

# THE GEORGETOWN HERALD

Wednesday Evening, January 7th, 1953

## Full Text of Ruling Of Judge Robinson in County Assessment Appeal

IN THE COUNTY COURT OF THE COUNTY OF HALTON

IN THE MATTER of an appeal by the Town of Oakville and by the Town of Burlington against Halton County Equalization By-law, 1952.

### JUDGMENT

The appeals against the said By-law on behalf of the Towns of Burlington and Oakville were duly filed with the clerk of the County of Halton within the required time. Upon receipt of the notices of appeal from the County Clerk, as required by Statute I notified all the municipalities in the County to attend before me at the Court House on the 14th day of July, 1952, for the purpose of deciding upon the procedure to be adopted in disposing of the appeal, and fixing the order in which the various municipalities should present their evidence. The Towns of Burlington and Oakville, as appellants, were asked to proceed first and each municipality in the County was ordered to give each other a copy of all the assessments on properties in its municipality for the years 1949, 1950 and 1951, in cases where sales had taken place in these years. It was further decided that each municipality should be allowed two expert witnesses apart from the assessors, and that counsel for each municipality should be permitted to cross examine any or all witnesses.

At the next sitting it was stated by counsel for each of the five Southern municipalities, namely, Burlington, Oakville, Nelson, Trafalgar and Bronte, that they did not intend to attack the assessments in Acton, Georgetown, Milton, Esquesing and Nassagaweya. It then occurred to me that the hearing of the appeal could be considerably shortened, and I made the suggestion, which was agreed upon by all the municipalities in the County, that the assessments of each of the five Northern municipalities should remain as stated in the By-law. The counsel for these last mentioned municipalities were satisfied with this arrangement and they then withdrew from the appeal.

The County Assessor then gave evidence and explained the procedure adopted by him in advising and instructing the various local assessors in regard to their duties. He stated that he had explained to them the Assessment Manual, depth tables and the table for location obsolescence, and asked that they all follow these in making their assessments. He gave the detail of percentages regarding location obsolescence which he instructed the assessor to adopt in all municipalities except Burlington and Oakville, which were to receive no obsolescence discount on their buildings. The discounts allowed were blanket discounts for location obsolescence and varied according to the section of the County in which the properties were located. These discounts from the actual assessment on all buildings in the County varied from five per cent in some localities to fifty-five per cent in others. The discounts were applied on every building in the County apart from Burlington and Oakville. I shall deal with these percentages of blanket obsolescence discount in greater detail later, as they have a tremendous effect on the total assessment of the County in its relationship to the local assessment in each municipality.

I will now set forth some comparisons in the assessments in the various municipalities as shown in the evidence.

### BURLINGTON'S CASE

It was proven from the list of sales in 1949, 1950 and 1951, comprising over nine hundred, and making a total of over five million dollars, that properties sold in 1949 were assessed at 59.15% of the sale price; in 1950 and 1951 at 47.39% of the sale price. On vacant land sales in 1949 the assessments of all properties sold were 150.91% of the sale price. In 51 the assessments were 95.9% of the sale price. On the average the past three years they were about 100% of the sale price. Each of the municipalities obtains a list of sales from the County Registry Office at the end of each month. The assessor for Burlington stated in his evidence that he checks all monthly sales, in which he sees a sale of property on which the assessment is less than thirty per cent of the sale price, he adjusts it up to at least

forty per cent, and sometimes more, in his assessment for the following year. I think if all assessors in the County were to adopt this practice it would be a very wise and proper thing for them to do.

The assessment on garden land in Burlington averages nine hundred dollars per acre, which is very much higher than similar land in either Nelson or Trafalgar, and also higher than the garden land in Oakville.

The land assessments on the Lake Shore Highway at the East end of Burlington, but within the Town limits, are approximately thirty-one dollars per foot, and compared with the assessments on the same highway and the lake, they are much higher in Burlington than in Nelson. I shall discuss the lake front assessments in Nelson in more detail when I deal with Nelson's case.

The industrial values and assessments in Burlington seem to me to be properly and fairly made, and no attack was made upon them. Similar assessments in Nelson are considerably lower, but I shall deal with these in detail also in considering Nelson's case. With regard to the commercial assessments on Brant and Water Streets in Burlington, which comprise the whole business section of the Town, I feel that they are fairly and equitably assessed, and no attack was made upon them by either of the Townships.

