function of parliament, if we place a power like that in the hands of any government. This was the argument I made before. The former act was not open to the same charge; it was not vulnerable in this respect, although I admit that the board at that time was just as much the agent of the minister of the day as the board will be now. I admit further that so far this is the same board as we appointed—not the board which acted under me but under my successor, Sir James Lougheed.

Mr. CANNON: Is that the reason the right hon. gentleman has no confidence in it?

Mr. MEIGHEN: I am not saying that I have no confidence in the board. I am saying that it is wrong to ask parliament to give to the minister such power as it is proposed in this legislation to delegate to him. It is immaterial what confidence we have or have not in the board. The minister may change and the board along with the minister, or the minister's successor may change the board. But whether there be any change or not, the fact is that the thing is wrong in principle. That is my argument and in it I submit myself to the judgment of the House.

Mr. NEILL: I rise not to take any partisan view of the situation but to express my gratification at seeing the measure introduced. I note with interest the considerable and sudden change that has come over the House in regard to this matter. It was only last year that I was one of a small minority—and some years ago I was one of a still smaller minority—that contended for the principle we are now seeking to adopt.

Mr. FORKE: You had lots of support.

Mr. NEILL: Last year.

Mr. BROWN: And in former years.

Mr. NEILL: I can recall the occasion when a report was brought down recommending that this matter be dealt with by remitting the interest for a number of years, and a somewhat vague and glittering hope was held out that at the end of twenty-five years there should be a revaluation. That was a report by a committee of this House. It did not receive much support. Other members among them—the then member for Strathcona, Mr. Warner, advocated strongly, and the right hon, leader of the opposition took much the same view-contended that there should be a flat reduction all around, that it was not fair to discriminate against those who had left the land, and so on, and that if there was any [Mr. Meighen.]

reduction it should be a percentage reduction, and he was openly against the principle of revaluation. I recall very clearly the efforts made by the hon. member for Dauphin (Mr. Ward) and the then hon. member for Selkirk, Mr. Bancroft, and myself, to impress on the present Minister of Finance (Mr. Robb) the urgency of enacting a measure of individual revaluation, and Hansard will show that after a long and weary debate near the end of the session the minister, presumably on the principle of getting rid of the importunate widowor rather widows-said, "Well, if you will pass this bill,"—that was the bill dealing with the reduction in the valuation of stock-"I will guarantee an investigation into the three individual districts you have mentioned." On that basis the bill passed. The minister, I understand, did carry out that investigation, at least he did so far as my district is concerned, and I have no doubt that the report from the district of Dauphin and that from my own district probably had a great deal to do in changing the opinion of the government as evidenced by their bringing down this measure.

Now, the right hon. leader of the opposition in his opening remarks dealt with the immense size of this soldier settlement scheme, and also with its emergent character, and with the very few cases of what might be called absolute malfeasance in connection with it. In all that I can agree with him, considering the circumstances at that time, the insistent demand by everybody that the government act at once, and that the plan was something new. I think considerable credit is to be given the late government for the small number of actual cases of graft that occurred in the buying of land. Nevertheless graft did occur. There was another class of valuators almost more dangerous than the grafter class—the fool. You can tie up a grafter to be honest but there is no saying what a fool will do. Also, I would remind the right hon. gentleman that while these cases were few, nevertheless where they did occur they were very acute, which increases the necessity of dealing with

I should like to give a few illustrations of cases that occurred in the district of Comox-Alberni, contained in a report by a government investigator. He found that the valuations of one appraiser, who did a large portion of the work, of what constituted improved land varied to the extent of \$175 an acre. That is, on a farm here he would value the improved land at \$200 an acre, and on another farm of similar quality he would value the improved land at \$370 an acre. Two farms of the same class he valued at \$125 and