

County Judge's Report on the Equalization Of the Assessment of County of Victoria

The Full Text of Judge Harding's Report—Some Interesting Remarks Relative to the Manner in Which Municipal Assessors Observe, or Fail to Observe, the Requirements of the Assessment Act—Some Interesting Changes in the Valuations for the Equalization of the Assessment.

In the matter of the appeal of the Village of Sturgeon Point and the Corporation of the County of Victoria and in the matter of the Assessment Act.

In the matter of the appeal of the Township of Bexley and the Corporation of the County of Victoria, and in the matter of the Assessment Act.

In the matter of the appeal of the Corporation of the Township of Carden and the Corporation of the County of Victoria, and in the matter of the Assessment Act.

In the matter of the appeal of the Corporation of the Township of Eldon and the Corporation of the County of Victoria, and in the matter of the Assessment Act.

In the matter of the appeal of the Municipality of the townships of Laxton, Digby and Longford, and the Corporation of the County of Victoria, and in the matter of the Assessment Act.

In the matter of appeal of Corporation of the Township of Somerville and the Corporation of the County of Victoria, and in the matter of the Assessment Act.

Judgment delivered this 31st day of December, 1907.

Before proceeding with my report upon the actual equalization of the taxable real property of the county, I shall dispose of the several legal questions discussed before me.

1st. As to the powers of the County Council in the equalization of the taxable real property of the county.

There are two methods provided by the Assessment Act (4th Ed. 7th Chap. 23), either of which the County Council is at liberty to adopt.

1st. By the 81st section of that Act the Council of every county shall, yearly, and not later than the first day of July, examine the assessment rolls of the different townships, towns and villages in the county, for the preceding financial year, for the purpose of ascertaining whether the valuations made by the assessors in each township, town and village, bear a just relation one to another; and may by the by-law for the purpose of county rates, increase or decrease in any township, town or village, the aggregate valuations, adding or deducting, so much per cent. as may, in their opinion, be necessary to produce a just relation between them, but they shall not reduce the aggregate valuation for the whole county as made by the assessors.

2nd.—The second method is provided by the 80th section of the same Act which provides "that the Council of every county may appoint two or more valuers for the purpose of valuing the real property within the county, and it shall be their duty to ascertain in every five year the value of the same in the manner directed by the County Council, but the valuations shall not exceed the powers possessed by assessors. The valuation so made shall be made by the county council on the basis of equalization of the real property for a period not exceeding five years.

This section appears to authorize the county council to direct the valuations as to the manner in which the equalization shall be made, whether by valuing every parcel of real property or by adopting the method authorized by the 3rd sub-section of section 80, permitting the valuation of the percentage therein mentioned. After the valuation has been made, and the report of the valuers has been delivered, the county council have no authority to tamper with, alter or amend it, but must make it the basis of equalization of the real property of the county for a period not exceeding five years unless at or before the expiration of that period they extend the time for a term not exceeding five years, further as provided by the 2nd sub-section of the 80th section.

Should any township, town or village be dissatisfied with the result of the equalization by the county council or with the report of the valuers, they are entitled to appeal in the manner provided by the 82nd section of the Act.

By the 7th sub-section of section 82, I am required to equalize the whole assessment of the county, and in performing that duty I am not restricted in the mode of procedure to be adopted. I quote this sub-section 7, of section 82, "Where all the parties to the appeal have agreed as above provided, (S. S. 1 and 2 of Sec. 82), to have the final equalization of the assessment made by the County Judge, the Clerk of the County Council shall forthwith notify in writing the County Judge, and the County Judge shall appoint a day for the hearing of the appeal, not later than ten days from the receipt of such notice of the appeal, and may on such day proceed to hear and determine the appeal, either with or without the evidence

of witnesses, or with such evidence as he may decide upon hearing, and may examine witnesses under oath or otherwise, and may adjourn, from time to time; but the judgment shall not be deferred beyond the 1st of January next after such appeal; and the judge shall equalize the whole assessment of the county, and shall forthwith report the same to the County Council."

