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EXHIBITS - GENERAL EVIDENCE.

1. Instructions for agents' reports.
2. Further general in structions to agents.
3. Ltr.May 4/42, C.C.M.T.A. to Custodian, re Tanaka, 5 pages.
4. Ltr.Apr.22/42, H.D.Campbell to Custodian, re Yanagawa, and 4 page report.
5. Report of H.D.Campbell re Nakatani, 2 pages.
6. Report of H.G. Hinton on Tokumatsu Tamai.
7. Advertisement, sale by tender. June 19/43.
8. Catalogue of real ppty.for sale by public tender.
9. Advertisement " " " " tender. Nov.20/43.
10. Copy ltr.Mch.31/44, F.G.Shears to Coulthard Sutherland & Co.
11. " " Apr.11/44, " " " Judge David Whiteside.
" " Apr.13/44, " " " " " "
Ltr.Mch.17/44, Hal Menzies to F.G.Shears.
Copy ltr.Apr.15/44, F.G.Shears to Alex.Gillespie.
" " " " " E.F.Burton.
" " " " " W.H.Shortridge.
11. Copy ltr.July 27/43, F.G.Shears to Hugh M.Fraser & Co.Ltd.
" " " " " H.A.Roberts Ltd.
" " " " " Moore & Moore.
" " Aug. 12/43, " " The Western City Co.Ltd.
12. " " July 31/43, " " Horne Taylor & Co.Ltd.
" " July 31/43, " " Geo.E.Davidson
" " " " " The Home Investments.
" " Aug. 14/43 " " Horne Taylor & Co.Ltd.
13. Copy ltr.Sep. 10/43 " " The Pemberton Realty Corpn.
" " Sep. 17/43 " " " " "
14. Copy ltr.Nov. 10/43 " " Lakha Singh
" " " " " James Wright.
" " " 30/43 " " Lakha Singh
" " " 26/43 " " James Wright.
" " Dec. 30/43 " " Joseph Wright.
15. Copy ltr.Jan. 26/44 " " Ker & Ker Ltd.
" " Feb. 4/44 " " " "
16. Minutes meeting May 29/44, with real estate agents.
17. "For Sale" sign.
18. Copy ltr. July 28/42, J.Shirras, B.C. Police, to Custodian.
" " July 31/42, H.F.Green to J.Shirras.
" " Aug. 12/42, J.Shirras to Custodian.
" " Nov. 25/42, Edgar T.Read to Chief Constable, City Police.
Extract from "Marpole Richmond Review" Mch.17/43.
Memorandum June 28/43, Wm.Wills to Mr.Spain.
Excerpt from memorandum July 23/43, Spain to Green.
Memorandum July 24/43, Spain to Green.
Copy ltr. Dec.14/43, F.G.Shears to Chief Constable McKay.
Copy memorandum Jan.22/44, Green to Shears.
Copy ltr. Jan.27/44, Green to Wilson's Night Patrol.
Memorandum Sept.5/44, Green to Shears.
Copy ltr. June 10/42, Westminster Trust Co. to Custodian.
Copy ltr. July 3/42, E.W.Forward to Custodian.
Ltr. Oct.8/43, F.J.Clunk, B.C.Police Chemainus to Custodian.
Copy of report by R.C.M.P. re damage at Steveston.
Report Nov.19/42 by J.Moryson re ppty.& chattels Maple Ridge & Pitt Meadows.
19. Ltr. Nov.1/45, Thompson & Co. to Custodian.
Memorandum (copy) June 10/47 F.G.Shears to P.S.Ross & Sons.
Ltr. Nov.2/45, R.M.Gill, Can.United Allied Relief Fund to Custodian.
Ltr. Jan.4/47, The Welfare Industries to Custodian.
Copy ltr. Oct.1/46, Esther L.Ryan to Custodian. and original.
20. "New Canadian" July 31/43. and June 19/43.
21. Notice of auction sale Aug.9/44, by W.G.Willard.
" " " " Aug.10/43, by Thompson & Binnington Ltd.
" " " " by C.Spencer Pallot.
" " " " by J.W.James, Gowing Frost & Joseph Gibson.
" " " " by Thwaites & Bazett.
" " " " by Thompson & Binnington and W.G.Willard.

EXHIBITS - GENERAL EVIDENCE.

22. Copy ltr. May 1/42, C.L.Drewry to E.S.Woodward, Fishermen's Institute
Ltr. May 4/42, Fisheries Institute to C.L.Drewry.
Ltr. May 7/42, " " " "
23. Copy ltr. May 19/42, R.P.Alexander to A.B.C.Packing Co.Ltd.
" " July 2/42, " " " The Phoenix Cannery.
24. Ltr. July 14/42, Gulf of Georgia Cannery, Can.Fishing Co.to Custodian
" July 16/42, " " to ustodian.
" Aug.28/42, " " " " "
" Mch. 8/46, Great West Packing Co. Ltd. to Custodian.
" June 10/46, Phoenix Cannery, A.B.C.Packing Co. to Custodian.
25. Advertisement, Motor Vehicles for sale. (2)
26. Ltr. Mch.7/42, Pacific Co-Op.Union to C.H.Hill, R.C.M.P.
with form acknowledgment.
Copy ltr. Apr.25/42, G.W.McPherson to C.H.Hill, R.C.M.P.
27. Release of motor vehicles by Custodian, Apr.30/42.
4 page list of trucks transferred to Pac.Co-Op.Union.
28. Extract from ltr. G.W.McPherson to Pac.Co-Op.Union, Sep.10/42.
Excerpt from ltr. F.G.Shears to G.WMcPherson Mch.1/43.
29. Ltr. May 17/43, I.T.Barnet, Soldier Settlement of Canada to Custodian.
30. Statement of comparative figures, farms.
31. Ltr. May 29/43, G.Murchison, S.S.& V.L.A. to G.W.McPherson.
32. Ltr. June 14/43, D.Whiteside, Advisory Committee on rural ppties. to Secretary of State.
33. Ltr. July 12/43, G.W.McPherson to F.G.Shears.
34. Extract minutes Public Accts.Comm. re sale to Director V.L.A.
35. Extract Vol.6 Minutes of proceedings and evidence, Standing Committee on Public Accts. House of Commons. (list propertieswithdrawn from V.L.A.offer.)
36. Extract from table Vol.6 Minutes of proceedings.(1944-45 sales)
37. Analysis of sale of 69 ppties withdrawn from V.L.A.offer.
38. 3 pages, C.P.Leckie's appraisals.
39. B.C.Security Comm. memorandum to all supervisors, May 8/44.
40. Particulars "Time Lag" between evacuee declar'n. and Custodian agents report.Sept.22/48.
Examples of lapse of time from evacuation to time Custodian took possession.
41. Advertisement "News Herald" notice to Japanese. Mch.11/42.
42. Page 34 of report re"Advisory Committees."
43. Authority G.W.McPherson to John Gould, re surveying and repair of vessels, Feb.7/42.
44. Survey Report of John Gould re "SMILER" August 1942.
45. " " " " " re "T.T." " "
46. List of vessels examined for the Custodian by Gould, Aug.3/42.
47. List of Custodian vessels, Dec.7/42, John Gould.
48. Survey report of John Gould re "Camrose 2" Aug.1942 with list attached
49. List of Custodian vessels taken over from Naval Service, 12 pages.
50. Form ltr. J.F.V.D.C. to owners of vessels.
51. List vessels to be taken over by Custodian and examined, but not sold by Custodian, 3 pages.
52. Used Car Appraisal Record, Ford Pick-up/38.
53. Ltr.May 14/42, Custodian to C.P.Leckie & Co. with list of canneries and owners, where nets stored.
54. Method of valuation of Japanese nets with list of C.P.Leckie & Co. showing sizes and weights of nets.

GENERAL EXHIBITS

55. List 10 examples where more than one appraisal.
56. List appraisals by Mr.Reeve - properties sold within 2 mos.
57. List " " " " - properties east of Main St.
58. Notes by D.W.Reeve re diff.between Assessment and market values.
59. Memorandum, Apr.27/42, D.Murchison, Dir'r.S.S. to Mr.Barnet.
60. Cpy.ltr.May 13/42, Dist.Sup. to G.T.McKay.
" " " " " " to R.W.Brown.
" " " " " " to R.L.Ramsay.
" " " " " " to D.Dodding.
" " " " " " to B.C.Wormworth.
" " " " " " to H.L.Sinclair.
" " May 12/42, " " to T.Godfrey.
" " " " " " to J.D.Patterson.
" " " " " " to L.B.Plumbly.
61. List unsold farm pptoes under Veterans Land Act. 5 pages.
62. Statement Japanese Lands.
63. Form Farm Appraisal Report.
64. 7 S.S.Field Reports.
65. Memoranda(6) I.T.Barnet to Appraisers.
66. Booklet "Some Facts about B.C."
67. 13 pages Extracts from S.S.B.Appraisals.
68. 3 page list sales of Jap.lands to Public Bodies or civilians.
69. Farm Appraisal Report, File No.DL.2503-A.
70. Booklet, Agricultural Statistics Report, 1942.
71. List appraisals made by sundry appraisers.
72. Statement of average price paid to growers for berries 1939-1947.
73. Map of Langley Municipality 1924.
74. Photograph of dwelling house, Masuhara.
75. Extract Farm Appraisal Report Lot #C" Langley, Masuhara.
76. Langley Tax Sale Land Sale By-Law 1943, Bo.540.
77. List of comparable sales.
78. Cert.Copy App'n.to register fee simple, Masuhara.
79. B.C.Horticultural Circular No.58, Strawberry Culture.
80. Thompson & Binnington list auction of radios, 992 Powell St. 4 pgs.
81. 2 photos, residence and barn. J.L.55. Kusano?
82. List compatable sales, Kusano and Ito.
83. Map, Maple Ridge.
84. List comparable sales, S. Tanaka, Rockwell et al.
85. List comparable sales, Nabuto.
86. List comparable sales, Arinobu.
87. Photo of Marr house, J.L.53.
88. List comparable sales, Nagamatsu.
89. Map Pitt Meadows.
90. Photo Carter house, Pitt Meadows, J.L.427.
91. List comparable sales, Takeo FUJISHIGE.
92. General brief for Crown Counsel - details business experience of B.C.Wormworth.
93. Copy ltr. Aug.16/44, Custodian to G.W.McPherson.
94. " " June 3/42, Dist.Sup. S.S. to B.C.Wormworth.
95. Extract appraisals, Appendix #1 Vol.15 Public Accts.Comm.Minutes.
96. Report Jan.7/49 by Clement Consulting Services Ltd.
97. Statement of relationship between 1941 census of farm values and V.L.A. farm appraisals.
98. Map of portion of Municipality of Maple Ridge.
99. Submission to Commission by National Japanese Citizens Association.
100. Ltr. Jan.21/49, Dom.Bureau of Statistics to Clement Consulting Services Ltd. with copy of ltr.O.A.Lemieux to Clement Consulting Services, copy of instructions re farm values and Report of Census of Agriculture by Dominion Bureau of Statistics.
101. Statement of market sales, assessment and D.V.L.A. purchase price.
102. Statistical Analysis of relationship between market prices, D.V.L.A. prices, and assessed values.

EXHIBITS - GENERAL EVIDENCE.

103. Graph Chart showing trend of assessments, building costs etc.
104. Statement by Dominion Construction Co. showing comparative prices lumber, carpenters and labour 1939 to 1945.
105. Map Sec.36, Blk.6 N. R.1 E.
106. List properties sold, Pitt Meadows.
107. List 1943 private sales, Maple Ridge.
108. Analysis of Custodian sales of Japanese owned automobiles.
109. Table indicating amount by which Custodian's sales must be multiplied to achieve calculated market value, autos.
110. Distribution of 132 claims, cars and trucks.
111. Distribution of 173 claims, nets and fishing gear.
112. Distribution of 109 claims, boats and boat gear.
113. Chattels individual claims, and summaries.
114. Analysis of amended claims real property.
115. Charges which have been deducted from proceeds of sale of personal property.
116. Study of sales by Custodian to V.L.A. (6 pages)
117. Market sales & V.L.A.purchase price - with schedules "A" & "B"
118. Particulars Japanese properties bought by D.V.L.A. 1943.
119. Rearrangement by municipalities of material produced by Crown relating to purchase of properties,and Memorandum re comparison D.V.L.A. purchases.
120. Statement of D.V.L.A. sales 1943 (8 pages)
121. Memorandum re D.V.L.A. (2 pages)
122. Memorandum on fishing vessels.
123. Memorandum re boats, submitted by claimants' Counsel.
124. Memorandum of information by Easthope Bros. re boats.
125. Memorandum re nets, by Claimants' Counsel.
126. Order No. M.V.C.18, Motor Vehicle Controller.
Order No.18A (Used passenger motor vehicle prices)
127. Memorandum re Hakoda Bay property.
128. List of unsold properties.
129. Memorandum re special charges for advertising real property other than V.L.A.
130. Copy of ltr. sent to independent Counsel who filed and presented claims, with list attached.
131. Map Mission Municipality.

