

## Taxation Committee To Tax Gambling, Income

Proposed taxes on gambling, and sweeping changes in assessment procedures, were the main items on the Ontario Commission on Taxation this week as it completed its second week of public hearings.

Saying that tax and revenue systems must take both present and future requirements into consideration, the Institute of Chartered Accountants of Ontario recommended that tax ruling methods be changed substantially in some areas.

**Elimination of Costs**  
Ontario should use its influence to have the Federal Manufacturer's Sales Tax scrapped and substitute for it a federal retail sales tax, the Institute felt. All provinces except Alberta and Manitoba now levy a sales tax, the Institute's brief pointed out, and there was no doubt that the incidence of these taxes, together with the federal manufacturer's sales tax, results in duplication of Government costs.

The Institute also urged that taxes be subject to sales tax. It suggested property repairs, maintenance, laundry, dry cleaning, automobile maintenance, home improvements, barbers, hairdressers, hotels and motels, amusement, storage of property and transportation as suitable candidates for taxation.

The ICACO brief said a tax supplement for each province could be introduced to replace existing provincial sales taxes.

**Excises, Tax Base**  
Accountants also felt that gambling should be licensed and taxed. "The present provisions of the law have not eliminated activity in the fields of gambling and lotteries," their brief said. "It would appear reasonable to assume that the licensing of bookmakers and the taxation of casinos would result not only in provincial revenue but would aid the administration of justice due to the control aspects involved."

The ICACO brief, totalling 91 pages, also touched on gasoline tax, corporation and personal income tax, excise tax, charities, capital gains tax, natural resource taxes and government grants in a comprehensive survey of the revenue system.

To ease the tax burden on business, and encourage expansion, the province was asked to co-

operate with the federal government and other provincial governments, to avoid duplication or overlapping of tax laws and to seek revision or abolition of outdated legislation.

**Plenty of Warning**  
Finally, the ICACO said that the public should be made aware well in advance of the introduction of a new tax provision.

"Taxes or changes that are imposed suddenly without warning only result in confusion and disproportionate increased costs, not only to the public and business, but to the Government as well," it said.

Ontario's farmers complained to the Committee that while farmers paid more property taxes than non-farmers in the same community, they received less service for their money.

**Unfair to Farmers**  
"Concerning ability to pay, the typical farm land-owner has a large assessable capital investment yielding a return for labor and management considerably below what other businesses would find acceptable. Thus, we might find a farmer with some \$1,000 net income paying real or property taxes in the neighbourhood of from \$500 to \$800, where another citizen with a similar net income might be paying from \$200 to \$400 in property taxation. In many cases, the public services demanded by the latter would exceed those demanded by the farmer," stated a brief from the Ontario Federation of Agriculture.

Another brief, submitted by the York County Federation of Agriculture, supported the OFA stand that land should be taxed only for the services required by land and that social services, such as welfare, education and the administration of justice should be paid for by taxes levied on purchases and income. It recommended an increased provincial sales tax or income tax as an alternative to the present system. The association had no objections to a capital gains tax levied on all forms of wealth.

**Teacher System**  
The OFA also said teachers should be made provincial civil servants, to stop what is described as "a system where the



INSPECTOR OF PUBLIC SCHOOLS in Halton County for 20 years, and Superintendent of the Oakville Public Schools system for the past five years, Lorne Skuce was honored at a banquet recently by over 350 Oakville teachers. They presented a stereo set to the highly respected educator, and he and his wife and daughter Carol are shown here with it. On the right are Oakville Public School Teachers' Association president Tom Hunter, a teacher at Percy W. Merry school, who chaired the testimonial dinner, and past president Ronald Kenney, principal of Palumbo P.S., who made the presentation. Mr. Skuce is retiring at the end of this year.

natural school is just a training ground for teachers, who leave at the first offer of higher pay from the richer urban boards."

The committee also heard a brief from the Ontario Municipal Purchasing Agents' Association, which suggested that to

Group of the School of Economic Studies, all purchases by municipalities should be either entirely exempt or fully taxed under the Retail Sales Tax Act.

