

AUCTION SALE

—OF—
HOUSEHOLD FURNITURE,
FLOOR COVERINGS, ELEC-
TRIC RANGETTE, GLASS-
WARE, ETC.

The undersigned has received instructions to sell by public auction at

NORTH CLAREMONT
near C.P.R. Station

The following property belonging to

MRS. B. J. HURTIBESE

—ON—

Sat., April 5th

- 8-piece Dining Room Suite
- Chesterfield and Chair
- Quebec Heater; Fern Stand
- Tudhope Anderson Range
- Daybed with good mattress
- 2 Hardwood Tables; Card Table
- 4 Kitchen Chairs; Odd Table
- Coal Oil Stove, 3 burner
- Alladin Lamp, extra chimney
- 2 Mantel Clocks; Screen Door
- Several pieces of Floor Covering in good condition.
- Crokinole Board; Coffee Table
- Hall Rack with Mirror; Odd Table
- Several lengths of new Stove pipes
- 3 Coal Oil Lamps; 2 End Tables
- 3 Beds, complete with springs and mattresses;
- 2 Dressers
- Wash Stand; 9 Window Blinds
- Sun Room Drapes; 2 Tubs and stand
- Copper Boiler; Cobbler's Set
- Miner's Rubber Suit
- 2 Pair Knee Rubbers
- 2 Pair Hip Rubbers; Pr. Snow Shoes
- 1 dozen Muskrat Traps
- Quantity Nails, 3" and 4"
- 2 Crocks, 1 gal. and 1 1/2 gal.
- Cream Can; 2 Dust Mops; 2 Axes
- 4 Lawn Chairs; Ironing Board
- Hand Sleigh, quantity small items
- Dishes, Glassware, Fans, Jars, etc.

Terms, Cash. No Reserve

Sale at 1 p.m.

Sellers & Atkinson, auctioneers

AUCTION SALE

FURNITURE & REAL ESTATE
The undersigned has received instructions to sell by public auction at

the VILLAGE OF STOUFFVILLE
SATURDAY, APRIL 5

the following property belonging to

Stella Mae Mowder

- Dining Room Suite, 8 pieces
- Bedroom Suite, 3 pieces & Springs
- Bedroom Suite, 2 pieces & Springs
- White Iron Bed and Springs
- Dresser Stand
- Secretary
- Library Table
- 4 small Tables
- Congoleum Rug, 9 x 15, nearly new
- Upholstered Rocking Chair
- 6 Odd Chairs
- Commode Chair
- Sewing Machine
- Flour Chest
- Hand Washing Machine
- 2 galv. Wash Tubs and Bench
- Kitchen Range, hot water front
- Extension Table, 4 boards
- Kitchen Oil Cloth, 14 x 9
- 6 Kitchen Chairs
- Odd Dishes
- Electric Radio, DeForest Crosley
- good Pictures
- 2 Electric Heaters
- Electric Motor, 1/4 h.p.
- 30 ft. 1 inch Rubber Belt, new
- Emery Grinder on stand
- 100 ft. Lawn Hose, good
- Rotary Water Pump, good
- 10-ft Tressel for scaffolding
- 2 Step Ladders
- Short Ladders
- Number Planks, good
- Number Carpenter Tools
- Scatter Rugs
- Window Shades
- Fruit Jars
- Lawn Mower
- Garden Tools
- Buck Saw
- Watering Can
- Clothes Horse
- Dish Pans
- Kitchen Utensils
- Bed Stead
- Rocking Chair
- Jars
- Wicker Rocking Chair
- 2 Came Bottom Chairs
- Books
- Scatter Rugs
- Electric Lamps
- Dishes

At the same time and place there will be offered the real estate known as Village Lot Number 37 on the east side of Albert Street in the Village of Stouffville according to registered Plan No. 321, belonging to the estate of the late Elizabeth Mowder. On the said lands there is a brick residence, with 6 rooms and all modern conveniences. Terms—10% day of sale and balance within 30 days without interest when possession will be given and a proper conveyance delivered to the purchaser. The purchaser may at his option leave \$3000.00 on a first mortgage on the said lands at 5% per cent per annum payable yearly for a term of five years. Sale of real estate at 3 p.m. For further particulars and conditions of sale apply to McCullough & Button, Solicitors, Stouffville, Ont. or the auctioneer.