EXHIBIT No. Gen 97
DATE 31 Jan 1949
FILED BY R. J. McMaster.

JAPANESE PROPERTY CLAIMS COMMISSION

RELATIONSHIP BETWEEN 1941 CENSUS OF CANADA (AGRICULTURE) FARM VALUES AND VLA FARM APPRAISALS ON JAPANESE LAND IN THE LOWER FRASER VALLEY

RELATIONSHIP BETWEEN 1941 CENSUS OF CANADA (AGRICULTURE) FARM VALUES AND VLA FARM APPRAISALS ON JAPANESE LAND IN THE LOWER FRASER VALLEY

At pages 1652 and 1653 of the Census of Canada 1941 Vol. VIII, Part II, values of farms in Division 4, Subdivision A -- Lower Fraser Valley, are given for the municipalities therein -- 12 in all, including DELTA, LANGLEY, MAPLE RIDGE, MATSQUI, MISSION, PITT MEADOWS and SURREY. In all of the municipalities named a varying number of Japanese properties were appraised by VLA (SSB) appraisers.

Photostatic copies of some 700 such appraisals were obtained. The following table indicates the number of appraisals used per municipality in this study:

TABLE 1

No. of VLA SSB Appraisals	Municipality	No. of occupied Farms (Census) P.1653	Percentage Col. 1 of Col.3
214	Maple Ridge	509	42%
105	Mission	339	30%
69	Delta	448	15%
62	Matsqui	1102	5%
34	Langley	1373	2%
38	Pitt Meadows	172	18%
88	Surrey	1394	6%

The following table shows the acreage involved in the appraisals used herein compared with the total acreage of farm land in each municipality as shown in the Census:

TABLE 2

VLA (SSB) acreage	Municipality	Acreage (Census) Pp. 1646-7	Percentage Col. 1 of Col. 3
2232.69	Maple Ridge	11232	19%
911.82	Mission	7718	11%
540.29	Delta	36416	1.4%
1914.93	Matsqui	38425	4.9%
614.57	Langley	46884	1.3%
391.53	Pitt Meadows	14149	2.7%
489.15	Surrey	35697	2.8%

The Census figures on acreages are divided into Improved Acreage and Unimproved Acreage. VLA (SSB) appraisals give acreages for:

1. Cultivated land
2. Area which can be cultivated without cost other than breaking:

3. Area which can be cultivated after reasonable amount of clearing timber, stones, drainage, etc.

4. Area unsuitable for cultivation.

By treating No.'s 1 and 2 as "Improved" and No. 3 as "Unimproved" and ignoring No. 4, it was then possible to compare acreages appraised with Improved and Unimproved acreages in the 1941 Census. The following table presents these comparative areas:

TABLE 3

VLA Appraisals			1941 Census	
Improved	Unimproved	Municipality	Improved	Unimproved
1077.34	1155.35	Maple Ridge	5774	5458
665.69	246.13	Mission	3596	4122
190.9	349.39	Delta	24963	11453
411.38	1503.55	Matsqui	21474	16951
159.6	454.97	Langley	21172	25672
290.5	101.03	Pitt Meadows	6045	8104
493.92	495.23	Surrey	21746	13951

Farm Values given in the 1941 Census at Pp. 1652-3 are divided into Value of Land and Value of Buildings. VLA (SSB) appraisals, however, show separate values for cleared and uncleared acreages, or, in terms of Table 3, separate values for improved and unimproved land. These latter values are presented in the following table with Census Land Values:

TABLE 4

Municipality	VLA (SSB) Appraised Value of Improved	Unimproved	1941 Census Land Value
Maple Ridge	$ 80,656.29	$ 12,864.10	$ 929,800.00
Mission	36,738.10	5,713.75	575,000.00
Delta	12,345.02	6,322.79	2,643,000.00
Matsqui	22,966.35	33,068.36	1,908,600.00
Langley	7,966.64	5,425.29	2,493,600.00
Pitt Meadows	16,328.63	1,089.05	547,700.00
Surrey	31,788.69	9,624.44	2,638,400.00

In order to relate appraised values and Census values in Table 4, the appraised values were computed for acreages given in the Census (Table 3 above); e.g., In the Municipality of Haney Maple Ridge VLA Appraisals on 1077.34 acres of Improved Land (Table 3) amounted to $80,656.29 (Table 4). The Census, however, gives 5774 acres

of Improved land; therefore, the appraised value of 5774 acres would be $\frac{5774}{1077.34}$ x $80,656.29 = $432,277.00. Similarly, ~~Honey~~ Maple Ridge VLA appraisals on 1155.35 acres of Unimproved Land (Table 3) amounted to $12,864.10 (Table 4); therefore, the appraised value of 5458 acres of Unimproved Land (Census acreage in Table 3 above) would be $\frac{5458}{1155.35}$ x $12,864.10 = $60,771.10. By adding $432,277.00 and $60,771.00 we obtain an appraised value of 11,232 acres, amounting to $493.048.00. The Census shows the Land Value in Maple Ridge as $929,800.00 (Table 4 above.) Total appraised value compared with Census Land Value is, therefore, as $493,048.00 is to $929,800.00 or as 100 : 188.58. The following table presents this comparison for each municipality:

TABLE 5

Municipality	Appraised Improved	Unimproved	Total	1941 Census	Ratio
Maple Ridge	$ 432,277.00	$ 60,771.00	$ 493,048.00	$ 929,800.	100:188.58
Mission	198,456.04	95,689.58	294,145.62	575,000.	100:195.48
Delta	1,614,294.05	207,260.97	1,821,555.02	2,643,000.	100:145.09
Matsqui	1,198.841.45	372,812.19	1,571,653.64	1,908,600.	100:121.43
Langley	1,056,827.70	306,125.77	1,362,953.47	2,493,600.	100:182.95
Pitt Meadows	339,781.64	87,356,83	427,138.47	547,700.	100:128.22
Surrey	1,399,572.50	271,127.68	1,670,700.18	2,638,400.	100:157.92

EXTRACT FROM VOLUME V111

CENSUS OF CANADA, 1941

AGRICULTURE, PART 11

Pages 1646 and 1647

Table 52. Areas and Condition of Occupied farm land, 1941, by subdivision, British Columbia

DIVISION 4
Subdivision A - Lower Fraser Valley
District Municipalities

	Area of Occupied farm land	Condition of occupied farm land	
	Total Area	Improved Land Total	Unimproved Land Total
Chilliwack	43,399	32,864	10,535
Coquitlam	5,603	2,771	2,832
Delta	36,416	24,963	11,453
Fraser Mills	.....	.....	.....
Kent	11,059	6,107	4,952
Langley	46,844	21,172	25,672
Maple Ridge	11,232	5,774	5,458
Matsqui	38,425	21,474	16,951
Mission	7,718	3,596	4,122
Pitt Meadows	14,149	6,045	8,104
Sumas	22,401	17,175	5,226
Surrey	35,697	21,746	13,951

EXTRACT FROM VOLUME V111

CENSUS OF CANADA, 1941

AGRICULTURE, PART 11

Pages 1652 and 1653

Table 53. Farm values, size of farms and non-resident farms 1941, by subdivision British Columbia

DIVISION 4 Subdivision A - Lower Fraser Valley District Municipalities	Farm Values Land		Farms of: All occupied farms	1-10 acres	11-50 acres
Chilliwack	4,283,900	.....	1,290	466	585
Coquitlam	404,300		87	42	35
Delta	2,643.300		448	208	68
Fraser Mills	.....		.....	....	....
Kent	583,000		124	2	56
Langley	2,493,600		1,373	481	639
Maple Ridge	929,800		509	283	175
Matsqui	1,908,600		1,102	305	595
Mission	575,000		339	176	132
Pitt Meadows	547,700		172	40	90
Sumas	1,357,500		368	62	165
Surrey	2,638,400		1,394	757	469

EXHIBIT No. Gen. 99

DATE 31 Jan 1949

FILED BY Hon. Mr Justice Bird.

SUBMISSION TO THE ROYAL COMMISSION ON JAPANESE CANADIAN PROPERTY

NATIONAL JAPANESE CANADIAN CITIZENS ASSOCIATION

EXHIBIT No. Gen 99
DATE 31 Jan 1949
FILED BY Hon Mr Jno Wm Bird.

SUBMISSION TO THE ROYAL COMMISSION ON JAPANESE CANADIAN PROPERTY

ENTERED BY THE

NATIONAL JAPANESE CANADIAN CITIZENS ASSOCIATION

84 GERRARD STREET EAST, TORONTO, ONTARIO

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To the Honourable Mr. Justice Henry Irvine Bird,
of the Court of Appeal of British Columbia,
Commissioner:

This submission is made by the National Japanese Canadian Citizens' Association and its component chapter organizations in the provinces of British Columbia, Alberta, Saskatchewan, Manitoba, Ontario and Quebec. This national body was founded by a conference of representatives of various Japanese Canadian organizations throughout Canada on September 2, 1947. It has as its primary aims the protection of the economic and social welfare of persons of Japanese ancestry in the Dominion and the development of a truly democratic society wherein fundamental rights and liberties are preserved for all citizens.

The decision of the Federal Government to appoint the present Royal Commission to investigate and report on claims for property losses incurred by persons of Japanese ancestry as a result of their evacuation from the coastal areas of British Columbia during the year 1942 has been received by this Association with deep gratification. In taking such action, it is believed, the Government is moved by its desire to extend a reasonable measure of compensation wherever possible to those individuals who were called upon by the emergencies of war to assume a burden of financial sacrifice so much heavier than that borne by the national community at large. The Association accordingly has sought to co-operate at all times with the Commission in its admittedly difficult task of evaluating these losses. It has prepared and distributed claim forms, assisted where possible in the filling out of such forms, provided interpreters and information, and in general worked in close liaison with the Co-operative Committee on Japanese Canadians in Toronto.

It is not intended in this submission to consider individual claims for property losses. Rather it is proposed to outline for Your Lordship's consideration such background material and general information as appears relevant to the problem. These are discussed under the following three heads:

(1) The economic progress achieved by the Japanese people in Canada during the half-century preceding 1942.

(2) The conditions under which the Japanese people were evacuated from the coastal areas of British Columbia during 1942.

(3) The various factors suggested for consideration in determining "fair market value" under the terms of reference of the present inquiry.

PART I

ECONOMIC PROGRESS

Immigration and Settlement

When, early in 1942 and under the grim compulsion of global war, the Federal Government finally decreed the complete removal of the Japanese Canadian minority from the British Columbia coast, it brought to a drastic and disruptive end a half-century's advance towards economic security and success. The story of the struggle of that half-century, beginning with the early arrival of eager, though bewildered young men, is an intensely human one, beneath all its political, social and economic ramifications. It cannot, of course, be related here in detail: but it is essentially the self-same history of many other immigrant groups from the Old World to the New -- a story of extravagant hopes and prospects quickly deflated by the press of unexpected reality; a gradual acceptance of and adjustment to actual conditions; a transformation from hopes of easy and quick success into the determination to build for the future; a compelling impulse to rise to higher economic and social status; and through the long process, the steady, inevitable sinking of roots deeper and deeper into the new soil. All this was as true of the Japanese immigrants as it was of those from across the Atlantic. And it is against a background such as this that the economic aspects, no less than the psychological implications, of wartime evacuation may properly be assessed.

The early migration of Japanese to Canada was a part of the general wave of emigration from Japan consequent upon the opening up of that country by American forces in 1854. By 1890 a small number of immigrants had pressed on beyond Hawaii and the American state to engage in the salmon fishing of the Fraser River. From that date the province of British Columbia itself, only two decades previously linked by its first railway to eastern Canada, entered into a period of rapid expansion and development. The great inflow of capital from

Great Britain into the Dominion reached west across the Prairies, pushing new rail lines through the mountains to the Pacific and tapping the rich resources of the coastal area -- the salmon fishing, the coal mines, the virgin forests and the rich farm lands of the Fraser Valley. This rapid development created a peak demand for manual labour, a demand which, as Young, Reid and Carrothers have pointed out, could not be met by immigrants from the remote Atlantic seaboard. The Orient alone could provide the men to do the "spade work" and between 1896 and 1908, about 26,000 immigrants came to British Columbia, often lured by the promise of high wages and the fantastic stories of great wealth. Thousands came by arrangement of the Japanese emigration companies which operated under contract from Canadian concerns. Two of the largest such concerns, W.L. Mackenzie King officially reported in 1908 in his capacity of a Royal Commissioner investigating "methods by which Oriental labourers have been induced to come to Canada," were the Wellington Colliery Company and the Canadian Pacific Railway. These are names highly suggestive of the contribution by these immigrants toward the early economic development of the Province.