Mr. Coombs, the expert called by the Townships, stated that he considered in towns like Burlington and Oakville that the commercial properties should be assessed at four times the highest residential properties. Mr. Purnell, one of the experts called by the Towns, disagreed with Mr. Coombs in this regard. His experience has been largely in the City of Hamilton and he was on the Assessment Appeal Board there for some time. He stated that he considered the best commercial properties should be assessed for eight times the value of the average residential property. I feel that I must accept the evidence of Mr. Coombs in this regard. He was for years in the Department of Municipal Affairs of the Provincial Government, and is regarded as one of the most outstanding experts in both urban and rural properties in the Province. Mr. Purnell's experience has been largely in the City of Hamilton where commercial properties might be eight times higher than residential assessments, or even greater than that, but in my opinion it does not coincide with relative normal values in towns such as Burlington and Oakville. There has been a great demand for commercial properties in both Burlington and Oakville since the announcement was made that the Studebaker plant is locating just outside of Burlington and the Ford Motor Company just outside of Oakville. Outside purchasers, believing that much new business will come to these towns as a result of new industries, are offering ridiculously high prices for the land. These prices are far and away above normal selling values. It may be only a temporary condition, and until it is proven that the prices now being offered are likely to continue, I do not think it is proper to increase the commercial assessments at this time. If, however, these prices are being maintained I think it would be proper for the commercial lands in both towns to be increased somewhat.

### OAKVILLE'S CASE

The assessor for Oakville stated in his evidence that he had followed the manual very carefully in making his assessments. He allowed no general obsolescence discounts, but in a few cases gave a slight discount where a building was located next to, or very close to a nuisance. He assessed all garden land in Oakville at five hundred dollars per acre, which in my view is a fair assessment so long as the land is used purely for garden purposes. In comparison with Burlington it would seem that Burlington's garden land is assessed too high as compared with Oakville, unless it will produce certain fruits or vegetables which the Oakville garden land will not produce. Oakville's assessment of garden land is much higher than the garden land assessments in either of the Townships of Nelson or Trafalgar. This will be discussed further when I consider the cases of Nelson and Trafalgar.

The Oakville assessor stated that he was instructed by the County

## School Teacher Here Many Years Ago.

A lady who taught in Georgetown public school many years ago, Miss Isabel Lyla McKinlay was buried in Greenwood Cemetery on Saturday.

Miss McKinlay died at her home, 1574 Bathurst Street, Toronto, on January 1st after a lengthy illness.

A daughter of Mr. and Mrs. Angus McKinlay, who lived in town in the early part of the century, she taught in Georgetown for three years after attending Model School, then after graduating from Normal School she taught at Omagh before joining the staff of the Charles G. Fraser School in the city. She retired several years ago.

She is survived by two sisters and two brothers, Miss Edna McKinlay, Murray and Alex., Toronto, and Jessie, Mrs. C. J. Devine, Beaverton. A brother Frank was killed in the first war.

The minister of Hillcrest Church of Christ, of which she was a member, conducted the funeral service in Toronto on Saturday. There was a short service at the graveside here before interment. Six nephews were pallbearers.

## Three Well-Known People In Guelph, City Hospitals

Three well-known Georgetown residents have started the New Year in hospital.

Early New Year's morning, Miss Annie Ryan, retired principal of Georgetown Public School suffered a slight stroke at her home. She is convalescing well in St. Joseph's Hospital, Guelph.

While putting away Christmas decorations, Mrs. J. A. McClure, Maple Avenue, had a fall and is at present in Guelph General Hospital where she will be hospitalized for a few weeks with a broken pelvis.

Yesterday, garageman Fred Sinclair, who suffered a sudden sick spell on Saturday, went to the Lockwood Clinic in Toronto for treatment.

## MUSICAL AND SOCIAL AFTERNOON HELD

The music students from the classes of Bruce M. Harding and Margaret Bradley Harding enjoyed a musical and social afternoon on the Tuesday between Christmas and New Year's Day.

First was a musical program presented by a number of the students, which was followed by refreshments. Many of the parents attended also. At the conclusion of the program a beautiful bouquet of chrysanthemums was presented to the teachers on behalf of all the pupils, by Margaret Eason.

Those taking part in the musical part of the afternoon included the following: Catharine Smith, David Smith, Barbara Enjay, Carole Lane, Ann Lorraine Noble, Mary Evans, Edith Beaumont, Penny Norton, Carolyn Biehn, Eleanor Schenk, Douglas Wrigglesworth, Jocelyn Bell, Ruth Hancock, Gillianne Chapman, Susan Canham, Sharon Sayers, Margaret Eason, Jean Penrice, Lynda Korzak, Claudia Milne and Sylvia Lambert.

## Raiders Show Shipbuilders Still Are Good Competition

Graham Porter

If breaks mean anything in winning hockey games, Collingwood Shipbuilders sure had their share on Saturday against the Raiders.

The locals showed the highly-rated Collingwood crew that they needed the breaks plus a little help from the home town referee to win the one 6 - 2 and wind up the home and home series between the two clubs.

