

people it is the fact that we will not be subject hereafter to the whims of every political partisan assessor.

Some hon. MEMBERS. Oh!

Mr. BOWELL. I am speaking from my own personal knowledge of what has taken place in a municipality, and if this Parliament is to have a voters' list of its own it should have the appointment of the officers who are to carry it out. I am not prepared to say that I would object to the proposition of my hon. friend from St. John, though I do not think it necessary to provide specially that the revising officer should take the assessment roll as the basis on which to make up that voters' list. I take it for granted, if I read the Bill aright, that that is the provision of the law. But I think, when the House looks at the amendment and sees the interpretation to be put on the value of property, and who is to fix it, they will object to that amendment. I cannot see any great difference between the provisions of the law, as read by one of the hon. gentlemen opposite, and the provisions of this law, as to fixing the actual value. The Ontario statute provides that it shall be the cash value, and the present proposition is to make the "ordinary terms of sale" the actual value. What are the arguments used by hon. gentlemen opposite in reference to that? Is there any better mode of ascertaining what the ordinary value of property is? The Customs law says the market value at the time at which the article is purchased shall be the basis of value. So in this case it would be the market value at the time when the assessment rolls were made up. What is the difference between saying the cash value or the ordinary market value? The latter would probably be greater than the former, because, when you buy for cash you get the article cheaper, so that the adoption of the ordinary market value would widen the franchise. I do not see the slightest difficulty on this particular point, and I do not propose to go into the other questions discussed to-night.

Mr. FAIRBANK. I do not think we shall find a better argument than that of the hon. member for Leeds in favor of the assessment roll being taken as a basis. He says not 1 per cent. of the assessment roll will be appealed against. Can we hope for a system which will be right more than 99 times out of 100? I desire to file a mild protest against the character given by representatives from Ontario to the Ontario municipal machinery. One would suppose that hon. gentlemen opposite were actuated by the true instincts of old Toryism, which considered municipal institutions as sucking Republics and, if this goes abroad to other Provinces, they will imagine that our officials are so corrupt that it is necessary to appoint officers of the character of revising barristers to take charge of our municipal institutions. Much stress has been laid upon the oath of revising barristers, but no stress has been laid upon the oath of assessors or the obligation of councillors. The assessor is subject to a penalty if he values property wrongly to a greater extent than 30 per cent. What remedy have you in the case of the revising barrister? It is said that the assessor may value the property without seeing it. Is it probable that the revising barrister will see it? Besides, I think the class selected for this office would be the last that business men would send to appraise property. They may be judges of law, but it does not follow that they are judges of value. Gentlemen have argued as if the assessment roll was the basis, but the Bill says it is an "aid," not a basis. They argue that the revising barristers are to revise, but the Bill says they shall make the list. If the assessment roll is to be the basis, let the law say so. The Minister of Customs partially yielded to that point. As I understand the amendment, it is that the average assessment shall be taken as a scale to ascertaining values. If mistakes are made by municipal officers, there is a remedy. They are among their own

people, and if they do wrong it is quickly corrected. How with regard to the revising barrister? Suppose he turns out bad. How are you going to remedy him? He runs on until he is removed by this House. The assessor, if he does anything wrong, is subject to quick correction by those who elect him. Furthermore, the court of revision is composed of persons of different political caste. The assessors are usually two in a township, one taken from each side, and thus partisanship is guarded against. We do not expect perfection, but the chances are of getting nearer right and the remedy will be much quicker.

Mr. MILLS. I would like to ask the attention of the Minister for a moment to this clause as to the definition. We have to deal with the whole subject as to the party by whom this valuation is to be fixed in the defining clause. Why undertake to discuss an accidental definition when we could deal with the whole subject upon the question as to the revising officer? I will say that the proposition of the Government is wholly unlike any thing to be found in any country where representative institutions prevail. Neither in England, nor the Australian colonies, or in New Zealand, or in any State of the American Union, is it in the power of the Executive to appoint a revising officer, or the parties who prepare the list. In England the list is prepared by the overseers of the parish, and by the clerk, upon which list are put the names of all the parties, and it is subject to revision by the revising barristers; but they are appointed by the judges, and the Government has nothing to do with them. The same thing is true with the Australian colonies, and with every State of the American Union. What would you think of a person who should seriously propose to appoint the judge who is to try the case between himself and another litigant? The Government propose to commit us, in this defining clause, to the mode in which the preparation of the voters' lists shall be done. It provides that the party who prepares the list shall be called the revising officer. He is the same party who revises the list, and from his decision there is no appeal in the first instance. Now, that seems to me a preposterous provision. The party who prepares the list ought not to be the party who hears appeals. The party who hears appeals should be distinct from the party who prepares the list. This list, in its original preparation, requires special legal knowledge. In the United States, in most instances, there is a board elected specially for this purpose, and both parties are represented on that board. We could do the same thing here. If hon. gentlemen opposite are opposed to taking the assessors and the council, let them provide in the Bill that the people in each municipality can elect persons to prepare the voters' list. Let them not take the matter out of the hands of the people, if they believe the council are not to be trusted, which, I believe, is a calumny on the council. The representations with regard to the assessors, which I have heard here to-day, would be a calumny upon the assessors of my own section of the country. We must provide for the election of men to prepare the voters' lists and give from their acts appeal to some independent party.

Mr. HESSON. The hon. gentleman says that persons should be elected for the purpose of preparing voters' lists. Now, we elect a council for the very purpose of appointing the assessors, and the hon. gentleman knows, and every member of this House knows, that not only are the council elected on political principles, but the assessors are appointed on political principles. My hon. friend knows it perfectly well. He knows that the great struggle has been between the parties on that point for years. I give him my own county as an instance; I do not think there is a single township in which the assessors have not been elected on that principle for years. In the city in which I have lived for the last forty years that battle has been fought out from year to year between the two great parties. My hon.