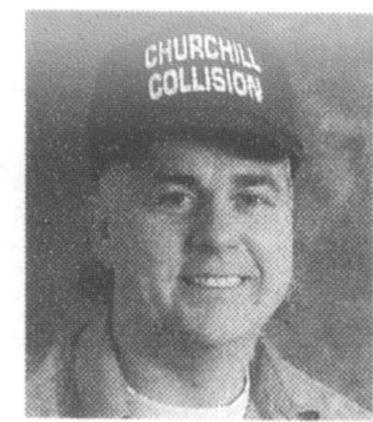
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Seeking realistic assessment values

The urgency to find a more a c c e p t a b l e method of assessing agricultural lands is nearing a climax in Ontario. This

OFA Bill Mailloux Commentary

is primarily because the municipal Property Assessment Corporation has begun re-classifying some agricultural properties as commercial and industrial for assessment purposes.

When farmers see their ample syrup facilities assessed as industrial and property taxes skyrocketing, they know something has to be changed. The same has been happening with chick hatcheries, horse farms, fruit storage facilities and vegetable washing and packing sheds.

Working with commodity organizations, the Ontario Federation

of Agriculture (OFA) has called on the province's finance ministry to work with farm organizations and the Municipal Property Assessment Corporation to develop a realistic definition of agricultural operations to avoid the distorted assessments and tax bills some farmers are expecting.

The OFA has identified additional problems with the province's approach to coming up with assessment values for farmland. Currently the selling price in farmer-to-farmer sales is the standard, but with only 1,500 such sales each year in Ontario, the value isn't accurate for assessment purposes.

This system is also prone to capturing speculative value in some areas. This causes distortions in the actual agricultural value of the property, and can yield unusually high assessment values.

OFA is examining the use of productive value of the farmland as a means of establishing assessed value. This approach is now used for apartment buildings and golf courses. It avoids the inclusion of high urban land values in assessments and provides a more realistic property assessment.

There are several variations being considered for the productive value approach for farmland assessments.

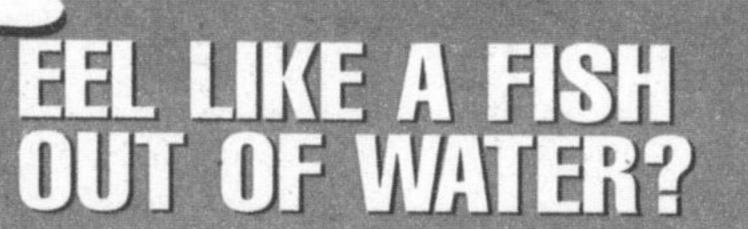
With crop insurance data covering approximately 23,000 farming operations in Ontario, data from insured farms could be mapped to develop a clear idea of soil productivity capabilities county by county. The data from insured farms could be used to estimate values of nearby uninsured farms.

Values for farmland rentals could provide another basis for productive value assessments. Generally, farmers renting land to produce crops base the rental value on the productive capability of the land, so it's unlikely and distorting characteristics could enter this formula.

Scientifically developed data for such production-based calculations as available heat units, historic rainfall amounts, soil typed and fertility levels could also be incorporated into the formula used to produce productive value assessments.

Getting speculative and recreational values out of farm assessments and a proper definition for farm use are urgent objectives of OFA and Ontario commodity organizations. We acknowledge there will always be taxes on farmland, but we believe they need to be shared more equitably based on production capabilities of the land.

Bill Mailloux is vice-president of the Ontario Federation of Agriculture.



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Horse News and Views



- Foals that are at least 12 hours of age, or 6-8 hours post first suckle, should have an immunoglobulin (IgG) concentration of at least 400 mg./dl. and, preferably, 800 mg./dl.. Check with your veterinarian prior to the foaling season to see if they have access to a rapid test for IgG concentrations. Failure of passive transfer of antibodies from the colostrum increases the risk of sepsis developing. (Pierce SW. Foal care from birth to 30 days: a practitioner's perspective. AAEP Proceedings 2003; 49:13-21.)
- Occasionally, foals are born with, or develop within a few hours of birth, central nervous signs which vary from inappropriate suckle reflex, wandering, intermittent depression, and stargazing to convulsions and coma. These foals have been referred to as "barkers," "wanderers" or "convulsants," indicating the variation in their behaviour. The cause is thought to be associated with hypoxia (a lack of oxygen) at foaling. This can be related to premature separation of the placenta, prolonged delivery, or other factors that decrease oxygen and/or placental blood flow to the unborn or newborn foal. Neonatal adjustment syndrome is the term given to these cases. Treatment is symptomatic (based on the symptoms observed, e.g., diazepam for seizure control) and supportive, fluids to maintain hydration and antibiotics as needed. These foals require a high degree of care and often have to be referred to a hospital specializing in neonatal care. (Bernard WV. Jump-starting the dummy foal (Neonatal Maladjustment/Hypoxic Ischemic Encephalopathy). AAEP Proceedings 2003; 49: 8-12.)
- The newborn foal normally has a heart rate of 60-120 beats per minute. Foals with heart rates of 60 beats per minute or less should be carefully watched. A veterinarian should be called to examine the foal as soon as possible. (Pierce SW. Foal care from birth to 30 days: a practitioner's perspective. AAEP Proceedings 2003; 49: 13-21.)

