

Handy, thrifty, delicious!

# "SALADA" TEA BAGS



PUT THEM ON YOUR REAR WHEELS NOW!

W. G. GARRETT & SON  
Stouffville Ontario  
STOUFFVILLE MOTORS  
Stouffville Ontario

Now is the time for all good folks to start doing a little work — so they'll really be missed while on this summer's vacation.

When today's old-timer was a youngster, there were three miracle drugs, viz: Calomel, castor oil and camphor.

## GORMLEY

(Thursday, April 17)  
Congratulations to little Barbara Noble who celebrated her birthday on Sunday, April 13th. The Toronto Daily Star provided an evening's entertainment for all Star carriers in the Gormley, Stouffville and Markham districts on Monday evening of this week in the United Church hall, Markham. Mr. Elwood Pattenden, our local paper boy, was in attendance. We wish to commend Ed-wood for his faithfulness in delivering the paper.

Mr. Ronald Elliott visited at his home in Sutton on Easter Sunday. Mr. and Mrs. G. Cober and Mr. and Mrs. W. Reaman of Headford motored to Lancaster, Penn., for five days over the Easter weekend.

Mr. and Mrs. Anthony Nigh had supper Saturday evening with Mr. Jas. Stevens and Mrs. E. Jones.

We wish a speedy recovery to the Harold Doner family who have been ill with the measles.

The friends of Mrs. Jos. Cober all wish her a speedy return to good health.

Mr. and Mrs. E. Gooding, Ronnie and Carol have been holidaying with Mr. and Mrs. A. Doner.

We extend the sympathy of this community to Mrs. E. Steckley, Mr. and Mrs. R. Steckley of Toronto, and Mr. and Mrs. J. Clubine of Lansing, in their time of bereavement.

Mr. and Mrs. Art Reid of Ottawa, Miss Margaret Pelling and John and Bruce Cobb of Toronto called on Gormley friends last Saturday.

There was a fine attendance Sunday evening in the United Missionary Church when Mrs. F. G. Huson presented the Easter story on the scene-of-felt.

Mrs. Helen Henry was entertained in the home of Mrs. Bruce and Genevieve last Thursday evening on the occasion of her birthday.

## Local Students in Toronto Bible College Graduation

On Thursday, May 1st, 1952, the Varsity Arena, Toronto, will be the scene of the Graduation Exercises of Toronto Bible College. Eighty young people will receive diplomas and certificates. Among them will be Mr. Robert Clubine of Stouffville and Miss Edna Eade of Gormley.

This year's Graduation Exercises mark an outstanding event in the life of the College and in Canadian religious life. Dr. John McNicol, Principal Emeritus of the College, will complete his fiftieth year as a teacher of the College. Dr. McNicol joined the Faculty in 1902, and was appointed to the Principalship four years later. During the forty years tenure of that office, the sound development of the course of training gained increasing good will among the churches. The course which has been built around the English Bible provides expository study of the whole Bible book by book.

In 1946, Dr. McNicol was accorded the office of Principal-Emeritus, while Dr. J. B. Rhodes succeeded in the office of Principal. The training program of the past fifty year continues in unbroken succession to the graduation of this year.

The location of the College is strategic. Situated near the heart of Greater Toronto's million people, the great sprawling residential belt immediately to the north offers housing to out-of-town students. To the south, the factories and business offices give near at hand employment for students requiring part-time positions. Many denominational and inter-denominational Mission Boards have their headquarters in Toronto. Even while in training the student may acquaint himself with their officials, and requirements for service.

In Varsity Arena, on May first, eighty young people will receive diplomas and certificates marking the conclusion of three years of study in Day or Evening Classes. Many will go on to join the graduates who serve as missionaries in 33 countries and as ministers in 286 churches in Canada and the United States.

Today, the world needs the Bible and its message. Once again the Varsity Arena will witness the inspiring sight of thousands of spectators, gathered from far and near, to hear the 200-voice student choir and to hear student representatives give personal testimony to their faith. To equip such young people for Christian service Toronto Bible College stands ready.

It comes at an appropriate time when the birds are returning to Canada to nest. The flowers start to bloom and all nature bursts forth in its natural beauty. It is strictly an educational week when nothing is allowed to be sold in its connection or commercialized in any way. No financial appeals are allowed to be made during the week.

## Wild Life Week Ended

By special act of Parliament in 1917, the federal government created what is known as National Wild Life Week and this year it was marked during the week just concluded. The week is marked to observe the birthday of the famed Canadian naturalist, Jack Miner.

## Fourth Article On Assessment and Municipal Taxation

Section 33 of the Assessment Act defines the rules of valuation to be used by all assessors whether it be in our largest cities or our smallest villages or townships.

This section provides that land (which includes any buildings erected on such land) is to be assessed at its actual value. That is not 50% or 75% of value as is sometimes assumed but 100% of value. This section also states that when assessing land without buildings erected thereon, consideration is to be given to the following factors — location, present use, normal rental value, normal sale value, and any other circumstance affecting the value.

