



MISS NORMA HOBBS, daughter of Mr. and Mrs. W. H. Hobbs, and MR. DONALD GORDON, C.M.G., L.L.D., whose engagement has been announced. Miss Hobbs is a graduate in Arts of McGill University and served with the W.R.E.N.S. during the last war. Mr. Gordon is Chairman and President of the Canadian National Railways, and former Deputy Governor of the Bank of Canada and during the war Chairman of the War-time Prices and Trade Board. The marriage will take place in the spring. (Miss Hobbs' photo by Meyers Studio)

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 Bylaw, 1952.

This is the final instalment on the Halton County Equalization, and deals with Judge Robinson's conclusion and results of his findings.

CONCLUSIONS

I have attempted to give above my ideas, confirmed by the evidence of all the experts, regarding location discount or obsolescence. No blanket or general obsolescence should be allowed in any part of the County. Each property in any municipality should and must stand on its own merits in regard to assessment. If the actual value of any property in the county is reduced as a result of being adjacent or close to any nuisance such as a factory, railway, swamp, coal yard, or anything else that is found to be a detriment an obsolescence allowance should be made for assessment purposes.

In the case of general farm properties in the County, the basis of assessment should not be made on any location discount, but rather on the fair value of the property for sale purposes at the time of the assessment. I think I should point out here that some assessors have had the idea in making their assessments that because a property is located in a rural rather than an urban section they should discount the values in rural areas for assessment purposes. In the appeal evidence, some assessors, and particularly the County Assessor, seemed to feel that all rural municipalities should receive a "location discount" because they had no sewers or water mains in front of their properties. As I pointed out to those present when this type of evidence was given, people in the towns with these services are required to pay the total cost of same in their taxes during the life of the debentures issued to pay for the construction or improvement of these services. Rural property owners can have these same services if they are prepared to pay one hundred percent of the cost in their own municipalities. No location discount can be allowed on this score. Some location discount should be allowed in cases where the owners are not on or very close to Provincial or County roads, but this would or should be considered in fixing the assessment or actual value of each property.

In the cases of Nelson and Trafalgar the assessments have been far from equitable within the municipalities themselves. As stated above the owners at the northerly end of each of the Townships have been paying more than their fair share. Since the assessments at the North end of either Township were not attacked I cannot say whether they are fair or not. However, the local assessors should be able to correct any errors regarding these in the next assessment.

I may say that the assessors in both Nelson and Trafalgar have amended their assessments for the coming year. In both cases they have made changes in line with the evidence submitted on this appeal. The assessment in Nelson has been substantially increased, and Trafalgar has increased its assessment for next year by \$2,679,575.00. These assessments include an increase in the old assessments and also new buildings added since the last roll was prepared. While there appears to be considerable

dissatisfaction in the Southeastern part of Trafalgar, according to the newspapers, it should be realized that the assessments for the past several years have been extremely low, and out of all proportion to the rest of the County. The sudden increase naturally startles the owners in this particular district, and they have had some fear that they may be in for an increase every year hereafter. If the assessors follow the suggestions above outlined I think the owners should be reasonably sure that they will not have any further increase for several years at least. It should also be kept in mind that the increase in the various municipalities, as provided in this judgment, will proportionately lower the tax rate if the expenditures in their municipalities remain constant or nearly so. It does not mean that although their assessments are doubled their taxes will be doubled. The assessment in each municipality in the County must, however, bear a fair and true relationship to all others.

RESULT

I now have to consider not only the variations in assessments related above, but also a great many more brought out in the evidence. The one thing which was clearly evident to me, and I am sure to all the counsel and municipal officials present at the hearings, was that either Burlington and Oakville were assessed much too high, or Nelson and Trafalgar were much too low. My difficulty now, after going through four hundred and ninety one pages of evidence and a great many exhibits filed on this appeal, is in arriving at a proper conclusion which will be entirely fair to all the municipalities concerned. Apart from Bronte, whose assessment is to remain as in the Bylaw, I give below the assessment for each municipality concerned in the appeal and the figures are as follows, taking the new equalized assessment.

Assessment on land and buildings to which were added business assessments, unqualified, which means that business assessment figures were left as shown in the Bylaw, and have now been included here.

Burlington	\$ 9,859,026.00
Oakville	10,866,274.00
Nelson	11,248,776.00
Trafalgar	15,371,893.00

Making a total of \$47,345,969.00

The above total of \$47,345,969.00 is \$7,543,897.00 greater in amount than the total assessments of these four Southern Municipalities as shown in the County Bylaw now under appeal, so that having brought all of these assessments into just relationship for the purpose of this appeal it is necessary to discount all of these amounts by 18.9535% in order that the resulting total of assessments may equal \$39,802,072.00, the present total assessments of these four municipalities, as provided in the Bylaw. Therefore, because the increase of \$7,543,897.00 must be divided proportionately between the four municipalities concerned, the amounts of their assessments should be as follows:

Burlington	\$ 8,288,135.00
Oakville	9,134,892.00
Nelson	9,456,440.00
Trafalgar	12,922,605.00

\$39,802,072.00

Schedule "A" of the Bylaw is hereby amended to read as follows:

WILL INCREASE FOSTER HOME BOARDING RATES

An increase in boarding rates to foster mothers who are caring for wards of the Children's Aid Society will be made in Halton.

