

UNEMPLOYMENT INSURANCE BOOKS MUST BE RENEWED

EMPLOYERS!—Please send all unemployment insurance books for 1951-52 and previous years immediately to the National Employment Office with which you deal, unless renewal arrangements have already been made. They must be exchanged for new books.

Before sending in your 1951-52 insurance books, make note of the date to which stamps are affixed, so as to avoid duplication in the new books.

Renewal of books is important to you, to your employees and to the Commission. Please Act Promptly.

TO THE INSURED WORKER!—Have you an insurance book in your possession? If so, please take or send it to the nearest National Employment Office for renewal immediately. If you send your book, enclose your present address so that your new book may be sent to you promptly.

UNEMPLOYMENT INSURANCE COMMISSION

C. A. L. MURCHISON, J. G. BISSON, R. J. TAYLOR
Commissioner, Chief Commissioner, Commissioner

THE HISTORY OF ASSESSMENT AND MUNICIPAL TAXATION IN ONTARIO

SIXTH OF EIGHT ARTICLES

The proper assessment of farm property to help bring about not only an equalization of assessment but also of taxation is one of the main problems which rural assessors have to contend with to-day.

While it will cost over \$20,000 to erect the buildings (including the dwelling) on a 100 acre general purpose farm, yet the farm will only sell for an average of from \$7,000 to \$10,000. If the soil on a farm is poor, hard to work or too wet to work until late in the spring this lessens the value of the farm, no matter the cost of the buildings.

The same would apply to a farm in an area where the climatic conditions caused a short growing season. For instance, while the soil texture in areas of Northern Ontario is similar to that of some of the Southern Ontario Counties yet the short growing season prevents the raising of certain crops. This is an example of how location affects the farm value not only due to climatic conditions but also due to lack of markets.

Then we have farms which are termed overbuilt or underbuilt where in the first case there are too many buildings or the buildings have too large an area for the amount of acreage available for production and in the second case where there are too few buildings or the buildings have too small an area to properly store the produce, stock and machinery.

Study Soil Value

For these reasons, assessors have in the past few years been devoting more study to the value of the soil from the productivity angle and less to the elaborate spread of buildings. They believe that if soil cannot produce, the buildings do not greatly increase the value of the land because no farm has value except as a means of production. This of course does not include the farms which because of their proximity to urban centres have potential value as future industrial sites or for subdivision purposes. Undoubtedly the biggest headache that rural assessors face to-day is the problem created by the influx of urban dwellers into the formerly rural townships. This entry made

possible by the development of motor transportation and good roads has resulted in the growth of urban centres.

Unfortunately, the natural desire of these new residents to enjoy some of the amenities they enjoyed in the urban municipalities from whence they moved has created school problems and the installation of municipal services which were formerly not provided for by the farming community. This has caused some distress to the farm areas as taxation has risen but it really is a taxation problem, for as suggested before the same rules of assessment and equalization which govern urban municipalities also apply to rural areas.

In other words, if a dwelling in an urban municipality has an actual value of \$15,000 and is assessed at 50 per cent of value or \$7,500, then a farm which has an actual value of \$15,000 must also be assessed for \$7,500.

Industrial property is somewhat in the same category as farm property. It has its greatest value in enjoying its best use. If the buildings are not suitable for the type of manufacturing being carried on, the cost of production is naturally higher and therefore the industry finds it difficult to meet competitive prices.

This factor creates a loss in the actual value which is reflected in the assessment. Industrial machinery changes rapidly and industrial buildings are generally designed to fit the machinery and not the reverse. So if the value of farm land is lessened because it cannot produce, then it follows that if industrial buildings are outmoded, part of their value is lost. The same of course would apply to retail stores, etc., where the trend of population has changed or where modern shopping centres which have been opened up in a nearby area have attracted the trade. Fortunately these conditions are not nearly as applicable to residential property.

In the next article, you will be told the steps you may take to adjust what you consider an unfair assessment.

Poet's Corner

Lives on the Opening of the Fishing Season

God grant that I may live, to fish until my dying day,
And when it comes to my last cast I then most humbly pray
When in the Lord's safe landing net I'm peacefully asleep,
That in His mercy I'd be judged as good enough to keep.

600 Mile Jaunt For U.S. Balloon

After travelling over 600 miles through the air, a balloon marked "Happy Easter" was found on Thursday, April 24 near Ballinfad. The ragged, streaked, badly ripped shreds of the once-gay balloon, with an envelope attached, were found by Jesse McEnery of R.R. 2, Acton, while he was plowing. Typed on the envelope was "Read Inside"—"Sterling Merchants' Association, Sterling, Illinois." Inside the travel-worn, smudged envelope is a mimeographed card which proclaims, "This \$1.00 merchandise certificate may be used as cash when making a purchase with any member of the Sterling Merchants' Association on or before April 2nd, 1952."

