

convenient to use the assessment roll as a foundation, I deny that it shows anything like the correct values.

Mr. TROW. In the event of one township having a lower valuation, is that not recorded by the county council at the next revision.

Mr. SPROULE. It is recorded for county purposes, but not by the assessor.

Mr. MILLS. I hope the hon. First Minister will take this clause into further consideration. It is very vague. In the Ontario Assessment Act it is provided that the valuation is to be made on the actual cash value, as if sold to meet a just debt of an insolvent estate. You then know the principle on which the value is made. In this section, it says that the amount shall be the market value of any property on the ordinary terms of sale. Now "the ordinary terms of sale" is very indefinite. It may mean one thing in one municipality and a wholly different thing in another. One may sell for cash, and another for a long term of credit, and the interest may be different, so that the valuation of a property may not depend on the intrinsic value, but on a different practice of the terms of sale. Then it provides "whether as owner, tenant, occupier or farmer, or other owners' son." Now, the hon. gentleman proposes to allow this to stand over in another portion of this section, for the purpose of determining this particular provision of the Act relating to farmers and other owners' sons, so the definition in this clause may be required to be changed hereafter. It seems to me that we ought to have something more definite than is set out in this clause. I am satisfied, if this plan were called into practical operation at this moment, there is not a representative on that side of the House or on this who would not be put to more expense for these lists than would be required to conduct an ordinary election, for the first year and for every year. I am satisfied that the members of this House have not yet begun to realise what will be the cost and trouble and difficulty and length of time required in the preparation of the voters' list, where there is not an original list prepared by some stated authority, outside the revising officer, whether it is a board, as in the State of New York, elected by the people and representing both parties, or by a municipal council, elected for another purpose, and who can perform this duty at the same time. There ought to be some plan of making up the lists originally and some definition given as to what is to be the actual value of the property. The language of the clause is certainly very loose and vague. Now, the First Minister said that the assessed value is altogether below the actual value. I know that was the case years ago, but there has been a great change in western Ontario of late years, and I believe in most western constituencies the hon. gentleman will find that, if you were to take the assessed value, it is very near the value which is to be determined in this way—as near as it can be fixed. Then, again, if that were the case, supposing the hon. gentleman's statement was well founded, that the assessors do fix the value of property altogether below the real value, what follows from that? Why, that the hon. gentleman should fix a lower valuation here as the standard of qualification for voters. He would meet the whole case in that way. If he thinks that the sum he fixes as the qualification of a voter is all that is required of him, and that the assessors generally fix a lower valuation, he will meet the difficulty by saying that the valuation shall be something less, and still we will adhere to the revised roll. Then there are only to be required to be put on the voters' list those persons who are not included within the assessment valuation—at all events, those conditions of qualification which are not included on the assessment roll, and that can be better done, most assuredly, by persons in the locality, elected by the people of the locality, who know the parties and circumstances, better than by any revising officer, who is a stranger. Then take this part of

the definition "as determined by the revising officer, upon the best information in his possession at the time of his revision." Now, a partisan revising officer might have in his possession information obtained from parties, and no other. The hon. gentleman says he will not do that, but we should proceed here so as to guard the rights of the people against abuse. If it is otherwise, it would not be necessary to make provision for revising officers at all, for in most of those cases the difficulty arises, not from errors of judgment, but from the extent to which a man's judgment is warped by political feeling. Now, in New York, to guard against that, there are three revising officers elected, called inspectors. By that means both parties are represented on the board, and those revising officers are liable to prosecution. It seems to me—I will not discuss the matter at length, at present—that the revising officer is treated as a judicial person instead of a ministerial person. There is no provision that he shall be liable for misconduct or prosecuted for fraud, or for disregard of his oath, and he cannot be punished, as an assessor is punished, for wrong doing. Now, in most American States there is provision for the punishment of a revising board for wrong doing, but there is none here.

Mr. HESSON. The clause says that the value means the then present market value of any real property, if sold upon the ordinary terms of sale. Now, as I understand, the evidence which is now brought before a court of revision is that of the comparative value of adjoining properties—at all events, that is the case in the county of Perth. Well, it comes before the judge upon appeal, and the judge takes his information from actual sales made on certain terms which are well known as the actual value of property. It may be part cash, or all cash, but it is on sales absolutely made, and on facts obtained from the registry office, as to sales in the county. Besides, he has the power and the right to take evidence. I cannot conceive, therefore, that any great injustice could be done. As I said before, the assessed value will be the basis on which any voters' list will be made up. If that is the case, I do not think there will be any variation from that at all. I agree with the hon. gentleman that in western Ontario the values are pretty well up to the absolute value in sales—in Stratford, I think it is—and in some cases property will not sell for its assessment. It is not so much the case for farms, though for county purposes they are put up to high values. I do not apprehend any danger, because the assessment in the first instance will fix the basis on which their values are established; and if it is a question of appeal to the judge, I think he will pursue the course which has always been pursued, and take it from the actual values.

Mr. FISHER. The hon. member for Perth (Mr. Hesson) does not agree with the First Minister. The First Minister told me the danger was that the property would be assessed too low, and that consequently a great many would be disfranchised if we took the actual assessment of the municipalities. But the hon. gentleman who has just taken his seat says they are, in many cases, assessed higher than they are worth.

Mr. HESSON. I think so.

Mr. FISHER. Then there would be no danger of disfranchisement. I think that, as a matter of fact, the municipal assessment will be as near the actual value as the assessors can discover, and I do not think there is any great danger in either case; but the argument of the hon. member for North Perth (Mr. Hesson) contradicts absolutely the hon. First Minister's argument, and I think between the two I have suggested the happy medium which ought to be taken. The hon. First Minister seems to be afraid that there shall not be equality in the assessment, but that the