Terms, Cash

A. S. Farmer, Auctioneer

Auction Sale

—OF—
FARM STOCK, IMPLEMENTS
GRAIN

The undersigned has received instructions to sell by public auction at

LOT 29, CON. 9, MARKHAM
1 1/2 miles south of Stouffville

MONDAY, APRIL 7

the following property belonging to

W. WALTERS

HORSES & CATTLE

- Clyde Mare, aged
- Clyde Mare, aged
- Holstein Cow, fresh
- Holstein Cow, fresh
- Holstein Cow, fresh
- Ayrshire Cow, due time of sale
- Jersey Cow, milking, bred
- Guernsey Cow, fresh
- Black Heifer, not bred
- Holstein Heifer, calf by side

No Reserve as Mr. Walters is retiring on account of ill health.

Terms, Cash

A. S. Farmer, Auctioneer

IMPORTANT AUCTION SALE

—OF—
FARM STOCK, IMPLEMENTS,
HA, GRAIN, HOUSEHOLD
FURNITURE, ETC.

Property belonging to the Estate of the

Late James Thompson

Lot 11, Con. 3, Markham Township

Second farm west of Stop Lights on No. 7 Highway on North Side on

Tuesday, Apr. 8

HORSES

- Bay Mare, H.D., 7 years old
- Bay Mare, H.D., 6 years old
- Bay Mare, H.D., aged
- Bay Gelding, H.D., aged

HARNESS

- Set of Team Far mHarness
- Set of Team Plow Harness
- Number Good Horse Collars
- Quantity of other Harness

DAIRY CATTLE

- Holstein Cow, sup. to calf April 12
- Holstein Cow, sup. to calf April 13
- Guernsey Cow, sup. to calf April 20
- Guernsey Cow, sup. to calf April 15
- Jersey Cow, fresh, calf at foot
- Blue Cow, sup. to calf May 5
- Jersey Cow, full flow, not bred
- Red Cow, sup. to calf in May
- Red and White Cow, milking, good
- Jersey Heifer, due time of sale
- Holstein Cow, sup. to calf April 26
- Red Heifer, not bred
- 5 good Young Heifers
- Holstein Bull, 10 months old
- Blue Cow, sup. to calf April 20

FARM IMPLEMENTS

- Fordson Tractor, working good, new rear end and pulley
- No. 8 Oliver Plow, 2-furrow, in good working condition
- M.H. 6 ft. Clipper Combine, complete with bagging attachment, scour cleaner attachment, in good condition, work on any tractor with power take-off; also pick-up attachment for Combine
- Tractor Cultivator; 2 Mowers, 5 ft.
- M.H. 7 ft. Binder, truck and carrier. This binder is new and in pink of condition.
- Hay Tedder
- 2 good Sulky Dump Rakes
- M.H. 13 Disc Grain Drill, good
- Stiff Tooth Cultivator, 9 tooth
- Corn Cultivator; Scuffler, good
- Set 4 sec. Drag Harrows
- Set 3 sec. Drag Harrows
- Steel Land Roller; Stoneboat
- Inthrow Disc Harrow
- Good 1937 Closed Car in good shape and good tires; 2-furrow disc plow
- Low Farm Truck Wagon Gear
- Farm Wagon Gear
- Cutter
- Light Wagon and Box
- Set Bob Sleighs; Potato Plow
- 2 good Walking Plows
- Turnip Drill; Root Pulper

