have direct access to the property tax base, they were concerned about the direct and indirect effects that financial reforms within the educational sector would have for them (Siegel, 2009). They were particularly concerned regarding any mill rates for education that would be set by the provincial government and the downloading of financial responsibility not only for welfare, but possibly also for other functions which had been within the aegis of the provincial government. In its capacity as the Official Opposition, the NDP was also very opposed to the reforms embodied in Bill 104 and Bill 160. It used its position in the legislature to slow down the adoption of the provincial government's statutory framework with various procedural tactics, including filibustering, but ultimately it was not able to stop the adoption and implementation of that framework (Maclellan, 2009). Its stance on the reforms was based partly



on political considerations, rather than exclusively on fundamental principles regarding funding regimes for education. The NDP's stance was part of an effort to regain some of the support it had lost as a result of two unpopular measures it had imposed while in power earlier during that decade as part of the "Social Contract," namely freezing teacher's salaries and decreasing operating grants for education (Gidney, 1999).

Although there have been changes both to the funding levels and financial management within the education sector since the Harris government imposed the reforms in the late 1990s, the basic elements of the education funding system that it established have remained unchanged. Successive provincial governments have retained their control in setting the mill rates for education taxes and for determining how much money either from the property tax base or the general revenue fund school boards receive each year.

### *Saskatchewan Reforms*

Saskatchewan was slower than Alberta and Ontario in implementing the education funding system. After nearly three decades of contemplating various reform options, the provincial government followed their lead in appropriating the school boards' authority for imposing property taxes (Munroe, 2011).

Between 1982 and 2002 reforms to funding the education system were contemplated both by Premier Grant Devine's Conservative government, and by Premier Roy Romanow's NDP government in response to pressures from municipalities to reduce the reliance on school boards on revenues generated from the property tax base. Whereas the Conservative government contemplated adopting Manitoba's "dual levy" approach whereby local school boards would impose one education levy on the property tax base and the provincial government would impose

an education levy through the income tax system, the NDP government contemplated adopting some version of Alberta or Ontario's approach, whereby the authority of school boards to access the property tax base would be either eliminated or limited. The latter also contemplated increasing provincial transfers for education. Precarious fiscal and political situations at various points in their time in office, along with challenging policy and program agendas faced by both governments at various times during their respective mandates, ultimately constrained them not to pursue those reforms.

The two provincial governments that followed them continued exploring those options, as well as others, for reforming the education funding system. The NDP government led by Premier Lorne Calvert did so by appointing the Commission on Financing Kindergarten to Grade 12 Education. The Commission's main recommendation was reducing the proportion of funding for education derived from the property tax base and increasing the proportion of funding derived from provincial transfers (Boughen, 2003). Although the provincial government accepted that recommendation in principle, the precarious fiscal position it was facing precluded its implementation. Instead, in 2004 it promised a long-term solution to lower the education property tax and to introduce an education property tax credit program for farm properties for the subsequent three years costing approximately \$50 million annually. For those three years, that property tax credit program reversed the ratio of provincial to local funding for education from 40–60 to 60–40 for farm properties, but not for residential and commercial properties.

During the 2007 election campaign the two major parties pledged different strategies for reducing the pressures on the property tax base created by the levies of school boards. Whereas the NDP pledged to continue offering its education property tax credit program, the Saskatchewan Party pledged to find a "long term solution" for funding education that would

reduce pressures on the property tax system without compounding the financial needs of school boards.

Shortly after its election victory the Saskatchewan Party government, led by Premier Brad Wall, produced a report on the property tax system. The report, released in January 2009 contained four reform options that were very similar to the reforms implemented in Alberta, Ontario, and Manitoba (Reiter, 2009). Ultimately, the provincial government opted for a model comparable to the one in Alberta, whereby it would impose a uniform property tax levy on the entire property tax base, but would allow the Catholic school boards to impose their own levies on Catholics who wanted their taxes directed to those particular school boards. As in Alberta, the authority of Catholic school boards to impose those levies was subject to one key condition: if those boards set levies higher than those set by the province, the provincial government grants would be reduced accordingly to “ensure that school division equity is maintained” (Saskatchewan Government, 2009; Saskatchewan Ministry of Finance, 2009; Canadian Broadcasting Corporation, 2009). Given that condition, as well as some other considerations, the Catholic school boards opted not to impose their own levies.

