

Million Gallons Daily To Augment Tp. Supply

"Approximately one million gallons of water daily will be added to North York's water supply, when the new well at the corner of John St. and the third concession of Markham Township, is finally completed," Township Engineer Gordon H. Baker reports.

The well is at present in the process of development and it is expected will be included in the municipalities' system by the end of August. This will give North York residents nearly 6,000,000 gallons of water daily, including the two million to be supplied by the City of Toronto by last week's agreement.

What effect will this have on the farm supply in the district is not known. In any event there must be a lot of water in this south-west corner of Markham to afford such a terrific draw.

"During the peak summer months some curtailment in the use of water still will be necessary," Mr. Baker said. North York actually requires at least 8,000,000 gallons of water each day to take care of demands in a normal summer," he continued.

Complete cost of the well including pipe line, treatment plant and pumping equipment will be nearly \$300,000, the engineer pointed out. Pipe line must be laid from the site of the well down the unopened third concession to join up with the township's second well just north of Steeles Avenue in Markham Township. The treatment plant will be located near the C.N.R. crossing on Steeles Avenue, which will give North York two separate systems operating independently.

"The present plan does not put all of North York's 'eggs' in one basket from a water supply standpoint," Mr. Baker pointed out.

"The water pouring from the new well looks like white liquid gold to me," Mr. Baker said smilingly.

Must Accept Income Tax Assessment If No Business Records are Kept

Five farmers, all from Western Canada, have recently had instruction from the Tax Appeal Board with regard to the operation of the Income War Tax Act. The patterns of their misfortune were remarkably alike.

"The Minister did not find their income tax returns satisfactory," to quote the dry words of the judgments. Accordingly he set his sleuths to work. The result in each case was a so-called "arbitrary assessment on a net worth basis."

Assessments such as these are made up from a statement of the taxpayer's assets or worth on successive dates, in the present cases Jan. 1, 1941, and Dec. 31, 1946.

The increase in the amount of his assets, that is to say his net worth, is apportioned over the intervening years. This, plus an amount of estimated annual expenditure, provides a rough-and-ready approximation of income.

Will Hear Complaints
The Board makes it quite clear that where a taxpayer has failed to keep adequate records from which his income can be determined, it will accept the Department's net worth calculation and assessments based thereon. At the same time, the Board will hear the taxpayer's complaints and within reason will amend the assessment.

In one case the taxpayer had "forgotten" to tell the assessors about \$1,500 in bonds which he was able to convince the Board he had actually owned on Jan. 1, 1941. In another case, however, the taxpayer failed to convince the Board that he had \$3,200 cash on hand on Jan. 1, 1941, which had not been previously brought to the attention of the officials.

In another case the Board pointed out that wheat grown in 1939 and 1940 but still on hand on Jan. 1, 1941, could not be included in the opening statement of assets when income returns had not been filed in respect of the years in which the wheat had been grown.

To have accepted the taxpayer's argument, that such wheat should have been included in the opening statement of assets, would have had the effect of exempting it from tax altogether.

Valuing Equity in Land
In a third case there is a discussion of the proper basis on which to calculate the amount of the increase in the value of the equity in land. The purchase price was expressed in bushels of wheat and not in dollars. It was held that the actual amount realized in each year, during the six-year period for wheat delivered should be used. The method followed by the Department of using a constant value for wheat delivered throughout the period was not accepted.

But the moral of these judgments will be found in the refusal of the Board to give effect to the unanimous complaint that the officials had estimated annual expenditures at too high a figure. The taxpayers, one and all, were politely told that having kept no records they had themselves to thank for their troubles and that the Minister's estimate seemed fair and reasonable.

Statement of Net Worth
In the course of the judgments the chairman of the Board took exception to the phrase "statement of net worth." He pointed out that it was better described as "a comparative financial statement for the purpose of determining the net income." This effort to get away from jargon and to use words and phrases which convey their own meaning is well worth while.

Why not, at the same time, give the Minister credit where credit is due and throw out the word "arbitrary" as applied to assessments such as these, with its implication of high-handed guesswork? The element of guess or estimate plays a part in such assessments, but only after a lot

of hard work by officials who seem to get little assistance from the taxpayers. It will be time enough to call them arbitrary when the evidence justifies criticism.