MISCELLANEOUS

- 4 Bags Cement; Puantity Nails
- Several Bunches Cedar Shingles, new
- Step Ladder
- Some Sheets Corrugated Iron
- Crosscut Saw; Extension Ladder
- Post Hole Digger; Number Barrels
- Fence Stretcher; Dinner Bell
- About 150' New Horse Fork Draw
- Rope; Hay Fork and Slings
- 2 Scythes; 2 Wheelbarrows
- 2 Iron Kettles
- Fanning Mill
- Hay Knife
- Bag Truck
- Set Weigh Scales, 2000 lbs. capacity
- 2 Steel Drums; Large Funnel
- Good Logging Chain; Pair of Jacks
- Good Logging Chains
- Good Cream Separator, M.H.
- Pair of Jacks; Ash Shaker
- 2 Cans of Tractor Grease
- Buffalo Robe; Forks, Shovels, Hoes, Rakes, Whiffletrees, Neckyokes
- Chains, Crowbars and numerous other useful articles.

SWINE AND POULTRY

- White Yorkshire Sow, supposed to farrow May 12
- 21 Real Good Store Hogs, almost finished; Fat Sow
- About 35 Real Good Highbred Laying Hens

FURNITURE

- 2 Wooden Beds, spring & mattresses
- 2 Wooden Dressers
- 2 Wooden Washstands
- White Iron Bed, springs & mattress
- White Dresser and Washstand
- 2 Extension Tables; Walnut Table
- Buffet; Parlor Suite
- Flour Lamp; Bed Couch
- Kitchen Cupboard; Writing Desk
- Kitchen Couch; Flour Bin
- Box Table; Basement Cupboard
- Small Kitchen Table; 2 Small Tables
- Veranda Swing; Kitchen Clock
- 6 Kitchen Chairs; Toilet Set
- Hall Mirror; number Fruit Jars
- Set Kitchen Scales; Set Sad Irons
- Kitchen Stove; Tennis Net for lawn
- Number good Goose Feather Pillows
- Number Dishes and Cooking Utensils and other useful articles.

Terms, Cash. Sale 12:30 noon sharp

No Reserve

James Smith, clerk.

Ken. & Clarke Prentice, auctioneers

Holstein Heifer, yearling

Holstein Heifer, yearling

IMPLEMENTS

- Deering Binder, 6 ft. cut
- M.H. Binder, 6 ft. cut
- M.D. Mower, 5 ft. cut
- Disc Harrow, outthrow
- 10-20 International Tractor, A1 condition
- Wheel Walking Plow
- 3 drum Steel Roller
- Walking Scuffler
- Horse Rake
- 3-horse Cultivator
- Root Pulper
- M.H. 13 Disc Drill, good
- Set Harrows, 3 sec.
- Hay Rack
- Set Steel Trucks, Cato
- Cutter
- Steel Drums
- M.H. Cutting Box
- Fence Stretcher, good
- Quantity New Piping
- Long Watering Trough
- Numerous other articles

HARNESS

- 2 double sets Team Harness
- 2 Collars

GRAIN & MANGOLDS

- About 200 bus. Mixed Grain
- 5-m Mangolds

Terms, Cash

No Reserve as Mr. Walters is retiring on account of ill health.

Terms, Cash

A. S. Farmer, Auctioneer

Auction Sale

—OF—
FARM STOCK, IMPLEMENTS
Hay, Grain, Furniture

The undersigned has received instructions to sell by public auction at

LOT 14, CON. 5, WHITCHURCH

FRIDAY, APRIL 4

the following property belonging to

EARL FOSTER

HORSES & CATTLE

- Grey Mare
- Grey Horse
- Roan Cow, due in May, 6 yrs.
- Red Cow, due in April, 4 yrs.
- Red & White Cow, due in April, 4 years
- Roan Cow, bred in Feb., 3 yrs.
- Red Cow, bred in Feb., 3 yrs.
- Red Heifer, 2 yrs.
- Yearling Heifer