Of the large number of contract workers who arrived up to 1908, however, many remained in Canada a relatively short time. Some moved on to the United States before 1901. Some had come only as seasonal workers. Many others returned to Japan in thorough disillusionment, not only with the hard fact of their economic servitude, but also dismayed by the early agitation and prejudice directed against them. For throughout this period of rapid immigration, public unrest and opposition had been growing steadily stronger. It culminated finally in the riot of 1907, which led to the first concrete restriction of Japanese immigration into Canada. This was effected by the first Gentlemen's Agreement of 1908, under which Japan agreed to permit only the following four classes of people to emigrate to Canada: (1) returning immigrants and their wives and children; (2) emigrants specially engaged by Japanese residents in Canada for bona fide personal or domestic service; (3) labourers under specifically-worded contracts

approved by the Canadian Government; and (4) immigrants brought in under contract by Japanese resident agricultural holders in Canada. A total annual quota of 400 persons was fixed for all but the first group. In 1924, the agreement was modified to reducing the quota to 150 persons. In 1928 a further limitation was introduced (extending the 150 maximum) to include the wives and children of Japanese residents in Canada within the quota limitation. The 1928 revision continued in force until the outbreak of the war, but actual immigration remained well below the limit. From 1933 to 1940 the average number of new immigrants was less than 80 in each year.

While the total volume of immigration was thus substantially limited in three important stages, an even more significant change took place in the character of this immigration. Prior to 1908 the movement to Canada had consisted, as in the earlier instance of Chinese immigration, almost entirely of adult men. But subsequent to the first agreement the number of female arrivals exceeded that of male immigrants in almost every year up to 1940. The consequences of this change are clearly reflected in the composition of the population in each census year. In 1901 the census reported 4,700 Japanese in Canada, all of whom were male; in 1921 there were 10,500 males and 5,300 females and of the total number, 4,300 were children born in Canada. By 1931, these figures had changed to 13,000 males and 9,200 females, including Canadian-born children.

These changes in the character of immigration and in the composition of the Japanese population were both reflections of, and important influences upon the economic progress of the immigrant group. Migration from Japan had begun as a transient movement of young, adult males hoping for quick and early fortune. Thousands who came to Canada remained only very briefly once they learned the actual prospect. But those who remained did so with serious intentions of permanent settlement. These intentions found concrete expression through the immigration of women and the establishment of normal family life. In turn these developments were stabilizing influences of the greatest impor-

tance. The compelling drive of family responsibilities gave full play to inherent attitudes of thrift and industry coupled with an insistent urge for economic self-improvement.

This economic advance followed a familiar pattern. First the immigrants accepted the status of unskilled workers, floating from job to job and camp to camp, receiving the lowest wages. Then came the gradual acquisition of skill and knowledge, the command of higher wages and accumulation of capital. This was followed by an initial investment in some kind of productive resources and the establishment of permanent homes. In turn, an initial investment led to further capital accumulation and investment in further capital resources. These were distributed for the most part among modern fishing boats and equipment, market gardens and small farms, urban mercantile or service businesses, and processing and manufacturing establishments of various kinds. For those who remained in the wage-earning group, there was a strong tendency to shift from the extractive and mobile stages of industry, such as the logging camps or railway section gangs, to more fixed and stable employment, such as in the pulp and paper mills or the sawmills in larger centres with wider employment opportunities, where normal homes could be established and school facilities for children obtained. In general the case histories of hundreds of Japanese Canadian families settled in Canada for over thirty years reveal the repeated story of an upward struggle for economic stability or self-sufficiency, -- an economic independence offering in some degree protection from the vagaries of employers and discriminatory policy and from complete destitution in times of economic depression. It will be of value to note some of the highlights of this occupational picture as it obtained at the time of evacuation.

Occupational Distribution

Young, Reid and Carrothers have provided us with a concise description of the economic advance of Japanese immigrants, noting particularly how the range of activities undertaken gradually expanded.

"In four decades the Japanese immigrants covered by the survey extended the range of their economic activities from six occupations in 1893 to over sixty by the end of the period. During the early years they were concentrated in industries involving heavy labour and a moderate amount of skill, such as lumbering, fishing, mining, railroading and domestic service. They gradually moved out of the occupations and industries through which they entered the economic life of the Province, into farming on the one hand, and occupations of a commercial and service nature on the other, such as clerks, proprietors of stores, restaurants and rooming houses, and business and the professions. The shift from the major industries to the commercial occupations occurred particularly in the twenties when expansion in fishing, lumbering, mining and railroading came to an end and a decline set in, partly because of the agitation and discrimination against the Japanese in these industries, but also because the Japanese like other people were seeking better conditions and a higher social status in the community."

In 1941, the Federal Department of Labor reported the following distribution of occupations applied to all Japanese Canadians gainfully employed fourteen years and more:

TABLE I OCCUPATIONAL DISTRIBUTION OF JAPANESE CANADIANS IN B.C., 1941

Occupation	Percentage of All Japanese Canadians	Percentage of Total Gainfully Employed
Agriculture	18.8	3.9
Fishing	16.3	15.0
Labourers (n.e.s.)	14.7	5.1
Manufacturing	13.4	2.5
Services	12.9	1.8
Trade	8.4	2.4
Lumbering	8.3	5.1
Transport & Communication	2.9	.9
Clerical	2.1	.7
Miscellaneous	2.2	.4
All Occupations	100.0	~~2.8~~ 39.4

Source: Canada Department of Labor, "Report on Japanese Affairs," 1944.

Agricultural Expansion

It will be noted in the foregoing table that by 1941 agriculture was the most important occupational endeavour of the Japanese Canadian group. During the previous two decades, more and more of the early immigrants had accumulated the necessary capital to purchase small land-holdings and had turned to farming as a securer means of livelihood. With limited capital resources they were unable to acquire developed farms in well-settled areas. Almost without exception they took up uncleared land lacking the advantages of location and access by main highways. But over the two decades many of these backroad, marginal holdings were built up and developed into fertile farms of high productivity, and as settlement pushed back further and further, they gained steadily in value.

In taking up land for farming, the settler's first task was to cut down trees and brush to clear a spot large enough for home and garden. The original cost of the holding and the assessed value were usually low because of the poor condition of the roads and the relative abundance of wild, undeveloped land. With the digging of drains and building of irrigation systems, the gradual clearing of more and more land, the adding of auxiliary farm buildings; the farms were steadily improved. As settlement increased, roads were improved and gravelled; power and telephone services were brought in, often financed by the individual farmer; rural mail was provided; and the railway station hamlets increased in size and services.

New crops were planted and land productivity was increased from year to year as farmers instituted crop rotation and diversification, developed new methods of tillage, and improved the varieties of plants. Co-operative marketing and buying services were organized to bring better returns for produce sold and to effect savings in essential purchases. Co-operative organization was extended to processing and canning, particularly of small fruits, the most important product of many Japanese farmers; and some protection was thus provided against

the fluctuations of the market. By these methods the farmers, acting in concert, were able steadily to increase their cash income.

While rapid advance was being made in farm development, both in expanded acreage, improved crops and produce, and in better marketing facilities, most rural municipalities adopted a policy of giving every encouragement to farm improvement. As a general rule, assessed values of farms were low in the first instance, largely because the land was non-producing. They were not increased in any way commensurate with the increased productivity nor the values of the farms resulting from the improvements. Some municipalities, in fact, maintained a lower tax rate on improved land than on wild land in order to encourage such development. Thus in 1942, the Municipality of Maple Ridge had a general tax rate on improved land of 16 mills in contrast with the rate on wild land of 30 mills.

It is, of course, well known that specialization based upon intensive agriculture was a major characteristic of this period of expansion enjoyed by Japanese Canadian farmers. Forces of economic necessity and occupational aptitude had induced a strong concentration in the small fruits industry. A secondary concentration occurred in the greenhouse industry, while individual operators built up important and substantial poultry farms, market gardens and nurseries. In these particular farm avenues the Japanese farmers were aided not only by habits of unremitting industry, but also by the fact that their families of growing children in many instances had reached the age when they were able to make an all-important labour contribution to the building up of the family enterprise.

The Fishing Industry

The Japanese in Canada have had a long association with the fishing industry. The fact that they have held a relatively prominent position in this field (see Table I) has led to some strong agitation by others similarly engaged.

It should not be overlooked, however, that the entry of the Japa-

nese fisherman was a critically important factor in the development of the industry to the point where it became one of basic importance to the British Columbia economy.

It appears a historical fact that the development of the industry would have been retarded if it were not for the Japanese immigrants who brought certain valuable experience from their homeland.

At a later stage when competition became more intense and the dependence on immigrants lessened with the entry of later arrivals, a very strong movement arose to restrict the activities of the Japanese fishermen.

Successive attempts to reduce licenses to the Japanese were substantially effective, until in a period just before the war, less than 15% of licenses issued were held by fishermen of Japanese ancestry. Notwithstanding this small percentage, however, the efficiency of this particular group had developed through many years of experience and they continued to be an important factor in production.

The Japanese fishermen in the course of time had acquired the best possible types of boats and equipment, and thus at the time of evacuation their capital investment was substantial.

The increasing mechanization in the industry, over the period of several decades, for instance, had seen the transformation of oar-propelled boats to gasoline and diesel boats together with modern drums for reeling in nets. Considerable investments were made in the various kinds of nets to be used with varying conditions of season and water levels.

The fact that Japanese fishermen were faced with restrictions (not applying to other fishermen) -- such as not being allowed to move from one fishing district to another -- made it necessary for them to improve their techniques to the highest level possible, and this involved high investment for the best type of equipment.

The early fishermen were not discontented with the living quarters supplied by canneries -- such as shacks along the Steveston dykes, but as they gradually absorbed the influence of western cul-

ture and their Canadian-born and Canadian educated children grew up, they made increased efforts to improve their living conditions. Even in the unpicturesque cannery-provided houses, it became not unusual to find good quality home furnishings.

Development in the fishing industry was, of course, accompanied by boat-building, canning and processing industries which employed a considerable number of Japanese.

The Japanese are credited with the development of the herring fishing and salt herring industries.

Lumbering and Wood Products

The more important communities where the Japanese were employed in lumbering were Vancouver, New Westminster, Fraser Mills, Mission City, Woodfibre, Ocean Falls, Port Alice, Alberni, Royston, Fanny Bay and Courtenay.

There was a trend over a period of years for workers in forest products industries to move to more fixed sawmill industries in order to enable them to make homes, and secure education for their children, whereas in the earlier days they were willing to accept the lot of migratory forest workers.

This was true especially in Vancouver, New Westminster, as well as the smaller centres of Chemainus, Duncan, Port Hammond, etc. Even when the workers went into the woods for employment, they maintained homes in adjacent centres. As with the fishermen, the stimulus of Canadian-educated children made itself felt in the desire for better home furnishings and comforts for the home.

Some of the forest workers eventually became fairly large logging operators and by 1933 there were some fourteen such operators in British Columbia. The following table gives the extent of these operations:

TABLE II INVESTMENT AND ANNUAL PRODUCTION OF JAPANESE LOGGING COMPANIES IN BRITISH COLUMBIA 1933

Name of Company	Capital Investment	Annual Production
Fanny Bay Logging Company	$ 200,000	$ 135,500
Deep Bay Logging Company	200,000	135,500
Cartwright Bay Logging Company	40,000	67,500
Highland Logging Company	20,000	35,000
Feelmore " "	10,000	54,000
Stolts " "	4,000	13,000
Taniguchi " "	15,000	40,000
Takahashi " "	500,000	570,000
Maeda " "	6,000	20,000
Uyenaka " "	25,000	60,000
Channel " "	20,000	31,500
Mission " "	8,000	23,000
	$1,048,000	$1,185,000

Source: Records of the Japanese Consulate, Vancouver (The Japanese Canadians by Young and Reid).

Commercial Developments

At first the Japanese immigrants looked for employment in the Province's basic industries of fishing, agriculture, lumbering and in various unskilled employment, but there was soon a trend towards settling into urban communities where they started modest retail and service establishments.

In 1931, 907 trade licenses were issued to persons of Japanese ancestry in the coastal areas.

In Vancouver, there was some publicity over the fact that a trade license was issued to one out of every ten Japanese, when the average for the city was one for every twenty-one persons, and there was some talk of restricting the number of trade licenses to Japanese.

Such a step, of course, would have been a fairly serious blow to a group who found themselves faced with restrictions in almost every field of employment into which they ventured.

The importance of the large part of these Japanese-operated

business establishments did not lie so much in the amount of business transacted or the investment represented as in the fact that they provided a livelihood for many individuals who were not fitted for any other type of employment.

The shopowners, the shoemakers, the carpenters, were often the people who had spent the more active part of their life engaged in physical labor, who had accumulated two or three thousand dollars to provide for an independent livelihood when they were no longer capable of hard work. That they found themselves turning to commercial enterprises on a small scale reflected too the lack of employment opportunities requiring less physical strength and suitable to the more elderly group into which the earlier immigrants were emerging.

These small business enterprises for the most part did provide a living, and in more cases than otherwise, represented the sole security for the family until the children were old enough to support the family. Probably because these businesses represented so much to the individual shop owners, and partially too because of their reluctance to depend on public welfare organizations, business failures were extremely rare even during the worst periods of the depression years, and very few families went on relief.

With the evacuation, this unique economic structure was broken down.