In the 2009–2010 budget the provincial government introduced two other interrelated reforms to funding the education system. The first was the elimination of the existing K–12 Foundation Operating Grant system and the formula it used in distributing the funds among school boards for two years, with the promise that an even better grant system would be introduced in conjunction with the 2011–2012 budget. The second reform was that until 2011 school board budgets would be frozen at the 2008–2009 levels, subject only to a minor adjustment to offset additional costs resulting from contractual obligations for salaries and inflation. The budget freeze created considerable consternation among school boards trustees

(Saskatchewan School Boards Association, 2010). That consternation was compounded in February 2011 when, just one month prior to tabling the provincial budget, the government announced that the adoption of a new formula would have to wait at least until the provincial budget for 2012–2013 (Gousseau, 2011).

In an effort to make the property tax reforms appealing to ratepayers and municipalities the provincial government announced three other initiatives in the 2009–2010 budget. The first was an education property tax credit for agricultural, residential, and commercial properties. The second was a reduction in the amount of funding for the education system from the property tax base, and an increase in the percentage of funding for that system from the general revenue fund from 51% in 2008–2009, to 63% in 2009–2010, and 66% in 2010–2011. Those reductions, combined with others that had been implemented by the NDP during that decade, essentially reversed the proportion of funding from the property tax base and the provincial general revenue fund (Boughen, 2003; Auld & Kitchen, 2006; Saskatchewan Government, 2009; Saskatchewan Ministry of Finance, 2009). The third initiative, designed primarily to appeal to municipalities, was a promise to gradually increase provincial grants over the next few years up to the amount generated from one percentage point—or 20%—of its 5% provincial sales tax. For 2009–2010, in which only 90% of that one percentage point was transferred to municipalities in the form of grants, this budgetary measure resulted in an increase of approximately 20% from the previous fiscal year (Saskatchewan Government 2009; Saskatchewan Ministry of Finance 2009). The provincial government eventually fulfilled its promise of the full one percentage point in the budget of 2011 (Saskatchewan Government, 2011a; Saskatchewan Government, 2011b; Saskatchewan Ministry of Finance, 2011).

While those measures helped make the education funding reforms appealing to ratepayers and municipal associations, school boards continued to be concerned about the effect they would have on their ability to operate the education system. Those concerns persisted until the tabling of the 2012–2013 provincial budget, which included the new funding formula, and an overall funding increase of \$82 million, or 5%, over the previous fiscal year. The increase, which ended a three-year funding freeze, provided school boards with a total of \$1.74 billion from the provincial government (Warren, 2012; Government of Saskatchewan, 2012). The new funding formula provided a funding increase to most, though not all, school divisions across the province ranging from 1.7% to 14.4% (Government of Saskatchewan, 2012). Whereas some school divisions were satisfied with the budget allocations under the new formula, others were dissatisfied because they were constrained to make some unanticipated and difficult budget adjustments (Clarke, 2012).

Whereas the provincial government was able to deal with the funding arrangements for public and Catholic school boards through negotiations, failed negotiations with the Conseil des écoles Fransaskois (CÉF) resulted in court challenges in 2011 and 2012. These two court challenges were preceded by the CÉF's court challenge in 2004 and its threat of a court action in 2009. Whereas the 2004 lawsuit resulted in an out of court settlement for an interim funding arrangement, the threat of a court challenge led the provincial government to grant it an extra \$4 million and to enter into a mediation process for future funding.

The CÉF's 2011 court challenge was launched due to the lack of progress during that mediation process, a budget shortfall of approximately two to three million dollars faced by the CÉF that would require it to lay off some staff, and the provincial government's decision in 2011 to defer until 2012 the implementation of a new funding formula that the CÉF hoped would have

increased provincial funding (Gousseau, 2011; Couture, 2011; Couture, 2012). In its case the CÉF claimed that although the amount of money provided by the provincial government was either the same or even slightly higher on a per capita basis than what the government provided to the other school divisions, it was still not enough. The CÉF's justification for requesting additional funding was it was a relatively young board with limited infrastructure, resources and reserves, and small schools that made it impossible to achieve economies of scale comparable to those of other school divisions (Couture, 2011; Couture 2012). In May 2011 the Court of Queen's Bench ruled that the provincial government was obliged to provide \$2.8 million in interim funding until a negotiated settlement could be reached on an adequate and equitable funding formula for the CÉF's schools (CÉF, 2012). The court added that, if a negotiated settlement could not be reached, either party was within its rights to return to the courts to review the fiscal needs of the CÉF. One year later, in the wake of failed negotiations, the CÉF filed another court challenge in May 2012 (CÉF, 2012). In its notice of motion, filed in May 2012, it requested funding to cover some of its costs for 2011–2012 and for the 2012–2013. In its decision the Court ordered the province to give the CÉF \$3.3 million in addition to the \$26.63 million that it was giving it pursuant to the existing funding formula for 2012–2013 (Warren, 2012).