SWINE & POULTRY

- 8 Pigs, about 120 lbs.
- 8 Pigs, about 90 lbs.
- 89 Hens, Barred Rocks
- Good Watch Dog

HAY & GRAIN

- About 12 tons Hay
- About 12 tons Mixed Grain
- About 25 bags Potatoes

HARNESS

- Set Single Harness
- Set Double Harness

IMPLEMENTS

- Colony House, 10 x 12
- 10 Rod Chicken Fence
- Chicken Feeders
- M.H. Binder, 6 ft. cut
- Deering Mower, 5 ft. cut, good as new
- Deering Cultivator, 13 tooth
- M.H. Drill, 11 disc
- Frost & Wood Rake
- Fleury Plow, No. 21
- Fleury Scuffler, good as new
- Tudhope Anderson Wagon
- Set Sloop Sleighs, Tudhope Anderson
- Hay Rack, 16 ft.
- Stock Rack
- Gravel Bottom
- Cutter
- Set 4 section Harrows
- Shovels
- M.H. Root Pulper
- Platform Scales, 2000 lbs.
- Renfrew Separator
- Grindstone
- Stoneboat
- Loading Crate
- Electric Fence & Battery & 80 rod wire
- Fork
- Hoes
- Numerous Other Articles

FURNITURE

- 5 Kitchen Chairs
- 2 Tables
- Kitchen Cabinet
- Cupboard
- 2 Rocking Chairs
- Washstand
- 6 Dining Room Chairs
- Buffet
- 2 Dressers
- Lawn Mower
- Cook Stove
- Extension Table
- Two-in-One Stove
- Barrel Churn
- 2 Irons Beds and Springs
- Motor Washing Machine, Beatty almost new
- Chesterfield and 2 Chairs
- Iron Single Bed and Springs
- Sale at One p.m. Terms, Cash
- No Reserve as farm is sold
- J. A. Clark, clerk

A. S. Farmer, Auctioneer

AUCTION SALE

50 HEAD MILCH COWS & BEEF CATTLE

40 Hogs, I.H.C. Tractor, Implements
Hay, Grain, Potatoes

The undersigned has received instructions to sell by public auction at

LOT 11, CON. 4, UXBRIDGE TWP
1 1/2 miles south of Goodwood

Tuesday, Apr. 8

the following property belonging to

EDWARD NORTON

HORSES & CATTLE

- Grey Gelding, 5 years
- Grey Mare, 6 years
- Above are a matched team.
- Grey Mare, 6 years
- Roan Cow, 4 yrs., bred Sept. 1
- Roan Cow, 5 yrs., fresh
- Holstein Cow, 5 yrs., bred Aug. 8
- Red Cow, 5 yrs., fresh, calf by side
- Red Cow, 6 yrs., bred June 22
- Red Heifer, 3 yrs., bred July 20
- Black Cow, 4 yrs., calf by side
- Red Cow, 4 yrs., calf by side
- Black Cow, 5 yrs., milking
- Holstein Cow, 5 yrs., calf by side
- Roan Heifer, 3 yrs., bred Feb. 6
- Spotted Heifer, springing
- Hereford Heifer, springing
- 2 Roan Heifers, springing
- Red Heifer, springing
- Black Heifer, due in April
- Roan Heifer, bred Sept. 5
- 6 Fat Steers
- Fat Heifers
- Steer, 2 yrs.
- 2 Yearling Steers
- Jersey Heifer, yearling
- 3 Baby Beef
- 6 Rising 2 yrs.
- 6 Yearlings
- White Bull, yearling
- Holstein Heifer, 5 mos.
- 3 Calves

SWINE & POULTRY

- 3 White Sows, bred 7 weeks
- White Sow, bred 5 weeks
- 5 Tamworth Sows, bred
- 5 Chunks, 175 lbs.
- 4 Chunks, 100 lbs.
- 3 Chunks, 50 lbs.
- Yorkshire Boar, 8 mcs.
- 30 Hens
- Set Breaching Harness
- Set Single Harness