Sub-section 8 of section 82: "The right of appeal shall exist whether County Valuers have been appointed or not, and upon any such appeal the report of the County Valuers shall be open to review by the Court or Judge as herein provided."

I have added the amount of business assessment and taxable income for the year 1906, as it appears upon the several assessment rolls of the townships, towns and villages in the County of Victoria for the purpose of making a complete report and fixing the total equalization value for the purpose of levying county rates in the year 1908. The amount of these assessments are to be added from year to year, and are variable, and will be added as the business assessment and taxable income may appear upon rolls, beginning with the year 1908.

By S. S. of Sec. 80, the valuers for the said county may ascertain the value of the real property by inspecting the value from five to eight per cent. of the different parcels of land in the different parts of each municipality in the county. If, upon such inspection and valuation, the said valuers shall compare their valuations with the valuations in the last revised assessment rolls made by the assessors of the several municipalities within the county, and if upon such comparison it is found that the valuations of the county valuers nearly correspond in the aggregate with the valuation upon the assessment roll of a municipality, the valuers, and afterwards the County Council, shall accept the assessment roll as correct for the purpose of county valuation. This section is so drawn as to permit the greatest possible injustice to be done to certain municipalities. Take for instance the township of Somerville, in the County of Victoria, where 80 per cent. and over of the real property within the said township was assessed in 1906, at or above its real value, and the balance at an under value, particularly the best farms. The county valuers, in valuing the township properties, valued the best farms in the township, finding them assessed at from one-half to two-thirds their value, they ordered a percentage of 157 per cent. to be added to the assessment of the township, raising the assessment from \$246,215.00 to \$392,727.00, or more than double the proper amount of the assessment of the township. The legislation that permits wrongs of this character to be perpetrated, is sadly in need of amendment. This proceeding was no doubt authorized for the purposes of economy, falsely so called. There can be no proper valuation of a township with lands of different grades having different values in any other manner than by careful valuation of each particular tract of land by persons competent and accustomed to value lands in that locality. If the township Councils will employ competent men as assessors, and pay them salaries sufficient to enable them to inspect the properties during the season that they are not covered with snow, there will be no necessity for such expensive proceedings as the present. As the law now is, every assessor shall begin to make his roll in each year not later than the 15th day of February, and shall complete the same on or before the 30th day of April in each year. During this whole period the farm lands are generally covered with snow to a depth rendering it impossible for the assessor to make an intelligent valuation of the same. There should be a change in the law with regard to the date of commencing and finishing the assessment roll. (See Sec. 47 of the Assessment Act.)

So long as Councils are actuated by the desire to have those most important and difficult duties performed by the men who will take the least for so doing, we must expect errors in the valuation of the lands of such municipalities. For instance, take the assessor of one of the townships in this county, who on examination admitted that he had never seen through one portion of the township, except when that portion of the township was covered with snow, although he had been an assessor for over twenty years.

By sub-section 1 of Section 36 of the Assessment Act, all lands except mineral lands are to be assessed at their actual value. If the assessors of the several municipalities in the county performed their duty according to law, and in accordance with

their oath of office, there would be no necessity for any equalization, as the county officials could transfer the whole amount of taxable property from the assessment rolls to the by-law for striking the county rates.

By Sub-section 1 of Section 81, it is the duty of the County Council to examine the assessment rolls of the different townships, towns and villages in the county for the preceding financial year, on or before the 1st day of July in each year, for the purpose of ascertaining whether the valuations made by the assessors in each township, town and village bear a just relation one to another. The status should be amended so that the County Council upon making this examination could at once apply to the county judge and bring the delinquent assessors, whose assessment roll is not in proper condition before the county judge, when the assessment roll could be amended by making the necessary additions to the assessments, or by ordering the delinquent municipality to make a new assessment at its own expense. This it seems to me, would be a far more easy and less expensiveness way of arriving at the true valuation of the different municipalities in any county, than the present method.

