

farmers or voters generally have something else to do than to watch these officers make up the list. Now, in the municipalities we have our valuers, who go around the county and make a roll. A notice is given, and on a certain day the roll is revised by the municipal authorities. A man has to watch that to see whether he is properly valued, and if he finds that his property is valued to its full value, then he wants others to be valued fully also, because otherwise he will have more than his share of the taxes to pay. If he is not satisfied, he has the right of appeal to the county council. Under the present system, when the voters' list is made from that roll, all the voter has to do is to see that his name is on the list. If it is not on the list, he can apply to the council to have it put on, and then appeal to the court if not satisfied with the decision; but according to this system he will have to do this work, and then he will have to watch the revising officer, because, although his name may be on the roll, he is not certain that it will be put on the revising officer's list. Then there is the question of cost. How is it possible for a professional man, a barrister, to be able to value the whole county in much less than a year? At present the municipal council generally appoints the same valuers from year to year, because they are better acquainted with the property in the municipality. Very often it takes a month to make a valuation in some municipalities. How is it possible that a perfect stranger, who knows nothing of the value of property in those municipalities, is to make a valuation in less than a year? He may be the best man in the world; if he is an honest man, it will take him longer than if he is a scoundrel, because if he is the latter he will care nothing about doing his duty. But if he is an honest man he will want to value the land correctly. Take my own county, for instance. There are fourteen municipalities, and how much time would it take for an officer to go around and visit and value these properties? He cannot do it alone; he must have somebody with him; and all this will cost money. If the amendment of the hon. member for Brome (Mr. Fisher) was accepted, all he would have to do would be to take the valuation roll made by parties who are acquainted with the land in the municipality, and revised by officers who knew the value of land. I think the First Minister ought to accept this amendment. I do not see what injustice there would be; everybody would be treated alike, all over the Dominion, while otherwise the matter would be left in the hands of an inexperienced man, who does not know the value of property and who would put the elector to the trouble of going to the county at the first meeting, and again at the second meeting, in their municipality, for the final revision. Of course, if he does not get justice there, he will have to take an appeal, if the revising officer will let him have it.

Mr. ARMSTRONG. I think the proposition of the amendment of the hon. member for Brome (Mr. Fisher) is the only correct way in which the desired information can be obtained. Not only is it the correct, but it is the cheapest and the only practical method by which it can be accomplished. It is the only way in which proper safeguards can be thrown around it. The assessment roll is made out by gentlemen who are placed under oath to value property at its actual cash value. But that is not the only safeguard. If a man feels aggrieved, if he considers that the value of his property is sufficient to enable him to have a vote, he has an appeal to the court of revision. That, in Ontario, and I presume it is the same in the other Provinces, is composed of the members of the municipal council. They also, before they enter on their duties, take a solemn oath to do justice. If the township is divided into wards, one man must necessarily be well acquainted with the ward, and I believe in most cases it will be found that every member of the council knows of his actual knowledge whether

Mr. Avera.

the property should be raised in valuation or not. So we say that safeguards are thrown around it, and it is the most correct valuation that can be made in that way. Not only so, but under the Ontario election law there is still another appeal provided, namely, to the county judge. If a man feels aggrieved and thinks his property should be raised, so as to give him a vote, he can appeal to the county judge, and—I desire hon. members to notice this point—if the appeal be sustained, the costs are saddled on the council. So all the safeguards imaginable, in order to obtain a correct valuation, are provided by this method. I asserted that it was the cheapest way in which the matter could be decided. By adopting this plan it saves this Government from paying anything, except a mere trifle, to obtain an assessment roll. Again, I said it was the most practical way. If you do not adopt the revised assessment roll as a basis, what other basis are you going to get? Is the revising officer to become an assessor, and go through the riding, from one end to the other, placing a value on all property in dispute? If that be so, it is going to take a pretty smart revising officer to make out a voters' list within a year. We know that some of the ridings vary from twenty miles to 100 miles between their extreme points; and it took the assessor, who was a very smart man, two months to prepare an assessment of one of the townships in my riding. We can easily understand the immense amount of labor in which it is going to involve the revising officer if he becomes assessor, and is called upon to go through each riding and see if property entitles the parties to vote or not. It may be objected that under this Bill the revising officer may take such information as he requires. That is going to make the matter worse. If he is going to do so by taking evidence it is going to make the expense much larger, for the only difference is, that instead of the cost being borne by the Province, it will have to be borne by individuals. I cannot see any other way of getting a cheap and correct assessment, except by the method proposed by the hon. member for Brome (Mr. Fisher). Any other is going to be not only costly, but incorrect, and I fear utterly impracticable.

Mr. TROW. I highly approve of the amendment proposed by the hon. member for Brome (Mr. Fisher), as the only practicable solution of the difficulty and the only equitable mode of assessment. The actual value of property is sometimes imaginary. It depends very much on the circumstances of the case. A man may want to enlarge the limits of his farm, by taking an adjoining farm, so as to provide for some member of his family, and for that additional land he may pay 30 or 40 per cent. more than any other person would be willing to offer. Again, the person who sold a portion of his farm might subsequently desire to repurchase it, and be willing to pay a much higher price. So the value of land is largely imaginary. I desire to ask the First Minister now, in the event of the revising officer obtaining information requisite to enable him to arrive at a correct valuation of a section of land, and in the event of there being a trial in respect to the valuation, by whom is the expense to be borne? Is it to be by the individual whose property has either been lowered or raised, or by the municipality, or by the Dominion?

Mr. SPROULE. I desire to say a word in regard to the valuation of the assessment roll. Valuers are appointed to go round and make valuations. In the same county very different values are given to land separated by very short distances; 100 acres may be valued at \$1,000, and yet right across the road, in another township, the same quantity of land may be valued at \$2,000. Village lots are valued at \$80 or \$100 above the amount at which they have been bought. This I have seen several times. While I admit that, for the purpose of making the first roll, it would be