

THE HISTORY OF ASSESSMENT AND MUNICIPAL TAXATION IN ONTARIO

Fifth of Eight Articles
By GEORGE JAMES

The Assessment Act in explaining the duties of Courts of Revision County and District Judges and the Ontario Municipal Board when determining appeals against assessment states that the assessment of similar property in the vicinity is to be one of the main guides in deciding the actual value.

It is also assumed that if industrial property or farm property is assessed for 80 per cent of its actual value that residential and commercial property shall also be assessed at 80 per cent.

Decisions have also been given that in counties where a County Assessor has been appointed that the assessment of property in one municipality may be compared with the assessment of property in another municipality of the same county. However, any assessment in the City of Hamilton cannot be compared with one in the City of Galt though the municipalities are fairly adjacent.

As explained in an earlier article, where municipalities are joined together for administrative purposes, the county costs are apportioned among the various municipalities on the basis of assessment. Some government grants are also apportioned on the basis of assessment and this particularly applied to educational grants in all townships and in villages and towns with a population of less than 2500.

The Provincial Department of Education are naturally desirous of ensuring that school grants are equitably distributed. At the same time, to ensure that a municipality which installs a proper system of values is not discriminated against, they have placed in their grant regulations a method to overcome this to some degree.

Equalization of Assessment
We have mentioned above the importance of equalized assessment to ensure a fair distribution of the shared costs of government grants as between municipalities. A proper system of assessment and equalization is especially important to the local taxpayer for on the basis of his assessment is determined not only the amount of

taxes he pays to maintain county services and schools, but also the services provided by his own municipality.

He is, therefore, in the first instance concerned with the assessment of his neighbor or similar property in the municipality. The fact that his assessment is \$1500 and the tax rate is 60 mills or whether his assessment is \$3000 and the tax rate is 30 mills does not change the actual tax dollars to be paid from \$900.00. However, he is concerned when his assessment is \$3,000 and similar value property is only assessed for \$2,500.

So equalization and proper assessment should make its start in the local municipality before it can be applied as a test against the equalization and assessment of other municipalities.

Assessors Problems
While it is not entirely possible to ensure that taxpayers shall only pay for the actual services they receive from a municipality, still some progress along this line has been made in the past few years.

A good assessor never raises the assessment because the exterior or interior of a building is well painted or decorated. Neither does he rate the value of buildings higher because of a good roof or over-troughing or well kept lawns, flower beds, paved driveways, fences, etc. However, he should not reduce the assessment because of the lack of any of these items unless such lack has caused an actual costly physical depreciation.

He should keep in mind, however, that badly laid out buildings, lack of natural light and the poor location, etc., of a property will definitely reduce the value. He should not penalize the good citizen who improves his home by such items as hardwood flooring or mastic tile floors, fireplaces, attached air burners, panelling, built-in cupboards, etc. While all these items are legally assessable, yet the taxpayer whose home has these features does not receive any extra municipal service because of them and in some instances receives less.

Items which are more or less standard as plumbing, electric lighting and hot water or hot air furnaces are assessable and should be included at a fair charge. The elimination of the assessment on items which are more or less frills, assets in equalizing not only the assessment but also the taxes paid for the municipal services which are available for our use.

(Next week's article will deal with the assessment of farm property, etc.)

OBITUARY Acton Ministers Conduct Funeral

In the peaceful passing at her home of Mrs. George Nellis on Tuesday morning, April 8, this community has lost one of its oldest and highly respected citizens. Although not in the best of health for some time, she was able to be up and around till a week and a half previous to her death. She was in her 83rd year.

A daughter of the late William Perryman and Elizabeth Watson, she spent all her early life in Esqueving township. She was joined in holy wedlock to the late George Nellis on March 28, 1900 and has spent the remainder of her life in Nassagaweya.

Mrs. Nellis was a quiet disposition and whenever help was needed, she was always ready to lend a helping hand. She was a member of Acton United Church.

It is just ten years since her husband passed away. Three daughters came to bless the home, Mrs. W. M. Leander, Hillsburgh, Ada; Ida and Edith at home and one granddaughter, Hazel Leander. In the lonely hours of sorrow, the sympathy of all are with them.

She is survived by three brothers, Robert, Ernest and Edwin and two sisters, Miss Edna Perryman, Toronto and Mrs. Thos. Hewson, Georgetown.

The funeral was held at the home on Friday, April 11. It was attended by a large number of friends and neighbors.

The Rev. E. A. Curry, B.A., B.D., conducted the sermon, assisted by the Rev. C. I. Poole. They spoke comforting words to the family. During the sermon, there were two beautiful duets sung by Miss Dorothy Simmons and Mrs. R. Vidulich. Miss Fern Brown accompanied them. Mrs. Nellis was laid to rest by six neighbors, Cecil Atkins, C. J. VanGozen, Thomas Storey, Alex. Near, Dalton Barber and George Robertson.

Flower bearers were Henry Nellis, Mansell Nellis, Cecil Nellis, Alfred Winters, Wm. Johnson, Charles Hamilton, Weldon Emerson, Robert Watson, Ernest Perryman, Robert Perryman Jr.

The many beautiful floral tributes testified the esteem in which she was held: a wreath, the family; Sister Ida Hewson; Sister Edna Perryman; Brothers, Nephews; Isabel, Tim, Rene Watson; Mrs. Thos. Nellis, Mansell and Edna; Mr. and Mrs. Fred Johnson; Mr. Henry Nellis and the Graham family; Mr. Bob Watson; Mr. and Mrs. Hamilton and Charlie; Mr. and Mrs. Thos. Hewson, Mariel and Weldon; Mrs. Wardlaw; Neighbors; Mr. and Mrs. Edwin Perryman; United Church; Mr. and Mrs. Thomas Dunn; Mr. and Mrs. Harman Leander; Mrs. Pearl Kennedy, Miss M. Somerville; Mr. Wm. Dodds, Mrs. Anderson; Old Neighbors in Guelph.