There should also be an amendment enabling the county judge to inflict some punishment upon assessors who have been found guilty of deliberate violation of the provisions of the assessment act and their oath of office.

By clause "G" of Section 591a, as amended, the councils of counties, townships, cities, towns and villages may grant a total, or partial exemption from municipal taxation, or the taxation of any property for a term of years. Under this legislation the clerk of the County Council is not taken into account in the equalization of the property of the county. I have left out such exempted property accordingly.

Sub-section 2 of Section 36 is only productive of confusion, and should be struck out of the statute. It is impossible for any assessor to do anything more than guess at the amount a building enhances the value of real estate, and is of no importance.

Section 18 of the Assessment Act provides that all necessary information as to the amount of income of any ratepayer in the township can easily be obtained, by either delivering or mailing the necessary form, Schedule "E" to the Act, to the person from whom the information is desired. Parties to whom this schedule is delivered are compelled to return the same, verified by declaration, within ten days from receipt of such notice.

On the 15th day of June, 1906, the County Council of the County of Victoria, by By-law 621, appointed Wm. B. Graham, esq., of the township of Ops, and Henry W. Jackson, esq., of same place, and Geo. H. Lindsay, esq., of the town of Lindsay, valuers, under the provisions of the Assessment Act, Section 80.

Owing to the illness of William B. Graham, esq., it became necessary to appoint another valuator in his place, and on the 29th day of August, 1906, the County Council by resolution, appointed George B. Graham, esq., of the township of Mariposa, to fill the place as valuator for the said county.

On the 17th day of September, the said valuers, George B. Graham, Henry W. Jackson and George H. Lindsay, made the necessary declaration of office before A. E. Yrorman, esq., a justice of the peace in and for the County of Victoria.

By the 3rd paragraph of the said By-law 621, the said valuers were directed in the performance of their duties required of them under said Act, and the said by-law to be governed by the conditions of S. S. 3 of the said Sec. 80 of the Assessment Act, and in ascertaining the valuation of from 5 to 8 per cent. of the different parcels of land in the different parts of each municipality in the county. They shall value such percentage in each polling sub-division of each municipality, and in all other respects whether or expressed or implied, they shall be governed by the provisions of S. S. 3, 4 and 5 of said Sec. 80.

By the 4th paragraph in valuing a farm property the inspection shall not be made later than Nov. 1st, nor next ensuing, nor earlier than May 1, 1907.

And by the 5th paragraph the final report of the said valuers shall be filed with the County Clerk not later than the 31st day of May, 1907.

By the 2nd paragraph of the said by-law it was provided that in the event of the said valuers, or any of them, refusing to accept the office to which he is appointed, or being unable from any cause to enter upon or complete his work, the warden of the county shall have author-

ity, upon the advice, and with the concurrence of the Advisory committee of his Council to appoint any other person or persons to fill any vacancy or vacancies thus arising, and this Council doth hereby ratify, and confirm such appointment or appointments so made by the warden.

It is further provided by the 8th paragraph that in the event of the said valuers being unable to agree as to the value of any parcel of property they shall make a note of the differences that may arise in the course of the discharge of their duties and shall submit the same to the Advisory committee of this Council, and the said committee shall take such steps as they shall deem advisable in fixing the value of such properties so in dispute.

The valuers having completed the valuation according to the direction contained in the said by-law presented their report dated the 11th day of June, 1907 to the County Council of the County of Victoria. Attached to the said report was a certificate signed by the three valuers and verified by their oath sworn before F. A. McDiarmid, a commissioner in the High Court of Justice, on said 11th day of June, 1907. This report was presented to the County Council on the 12th day of June, and after an adjournment for the purpose of having the report printed and transmitted to the Councils of the local municipalities, the matter came up before the County Council again on the 27th day of June, 1907, when the said report was adopted by the County Council, when By-law 641 was passed confirming the equalization of the assessment of the County of Victoria, for the purpose of levying the county rates in and for the year 1908. On the 15th day of July the clerk of the County Council was served with a notice of appeal on behalf of the Municipality of the Village of Sturgeon Point, and on the 16th day of July with a notice of appeal of the townships of Bexley, Carden, Eldon, Somerville and Laxton, Digby and Longford, and on the 19th day of July I received the notice required by S. S. 8 of Sec. 82 of the Assessment Act, from the Clerk of County Council of the County of Victoria, and on the 19th day of July I appointed the 26th day of July for proceeding with the said appeals, when upon a meeting of the council of the different municipalities of the County of Victoria, it was agreed to adjourn the hearing until the 10th day of September, 1907, when the matter of the said appeal was proceeded with.