It is rather important to bear in mind when considering the valuation of the Japanese business enterprises to note two factors:

(1) These businesses had, to the Japanese, a peculiar intangible value in addition to what may be represented in financial terms -- a value, which they were required, to ignore altogether in making their claims. This intangible value lies in the fact that these small commercial enterprises were the only tangible means of security and livelihood known to its owners. They represented a goal reached after many years of toil.

(2) The years immediately before the war when the nation was

getting back on its feet after the depression seemed to have coincided with the period when a large number of Japanese enterprises had reached the stage of having become established. In other words, the generally favourable outlook for the future which the Japanese businesses faced at the time of evacuation did reflect, but is not altogether attributable to the generally increased tempo of economic activity which was beginning to make itself felt at that time.

PART II

GOVERNMENT POLICY AND THE PROPERTY PROBLEM

The Development of Evacuation Policy

The introductory section of our submission to the Royal Commission has been devoted to a summary description of the overall economic status of the Japanese minority, noting especially the development of that status and of social stability over the years. This second section is concerned with an attempt to trace the highlights of the unfolding policy introduced by the Federal Government in dealing with the repercussions on the domestic front of the disaster at Pearl Harbor, and particularly with those aspects of policy bearing directly upon the property problem.

It is, of course, well known that the prospect of the War in spreading to the Pacific Area after 1939 had caused keen concern and widespread popular agitation centered upon the 20,000 persons of Japanese ancestry settled on the British Columbia coast. The tensions and prejudice, which trace their roots back to the early history of the minority group, had once again been raised to a high pitch. So acute was the war agitation that the Federal Government late in 1940 undertook steps to ease the situation by appointment of a special committee of inquiry. In January, 1941, the Prime Minister tabled the report of the Committee which urged the importance of checking irresponsible attacks upon the Japanese in British Columbia "as an integral part of civil security and national defence." The Prime Minister announced that a special registration of all persons of Japanese origin would be immediately undertaken by the federal police as a key supervisory measure. He further announced the appointment of a small Standing Committee composed of representatives of the military, the federal police, and civic and legislative authority to advise the Government upon the developing situation. These measures, it was widely felt, contributed an important stabilizing influence not only

during the months of increasing international tension of 1941, but also during the few weeks of relative calm immediately after Pearl Harbor.

A review of the events of the critical three months up to March, 1942, however, makes it clear that the wholesale evacuation was in no wise conceived as a conscious policy from the beginning; nor were plans of any kind formulated to deal with all the ramifications of this tremendous disruption until after the decision had been forced upon the Federal Government.

The initial action of the Government was to add to its supervisory, precautionary measures. Some forty Japanese nationals were detained under the Defence of Canada regulations, most of whom were cleared and released from custody within a year's time. Under advisement of the police, the Japanese language schools and newspapers closed down voluntarily. Shortly thereafter, the special registration was made compulsory and tightened up under a new order-in-council; and policy was formalized to prohibit the operating of the fishing boats, which had already been impounded as an emergency measure.

Public opinion in its initial reaction was inclined to accept this precautionary phase as adequate, but only for a brief period; and by the middle of January the Government had evolved a more stringent, but still moderate policy. The announcement of January 14, 1942, made known the intention of the Government to undertake partial evacuation, by establishing a "protected area" from which "all enemy aliens" would be excluded. Strict surveillance of all Japanese nationals was to be continued, with added prohibitions on the use of short-wave radios and cameras. And it was proposed that the exclusion of Japanese Canadians from the Armed Forces should be continued, but provision made to set up a special Civilian Corps. In implementing this policy, the Minister of Justice on February 5, 1942, ordered all male enemy aliens of 18 to 45 years to leave the protected coastal area.

Acceptance of "partial evacuation", however, proved only momentary. By the middle of February a widespread campaign urging complete

evacuation was in full swing. Pressure was both organized and popular, and bowing before the irresistible flood a drastic change in policy was finally adopted. On February 26, Orders-in-Council were made public announcing the new situation. All prohibitions with regard to a number of special articles such as radios and cameras were extended to Canadian citizens as well. A curfew regulation was introduced confining everyone to their homes between sunset and sunrise. And every person of Japanese race, citizen and alien, male and female, young and old, was ordered "to leave the protected area forthwith."

Evacuation Movements

As previously stated the protected area was designated on January 29, 1942, and on February 5, 1942, Japanese nationals of 18 to 45 years were ordered to leave the area by April 1. On February 24 the exclusion order was revised and extended to order out all persons of Japanese ancestry forthwith. Following the exclusion order for Japanese nationals on February 5, two weeks later work camps were authorized on February 19, 1942 -- a week prior to the total exclusion order.

Except for the property of interned persons which came under Regulations Respecting Trading with the Enemy 1939, no public agency was available at this stage for the protection of Japanese property, other than fishing vessels which were subject to the divided authority of several Government agencies. When men were ordered to leave for road camps no provision was ready to care for their property. It was not until March 4, 1942, that the Custodian of Enemy Alien Property was given jurisdiction under Order-in-Council P.C. 1665. This official, however, for the first several months provided no physical facilities and confined his activities to receiving reports on property from Japanese persons as they were transported from the protected area. No advice was forthcoming as to public facilities and no central storage depots were provided. Because statements had been made that baggage was restricted to 150 pounds per adult and 75 pounds per child, al-

though in actual practice more was permitted, most of the property and belongings were left behind in homes. It had also been stated that freight and any amount in excess of the allowance would be charged to the owner.

For a large number of persons from areas outside the City of Vancouver, the removal had two stages; the first was from their homes to Hastings Park Clearing Station, and the second from the Park to Interior British Columbia. Particularly significant are the removal orders of the first stage when persons were ordered from the outlying areas of British Columbia and because of the precipitate nature of the evacuation, in the absence of public facilities they lost a large portion of their household goods and the equipment for their occupation. For example, a former resident of Hyde Creek could do nothing with his household and real property because he was given only two hours notice to vacate. Persons in Cumberland were given a week's notice to move to Hastings Park, and were told that one suitcase and one clothesbag were the only baggage allowed. A person with a rooming house was ordered to a road camp on March 29, 1942; when he refused to leave before settling his business matters, he was interned. A person from Nanaimo reports that he was ordered to Vancouver on twelve hours notice, but because this was physically impossible, he was given two days. During the interval when he was packing his belongings, a soldier followed his every movement. The only baggage he was allowed amounted to two suitcases and one clothesbag.

On March 27, 1942, a New Westminster family was given twenty-four hours notice to leave the protected area. The father and eldest son of the family were already at a road camp, consequently they experienced considerable difficulty in packing.

After reaching Kaslo a former Steveston fisherman sent for his household chattels. When he opened the crates he found that all valuable articles had been stolen.

A person from Georgetown near Prince Rupert states that he was

evacuated on very short notice and was allowed 170 pounds baggage made up entirely of items such as blankets and things for personal use which he placed in one suitcase and one clothesbag. He asked to be permitted to take his trunk with him but this was refused. After he reached Hastings Park on April 4, 1942, he asked that his trunk and remaining baggage be shipped to him. Months later in Slocan he received the trunk and three boxes but when the boxes were opened it was discovered that they were empty and the contents had been stolen.

A person from Qualicum Beach reports that on March 17, 1942 at nine o'clock in the morning he was ordered to take his family out of the area on the train leaving at eleven thirty o'clock. Because this was impossible he pleaded for an extension of twenty-four hours, which was permitted. He was able to take only his bedding with him. During the twenty-four hour period he disposed of his household goods by selling, and otherwise, as best he could at very great loss.

Another person from Qualicum Beach describes the conditions under which he surrendered his automobile in March of 1942. He was ordered on March 11 to deliver his automobile to a representative of the Custodian with the understanding that he would be re-imbursed for all expenses connected therewith. About noon the next day he joined a convoy of Japanese automobiles from Cumberland enroute to Victoria. It reached Victoria about five o'clock that afternoon whereupon registration took until ten o'clock that night. All gasoline and oil was bought by the owner and no reimbursement was made. Further complications arose because of the curfew. He had to take a taxi to the hotel, and also had to meet all expenses.

Cases such as the above were typical, and similar conditions were experienced by the Japanese in their movement from their homes and later again when they reached the interior towns. The economic loss arising from such conditions has affected all the Japanese. Men ordered to road camps, both before and after the Custodian was placed in charge of Japanese property on March 4, 1942, had no facilities for

storing their belongings. The minimum amount of baggage, which they were allowed, consisted only of bare essentials for physical survival; such as, blankets, heavy work clothing, boots, etc.; their other belongings had to be left with their families or stored with friends. Persons interned were able to take even fewer things with them; usually the clothes they wore, a towel and a toothbrush. Their other belongings also were left behind in an indefinite state. When families moved, the accumulated possessions of many years of domestic life were on their hands; with no storage facilities other than their own homes and some community buildings, their predicament was worse. It was out of the question for them to take their possessions to Hastings Park, to the interior towns, or to sugar beet farms in Alberta and Manitoba. Consequently, very little property was shipped and resulting therefrom, because of the attitudes of some sections of the public and because of the general circumstances of the period, a large proportion of these belongings were lost or stolen.

Impact of Evacuation Policy upon Property Administration

A review of the foregoing circumstances points still further to the contention made earlier that evacuation was not initiated on a broad plan nor as a permanent movement. It is only in the light of this fact that the failure of the Government to take adequate steps for the protection and preservation of property can be explained. The Government provided no facilities for the protection of property while the evacuees still remained in the protected area, other than the formality of registration. Caught unprepared, there was forced upon the Government a civilian undertaking of such magnitude and complexity that it was not able to find personnel capable of realizing all the programme entailed. Under the emergency conditions it was called upon to face, it was unable to formulate policies and procedures adequate to cope with the problems as they arose. As a consequence, there was unnecessary suffering and hardship on the part of the people and the loss of economic resources on a large scale.

There had been no previous preparation by the Custodian to include the administration of Japanese property within his organization. The first instructions given the Custodian under Orders-in-Council P.C. 1665 of March 4 and P.C. 2483 of March 27th, 1942, were to assume management and control of evacuee property "as a protective measure only." The first sign that the removal had assumed permanent aspects came with Order-in-Council P.C. 5523, on June 29, 1942, whereunder "protection only" was abandoned and powers of disposition by "sale, lease, or otherwise" of agricultural land was authorized, and again with P.C. 469 of January 19, 1943, when such powers were extended to all Japanese property within protected areas.

Further evidence of the temporary nature of the evacuation programme is given in the provisions of P.C. 3213 of April 21, 1942, where upon the recommendation of the Minister of Justice, the British Columbia Security Commission was empowered to enter agreements with the Government of any province relative to temporary placement of persons of Japanese race for the duration of the war, with the understanding that such persons were to be removed upon the termination of the state of war.

Even as recent as July, 1944, during the course of the debate on a section of the War Services Electors Bill, which deprived certain Japanese Canadians of the franchise for the war period, the Prime Minister in the House of Commons stated that the franchise was denied because the Japanese Canadians were moved as a temporary measure and were to be returned at the end of the war.

From these official statements, the removal would have to be viewed as an undertaking similar to the evacuation of civilians from other war zones and it would not be unreasonable to expect that evacuated persons would be permitted to return to their homes as soon as permitted by military exigency. For this reason, persons spent the short time available storing their personal property, often without crating, in their attics, basements, rooms, barns, etc., and in some

instances did no more than lock the windows and doors as they left. Where quarters were rented, persons without storage space often had to resort to quick sales or to leaving their goods in community halls, temples, churches and schools. Because proper public facilities were not provided, and because they had to resort to makeshift arrangements for storing possessions, the change in policy from temporary removal to permanent resettlement has made a very high percentage of loss inevitable.

Evacuation Programme gave Opportunity for Economic Profiteering

Where occupations had both White and Japanese persons, unfortunately a division on racial lines was promoted as a matter of historical tradition and each group eyed the other as competitor. This was the case in fishing, small fruit growing, and in the small retail trades. It was clearly evident to White groups that a competitive advantage could be gained by making use of war hysteria to eliminate the Japanese entirely from certain occupations. They would benefit from higher prices, the result of reduced supply caused by the removal of the Japanese from the industry and steadily increasing demand for products and services from improved economic conditions.

During the summer of 1942 and 1943, certain White persons who had taken over Japanese berry farms for the season on short leases or purchase, organized the Berry Growers Protective Association and applied to the Government for a subsidy at a time when berry prices were their highest since the first World War. This is an example of the attitude of some sections of the general population at that time. Not content with reaping the benefit from the toil of Japanese berry farmers they wanted to live off the general taxpayer as well. In other fields, it has been freely reported that many articles were pilfered from fishing vessels while impounded. Skiffs and life-boats were stolen, net houses were broken into and nets, gear and equipment stolen or damaged. Automobiles left at designated points were stripped of tools and even inner tubes and tires were replaced by those of poorer quality.

The Custodian's policy to liquidate the holdings of persons of Japanese ancestry without reserve by public auction methods eliminated any possibility of the conditions required for a fair market value being applied. By no interpretation could the seller be classed as a willing seller; moreover, the sales being part of government policy of liquidation were, in effect, compulsory and were to be carried out regardless of price. The only willing person under the circumstances was the buyer who saw that all material conditions were fully weighted in his favour and he was in a position to take full advantage of them. Under the circumstances normal competitive bidding would be discouraged, and sales would be completed at abnormally low prices. The sale price by the Custodian could not, therefore, be regarded as the fair market price.