Decision for the change was made at a meeting of the board of directors in Milton last week. Contributions were made of \$25 to the Cassidy Memorial research fund and \$10 to the provincial association to assist in a publication designed to interest university students in Children's Aid work.

The advisory committee was requested to review the report on the county survey covering the needs of child welfare when this is received from the provincial department.

Oakville	\$ 9,134,892.00
Burlington	8,288,135.00
Milton	2,239,223.00
Georgetown	3,672,630.00
Acton	2,368,725.00
Bronte	848,300.00
Trafalgar	12,922,605.00
Nelson	9,456,440.00
Esquesing	4,781,940.00
Nassagaweya	1,883,660.00

\$ 55,596,550.00

Each municipality shall pay its own costs. The County shall pay the costs of the Court officials.

I would like to express my appreciation to all counsel engaged in this appeal. They have been very co-operative throughout, which has greatly assisted me in arriving at my decision.

W. N. ROBINSON, Judge

DATED at Milton, Monday

December 29th, 1952

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Thousands who never could gain weight before, now have shapely, attractive figures. No more bony limbs, ugly hollows. They thank Dr. Branton. It puts flesh on bodies slender because blood lacks iron. Peppe you up, too. Improves appetite, digestion, so food nourishes you better. Don't fear getting too fat. Stop when you gain figure you wish. Introductory fee "get acquainted" \$4.00 only. Try centre. Tonto Tablets for new pounds, lovely curves, new pep. Today at all drugists.

OAC Professor Speaks At St. George's Church

Dr. Branton, head of the Dept. of Animal Nutrition at the OAC, in Guelph, and warden of St. George's Church, Guelph, spoke at the evening service in St. George's Anglican Church on Sunday.

His message was based on the story "The Other Wise Man" and he asked those present if they could follow the example set by the char-

acter in VanDyke's famous story.

After the service the congregation met for a social hour in the church basement when ladies of the church served refreshments.

CHAIN EUCHRES IN INSTITUTE HOMES

Several ladies were hosts Saturday night at a chain euchre planned by Georgetown Women's Institute.

with donations from a number of members unable to entertain that evening increasing the total funds raised.

Chester Deforest and Mrs. Howard Kentner tied for the high score of 97. David Lawson had 95 and Mrs. Norman Snyder 93.

Hostesses were Mrs. Ern Thompson, Mrs. Harold Cleave, Mrs. Fred Armstrong, Mrs. Howard Kentner, Mrs. Harry Bailey, Mrs. W. G. Bell and Mrs. W. V. Grant.