On my investigation of the Assessment Rolls of the different municipalities, I found that four assessors in the whole county had accurately and properly performed their duties, thus enabling me to adopt their figures in the county valuation. These municipalities were the town of Lindsay, and the townships of Bexley, Eldon and Mariposa. The assessors of all the other rural municipalities had made their assessment without any regard to the provisions of the Assessment Act. The two townships that had most flagrantly violated the law were Emily and Ops. The assessor of the township of Ops on making his return, instead of swearing that he had assessed the real property of the township at its actual value, testified that he had assessed it at two-thirds its value, and the clerk of that township negligently accepted the improper return of the roll. It is a nice question as to whether the ratepayers could be sued for the amount of the taxes, founded upon such a defective assessment. Upon my bringing this matter to the notice of the Council for the township of Ops, it caused a new valuation to be made by two independent valuers, and I have used their valuation in my equalization. The township of Emily paid no attention to the matter, and if they suffer in the equalization they have themselves alone to blame. In the townships of Carden, Laxton, Digby and Longford, Somerville, Fenelon and Verulam, practically no assessments were made by the assessors as the rolls were so defective that I could not place any dependence upon them.

The assessors of the four village municipalities, except Sturgeon Point, performed their duties in a more satisfactory manner, but still there is great room for improvement in the assessment of these villages. The new assessment of the village of Sturgeon Point made after the commencement of these proceedings is satisfactory, and I was enabled to take the figures as the basis upon which the assessment of that village was made for equalization purposes.

In the townships the assessment of taxable income has either not been attempted, or the people in the different townships are very much poorer than I supposed they were. The Assessment Act is, in my opinion,

most unfair in its application to towns and villages in taking in the business assessment and taxable income in the equalization of the property of the county. Take, for instance, the town of Lindsay, not only is its real property taken into consideration at its full value, but also a sum of \$256,800, of a business assessment, and a sum of \$31,850 of taxable income, or a total of \$288,650. Whereas the ten rural municipalities in the county have a business assessment of only \$66,327, and the income assessment, \$9,627, or a total of \$75,954, while the four villages have \$110,491 of a business assessment, and \$9,936, of an income assessment, or a total of \$120,427.

Thirty-one days were occupied in taking the evidence of the different witnesses brought before me on behalf of the appealing municipalities in the county, as well as of the valuers and the other assessors. I also spent six days in driving throughout the townships of Bexley, Carden, Laxton, Digby and Longford, Somerville, Verulam and Emily, and part of Ops, and part of Mariposa, in order to examine the properties valued by the valuers of the county, and also to see the intervening territory traversed. I also had the notes of the evidence of between 50 and 60 witnesses, which amounted to 437 pages of typewriting, all of which had to be carefully read over and considered in connection with the assessment of the different municipalities. I trust that the careful examination that I have given to the equalization of the county may be of value in compelling the assessors of the different municipalities to at least attempt to perform their duty instead of as formerly, entirely ignoring the provisions of the statute.