The reforms introduced by the Saskatchewan Party government after winning the 2007 election were supported by several major stakeholders, including business associations and municipal associations, which had been seeking a solution for what they perceived as high property taxes for education. The Saskatchewan Chamber of Commerce (SCC), the Saskatchewan Association of Rural Municipalities (SARM), and the Saskatchewan Urban Municipalities Association (SUMA) all supported the reforms in the hope that they would result

in lower property taxes and increased economic development investments at the local level (Greater Saskatoon Chamber of Commerce, 2009; SARM, 2009a; SARM, 2009b; SUMA, 2009a; SUMA, 2012b). SARM and SUMA also hoped that as part of the reforms the provincial government would devote more funds to education from the General Revenue Fund, thereby increasing the property tax room available for municipalities.

The reforms were opposed by the public and private school boards and, albeit to a lesser extent, also by the Saskatchewan Teachers' Federation (STF). School boards voiced their concern about the impact on their autonomy and possibly also on the level of funding they would receive from a funding system that was completely controlled either directly or indirectly by the provincial government. They demanded that the provincial government either allow them to impose taxes or guarantee them adequate and predictable funding to cover their costs ("Budget gets near unanimous thumbs up," 2009). Although it supported the demands of the school boards for guarantees of adequate funding and shared some of their concerns regarding potential loss of autonomy in managing and funding education activities, the STF was less concerned than school boards regarding their loss of authority in setting property tax rates and "cautiously optimistic" that the reforms would result in more equitable funding across school divisions (Saskatchewan Teachers Federation, 2009). Concerns and criticisms of the reforms by school boards were echoed by the NDP in its capacity as the official opposition, which criticized them both on substantive and the procedural grounds (Wotherspoon, 2009). The NDP, headed by former Premier Lorne Calvert, depicted the reforms as a "neutering" of the duly elected school trustees of their ability to tax, and criticized the government for implementing the reforms with minimal consultations with school boards and minimal information to the public (Calvert, 2009).

### *Manitoba Reforms*

Reforms to Manitoba's education funding system during the past quarter century have been much more limited in scope than those in Alberta, Ontario, and Saskatchewan. This is particularly true regarding provincial governments supplanting school boards in setting property tax levies. A full appreciation of reforms to Manitoba's education system in the past two decades requires an understanding of reforms that were implemented by the provincial government a decade earlier. In 1981 Premier Sterling Lyon's Conservative government enacted a reform that created a property taxation framework for education consisting of two components: the first, known as the Special Levy (SL), was administered by the local school boards, and the second, known as the Education Support Levy (ESL), was administered by the provincial government. This marked an important step in the provincial government's efforts to secure its own pool of funds from the property tax base that it could distribute to school boards based on its own priorities and formulas.

The most notable reforms to funding the education system in Manitoba during the past two decades have focused on the ESL. More specifically, they have focused on the types of properties to which the ESL is applied and the level to which it is applied for each type of property. In 2001, the NDP government was constrained to begin acting on the pledge to eliminate the ESL as a result of recommendations in a report by the Association of Manitoba Municipalities (AMM) for a total shift in funding for education from the property tax base to the provincial general revenue fund. A few months later, in response to that report the Minister of Education announced that the ESL levy would be phased out on residential properties within three years and on all other properties within five years (Owens, 2005). After more than a decade that promise has still not been fulfilled fully because to date the ESL has only been eliminated



from residential properties, but not from commercial and industrial properties. Thus, unlike governments in the other three provinces, successive Manitoba governments have not only allowed all school boards to continue levying the SL, but they have limited the application of the ESL to two of the three major categories of properties, and reduced the overall amount of funds generated from that particular levy.

In the years following the 1999 election, Premier Doer's government implemented two other notable reforms to deal with the financial pressures experienced by school boards and property owners at that time. The first was increasing provincial transfers to school board to fund education. The second was a rebate program for residential properties that paid an equal flat rate to all homeowners regardless of their assessment (Levin, 2005, p. 129). The rebate, increased gradually over time from \$250 in 1999, to \$400 in 2007, and to \$700 in 2011 (Henley & Young, 2008; Owen, 2011; Manitoba Finance, 2011).