For further information contact Dr. Bob Wright (519) 846-3412 or visit our website:

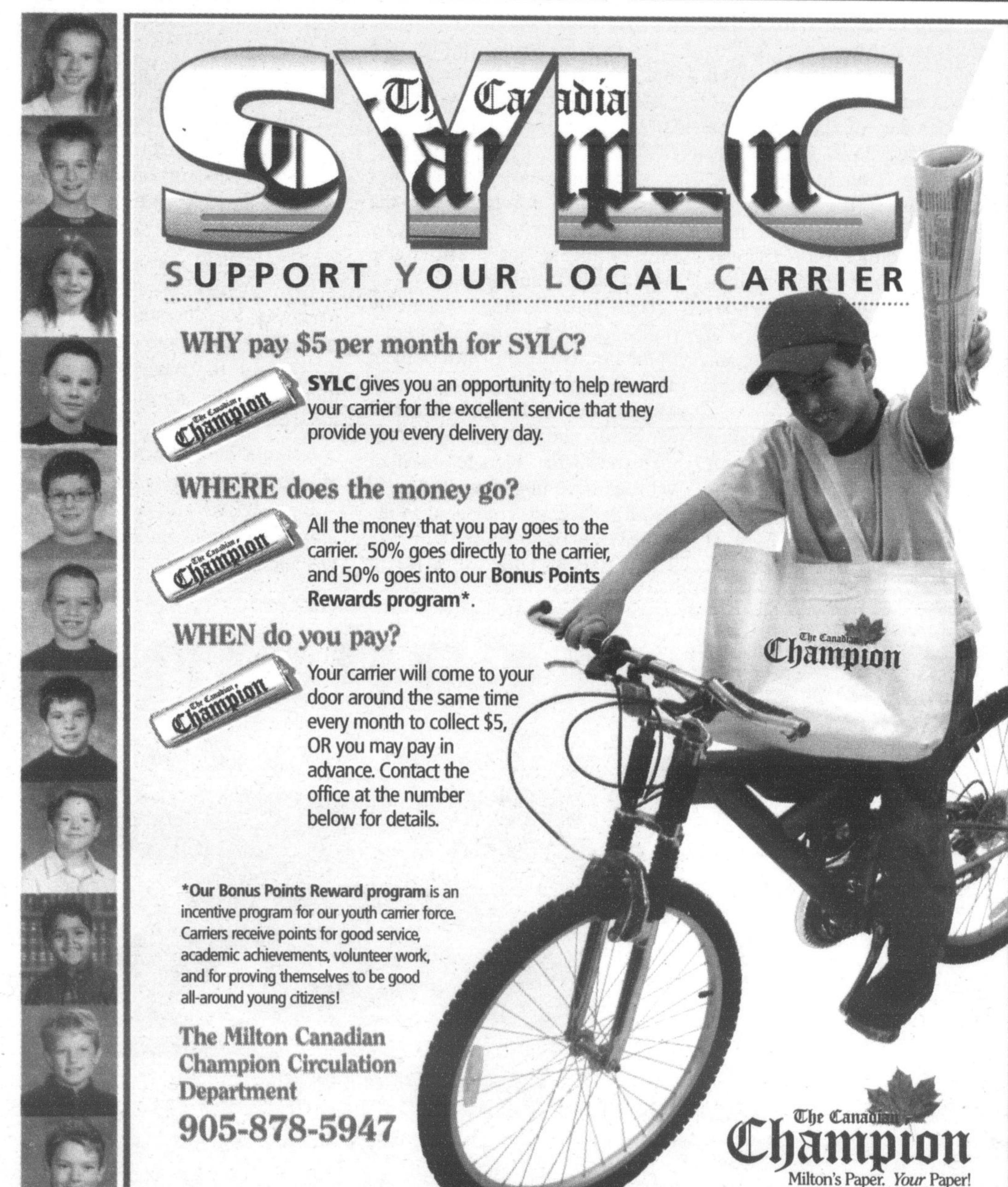
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