

H. S. HOLDEN

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GUELPH

ELEPHANTS, CARS, CLOTHES, TOOLS, BOOKS, MUCH "ETC." AT AUCTION

White elephants in Acton attics, cellars, back sheds and hall closets will again this year have a chance to see the light of day and bid for a change of environment. The Acton Y's Men's Club, which held a community auction in the arena last spring, has decided to sponsor a second auction early in June.

Jack Greer, who is masterminding this year's effort, states the sale is an opportunity for householders to dispose of "white elephants"—articles which are serviceable but no longer needed where they are. Purchasers of these items will make good buys and aid in the Y's Men's service work for the benefit of Acton children.

The committee announced this week that "furniture, clothes, books, tools, automobiles, etc. etc." will be accepted. It was decided that trucks will pick up articles if requested.

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THE HISTORY OF ASSESSMENT AND MUNICIPAL TAXATION IN ONTARIO

Seventh of a Series of Eight Articles

Fortunately in Ontario, we are allowed ample recourse to appeal against errors in our assessment or what we may consider an unjust assessment. The Assessment Act requires the assessor to make an assessment of our property each year and on the amount of this assessment is calculated the taxes which we will pay next year.

The assessor has no control over the tax rate which is set by the local municipal council and their method is to divide the amount required for that year into the total taxable assessment and thus is determined the mill rate which in turn is applied against each taxable assessment as made by the local assessor. So in other words if you do not appeal against an unjust assessment you cannot appeal against the taxes set on this assessment.

When the assessor decides on the value to place on a property he inserts this amount in the assessment roll opposite the description of the property. Then a few days prior to handing the completed assessment roll over to the municipal clerk he forwards to each taxpayer an assessment notice setting forth the amount of the assessment on his property.

The taxpayer or ratepayer, if he feels that his assessment is too high or that his assessment is unequitable compared to other assessments in the municipality can appeal either his own assessment or any other assessment in the municipality. That period for appealing is stated on the notice and is within fourteen days after the roll is returned to the municipal clerk or in some municipalities within ten days.

However, the correct procedure would be to first visit the assessor prior to entering your appeal and ascertain from him the reasons of your high or unjust assessment. The wise assessor welcomes these inquiries and in fact invites them and opens his appraisal cards for inspection (of which more will be said later in another article) so that you can compare the assessment of similar property and his method of determining values.

If you are not satisfied with his explanation then you should enter your appeal to the Court of Revision which is composed of local citizens, except where County Courts

of Revision have been established. The appeal must be delivered in writing either by mail or personally to the Assessment Commissioner (if there be one) or to the Clerk of the municipality within the time limit.

The Court of Revision hearings are quite informal and there is no charge to enter an appeal. However, your efforts should be considered wasted unless you are un- equitably assessed as assessments to-day are being set at much below actual value, and you cannot honestly claim as a rule on over-assessment alone.

Further Appeal Possible

Now if the Court of Revision should rule that your assessment is fair but you are still not satisfied, your next step is to appeal to the County or District Judge or the Ontario Municipal Board. However, notice of appeal must be sent by registered mail notification of the decision of the Court of Revision. There is also no charge for appeals to the County Judge.

If you are still not satisfied with the decision of the Judge or you intend to appeal direct from the decision of the Court of Revision to the Board, you have twenty-one days to appeal to the Ontario Municipal Board.

This period dates from the time of notification by the Clerk and you must give notice of appeal by registered mail not only to the Board but also a similar notice must be sent by registered mail to the municipality. A fee of \$25.00 for each property you appeal must accompany the notice to the Board. It is quite probable that the municipality will be ordered to refund you this amount. For involved or lengthy cases the charge will probably exceed \$25.00 but this charge comes later.

On questions of law but not on questions of fact or value you may appeal to the Ontario Court of Appeal—but instances of this are not too common.

(Next week's article, which concludes this series will advise you how to dispute a partner system of assessment, and if you do not already enjoy the benefits of one in your municipality.)

Fashion Hint



This wind catching top piece falls neatly into one of the style groupings created by famous hat girl Lilly Dache. It's the oversize glamor hat which includes huge cartwheels, dipping brims, bicorne, and even garden party hats. They're worn this year to dramatize, slim suits and dresses, and are best in all black or all white; some have touches of color in ribbon or flowers.

Other spring bonnet classifications listed by the famous designer are:

The tiny "shape"—an abstract mounted disk—a callot or acrool which hugs the back or side of the head.

The pillbox—rather high this year and worn to one side.

The profile hat—slapped way on the side of the head.

The nimbus—a transparent hat made of veiling or horsehair which surrounds the head in a glow of collected light.

The sailor—small, medium or very large, worn sideways or way forward over the eyebrows.

The unicorn—a small hat with a point shooting out at one side.

Loaded Firearms In Cars Taboo

The practice of carrying loaded firearms in motor vehicles is too prevalent, warns the Department of Lands and Forests.