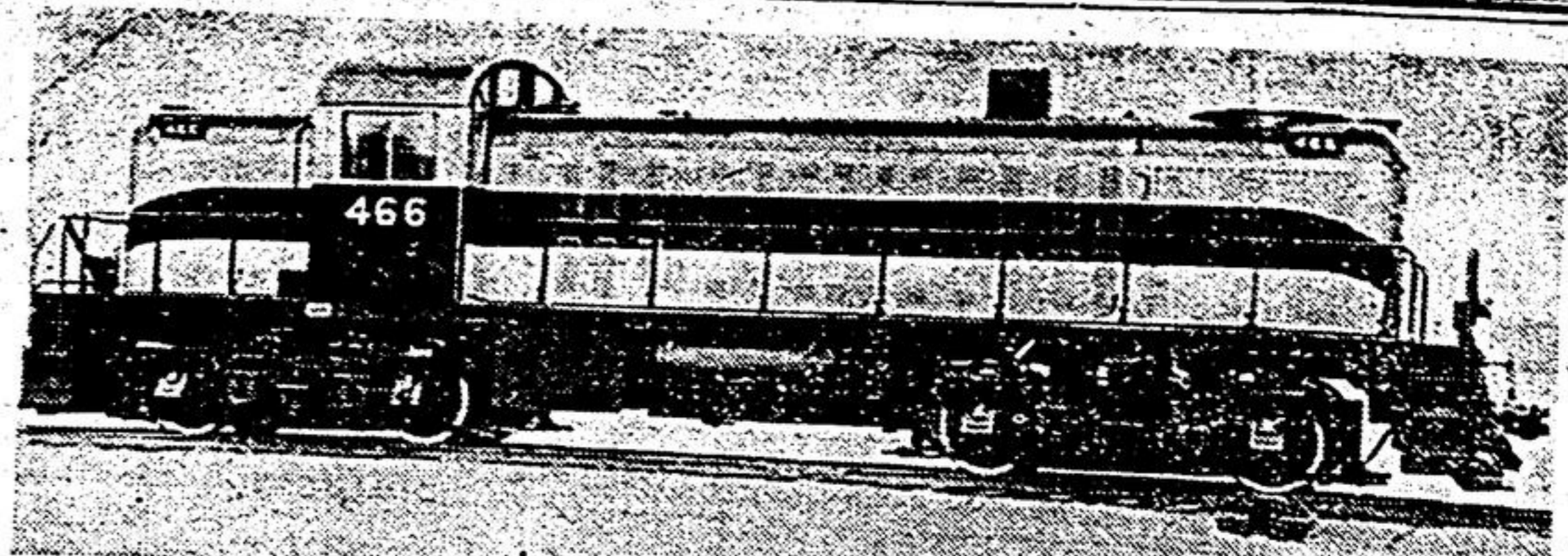
IMPLEMENTS

- I.H.C.W.4 Tractor, on rubber, 2 yrs.
- I.H.C. Binder, 7 ft., 2 yrs.
- I.H.C. Double Disc, new
- I.H.C. Seed Drill, near new
- I.H.C. Manure Spreader, 2 yrs.
- I.H.C. 2-furrow Tractor Plow, new
- I.H.C. Mower, 5 ft.
- I.H.C. Horse Rake, 10 ft.
- Set Horse Disc
- Cutter
- 2 Walking Scufflers
- I.H.C. 7 ft. Cultivator, power lift
- 4-sec. Harrows, new
- Hay Rack
- Wagon and Wagon Box
- Vice
- 2 Single Plows, 21 Fleury
- Root Pulper
- Set Sloop Sleighs
- Drive Belt
- Hammer Mill, Ghil
- Buck Saw
- Scales, 2000 lbs.
- Shovels
- Post Hole Digger
- Swede Saw
- Fanning Mill
- Lanterns
- Electric Fence
- Tractor Plow Straightener
- Set Dehorners
- Pig Crate
- 2 Gas Barrels, 40 gal.
- Hoes
- Forks
- Potato Duster

