

in which you shall arrive at the value of property upon which a person shall be entitled to vote. The amendment proposed by the hon. member for Brome (Mr. Fisher), instead of saying that it shall be the value of the property on the ordinary terms of sale upon which the voters' list shall be made up, takes the assessment roll as fixing the final value of the property. That being the case, the hon. member for West York (Mr. Wallace) did know what he was talking about. In the Province of Ontario the value of the property upon which the voters' list is to be made, which entitles a man to vote, is the value put upon the property by the assessor.

Mr. LAURIER. Is not the assessment roll provided by the municipal council in Ontario? Then, is it not subject to an appeal by any person who is aggrieved? And is it not only after all these appeals are made that taxes can be levied? This is the roll on which all these proceedings are taken.

Mr. BOWELL. Not at all. Taxation has nothing whatever to do with the voters' list. When there is a positive declaration of what certain words mean, and an appeal is made from that, would not the revising officer go back and say: The law has made a provision which fixes the value of your property by the assessor. Could he go behind that? In my own Province I know the assessor makes the assessment; I know there is a court of revision, before which the assessment can be changed, and there is an appeal to the county judge; but there is nothing in the Ontario law which says that the assessed value shall be finally the value of the property upon which a man shall vote; there is no provision which declares that the assessed value of property shall be final in the provincial Act, but if the amendment passes the value is finally and irrevocably fixed without appeal.

Mr. FISHER. The amendment reads, "the assessment roll in force." In the Province of Quebec, and from the hon. gentleman's statement I should say it is the same in Ontario, an assessment roll does not come into force until it is revised and comes under appeal, and therefore it is the absolutely correct assessment of the municipality.

Mr. BOWELL. The hon. gentleman is not correct. The assessment roll may be finally revised by the court of revision. From it the voters' list is made, and the voters' list does not become final until a certain time has elapsed; and if no appeal is made, it then becomes final. But for a certain period after it has been made from the assessment roll, you can go before the judge and have it amended, wherever you can prove it to be wrong; but the assessment roll previous to that is final. My hon. friend has not drawn the distinction between the revision of the assessment roll and the final revision of the voters' list. I admit that the assessment roll is final, so far as it affects the taxable property in the municipality; but from that roll is made the voters' list; that voters' list is then posted, and you have to go to the trouble to find out if a man's name is upon it.

Mr. FISHER. In the Province of Quebec no man can have his name placed on the voters' list if it is not also on the assessment roll.

Mr. BOWELL. Do I understand you to say that if, by error or by design, a man's name is left off the assessment roll, he cannot go to the judge and get his name put on the voters' list?

Mr. FISHER. Certainly not, if the assessment roll is in force. No man can go on the voters' list who is not on the assessment roll. If he is not on the assessment roll he has an appeal from the roll, as provided by the municipality, so as to be put on the assessment roll.

Mr. BOWELL.

Mr. CASEY. I want to call the hon. gentleman's attention to the law. The law is that the judge does not amend the voters' list as a separate affair. When an appeal is made to the judge against the rough draft of the voters' list he amends the assessment roll and the voters' list, on account of the amendment to the roll.

Mr. WALLACE. The judge makes two revisions. He revises the assessment roll, and then, after the voters' list is made out from that assessment roll, and is printed and posted in all the municipality, you can appeal from that again; so that you have the appeal on the assessment roll and an appeal on the voters' list, which does not affect the tax at all, but it affects the right to vote.

Mr. BOWELL. I do not know how it is in Quebec. If an elector who has been, by design or accident, left out by the assessor or the clerk of the municipality from the voters' list, has not a right to appeal to a judge in the Province of Quebec, to have his name put on the list, you are not as liberal as we are in Ontario. In Ontario, if an elector's name be left off the voters' list and be on the assessment roll, he can appeal to the judge to have it put on the voters' list. If it be left out of the assessment roll and consequently out of the voters' list, he can appeal to the judge, within a certain time before the election, to show that he had not been assessed, by accident or for any other reason, and he will be placed on the voters' list, which has nothing whatever to do with the assessment roll, and his name does not go on the assessment roll. One of the best features of this Bill is the fact that we do not take the assessment roll as a finality, though we take it as a basis. The object of this Bill, which I think is clearly expressed in it, is that the revising officer, in making out the first list, shall send for all the assessment rolls in the electoral district, and a penalty will be imposed upon the clerks of municipalities who do not furnish him with assessment rolls. He has then to take all the information he can obtain, and I presume he will. I do not suppose a gentleman sworn to do his duty will be dishonest any more than the assessor; nor so much so judging from the experience I have had with some assessors. I have been assessed sufficiently to give me a vote, and have had the notice paper to which my hon. friend refers, served upon the party who represented the property, and was then deliberately cut down afterwards, to keep me out of my vote, and I had to go to the expense of appealing to the judge to have my name put on the list. I am giving you one instance of the manner in which the assessment rolls are made up; and I think that, when you look at this Bill fairly, and judge it upon its merits, you will find that in giving credit to the revising officers, who are sworn to do their duty, and are subject to dismissal by Parliament if they do not—

Some hon. MEMBERS. Oh!

Mr. BOWELL. It is all very well to laugh, but they are just as honest as the men—

Mr. MULOCK. As the men whom they elect.

Mr. BOWELL—as the men chosen by the municipalities. I repudiate the insinuation made by the hon. member for North York (Mr. Mulock). We had enough of such insinuations the other day, and I think it is as well, when we are discussing this question, as I frankly admit we are upon its merits, to do so without throwing out insinuations which imply perjury and rascality of every conceivable description. I decline to enter into that kind of discussion, nor do I think it will add to the dignity of this House or to the amenities of debate if we are to have these slurs thrown into the teeth of those who are desirous to have a fair electoral list, though they may differ from hon. gentlemen opposite, who think another system better. If there is one thing in this Bill which will commend itself to the