Then when assessing land with buildings erected thereon, consideration is to be given to the present use, location, cost of replacement, normal rental value, normal sale value, and any other circumstance affecting the value. The amount to be placed for assessment purposes on the buildings is to be the amount by which they increase the value of the land.

**Assessment Example**  
An example of this reasoning might be of two brothers who erected identically similar houses in the city of Brantford in 1917. One brother purchased a \$1000.00 lot in a good residential section while the other purchased a \$100. lot in a poor section. The replacement cost of either of the houses at 1940 values was \$6000.00.

In the good residential area the assessor was justified in placing the total replacement cost of the house \$6000.00 for assessment purposes as the house by reason of its location, rental value and sales value increased the value of the land by that amount. However, while the house on the poor lot cost just as much to erect, its poor location, lower rental and sales values, lessened its actual appreciation of the land so the assessor was quite justified in placing only \$3500.00 on the building for assessment purposes.

The same situation would develop where two similar value houses were erected, one in a city and one in a village. A good brick house would cost as much to erect in the Town of Bala as in the City of Toronto but due to its location, lower rental and sales value, the property would not be as valuable.

To overcome this, assessors use various methods to bring the assessment value more in line with its actual value. Some of these methods are by allowing depreciation or location obsolescence, or by using rental capitalization, etc. While objections may be found to any of these methods, still if the system is applied fairly over the whole municipality there will be some degree of equity, not only between properties of the same type or class, but also between different types of property.

The fact that a building is old does not necessarily mean a loss in value. Residences kept in a fair state of repair and in areas which have not gone down are worth, in most cases, many times their original cost of erection. More large old homes lose value because of their over-size and their present use as single residences when their better use would be apartments, than on account of their age alone.

**Use Normal Value Year**  
Present day replacement costs and sales values are possibly very poor guides today in establishing assessment values. For this reason, the majority of assessors take the year 1940 as the normal value year when calculating their assessment values. This ensures that even if real estate values decline in the future that property is not assessed at over 100% of value.

In some municipalities, sales values have appreciated as much as 300% over 1940 values while building costs generally have risen about 200%. It will be readily seen from these figures that a person assessed on 1940 values has not much complaint unless he is inequitably assessed with his neighbours or other property in the assessing area.

The provisions of Section 33 of the Act detailed at the beginning of this article governs the method of making the assessment for all types and classes of property in all parts of Ontario with the exception of railway, telephone and telegraph properties, etc., and buildings used in connection with the production or storage of minerals. Mining buildings used for this purpose are not assessable as a share of the profits of the mine is paid to the municipalities in lieu thereof.

(Next week's article will detail more about your local assessment and its application.)



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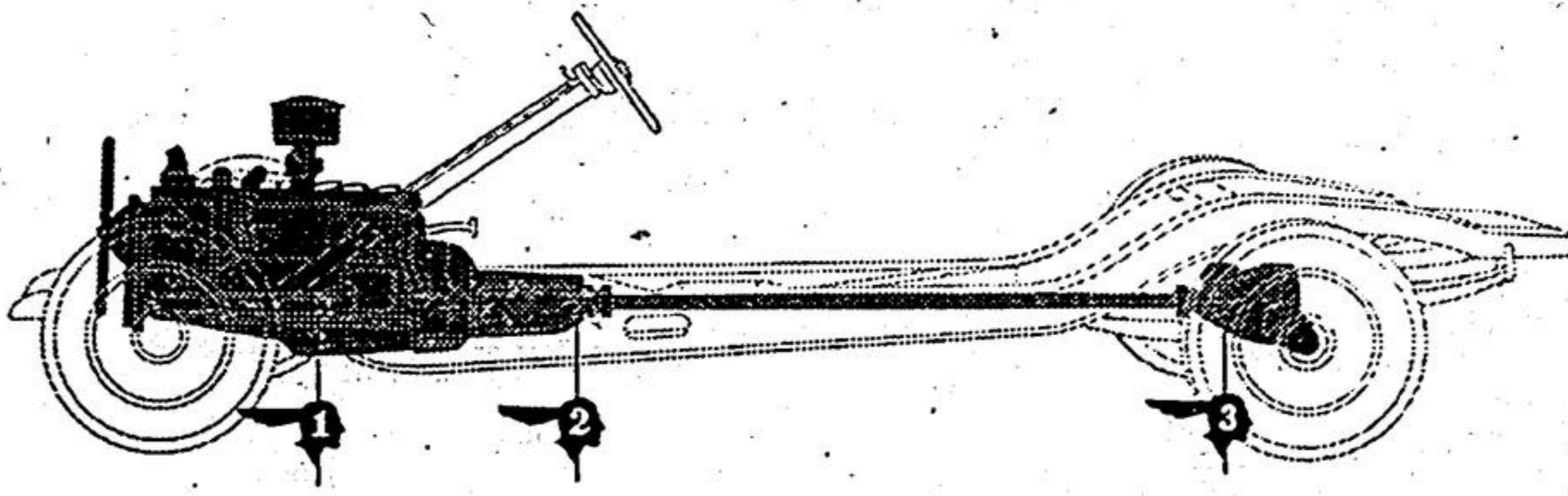
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