ALARM BOX SCORE
A rural fire department in Indiana got lost while responding to an alarm. When members did reach the scene of ruin they discovered that their only line of hose had been jolted off the truck by the bumpy roads. One run, no hits, two errors, no put-out.

Vote Against \$75,000 Outlay For New Rink

The old skating rink in the town of Strathroy, which has answered the needs of that centre for the past 25 years or more will continue to serve Strathroy following refusal by ratepayers to endorse a \$75,000 debenture issue toward the financing of a modern structure.

In a record heavy vote, ratepayers strongly turned thumbs down on the question of a new artificial ice arena for this municipality.

Voting on the question: "Are you in favor of the granting of \$75,000 towards the cost of the erection of an artificial ice arena and community centre at an estimated cost of \$120,000," 541 ratepayers voted against the issue while 228 voted in the affirmative.

It seems so much easier to have an off day than a day off.

Sales by Canadian department stores reached a new monthly peak in December, 1949, with a value of more than \$114,000,000.

Holstein Club Directors Meet

The Ontario Holstein Club Executive and Directors met in Uxbridge on Tuesday, March 21st. The Directors' wives were invited and all enjoyed a very splendid dinner at the Mansion House, Uxbridge. After the dinner the ladies attended the picture show and the Directors held their meeting in the Department of Agriculture office.

Joe Darlington reported on the present situation with regard to the Dairy Cattle market. He pointed out that there had not been as many American buyers in as usual. It was expected that this situation would improve a little later in the season.

George McLaughlin, Director on the National Holstein-Friesian Association, gave a very complete and concise report. He pointed out that the Peterboro Championship Black and White show would be held the same as in former years. There was considerable discussion regarding the health rules for the Port Perry Black and White show. It was decided that they would be the same as the health rules that would govern the Peterboro Championship show.

Harold Honey and Armour McMillan were appointed a committee to work with the Port Perry Agricultural Society in putting on the Black and White show.

Byron Holtby, Bob Flett and H. L. Fair were appointed a committee to arrange a special place with sign for the Port Perry and Oshawa Calf Clubs. It was felt that, if possible, all the Calf Club calves should be tied up as a group at our achievement day.

The Annual Holstein Club picnic will be held on Saturday, June 17th. Roy Ormiston, Armour McMillan and George McLaughlin were appointed a committee to find a place for the picnic and to make the other necessary arrangements.

The Annual Twilight Meeting will be held at the farm of Orvan Chambers, Wilfrid. No definite date was set for the Twilight Meeting. It is usually held in late July or early August.

IMPORTANT AUCTION SALE

OF REGISTERED HOLSTEIN HERD REG. TAMWORTH HOGS Hay, Grain, Farm Implements, Etc., Ford Tractor & Plow, (new in 1949) NEW ALLIS-CHALMERS COMBINE, Motor Driven

The Property of The Estate of the Late

CLARE SANDERSON

LOT 25, CON. 4, MARKHAM TWP. At Victoria Square

Friday, Mar. 31

HOLSTEINS

- No. 719722, Maple Terrace Peg Veeman, born Nov. 8, 1946, fresh, calf by side
- No. 768110, Maple Terrace Susie Koba, born Nov. 23, 1947, due at time of sale
- No. 545131, Maple Terrace May Man-O-War, born Oct. 26, 1942, due time of sale
- Ear Tag No. S0666x4, Pure Bred, 1 year old
- Ear Tag No. S0667x4, Pure Bred, 1 year old
- Male, Ear Tag No. S0664x4, Pure Bred, 1 year old

GRAIN

About 200 bus. Mixed Grain
About 60 bus. Barley
About 30 bus. Wheat

MACHINERY

Ford Tractor, new in 1949
Ford Tractor Plow, 2-furrow
Ford Cultivator Ford Tractor Disc
Disc Plow, with hydraulic lift
2-row M-H Corn Cultivator
13-hoe Drill, M-H
Cockshutt Manure Spreader
Buck Rake, Packard, in good condition

Set Bob Sleighs
Hay Rake Root Pulper
Walking Scumler Walking Plow
4-section Harrows