A case for a much greater reliance on land for revenue, which was made by the Alumni

Manor Auxiliary Plans Yule Party  
The president, Mrs. S. Allen, presided at the regular meeting of the Manor Auxiliary on Wednesday, December 4, in the auditorium. Mrs. S. Childs gave a report on the purchasing and making of decorations for the Manor for the Christmas season. The auxiliary appreciates the efforts of Mrs. S. Childs, Mrs. M. Cullion and Miss Winter in this regard.

Mrs. Hatherley and Mrs. W. Bell were appointed auditors for 1963. The January meeting is to take the form of a pot luck luncheon to be held in the auditorium on Wednesday, January 8, at one o'clock. All auxiliary members were urged to attend.

The annual Christmas party for the residents will be held on Wednesday afternoon, December 18, in the auditorium. This is one of the highlights of the year for the residents and the auxiliary will be doing all they can to make it a joyous occasion. Mrs. W. Bell will take charge of entertainment and convene the lunch committee.

50 Make 2,000 Calls In 3-Day Dial Trial  
Cambridge Biv. N.W.T. — Residents of this Arctic settlement have made 2,000 telephone calls in three days on their newly-installed telephone exchange. The population of the settlement is 50.

Canadian National Telecommunications officials on Victoria Island offered a three-day "dial-trial" period and it resulted in 13 calls being made daily by each resident on Canada's northernmost telephone exchange. In calls were computed by automatic counters.

Nearly Worn Out  
A CNT engineer reported the counting devices, as never stopping. "We wanted subscribers to test the new phones, and get used to them before billing starts," he said, "but at that rate, they almost wore the phones out."

The settlement is comprised of a number of private test dwellings, two mission hostels, a fishing lodge, Hudson Bay Co. Pacific Western Airlines facilities, the RCMP and government of officials.

CNT expects to provide long distance service by 1964.

BETTER BE SEEN  
Longer hours of darkness, slippery road conditions and frequent storms make winter driving in Canada more dangerous than any other time according to the Canadian Highway Safety Council. The Council is using the national Safe-Driving Week Campaign, December 1 to 7, this year to reiterate its warning.

It's better to be seen than to be remembered.

## Halton Shares \$3,095 In 1962 Wheat Rebate

The Ontario Wheat Producers' Marketing Board announced today that a rebate totalling \$3,095,480.00 has been made by the board in Ontario wheat production in 1962. The rebate was paid during the period July 1, 1962 to June 30, 1963.

Halton County farmers will receive \$5,095.36 of this rebate. The 385 growers in the county produced 84,021 bushels of wheat during the 1962 crop year.

K. A. Standing, secretary-manager of the marketing board, said that the last of a total of 23,504 cheques were mailed to individual producers the first of this week.

The 23,504 cheques represent the total number of producers across the province who sold wheat last year.

Mr. Standing explained that the remainder or three cents per bushel was absorbed in covering the marketing board costs involved in purchasing, handling and exporting 1,000,000 bushels of wheat which could not be absorbed domestically.

One of the first English printed advertisements was a handbill produced by William Cavendish in 1480.

**My Sincere Thanks**  
TO THOSE WHO VOTED AND SUPPORTED  
ME IN THE RECENT ELECTION  
SEASON'S GREETINGS TO ALL  
**ERIC JOHNSTON**



For those big  
Family-Size  
presents...



Got an extra-special something in mind that would bring added joy to all the family this Christmas? Why not arrange to finance it—and all your other extra-Christmas expenses—with a low-cost, life-insured B of M loan.

**BANK OF MONTREAL**

## Family Finance Plan

AVAILABLE AT THE B of M BRANCH IN YOUR NEIGHBOURHOOD

## THIS SUNDAY'S Church Calendar

**ACTION BAPTIST CHURCH**  
144 Tisdale Ave. S. E. 853-1615  
SUNDAY, DECEMBER 15th, 1963  
8:30 a.m.—Morning Worship.  
9:30 a.m.—The Secret of Happiness.  
11:00 a.m.—Evening Service.  
11:15 a.m.—"Daniel and His People"  
Wednesday—Mission Band, 4:15.  
Prayer and Bible Study, 7:30.  
Choir Practice, 8:30.  
Friday — B.H.F. and Explorers, 7:30.  
Text: "Blessed are the poor in spirit, for theirs is the kingdom of heaven." Matt. 5:3

