

\$225 an acre respectively. Some improved land was bought at \$300 an acre and the next place, just as good, was bought at \$200 an acre. The inspector gives a list of fourteen typical cases comparing the appraised value and the vendor's price—and the vendor in those days always asked enough. It is on record that the board again and again compelled a reduction of the vendor's price. Here is a comparison of the vendor's price and the appraiser's price. The man who wanted to sell his land was satisfied to ask \$5,500, but the government appraiser valued it at \$10,782; and so on down the line. Of the total of fourteen cases the vendors—who were demanding the top-going price and in most cases were ready to take less—asked \$59,600, but the government appraiser valued the properties at \$96,310—very nearly 100 per cent above what the vendors at the peak of the market were willing to take.

Mr. MEIGHEN: In those cases was the valuation paid, notwithstanding the fact that the vendors were willing to sell for less?

Mr. NEILL: Surely not, but I have not got those facts. This is an illustration of the man's incompetence, that he valued this land at almost 100 per cent more than the vendors were willing to take. I think in some cases the board at Ottawa intervened, but in several of these instances the land was actually purchased at his valuation. I do not suggest that this man was a knave; he was simply incompetent for his position, to put it very mildly; and we can imagine the desire and the urgency for individual revaluation in cases of that description.

The right hon. leader of the opposition dealt with the constitution of the board, and although I would not go nearly as far as he did, and would not for a moment suggest what he suggested—in fact I do not see opportunities of making this a political machine or a political campaign fund—yet I can go this far with him: I can conceive an embarrassing political situation where you have a board consisting of a government official—and a government official is always supposed to be more or less willing to listen to argument put up by the member—the second man a representative of the soldiers, solely and entirely in sympathy with the soldiers' interests to get the revaluation as low as possible, and the third man a straight political appointee—I can imagine, I say, the embarrassment for the member when he is asked: Cannot you get these two friends, one a government servant and the other a political friend, to go a little easy on Bill

Jones' place? For that reason I would rather agree with his suggestion that in some way there should be resort to a county court judge. But I certainly think that the county court judge, if he is to be made the arbiter, should be assisted by an agricultural expert, as I suggested before. I gave the precedent of a judge in the admiralty court, who by the way is always a man selected for having some cursory knowledge of the subject. He devotes his whole attention to such cases, and he is always assisted by one or more nautical assessors, whose opinion on the nautical aspects the judge is very much bound to follow. I think in that regard, while the county court judge would be the best man to weigh the evidence and decide on its real value, he should have associated with him someone familiar with agricultural subjects, because many of our county court judges are townsmen and know nothing about farming.

The Minister of Railways (Mr. Dunning) made some remarks of which I think the "most unkindest cut of all" was when he associated in the same sentence, in the same breath and in the same class the member for South Oxford (Mr. Sutherland) with the right hon. leader of the opposition (Mr. Meighen). When he has been longer in the House he will realize the enormous difference between those two gentlemen!

Mr. MEIGHEN: I hope my hon. friend is complimenting the hon. member for South Oxford, for I do not feel that I am entitled to the compliment myself.

Mr. NEILL: I am sorry the argument took the political bias, so to speak, that it did, because I was going to pay what I thought a deserved compliment to the leader of the opposition. I admit he went too far in talking about campaign funds, but when he got down to the latter part of his address I thought it was really constructive criticism. I have in my hand, and was ready to produce it to his confusion had he taken his usual line of entirely destructive criticism, a letter written by him, to some of the soldier settlers in my district, wherein he expressed a distinctly favourable opinion on the subject of revaluation. He ended his remarks with these words:

Permit me to assure you that I purpose making an earnest effort to solve this problem, and it is my very sincere hope that a real solution can be found. My efforts shall be applied, whether in power or out of power, because the returned men are entitled to our first consideration at all times.