The reforms to date have had two notable effects. First, there was a sizeable shift in the amount and proportion of funds generated from the ESL and the SL. Whereas the amount of revenues generated from the province's ESL declined by \$58.4 million over approximately one decade from \$199.2 million in 1999–2000 to \$140.8 million in 2011–12, the amount of revenues generated from the school boards' SL increased by \$332.5 million from \$401.7 million in 1999–2000 to \$734.2 million in 2011–12 (Baker, 2013; Manitoba Education, 2011; Manitoba Education and Training, 1999, p. 51). Those particular reforms did not alleviate the financial pressures faced by school boards, as evidenced by the adverse effects a reduction in provincial grants to school boards in 2012 that required them to reduce costs and increase their own property tax rates. The financial pressures resulted from two decisions of the provincial government: one was the elimination of an incentive grant that had been in place for four years

to keep their property taxes low, the other was limiting the increase in overall funding by tying it to the rate of economic growth (Canadian Broadcasting Corporation, 2012).

Second, collectively, those reforms helped achieve a slight reduction in the level of reliance on the property tax base for funding the education system. Between 2002 and 2006 there was a minor decline in the property tax portion of funding for education from its peak of 50.4% in 2002 to 46.9% in 2006 (Henley & Young, 2008). A minor decline was also evident over the longer term. Whereas in 1989 the combined provincial and local property tax portion of education funding was 45% (Auld & Kitchen, 2006), by 2008 it had declined by 3% to 42% (Reiter, 2009). This was much less than the more substantial decline in the reliance on the property tax base for funding education in Alberta and Ontario. Despite this decline, school boards in Manitoba, unlike all their counterparts in other provinces, other than their separate school board counterparts in Alberta, have not had their property taxation authority usurped either completely or almost completely by the provincial government.

The genesis of the reforms to the ESL was a pledge by NDP leader, Gary Doer, during the 1999 provincial election campaign to gradually phase out at least the residential portion of the ESL. Starting shortly after forming the government in 1999, the Doer government implemented three sets of reforms designed to deal with demands for changes sought by school, municipal, and business associations to alleviate the financial pressures being experienced within the educational, municipal, and business sectors due to the amount of funding required from the property tax base for the education system. Those pressures had been created in part by the decisions of Premier Gary Filmon's Conservative government to reduce provincial transfers to education boards by 6% between 1993 and 1998, ostensibly due to budgetary constraints (Henley & Young, 2008, p. 9). To make up for the shortfall, school boards cut expenditures and raised

their own mill rates. The result was that between 1994 and 1999 the percentage of education funding derived from the SL imposed by school boards increased from 28.3% to 33.4% (Henley & Young, 2008, p. 9).

The pressures generated by the amount of funding for education derived from the property tax system led to a growing informal coalition of major organizations in Manitoba that has existed at least since 1999. The coalition advocated the creation of a new funding framework that would be less reliant on the property tax base. Over time the coalition has involved the Manitoba Teachers' Society (MTS), the Association of Manitoba Municipalities (AMM), the Manitoba Real Estate Association (MREA), the Canadian Taxpayer's Foundation (CTF), and Winnipeg City Council. To some extent it even involved the Manitoba School Boards Association (MSBA), which unlike the other associations in the province wanted increased provincial funding to achieve an 80–20 funding ratio between provincial government and school boards rather than full funding by the provincial government (Henley & Young, 2008; Levin, 2005, pp. 133–135). Despite calls for substantial reforms from those major organizations, successive NDP governments made only minor adjustments to the funding system, without radically altering either its basic components, or the alignment of roles, responsibilities, and level of control between them and the school boards. This stands in stark contrast not only to what happened in Alberta, Ontario, and Saskatchewan during the past two decades, but also to what happened in the other six provinces approximately one decade earlier.

Clearly, Manitoba is an anomaly among provinces in this respect. Furthermore, it is a paradoxical anomaly because increasing the degree of centralization of authority and responsibility for raising and distributing funds for education did not occur despite the fact that there was a higher degree of consensus among the major governmental and non-governmental

stakeholders, other than the provincial government, to do so than in the other three provinces. This begs the question of what accounts for this anomaly vis-à-vis all other provinces, or at least vis-à-vis Alberta, Ontario, and Saskatchewan. There are several plausible answers to that questions that focus on philosophical, political, and economic factors. However, the most plausible explanation in our view is that unlike their counterparts in the other three provinces, successive Manitoba governments did not want to assume exclusive or extensive financial and political responsibility for funding the education system. Their willingness to reduce and possibly eliminate the ESL and also to implement modest increases to the amount of funding from the general revenue fund were intended to appease stakeholders seeking a reduction in reliance on the property tax base; but not a commitment to a radical shift in control and responsibility for funding education from school boards to the provincial government. They felt that they did not have either the requisite financial or political capital to achieve a radical shift in authority and responsibility.