IMPLEMENTS

Manure Loader for Ford Tractor
Solid Tire Trailer, 4-wheel, fair
2-wheel Trailer for Tractor with rack
Small Band Saw
Evaporator, Pails and Taps
Pressure Boiler
Number of Oil Drums
2 Sets of Truck Springs
Set of Tractor Chains
4-inch Vice Fishing Net
Grain Elevator

TAMWORTH HOGS

Registered Tamworth Hog, born Aug. 20, 1948

Registered Tamworth Sow and 11 Pigs

Registered Tamworth Sow and 6 Pigs

Registered Tamworth Sow and 4 Pigs

Pure Bred Sow, 10 weeks old
2 Pure Bred Hogs, 10 weeks old
Registered Tamworth Sow, bred
Registered Tamworth Sow, bred
10 Pigs, about 150 lbs.

DAIRY EQUIPMENT

Universal Milking Machine, 2 units, complete with outlets
Separator, Lactia Milk Pails

Terms: cash
No reserve, farm rented
Sale at 1.00 p.m.
JAS SMITH, Clerk
A. S. Farmer, auctioneer.

ENJOY HOME-MADE GOLDEN CAKE

MIX IN 60 SECONDS

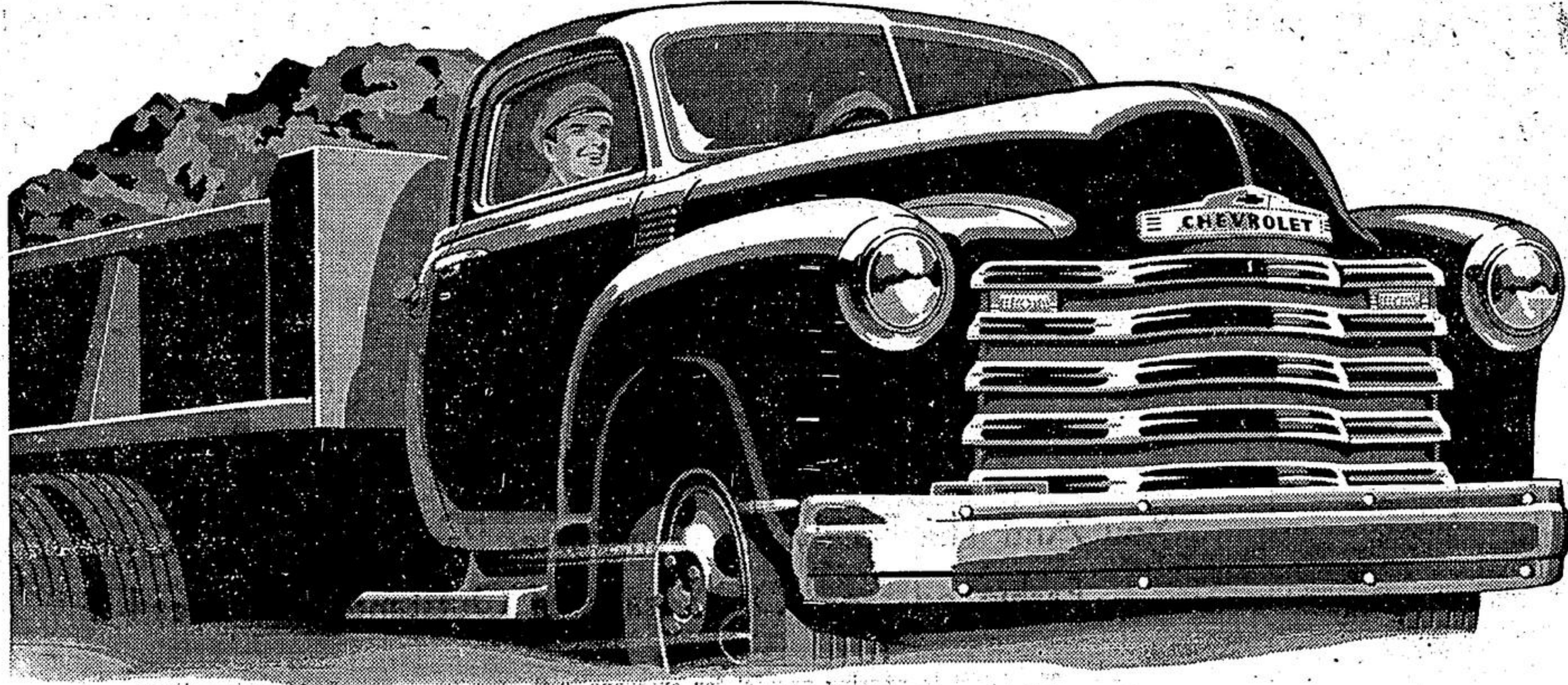
QUALITY PRODUCTS CAMPBELL'S GOLDEN CAKE MIX

PAINTY · TENDER · LIGHT

CAMPBELL'S CAKE MIX

MORE POWER *than ever!*

MORE VALUE *than ever!*



NOW... the most powerful truck engine

