

THE TRUANCY ACT.

As early as 1846 in a report to the Government by Rev. Dr. Ryerson, the founder of our excellent educational system, he used these words: "The branches of knowledge which it is essential that all should understand, should be provided for all, and taught to all; should be brought within the reach of the most needy, and forced upon the attention of the most careless." This principle laid down by him and which, without doubt, meets the views of all Canadians who have given the matter due consideration, is that a nation to become strong, progressive and virtuous must see that the youth of the land are educated and enlightened. Therefore the property of the country has been made responsible for the education of the entire youth, and having thus become responsible compulsory education follows as a natural and proper result. Our school laws had already made provision for compulsory education within certain limits, but left the matter of enforcing the laws largely at the option of the trustees. It has been found that this duty has not been performed, and the Minister of Education by the Truancy and Compulsion Act of last session has provided other machinery to enforce the law. The municipal councils of cities, towns and villages are now required to appoint truant officers, whose duties are laid down in the Act, and the Department of Education have in a circular just issued also laid down certain rules for the better guidance of these officers in their work. The Act makes it compulsory on all children between eight and fourteen years of age to attend school, and imposes penalties on parents, guardians or others who keep or receive into their houses any children between those ages, during school hours, unless such children have satisfactory reasons for non-attendance. What constitutes a satisfactory excuse for non-attendance is also laid down, such as that the child is under efficient instruction at home or elsewhere, or is unable through sickness or other unavoidable cause from attending school, or no school within two miles if the child is under ten years of age, or three miles if over that age; or want of sufficient accommodation in the school the child has a right to attend; or if the child has passed the entrance examination to High Schools; or has been excused by certificate of a justice of the peace or principal of the school for the reason that such child was required to assist in husbandry, or necessary household duties, or for the necessary maintenance of such child or of some person dependent upon him. In the latter cases, the certificate of the justice of the peace or principal of the school will only hold good to relieve such child from attendance at schools during six weeks of each school term. Subject to these exemptions, any person employing any child under the age of fourteen years during school hours shall be liable to a penalty of twenty dollars.

In townships the trustees have power to appoint truant officers, but it is not compulsory to do so.

Truant officers are compelled to perform their duties, and for neglect are liable to a fine of not less than \$25 nor more than \$50 for each offence.

Parents, guardians or other persons having legal charge or control of any child, who shall neglect or refuse to cause such child to attend some school after being notified by

the truant officer, shall on conviction be liable to a fine of not less than \$5 or more than \$20, or the justice may require such persons to give approved bonds of \$100, conditioned on his causing such child to attend school as required by the Act.

So far as municipal councils in cities, towns and villages are concerned, this Act throws upon them the duty of appointing truant officers forthwith. This means additional expense on the municipality for his salary, and as many people feel themselves overburdened with taxation already, this additional expense will not be altogether palatable. The new Act and regulations have added work to the Reeves, clerks, assessors and trustees, but is silent as to remuneration although not silent as to the penalties.

The principle of compulsory education is all right, as is also the appointment of an officer to enforce the law, but we see no good reason why the duty of making the appointment and other work connected therewith should not have been placed altogether in the hands of the trustees and their secretary to whom such work would appear naturally to belong.

COLLECTORS' ROLLS.

Immediately following the preparation of the voters' list comes the work of making the collector's roll, which must be finished and in the hands of the collector not later than the 1st of October. Section 119 of the Assessment Act says "the clerk of every municipality shall make a collector's roll or rolls as may be necessary, containing columns for all information required by this Act, to be entered by the collector therein; and in such roll or rolls he (?) shall set down the name in full of every person assessed, and the assessed value of his real and personal property and taxable income, as ascertained after the final revision of the assessments, and he (?) shall calculate, and opposite the said assessed value as therein described of each respective person," etc. The wording of the above section is somewhat ambiguous. A stranger to the duties and positions of the respective offices of clerk and collector would readily interpret the directions there given to mean that the clerk was to prepare the roll or book with necessary blank columns, but on the collector devolved the duty of filling in all the particular information required, such as the names of the assessed parties, values, rates, etc. This cannot be the intention of the Legislature, as the assessment roll from which the information is to be obtained is in the custody of the clerk, and the whole tenor of the Act, apart from the faulty construction of section 119, goes to show that the clerk is the proper person to fill in the columns of the collector's roll, as he has to certify to its correctness when completed. The "columns for all information required by this Act, to be entered by the collector therein," no doubt refers to the blank columns for entering date of demand or notice to be given by collector to each taxpayer.

We do not know that we can be of much service by way of explanation of the work of preparation of the collectors' roll. It is not only particular and tedious work, but must be very correct. It is not always possible to get convenient fractions that will bring the exact amounts required to a cent, but our experience has been that prac-