The dollar voucher which drifted up to a country where a dollar is worth a few cents more, has been returned to the merchants of Sterling with an explanation of where and how it was found.

WATCH FOR The Acton Home and School Association

Theatre Night

ON Thursday, May 8th, 1952 ROXY THEATRE

"The Browning Version"

(ran for 15 weeks in Toronto)

Tickets available through Home and School Association members, the public school children and at the theatre box office.

Two shows on Thursday night. Special matinee for the school children on Thursday afternoon.

ADULTS 50c CHILDREN 15c

The funds raised will help us to continue with our program of adding equipment to our new school addition.

NEW KITCHEN and POULTRY SHEARS!

...for countless home uses!

- **SERRATED EDGE** for many cutting uses such as green beans, bacon, etc.
- **NOTCHED BLADE** for cutting chicken bones, etc.

\$2.50 value FOR ONLY \$1.00 AND 2 BOX TOPS



IMPORTANT GUARANTEE!

This is not a cast iron product. They are made of finest quality forged tempered steel to ensure long life.

Blades come apart with a twist to the right, for easy cleaning

- **NUT CRACKER**
- **BOTTLE OPENER**
- **TACK HAMMER**
- **SCREW DRIVER**

100% WHOLE WHEAT

Start Your Day Right With This HONEST FOOD!

Your good health depends on nourishing food! And NABISCO SHREDDED WHEAT is 100% whole wheat, including bran and wheat germ... costs just a few cents. Saves you money on breakfasts!



CLIP AND MAIL THIS COUPON TODAY!

The Canadian Shredded Wheat Co., Ltd., Niagara Falls, Ontario
Please send me one pair of Kitchen Shears for which I enclose \$1.00 and two Shredded Wheat Box Tops.
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THIS OFFER GOOD ONLY IN CANADA SW-1252

Canadians eat more NABISCO SHREDDED WHEAT than all other whole wheat cereals combined

Jersey Court Led By Queen Firefly

Haltom County continues to show increased activity in the Jersey breed. Probably there is no way this is shown more than in the increased number of records that are being completed monthly by Jersey cows in the county. In recent weeks the high cow for the district has been Queen Firefly, owned by Maurice Beatty of Milton.

Firefly as an eleven year old produced 13,124 lbs. of milk, 795 lbs. of fat in 365 days with a test of 6.06%. In the same herd, Lindale Basil D. Flash produced as a five year old, 12,603 lbs. of milk, 719 lbs. of fat in 365 days. This cow is a daughter of Brighton Basil Ward the famous bull which headed the Beatty herd for several years. Lindale Avonlad Gladys at six years produced 10,222 lbs. of milk, 615 lbs. of fat in 306 days with a test of 6.02% qualifying for a Gold Medal Certificate. Five other outstanding records have been completed in this same period.

The Agricultural College, Guelph, herd is led by College Volunteer Jacobine with an 8 year old record of 12,738 lbs. of milk, 583 lbs. of fat in 365 days.

Seven cows have completed records in the herd of Featherstone Brass at Oakville, led by Avonlad King's Sylvie at 2nd.

Records have also been completed in the herds of G. S. Matthews & Son, Acton, and in the herd of Kenneth L. Ella of Hornby where Rock-Ella W. A. Lady produced 530 lbs. of fat in 305 days from a milk production of 8,252 lbs. The well-known producer Ernie Farm Theresa Domet, also owned by Mr. Ella, has completed another record as an eight year old in 305 days of 11,264 lbs. of milk and 539 lbs. of fat.

One of the younger breeders in Haltom county is Lloyd Critchton of Georgetown and a silver medal certificate goes to his cow Norval which as a senior two year old in 305 days produced 8,540 lbs. of milk and 522 lbs. of fat.

A Silver Medal Certificate also goes to M. Alexander of Norval his junior three year old cow, Roxburgh Prospector Layal Lady in 305 days produced 8,241 lbs. of milk and 497 lbs. of fat. Clurvale You'll Do Xenia owned by W. J. Cleave of Norval, has completed a 305 day record as a senior four year old of 9,188 lbs. of milk and 502 lbs. of fat.

Other outstanding records have been reported from the herds of Howard R. Laidlaw, Norval; Gerald Graham at Georgetown; H. Beason of Rockwood; Geo. Hever of Moffat and William Davies and Son, Palermo.

