

'BLUE COAL'
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 NOW IN EFFECT
Nut, Stove and Egg Coal \$24.50
FURNACE and STOVE OIL
 AND KEROSENE
 — OIL CONTRACTS GUARANTEED —
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 PHONE 12

DISTINGUISHED BROTHERS VISIT CREDIT LODGE

Last Friday night saw the official visit of the District Deputy Grand Master, Rt. Wor. Bro. Donald Wade, accompanied by other distinguished brethren to Credit Lodge, No. 219, A.F. & A.M. This marked the annual Inspection Night for the Lodge by the DDGM of Wellington District Wor. Bro. Jack Lucas, W.M. of the lodge, welcomed him to the lodge.

Many visitors were present from various lodges in the district, including Acton, Milton, Erin, Elmira and Brampton lodges.

At the conclusion of the evening, a banquet was held, arranged by the Junior Warden, Lee Clark.

THIRD OF EIGHT ARTICLES ON

The History of Assessment and Municipal Taxation in Ontario

If we live in a municipality in Southern Ontario which is part of a county setup for administrative purposes, we are charged on our local tax bills for such items as county rates, high school districts, township school areas, etc. If we live in a municipality in Northern Ontario, we are sometimes charged for the last two items and in addition for the maintenance of the District Home for the Aged.

Now the amount we pay for these things is based on the assessment of our property. The total assessment of our municipality is supposed to be equalized with the assessment of the other municipalities which share such services as roads, schools, health units, etc., with us. In other words, if our municipality is assessing for 100 per cent of the value of the property, and the other municipalities are only assessing for 60 per cent or 80 per cent of the value of their property, we are going to pay too high taxes as our share of the cost of providing these services.

In an endeavour to equalize such charges which are based on assessment, the assessment is equalized among the different municipalities of the county, district or school authorities.

Appoint Valuers

Prior to an amendment to the Assessment Act in 1943, if the county council could not arrive at a proper equalization of assessment themselves, they were required to appoint valuers every five years to value 5 per cent to 8 per cent of the properties in each municipality. These values were then reduced to a common ratio, e.g. 50 per cent of value and this determined the equalization of assessment for county rates or school purposes where such school areas covered more than one municipality.

This system did not prove satisfactory as the municipalities operated on different methods of valuation generally on a "guess" method and the percentage valued was only a small fraction of the total number of properties and therefore in many instances quite misleading.

To overcome this and to institute a standard system of valuation in

the county, the United Counties of Stormont, Dundas and Glengarry in 1943 made the first appointment of a county assessor under authority of the 1940 legislation. Since that time, 25 other county assessors have been appointed, two of them commencing their duties this year.

This leaves 12 counties which have not as yet made appointments. While legislation was enacted in 1950 to permit the municipalities which comprise the Territorial Districts in Northern Ontario to pass bylaws requesting the appointment of District Assessors, so far no appointments have been made.

Duties of Assessor

The duties of a county assessor are to supervise the work of the various assessors in his county and to standardize the methods of preparation of the assessment rolls. He makes a report to his county council and this report forms the basis of the equalization of assessment as set by that council.

This report is of necessity only the basis and may be amended in any way or rejected. Part of the figures shown in the report are taken from the assessment rolls prepared by the municipal assessment in the previous year and the recommended figures for the purpose of equalization may have little or no similarity to the local assessors' totals. While the county council prepare their equalization bylaw immediately following the county assessor's report, the county rates or levies based on these figures do not appear in the local tax bills until the following year. A lapse of two years is thus found between the time your local assessor visits your property and the time you pay county rates on such assessment.

Re-Assessment A Chore

It is found that the county assessor requires from three to five years to complete his work of re-assessment in a county. This period is determined by the number of municipalities in the county and the cooperation given by the local municipalities.

The weakness of the county assessment system being the highest form of supervised assessment, lies in the fact that high school districts and township school areas overlap in many cases into adjoining counties with different methods of valuations. Possibly the solution is supervision by the Provincial Government in an endeavour to institute a common basis of valuation and assessment.

(In next week's article you will be told of the provisions of the Assessment Act which govern the basis of your own assessment).



PTE. WILLIAM EMERSON
 Georgetown's latest army recruit to land in Korea is Pte. William Emerson, Jr. who carries on the service tradition of his two-war veteran father and his brothers who were in the army and navy.



Mr. Howard J. Rosebrugh has been promoted to the position of General Sales Manager of the Dodge-DeSoto Division of the Chrysler Corporation of Canada, Limited, according to an announcement made to-day by Mr. A. J. Shaw the Corporation's Vice-President in Charge of Sales. Mr. Rosebrugh assumes his new duties on May 1st.

"Moderation is best in all things"

THEOONIS (4th Century B.C.)