HAY & GRAIN

- Quantity Hay
- 300 bus. Oats
- 50 bags early Potatoes, Warbas
- Sale at one p.m. Terms, Cash
- Geo. Todd, Clerk

A. S. Farmer, Auctioneer



Pictured above is a 1,500-horse power diesel road engine of the type which will be tested early in April under actual traffic conditions by the Canadian Pacific Railway. The locomotive

can be used singly or in connected units of two or three developing full 4,500-horse power in the latter case. Future of the steam-powered "iron horse" in Canada may well depend upon results of these tests. The Canadian Pacific is already turning heavily to use of diesel locomotives for yard use throughout the system.

FACTS ON MUNICIPAL TAXATION

(by Hon. G. D. Conant)

Hon. G. D. Conant of Oshawa, Master of the Supreme Court, addressed a gathering in his home city last week of Municipal Taxation, but we cannot see in his remarks very great help for assessors, although the address proved most interesting. Assessing real property is one of those things which is most difficult to find a hard and fast rule for, and a lot of good common sense has to be used. Because municipal taxation or values are largely one of opinion, there will always be differences as to the actual value of any property. Cost of construction enters in, revenue derived, the sale price, and other controversial items. However, Mr. Conant gives some information that will be of interest to assessors and others when he said:

"Turning now to municipal taxes, some may escape Income, Corporation, Succession Duty and other taxes but very few avoid municipal taxes directly or indirectly, in one form or another, as rent or otherwise. Taxes so widespread in their application, affecting so many people are of the greatest concern to the community as well as the individual. Have we attained the best form and basis of municipal taxation?"

"Our Assessment Act provides that—land shall be assessed at its actual value—(Sec. 39 (1)), and that—buildings shall be assessed for the amount of the difference between the selling value of the whole property and the selling value of the land if there were no buildings on it—(Sec.39 (3)). Our Municipal taxes are thus a tax on the capital value of real property. They violate the maxim laid down by Adam Smith in the 18th century, and since regarded as the ideal in taxation, that—'The subjects of every state ought to contribute towards the support of the Government as nearly as possible in proportion to their respective abilities, in proportion to the revenue which they respectively enjoy under the protection of the state.' We have due regard for the maxim in the imposition of Income and Corporation taxes.

"But real property is the one thing that is always taxed. It is there for everyone to see. In good times and in bad, come wind or high water, regardless of conditions, it is subject to taxation. If the taxes are not paid it is forfeited to the municipality. With what result? One of the gravest results in the community is, I believe, reflected in the present housing shortage. The private investor will hesitate to build houses with only one certainty for the future—the certainty that they will be taxed at their capital value.

"In the 1930's properties bringing little or no revenue were still subject to municipal taxation and millions of dollars worth was lost by the owners. Private investors are not likely soon to forget that experience.

"What is the remedy? I think it is to be found in the adaptation to our conditions and requirements of the English system. In England the net annual value is taxed. There is estimated the annual rent which a tenant might reasonably be expected to pay for the property if he paid taxes, costs of repairs and insurance and other expenses and the annual rent so estimated is taken to be the net annual value. Their system is in accord with Adam Smith's maxim—that subjects ought to contribute in proportion to the revenue which they enjoy."

"It is not suggested that we should adopt the single tax theory of Henry George propounded in the 19th century—that the expenses of Government should be met by a tax on the rent of land, exclusive of all improvements, and that nothing made by man should be taxed, (buildings, manufacturers, personal property, etc.). Although that theory might be workable in a purely agricultural country, it would be impossible in our present complex society, social and economic.

