

as skilled labor is always more valuable to the employer, it should command higher wages. When a Municipality has secured a good officer, his services should be retained so long as he is able and willing to do his work properly. While I am glad to have an opportunity of a word in favor of better remuneration to Assessors, and saying it in the presence of the collective wisdom of the County, it is proper that I should add that however poorly required, a careless or imperfect discharge of duty cannot be excused—the Assessor accepting office does so with his eyes open, the obligation to perform what the law requires of him is incurred when he accepts the office.”

Now it may be said that there is an appeal to a court of revision from the assessment. But this court is composed of the municipal officers elected annually, an ever changing body who are in many cases without experience, and who have neither timor nor in many cases inclination to devote the time necessary to understand their duties, and the work of revision is consequently as a rule done in a most perfunctory manner. The Legislature of Ontario evidently saw that assessments would be made upon no general principles, and that perfect reliance could not be placed upon them. Several municipalities would be pulling in different ways, each dealing with the subject from its own standpoint, with prejudices and all sorts of irregular influences in full play. To correct this evil so far as possible the legislature gave an appeal to the local judge. I recollect an appeal of this kind in which the judge found it necessary to a just equalization to increase the valuation from eleven millions and odd to fourteen millions and odd, adding almost one-third to the aggregate equalization by the county council. The duty of making out the voters' lists, arranging in alphabetical order, printing, issuing notices, etc. comes to the clerk at a busy season of the year, when he has numerous other duties crowded upon him, and the time given him to do the work is of the briefest. It cannot be a matter of surprise, therefore, if the work is imperfectly done, especially in the case of officers who have had little experience. It is true that an appeal is given to the County Judge, but only in electoral districts where party feeling runs high is much attention paid to the voters' lists till the day of election comes, and then errors of the most palpable kind are

discovered, due to inattention or ignorance, or possibly in some cases to design. Now, the system proposed by this Bill will, I think, cure many of the evils inseparable from the present system and be a great improvement upon it. You will have under it an educated professional man, one above the reach of improper or irregular influences, to prepare the lists; an officer alike independent of the Government and the public, secure in his position so long as he faithfully and efficiently performs the duties of his office, and who will every year be acquiring a further mastery of the subject: one who will be guided by principle and precedent in all he does. Instead of a perfect army of imperfectly trained, imperfectly educated agents without fixity in office, with a feeling ever present that as a breath has made them, so a breath can unmake, you will have, comparatively, a few men acting as revising barristers, so that uniform action on settled principles may well be expected. Besides this the body of revising barristers in each province will have an opportunity of conferring together and discussing questions, as was the practice under the Civil Bill system in Ireland, and which now prevails amongst the County Judges in Ontario. Moreover, the facilities for appeal and correction will be greatly facilitated. The political parties interested will be better and more effectually represented before the revising barrister than could probably be the case, with thirty or forty courts of appeal at no definitely fixed date for holding court, and with one instead of numerous agents to refer to for any information that might be necessary. Yes, I confidently assert that under the system proposed by this Bill, political parties may be conveniently and inexpensively represented, more so than they possibly could be under the existing law, and with greater assurance of a full and honest list. Of course, it is all-important that the best men should have inducements held out to accept the position of revising barristers. And with this end in view assurance has been given that where circumstances admit, the county judge will be offered the appointment. I take it that will be the general rule acted on, though there may be cases where, from the age of the judge, the