Mr. SPEAKMAN: When the revaluation takes place and the farmer is notified of the reduction, the attitude of the board seems to be that the price is at rock bottom and more stringent collection should be made. I have taken up a number of seizure cases this year, but I must say that I have not had one of such outstanding importance as that mentioned by the hon. member for Bow River. When these cases are brought to me I draw the files from the board and arrive at my own conclusions, and I must say that I have no reason to complain of the treatment I have received. I think in one hundred per cent of the cases in which I have taken issue with the board adjustments have been made. I cannot help but think that if the adjustments are made on my request the first decisions must have been arrived at without full consideration, because no department would be willing to overlook their own opinion and accept that of an outsider as to what was fair in the matter. I think this matter requires some careful checking up. I should like to ask the minister a question or two in regard to the procedure of appeal to the exchequer court. A number of men have lodged appeals and they are anxious to know just what arrangements have been made as to the procedure to be followed by the court.

Mr. FORKE: I think the best explanation would be to read the hon. member's letter.

Mr. SPEAKMAN: I referred only to costs, but I desire to know what arrangements have been made as to the sittings of the court and what procedure will be followed.

Mr. FORKE: I think the hon. member's own letter is the best explanation I can give.

Mr. SPEAKMAN: I want to know whether the court itself had come to a decision as to the time and place of its sittings, and as to the procedure which will be followed.

Mr. FORKE: The revaluations will be finished this summer, and the matter is being taken up with the exchequer court to undertake this work at the earliest possible moment. It is just a little doubtful whether Judge Maclean or Judge Audette will be able to find time to undertake the work, but there will be a judge appointed specially who will go west and meet those who are making appeals. All expenses of the court will be paid by the soldier settlement board, with the exception of the soldier settlers' own expenses. The judge also may be allowed his expenses. The Justice department have this matter in hand and I have been pressing them for in-

formation as to when the appointment may be made; in fact, I expected that the order in council would be issued to-day. The department would like to have all the appeals in before the judge begins to hold court so that it will not be necessary for him to go over the ground twice.

Mr. SPEAKMAN: No definite arrangements have been made as yet as to the time and place of sitting or as to the procedure?

Mr. FORKE: They will be made as convenient as possible for the soldier settlers.

Mr. SPEAKMAN: Another matter is the time allowed for filing an appeal, and in this connection I am a little critical of the action of the minister. When a soldier settler has received an award from the board and does not accept it, he is permitted, under the provisions of the act, to appeal to the exchequer court. That appeal has to be made within a given number of days from the time he is advised of the official award. But at the time the first notices of appeal came in, each settler so giving notice was instructed by the departmental solicitor or superintendent that while he could go ahead and this was the way to do it, he must bear in mind that the court in its discretion might assess the whole costs of the case against him.

Mr. FORKE: I do not think that is the case.

Mr. SPEAKMAN: That is practically what was in the letter-I am boiling it down: that the appeal would be treated as an ordinary exchequer court case and the court would, in its discretion, assess the costs against either party or both. The result, as I was sure it would be as soon as that letter was received, was that the settlers, being in a state of uncertainty whether or not the costs would be assessed against them, and not in the least knowing how heavy the costs might be, would not appeal. To my mind that is why such a very small number of appeals have so far been lodged. The first letter I wrote to the minister was on December 10, in which I outlined the case, but I was unable to receive a ruling until May 6, and that is the point on which I am critical. I believe the ruling itself is fair and just, namely, that the settler would be guaranteed against costs no matter how trivial the grounds of the appeal might be. But that uncertainty, both as to whether he might be assessed costs by the court and as to the amount by which he might be so assessed, prevented many a settler from lodging an appeal. I suggest that a good deal of leniency be shown as to the time within