

After the trip to the top of the inflation spiral has been made, the return trip will probably be made by another and much speedier means—the toboggan slide.

In the case of the average person, 10:15 a.m. is the time at which the desire to eat something becomes stronger than the desire to remain in bed.



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## History of Assessment and Local Taxation

(Second Article in This Series)

In 1899 the Provincial Government realizing the inadequacies of the section of the Municipal Act, created under the Baldwin-La Fontaine Act of 1849, which dealt with assessment to some extent, appointed a commission under Judge McLennan to hear appeals, arguments and submissions, etc., against the assessment methods laid down in that Act.

The Commission which met for nearly five years and heard many submissions from Boards of Trade, merchants, labor organizations, municipal officials and single tax advocates among others, brought in a number of interim recommendations many of which were incorporated in the first Assessment Act of 1901 which dealt solely with municipal assessment and taxation. They made many recommendations — the majority of which, with some major and in other instances minor amendments, constitutes our present Assessment Act.

The outstanding changes were that the value of the property was to be considered and not the type or class of construction; that the actual value of farm land instead of the type of soil was to determine the assessment value; that business assessment was to be levied on the value of land and

buildings used for such business instead of such hypothetical and hard to ascertain methods as amount of trade and stock on hand at the time of the assessor's call.

**Taxed On Real Value**  
In that period they placed more reliance on the selling value of property than we wisely do today. In view of the demand for housing accommodation which governs the selling price but not the real or actual value.

In 1940 an amendment to provide for the appointment of County Assessors was brought into force. As this amendment is very important, it will be dealt with in a later article. In 1946 the provisions which dealt with the method of ascertaining assessment values were amended and these changes are now contained in Section 33.

In 1947 the present Minister of Municipal Affairs, the Honorable G. H. Dunbar took the first concrete step to actively assist municipalities in assessment by creating an Assessment Branch to aid and advise municipalities and assessors in their assessment problems. In 1950 Mr. Dunbar went further by issuing a Manual of Assessment Values to be used as a guide by assessors in determining values for assessment purposes. The adoption of this Manual was not made compulsory but

was at the discretion of the municipalities and the assessors.

**County Councils**  
The form of municipal government which we should be most interested in is our local municipal government. Yet we have another form of municipal government which administers some municipal services and to pay for these municipal services a charge appears in our local tax bills.

These governments are known as county councils or territorial district organizations. In Southern Ontario, there are 38 Administrative County Councils and they govern certain municipal services. Their administration for some purposes includes 97 towns, 150 villages and 429 townships, and one improvement district.

In Northern Ontario we have 11 Territorial Districts which for some purposes levy charges rated on assessment. The charges for the municipal services dispensed appear in the tax bills of the local ratepayers in these territorial districts and they comprise 5 cities, 46 towns, 10 villages, 144 townships and 16 improvement districts.

(An explanation of why we as ratepayers should be vitally interested in the assessment of other municipalities besides our own will appear in the next article.)

## EDITOR'S MAIL

Toronto, Ont., Mar. 24, 1952

Editor,  
"THE TRIBUNE,"  
Stouffville, Ont.

Dear Sir:  
I noted — and heartily agreed with — your editorial dealing with Canadian Government policies affecting goods imported from Japan. It is sincerely to be hoped that the masterful men at the policy "controls" — not alone at the official levels but, hardly less important, also in management, union labor and organized farmer positions of leadership — study the implications in the following warning: "Remember, these Japanese workers have available the same machines and tools with which to produce as are at the disposal of the Canadian workers. They have, or can develop, the same skill. The difference between them is that the Japanese worker is paid a pittance (a few cents per hour) while his Canadian competitors have a decent standard of living."

My understanding has been that, in relation to the manufacturing, processing and secondary industries, the above problems are pretty well taken care of within the routine mechanism of the protective tariff? However as you point out "there are importers who do not care what happens to Canadian workers, if they can buy goods a little more cheaply."

In this latter connection, I am

reminded of the following terse statement credited to an official of the Nova Scotian government the other day, in a slashing address in Montreal, on the general theme that the Canadian dairy farming industry is "very sick": "Unfortunately, tariffs for many manufactured goods and products are accepted by the Canadian public as proper, and right. However, when it is suggested that a tariff be placed on foreign oils, in order that the 1,000,000 Canadians dependent upon the dairy industry may be given some protection, this is something which cannot be considered for one moment. With one united voice the public says, 'Thou shalt not touch.' Here, again, is another "sacred cow." Propaganda by interested manufacturers, and poor public relations by the dairy industry, has helped to develop this situation." (From an address by F. W. Walsh, Deputy Minister of Agriculture for Nova Scotia).

