

assessment in various localities shall be different. I think, however, that the assessment of people who know the values in the municipalities, assessors appointed by the municipal councils, supervised by the municipal councils, and watched by the people, whose interest is that the assessment should be as just and equal as possible, is not so likely to be incorrect and unequal as the assessment of a gentleman who is only one individual, not in a municipality, but in a whole county, and who cannot possibly know all the values in a large county as well as the people in a municipality, which is a much smaller area, can know the actual values of the municipality in which they are assessed; and the revising officer has to act simply on the information in his possession. A revising officer in Ontario may have a different idea of value than a revising officer in New Brunswick or Nova Scotia, and these officers are as likely to vary as the municipal councils or the assessors. If there is anything in that argument, it is in favor of retaining the provincial franchise. It simply shows how impossible it is for this Legislature to legislate on a matter that really comes within the rights of localities, and does not properly come within the scope of a Legislature dealing with matters pertaining to the whole country. I think, so far at all events, hon. gentlemen opposite have really given us no reasons sufficient to show that the amendment I propose is untenable, and I trust that the right hon. First Minister, if he is not prepared to accept it now, will hold this section over, and frame a section which will carry out his views and still accomplish the object I have in view.

Mr. HICKEY. I think the language in the Bill is the only language that can place this matter properly before the country. There are many counties in which the assessment does not represent the actual value of the property, and there are probably other places where the actual value is stated in the assessment roll. In the latter case, there would be no difficulty, because the revising barrister is directed to take the last revised assessment roll, and that will be *prima facie* evidence that the names there should be on the voters' list. But, in case there is an appeal in any municipality against the list, his duty will be to take evidence as to what the actual value is, and as to what the ordinary mode of selling is. It makes no difference whether the property in that locality sells at a higher or a lower price, or whether it sells for cash or on time, because it is the actual value that will entitle the voter to be placed on the list. So that, I think, there is no vagueness in the clause, because the value must be fixed by evidence before the revising barrister, whether the actual value is given in the assessment roll or not. Although the assessors are sworn to give the actual value, it is well known that, in taking the oath, they are accustomed to follow up the work of previous assessors, and they think they are complying with their oath in doing so. But lately, since farmers' sons have been put on the voters' list, the smaller properties have been assessed at their actual value. I think, under the circumstances, the language of the Bill is the best that could be used.

Sir JOHN A. MACDONALD. I asked the committee to allow two paragraphs to stand over, because the arguments of hon. gentlemen on the other side, and this side as well, had raised a doubt in my own mind, and I felt bound to solve that doubt on a full consideration of the arguments used. About this clause, however, I have no doubt; it has been very carefully considered, and I am quite satisfied that it is not vague. I am quite satisfied that every man of sense will understand what it means—that it means that the value shall not be based on a cash sale, but on the ordinary mode in which property in the particular locality is disposed of. Every county judge, or revising officer where there is no county judge available, will of course come to that

Mr. FISHER.

conclusion. If you look forward, you will find that before he can commence any operation in the way of revision he is obliged to get the assessment list. At present in Ontario, as it has been said, the appeal is *ad nauseam*; the list is made by the assessors; this list goes to the municipal court of revision, which disposes of it finally, unless in cases in which there are appeals from that revised list. That is the present law. The Bill merely provides that instead of the revised assessment list only going before the county judge in individual cases of appeals, it is considered that the revised assessment list is appealed against as whole. That is the only difference between the present law of Ontario, and the law as proposed here.

Mr. WELDON. The hon. gentleman is always referring to the law of Ontario. I am opposed to the law of Ontario governing the whole Dominion. We have our rights below as well.

Sir JOHN A. MACDONALD. Will the hon. gentleman allow me to say that I was merely answering the arguments of gentlemen from Ontario.

Mr. WELDON. If you look for a precedent, you always refer to the law of Ontario. Now, if the assessment was made the basis to start with, there might be something in the arguments brought forward. The right hon. leader of the Government says the terms of sale can be ascertained in each locality. I defy him to go through New Brunswick and ascertain what the terms of sale are.

Mr. KIRK. Hear, hear; the same in Nova Scotia.

Mr. WELDON. Just now, you go through different parts of the country and you will find that the farms are sold for nothing, because the people are leaving and going to the States. Farms in New Brunswick are unsaleable. We want the assessment roll to be taken, in order to get at some basis to start from.

Sir JOHN A. MACDONALD. How does the assessor get it?

Mr. WELDON. From his personal knowledge. But the hon. member for East Grey (Mr. Sproule) says there is the roll of the valuers to commence with, appointed by the county council. The revising officer is not bound to receive that at all. He may throw it to one side, and call in some person. I understood the First Minister to say the assessment roll was to be the basis; we would not object to that. Let the hon. gentleman take the proposition of the hon. member for Brome (Mr. Fisher), or if that be not satisfactory, let him take mine, but let the assessment roll in the first instance be the basis. As the 12th section stands, the revising officer can use the assessment roll or not, as he likes, because it says: "With the aid thereof and such other information as he may obtain." How is the revising officer going to value the property? Is he to go through the county and examine the property and value it? There are many barristers here of more than five years' standing, and I for one, would be very sorry to have that duty imposed on me, of going round the country and valuing land.

Mr. WOOD (Brockville). On page 15, section 30 provides that "The revising barrister shall obtain, as soon as possible, a certified copy or certified copies, as the case may be, of the last revised assessment roll or rolls, if any there be, for the electoral district for which he is appointed \* \* \* and with such copies and such other information as he can obtain." Does the hon. gentleman object to his getting better information? Is it not possible the roll may do some injustice to some voter? Now, this Act provides that he shall not only take advantage of every means by which the assessors now make up their roll in the Province of