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GEORGETOWN, GLEN WILLIAMS, NORVAL, LIMEHOUSE, HOENBY, STEWARTTOWN, BALLINAFAD, ASHGROVE, TERRA COTTA

Subscription Rate: \$3.00 a year - Single Copies: 8c each Advertising Rates quoted on application

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The Herald is printed each Wednesday in the office on Main Street

Authorized as second class mail, Post Office Dept., Ottawa. Member of the Canadian Weekly Newspapers Association and the Ontario-Quebec Division of the C.W.N.A.

Cole Homestead a Winner



homestead on the 6th Line brought luck to its owner in the form of a framed enlargement of this photo plus a number of credit coupons from district merchants who are sponsoring this interesting Herald feature.

Mrs. Fred J. Shortill, who have been living orah Shortill and his brother Robert in Guelph. there since purchasing it from Fred Cole, now Mr. Cole's grandfather, Peter Cole was given a crown deed to the property when he came out from England. It was farmed in the next generation by William Cole, then by Fred Cole who was farm owner since 1905.

Mr. and Mrs. Shortill themselves both families. Fred's grandfather, Joseph Shortill given to mixed farming and they favour the was first owner of what is now S. G. Bennett's dual purpose variety in cattle raising. Scotsdale Farms, the lovely property on the

Mother's Special Day

Just when we were turning over in our mind some suitable words for a very important day this Sunday, Mrs. M. Lawr brought to the office a little fancy cushion which her son, Harvey had sent her during his army ser-

We could write a lot about Mother and Her Day, but the poem printed on the cushion seemed to say it just as well.

Pot Pourri

him on Monday. Dr. Bloch was here a year ago as a consulting engineer at Smith and Stone, Ltd. At that time his wife and daughter lived with him for a few months in Bramp-Dr. Bloch's work takes him to many parts of the world and it wasn't long until they left for England. Since that time he tells us he has worked in Finland, Sweden, Switzerland and Britain. Mrs. Bloch has stayed in England this time to be near her daughter who is attending school there . . . Proud possessor of a letter from Her Majesty is Carole Hunter, young daughter of Mr. and Mrs. Cliff Hunter. Carole wrote her sympathy to the new Queen after King George's death and in reply she the royal crest, signed by M. Charteris. The letter said: The Queen commands me to write and thank you for your kind letter. Her Majesty was deeply touched by your thought for her in her sorrow . . . A district farmer remarked that we have almost lost spring and fall these past few years. This year certainly bears this out, for our weather has passed

Weekly Chuckle

The bride was shopping for a vacuum

Pictured in the April 23rd issue, the Cole way to Ballinafad. Before purchasing the Cole farm, Fred farmed on the Shortill home farm which his father, William, now deceased had operated for many years. He is the only member of the family to continue in the family tradition. His mother lives in Guelph with Spruce Villa is now owned by Mr. and his sisters, Mrs. Reta Ricketts and Miss Deb-

His wife is the former Willa Price, daughof Acton, five years ago. Up to that time the ter of Harding Price who this year is president farm had always been in the Cole name since of Esquesing Agricultural Society. They have two young farmers-in-the-making, Ross and Dan, who will attend the Blue Mountain school where both their parents received their early education. Mr. and Mrs. Shortill are

both former GHS students. The Shortills operate Spruce Villa with come from prominent Esquesing farming no permanent help. Their 150 acre property is

> There's a dear little house inviting In a dear little place I know, And a welcome is always waiting, When to that little house I go: For there lives the dearest lady, The sweetest I ever met, And today if I cannot visit, Dear mother, I don't forget.

Mrs. M. Lawr wants us to pass on to from winter chill to summer-like warmth, those who bought tickets on a pillow slip raf- without the usual transition period . . . A bit fle which she held for a sick friend, that an of philosophy heard recently might comfort Acton lady won the lucky draw . . . Back in those who are prone too look on the troubles Georgetown for a short time is Dr. Walter of the day as too major. We can't do any-Bloch and we were pleased to have a chat with thing about yesterday and today will be yesterday tomorrow, the saying goes. Such philosophy, of course, can be overdone if you remember Scarlett O'Hara who put aside unpleasantness with 'I'll think about it tomorrow." One must have a proper balance and realize that while no trouble is unsurmountable, we must bear a share of worry too along with the good times . . . Mrs. J. H. Lillico, who refired last week from her position at Lillico's Beauty Salon, tells us she is one of the oldest faces on Main Street. Not that her face can be called "old" by any means. It was 28 years ago that with her late husband, Howard, the beauty shop was opened. Since his death the business has been sold to Bruno Sclsizzi but received a letter, edged in black and bearing. Mrs. Lillico-has continued on the staff until now . . . Attending a get-together of summer guests at Deer Lodge, Haliburton, four local young men were at a party at the Club Top Hat in Toronto recently. Corey Herrington, Jr., Ross Norton, Alf Spence and Foster Herrington enjoyed an evening's dancing and met a lot of their summer acquaintances there . . .