As a mere man-in-the-street, sir, it is very confusing. I suggest that what is good for the urban gander should be good, also, for the rural goose?

Organized Worker.

## Selection of Industry Thorny Problem in Markham Planning

At its weekly meeting Monday evening Markham Township Council decided to make further changes in two of its new by-laws. The first of these is the land use by-law sponsored by the Thornlea Ratepayers and drawn up by their solicitor D. G. Plaxton. This by-law was discussed at the two previous meetings of council. The second one is the construction of buildings for business purposes in lots 31 to 35 in concession 1 (Thornhill to No. 7 highway).

The land restriction by-law will affect an area covered by the whole of lots 4, 5, 6, 7, 8 and 9 in concession 2. The township Planning Bd. has already studied this by-law and passed it subject to a final "polishing up" by council of the wording in paragraphs 2 and 4. The Board also recommended that Council give consideration to those people who have already purchased land in the area. They wanted the members to secure an agreement from the parties concerned as to the type of construction they intend to put up.

Councillors Lennie and LeMasurier then moved passing of the by-law with the recommendations of the Planning Board included. Councillor Charles Hooper objected to this procedure as he felt council should inspect the area first before passing the by-law. "We already passed the by-law at a previous meeting subject to the approval of the Planning Board, and we can't go back on it now," said LeMasurier. Councillor Hooper refused to vote on the by-law until council had inspected the area. Deputy Reeve James felt the section covering loading platforms should be liberalized. Councillor LeMasurier contended council had asked the ratepayers to draw up a land use by-law, which they did, and that when submitted to the council the members approved it, subject to the recommendations of the Planning Board. "The Planning Board didn't object to the by-law," stated LeMasurier. "In other words," replied Mr. Hooper, "we have to do just what the Planning Board says, when actually it is only a recommending body. Let's stand on our own feet," he continued. "This by-law is locking the door to industry," said Hooper. Lennie disagreed with Hooper as he felt the by-law will make the area more exclusive. "We will get a better type of industry this way," said Lennie. Councillors Lennie and Hooper then moved and seconded a resolution calling for the Reeve, Deputy Reeve, Clerk and the Township Solicitor to redraft the by-law to conform with the recommendations of the Planning Board. Councillor LeMasurier voted against this resolution.

The amending by-law to permit construction of businesses in lots 31 to 35 will also be redrafted. Councillor LeMasurier's attempt to have the by-law sent to the Planning Board failed.

A three-man delegation composed of Messrs. K. Bush, B. Banks and E. Johnston from Milliken, attended the meeting to object strenuously to the car-wrecking business of W. A. Timbers at Milliken. Clerk Hoover read a letter from solicitor D. Lucas outlining the powers of the township in the regulation of such businesses. Seeking clarification of the solicitor's report members passed a resolution requesting that he advise them as to what legal action the township may take.

The other day a government official spoke in what is now an unknown tongue. He mentioned something about thrift and economy.

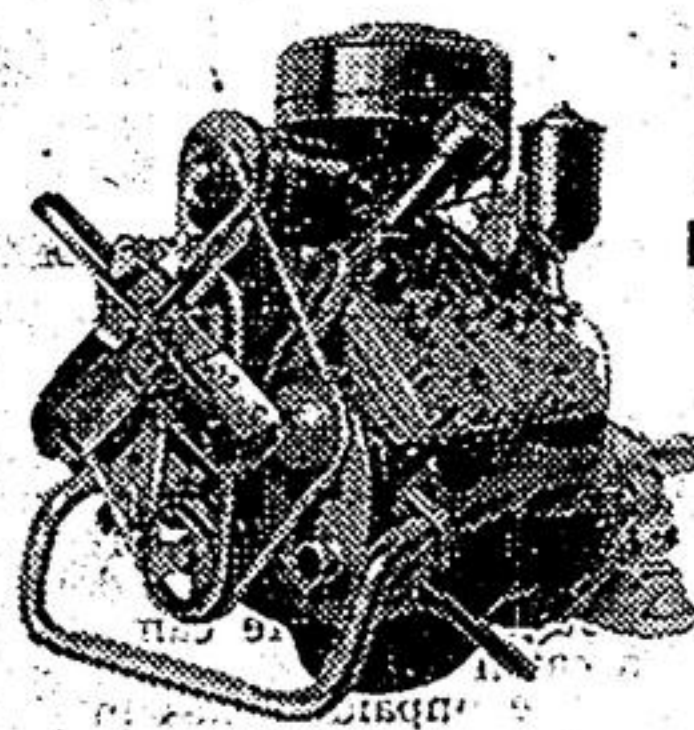
"To avoid stomach trouble, walk 10 miles a day," advises a physician. Is this good advice? A person has only one stomach to ache, but two feet.

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