

**The Stouffville Tribune**

Established 1888

Member of the Canadian Weekly Newspaper Association and Ontario-Quebec Newspapers Association  
 Issued every Thursday, at Stouffville, Ontario.  
 Subscription Rates, per year, in advance:  
 In Canada \$2.00 In U.S.A. \$2.50  
 A. V. Nolan & Son, Publishers

**Notes and Comments**

**Are They Really Necessary?**

Three Royal Commissions have just been appointed at Ottawa, we learn from "Our Ottawa Letter," specially written for this paper. The duty of one Commission is to tell the government whether Co-Operatives are liable for taxation or not. Isn't it rather remarkable that a Royal Commission has to be appointed at fabulous cost, to tell a body of men who made the law, just what is meant by it? If the law makers do not understand the wording of the statute why not re-write it so that it would be understandable. Surely it would be cheaper than hiring expensive judges to tell parliament the meaning of their own act. Royal Commissions or appointments to it, is a quicker route to millionaire road than any other we know of.

**The County Assessor**

We were interested in reading a lengthy editorial in The Chesley Enterprise on the County Assessor business, and all the arguments for and against such an official. The claim of this paper is that the county assessor will only be an added expense, and will solve nothing. There is no individual in this or any other county who can give a correct valuation on the properties in even his home municipality let alone those he knows nothing of. Since neither the cost of a building, the sale price, or the rental price adequately settle the matter, we have to admit it is all a matter of opinion and there is no ground rule that can be applied. However, here is the opinion of the Enterprise: "Property assessment is, of course, the basis on which all our real estate taxation is based, and it is a matter of interest that so much attention is currently being paid to ways and means of, developing a fairer, more equitable basis of assessment.

The ideal structure of taxation has not been erected. There are those who claim that co-operatives, competing with regular business, are favored in the fact that they pay no taxes. It is well known, of course, that businessmen escape income tax levies more lightly than do the men and women on a straight salary. Grey county council has felt for years that the towns were not paying as great a proportion of taxes as were the townships, relative values considered. The C.P.R. has long insisted that it was most unfair that it should compete with the government-owned C.N.R., which pays no taxes and which often dips into the Federal treasury for money with which to meet its deficits.

After many years of watching proceedings of municipal Courts of Revision, we feel that it is almost useless for people to appeal against their assessment, unless they have an outstanding claim for redress. There is no standard of measurement. In one case, it will be claimed that properties are assessed at two-thirds their actual cash value, but on the other hand there are properties which are assessed at more than the owner paid for them. To prove their case, men have quoted the assessment of other homes of a comparable nature, and the Court generally argues that possibly this second man is under-assessed.

The latest move to get an equitable assessment is to have a county assessor. Grey County is trying out this scheme. It was hoped that it might be operating in 1944, but it will not likely be established until next year. Bruce county council has done well in deferring its decision until it has some experience as a guide.

The Grey county system of a county assessor ought to be good to justify its cost. The assessor himself, with office and help, will probably cost about \$4,000. Some townships

are finding that they will have to pay up to \$600 to have the assessing done in the detailed manner required by the scheme. If the average cost is \$500, and there are 26 municipalities in Grey, this, with the county assessor, will cost about \$17,000. Of course, that will not be repeated every year, and the figures may be too high, but it causes one to wonder what results will be obtained after such a generous expenditure of money. Will we have a better system?

Men are human, and men err. They are also out to get the best deal possible for the municipality they represent. The county assessor will have to be a superman to decide the fairness of assessments made by 26 independent assessors. If he called them into consultation, he would possibly get 26 different answers. We might agree that the other fellow should be assessed \$5,000, but would we agree that we should be assessed at such a figure?

Grey county thought it had a system that was fool-proof. Since the Act states that assessments should be based on the value of the property (not 50 or 66 or 75 per cent of the value, but the actual value) Grey proposed to take sale values as recorded in the Registry Office, compare them with the assessed values, and presto, the answer is found. But this system was dropped because of expensive legal actions taken against it. What better future lies ahead of the new system, after spending possibly \$17,000 on it?"