Chevrolet ever offered you... THE TORQUEMASTER "110" ENGINE

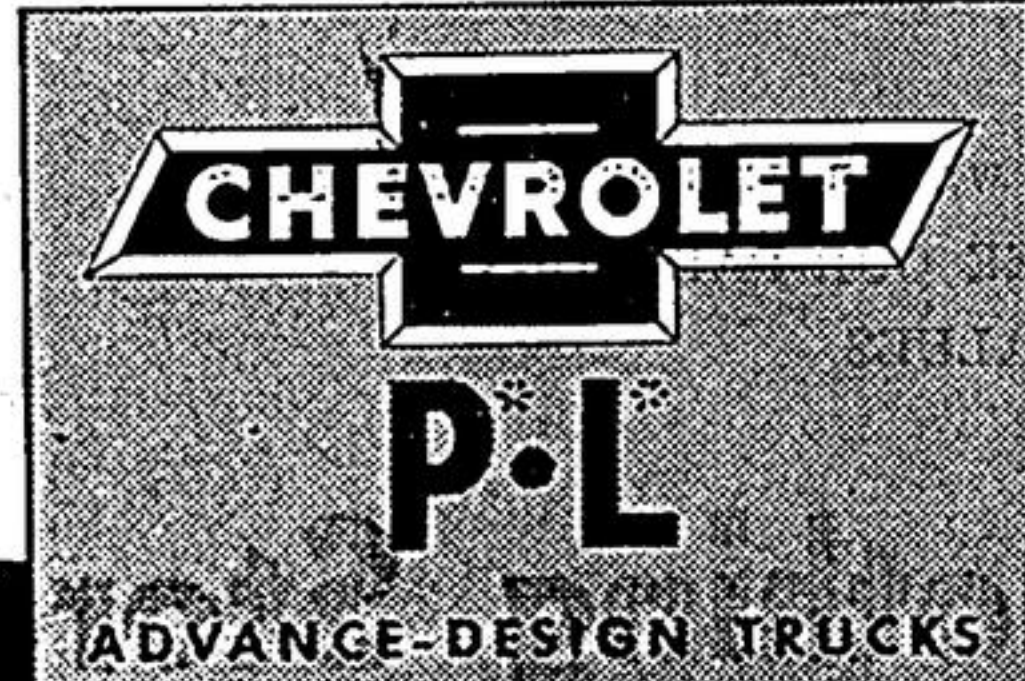
HERE THEY ARE — the toughest trucks for the toughest jobs — and powered by the new 110 h.p. Torquemaster Engine, most powerful Chevrolet Truck engine ever built!

And for light and medium-duty hauling, two more power-packed Chevrolet Valve-in-Head Engines — Thriftmaster at 92 h.p. and Loadmaster, a husky 105 h.p.! All three engines give you more power, better hill-climbing

ability, faster, smoother acceleration, faster warm-up, improved slow-speed operation — better performance every way!

Yes, every Chevrolet Truck gives you value aplenty — to deliver your goods and reduce hauling expenses! Chevrolet Advance Design means more performance, more features, more of everything that matters to drivers and owners! Chevrolet is First again with more power than ever... more value than ever!

Saves You Time on the Hills • Saves You Time on the Getaway • Saves You Money all the Way



PERFORMANCE LEADERS · PAYLOAD LEADERS · POPULARITY LEADERS · PRICE LEADERS

Claremont

CHAS. COOPER

Ontario