

which is out of their power, it will remove a good deal though not by any means all, of the objection I entertain to the revising barristers having control over the voters' lists. It is for these reasons that I propose:

That the actual value of any real property shall be the value as assessed by the assessment roll of the municipality in which the property lies.

Sir JOHN A. MACDONALD. I object to that altogether. It would have the effect of disfranchising a great many people. We all know that the assessed value is not the true value; it cuts down the value amazingly. The gentleman says that because there will be no increase of taxation a person might be anxious to get his property valued too highly before the revising officer. He is not such a fool as to do that, because his neighbors would know it, and the next time the assessor went around, he would fix the value according to the man's statement.

Mr. WELDON. This is a very indefinite clause. It says that the value shall be "the present market value." That altogether depends on the time and upon the terms under which it might be sold, whether for cash or on time, and the length of that time. I adopt the same view as the right hon. Prime Minister, that the assessment roll is not always the best place to ascertain the value; because it is well known that property is not, as a rule, assessed at its full value. I would suggest an amendment as follows:—

Actual value or value means the present value of the property, at the same manner as if it were appraised as belonging to the estate of deceased person, provided that in no case shall the value be less than the assessed value in the municipality or parish.

That would take the assessment roll as the basis, but the value might be beyond that. The value will be ascertained in the same way as when a man puts his property in the hands of an appraiser to value, because he estimates its fair value to the party, not what it would sell for in the market, which would depend on the terms and conditions under which it could be sold and the demand for real estate at the time. While I agree with the hon. member for Brome (Mr. Fisher) that the assessment roll should form the basis, I do not think it should be the actual basis, but it should be the minimum of value; so that the parties would be allowed to come in and show that upon a fair valuation the property was worth more than it was assessed for.

Mr. TROW. The First Minister is perfectly correct when he says that the assessment roll does not at all times give the actual value; at the same time, it seems to me to be the preferable basis, because it affords certain safeguards. In the first place, the assessor is under oath to make a proper and just assessment; then it is revised by the court of revision, and afterwards again by the members of the county councils; so that there are several checks and safeguards in operation before it is finally revised. I do not think lawyers are the best valuers of real estate. In very few instances, in my county, have I known a lawyer who could value a farm as well as an assessor, and I think it would be better to adopt the same system in this Bill.

Mr. FISHER. I am not familiar with the state of affairs in New Brunswick or the other Provinces; but in my own Province, the actual value of the property is taken as the basis of the municipal assessment. Some years ago that was not the case; but the assessors and the municipal authorities have found, as a matter of convenience, that the actual value is the best to put on the assessment roll, and they have almost universally, I believe, adopted the practice of assessing the property at its actual value, as nearly as they can ascertain it. This is very much better, and it practically amounts to the same thing, as it would be, so far as the people in the municipality are concerned, whether the property was valued higher or below its actual worth. If the property were all valued below its actual value, the rate of assessment of taxation would have to be so much

Mr. FISHER.

more on the dollar, to get the necessary money to do the work of the municipality; if the property were valued higher than its actual value, the assessment per dollar would be so much lower. Even supposing it were valued lower than its actual value, it would be the same for the whole municipality. Everybody has the same chance in each municipality, though the chance may not be quite equal all over the whole Dominion. The right hon. gentleman, the Premier, said nobody was going to ask to have his valuation raised in order to get on the voters' list. Well, even under present circumstances, I have known men who have asked the assessors to raise the value of their property for this purpose; but even supposing nobody was such a fool as to ask this, how about the man whose valuation will be lowered a little, so that he will not be put on the roll? Will he be brought down to the same level? No; he will still have the same tax to pay, under the municipal assessment, though he will not get the right to vote, because the right hon. gentleman does not choose to give it him. That is the reason I do not believe that the valuation should be left in the hands of the revising barristers. The way proposed by the amendment is the only way in which safety will be given to the people who qualify on their property for a vote under this Bill; and if, as it is at present, the assessment is left in the hands of the revising barrister, it simply puts in his hands the power to decide whether anybody shall have or shall not have a vote.

Mr. LAURIER. I understood the First Minister to say he was willing to take the franchise as it was in the Province of Ontario, and extend it no further, but I find by the Ontario Act that the basis of the franchise is the municipal valuation; so that if the Prime Minister adopts the rule he laid down a moment ago, he cannot object to this amendment, which proposes the same basis as is adopted in Ontario.

Mr. BOWELL. The assessment roll is not final.

Mr. LAURIER. It is the basis.

Mr. BOWELL. So it is in the other case. The basis of the voters' list is the assessment roll in Ontario, but you can appeal to the court of revision and have it raised or lowered, and if you do not succeed there you can go before the judge, who, in this case, is the revising barrister.

Mr. LAURIER. Let the list be made out according to that basis.

Mr. CASEY. The Minister of Customs is mistaken in saying the assessment roll is the basis in both cases. It will not be the basis of the voters' list in this Bill. It is to be taken as part of the evidence; there is nothing to say that even in a first rough draft the assessment roll will be the basis. This clause particularly specifies the value, for the purpose of qualification, shall be subjected —

Mr. BOWELL. Neither is it the present law in Ontario. If a man is left out he can insist on being put on.

Mr. CASEY. This makes the basis the opinion of the revising officer on the information in his possession at the time of such revision. In the one case, the rough draft made by the township clerk must be made from the assessment roll, without his exercising any judgment as to the value of the land. Then there may be an appeal to the court of revision to have the assessment roll revised; if that fails, there may be an appeal to the judge; but there is this great difference, that the judge revises, not only the voters' list but the assessment roll, and the effect of his decision is to change the sum for which the appellant is taxed on the assessment roll. Under the present Bill, the person who is assessed too high by the assessment officer for the purpose of giving him a vote pays no penalty. He may be assessed at \$100 in the municipal assessment roll and the