

The hon. member for Crowfoot then asked the following question:

Mr. Speaker, I should like to ask the minister a supplementary question. How can one appeal some five, six or ten years from now when that same assessment is put forward by the department?

The minister replied:

That is not the assessment, Mr. Speaker. The assessment would take place at the time of disposition, and any owner is free to make that kind of valuation himself or obtain one.

The next day I put the following question to the Minister of National Revenue:

Would the minister make available to farmers the evaluation assessments made by departmental appraisers or by those working on behalf of the minister?

The minister replied:

I think perhaps what the hon. member is referring to is not what he and others have been calling valuations but rather information being gathered for a realistic data bank which will assist taxpayers and the department in arriving at valuations on disposition of property. The kind of information that is being gathered, for instance, is the address, the legal description, the sale price, terms of sale, the municipal assessment, the dimension of the land and buildings and the income and expenses at the time of sale where relevant. Obviously, this is mostly available to the buyer and most of it actually comes from public records and observation.

I have found, from my experience over the years, that there is information available to the government which is not available to the farmers concerned. If the government wants to do what is right by the farmers across Canada, they will enter into an agreement with them to establish a value on their property which is acceptable not only to the Department of National Revenue but also to the farmers. If it is not acceptable to the farmer, he should have an opportunity to appeal the decision and clarify the situation during his lifetime; the task should not be left to his heirs. This is an important point and it behooves the government to look into it while other amendments to the act are being considered.

**The Chairman:** Perhaps it would meet the convenience of hon. members if we rose and reported progress. Then we could receive properly in the House the amendments which are being presented by the minister. Is this agreeable?

**Some hon. Members:** Agreed.

Progress reported.

**Mr. Deputy Speaker:** The Minister of Finance (Mr. Turner), in committee, made reference to an important amendment which was being considered. I think that for the interest of hon. members I should refer to Standing Order 60(1) which reads:

A notice of a ways and means motion may be laid upon the table of the House at any time during a sitting by a minister of the Crown, but such a motion may not be proposed in the same sitting.

Perhaps the chair might suggest that we now receive the changes proposed by the minister and agree to have them printed as part of today's proceedings so that our record would clearly indicate exactly what is being proposed, since I gather that the change proposed is of a fundamental nature.

### Adjournment Debate

**Hon. John N. Turner (Minister of Finance):** With the consent of the House, I should like to table an amendment to the ways and means resolution relating to the transfer of a family farm, and to advise the House that when the House again goes into committee of the whole this amendment will be put forward, unless the House would be interested to see the amendment earlier so that there would be sufficient advance notice before we resumed in committee.

**Some hon. Members:** Agreed.

**Mr. Turner (Ottawa-Carleton):** Perhaps it would be for the convenience of the House to see the amendments we propose before we resume later in committee of the whole.

**Mr. Knowles (Winnipeg North Centre):** Could they not only be tabled but also printed as an appendix to *Hansard* or to *Votes and Proceedings*?

**Mr. Turner (Ottawa-Carleton):** I believe the consensus of the House may be that they be printed in *Votes and Proceedings*.

**Some hon. Members:** Agreed.

**Mr. Deputy Speaker:** It is suggested I read the following two paragraphs of Standing Order 60:

2. An order of the day for the consideration of a ways and means motion or motions shall be designated at the request of a minister rising in his place in the House.

3. When such an order is designated for the purpose of enabling a minister of the Crown to make a budget presentation, a motion "That this House approves in general the budgetary policy of the government" shall be proposed.

**Mr. Turner (Ottawa-Carleton):** I will designate Wednesday.

**Mr. Lambert (Edmonton West):** That doesn't apply.

**Mr. Knowles (Winnipeg North Centre):** Let's stick with paragraph two.

• (2200)

**Mr. Deputy Speaker:** Is the motion presented by the Minister of Finance concurred in?

**Some hon. Members:** Agreed.

**Mr. Deputy Speaker:** It is agreed.

[*Editor's note: For ways and means motions referred to above, see today's Votes and Proceedings.*]

---

### PROCEEDINGS ON ADJOURNMENT MOTION

A motion to adjourn the House under Standing Order 40 deemed to have been moved.