Section 58 of the Game and Fisheries Act states: "(1) No person, while engaged in hunting or trapping game, or while going to or returning from a hunting camp or locality which game inhabits or where game is usually found, shall (a) carry a loaded air-gun, shot-gun, rifle or other fire-arm in or on, or discharge any of them from an aircraft, motor car or other vehicle; (b) discharge any air-gun, shot-gun, rifle or other firearm from or across any public road, highway, street, avenue, parkway, driveway, square, place, bridge, viaduct or trestle, used or intended for use by the public for the passage of vehicles.

(2) An air-gun, shot-gun, rifle or other fire-arm carrying loaded shells or cartridges in the magazine shall be deemed to be loaded within the meaning of clause (a) of subsection 1, R.S.O. 1950, c. 153, s. 58."

It will be obvious that these are primarily safety measures to prevent accidents and protect lives and property. In view of the rather heavy accident toll already reported this year, the Department of Lands and Forests again appeals to hunters to strictly observe the provisions of the Game and Fisheries Act, and to be extremely careful at all times in handling firearms.

INSIGHT INTO MYSTERIES GIVEN BY FORMER RESIDENT OF LONDON

The City of London, England Its Usages and Customs

In view of the coming Coronation of Queen Elizabeth II and the part the above City will play in it, the writer thought some of its mysteries might be interesting to the readers of this paper, so am presenting them. Having been born there, I should be fairly well posted with its history.

1. Size — It is practically a mile square, bounded in the old days by gates, long since removed, but the name of some are still in use in streets viz "North" Aldersgate; "South" Dowgate and Billingsgate; "East" Aldgate and "West" Ludgate and Newgate.

2. Churches — There are many—St. Paul's being about in the centre. Many were destroyed in the Blitz, but there are still a lot left. As the population (resident) is only in the hundred or so, congregations are very meager and in lots of cases less than twenty on Sundays, except St. Paul's which attracts visitors from all parts, on week days.

Some of the churches have fairly large congregations. This is brought about by business people who work there but live in the suburbs.

As each church has its own parish (or ward) Ascension day each year is a special one. It is on that day that the church Beadle or other authority tours the boundaries with the choristers and with long willow sticks beats the walls at various places. This is known as "Beating the bounds." It is carried on today, as it has for centuries.

3. Authority — The Lord Mayor is, practically the ruler; he is elected every September, for one year and never serves a second term, except his successor dies during his term of office. This appointment has represented all creeds. He has to be a member of one of the City guilds (or companies).

He receives quite a large salary, but it usually costs as much again before his time expires—during the year he has to receive and grant the Freedom of the City to any high British or foreign potentate on whom it is to be bestowed; he also is the chief magistrate, but owing to other heavy engagements, those duties are left to the Aldermen, except that he always has to attend the criminal assizes at the Old Bailey in his official capacity but not as a dispenser of justice.

He is also chairman of the Common Council, which is elected at the same time as he is. This body handles the usual duties of any council, except that they are not elected by the voters but by the members of the various guilds.

His City residence is at the Mansion House but must have a Country House where they can go to for week-ends and rest as there are very few evenings during the week that he can get for himself during his term of office.

4. Protection — The City has its own police force and is an entirely separate body from the London Metropolitan Force. Its chief is the City Marshall who is usually mounted and rides in front of the Lord Mayor on his official duties.

There are about 200 men paid by the City. These are specially selected and mostly six foot high. Their duties confine them to the City limits.

5. The City Companies, Guilds or Liveryies—There are many of these, some fabulously rich. A lot own their own halls and some stand on as much as a fifth of an acre of land. They represent the allied trades as their titles indicate. The following are some of the wealthiest, viz. Goldsmiths, Haberdashers, Vintners, Fishmongers, Carpenters, Weavers, and Brewers.

—They meet four times a year and elect their master and wardens annually, apprentices at each meeting.

They have their clerk, who acts as Secretary and looks after their property interests.

At the door the Beadle (or Tyler) stands in uniform and it is just as hard to go into a meeting if you are not a Liveryman, as it is to break into the Bank of England! The writer knows this as his father was Beadle of one of the guilds for years and was present many times when they were in session.

It is from one of the Companies that the Lord Mayor is selected, and very seldom from the same guild for some years, as competition is very keen for this historic post. No canvassing is allowed, but it is usually known about midsummer who is the likely man. On November 9 each year he is installed at the Guildhall. This is followed by a banquet at which the Prime Minister and other notables are present, after which he proceeds to the Law Courts at Temple Bar to be sworn in and it is from there that he is in full control till the next November.

Temple Bar is the Western limits of the City, and it is here the Lord Mayor receives his guests; adjacent are the Temple Gardens, where most lawyers study for their degrees and the leading Judges, past and present have lived. It was in this location that the writer first saw the light of day and I would strongly recommend any visitor to London, not to overlook this beautiful spot in the heart of the City, where buildings date back centuries.

—Frank Rawlings, Acton

TAPESTRY FOR COVENTRY

Six weavers of Scotland's 350 years old tapestry company are to weave a tapestry measuring 60 feet by 40 feet for the cathedral that is to be built at Coventry in England. The work will take more than three years to complete and is the biggest order the company has ever undertaken.

Announcement

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