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Ladies' Snuggles small, med., large, 79c to \$1.49
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STAMPED GOODS—Pillow Cases \$2.49 . . . Children's Aprons 89c
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ASHGROVE

Supper, Concert for Ashgrove Sunday School

The supper and Christmas concert of the Sunday School was held on Monday evening, December 29th, in the church basement with a splendid turnout of children and adults. Everyone did justice to the lovely supper ending with pie and ice-cream. The superintendent, Bob Cunningham, had charge of the program which consisted of recitations, solos, piano solos by the children and a splendid dialogue by the pupils of Mrs. J. H. Hunter's class "Wrapped in Cellophane." They all took their parts well considering they had so short a time to get it up. Short speeches were given by the minister, Mr. George Leck and Mr. Fred Wigglesworth after which the presents from the tree were distributed to the teachers and scholars.

Barbara Cunningham, Howson Ruddle and Barry Archer were among the young people taking short courses at the O.A.C. in Guelph last week.

Miss Florence Millgate, R.N. of Toronto was a guest over the new year holidays with Mr. and Mrs. Leslie Giffen and David.

It's quite the style these days to have a cold and the stomach flu. Colder weather may chase the germs away.

BIRTHS

BROWN — Mr. and Mrs. Dennis Brown (Barbara Needham) announce the birth of a daughter, Janice Barbara on Tuesday, December 30th, 1952, at Peel Memorial Hospital, Brampton.

MEMORIALS

WOOD—In loving memory of our dear mother, Lillian May Wood, who passed away January 6th, 1952.

The dearest Mom the world could hold,
The cheeriest smile and heart of gold;
Those who knew her, all will know
How much we lost one year ago.
Her thoughts were always full of us.
She never did forget,
And so we think that where she is
She must be waiting yet.
As angels keep their watch up there,
Please, God, just let her know,
That we down here do not forget,
We love and miss her so.

—Lovingly remembered by her four daughters and son.

MEMORIALS

WOOD—In loving memory of dear Mother Lillian Bullivant who passed away January 6th, 1952, and dear father James Wood, who passed away November 21st, 1941.

Remembrance is a golden chain
Death tries to break, but all in vain;
To have, to love, and then to part,
Is the greatest sorrow of one's heart.
The years may wipe out many things,
But this they wipe out never—
The memory of those happy days
When we were all together.

—Lovingly remembered and sadly missed by Daughter Jean, Son-in-law Murray and Grandchildren Gary and Mary-Lou, Belleville, Ontario.

Full Text of Ruling

CONTINUED FROM PAGE 1

Assessor to assess garden land in Oakville at two hundred dollars per acre. For the purpose of an equitable assessment as between Oakville and the Townships he might have done so. The County Assessor, therefore, cannot be blamed for this disparity, but the Oakville assessor could not agree with the County Assessor that garden land should be assessed as low as two hundred dollars per acre.

Industrial land assessments in Oakville are at seven hundred and fifty dollars per acre. This seems quite equitable for the land actually used in connection with industry. Unfortunately, however, the Oakville assessor went further and assessed land not owned or used by any industry and merely standing unused, and properties anywhere from half a mile to a mile from any industry, at the same figure of seven hundred and fifty dollars per acre. He gave, as his reason for doing this that it had a potential value in the event that it might be acquired later for industrial purposes. This practice is clearly wrong. The law is clear in the cases which have reached the Courts and particularly the case of the Sun Life Assurance Company and the City of Montreal. The judgment in that case was laid down by the present Chief Justice of Canada, and he laid down the law in regard to assessments as being that the use to which property is put is to be the most important test. I quite agree that when industry uses land for manufacturing purposes it would be quite proper to increase it to seven hundred and fifty dollars. In comparing vacant land on each side of the Queen Elizabeth Way, the Town assessed its land at seven hundred and fifty dollars per acre, while the Township assesses the land directly opposite at only two hundred and fifty dollars per acre. Here again the Oakville assessor erred in assessing the Oakville side at three times as much as the Trafalgar side.

The Oakville assessor stated that his assessments on vacant lands throughout the town are seventy-three percent of all actual sales

during the past three years. He also stated that the Oakville sale prices, particularly in the past year, did not represent the normal value, but rather a boom value. He stated that they should be discounted at least ten percent. With this I am bound to agree, and would even place the figure at thirty per cent rather than ten percent. This is borne out by several sales referred to by the Oakville assessor.

With regard to commercial land assessments the same conditions apply as in the commercial property in Burlington. The present asking prices are far beyond the normal sale values but if the boom continues and values appear to be anywhere near the present sale prices then the commercial assessment on land should be somewhat increased.

Oakville has only one property of any considerable acreage between the Lake Shore Highway and the Lake. That is the Burden property at the Easterly end of the town. This is a country estate and the land is assessed at two thousand dollars per acre. This property is assessed out of all proportion to the properties running from the highway to the lake in the Township of Trafalgar, both Easterly and Westerly of the town. Either Oakville has assessed the Burden property much too high or the Township of Trafalgar has assessed its lake front property much too low. The property on the North side of the Lake Shore Highway throughout the whole of Trafalgar and Nelson Townships is far below what it ought to be as compared with the Town properties. Our law provides that land

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CARNATION MILK	large tins, 2 for 29c

York Brand Kam	tin 36c
Spiced Beef	tin 46c
Bologna	tin 39c
Canadian Boiled Dinner	tin 34c
Irish Stew	tin 36c

LARGE SIZE GRAPEFRUIT	4 for 23c
CARROTS	2 lb. 13c
PORK TENDERLOIN	lb. 95c
SMALL LINK PORK SAUSAGE	lb. 40c

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should be assessed at its actual value at the time of the assessment, and this has certainly not been carried out. I shall deal further with comparative land assessments between Oakville and Trafalgar when discussing Trafalgar's case.

No attack was made by either of the Townships on the general assessments in Oakville. It is quite true that several people in Oakville, desirous of unloading their properties at ridiculously high prices, are asking prices many times beyond their original cost. This condition commenced almost immediately after the announcement that the new Ford plant would be constructed in Trafalgar, about half a mile from Oakville limits. The feeling among prospective outside purchasers with regard to Oakville property has changed greatly in the past few months. There are practically no sales at there are practically no residential properties. A great many Toronto residents who had been thinking of moving from Toronto, have refused to be further interested because of their fear that Oakville will now become a factory town such as Windsor and Oshawa, and will no longer be the desirable place in which to live that it has been for many years. Oakville has very little land left on which either residences or industries can be located. The area of the whole town is only nine hundred and sixty acres, and is almost completely built on. It is extremely doubtful that much, if any, benefit will accrue to the town, as a result of the location of the Ford plant in Trafalgar. It would appear that Oakville is fairly and properly assessed at the present time, but like Burlington, it is much too highly assessed as compared with the Townships of Nelson and Trafalgar.

(Next week: Nelson and Trafalgar's case).

SHOWTIME

ROXY - Georgetown

FRI. - SAT. JAN. 9 - 10 Technicolor The BATTLE AT APACHE PASS Starring JOHN LUND KEF CHANDLER with SUSAN CHADOT "MONSTERS OF THE DEEP" "RIDERS OF THE ANDES" "JITTERBUG KNIGHTS"	MON. - TUES. JAN. 12 - 13 "One of Hollywood's best!" —LOOK Magazine SAMUEL GOLDWYN'S I WANT YOU "MUSQUIZ" "How to Be a Detective"	WED. - THURS. JAN. 14 - 15 RICHARD WIDMARK WILLYN MONROE 15 BIG STARS! There's laughter, heart-throbs, romance for all! IT'S A BIG COUNTRY
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