

Ontario, every means by which the clerk of the municipality makes up the list upon that assessment roll—and I presume that in every other Province there must be some proceeding analogous to what we have in Ontario—but in addition to that, he may make use of any other information he can obtain.

Mr. VAIL. Read the 39th and 40th lines.

Mr. WOOD. After that, every provision for appeal and correction of the list comes in, so that there is no necessity why any man who has a right to be placed upon the list should be left off.

Mr. WELDON. That does not carry it any further than what I read from the 12th section.

Mr. WOOD. Then I cannot understand the Queen's English.

Mr. WELDON. Does it say he must take the assessment roll as the basis.

Mr. WOOD. Certainly.

Mr. WELDON. Certainly not. The 30th section applies to the subsequent revisions. The first revision is made under the 12th section. That says he shall get a copy of the assessment roll, and with the aid thereof make his list. He is not bound to take a single name or a single valuation from the roll.

Mr. BOWELL. He is then bound to print it.

Mr. WELDON. He is to print the list he has made.

Mr. BOWELL. And post that throughout the county, and then the exceptions are taken.

Mr. WELDON. Yes; but who is to pay the expense of it?

Mr. BOWELL. Who pay it now?

Mr. WELDON. What I propounded is, that you are not to put obstacles in the way of a man exercising his franchise. He is entitled to get it as easily as possible, without any expense to the country or to himself. The assessment roll is not for the purpose of making votes, but to get the assessment for parochial, township or county purposes. When that is made, a man is called upon to pay his assessment. He naturally wants to see what he is assessed at, and, if he is assessed too high, he wants to appeal, and can take his measures accordingly. He sees his assessment by the personal application of a demand for rates and taxes. In this way it is brought home to him. But here a reviser comes in. He is not like the assessors, who live in the district and know all about the property. He is a barrister, who need not reside in the electoral district. He may be an entire stranger, and he makes up this list and posts it up, and a man has to attend and watch it. Everyone has to go and see whether his name is there or not. Either make the assessment roll the basis or make it the minimum; because, if a man sees that he is assessed for a \$150 or \$300, as the case may be, he will know that he is bound to go on the voters' list. Under this Bill, he has to go and find out, because a neighbor of his may tell the revising officer that his property is not worth what it was assessed for. The revising officer may accept any information, any hearsay evidence; it is not sworn evidence, and a man's rights are at the mercy of this sort of evidence. Then the value is to be the value on the ordinary terms of sale, not the actual value.

Mr. HICKEY. It says actual value.

Mr. WELDON. But I want to know what the definition of actual value is. This says, "the then present market value, if sold upon the ordinary terms of sale." A revising officer in Nova Scotia or New Brunswick may say the ordinary terms of sale are so-and-so, in my opinion. Sales are made there in every possible way—sales for cash,

sales on time, sales under execution, sales under order of the Court of Equity. What are the ordinary terms? Either put it as it is in Ontario, or as it is in the amendment which I propose, which is the legal way all through the Maritime Provinces. When a man dies the value of his real estate is appraised by persons appointed by the Court of Probate. I say, take it in that way, and take the assessment roll as the basis of it. Then you have something to start upon, but now it is at the whim and caprice of the revising barrister. It would be better to have the assessment roll made *primâ facie*, which the hon. member for Dundas (Mr. Hickey) said it was, but which I fail to see. It is very different to say the revising officer shall be aided by the roll, and to say that the roll shall be *primâ facie* evidence. That would be far better, but let it be cut down by sworn evidence, by a court where a man can be heard. Here the list is made up in the first instance by the revising barrister, on the best information he can get, and the first thing a man knows is that his name is not on the list. He goes to the revising officer and asks how it has been done. He says, it is on the best information I could get; your neighbors said it was not worth that, and I cut it down. The 30th section refers to the lists made after the first list. This has to be done every year. It is not that when a man is on the list he remains there, but he has to go through the trouble and expense every year.

Mr. HESSON. That is the case now.

Mr. WELDON. Suppose it is, it is brought home to a man every year by his taxes. He knows what is going on. When he is assessed he is notified of the assessment and called upon to pay his tax.

Mr. HESSON. He is liable to be appealed against, as assessed too high or too low.

Mr. WELDON. He gets a notice of that. If he thinks he is assessed too high he can go to the assessment roll and ascertain, but here he knows nothing of it at all. He gets no individual notice. Bear in mind that the great principle of the assessment is that he shall have individual notice of it. Here he gets no notice whether he is on the list or not. All he has to do is to hunt up some list and ascertain it. He has got to go to all this expense to ascertain whether he is on the list or not. Then when we come to the 30th section. He makes up the first list and he goes on and revises the list, and procures a copy of the assessment roll and a copy of the list, which may be totally different, and such other information as he can obtain. Not information on oath, not evidence, but such information as he can obtain in any way. He shall proceed to revise the voters' list, and "erasing from said lists the names of any persons who are dead or who are not, according to the provisions of this Act, entitled to be registered as voters, and making any other verbal or clerical corrections which may be necessary." It gives him power to set to work behind a man's back and erase his name from the list, and the man, unless he happens to see the list, has lost his vote. It seems to me that we should take the basis of the assessment. What objection can there be in principle? The only objection that has been urged at all is that put forward, that sometimes the actual man does not appear upon the roll. Then one man comes up and says the assessment is too high, and another comes and says his assessment is too low. But make a minimum, beyond which the revising officer shall not go. Then the man has some protection. But as it stands now, it leaves every voter at the whim and caprice of the revising barrister, a man who may be utterly incompetent to fulfill the duties which are now placed in the hands of the valuers and assessors.

Mr. FERGUSON (Leeds and Grenville). The hon. member for Middlesex (Mr. Cameron) and the hon. member for Shefford (Mr. Auger) seemed to me very much to magnify the difficulties in reference to the revising officer.