

revising officer may value his property at \$250, to give him a vote, and he will still pay taxes only on the \$100. There is a material difference between a change being made on both the assessment and voters' list and on the voters' list alone. It has been said that next year the assessor will put the property up to the figure fixed by the revising officer, but the assessor is sworn to do his duty in valuing the land, according to the system laid down by the law, and he cannot swear this land is worth the increased value put upon it by the revising officer simply because that officer chose to fix the value at such figure. Again, if the assessor should follow that valuation, it is quite open for the person whose assessment has been so increased to appeal, and say: I did not value my land at the value put upon it by the revising officer; that was his doing. Remember, the revising officer can raise the value of his land without any request of the man himself, of his own motion, for the purpose of including him in the voters' list, or lower it, for the purpose of taking him off, without any appeal on the part of either of the parties concerned. This man will be in a position to say: I did not value it at this high figure; the revising officer put it at that; that is his opinion; my opinion is that is so much; and so the two things might go on concurrently and compatibly for years, a man being rated at \$300 for voting purposes and at \$150 for assessment purposes, without the slightest dereliction of duty on the part of the assessor or any appeal on the part of the party interested, and without his having to pay any increased taxation for the fictitious value given to his property for political purposes. I object to this clause on the ground of vagueness, and chiefly because it introduces just the principle which is sought to be remedied by both the amendments before you—the principle of a valuation of land made by a political officer for a political purpose, pure and simple, and with political objects in view. I am not inferring that the revising officer will be always partisan, but the question he will have in view in gauging the value of property which is near the amount required for qualification will be: Is this man entitled to a vote or not? He will look upon the valuation, not from the point of view of local assessment, but from the point of view of whether the man should have a vote or not. Therefore, I call him a political officer, making a valuation for political purposes. Of the two amendments, I prefer that proposed by my hon. friend from Brome (Mr. Fisher). I quite agree with him that it is absolutely essential to a fair valuation of land that it should be valued for taxation purposes and not for political purposes; that the average assessor, bound by oath, responsible to the municipal council, which is directly responsible to the people of the township, subject to the checks of the court of revision and the appeal to the judge, is not only likely but certain to be an infinitely more impartial valuator of land than the irresponsible officer appointed by this Government to value the land for political purposes only, and who is himself the sole judge of value, of law, of evidence and of everything connected with the valuation of that land. The Premier says that, because the land is generally assessed at a lower value, this plan would restrict the franchise. That sounds very plausible, but it appears very absurd, when you recollect that we have been working under that system for years; that, ever since we have had voters' lists at all, the basis has been municipal valuation; and that, in every other country, as far as I am aware, in which English precedent is followed, the municipal or parish assessment is the basis of the valuation for voting purposes. In the Province of Ontario, during all the years that the right hon. gentleman has conducted campaigns in that Province, the municipal assessment has been the basis of the franchise. It is absurd for him to say now that it restricts the franchise unduly. We know that property is sometimes valued below its actual cash price, but it is

chiefly in regard to the large properties that that rule prevails, and not in regard to the small properties, as to which it may be doubtful whether the value will be sufficient to qualify the owner for a place on the roll or not. Even if there is an appeal to the county judge, he has to apply the rule laid down in the assessment law of Ontario, which the assessor should have followed if he did his duty. This paragraph in the present Bill leaves a tremendous loophole, to say the least of it, for a difference of judgment, or a weakness or fallibility of judgment on the part of the revising officers. It is extremely vague; the Ontario Act is precise, and the amendment of my hon. friend from St. John (Mr. Weldon) is precise. This Bill is as vague as possible, and it bears upon its face the suspicion of having been left purposely vague. When you take the words "ordinary terms of sale" in connection with the proviso that the revising officer will determine "upon the best information in his possession," you have no definition whatever of the ordinary terms or sale. You make no provision as to what the revising officer must be guided by. I think it would puzzle the right hon. gentleman himself to say what are the ordinary terms of sale. Even in any particular locality they are subject to constant variation, and they can hardly be applied to the sale of lands throughout the Dominion. The land may be sold for cash or for credit, for a certain number of years, at 6 per cent., or 5 per cent., or 8 per cent., or 10 per cent., and the market value would be different in all these cases. If a man said his property was valued at \$175 when it should have been rated at \$200, the applicant might urge that the terms to be adopted were long credit and a low rate of interest on the unpaid balance, while the party who desired to strike off his vote would say the terms were cash or a short term of credit, at the ordinary rates of interest paid for land. It is easy to make a difference of \$25 by taking the one or the other rule. The revising officer can take which he thinks proper as representing the ordinary terms of sale, and that gives a tremendous opportunity for, to say the least, a variety of judgment. I might even go farther. We know there will be partisan revising officers who will wish to put one man off and another man on the list. There is room for him here, while remaining within the limits of the law, to exercise his partiality and to choose arbitrarily that particular basis which will produce the value for the property which he wishes to see produced. Then again, as to the best information in his possession at the time of such revision. That is a very vague clause. It is not provided that he shall know much of the value of lands in the neighborhood. This reference to the best information in his possession would allow him to take, keeping strictly within the terms of the law, such information as he chooses to get. He is not compelled to proceed on the best information he can get; he has power to proceed with the best information he has in his hands at the time. I conclude, therefore, that the clause is extremely vague, and leaves glaring occasions for favoritism, partiality or mistake, on the part of the revising officer, and that it fails to show any basis at all upon which the property is to be valued. I prefer the amendment of the hon. member for Brome (Mr. Fisher), because it asserts the principle that the valuation should be made by the municipal officer for this as well as other purposes. I also like that amendment because, in Ontario, at all events, it will secure just what the hon. member for St. John (Mr. Weldon) is seeking to insert in the Bill, namely, the valuation, in the way he stated, of all property. I think there should be some definition in the provision. It is absurd to throw ourselves upon the mercy of the revising officers, who will necessarily be more or less partisan, without at least laying down some definite rule for their guidance in the valuation of land.

Mr. AUGER. I think the First Minister has not looked on all sides of this question. He must consider that the