Problems in Property Management and Liquidation

It is apparent that under the foregoing conditions, Government policy in management and disposal of property did not give adquate and sufficient protection to the owners' interests. The primary function of a custodian is to conserve the assets of the owners. In this case it may be stated that this first function, due to the particular circumstances which obtained, was not successfully fulfilled. Aside from property sold directly by owners prior to the establishing of the Custodian's office, much property which should have been the responsibility of the Custodian was not adequately protected. In regard to household goods and movable property left in the homes before and after the Custodian assumed responsibility, insufficient protection was the cause of large quantities of valuable possessions being lost. In the sale of automobiles, unnecessary depreciation resulted from mishandling and lack of proper care. In addition, sale by auction without reserve, under conditions of forced liquidation, resulted in low-bidding and low prices. Boats and gear also received similar treatment in sales. Real property, businesses and equipment suffered a similar fate for the same reasons.

Some of the most serious examples of property loss and destruction are recorded in the reports of the auditors of the Custodian. They are now a matter of public record. The Proceedings of the Public Accounts Committee, May 8 to June 26, 1947, furnish further information on losses and damage to property.

The auditors for the Custodian, P. S. Ross and Sons, in their report of October 20, 1943, state:

> "We understand that many requests have been received from evacuees to have shipped to them at their present address certain aritcles which, in some cases, have necessitated the unpacking of a carton or other container in order to locate the particular thing or things requested. We were also informed that storage places have on a number of occasions been broken into and containers ransacked, and as a result the belongings of one evacuee mixed with those of another, thus destroying means of identification of ownership with the office records ....."

Mr. Mathieu, assistant deputy custodian states in his report of January 15, 1947 (page 39):

> "It is also true that a certain type of citizen considered the abandoned homes of evacuees an opportunity to engage in theft and vandalism which were in evidence in many cases before our field men or agents had an opportunity of taking charge .
>
> "Even in the better class districts this was in evidence and perhaps an outstanding example may be given in connection with the property owned by the former Japanese counsul in the Shaughnessy district of Vancouver. This house was under the control of the protective powers until the capitulation of Japan.
>
> "At the time the property was handed over to us in December, 1945, Mr. K. W. Wright, counsel to the Custodian, and Mr. F. G. Shears, director of our Vancouver office, inspected these premises with Mr. Baeschlin, representing the Swiss government. Every piece of plumbing had been removed, light fixtures and switches had been disconnected and taken away and even leaded glass doors and windows had been taken from their frames and were missing. This had occurred in one of the best districts of Vancouver and according to representatives of both the Spanish and Swiss authorities, the house had been broken into time after time even although it was boarded up after each depredation.
>
> "Our own experience in regard to buildings which had been used for storage was somewhat similar to that of the Japanese counsul's house. Breakings-in were frequent, entrance being made in some cases by the use of fire escapes, through windows which were boarded up or covered with a grill or through basement doors.
>
> "It may be of interest to record that a building on East Hastings Street, registered in the name of a Japanese association and which certain Japanese had filled with chattels, was left by them in the care of Messrs. Norris and McLennan. Upon request for the shipment, through the Security Commission, of some of the contents of this building, we requested Mr. McLennan to accompany one of

> our staff to the building for the purpose of selecting the goods required for shipment. Finding it impossible to open the front door, access was made through a rear entrance when it was discovered that thieves had entered by the front door and had then barred it from the inside with planks. The place had been ransacked, lids of boxes torn off and the entire contents scattered over the floor....."

Although these reports are undoubtedly familiar to Your Lordship, the above quotations are given at length because of their importance. It was partly as a result of the above information to Members of Parliament that the whole matter was referred to the Public Accounts Committee which undertook a thorough investigation of the terms under which Fraser Valley farm lands were sold to the Veterans Land Administration. This investigation revealed that agricultural lands were evaluated following Order-in-Council P.C. 5523 of June 29, 1942, at $ 911,156.00, and sold for $ 893,390.00 in the face of assessment values which totalled $ 1,250,000.00. It is submitted that as a general practice in this area, assessed value is a determination selected for taxation purposes. In some cases, they were below original cost and in most cases certainly far below market value. Although this was a general policy in most municipalities the Veterans Land appraisals were 2 per cent and assessed values were as much as 40 per cent, above sale price.

The Proceedings of the Public Accounts Committee, May 12, 1947, at page 114, show that the spot valuations of the Advisory Committee to the Custodian of May, 1943, compared with assessed value and Soldier Settlement valuation for seventeen properties, as follows:

Soldier Settlement valuation	$ 28,232.00
Assessed value	$ 31,119.00
Advisory Committee valuation	$ 43,100.00

The Advisory Committee valuations for the seventeen properties in this instance were 39 per cent above assessed value and 53 per cent above Soldier Settlement valuation. This will indicate that Soldier Settlement valuations were far too low.

On page 115 of the Proceedings, a list of forty-three properties

withdrawn from the Veterans Land Administration offer until matters of title were cleared, and subsequently advertised and sold by the Custodian, is given as follows:

Veterans Land Administration appraisal	$ 39,571.00
Veterans Land Administration offer	$ 38,876.00
Custodian appraisal	$ 73,312.00
Custodian sale price	$ 82,183.50

It is noted that the Custodian appraisal was 90 per cent and sale price was 112 per cent above the offer made by the Veterans Land Administration. This would indicate further that the Veterans Land Administration transaction was not made on the basis of free trading and fair market price. Therefore it is submitted that prices received from the sale of these farm lands should be examined with this condition in mind.

Furthermore, when the final offer from the Veterans Land Administration was lower than appraised value, all amounts were uniformly scaled down without attention to individual cases. In view of this adminstrative action, it cannot be stated that either the Advisory Committee to the Custodian, or the Custodian, had proceeded in the sale with a view to getting the owners a fair market price when entertaining offers from the Veterans Land Administration. Accruing losses to Japanese owners would, therefore, be substantial, and legitimate claims before the Commissioner will be for sizeable amounts.

Even in the case cited above, there is no indication that the $ 82,000.00 total figure, the selling price of the Custodian was the fair market price. It is re-emphasized that the circumstances surrounding these cases would encourage low-bidding. Compulsory sales over the protest of owners would allow buyers to withhold high offers and yet acquire the desired property.

Sales of this type are unprecedented; there was no recourse to arbitration, nor any appeal to the courts as provided under the War Measures Act in cases of expropriation by the Crown.

PART III

EVALUATION OF PROPERTY

It is not intended here to discuss at length the technical legal aspects of the terms of reference of the Royal Commission, which it is felt, will be adequately and fairly dealt with by Your Lordship with the assistance of Counsel for the claimants and for the Government. We realize that the task of evaluating the losses suffered by the claimants is an extremely difficult one, requiring infinite patience and skill, and above all an appreciation of the human and economic aspects of this unprecedented forced movement. This work is not made easier by the emergency nature of the evacuation as described above or by the fact that six years or more have now elapsed since that time and that the claimants are now scattered in almost every province of the Dominion.

It is felt that the determination of "fair market value" under the terms of reference is an economic problem as well as a legal one, involving consideration of such factors as original cost, replacement cost, prospective earning power, general price levels, and the existence or non-existence of an open market free from compulsion. In order, therefore, that every claimant can be treated fairly we respectfully urge that as a minimum condition the factors set out below should be considered, depending on the type of property for which a claim is made.

(1) Urban Real Estate - Land

a. Sales realization from adjacent parcels sold freely at about the same time.

b. Assessed value of the specific parcel adjusted by the average relation of assessed value to the sale price for comparable parcels in the same or comparable locality.

c. Earning value assuming the parcel is to be developed to the highest usefulness possible in its location.

d. If the land is occupied by old buildings, the fact that present earnings may not be a good criterion of probable future earnings when the old buildings are replaced with

modern structures, perhaps designed for more appropriate uses from the point of view of the land location.

e. Trend of market value of adjacent land as reflection of environment factors on probable future earnings.

(2) Urban Real Estate - Buildings

a. Assessed value of buildings adjusted by the average relation of assessed value to the sale price of comparable buildings in the same or comparable locality.

b. Original cost and replacement cost of buildings.

c. Earning value based on past experience and prospects in the future.

d. Evaluation of other pertinent factors such as exceptionally favourable leases, working capital employed in administration of building, nearby developments which affect the value, etc.

(3) Farms

a. General level of farm values from recent sales records of comparable farms in same locality.

b. Original cost, depreciation, and replacement cost of buildings and other fixed improvements,

c. A farm being both a productive unit and a home, a number of special factors to be given careful consideration in each individual case: e.g.,

i. kind of crops that can be grown advantageously on the soil.

ii. extent to which fertility of the soil has been depleted or built up.

iii character of road system serving the farm.

iv accessibility of markets for each possible crop.

v annual rainfall or source and cost of irrigation water.

vi nature and abundance of water for stock and domestic use.

vii adequacy of natural and artificial drainage.

viii character and adequacy of fences.

ix accessibility or approach of rural electric lines.

x aesthetic setting of the farm home.

xi annual tax rate.

xii social character of the neighbourhood.

xiii educational facilities available.

xiv alternative uses to which all or part of the farm could be put.

xv possibility of future revenue producing activities of importance, such as site for waterfront development, highway, powerline, tourist resort, etc.

(4) Business Enterprises

a. Original cost and replacement cost of physical assets (buildings, machinery, equipment and land).

b. Historical and reproduction preliminary-expense value: This includes the fair capital allowance for the necessary expenses incurred in the organization and promotion of the enterprise.

c. Going-concern value: The element of value in an assembled and established business doing business and earning money, in comparison with one not thus advanced. The value element is the present worth of the near-future earnings of the going plant during the period required to duplicate the enterprise and place it in operation.

d. Goodwill value: This is something different from going-concern value. It was succintly stated by Lord Eldon in 1810 as "the probability that the old customers will resort to the old place". The unit of measurement of goodwill value is one-year's purchase of the excess of the profits of the business over reasonable interest on the fair value of the property. The number of years by which the unit value is multiplied in individual cases depends on the kind of business involved.

e. Other intangibles: These may include favourable leases, contracts, options, trade secrets, trade names, patent rights, copyrights, etc. where they are present.

(5) Fishing Vessels and Gear

About the same list of possible elements of value exist as noted above for other business enterprises. In addition, a factor of great importance in 1942-43 was the practical impossibility of replacing these physical assets under the existing conditions of very short supply.

(6) Automobiles, Radios, Cameras, and Firearms

a. Replacement cost.

b. W.P.T.B. price ceilings.

(7) Household Chattels and Other Personal Property

a. Replacement cost.

b. Intrinsic and sentimental value not replaceable.

PART IV

CONCLUSION

This submission has been concerned with drawing to the attention of Your Lordship certain background material which we believe is directly relevant to the issue under consideration by your Commission. It would appear that in spite of careful, painstaking investigation and deliberation, many practical and imponderable difficulties stand in the way of achieving a precision of just and reasonable awards. In the alternative, we respectfully suggest a broad appreciation of all the circumstances which shaped the problem into its present form is fully merited.

The first part of our submission has sketched the historical background of Japanese immigration into Canada, noting the conditions of their early arrival and employment in this country. In common with most immigrant groups, their's was a struggle over the years to establish economic security. In this struggle they were motivated not merely by individual self-interest, but even more important by the fact that the immigration of women had brought about a fairly balanced population and a family structure was rapidly built up. Homes were necessary for families. And growing numbers of immigrant fathers sought stability of income and employment, as well as a necessary advance in economic status. In general this provided a strong motivating force to accumulate savings and to establish self-owned enterprises whenever possible.

By the end of the first four decades of the century, the immigrants from Japan, first generation fathers and mothers, were reaching an established status in years, and large numbers of their Canadian-born children were achieving maturity. These joined the ranks of productive workers, and family income in the years immediately preceding the evacuation of 1942 increased rapidly. Increased income led in turn both to acquisition of durable consumer goods such as home furnishings,

radios, electrical appliances, automobiles and chattels, which Canadian-educated children looked upon as necessities; and to increased investment in capital goods such as improved housing, larger farm acreage, farm equipment, expanded commercial premises, and fishing vessels and gear. An overall conclusion was that the standard of living of the immigrant group was rising rapidly, not only because of improved economic conditions, but also because of the advancing productivity of the people themselves.

The second part of our submission has reviewed the course of evacuation policy, noting particularly how the problem of property management and subsequent disposal was thus influenced. The first programme adopted by the Federal Government was a moderate one, contemplating the exclusion from the "protected area" only of male enemy aliens between the ages of 18 and 45 years. But public pressure led over the course of a brief six weeks to the adoption of far more extreme measures, the carrying out of which imposed an extremely heavy burden upon unprepared administrative agencies of the Government. Particularly was this true of the Custodian's Office which was suddenly called upon to provide for the effective management and control of all the real and personal property of 21,000 people scattered up and down several hundred miles of British Columbia coastline. Moreover, when wholesale evacuation was first initiated, it was not looked upon as a permanent movement. For this reason neither the evacuees themselves, nor the Government itself, realized that extensive precautions were necessary for the protection and preservation of their property.