**TRINITY CHURCH**  
(The United Church of Canada)  
Minister:  
The Rev. Dwight I. Engel, B.A., B.D.  
Mr. George Elliott, M.A., Ph.D.  
SUNDAY, DECEMBER 15th, 1963  
Divine Services:  
9:30 a.m.—Early Service.  
11:00 a.m.—Corporate Worship (Prayer and Praise) 11:15 a.m. service for toddlers.  
7:00 p.m.—C.G.I.T. Candlelighting Service and White Gifts.  
**THE CHURCH SCHOOL**  
9:30 a.m.—Seniors, grade 9 and up.  
11:00 a.m.—Juniors, pre-school to grade 4.  
"We shall know the truth, and the truth will make you free."

**ACTION PENTECOSTAL TABERNACLE**  
31 Churchill Road  
A.O.C.  
Rev. S. M. Thomas, Pastor  
853-2715  
SUNDAY, DECEMBER 15th, 1963  
8:30 a.m.—Sunday School.  
11:00 a.m.—Morning Service.  
6:45 p.m.—Evening Service.  
Speaker: Miss Annie Crossman, veteran missionary at Liberia and Bible translator also at Christian Bible Society Foreign Missions at Presbyterian Church, 8 p.m.  
Sunday, 8 p.m.—Bible Study and Prayer.  
Thursday, 8 p.m.—Christ Ambassadors.  
You Are Cordially Invited

**CHRISTIAN REFORMED CHURCH**  
Acorn, Ontario.  
SUNDAY, DECEMBER 15, 8 p.m.—Worship.  
SUNDAY, DECEMBER 15th, 1963  
9:00 a.m.—Church Service.  
10:30 a.m.—Bible Study.  
11:00 a.m.—Holy Communion.  
11:30 a.m.—Bible Study and Prayer.  
Wednesday, 8 p.m.—Christ Ambassadors.  
You Are Cordially Invited

**EVANGEL BAPTIST CHURCH**  
SUNDAY SERVICES  
SUNDAY, DECEMBER 15th, 1963  
Y.M.C.A.  
9:45 a.m.—The Family Bible School.  
11:00 a.m.—Morning Worship.  
7:00 p.m.—Music and Carol Singing. Smallwood Bros. instrumental duet.  
Wednesday — Cottage Prayer Meeting.  
"The Promise of the Christ."  
"Make this Christmas a spiritual Christmas, rather than a commercial Christmas."