**What Are Profits?**  
 (By Lewis Milligan)

English is an elastic and very accommodating language. There are words and combinations of words which can be made to appear to convey different meanings or ideas which are really identical. An illustration of this is contained in a statement on co-operatives and taxation by George Keen, general secretary of the Co-operative Union of Canada. Comparing the co-operatives with the Hydro systems, Mr. Keen says: "Such surpluses" (those of the Hydro), "as is the case of the co-operatives, are not profits, but really overcharges."

Those two words, "profits" and "overcharges," appear to stand for two different things; but a moment's thought will reveal that they are one and the same thing. All profits are overcharges—that is, charges over and above actual costs. The only difference in this instance is that in the case of a private corporation the "surplus" goes to the shareholders, while in the case of the co-operatives the "surplus" goes to the members of the co-operatives societies.

Mr. Keen contends that there is a "fundamental distinction" between private enterprise and co-operative enterprise because the former operates to make a profit out of the general public, and "in doing so it charges more than is necessary to provide the service."

But Mr. Keen admits that the co-operatives themselves charge more than is necessary to provide the service by selling at competitive market prices. The surplus thus derived he calls "savings," and he adds: "That saving is not profit. The members cannot make profit out of themselves."

This is surely playing with words. The plain fact is that the so-called "saving" is the same thing as the profit accruing to a private enterprise in the same line of business. It represents profit which would go to private if there were no co-operatives, and which would be subject to taxation.

The co-operative therefore "operates to make a profit out of the general public"—or, at least, out of its private enterprise competitor which has to make up the taxes that should come out of the profits which Mr. Keen calls "savings" or "overcharges."

Mr. Keen's statement was issued in reply to an address by G. S. Thorvaldson, president of the Income Tax Payers' Association. I did not hear the address, and I am not opposed to co-operatives, for I regard them a legitimate part of our system of free enterprise. Co-operatives are not socialistic; they are really private corporations run solely, as Mr. Keen says, "to provide a mutual service for their members at cost." If the services were provided at cost, Mr. Keen's argument for exemption from income tax would be quite sound; but since they make a profit in the form of an "overcharge," they are actually running on the same basis as any other kind of private enterprise.

therefore, returned to their own former home town, and there Jesus grew from childhood to manhood. Because of His residence there, He was called a Nazarene, a name intimately connected with the Hebrew word, Netzer, meaning branch, as in Zechariah 6:12, and other Scriptures. In a secondary sense, it might mean a separated one, a Nazirite, as in Numbers 6:2, for Jesus was the true Nazirite, separated to God from His birth. The Heart of the Lesson—

From His earliest infancy, the holy child Jesus was in a very special way under divine protection, for, though God manifest in the flesh, He was not exempt from human suffering. Angels, like a heavenly bodyguard, watched over His early years. They announced His birth, even as Gabriel had predicted His incarnation, and they were sent of God to explain the mystery of Mary's condition to Joseph, and then instructed him as to each step he was to take in order to guard his sacred charge from the vengeance of Herod and others who might seek to put Him to death before the appointed time.

The total value of all field crops in Canada in 1944 is now estimated at \$1,319 millions, compared with \$1,134 millions, with wheat constituting about one-third of the whole. This is a new high figure, being \$185 million above the 1943 estimate, and almost double that of 1939, which in itself tells a story of the splendid war effort on farm fronts. Saskatchewan topped all provinces in order of magnitude, with total value of all field crops estimated at \$457.2 millions. Following in order are Alberta, Ontario, Quebec, Manitoba, New Brunswick, British Columbia, Nova Scotia and Prince Edward Island.



**Stouffville Floral**  
 — ROSES —  
 Wedding Bouquets  
 Funeral Designs  
 Cut Flowers  
 Milt. Smith Prop.  
 Telephone 7001—7002

**LEHMAN'S SHOE STORE**

Footwear For All The Family  
**SHOE REPAIRING**  
 Women's Hosiery  
 GLOVES, SHOES, SOCKS, BOOTS  
 and MITTS  
 Stouffville Phone 4301  
 (Opposite the town clock)

**SELLERS & ATKINSON**

Ph. Ag. 201 w2 Ph. Stouff. 290  
**Licensed Auctioneer**  
 Sales conducted anywhere. Specializing in Farm Stock, Furniture and Property Sales. All sales personally listed and advertised. Bills prepared and posted.  
**PROMPT SERVICE — REASONABLE RATES**  
**PHONE 290, Stouffville.**

**A. S. FARMER**

**Licensed Auctioneer**  
 York County, Uxbridge and Pickering Farm Stock and Furniture Sales a Specialty  
 Telephone Stouffville 7312  
 Address: Gormley P.O.