The township of Longford, the most northern township in the county is owned by the Sand and Lumber and Stone Co., and is valuable for its timber almost entirely. The quantity of timber suitable for sawlogs amounted to 24,836,000 feet on the 24th day of December, 1906, inclusive of dry and down pine, which was not estimated, and all the timber not fit for sawlogs, and also all the cut of sawlogs of the winter of 1906 and 1907. Upon the evidence of the president of the company, I fixed the value of this timber at \$2.00 per thousand, although upon the evidence I would be fully justified in fixing a much higher rate, particularly for the green pine, I fixed it at the lowest rate owing to the fact that my valuation is to extend for a period of five years, and the quantity of timber will be reduced from year to year during that period. For the same reason I fixed the value of the land and timber profit for sawlogs, and the buildings at the sum of \$10,000, instead of the higher value that the evidence would justify. I therefore fixed the valuation of the township of Longford at the sum of \$69,000.

Township of Digby. Upon a full consideration of the evidence of the value of this township, I fix the same at \$24,000, and I fix the valuation of the township of Laxton at the sum of \$92,000. I visited and drove through the township of Laxton and Digby, as well as having the evidence of a number of respectable residents about the value of the property in the said townships. Those three townships comprise the municipality of Laxton, Digby and Longford, and the total amount of taxable real property in said townships amounts to \$175,000. There is no income or business assessment in any of these townships.

Townships of Dalton. I fix the amount of taxable real property in this township at the sum of \$115,000, being the amount of the valuation of the said township furnished by the assessor. His roll for 1906 being like the three former townships, no value as a basis for the equalization of the value. There is \$75 of a business assessment in the township of Dalton, making the whole amount of property liable to municipal taxation in the municipality, \$115,075.

Township of Carden. I visited the township on two occasions. On the first occasion I drove throughout the township and saw the properties valued by the county valuers, and also had the benefit of the evidence of a number of most respectable residents in the township, and upon consideration of their evidence, and the new valuations supplied by the assessor, I fix the value of property liable to municipal taxation in this county at \$237,000. There is no income or business assessment in this township.

Township of Bexley. The assessment of this township was so satisfactory that upon the examination of the assessor and one or two residents of the municipality, I accepted the assessment roll of the said township, and fix the valuation of taxable real property at \$211,000. To this is added business assessment of \$9,427, making a total equalized value of \$220,427. There is no income assessment in this township.

Township of Somerville. I visited a part of this township and am familiar with other portions of the township. The value of the taxable real property in this township is more difficult to arrive at than any other township in the county. It was

somewhat familiar with the township before these proceedings commenced, and during the proceedings visited another portion of the township with which I was not familiar and also had the benefit of the evidence of the assessor and a number of the most intelligent and respected ratepayers in the township, and after considering the evidence, caused a new valuation of the said township to be made by the assessor, which I have adopted as the basis of my valuation for the township. This valuation of the taxable real property amounts to \$289,730. The business assessment amounts to \$8,775, making a total property liable to municipal taxation of \$298,505. No income assessment in this township.

Township of Eldon. The examination of the assessment roll of this township for the year 1906, and the examination of the assessor and several other respectable residents of the township led me to believe that the assessor of that township had properly performed his duty, and that the taxable real property in the township was set down on his roll. I adopted his figures and fixed the amount of the taxable real property in the township at \$1,697,637, less \$25,784. Dominion property expropriated, leaving a balance of \$1,671,853. To this is to be added the sum of \$15,475 business assessment, making a total amount of property liable to assessment in the said township of Eldon, at \$1,687,328.

Township of Verulam. This township was assessed by the assessor in 1906 in such a manner as to render his assessment roll of no value. The township Council caused the assessor to make a valuation of the township since these proceedings commenced, and upon consideration of the evidence and a view of the township, I concluded that the assessor was 25 per cent. below the proper valuation of the township. The assessor's valuation amounted to \$921,312, and to this I added 25 per cent., \$230,328, or a total amount of taxable real property of \$1,151,640. To this I added the business assessment of \$4,200, making a total assessment of \$1,155,840. This township had no income assessment.

Township of Fenelon. In this township the assessors made a special assessment of the real property in the township, and after considering the said assessment and the evidence of the assessor, the warden and other witnesses produced, I concluded that the percentage of 33-1-3 per cent. should be added to the figures of the special assessment. The assessor's valuation amounted to \$994,505, to which I added 33-1-3 per cent., \$331,001, making a total assessment of taxable real property in the township of \$1,325,506, to this a business assessment of \$4,600, is to be added, making a total of property liable to municipal taxation in this municipality of \$1,330,106. This township has no income assessment.

