

They labored to show that it was necessary he should be cognisant of the value of all the lands in the country. That is absurd. Every man knows that the only value at all about which there can be any question is the small value. In 99 out of 100 cases the value will be so far above the ordinary vote value that there can be no difficulty. It is only when the value is close to the value of the vote that the question of valuation comes in at all. I have made a calculation of a number of appeals in my riding for ten years, and I find the questions of appeal on valuation do not amount to 1 per cent., that in nineteen out of twenty cases last year, the appeal was on the highest valuations. And this applies to the question of the security, set forth by the hon. member for Brome in his resolutions, in reference to the protection of the valuator in the matter of taxes. That is nonsense also, because it is only where the amount of taxes is important that the man looks after them at all; it is against the high valuation that he appeals.

Mr. WELDON. But he has to pay the statute tax.

Mr. FERGUSON. He is not asked for the statute tax for five or six months after the list is made out. If he is not assessed he does not do it. The only evidence he has of his name being left off the voters' list is that published by the municipal clerk. That is the same course which is adopted when the voter is left off the list prepared by the revising barrister. In many instances the values are given by the assessors to-day, who never visit the locality. They put down Tom Jones for \$150 on a log house, and never visit the locality. They do that in every county in this Province. And I know more than that. In Ontario to-day our municipal elections largely take place over contests to secure partisan assessors to make partisan voters' lists; and the value of these revising barristers will be chiefly taking the matter out of the hands of the partisan assessors.

Mr. WALLACE. Hon. gentlemen opposite seemed to be troubled for fear some poor fellow may be put on the assessment roll. The whole burden of their song is that too many may be put on the assessment roll. The proposal made by the hon. member for Brome I consider an extraordinary one. If the assessor assesses a piece of land for \$100, then that has to be taken as final, according to his amendment. If ten men should come up and swear that they knew that property, and knew it to be worth \$200, the assessment of that assessor would go against those ten men, though the assessor may never have seen the property, as he never does, in most cases. Then again, by the present law of Ontario, if the assessor does wrong there is an appeal to the county judge, as there will be to the revising barrister in this case. If the evidence brought before him proves that the property is worth more, the change is made; but by the amendment of the hon. member for Brome the evidence of any number of men will go for nothing against the dictum of the assessor. What is the use of having a revising officer or a judge, if the assessor's decision is to go without appeal? These hon. gentlemen are very anxious to have an appeal from the judge, but not so anxious to have an appeal from the assessor, who has no evidence before him on which to make this assessment.

Mr. FISHER. I am surprised to hear such an extraordinary account of the municipal arrangement in the Province of Ontario. I had always heard that Province extolled, as presenting a model of municipal government. I can only speak with authority of the Province of Quebec, but I can tell the hon. gentleman that if their account of municipal government be true, an infinitely better state of affairs prevails in the Province of Quebec. We have assessors who are sworn officers, who are not partisans, and who, moreover, are thoroughly acquainted with the business they have to perform. They do go from place to place, and

Mr. FERGUSON (Leeds and Grenville).

in every place they make an estimate of the property, according to the best of their knowledge and ability. But hon. gentlemen talk about the assessment roll, and those assessors having their authority put against the authority or evidence of ten or a dozen sworn witnesses. Does the hon. gentleman not know that in Ontario those assessments are liable to be appealed against?

Mr. WALLACE. I pointed out that, by your amendment, there would be no appeal.

Mr. FISHER. The assessment roll is not such until it has been revised and corrected, and then it becomes the legal roll of the municipality. The assessment roll of the municipality is published, and is open to the inspection of any ratepayer. It is not necessary for a man's name to be left out in order that he shall know it, because his neighbors will know it, and they will take care that his name is not left out.

Mr. WALLACE. The hon. gentleman says the assessment roll is published.

Mr. FISHER. It lies in the office of the municipality, and is open to the inspection of any ratepayer. That is what I said. There is no danger of anyone being left off that roll. But in case of an assessment roll being provided by the revising barrister, no one can know whether his name is on the list or not until the voters' list is published, and then a man cannot tell the reason why his name is omitted, whether it is considered that his property is not sufficiently highly assessed or not. The assessment roll of a municipality is subject to appeal, and when it has been revised and corrected it becomes the legal assessment roll of the municipality, and then, and then only, I wish to see it taken as the basis of the list to be made up. The hon. member for Leeds (Mr. Ferguson) said that only small properties would come into question. I quite agree with the hon. member; but it is the owners of those small properties who are most careful to look at the amount of taxes they have to pay. Rich men do not care so much, but poor men look at every cent, and take care that they are not over assessed. It is therefore absolutely necessary that the assessment roll of the municipality should be taken as a basis, and a final basis, because if you depart from the assessment roll, then you are leaving the revising officer to do what he pleases. I do not suppose that any man assessed at \$5,000 will be left off the roll; but the converse is likely to be true, that parties assessed a little lower than the amount necessary to obtain votes may have their assessment increased; and though they would not have the hardihood to strike off a vote in the first case, yet it would be easily possible to slightly increase the assessment in the latter case, so as to confer a vote. Under this Bill the officer will have to go over the whole county, enquire into the value of the property and assess it. It is beyond the power of any one individual to do this. He is not likely to do it or to attempt it.

Mr. FERGUSON (Leeds and Grenville). There will not be more than about twenty cases in each municipality which will require investigation, and they will be cases where the amount is very near that necessary to obtain a vote. The idea that the revising officer will have to go round a whole county and value the property is bosh.

Mr. LANDERKIN. I have been a little surprised at the charges made against the assessors by the hon. members for West York and North Leeds and Grenville. The assessors generally do not conduct the business in the manner described by those hon. gentlemen. They have stated that the assessors go to a certain house, and from that house information is obtained for the assessment round that locality. I do not believe that that system prevails. I believe they examine every piece of real