**CLARKE PRENTICE**

Phone Agincourt 52 W3, Milliken  
**Licensed Auctioneer**  
 For the Counties of York and Ontario; successor for Corpl. Ken Prentice of C.A.S.F. and of the late J. H. Prentice (Former Prentice & Prentice). Farm, and Farm Stock Sales a specialty at fair and reasonable rates.

**BRIERBUSH HOSPITAL**

**Government Licensed**  
 Member of the Allied Private Hospital Association  
 Main Street East, Stouffville.  
 Maternity, Medical and Surgical

**AMBULANCE SERVICE**

**Day and Night Service**  
 Mrs. E. R. Good Phone 191

**L. E. O'NEILL**

**STOUFFVILLE**  
**FUNERAL DIRECTOR AND EMBALMER**  
 Continuous Telephone Service  
 Day and Night  
 Stouffville 9801

**Business Directory**

**DENTAL**

**E. S. BARKER, L.D.S., D.D.S.**  
 Honor Graduate of Royal College of Dental Surgeons and of the University of Toronto  
**OFFICE in Grubin's Block**  
 Phone 274  
**Markham every Tuesday**  
**OFFICE in Wear Block**

**MEDICAL**

**DR. S. S. BALL**  
 Physician and Surgeon  
**X-RAY**  
**OFFICE: Cor. O'Brien and Main**  
 Phone 196  
 Coroner for York County

**A. C. KENNEDY**

**Chiropractor**  
 Church Street, Stouffville  
 Monday, Wednesday & Fridays  
 9 to 12 a.m.

**INSURANCE**

**THOMAS BIRKETT**

General Insurance Agency  
 Stouffville, Ontario  
 Established 1908  
 Insurance in reliable Companies at reasonable rates  
 Prompt Service  
 Phone 25902 Stouffville

**H. O. KLINCK**

Phone 3307 Stouffville  
 Fire, Auto, Burglary, Sickness, and Accident, Fidelity Bonds  
 The Standard Life Assurance Co.  
 (The pioneer of Canadian Life Insurance)  
 A mutual company with 117 years experience  
 Strength and Service Unexcelled

**D. A. BEER**

Insurance of All Kinds  
 16th Year in Business  
 Phone Pickering 5 r22 Address Brougham, Ont.

**BARRISTERS**

Office Phone 3160 Residence Phone 3514  
**ARTHUR W. S. GREER**  
 Barrister, Solicitor, Notary Public  
 6 King Street East  
**OSHAWA, ONTARIO**  
 Resident Partner Branch Office  
 W. C. Pollard, K.C. Port Perry  
 Uxbridge, Ontario Phone 25

Office Phone Elgin 7021 Residence Phone Mo. 6231

**SAMUEL D. BORINS**

Barrister, Solicitor, Etc.  
 503 Temple Bldg.  
 62 Richmond Street West  
 Toronto.

**R. G. CLENDENING**

**Funeral Director**

**Ambulance Service**

**Markham, Ontario**  
 Phone 9000

**STOUFFVILLE**

Marble & Granite Work  
 Orders Promptly Executed  
**P. TARR, Prop.**  
 Phone Ed Pilkey

**SUNDAY SCHOOL LESSON**

Lesson for January 7  
 Golden Text.—Behold, I am with thee, and will keep thee whithersoever thou goest.—Gen. 28:15

The Lesson as a Whole  
 Approach to the Lesson

Matthew sets forth the Lord Jesus as the Messiah—the promised King of Israel,—so He is presented in the first verse as the Son of David and Son of Abraham. Throughout, there are many quotations from and references to Old Testament prophecies, in order to show how all have been fulfilled in Him. It is because of this that we sometimes speak of Matthew as the Jewish Gospel. This does not mean that it has no message for Christians, but rather that it is designed by the Holy Spirit so to present Christ as to make it clear to honest Jewish inquirers that He is the One of whom Moses and the prophets spake. In Chapter 1: 1-17 we have the genealogy of the King, and in 1: 18-25 the birth of the King. In Chapter 2: 1-12 the Gentiles do homage to the King, and in 2: 13-23, our present lesson, we see the preservation of the King.