Township of Emily. This was the most unsatisfactory municipality to deal with in the county. I was obliged to take their roll, \$1,279,781, and from the evidence I became convinced that an addition of one-third should be added to the amount of the roll, making the total amount of taxable real property within the municipality, \$1,706,374. To this I added the amount of business assessment, \$2,250, and the amount of taxable income, \$250, making a total of property liable to municipal taxation, \$1,708,874.

JUDICIAL SALE OF VALUABLE FARM PROPERTY IN THE Township of Verulam.

Pursuant to an order of the High Court of Justice made in an action re Bell, Bell vs. Bell, there will be offered for sale by public auction, with the approbation of the Local Master at Lindsay, by Elias Bowers, Auctioneer, at SIMPSON HOUSE, in TOWN OF LINDSAY, at the hour of 2 o'clock, on Saturday, the 15th Day of February, A.D. 1908,

all and singular, that certain parcel or tract of land and premises situate, lying and being in the Township of Verulam in the County of Victoria and being comprised of the South Half of Lot Number Six and the north quarter of Lot Number Five in the First Concession.

The lands lie about two miles from Dundas Post Office, are well located and contain One Hundred and Twenty-two Acres, more or less.

On the lands are erected a good brick dwelling-house, and a frame barn and a stable.

The property will be offered for sale subject to a reserved bid. The purchaser will pay ten per cent. of his purchase money at the time of the sale to the Vendor's Solicitors, and the balance thirty days thereafter into Court to the credit of this action without interest. Possession will be given on March 1, 1908. Tenant to pay rent to purchaser for year ending March 1, 1908.

The vendors will only be required to furnish a Registrar's Abstract of Title and to produce such Deeds and copies thereof or evidence of title as are in their possession. In all other respects the terms and conditions of this sale will be the standing conditions of this Court.

Further particulars may be had from Messrs. McLaughlin, Peel & Fulton Solicitors for the Vendors, Lindsay, or from Messrs. Moore & Jackson, Solicitors, Lindsay, or Messrs. Stewart & O'Connor, Solicitors, Lindsay.

JOHN E. HARDING, Local Master at Lindsay.

Dated at Lindsay this 14th day of January, 1908.—W.S.

WHAT IS MORE BEAUTIFUL THAN MOTHER LOVE?

A mother's worries are many. She sometimes forgets her own bodily discomforts because of her overpowering love for the child. She becomes broken down, sleepless, nervous, irritable and feels discouraged from morning until night. Many mothers of experience can tell you that at such a time they have been relieved, benefited and strengthened and put into proper health by taking a prescription which their mothers had told them was the only woman's tonic to be taken at such times. Dr. Pierce's Favorite Prescription has enjoyed an enviable reputation for over a third of a century. In all that time it has sold more largely in the United States than any other tonic for women's needs, and today its sales are greater than ever.

In favor of Dr. Pierce's medicine is the frank, confiding, open, honest statement of their full composition, giving every ingredient in plain English, without fear of successful criticism and with confidence that the good sense of the afflicted will lead them to appreciate this honorable manner of confiding to them what they are taking into their stomachs when making use of these medicines.

ALCOHOLIC TONICS.

A great many women feeling the need of a tonic take a cocktail, whiskey, or what is just as bad, some widely advertised compound, containing a large percentage of alcohol. Doctor Pierce's medicine is entirely free from alcohol or narcotics—made of roots which cannot harm the most delicate system but have a wholesome, life-giving, tonic effect on the system. Tonic made largely of alcohol interferes with the digestion of certain foods, and does injury to the stomach, and enters into the blood and shrinks the red blood corpuscles. As the blood feeds the nerves the nerves get improper nourishment and the mother becomes nervous. As the nerves suffer so does the skin.

Better stick to a health-giving tonic that has in the past cured a country sold more widely than any other.