Not least of all the actual mechanics of the evacuation contributed to extensive losses. In many cases only very brief notice to move was given, necessitating hasty and precipitate action. With no storage facilities, and with restrictions on baggage permitted for transport out of the protected zone, large quantities of personal property was stored under makeshift arrangements. Possessions could

not be taken to the Hastings Park Clearing Station in Vancouver, to the Interior Towns, to sugar beet farms, road camps or internment camps, but often had to be left behind to an indefinite future. The overall picture was one of a large group of people engulfed in a crisis beyond their control. Confusion, rumour and counter rumour, doubt and dismay were acute psychological characteristics which precluded rational behavior. The Government itself was unable to offer adequate mechanical facilities to meet the confusion of the emergency situation, or to give needed encouragement and advice.

However, concerned the Custodian's Office actually was in protecting evacuee property, substantial losses were inherent in the entire situation. Reports of the auditors for the Custodian indicate that theft and vandalism of the property were not uncommon in the City of Vancouver. It is likewise indicated that real and personal property in the outlying areas and isolated camps, as well as in the farming areas of the Fraser Valley were subject to equal, if not greater, destruction and theft. In the actual process of liquidation, a wholly abnormal and unprecedented situation was created. When goods and chattels were sold at continuing public auctions, it was clear that the normal conditions of free trading did not apply. Because it was known that liquidation would be effected without reserve, bidding could not be described as competitive, and auctioneers, working on a commission basis with minimum prices, tended to seek rapid disposal of goods in large quantities rather than adequate unit prices. The Proceedings of the Public Accounts Committee contain information which indicates that transactions between the Custodian and the Veterans Land Administration in regard to Fraser Valley farm lands were not resolved on a basis of "fair market value." Nor can the wholesale liquidation of a large number of urban holdings within a short space of time be regarded as a normal procedure guaranteed to maintain the property rights of the owners.

In the third section of our submission, we have attempted respectfully to suggest to Your Lordship some of the considerations

entering into the problem of valuation as being of concern to the evacuee claimants. It would appear that many relevant questions, including prospective earning power, are involved in the determination of value. Conditions and approaches differ with the different classes of property, compelling a wide economic review. The needs of property valuation are, we most earnestly submit, of a very broad nature, which find their parallel in the comprehensive appraisal of all the many varied factors involved in wartime evacuation.

Respectfully submitted,

Thomas K. Shoyama, President

George Tanaka, Executive Secretary,
National Japanese Canadian Citizens' Association,
84 Gerrard Street East, Toronto 2, Ont.

November twelfth, Nineteen hundred and forty-eight.

DOMINION BUREAU OF STATISTICS

OTTAWA
CANADA

JLF/MR

Air mail

EXHIBIT No. Gen 100
DATE 1 Feb. 1949
FILED BY R. J. McMaster.

January 21, 1949.

Dear Sirs:

Replying to your telegram of January 20th, enclosed herewith is a copy of Dr. Lemieux's letter of September the 27th together with a copy of the instructions mailed to the enumerators re farm values. A copy of the census schedule is attached hereto.

Mr. Edwin J. Lockwood of Chilliwack, B.C. was the commissioner of the Fraser Valley area including the District Municipalities of Mission, Maple Ridge, Pitt Meadows, and Matsqui.

Mr. J. J. Johnston, 613 Columbia Street, New Westminster, was the commissioner for the New Westminster Area which included the District Municipality of Surrey.

Yours truly,

J. L. Forsyth

J. L. Forsyth,
Chief, Census of Agriculture.

CLEMENT CONSULTING SERVICES LTD.,
Registered Agrologists,
629 Rogers Building,
Vancouver, B.C.

encls. 3

"Tom Osborne"
Harry Re

COPY

JLF/MR

September 27, 1948.

Attention: Mr. J. W. Clement, Manager.

Dear Sir:

Replying your letter of September 23rd re formula to arrive at certain census figures, I wish to advise you that the data contained in the Census Report which you quote, namely in Volume VIII, are received from the farm operators and given to our census enumerators. In the 1941 Census, we asked each enumerator to obtain from the farm operator the value of his farm, including the buildings, and these are the figures that were summarized for each census subdivision and published in the Report. A copy of the instructions regarding farm values as given to the enumerators is attached hereto and with the instructions given on the farm schedule, a copy of which is to be found in Appendix A of the Volume, is all the explanation that we supply our enumerators with regarding these inquiries.

In a few instances when the information given by the farm operator is reviewed in this office there is occasion to question some of the figures. Inquiries are then sent to the farm operator asking for verification of the records, and upon investigation it is found that in practically all cases special circumstances warrant the returns given by the farm operator.

No statistical formulae or weights were applied to the returns of the farm operator in order to obtain the farm value figures given in Volume VIII of the 1941 Census.

In the Introduction to Volume VIII you will find a description of the methods of taking the census, certain census definitions and instructions to our field enumerators.

Trusting these notes together with a study of the above mentioned "Introduction" will answer your request, I remain,

Yours very truly,

(signed) O. A. Lemieux

O. A. Lemieux,
Director, Census Division.

CLEMENT CONSULTING SERVICES LTD.,
Registered Agrologists,
629 Rogers Building,
Vancouver, B.C.

encl.

222. Inquiry 17 (a). Acres owned. Consider as owned, the land that the operator or his wife hold under title, homestead law, purchase contract or as an heir or as a trustee of an individual estate or that which is more or less permanently occupied by a squatter.

223. Inquiry 17 (b). Rent or lease from others. This includes all land which is rented from others, whether it is used for crops, pasture, hay, etc. In the Prairie Provinces there are many large tracts of land that are leased for hay or pasture at a nominal rate. Some farmers do not pay any fixed rent. However, these areas must be included as part of the farm acreage.

224. Inquiry 17 (c). Operate for others as a hired manager. Where the operator is a hired manager, the acreage shall be reported under this inquiry. In such a case no entry shall appear under inquiry No. 17 (a) or 17 (b).

225. Inquiry 18. This inquiry shall be answered whenever there is an entry under inquiry 17 (b), whether the farm is wholly or only partly rented. In order that the different kinds of rent may be comparable, it is essential to give them all in dollars. If the rent is paid in any other way than stated on the schedule, insert under 18 (c) the estimated cash value and write in the kind of rent paid.

226. Inquiry 19. If the farmer rents or leases land either in this sub-district or elsewhere, the name and address of the owner or owners must be given in this inquiry. Where the owner is a firm or corporation, give the name and address of the company's nearest office. If more lines are needed for the names and addresses, attach a slip of paper to the schedules, inserting the number of the inquiry and the names and addresses.

227. Inquiry 20. Land operated outside of the sub-district. This inquiry is designed to give the acreage of this farm which is located outside of this sub-district and consequently is not reported under inquiry 16 (a). The acreage given under this inquiry, plus that given for inquiry 16 (a), should equal the total area operated by this operator, regardless of location. This inquiry should be answered only on "resident" farm schedules.

The Enumerator shall endeavour to obtain the exact location of these lands held by the farm operator outside of his own sub-district, because these will be matched with the corresponding "non-resident" schedules.

FARM VALUES

228. (1) **Inquiry 21. Total value of this farm (land and buildings).** This inquiry is important and the Enumerator shall obtain, for all farms, as accurate an estimation of the value as can be secured. The explanatory note under the inquiry must be carefully studied. The value required covers all the land reported under inquiry 16 (a) and the buildings and improvements thereon, as of June 2nd, 1941, whether owned, rented, leased or managed.

(2) Satisfy yourself that the value given is the amount for which the farm would sell if there were a willing buyer and a willing seller, and not a forced sale. Do not report the assessed value unless it conforms with the market value. Assure the operator that the figures given will not be used for taxation purposes and that they will not be seen by anyone other than the sworn employees of the Dominion Bureau of Statistics.

(3) For institutional farms, the report should cover only the value of the land and buildings which are used directly for agricultural purposes. Do not include the value of buildings used for inmates, instructors, students, etc. The value of buildings or factories producing butter, cheese, condensed or evaporated milk, canning factories, which though situated on the farm, are used for manufacturing or administrative purposes rather than for farm purposes, shall not be included under inquiries 21 or 22.

229. Inquiry 22. Value of all buildings on this farm. The value reported here will of course be less than that reported under inquiry 21. The difference between these two amounts will be the value of the land alone. Do not attempt to find out the original cost of the buildings nor the amount it would cost to replace them but arrive at the value in the same manner as instructed for inquiry 21.

FARM MACHINERY

230. The Enumerator shall carefully study the explanatory note on the schedule. The values for machinery like those for land and buildings shall be the market value, i.e., the amount for which they would sell if there were a willing buyer and a willing seller. Include all farm machinery which belongs to this farm whether it is owned by this operator or not.

231. Inquiries 23 and 24. These two inquiries are self-explanatory. The Enumerator will note, however, the second column "Year of latest model". If there are two automobiles on

Form 2

THE INFORMATION ON THIS REPORT WILL NOT BE USED AS A BASIS FOR TAXATION, NOR COMMUNICATED TO ANY ASSESSOR OR OTHER GOVERNMENT DEPARTMENT

LOCATION OF FARM

Prov.....Elect. Dist. .....

Municipality.....
(If Improvement District give number)

Enumeration Sub-district No.....

Range or concession.....Lot No.....

For use in Prairie Provinces only

Sec.....Twp.....R.....M.....
Sec.....Twp.....R.....M.....
Sec.....Twp.....R.....M.....
Sec.....Twp.....R.....M.....
(Use a separate line for each section or part of section)

CENSUS OF AGRICULTURE

(GENERAL FARM SCHEDULE)

DOMINION BUREAU OF STATISTICS

R. H. COATS, DOMINION STATISTICIAN

Eighth Census of Canada, 1941

Notice to the Enumerator.—THIS IS A CONFIDENTIAL REPORT and may be statistics. Any person employed in the execution of any duty under the S tents of any schedule or who, through neglect or carelessness, causes any seen by others, shall be liable to fine or imprisonment or both. (8 and 9 G

1. All questions must be answered whenever applicable. If farm records are ke if not, obtain the most accurate returns that circumstances will permit. freely.
2. *Farm Operator.*—All replies on this schedule should relate to the farm, occ named in inquiry No. 1. The term "Operator" is employed in the census to responsible for the agricultural operations, whether as owner, tenant, crop
3. *A Farm* for census purposes is all the land located in any one sub-distri person conducting agricultural operations either by his own labour or wi household or of hired employees. It may consist of a single tract of land held under different tenures. In order to be reported as a farm such la extent and have produced in 1940, agricultural products to the value o employed for pasture in 1941.

FARM OPERATOR, JUNE 2, 1941

For Office use only

1. Name.....
2. Post office address .....Age.....
3. Birthplace..... Racial origin.....
(If Canada, give province.)
4. How long have you lived in Canada (if not Canadian born)?.....years
5. How long have you operated the farm you now occupy?.....years
6. How many years have you farmed (a) as owner or part owner.....years
(Include farming experience in other countries.)
(b) as tenant.....years
(c) as farm labourer hired out or at home.....years

WORK OFF THIS FARM IN 1940

7. What is the main source of your (farm operator's) total income?.....
(Name the source which usually supplies the greatest proportion of your total income, whether it is from farming such as: dairying, fruit, wheat, etc., or from other sources not connected with this farm such as: road work, fishing, lumbering, carpentering, etc. Where two or more sources bring approximately equal returns, name them.)
8. (a) How many days in 1940 did you (the farm operator) work for pay at work not connected with this farm? (Omit labour exchanged).....days
(b) Occupation followed on days reported under (a).....
(Such as clerk, labourer, carpenter, fisherman, lumberman, road worker, school bus driver, etc.)
(c) Gross returns from outside work $.....
(Include returns from (a) and also returns from any outside work done by members of your family or hired help, with or without horses, tractors, threshing machines, combines, or any other equipment. If a son or daughter living on this farm works permanently off the farm, his or her wages should not be included in the above.)
(d) Gross income from boarders, lodgers, overnight cabins and campers, $.....
(Do not include board furnished farm labourers.)
(e) Amount received for fire and hail damage, sale of farm machinery, etc., $.....

FARM POPULATION, JUNE 2, 1941

9. Total number of persons living on this farm on June 2, 1941. No.....
(a) Males under 14 years of age, No.....14 years of age and over, No.....
(b) Females under 14 years of age, No.....14 years of age and over, No.....
10. How many persons, 10 years of age and over, living on this farm on June 2, 1941, were not living on a farm in 1931?.....No.....