In the first period a fighting Georgetown crew hit the ice and forced the Shipbuilders to hustle right from the opening whistle. Raiders opened the scoring at 8:23 when Shewchuk found the target on a pass from Ferri and Dixon. That goal set the Shipbuilders back on their heels as the Raiders bumped, checked and skated. Leading in the roughhouse section were Williams and Inglis, who earned a lot of respect from the opposition as they handed out some solid bodychecks.

Cochrane counted for Collingwood, and Chappel and Nash added Georgetown's second which proved to be Georgetown's last lead of the night. Wheeler evened up the tie scoring and sent the game into a 2-all tie going into the second period. Nash set up the goal beautifully when he took the puck over the line and drew the lone defenceman to him before he passed to Chappel who was coasting in behind and went all the way to pull the netminder out and slap the puck in.

The first two counters for Collingwood were both screened shots

## McKinnon Accountant At Dresden Bank

Members of the Bank of Commerce staff here for over six years, Mr. and Mrs. Spence McKinnon will be moving to Dresden soon.

Mr. McKinnon, assistant accountant at the branch, has received a promotion to accountant at the Dresden branch and expects to leave about the middle of January for his new position. It is not yet known who will replace him here.

A native of Bluevale, near Wingham, he was with the bank at Waterloo before his transfer to Georgetown, where he met and married his wife, the former Eleanor Milliere.

They have been a popular young couple in town and will be missed by a large circle of friends. Mr. McKinnon is secretary of the Lions Club, secretary-treasurer of the baseball club, and although not holding an official office in the hockey club, he has been one of the mainstays of that organization and a faithful supporter of hockey.

## Celebrate Many Places New Year's Eve Gay

Most Georgetowners were in a mood for celebration on New Year's Eve, and there were few who spent a quiet evening at home.

As usual there was a huge crowd at the Rose Room for the Firemen's Ball which holds the record for endurance—a straight six hours of dancing with the Modern Aires.

A capacity crowd was in the Lezard Hall for the annual dance which welcomes in another year. House parties abounded in town, one of the largest being at the home of Mr. and Mrs. James Evans where members of the 5-50 Club of St. John's Church, numbering forty had a gay time with dancing and games.

Some joyrived out of town; to Guelph where the parties included a gala affair in the Memorial Gardens; to Brampton, where Lee Diamond and the C4 Ranch Boys played in the Farmers Building; and to Toronto where all the night spots had special entertainment. A midnight show at the Roxby also drew a full quota of merry-makers.

## Mechanical Difficulties But Herald is Published

Mechanical difficulties with the linotype machine, which sets the bulk of news copy in the Herald, caused a mixed-up week for the newspaper.

Thanks to friend G. A. Dills of the Acton Free Press we were able to set the most important copy and ads in the neighbouring office, and publish a somewhat abbreviated edition to that which had been planned.

We regret that some ads and news had to be left until next week.

## Oakville, Burlington Win Township Assessment Appeal

### THE WEATHER

Here we are with the first week's summary for 1953 and not much winter weather to report yet.

In checking the figures for the month of December, it shows both maximum and minimum averages for the month are 35 and 24 degrees; both being 5 degrees above the December normal average. The few dibles of snow during December only totalled six inches for the whole month—which is 8 inches below normal. Hope January doesn't try to make up for lost time.

Date	Max.	Min.	Snow
Dec. 29	32	21	1/2"
Dec. 30	30	24	flurries
Dec. 31	23	16	
Jan. 1	29	18	
Jan. 2	33	26	flurries
Jan. 3	35	28	flurries
Jan. 4	29	11	
Average	30.14	20.57	S. 1/2"

## MRS. FERGUSON MARKS HER 91st BIRTHDAY



A lady who celebrated her 90th birthday in Georgetown—last year, marks another milestone today.

She is Mrs. Archie Ferguson, who is at present living in St. Catharines with her daughter, Mrs. John Parslow. Last year the family gathered in town for a birthday dinner at the home of Mr. and Mrs. Robert Lane, Union Street.

Mrs. Ferguson, whose maiden name was Mary Campbell, is a lifelong resident of Swinton, Park, twelve miles west of Dundalk. She is a daughter of Mr. and Mrs. Geo. Campbell who came to Canada from Scotland. She resided for many years on Concession 15, Proton where she and her husband farmed and raised their family. Mr. Ferguson died in 1939.

Her descendants number 68 and include nine children, all living, 24 grandchildren and 35 great-grandchildren. The family, comprising eight daughters and one son is as follows: Mrs. Elizabeth Haw, Brampton; Mrs. Will Christie, Cayley, Alta.; Mrs. John Parslow, St. Catharines; Mrs. Hubert Duncan, Toronto; Mrs. James Sturrock, Fiesherston; Mrs. Jack Carson, Washago; Mrs. Robert Lane, Georgetown; Gordon Ferguson, Mount Forest; and Mrs. Gordon McLeod.