**NASSAGAWEYA S.S. No. 7
Officers Re-Elected By Busy Bee W.I.**
(Attended for Last Week)
A well attended Easter and Communion Service was held in Nassagaweya Presbyterian Church on Sunday and preparatory service on the Thursday evening before Easter. Seven new members joined the church.

A number of ladies of the district attended a trousseau tea last Wednesday at the home of Mrs. Herbert Dredge, for her daughter Margaret. Her marriage took place last Saturday in the Presbyterian Church.

The Busy Bee Institute met in the home of Mrs. P. McLean for their annual meeting. The meeting opened and roll call was answered by payment of fees and offer of homes for the year. Reports were given by the treasurer, auditors and convener of the standing committees, which were encouraging. Papers were filled requesting a short course. Some Institute badges were purchased for members.

All officers were re-elected by acclamation and are as follows: Hon. Pres. Mrs. P. McLean, Pres. Mrs. S. Cox, 1st Vice Pres. Mrs. W. Kennedy, 2nd Vice President, Mrs. A. Pringle, sec. treas., Mrs. A. Allen, district director, Mrs. P. McLean, Flower and Fruit convener, Mrs. P. McLean, Press Reporter, Mrs. D. Henderson, Branch Directors, Mrs. E. Cox and Mrs. R. Lindsay, Agriculture and Canadian Industries, Mrs. S. Robinson, Citizenship and Education, Mrs. N. Barlow, Historical Research, Mrs. Wm. Tuck, Current Events, Mrs. O. Lecker, Home Economics and Health, Mrs. P. McLean, Community Activities and Public Relations, Mrs. R. Lindsay, Quilt Convener, Mrs. Tuck, Mrs. Little and Mrs. Howard, Auditors, Mrs. S. Robinson, Mrs. D. Henderson.

After the singing of the National Anthem, lunch was served by Mrs. McLean and a social hour enjoyed.

Irish Moss is one of the industries peculiar to Prince Edward Island.

Announce Winners Of Holiday Events

Results of Easter holiday special events program at the "Y" for Tuesday and Wednesday, April 15 and 16.

Athletic meet, boys, "A" class—Bill Skilling 80.48 points; Gary Dawkins 67.10; Bob Heatley 63.67. "B" class—Bob Wahlman 48.2; Bob Brown 33.0; Bob Armstrong 30.65. "C" class—Ernie Lawson 87.85; Michael Hurst 50.45; George Oakes 43.72.

Girls, "A" class—Dorothy Dawkins 34.5; Joan Chisholm 47.2. "B" class—Pat Smeethurst 48.45; Betty Bean 45.1; Joy Peal 35.05. "C" class—Ruth Landshorough 50.77; Diane Newton 39.17; Anne DeForest 34.17. Junior girls' basketball and volleyball tournament—

Winning basketball team: Peggy Bradshaw 8; Peggy Oakes 10; Diane Dawkins 6; Joy Peal 2; Sylvia Magee 2; Sheila Paul 2; Elizabeth Jany 4.

Winning volleyball team: Francis Oakes, Arlene Gordon, Elaine DeForest, Joan Chisholm, Marilyn Woods, Gladys H.

Bowling tournament—Winning team (3 string total 2275): Francis Oakes 531; Dorothy Dawkins 388; Bob Brown 330; Ross Morton 748; Betty Bean 268.

High individual boy, Ross Morton 748; high individual girl, Francis Oakes 531.

A total of 618,233 jobs were filled by workers recruited by the National Employment Service in the 12-month period from December 29, 1950 to December 27, 1951. It was announced by Hon. Milton F. Gregg, Minister of Labour.



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LOIS HUNTER
OF ACTON

was one of the lucky prize winners in I.G.A.'s "Check the Figures Contest."

I.G.A. ROYAL GUEST	Black Tea	1/2 lb. Pkg. 49c
BROOK FARM	Butter	1 lb. 69c
I.G.A. ROYAL GUEST	Bread	24 oz. sliced loaf 15c
CLOVER LEAF	Sockeye Salmon	1/2 lb. 45c
	Shredded Wheat	2 33c
GRANULATED	SUGAR	5 lb. bag 51c
	Carnation Milk	2 Tall Tins 31c
DOMESTIC	Shortening	1 lb. Pkg. 27c
	MILKO	1 lb. Pkg. 37c
	Velveeta Cheese	8 oz. 31c
	I.G.A. Peas	20 oz. Tin 18c
I.G.A. DOGHOUSE	DOG FOOD	2 15 oz. Tins 25c
INTERLAKE	Toilet Tissue	2 for 29c
HABITANT	Pea Soup	28 oz. Tin 16c
	TIDE	1 lb. 38c Gr 75c
I.G.A. SUNNY MORN	COFFEE	1 lb. Bag 92c
	Monarch Flour	7 LB BAG 55c
CAMPBELL'S	Tomato Soup	2 10 oz. Tins 25c

Garden Fresh

PINEAPPLES Size 12's Each **29c**

FLORIDA ORANGES Size 176's Doz **35c**

GRAPEFRUIT 10 for **49c**

LEMONS Cello Pkg **17c**

ASPARGUS 1/2 lb. Bunch **15c**

CARROTS Size 72's 2 for **19c**

GREEN BEANS lb. **19c**

TENDER TASTY MEATS

RUMP ROAST - lb **59c**

BLADE ROAST - lb **55c**

MINCED BEEF - lb **49c**

BACON 1/2 lb. Cello Pkg **31c**

BOLOGNA - lb **39c**

MACARONI & CHEESE - lb **59c**



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