SEEING DOUBLE

You don't have to be drunk to see double, according to vision authorities. If a car driver has fallen victim to the current fad of putting a small toy atop the dashboard, or on the windshield, he's going to see two of them if his eyes are focussed on the road. Proof of this optical fact can be made by holding up a pencil at arm's length, and looking at a distant object. Two pencils will show.

MARGARET DREDGE WEDS GEORGE ISMOND IN NASSAGAWEYA CHURCH

Tall standards of snapdragons and daffodils were the setting in Nassagaweya Presbyterian Church for the wedding of Margaret Elizabeth Dredge, daughter of Mr. and Mrs. Herbert M. Dredge and George Ismond, son of Mr. and Mrs. John E. Sutherland officiated.

Mrs. Norma Campbell played the wedding music and the soloist, Mr. Elmer Dredge, cousin of the bride, sang "The Lord's Prayer" before the wedding ceremony and "O Perfect Love" during the signing of the register.

The bride, given in marriage by her father, wore a floor length gown of white frosted organza with tulle collar, fitted bodice and full sweeping skirt. She also wore matched pearls and earrings, eight inch long veil was of tulle with sweetheart, halo and she carried a cascade of sweet peas and red roses. Her attendants were Mrs. Mary Fenwick, matron of honor, sister of the groom; Mrs. Betty Dredge, sister-in-law of the bride and Mrs. Shirley Dredge, sister of the bride. The flower girl was Miss Karen Dredge, niece of the bride. They were gowned alike in frosted organza in pastel shades of blue, yellow and green, with fitted bodices and full skirts. They wore flower trimmed bands on their heads. Each carried a nosegay of spring flowers.

The flower girl wore a dainty mauve frosted organza gown and carried a basket of sweet peas. Mr. Donald Ismond, brother of the groom, was groomsmen Usher were Mr. Norman Dredge, brother of the bride and James Ismond, brother of the groom.

The bride's mother received in a gown of navy faille with gray accessories and wore a corsage of pink carnations. The groom's mother chose a dress of claret faille and lace with navy accessories and wore a corsage of pink carnations. About sixty guests attended a reception at Nassagaweya Presbyterian Church, lunch canapés, tables decorated with pink and white African violets. A four tier wedding cake was made by the bride's aunt, Mrs. Ed Dredge.

For travelling, the bride wore a gray suit with navy accessories and a corsage of sweet peas. Guests attended from Campbellville, Norval, Brampton, Moffat, Milton and Montreal.

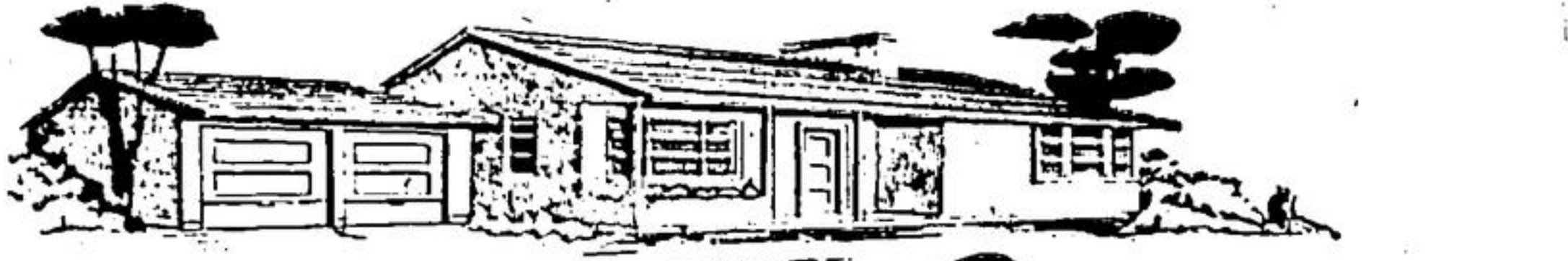
A girl can always tell when a man is in love with her by the way he looks at her when she isn't looking.



Inventive Ivan needed dough To put his plane in motion. A two day ad in classified Was a most successful notion.



FREE! MEDIUM SIZE BOTTLE OF drene GET DETAILS HERE! HINTON'S 5c - \$1.00 Store COSMETICS AND DRUG SUNDRIES.



RANCH HOUSE OR Mansion

Whether you are building a modest bungalow or a large home it will pay you to investigate the advantages of Schell Blox. For this dependable building material is adaptable to an unlimited range of architectural designs. When you specify Schell Blox you are assured of absolutely uniform quality for their manufacture is quality controlled through every stage of the way.

THE BUILDINGS OF TO-MORROW ARE BUILT TO-DAY WITH SCHELL BLOX LOCAL AGENT JACK RIDLEY ACTON, ONTARIO SCHELL INDUSTRIES LIMITED WOODBURN, ONTARIO