"But, I do not believe it beyond the genius of our people to improve greatly our system of municipal taxation for the benefit of the community and the individual. Surely we could work out a formula so that the taxation of real property would bear some relation to its net

collect all the moneys they expend. "Under our present system of municipal taxation the only substitute for Provincial subsidies is to increase the taxation of real property—on its capital value.

"Again, I do not think it is beyond the genius of our people to devise a broader basis for municipal taxation.

"A intensive study of both these problems by competent authorities would, I am convinced, result in the taxation of real property and the distribution of the burden of municipal Government on a fairer basis and more in accord with the maxim of Adam Smith—that citizens should contribute towards the support of the Government according to their abilities and the revenue which they respectively enjoy."

MAYFAIR RESTAURANT

BREAKFAST
From 8 a.m. to 10 a.m.

DINNER
From 11.30 a.m. to 2.00 p.m.

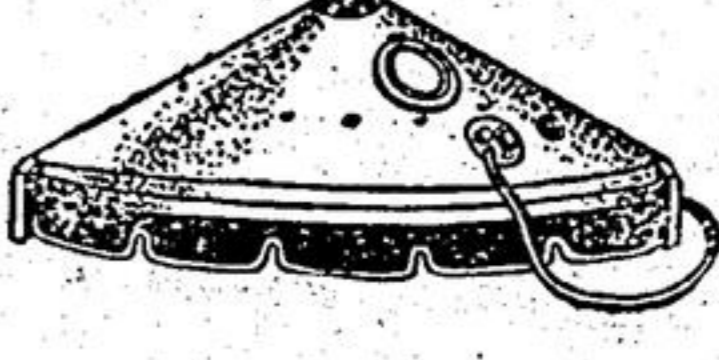
SUPPER
From 5.00 p.m. to 8.00 p.m.

Mayfair Restaurant will be open Good Friday and closed Easter Monday



The Sign of QUALITY

Peat Moss in convenient 40 lb. bales

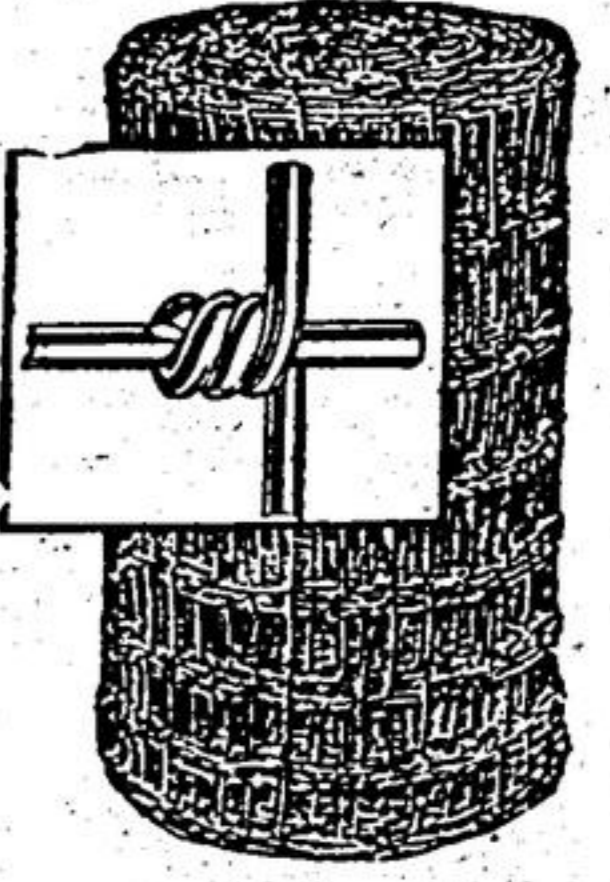


ELECTRIC BROODERS



Chicken Equipment

These together with Co-op Chick Starter, Brooder Mash, or Growing Mash.



Two Cars of Wire Fence expected soon. Book your orders early

COAL
Brooder Coal, Chestnut and Stove size, Anthracite for immediate delivery

Stouffville CO-OP