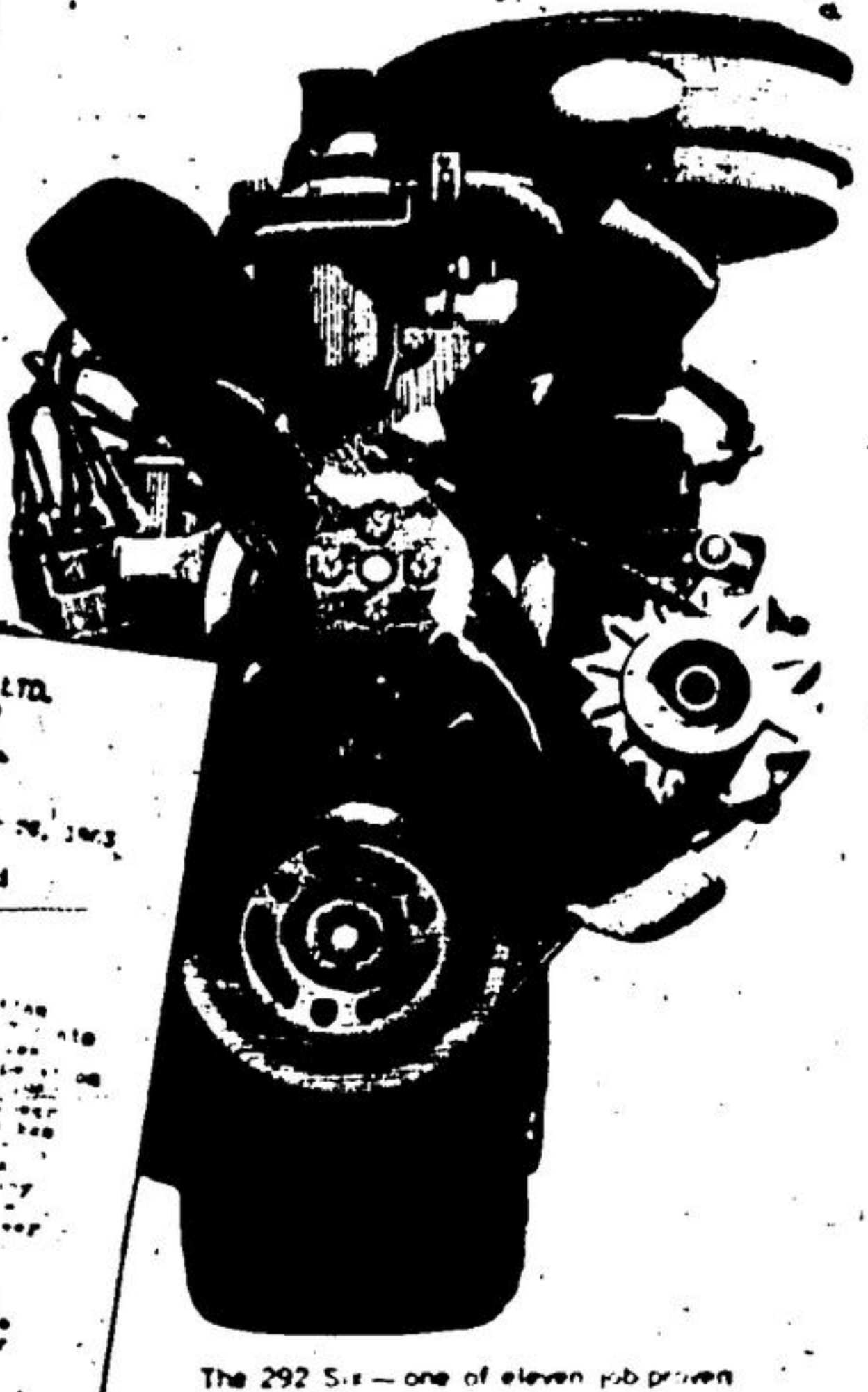
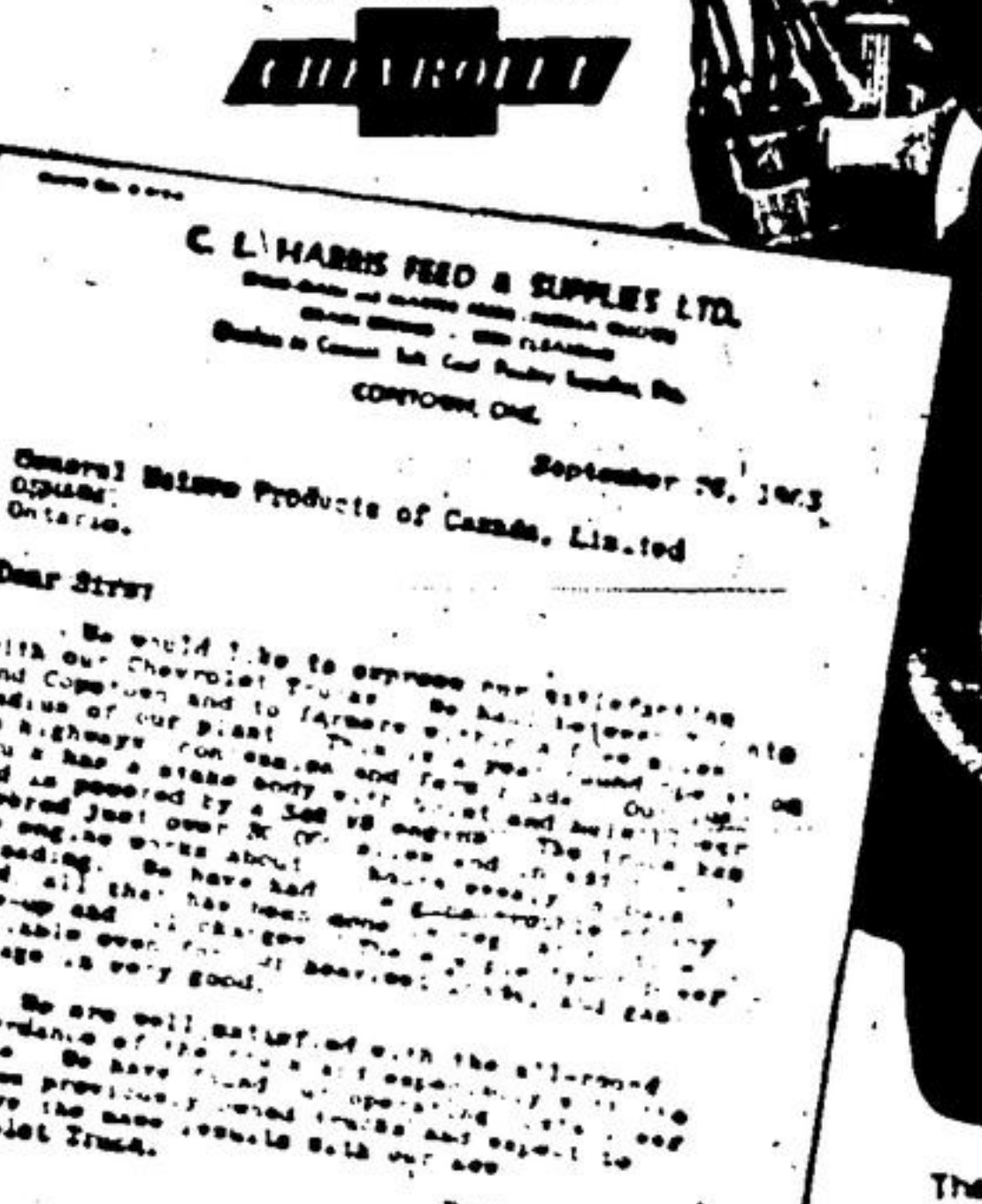
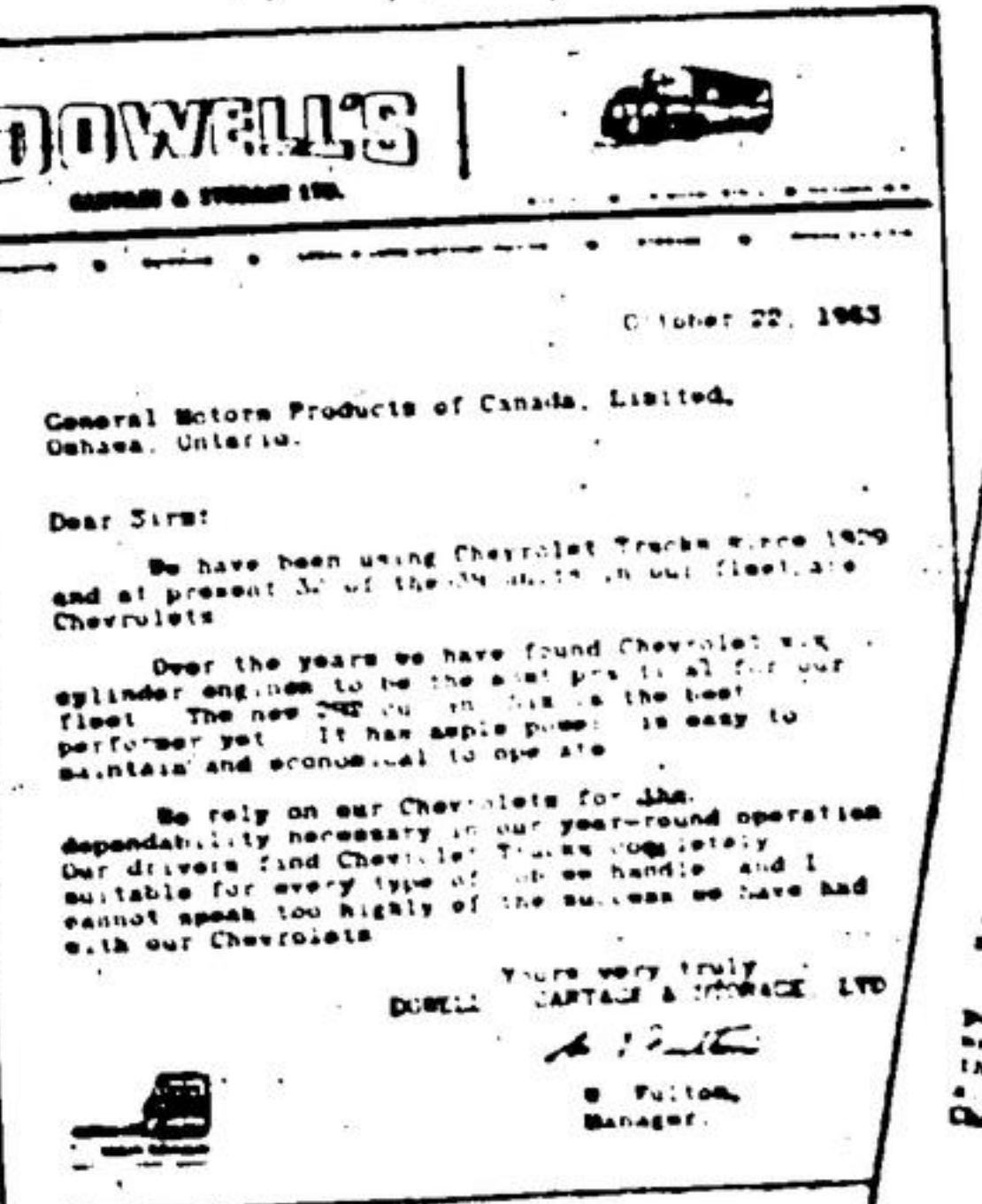
**PRESBYTERIAN CHURCH IN CANADA**  
KNOX CHURCH, ACTON  
Rev. Andrew H. McKenzie, B.A., B.D. Minister.  
Mr. E. A. Hansen, B.A. Organist and Choir Master.  
SUNDAY, DECEMBER 15th, 1963  
9:45 a.m.—Church School.  
10:00 a.m.—Minister's Bible Class for Teen-Agers.  
11:00 a.m.—Advent Worship.  
Sermon theme: "Christyng God with Good Will for Men."  
1:00 p.m.—Church School Christmas Program including presentation of "White Gifts" to needy.  
7:30 p.m.—C.G.I.T. Christmas Candlelight Vesper Service. Junior Choir will sing. Everyone Most Welcome.

