THE COW AT THE COUNCIL TABLE

The Reeve and Council were startled, but Jim explained.

"Lactic acid from spilled milk is playing hock with my barn floor. I've brought Bessie along to bear witness out."

"Moo-oo-oo!" said Bessie, meaning "You've dare right."

"Battery acid is doing the same to my floor," said Bob Harris, the garage owner.

It turned out that Tom Black, the photographer, Bill Short of the cooperative packing plant, Harry Smith, the laundry proprietor, Elmer Park of the sheet metal works, were all having acid trouble, too.

"Guess we were smart to put in Vitrified Clay Pipe for our town sewage system," said the Reeve. "No trouble with acids or corrosive waste there! Vitrified Clay Pipe gives *permanent* protection, because it's bonded by fire, inside and out. Good investment that was, eh, Jim?" "Moo-oo-oo!" said Bessie, meaning "You bet your life!" 9-2

VITRIFIED CLAY PIPE INDUSTRY

THE HISTORY OF ASSESSMENT AND MUNICIPAL TAXATION IN ONTARIO

The Last of the Series
By GEORGE W. JAMES

Great strides in proper assessment methods have been made in the last ten to fifteen years. Prior to that time most assessment valuations were made on the "guess" method. Only a small percentage of our municipalities had proper records of property and included in the number which did not, were some of the larger municipalities.

However, with the advent of the county assessment system, the formation of the Association of Assessing Officers of Ontario, and the assistance given to municipalities by the Assessment Branch of the Department of Municipal Affairs since the present Minister inaugurated the Branch in 1947, the situation has materially improved.

It is hard to conceive that some municipalities are still reluctant to install a modern and scientific system of appraisals in view of the fact that a proper assessment system is the whole keystone of municipal government. The cost is small and the benefits great.

The preliminary task is to measure the exterior of all buildings. The square foot area or the cubic foot capacity of the buildings are then calculated. It is suggested that the more equitable and easier method is to value residential, farm and ordinary height commercial buildings on the square foot method and over height commercial and industrial buildings on the cubic foot system. This area or cubage is then multiplied by the rate which it would cost to reproduce these buildings to arrive at the basic cost. To this is added the value of the improvements which were mentioned in a previous article such as heating, plumbing, wiring, etc.

Farm Land Value

Land when sold on a frontage basis is calculated at so much a running foot and the value is estimated not only from the sale price of other land in the area but also from the factors or the available municipal services which influence the location. Farm land is valued according to the type and producing value of the soil and there are many graduations in these values.

The information concerning the buildings and land is then placed on an appraisal card or sheet and any influences which reduce the value are then placed against the replacement cost so that the actual value may be ascertained. A sketch of the building is also drawn and all data concerning the buildings or land along with a description of the property and census information becomes a permanent field book. The saving by not having to prepare a field book annually is considerable when the permanent appraisal cards are prepared in lieu thereof.

Most municipalities also prepare land value maps at a very small charge which along with the appraisal cards are thrown open to inquiring taxpayers, courts of revision, etc. so that a comparison of assessments may be seen.

It is regretted that available space prevents a more detailed description of appraisal cards and land value maps which are a necessary adjunct to the assessor's work.

Cost of Re-Assessment

The average cost of making a reassessment runs between $3.00 and $4.00 a property. The cost will naturally be higher on farm property owing to the work and the distance between farms. The cost on industrial property is also higher while residential propery reduces the cost. This estimate covers the whole procedure from the measurements to the final revision by the Court of Revision. It is not a difficult task and any person with good judgment can undertake it.

What is the value when completed? Well, if the task is properly done, you will have for the first time a proper basis of assessment and equalization and the opportunity to compare assessments from records instead of from "guesses."

We all realize that we must pay taxes to provide the services we expect and demand in our municipality. We also realize that owing to the increasing costs and the natural increase in salaries of our municipal employees that our taxes are bound to rise as the cost of living increases. But we are not or should not be willing to pay more than our fair share of taxes based on our assessment.

But we will, unless we as taxpayers see that our municipality installs a proper and modern system of assessment, which ensures that we are assessed on an equitable basis of values with comparable property located in our assessing unit.

It is hoped that these rather sketchy articles will not only give the taxpayers some knowledge of the present assessment situation in Ontario but will also enlighten them as to how they can help to improve the methods used in their municipality. One sure way to assist in this endeavor is to ensure that where we have obtained the services of a good assessor that he will be fairly recompensed, given security of employment and allotted the proper equipment and tools to carry his duties in a proper manner.

Tops For Sports

Buses are the real thing when your school or club is playing a game or having a social evening out of town. They're handy for shows and other events too. If your crowd is large enough, you can make your own schedule with chartered buses.

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AUCTION SALE

FURNITURE, TOOLS, ETC.