## Georgetown Commuters Win Another Game

Bruce Gummer

After a two-week layoff over the holiday season, Georgetown Commuters started the New Year right in the Avro hockey league by downing the Rovers 3 - 2.

The Rovers had the play in the Commuters' end most of the first period, but Steamer Emmerson held them to one goal. Early in the second, Rovers made it 2 - 0, then near the end of the period Jim Coffel scored on a nice passing play from Bob "Zeke" McCandless. In the third period Jack Hamilton scored with Jim Coffel assisting. Hamilton got the tiebreaker on a penalty shot.

Hamilton and Coffel were best offensively and Blake Baxter played a good game defensively for the Commuters.

Commuters were without the services of Mel Jordan, J. Ford, Cliff Norton and Dunc Baxter and manager Harvey Chapell was kept busy juggling his lines to win this game and keep the team on top of the league.

## SUGGEST MP MEET WITH FARM FORUMS

Meeting in the schoolhouse on Monday, members of the Stone School farm forum listened to the broadcast on "Many Items Swell Retail Food Prices" and after the discussion held a short business meeting before lunch.

The towns of Oakville and Burlington have won their appeal to have their share of the Halton County tax levy reduced in 1953.

In a written judgment, Judge W. N. Robinson cut the assessments in both towns by more than \$1,500,000 for county purposes, and decreased the assessments in Nelson and Trafalgar Townships by almost the same amount.

The assessments of six other municipalities in the county will remain unchanged. It was the first appeal of equalized assessment in Ontario and the first appeal of assessment in Halton County.

After examining 491 pages of evidence and numerous exhibits Judge Robinson said he found that either the Burlington and Oakville assessments were too high or the township's assessment too low.

Most of the discussion during the 10-day hearing of the appeal last October was based on the five and 10 per cent blanket obsolescence factor deducted from land assessment.

The blanket obsolescence factor was an assessment discount applied to urban and rural lands, depending on their distance from the town limits of either Burlington or Oakville.

The assessment discount was not justified, declared Judge Robinson. The further away the property was from the town limits, the bigger the discount.

Land bought in a field for industrial development at a later date should not immediately be given an industrial assessment, said Judge Robinson. The industrial rate should not apply until the land is actually in use for industrial purposes.

It was also stated in the judgment that because a farmer is fortunate enough to sell his farm at a very high price for a purpose other than farming, this should not force his neighbour into an extremely high assessment bracket.

Judge Robinson recommended that, under an equitable system of assessment of the above four municipalities, Oakville's and Burlington's assessments be maintained at the figure submitted but that Trafalgar's total be increased from \$10,598,425 to \$15,371,893 and that Nelson's be raised from \$8,476,347 to \$11,248,776.

The effect of these increases, however, would be to increase the total county assessment roll from \$55,596,550 to \$63,050,447.

Since an overall increase in the county assessment total was not in issue, Judge Robinson ruled that the above figures should be discounted for the current year, by 18.955%. This has the effect of making Oakville's adjusted assessment \$9,134,892 instead of \$10,866,724; Burlington's \$8,288,135 instead of \$10,598,425; and Nelson's \$9,456,440 instead of \$11,248,776.

In other words, Oakville and Burlington each save nearly one-fifth of their payment to the county while Trafalgar's share will jump from 19.06 percent of the total to 23.24 percent and Nelson's will increase from 15.25 percent to 17.09 percent.

### STEWARTTOWN

## Flu Spoils Holidays For School Kids

School opened up after the Christmas holidays with our teacher, Mrs. Walter Sargent, in charge. Several of the children were sick with flu during the holidays. We are glad to say that most of them are well again.

Visitors with Mr. and Mrs. Sanford New Year's Day were Mr. and Mrs. W. Mitchell, Miss Doris Mitchell, Mr. and Mrs. Ed. Sanford and Bill of Limehouse and Miss Scott of Georgetown.

Ruby Tennant spent some Christmas holidays with Mr. and Mrs. W. Huffman at Leaside.

The January meeting of Esqueing Women's Institute will be held Wednesday evening, January 14th. The meeting will be in charge of the historical convener. Roll call to be answered with showing something antique and tell the story of it.

Happy birthday to Kenneth Hodge who will be 7 years old next Wednesday, January 14th.

Mrs. H. P. Lawson and Mrs. Doug Lawson had as their guests during Christmas, Miss Hettie Lawson and Mr. David Lawson from town, Mr. and Mrs. Clebert McDowell and Earl, Hornby, Mr. and Mrs. Robert Vickers and Larry, Toronto, Mr. and Mrs. Harry Lawson and Linda and Paul Lawson, Acton.

The forum will attempt to arrange with other forums in the district a meeting to which a member of Parliament will be invited to join in the discussion.

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