### **Conclusion**

In summary, the education funding reforms of the past two decades in the three Prairie provinces and Ontario have resulted in shifts in authority between school boards and provincial governments in generating funding from the property tax base and in their respective responsibility for funding primary and secondary education. Unlike Alberta, Ontario, and Saskatchewan, where authority for setting mill rates for property taxes was centralized in the provincial governments, in Manitoba it was decentralized slightly to the school boards. Despite the similarities between Alberta, Ontario, and Saskatchewan, there were some notable differences. Whereas the Alberta provincial government usurped the authority of public school

boards but not of the separate school boards in setting property tax mill rates, the Ontario and Saskatchewan provincial governments usurped the authority of both the public and separate school boards. Moreover, whereas in Alberta and Saskatchewan Catholic school boards were given the option on whether they wanted to retain their authority to impose the property tax levy or have a provincially imposed levy, in Ontario neither Catholic nor public school boards were given that option. The slight decentralization in Manitoba occurred as a result of the provincial government's decision to create more tax room on the property tax base for school boards by eliminating the provincial education tax on some categories of properties.

The centralization of authority for setting property tax mill rates and responsibility for funding education in Alberta, Ontario, and Saskatchewan during the past two decades has resulted in a policy convergence between those three provinces and the other six that had achieved such centralization in previous decades. In those nine provinces the provincial governments have taken either complete or almost complete control of the property tax base as a revenue source for funding education. Manitoba is the notable exception in this convergence because its school boards have retained their authority in imposing their own property taxes for raising a substantial proportion of funding for their respective education systems.

The reforms in the three Prairie provinces and Ontario have been driven and shaped primarily by the interests of the provincial governments, school boards, and municipalities to advance some of their respective policy goals. The principal goals of provincial governments have been to maximize equity not only in the level of property taxes paid by ratepayers for properties of comparable value, but also in the level of funding available to school divisions. For some provincial governments the objective has also been to attempt to reduce or at least contain the overall cost of education. In the case of school boards, some of them hoped that they might

fare better financially under a centralized system in which provincial government not only set the property tax levies but also facilitated a more equitable redistribution of the property taxes that were collected. In the case of municipalities and business associations a key goal was reducing the pressure on the property tax base created by taxation rates set by school boards. Their hope was that, if provincial governments became responsible for setting mill rates for education property taxes, it would result in provincial governments paying a higher proportion education costs from their respective general revenue funds. Further research is required to determine the extent to which the reforms have contributed to the goals of the provincial and municipal governments, school boards, municipalities, and business associations.

In looking to the future, three important and interrelated sets of questions emerge regarding potential reforms to the funding frameworks for education in the three Prairie provinces and Ontario, as well as in the other provinces. The first set of questions relates to whether the proverbial pendulums for funding the education systems will remain where they are now after the reforms of recent decades or whether they are likely to continue to swing? Moreover, insofar as they may swing, will they swing even further toward centralization leading to an even greater loss of authority and autonomy for school boards not only in raising revenues from various sources but possibly also in managing their budgets, or will they swing back toward decentralization whereby they would regain some of the authority and responsibility they have lost for funding the system, and possibly acquiring even more than they had prior to the reforms of the past two decades?

The second set of questions relates to future trends both in the sources of funding and in the levels and proportions of funding from each of those sources for the education systems. More specifically, will education become increasingly and possibly even fully funded from provincial

revenues from the property tax base, or from the provincial general revenue funds as has been advocated by various municipal associations over time? Furthermore, will provincial governments grant school boards greater authority and autonomy either for accessing alternative revenue sources (e.g., user fees) or for leveraging their assets in building and operating schools through various means, including public–private partnerships?

The third set of questions relates to the factors or forces that will shape the focus and scope of future reforms. Will they continue to be shaped primarily by the interests of provincial and municipal governments and school boards, or will they also be shaped even more by the interests of other stakeholders, including those of various categories of ratepayers and the parents of school age children? Moreover, to what extent will the evolving financial or political interests and imperatives of provincial governments, school boards, municipalities, and business associations shape such reforms?

Answers to these as well as other related questions are highly contingent on a range of factors. The most important factors, of course, continue to be the following: first, the interests and imperatives of provincial governments in pursuing various policy and political goals; and second, the extent to which school boards are able to maintain their legitimacy and power to mount convincing arguments both to governments and to ratepayers and parents of school age children about the governance and funding models they believe should exist within their respective educational systems. If they do not maintain their legitimacy and power school boards run the risk of becoming obsolete (Owens, 1999). For all school boards, and particularly for those that have lost control of the proverbial “power of the purse” to generate revenues, it is imperative that they maintain their legitimacy and power to manage both their revenues and the delivery of education efficiently, effectively, and equitably with the requisite degrees of

transparency and accountability.



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