The Undersigned have received instructions from the administratrix of the estate of the

LATE ROBERT FOX

to sell by Public Auction at his late residence, Martin St., Milton, on

SATURDAY, MAY 17th

at 2 o'clock, D.S.T., the following:

TOOLS, ETC.—Two-wheeled Car Trailer, extra long; Blacksmith Drill Press; Leg Vise; Anvil; Turning Lathe with Extension; Circular Saw and Frame; Pipe Cutter; Electric Motor, one-third H.P.; Set of Scales, 240 lbs.; Work Bench with Drawers; Wood Vise; Pipe Vise; Tripod Lift; Lawn Weed Sprayer; with Shoulder Straps; Screw Jacks; 124 ft. Drive Belt; Tool Boxes; M.H. Binder Canvasses, new; quantity of Cream Separator Oil; Steel Oil Barrels; Block and Tackle; About 75 ft. of plate rack Moulding; About 140 ft. of Inside Moulding; Car Washers; Blacksmith's Taps and Dies; Number of new Whiffletrees; Bee Supers; Soldering Outfit; Small Mandrel; Number of Cotton Grain Bags; Screen Doors; Stone Hammers; Quantity of Flax Seed, Quantity of Lumber; Crow Bars; Axe; Adze; Ladders; Rip Saws; Hand Saws; Wedges; Forks; Lanterns; Large number of Boxes of Bolts, Washers; Wrenches; Punches; Chisels, etc.; Chains, etc.; Quantity of Pine Blocks; 1 Electric Burglar Alarm, new.

FURNITURE — Dining Room Suite including Round Extension Table 5 chairs, buffet with bevelled mirror; Kitchen Cabinet; Moffat Combination Electric Stove, wood or coal with two ovens in good condition; Bed Couch; Quebec Cook Stove warming closet and water front, 4 large lids, 2 small, finished in white enamel; Phonograph with 35 records; Bed, Spring and Mattress; Hall Rack; Library Table; Cherry Table; Organ Stool; Coal Oil Stove and Oven; Dresser; Carpets; Rubber Water Hose; 2 Rugs; 2 Odd Mattresses; Ice Box; Copper Boiler; Clothes Horse; Carpet Sweeper; High Chair; Odd Chairs; Odd Tables; 1 dozen Brass Stair Rods; Suit Case, new; Fruit Jars; Crocks; Quantity of Dishes; Other Small Articles.

TERMS—Cash with Clerk Day of Sale—No Reserve.

Hindley & Elliott, Auctioneers
Ph. 19r3 Rockwood or 177j Milton
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IN REVIEW

THE MAGNIFICENT CENTURY, *by Thomas B. Costain*

Although Thomas Costain is commended for making history live, yet it would be wise to have a definite interest in thirteenth century England before taking "The Magnificent Century" from Acton library shelves.

Mr. Costain, who has likely passed through Acton many times, although no known mention of the town is made in any of his books, has written "The Magnificent Century" as a sequel to "The Conquerors". It is the second in a series which will make up a pageant of England. (We believe Mr. Costain is also planning a history of Canada).

The people of the book lived during the reign of King Henry III, between 1216 and 1272. Although the dates leave nothing but a blank in readers' minds at first, being between the two popular years of 1066 and 1492, they were years of considerable importance both at the time and "in the long run."

England was making remarkable strides toward freedom, with the signing of the Magna Charta just passed. Englishmen were returning home from the Crusades with word of new medicine, with foreign books, maps, clothes, food and ideas.

There was still war, as there is to-day; and ignorance, compared to what is now known. But there were advances in this magnificent century in science, art, philosophy, theology, and medicine. Five royal hospitals were built; the impressive cathedrals at Salisbury, Ely and Lincoln reached for the sky.

One of the most famous names of the times was that of Roger Bacon, an intellectual who proved a mystery to his contemporaries.

Factual history can make good entertainment. Certainly the reader now realizes what a great deal of importance there was between the well drilled Battle of Hastings in 1066 and 1492, when Columbus discovered America.

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SPAGHETTI HEINZ 2 15-OZ. TINS 31c
CORNED BEEF LOAF 12-OZ. TIN 41c

EXTRA SPECIAL — AYLMER TOMATO
CATSUP 11-OZ. BTL. **19c**

Tender Peas SQUARE DEAL 2 15-OZ. TINS 25c
NIBLETS CORN 2 14-OZ. TINS 35c
Wax Beans BLUE & GOLD 2 15-OZ. TINS 33c

SPECIAL — SNYDER'S or ENSIGN GREEN
BEANS 2 15-OZ. TINS **33c**

MARGARINE MONARCH POUND 31c
MARGENE MARGARINE 1-LB. PKG. 37c
QUAKER OATS NEW LOW PRICE—3-LB. 31c

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CORN 2 15-OZ. TINS **23c**

Sardines BRUNSWICK 3 TINS 24c
MACARONI READY CUT 2 LBS. 21c
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Your BNS Manager is a good man to know. In Acton he is
W. A. Woodburn.

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