FARM LABOUR
(Exclusive of Housework)

11. How many members of the operator's family, 14 years of age and over (including the operator) were working on this farm, without receiving wage payments, during the week ending May 31st, 1941.....No. M.....F.....
12. How many persons working for wages on this farm during the week ending May 31st, 1941, were:—
(a) Hired the year round.....No. M.....F.....
(b) Hired by the month.....No. M.....F.....
(c) Hired by the day.....No. M.....F.....
(Include managers and members of the family working for wages.)
13. Number of weeks of hired labour in 1940.....weeks
(If operator did custom work, include hired labour in connection with it.)
14. Total cash wages paid in 1940 for farm labour.....$.....
(Include wages of managers and of labourers employed for custom work off this farm.)
15. Estimated value of house rent and/or room and board furnished hired farm labourers in 1940.....$.....

FARM ACREAGE AND TENURE

16. Total number of acres in this farm (a) in 1941.....acres
(b) in 1940.....acres
(Give all the lands operated by the person named in inquiry No. 1 including outlying and separate fields, pasture or woodlots, which are located in your enumeration sub-district. Do not include land owned by this operator but rented to someone else. With regard to community pastures see the Book of Instructions.
17. How many acres of this farm do you (a) own in 1941.....acres
(b) rent or lease from others in 1941.....acres
(c) operate for others as a hired manager in 1941.....acres
(The sum of the answers to inquiry No. 17 (a), (b) and (c) must equal the answer to inquiry No. 16 (a).)
18. If you rented or leased land in 1940, was the rent paid (a) in cash.....$.....
(If you were not operating this farm in 1940 and it was rented, give an estimate of the value of the rent.)
(b) in kind.....$.....
(c) in shares .....$.....
(If the rent is paid in cash give the amount under (a); if in kind give the estimated cash value under (b); if in shares give the estimated cash value, and the share paid as ½, ¼, ⅓, etc. under (c). If taxes are paid by the operator, include the amount under (a).)
19. If you operate rented farm lands in this sub-district or elsewhere give the name and address of the owner or owners:
Name.....Address.....
Name.....Address.....

LAND OPERATED OUTSIDE OF THIS SUB-DISTRICT IN 1941

For Office use only

(Do not include here the land included in inquiry No. 16, or land owned by this operator outside of this enumeration sub-district but rented or leased to someone else.)

20. Do you operate any land outside of this enumeration sub-district? (Yes or no).....
If so, state: (a) Municipality, township or parish.....
Range or concession.....Lot No.....
Or in the Prairie Provinces { Sec.....Twp.....R.....M.....
Sec.....Twp.....R.....M.....
(b) Area owned .....acres. Area rented or leased.....acres

FARM VALUES, JUNE 2, 1941

21. Total value of this farm (land and buildings).....$.....
(Give the amount for which this farm (see inquiry No. 16) would sell. Include the value of land and buildings used for agricultural purposes located in this sub-district, whether owned, rented, leased or managed. Do not include the value of implements, machinery, livestock, nor of land owned by you but operated by someone else.)
22. Value of all buildings on this farm. (This value should be included in inquiry No. 21.) (For Institutional farms, see Book of Instructions.).....$.....

FARM MACHINERY, JUNE 2, 1941

(For the value give the amount which you could sell this machinery for to a willing buyer. Do not include old equipment which is no longer used. Farm machinery owned on shares should be included on the farm where it is found on the date of the Census.)

	Number	Year of latest model	Value
23. Automobiles on this farm			$
24. Motor trucks on this farm			$
25. Tractors on this farm			
(a) Under 15 horse power on the drawbar			$
(b) 15 horse power and over on the drawbar			$
26. Grain combines on this farm			$
27. Threshing machines on this farm			$
28. Stationary motors on this farm (In column 2 give the aggregate horse power of the number of machines reported in column 1.) (a) Gasoline			$
(b) Electric			$
29. All other equipment and machinery on this farm. (Include all other farm machinery and equipment such as: binders, mowers, seeders, cultivators, wagons, dairy equipment, home lighting equipment, garden tools, harness, etc.)	x x x x	x x x x x x	$
30. Total value of machinery and equipment	x x x x	x x x x x x	$

(The answer to this inquiry must equal the sum of inquiries No. 23 to 29, column 3.)

MORTGAGES, AGREEMENTS FOR SALE, LIENS, JUNE 2, 1941

(Include all mortgages and agreements for sale on land and buildings **owned and operated** by this operator whether in this sub-district or elsewhere.)

31. Total amount of (a) mortgages on this farm.....$.....
(b) agreements for sale on this farm.....$.....
(Be sure to include mortgages or agreements for sale on all lands owned and operated by this farm operator. The amount reported here should include all debts secured by mortgages, deeds of trust, judgments, agreements for sale, and by any other legal instrument which partakes of the nature of a mortgage. Be sure to include mortgages or agreements for sale on outlying lands owned and operated by this operator, but not on land owned by him but operated by someone else. Include any accrued interest except the interest for the current year. Do not include debts secured by liens on crops, livestock or implements. In the case of agreements for sale where payment is made in kind, give an estimated cash value of the amount outstanding.)
32. (a) What rate of interest (contract rate) do you pay per annum?
(Write the rate in the square opposite the indicated holder of the debt.)

1.	Corporation (such as loan, trust, insurance, railway companies, banks, etc.)	%	2.	Government (Federal or Provincial)	%	3.	Municipality	%	
4.	Private individual	%	5.	Relative	%				

(b) Amount of principal and interest paid in 1940 on debt mentioned in inquiry No. 31.....$.....
33. Total debt covered by liens on crops, livestock or implements.....$.....
34. What rate of interest do you pay per annum on debts mentioned in inquiry No. 33?.....%.....

FARM GARDENS AND ORCHARDS

(Inquiries No. 35 to 38 apply only to farms **with less than** 50 fruit trees or for farms **where less than** $50 worth of vegetables or vegetable seed (**not including potatoes nor turnips**) or small fruits or nursery products were sold. For all other farms fill out a Form 2A and leave inquiries No. 35 to 38 blank.)

35. Value of all vegetables grown on this farm in 1940.....$.....
(Include greenhouse and hothouse production, such as mushrooms, rhubarb, tomatoes, cucumbers, etc., (not including potatoes nor turnips).)
36. Value of all fruits grown on this farm in 1940..... (a) Small fruits $.....
(b) Tree fruits.. $.....
37. Value of all vegetables and fruits (tree and small) consumed on this farm in 1940 (a) Vegetables.. $.....
(Include only vegetables and fruits produced on this farm.) (b) Fruits..... $.....
38. Number of fruit trees on this farm, June 2, 1941: (a) apple, No..... (b) peach, No.....
(c) pear, No..... (d) plum, No..... (e) cherry, No..... (f) other, No.....
39. Cranberries (wild). Quantity harvested, lb..... $.....
40. Blueberries (wild). Quantity harvested, lb..... $.....

WHEN REPORTING VALUES OMIT CENTS

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CHEDULE)
F STATISTICS
STATISTICIAN
—
Canada, 1941

Notice to the Enumerator.—THIS IS A CONFIDENTIAL REPORT and may be used only for the compilation of statistics. Any person employed in the execution of any duty under the Statistics Act, who divulges the contents of any schedule or who, through neglect or carelessness, causes any schedule or part of schedule to be seen by others, shall be liable to fine or imprisonment or both. (8 and 9 George V, C. 43, S. 35.)

1. All questions must be answered whenever applicable. If farm records are kept, take the information from them, if not, obtain the most accurate returns that circumstances will permit. Consult your Book of Instructions freely.
2. *Farm Operator.*—All replies on this schedule should relate to the farm, occupied on June 2, 1941, by the person named in inquiry No. 1. The term "Operator" is employed in the census to designate the person who is directly responsible for the agricultural operations, whether as owner, tenant, cropper or hired manager.
3. *A Farm* for Census purposes is all the land located in any one sub-district which is directly farmed by one person conducting agricultural operations either by his own labour or with the assistance of members of his household or of hired employees. It may consist of a single tract of land, or of a number of separate tracts, held under different tenures. In order to be reported as a farm such land must be of one acre or more in extent and have produced in 1940, agricultural products to the value of $50 or more, or be under crops or employed for pasture in 1941.

ENUMERATOR'S RECORD

Number of this farm in order of visitation .....

Page and line on which name of operator is written on population schedule. Page ..... Line .....

Date enumerated, day ..... month .....

Signed ..... (Enumerator)

Checked by ..... (Commissioner)

LAND OPERATED OUTSIDE OF THIS SUB-DISTRICT IN 1941

(Do not include here the land included in inquiry No. 16, nor land owned by this operator outside of this enumeration sub-district but rented or leased to someone else.)

For Office use only

Do you operate any land outside of this enumeration sub-district? (Yes or no) .....

If so, state: (a) Municipality, township or parish .....

Range or concession ..... Lot No. .....

Or in the Prairie Provinces { Sec. ..... Twp. ..... R. ..... M. .....
Sec. ..... Twp. ..... R. ..... M. .....

(b) Area owned ..... acres. Area rented or leased ..... acres

FARM VALUES, JUNE 2, 1941

Total value of this farm (land and buildings) ..... $.....
(Give the amount for which this farm (see inquiry No. 16) would sell. Include the value of land and buildings used for agricultural purposes located in this sub-district, whether owned, rented, leased or managed. Do not include the value of implements, machinery, livestock, nor of land owned by you but operated by someone else.)

Value of all buildings on this farm. (This value should be included in inquiry No. 21.) (For Institutional farms, see Book of Instructions.) ..... $.....

FARM MACHINERY, JUNE 2, 1941

(The value give the amount which you could sell this machinery for to a willing buyer. Do not include old equipment which is no longer used. Farm machinery owned on shares should be included in the farm where it is found on the date of the Census.)

	Number	Year of latest model	Value
Automobiles on this farm			$
Motor trucks on this farm			$
Tractors on this farm			
(a) Under 15 horse power on the drawbar			$
(b) 15 horse power and over on the drawbar			$
Grain combines on this farm			$
Threshing machines on this farm			$
Stationary motors on this farm (In column 2 give the aggregate horse power of the number of machines reported in column 1.) (a) Gasoline			$
(b) Electric			$
All other equipment and machinery on this farm (Include all other farm machinery and equipment such as: binders, mowers, seeders, cultivators, wagons, dairy equipment, home lighting equipment, garden tools, harness, etc.)	x x x x	x x x x x x	$
Total value of machinery and equipment	x x x x	x x x x x x	$

(The answer to this inquiry must equal the sum of inquiries No. 23 to 29, column 3.)

MORTGAGES, AGREEMENTS FOR SALE, LIENS, JUNE 2, 1941

(Include all mortgages and agreements for sale on land and buildings **owned and operated** by this operator whether in this sub-district or elsewhere.)

Total amount of (a) mortgages on this farm ..... $.....

(b) agreements for sale on this farm ..... $.....

(Be sure to include mortgages or agreements for sale on all lands owned and operated by this farm operator. The amount reported here should include all debts secured by mortgages, deeds of trust, judgments, agreements for sale, and by any other legal instrument which partakes of the nature of a mortgage. Be sure to include mortgages or agreements for sale on outlying lands owned and operated by this operator, but not on land owned by him but operated by someone else. Include any accrued interest except the interest for the current year. Do not include debts secured by liens on crops, livestock or implements. In the case of agreements for sale where payment is made in kind, give an estimated cash value of the amount outstanding.)

(a) What rate of interest (contract rate) do you pay per annum?
(Write the rate in the square opposite the indicated holder of the debt.)

Corporation (such as loan, trust, insurance, railway companies, banks, etc.)	%	2. Government (Federal or Provincial)	%		
Municipality	%	4. Private individual	%	5. Relative	%

(b) Amount of principal and interest paid in 1940 on debt mentioned in inquiry No. 31 ..... $.....

Total debt covered by liens on crops, livestock or implements ..... $.....

What rate of interest do you pay per annum on debts mentioned in inquiry No. 33? ..... %.....

FARM GARDENS AND ORCHARDS

(Inquiries No. 35 to 38 apply only to farms **with less than** 50 fruit trees or for farms **where less than** $50 worth of vegetables or vegetable seed (**not including potatoes nor turnips**) or small fruits or nursery products were sold. For all other farms fill out a Form 2A and leave inquiries No. 35 to 38 blank.)

Value of all vegetables grown on this farm in 1940 ..... $.....
(Include greenhouse and hothouse production, such as mushrooms, rhubarb, tomatoes, cucumbers, etc., (not including potatoes nor turnips).)

Value of all fruits grown on this farm in 1940 ..... (a) Small fruits $.....
(b) Tree fruits .. $.....

Value of all vegetables and fruits (tree and small) consumed on this farm in 1940 (Include only vegetables and fruits produced on this farm.) (a) Vegetables .. $.....
(b) Fruits ..... $.....

Number of fruit trees on this farm, June 2, 1941: (a) apple, No. ..... (b) peach, No. .....
(c) pear, No. ..... (d) plum, No. ..... (e) cherry, No. ..... (f) other, No. .....

Cranberries (wild). Quantity harvested, lb. ..... $.....

Blueberries (wild). Quantity harvested, lb. ..... $.....

CO-OPERATIVE SELLING AND PURCHASING, 1940

For Office use only

41. Are you a member of a co-operative business association? (Yes or no) .....
42. Value of products sold through co-operative organizations in 1940. ..... $.....
43. Value of supplies purchased through or from co-operative organizations in 1940. (Include both household goods and farm supplies.) ..... $.....