Too Forward

"That is the Belvidere," replied the clerk. The bride gave him a withering glance. 'And can your recommend the Belva, she inthe name of that one?" she quired lelly.

with the state of the state of

PRESENTATION TO INSURANCE DIRECTOR

A veteran director and former president of Halton Union Farmers Mutual Fire Insurance Company was honoured on April 28th by otficials of the company.

At a meeting in Acton, Thomas L. Leslie of Georgetown was presented with an electric razor. A complimentary address said:

We, the members of Halton Union, gathered here in session, felt that we could not let the occasion of your retirement pass unheeded. We realize that during your years of service, many advances and accomplishments have been made. You have shared the responsibiliues as a member and president, You have never spured your time energies in the interest of company. Some of us have had the privilege of working with you longer than others and your advice has

ATTEND BANQUET IN GRACE CHURCH, MILTON

As members of St. George's Menis Club, John T. Armstrong and Cecil Davidson attended the semi-annual dinner of the Halton Laymen's Association at Grace Church, Milton. last Friday evening.

President Frank Thompson of Milton, introduced the guest of the evening, Mr. Leonard Eames of Hamilton, who spoke in an exceedingly interesting manner on the topic "Christian Stewardship." He also showed a movie dealing with the old Church system of "Tithing" in which and American churchman, with the aid of the late Henry Ford, had taken one cubic inch of grain, planted it and donated one tenth of the crop to the Church, then re-

DIRECTORY

always been sound and helpful to us dil. We ask you to sceept this gift as a token of esteem and to serve as a reminder of those who

worked with you. Those present at the meeting were Dan Gray, president; A. T. Moore, secretary; T. J. Brownridge. vice-president; Leslie Kerns, Cameron Kitching, Emmerson Ford, Charles Readhead, Victor Hall, J. E.

Pearen and M. T. McNabb. Mr. Leslie who is an ex-warden of Haiton County, had served un the company directorate for 25 years at the time of his retirement this year. The directors sent home beautiful bouquet of carnations to Mrs. Leslie.

planted the balance of the crop for six successivé years, each year donating one tenth to his church, the replanted the balance of the crop for six successive years, each year donating one tenth to his church. At the end of the six years, this tenth, amounted to over one hundred and fifty thousand bushels of grain. At the close of the meeting those attending were given the opportunity of viewing the excellent remodelling work which is being done on the church basement, by the Milton Churchmen

Observing the Law County Constable: "Pardon Miss, but swimming is not allowed in

City Flapper: "Why didn't you tell me before I undressed?" Constable: "Well, there ain't no law against undressin'."

this lake.

SECOND OF EIGHT ARTICLES ON The History of Assessment and Municipal Taxation in Ontario

ment realizing the inadequacies of the section of the Municipal Act, created under the Baldwin-La Fontaine Act of 1849, which dealt with assessment to some extent, appointed a commission under Judge Mc-Lennan to hear appeals, arguments and submissions, etc., against the assesment methods laid down in that

The Commission which met for nearly five years and heard many submissions from Boards of Trade, merchants, labor organizations, municipal officials and single tax advocates among others brought in a number of interim recommendations many of which were incorporated in the first Assessment Act of 1904 which dealt solely with municipal assessment and taxation They made many recommendations - the majority of which, with some major and in other instances minor amendments, constitutes our pres-

ent Assessment Act. The outstanding changes were that the value of the property was to be considered and not the type or class of construction; that the actual value of farm land instead of the type of soil was to determine the assessment value; that business assessment was to be levied on the value of land and buildings used for such business instead of such hypothetical and hard to ascertain methods as amount of trade and stock on hand at the time of the assessor's call.

Taxed on Real Value

In that value they placed more reliance on the selling value of property than we wisely do today, in view of the demand for housing accommodation which governs the selling price but not the real or actual value.

In 1940 an amendment to provide for the appointment of County Assessors was brought into force. As this amendment is very important it will be dealt with in a later article. In 1946 the provisions which dealt with the method of ascertaining assessment values were amended and these changes are now con-

tained in Section 33. In 1947 the present Minister of Municipal Affairs, the Hon. G. H. Dunbar took the first concrete step to actively assist municipalities in assessment by creating an Assessment Branch to aid and advise municipalities and assessors in their assessment problems. In 1950 Mr. Dunbar went further by issuing a Manual of Assessment Values to be used as a guide by assessors in dettermining values for assessment purposes. The adoption of this manual was not made compulsory but was at the discretion of the municipalities and the assessors.

County Councils The form of municipal government which we should be most interested in is our local municipal government. Yet we have another form of municipal governmentwhich administers some 'municipalservices and to pay for these municipal services a charge appears in our

local tax bills. These governments are known as .county councils or textitorial district organizations. In Southern

In 1899 the Provincial Govern- ern certain municipal services Their administration for some purposes includes 97 towns, 150 villages and 429 townships, and one improvement district.

In Northern Ontario we have 11 Territorial Districts which for some purposes levy charges rated on assessment. The charges for the municipal services dispensed appear in the tax bills of the local ratepayers in these territorial districts and they comprise 5 cities. 46 towns, 10 villages, 144 townships and 16 improvement districts.

An explanation of why we as ratepayers should be vitally interested in the assessment of other municipalities besides our own will appear in the next article.)

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