We need not be surprised to find that everything in connection with the advent of the King was of a miraculous character, when we realize that He was truly "Immanuel," God with us, as predicted in Isaiah 7: 14. When God came down to earth, how could it be otherwise than that certain natural laws should be suspended in order that

He might enter into our world in a manner becoming to His majesty and power. So we see Him taking our humanity as born of a virgin mother, His coming made known in some supernatural way to the Wise Men from the East, and His life preserved by divine arrangement so that the malice of Herod could not reach Him in order to destroy Him. The beauty and simplicity of the narrative fills us with admiration and moves our hearts to worship and thanksgiving for God's unspeakable Gift.

**The Historical Setting.**  
 The genealogy given in Matthew is that of Joseph, the foster father of Jesus, lineal descendant of David and heir to the throne, through whom the throne rights were transmitted to our Lord. His birth occurred in Bethlehem late in 5 B.C. or early in 4 B.C., while the visit of the Wise Men took place possibly some two months afterward, and this was followed almost immediately by the flight into Egypt.

**Verse by Verse**  
 Matt. 2: 13.—"When they were departed." Read the previous verses to get the full account of the visit of the Magi (Wise Men) who, instead of following Herod's commandment to bring him word again, returned to their Eastern homes by a different route. Then "the angel of the Lord" appeared again to Joseph and bade him "take the young child and his mother, and flee into Egypt," there to abide until further instruction came, in order to protect the child from the wrath of Herod, who was deter-

mined not to permit anyone to live who might contest the rights of his family to the throne.

**Verse 15.**—"Out of Egypt have I called my son." These words were spoken by Jehovah through Hosea (chap. 11: 1) and referred to Israel as a nation. Now they were to be fulfilled a second time in Him who came to redeem Israel. He, like the family of Jacob, went down into Egypt and was brought out of it in God's due time.

**Verse 16.**—"Herod slew all the children...in Bethlehem...from two years old and under." In his rage and fury, Herod ordered the massacre of these innocent children, hoping, thereby, to destroy Him who was born to be King of the Jews.

**Verses 17, 18.**—"Then was fulfilled that which was spoken by Jeremy the prophet." "Jeremy" is a translation of the Greek form of Jeremiah. The prophecy referred to is found in Chapter 31: 15. "In Rama was there a voice heard—Rachel weeping for her children." Primarily, these words seem to refer to the distress of the mothers in Judah when their sons went into captivity. But the passage is cited as fitting perfectly with the grief of those whose infants were so ruthlessly slaughtered. Often in Scripture we find these twofold applications.

**Verse 19.**—"When Herod was dead, behold, an angel of the Lord appeared." In due time, the word came through a heavenly visitant, speaking to Joseph in a dream, as before.

**Verse 20.**—"Saying, Arise, and

go into the land of Israel." The way was now clear for the young child Jesus and His mother to return to their own land, Herod had passed away, and now had to answer to God for his life of crime and cruelty.

**Verse 21.**—"He arose, and...came into the land of Israel." Joseph's obedience to each command of the angel is noteworthy. Without raising any questions, he immediately complied with every commandment which was given him in this supernatural way. We know very little of the life and experience of this man, who was chosen to be the foster father of Jesus, but what little we are told gives us to realize he was one who was very sensitive to the Word of the Lord.

**Verse 22.**—"When he heard that Archelaus did reign in Judea...he was afraid." Herod had murdered most of his own offspring, but Archelaus was permitted to live, and to him he willed his kingdom. Joseph feared he might be as vicious as his ungodly father, so hesitated about actually putting his little family into his power. But again God directed him by appearing to him in a dream and warning him not to settle in Judea, but to turn aside "into the parts of Galilee."

**Verse 23.**—"He came and dwelt in a city called Nazareth." From Luke's Gospel we learn that Mary was living in Nazareth when Gabriel first appeared to her (Luke 1: 26). Joseph also dwelt there, and it was from this city the two journeyed to Bethlehem, where Jesus was born (Luke 2: 4). They,