

estate and place a value on it. In order to show the safeguards of the present system, I may say that the assessors, when they make an assessment, leave a schedule showing the value placed on the property; if the party assessed is not satisfied he can appeal to the court of revision, held by the municipal council of the township. By this clause you open the door for fraud, which may be committed under this Bill. I do not say that fraud will be the result, but I say it opens the door to fraud; it takes away the right of appeal from the people, and it leaves them without being able to determine whether they are on the roll or not. There is also the danger of people being placed on the roll whose names should not be there. The present system pursued in my riding and in Ontario is as follows: The assessor is selected on account of his qualifications for the office; he has to be a man of good judgment and possessing special qualifications with respect to the value of property. He proceeds on his rounds, and goes to every owner of real estate, makes an assessment and leaves a schedule, showing the amount they are assessed for. After the assessment is completed a court of revision is held by the municipal council, and any person can give notice of appeal to the clerk, and may come before the council, who are directly responsible, and if he is assessed too high the council may reduce his assessment, and if too low they may raise him. The people have a direct monetary interest in it, especially if they are poor, for they feel the payment of taxes more than others. But under the proposed system you leave the determination in the hands of an officer who is unable to visit the places and ascertain the values. The cost will be something terrible, and you will not have the guarantee that people now have that justice will be done in each case. Now, about the value of the property. In our section property has begun to be assessed at its cash value. That has been the case in Brant township, and in Bentinck it has been raised every year for the last number of years, and in order to have the county assessed on the same basis, they appoint a board of commissioners to equalise the assessment. These commissioners visit the whole county, they are supposed to examine it closely and to determine whether the assessment by the assessor in each township has been carried out fairly and justly, and whether each township is paying a proper amount of county rates. Under the present system you have all through the greatest safeguards to the people. It is a system which is cheap, and you place it within the reach of every man who has a right to be put on the list. He sees the list published, and if his name is not on the list, he can appeal to the county judge, who can put him on. But after the revising officer has determined the fact that he is not entitled to vote, he has no appeal on the matter of fact. I think the present basis of preparing the voters' lists should be left as it is, because it is the most correct and common sense basis—it is the fairest, and one which prevents fraud. Now, the member for Leeds says that this is for the purpose of keeping a partisan majority out of the councils. And my hon. friend wishes to transfer this power from the people to the Government. I like to see good men elected for municipal councils, irrespective of their politics, and if good men are elected, the lists will be right and proper. We want to know on what basis it is done; we want to see that no man is put on the list who should not be on, but we do not want it to be left to the judgment of one man. Under the present system, we have the judgment of the assessor, in the first place, and I am proud to defend the character of the assessors. I know there are some assessors in my riding who are not favorable to me, politically, but I never yet had occasion to take exception to a single name being placed on the list. The assessor is generally a man qualified for the work, and then it afterwards comes before the council, who are directly

responsible to the people, and they determine whether the assessor has performed his duties correctly or not. They know all about the township, and that is one of the reasons why they are elected. They find out whether the roll is on a fair and honest basis, and whether the assessor has displayed reasonable judgment and fairness in estimating the value of property. If the people are not satisfied, they go before the council, and their evidence is heard and the council determine whether the assessment is fair or not. Look at the number of safeguards, without expense, that are thrown around the voter. If the people are not satisfied with the decision of the court of revision, they can appeal to the county judge. The matter is conducted all along openly and aboveboard; everything is transparent, and there can be no fraud, if there is vigilance on the part of the people. The lists are scattered over the riding, and the people can examine them without expense. Now, if the whole matter is left to the determination of the revising officer, no matter how good that man may be, how is it possible for him to travel over the township and testify as to the value of property. Will his testimony be as good as that of the assessor and the owner of the land, who has brought his neighbors before the court of revision to substantiate his evidence? Will the people have as much respect for his decision as they have for the decision arrived at under the present system? The hon. member for Leeds and the hon. member for West York would lead us to the belief that the assessors, in their counties, are men of scandalous character; the assessors have to swear to the value of property, and they say they are false to their oath, and that they value property they have not seen. That is a terrible imputation on the assessors. I am sure nothing of the kind has ever occurred in my county.

Mr. SPROULE. Are you acquainted with the assessment in Artemesia. I know a case there, of my own knowledge, of an assessment for \$2,500, where \$5,000 was refused for the property.

Mr. LANDERKIN. That may have been before 1882, but the assessment of that township has been greatly reformed since that time, I hope.

Mr. HESSON. I think that in the older parts of the country that applies more than in the new.

Mr. LANDERKIN. If the member for East Grey is aware the assessor of Artemesia has not been discharging his duty fairly, I hope he will let the people there know it. Now, the revising barrister is only to use the best information in his possession. If he is a partisan man, very little, or no information, perhaps, would be the best information he could have. The trouble will be that those who are assessed low will be struck off. I think the thing is not right. It opens the door to great danger. It does away with the right of the people to examine into this matter, which they have been accustomed to do for years. They have all these safeguards which I have mentioned under the present law, which gives every man the opportunity to prove his right to be placed on the voters' list. This Bill does away with all these safeguards, and places the voters' lists under the control of a revising officer, who will determine them according to the best information in his possession. I do not think it is right. However good a man may be, it is not right to place the rights and the liberties of the people in his hands, in such a way that he may deprive them of those rights and liberties. I do hope that this amendment will carry. I think the Bill would be very objectionable if allowed to pass in its present shape, because I think it gives an opportunity for fraud and injustice to be committed on the people of the country.

Mr. BOWELL. It seems to me that we have been discussing for the last hour a question which is not now before the Chair. The simple question is as to the mode and manner