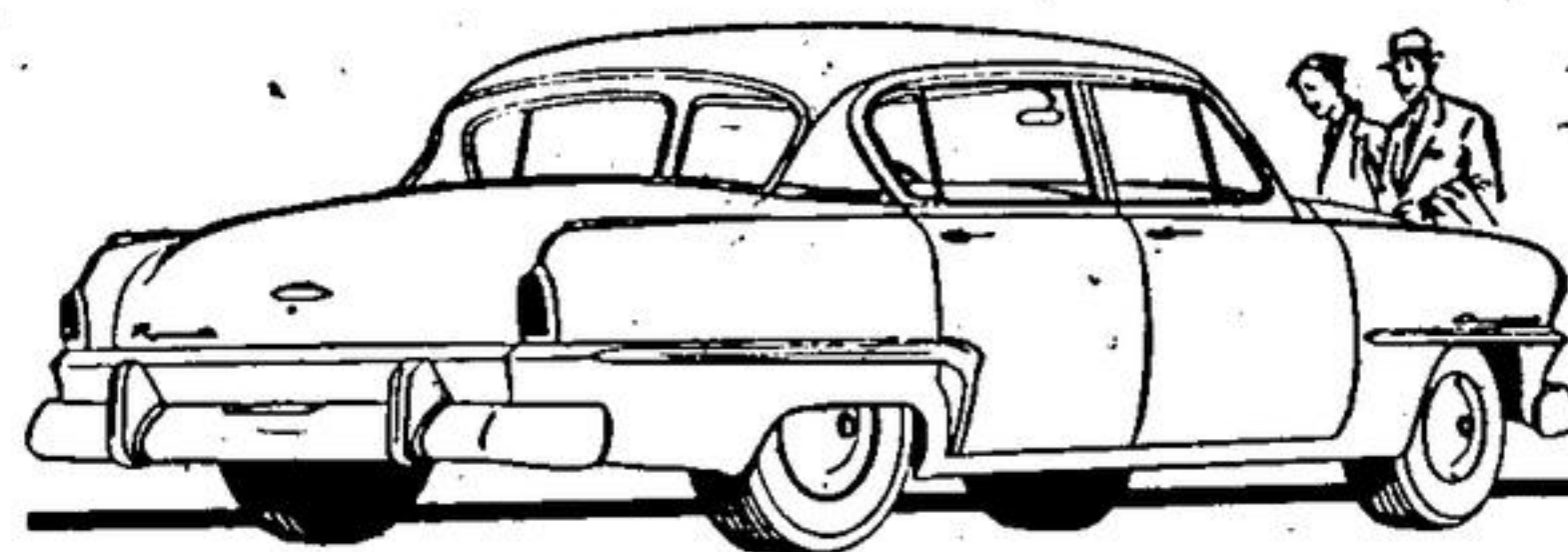
we've put the mule out to pasture

Once standard equipment in a cotton mill, the old spinning "mule" has long since gone by the board. Dominion Textile's manufacturing equipment is now among the most modern in the world. Machinery bought by our 7,239 shareholders (94.7 of them Canadians) help us to turn out top quality goods and provide jobs for the 12,500 Canadians working in our plants. But equipment improvements, such as replacing the mule, aren't everything. We have our troubles trying to compete with the products of other countries which pay lower wages. In Japan and India, for instance, wages run about 15 cents an hour, while we pay well over a dollar an hour.

OLD TYPE SPINNING "MULE"

DOMINION TEXTILE COMPANY LIMITED

Manufacturers of *Texmade* Products

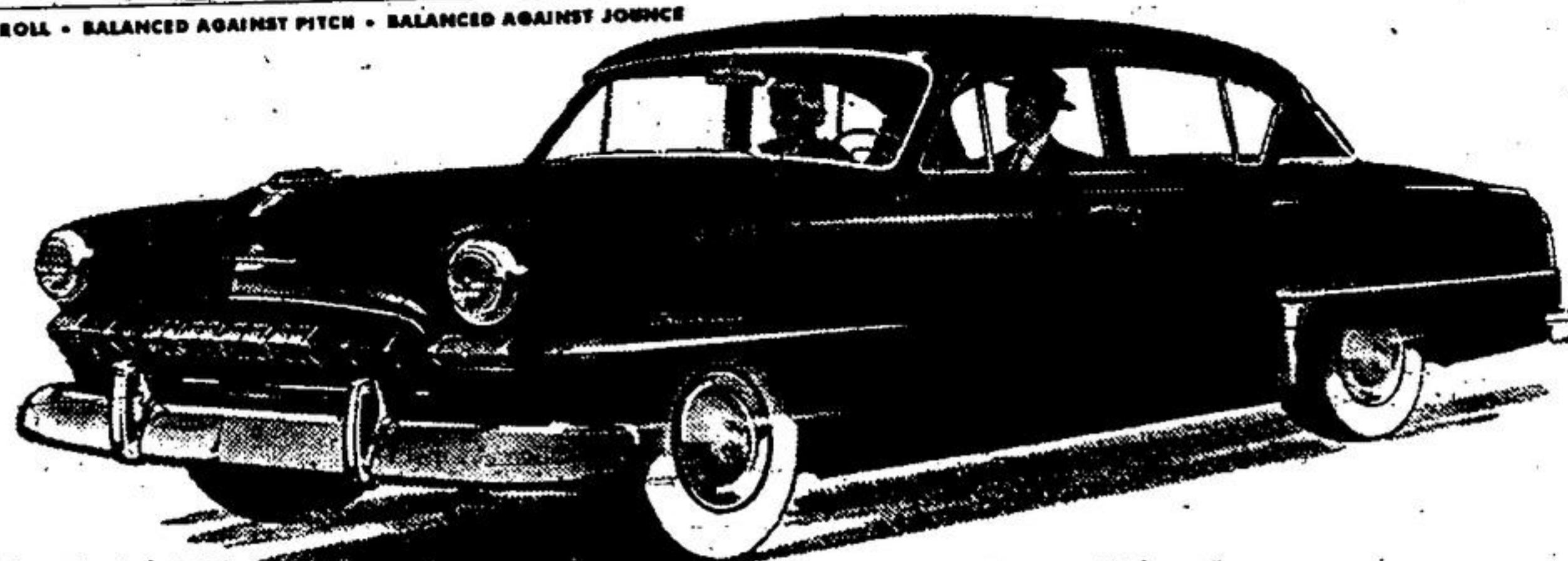


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Pick the roughest road. Give the new Plymouth a workout. You'll discover the smoothness you would only expect in a more expensive car! It's Balanced three ways against roll, against pitch, against jounce. A revolutionary new system of weight distribution, springing and Oriflow shock absorber action makes the Plymouth Balanced Ride steadier—more level—softer.

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