**THE CHURCH OF ST. ALBAN THE APOSTOLIC**  
Corner Willow and Bower  
Rector:  
The Rev. D.H. West, B.A., B.S.T.  
185 Jeffrey Ave., Phone 853-2044  
SUNDAY, DECEMBER 15th, 1963  
The Third Sunday in Advent  
9:00 a.m.—Holy Eucharist.  
10:30 a.m.—Church School.  
10:30 a.m.—Choral Eucharist.  
2:15 p.m.—Adult Confirmation Registration.  
5:00 p.m.—Annual Youth Turkey Dinner.  
7:30 p.m.—Evening.  
Tuesday, December 17, 4 p.m.—Junior Confirmation Registration.  
Wednesday, December 18, Ember Day, 10 a.m.—Holy Communion.

**H. S. Holden OPTOMETRIST**  
EYES EXAMINED  
GLASSES FITTED  
36 Cork St. East  
GUELPH  
FERRIS TAYLOR 3-3130

## It's earning power that counts!

Earning power depends on the ability of your truck to do the job at the lowest possible cost. That's where Chevrolet Trucks shine. They've been earning top money for owners on every kind of job, in every part of the country for many years. Your local Chevrolet Truck dealer has the right Chevrolet Truck (5,000 to 43,000 lbs GVW) with the right Chevrolet engine (90 to 252 hp) for your kind of hauling. No matter which one you need, you can be sure of this: it'll have plenty of power — earning power. That's the kind that counts!



## count on CHEVROLET TRUCKS

Be sure to watch Bonanza each Sunday on the CBC-TV network. Check your local listing for channel and time.  
**ANDREW MURRAY MOTORS LIMITED**  
61 GUELPH STREET GOREBOROUGH