OPEN AS THE DAY.

What Dr. Pierce's Favorite Prescription is made of. Its ingredients are: Golden Seal root, Lady's Slipper root, Black Cohosh root, Uterine extract, Blue Cohosh root, Chemically Pure Glycerine, Hobart A. Hare, M. D., University of Pa., says of Golden Seal "Good in all catarrhal conditions, as in cases of catarrh, leucorrhoea, etc." Prof. John King in the American Dispensary says of Black Cohosh root "It is a powerful and gradually removing abnormal conditions, while at the same time it imparts tone and vigor to the reproductive organs. Hence, it is much used in leucorrhoea, amenorrhoea, dysmenorrhoea, etc."

Prof. King says of Unicorn root "have found this plant to possess a decidedly beneficial influence in cases of leucorrhoea with weakness or dull pain in the renal, or lumbosacral (small of the back) region. It is one of our most valuable agents, acting as a tonic, and gradually removing abnormal conditions, while at the same time it imparts tone and vigor to the reproductive organs. Hence, it is much used in leucorrhoea, amenorrhoea, dysmenorrhoea, etc."

A PARTICULAR PHASE

removed by it is the irritability and dependency that often attends these troubles. In those cases in which there is pelvic fullness, or a feeling of bearing-down organs as if they would fall out of the body. Its action here is very decided.

Dr. Pierce's Pleasant Pellets cure biliousness, sick and bilious headache, dizziness, costiveness, or constipation, the bowels, loss of appetite, indigestion, sour stomach, windy belchings, "heart-burn," pain and distress after eating, and kindred ailments of the liver, stomach and bowels.

Persons subjected to any of these troubles should never be without a vial of the "Pleasant Pellets" at hand. In proof of their superior excellence it can truthfully be said that they are always adopted as a household remedy after the first trial.

One little "Pellet" is a laxative, two are cathartic. They regulate, invigorate and cleanse the liver, stomach and bowels. As a "dinner pill," to promote digestion, take one each day. To relieve the distress arising from overeating, nothing equals one of these little "Pellets." They are tiny, sugar-coated, anti-bilious granules, scarcely larger than mustard seeds.

Dr. Pierce's Medical Advertiser will be sent free, paper bound, for 31 one-cent stamps, or cloth-bound for 50 stamps. Over 1000 pages and illustrated. Address Dr. B. V. Pierce, Buffalo, N. Y.

COUNTY TREASURER'S SALE OF LANDS FOR TAXES.

Notice is hereby given: 1. That a list of lands in the County of Victoria, for which arrears of taxes has been prepared, and that copies of the said list may be had in my office in the Court House in the Town of Lindsay.

2. That the said list will be published in the Ontario Gazette, on Nov. 11th, Nov. 23rd, Nov. 30th and Dec. 7th, 1907.

3. That in default of payment of the taxes, the lands will be sold at the Court House, Lindsay, on Wednesday, February 19th, 1908, at 11 o'clock a.m.

J. E. McNEILLIE, County Treasurer.

County Treasurer's Office, Lindsay, November 12th, 1907.

NOTICE TO FARMERS.

We beg to advise our patrons and farmers in general that we are now prepared to give out seed stock and are looking orders for the coming season for the growing of Fancy and other Peas, and would request those wishing to grow, and have not already left their orders and require seed peas, to call on our office at once and leave their orders.

Owing to the drought and part failure of the crops in some sections, many are without seed of any kind, and at present date we are receiving more orders than ever before at this time of the year and many special varieties are getting short at our office at once and make their selection while we have the stock and the varieties and take their seed home.

The prices for 1908 have advanced on many varieties—3m

JAMES M. SQUIER & SON, SQUIER & FLAVELLE.

NOTICE

The Davidson Grist Mill is now open to the public. Chopping done for five cents a bag, cleaned grain.

GEORGE DAVIDSON, Little Britain, Ont.

CASORIA.
The Kind You Have Always Bought
Bears the Signature of *Charles H. Victor*