THE HOUSE OF SEAGRAM

MEN WHO THINK OF TOMORROW PRACTISE MODERATION TODAY



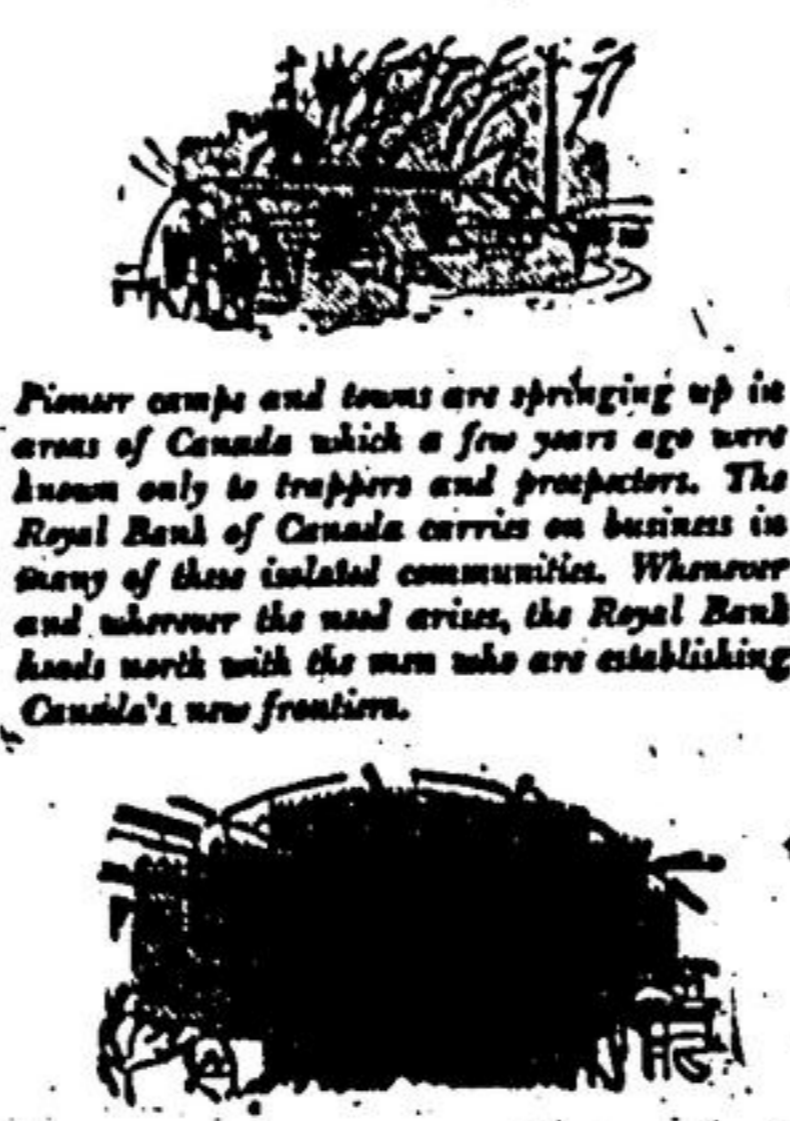
PORT RADIUM
 NORTHWEST TERRITORIES

THIS SAFE, together with everything from bank notes to pen nibs, was recently flown from Edmonton, 1100 miles due north to Port Radium, on the fringe of the Arctic circle. It is part of the equipment for a new branch of The Royal Bank of Canada, just opened to serve the men who work one of the world's greatest known deposits of uranium, on the shores of Great Bear Lake. This is the "farthest-north" bank in Canada.

Up B.C.'s rugged coast a giant new aluminum development is taking form. Since last November we have operated a branch at Kemano, site of the power house. Three sub-branches have since been opened to serve other construction crews at isolated inland points in the area.

Up north at Churchill on Hudson Bay — at the international airports of Goose Bay (Labrador), Gander (Newfoundland) and Montreal's Dorval — the Royal Bank brings modern banking services to military and civilian personnel, and to airlines and air travellers from every corner of the globe.

THE ROYAL BANK OF CANADA
 A BIG BANK SERVING A GROWING COUNTRY
 Georgetown Branch — R. W. DAROU, Manager



Pinner camps and towns are springing up in areas of Canada which a few years ago were known only to trappers and prospectors. The Royal Bank of Canada carries on business in many of these isolated communities. Whenever and wherever the need arises, the Royal Bank heads north with the men who are establishing Canada's new frontiers.

AUCTION SALE

FURNITURE, TOOLS, ETC.
 The undersigned has 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 vice; pipe vise; tripod lift; lawn weed sprayer with shoulder straps; screw jacks; 124 ft. drive belt; tool boxes; M.H. binder canvases, 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; milk case, new; fruit jars; crocks; quantity of dishes; other small articles.

TERMS—Cash with clerk day of sale. No reserve.
HINDLEY AND ELLIOTT
 Auctioneers.
 Rockwood 19 r 3 Milton 1771

Doctor (to rich patient): "You're all run down. You'd better lay off golf for a while and get a good rest at the office."

BRUCE HARDING
 Pianist
 Teacher
 Studio — Main, St. South
 PHONE 358R

Margaret Bradley HARDING
 PIANIST - TEACHER
 Studio — Main, St. South
 PHONE 43



Look Out Below!
 Fun around the house can, unfortunately, turn into a long stay in the hospital, broken limbs, medical treatment . . . a wad of money out of daddy's pocket.

Why not guard yourself against such a slide 'into the red NOW?' Ask us about Personal Accident Insurance.

ELMER C. THOMPSON INSURANCE SERVICE
 JOHN E. BARKER
 F. Kerley — E. C. Thompson
 Mill Street Phone 119