Forest Products Cut on this Farm in 1940	Used on this farm: Cords (128 cu. ft.)	Used on this farm: Value	Sold: Cords (128 cu. ft.)	Sold: Value
44. Firewood		$		$
45. Pulpwood	x x x x x x x	x x x x x x x		$
46. Other forest products (Such as fence posts, rails, railway ties, logs for lumber, pit props, etc.)	x x x x x x x	$	x x x x x x x	$

Maple Syrup and Sugar	Quantity produced	Sold or to be sold: Quantity	Sold or to be sold: Value
47. Trees tapped in 1941	No.	x x x x x x x	x x x x x x x
48. Maple syrup made in 1941	gal.	gal.	$
49. Maple sugar made in 1941	lb.	lb.	$

FARM EXPENDITURES, 1940

(Include all expenses incurred in the operation of all the land operated by this operator, **whether it is located in this sub-district or elsewhere.** Include value of goods received as relief, such as seed, feed, etc., and all expenditures for 1940, whether paid for in cash or obtained on credit. If work was done off this farm with horses or equipment, include cash expenditures for feed, fuel, repairs, etc., under the proper inquiries.)

50. Amount expended in 1940 for hay, grain, mill feed and other products for use as feed for domestic animals or poultry ..... $.....
51. Amount expended in 1940 for manures and fertilizers ..... $.....
52. Amount expended in 1940 for field, grass and garden seeds ..... $.....
53. Amount expended in 1940 for the purchase of farm implements and machinery and for repairs and repair work on machinery and equipment ..... $.....
54. Amount expended in 1940 for the purchase of building materials ..... $.....
(Include lumber, roofing material, cement, paint, fencing materials, etc., for use on this farm either for repairs or for new buildings, fences, etc.)
55. Amount expended in 1940 for custom work ..... $.....
(Such as threshing, ploughing, harvesting, feed grinding, wood sawing, etc.)
56. Amount expended in 1940 for the purchase of binder twine ..... $.....
57. Amount expended in 1940 for the purchase of fuel and oil for tractors, motor trucks, combines, gasoline engines, but not for automobiles ..... $.....
58. Amount of taxes levied in 1940 on land and buildings ..... $.....
(This inquiry is to be answered only for land and buildings operated by the owner, not including irrigation tax.)
59. Amount expended in 1940 for fruit nursery stock (tree and small) ..... $.....
60. Amount expended in 1940 for ..... $.....
(Spray materials, such as formaldehyde, copper dusts, sulphur, lime, paris green, bordeaux, nicotine sulphate, oil emulsion, blue stone; for sashes, glass for greenhouses and frames, crates, bags, barrels, boxes, hampers, stakes, fuel for greenhouses.)
61. Amount expended in 1940 for ..... $.....
(Telephone, electricity, freight, express, cartage, pasturing, horseshoeing, veterinary fees and medicines, registration and breeding fees, bees and apiary equipment, fur-farming equipment and food for fur animals, hail and fire insurance (one year), ice, etc.)

CONDITION OF LAND ON THIS FARM

(The sum of the answers to inquiries No. 62 and 63 must equal the answer to inquiry No. 16 (a) and (b).)

	1940 acres	1941 acres
62. Area of improved land (Include all land that has been brought under cultivation and is now fit for the plough. The answer to this inquiry must equal the sum of inquiry No. 62 (a), (b), (c) and (d).)		
(a) Area under all crops (Include all field, garden, and orchard crop land.)		
(b) Area of land summer fallowed		
(c) Area of improved land in pasture (Include all cultivated land seeded to pasture.)		
(d) Area of other improved land (Include any idle improved land, also area of buildings, barnyards, lanes, etc.)		
63. Area of unimproved land (The answer to this inquiry must equal the sum of the answers to inquiry No. 63 (a), (b) and (c).)		
(a) Area of woodland (1) Natural		
(2) Planted (Include as woodland all farm woodlots, maple bushes, land leased for firewood, and cutover land with young growth which has or will have value as wood or timber.)		
(b) Area of unbroken prairie, bush, stump or marsh, unimproved hay and pasture land (Include all natural prairie, bush, or stump land, whether leased, rented or owned, that has never been ploughed and is now used for hay or pasture.)		
(c) Area of wet marsh, slough, rocky or waste land		

DO NOT REPORT ABANDONED OR IDLE FARMS ON THIS FORM (SEE FORM 2B)

WHEN REPORTING VALUES OMIT CENTS

	1941 Area sown or planted for harvest in 1941. In the case of hay, include only the area from which a crop will be harvested in 1941	For Office use only
	6 acres	

CROPS	CROPS OF 1940: (Whether planted or harvested by present occupier or not.) Area (Sown or planted for harvest in 1940) 1	Quantity harvested, whether sold, kept on the farm for seed or feed or otherwise disposed of 2	Quantity sold or to be sold. (This refers only to crops harvested in 1940 and mentioned in column 2) 3	Value of quantity sold or to be sold 4	Crop failure. (Area where no crop whatever was harvested. State cause, such as hail, drought, rust, etc.) 5	1941 Area sown or planted for harvest in 1941. In the case of hay, include only the area from which a crop will be harvested in 1941 6	For Office use only
	acres				acres	acres	
Grains							
64. Wheat, fall sown		bu	bu	$			
65. Durum wheat, spring sown		bu	bu	$			
66. Other wheat, spring sown		bu	bu	$			
67. Barley		bu	bu	$			
68. Oats		bu	bu	$			
69. Rye, fall sown		bu	bu	$			
70. Rye, spring sown		bu	bu	$			
71. Corn for husking (Do not include corn for canning.)		bu	bu	$			
72. Flaxseed		bu	bu	$			
73. Buckwheat		bu	bu	$			
74. Beans: (a) Soybeans (dry)		bu	bu	$			
(b) Field beans (dry)		bu	bu	$			
75. Peas (dry)		bu	bu	$			
76. Mixed or other grains		bu	bu	$			
Hay and Forage Crops							
77. Timothy		ton	ton	$			
78. Timothy and clover		ton	ton	$			
79. Alfalfa		ton	ton	$			
80. Sweet clover		ton	ton	$			
81. Brome grass		ton	ton	$			
82. Other tame hay, e.g., millet, crested wheat grass, western rye grass, alsike, red clover, soybean, etc.		ton	ton	$			
83. Prairie hay or natural grass	x x x x x x x	ton	ton	$	x x x x x x x	x x x x x x x	
84. Corn for ensilage or fodder		ton	ton	$			
85. Grain hay: (a) Oats		ton	ton	$			
(b) Oat mixtures		ton	ton	$			
(c) Other grain		ton	ton	$			
86. Other fodder crops		ton	ton	$			
Potatoes and Roots							
87. Potatoes		cwt	cwt	$			
88. Turnips and swedes: (a) For feed		ton	ton	$			
(b) For human consumption		lb	lb	$			
89. Mangolds and sugar beets for feed		ton	ton	$			
90. Sugar beets for sugar		ton	ton	$			
91. Other field roots		cwt	cwt	$			
Miscellaneous Field Crops							
92. Tobacco: (a) For flue curing		lb	lb	$			
(b) Other		lb	lb	$			
93. Flax for fibre		lb	lb	$			
94. Other field crops such as hemp, hops, rape, etc.		lb	lb	$			

CLOVER, GRASS AND ROOT SEEDS HARVESTED ON THIS FARM IN 1940

(The acreage reported here should also be included under inquiries No. 77 to 82 and 83 to 90.)

	Acres	Quantity harvested (Cleaned seed lb.)	Value		Acres	Quantity harvested (Cleaned seed lb.)	Value
95. Sweet clover			$	101. Crested wheat grass			$
96. Alfalfa			$	102. Millet and Hungarian grass			$
97. Red clover			$	103. Other grass seeds			$
98. Alsike			$	104. Turnips and swedes			$
99. Timothy			$	105. Mangolds			$
100. Brome grass			$	106. Sugar beets			$

LIVESTOCK ON THIS FARM, JUNE 2, 1941, AND ANIMAL PRODUCTS, 1940

Horses on this Farm, June 2, 1941	Number	Value
107. Colts and fillies under 1 year of age		$
108. Colts and fillies 1 year old and under 2 years		$
109. Mares 2 years old and over		$
110. Geldings 2 years old and over		$
111. Stallions 2 years old and over		$
112. Mules and Mule Colts on this Farm, June 2, 1941, No.		$

Cattle on this Farm, June 2, 1941	Number	Value
113. Calves under 1 year of age		$
114. Heifers 1 year old and under 2 years kept mainly for: (a) Milk purposes		$
(b) Beef purposes		$
115. Cows and heifers, 2 years old and over kept mainly for: (a) Milk purposes		$
(b) Beef purposes		$
116. Steers, 1 year old and under 2 years		$
117. Steers, 2 years old and over		$
118. Bulls, 1 year old and over		$
119. Of the cows and heifers mentioned in inquiries No. 114 and 115, how many are or will be milked in 1941		x x x x

Production of Whole Milk in 1940

120. Number of cows and heifers milked during any part of 1940 No.

	Quantity	Value	Milk equiv.
	lb.		lb.
121. Whole milk sold (a) As whole milk to householders or to milk distributing plants		$	
(b) For manufacture (either to cheese or butter factories, condenseries, etc.) (1 gal. of milk equals 10 lb.; 3·5 lb. butterfat equals 100 lb. of milk.)		$	
122. Cream sold either retailed as fluid cream or for manufacture (1 lb. of cream equals 10 lb. of milk.)		$	
123. Butter made on this farm (1 lb. of butter equals 25 lb. of milk.)		$	
124. Butter made on this farm and sold		$	x x x x x
125. Cheese made on this farm (1 lb. of cheese equals 11 lb. of milk.)		$	
126. Milk consumed on this farm either as whole milk or as cream: (a) By the households living on this farm		x x x x x x	
(b) Fed to livestock		x x x x x x	
127. Total whole milk produced on this farm in 1940	x x x x x x x	x x x x x x	

(The answer to inquiry No. 127 **must** equal the sum of inquiries No. 121, 122, 123, 125 and 126, colu

Sheep and Lambs on this Farm, June 2, 1941	Number	Valu
128. Lambs under 1 year old		$
129. Ewes 1 year old and over		$
130. Rams 1 year old and over		$
131. Wethers 1 year old and over		$

Wool Clip in 1940	Quantity	Valu
132. Number of sheep shorn in 1940	No.	x x x x
133. Total weight and value of fleeces in 1940 (unwashed): (a) Produced	lb.	$
(b) Sold	lb.	$

Domestic Animals Bought and

(Whether sold alive, slaughtered for sale or for home consumption, or that died of natural de

(In inquiries No. 160 to 167 include all animals on land operated by this operator, whether located in this sub-district or elsewhere.)	Bought in 1940 Number	Bought in 1940 Amount paid	Born or hatched on this farm in 1940
160. Horses		$	
161. Cattle (a) Calves for veal		$	
(b) Other calves under 1 year		$	
(c) Milk cows		$	x x x x x
(d) Other cattle		$	x x x x x
162. Sheep and lambs		$	
163. Swine		$	
164. Hens, cocks, chickens (include day old)		$	
165. Turkeys		$	
166. Ducks and Geese		$	
167. Others (name) (Include goats, rabbits, pigeons, pheasants, etc.)		$	

WHEN REPORTING VALUES OMIT CENTS

EXHIBIT/NO. Gen 102
DATE 2 Feb 1949
FILED BY R. J. McMaster

JAPANESE PROPERTY CLAIMS COMMISSION

A STATISTICAL ANALYSIS OF THE RELATIONSHIP BETWEEN

MARKET PRICES, DVLA PURCHASE PRICES AND ASSESSED VALUES

A STATISTICAL ANALYSIS OF THE RELATIONSHIP BETWEEN MARKET PRICES, DVLA PURCHASE PRICES AND ASSESSED VALUES

The data comprise two groups of paired values, namely,

(1) Market Prices and Assessed Values. N = 71.

(2) DVLA Purchase Prices and Assessed Values. N = 84.

These two groups of parcels of land, presumably drawn from the same topographical area, the Maple Ridge district, and for the same period of time, namely, 1943, show the relationship between Market Prices and Assessed Values, on the one hand, and DVLA Purchase Prices and Assessed Values, on the other.

The problem is to use appropriate statistical methods to discover if there is a significant difference between Market Prices and DVLA Purchase Prices.

The problem may be handled in three ways: first, by direct comparison of the different distributions, second, by correlation analysis to discover the relationship, if any, and third, by sampling analysis to discover whether the two groups are of a kind or really comparable.

1. COMPARISON OF THE DIFFERENT DISTRIBUTIONS.

First, the average of Assessed Values when paired with Market Prices is $1327. The dispersion round the average, known as the Standard Deviation, is $864. approximately; this means that about two thirds of the cases in the distribution should fall within a range of the mean plus and minus the standard deviation, that is, $1327 $\pm$ $864, or between $463 and $2191. The mean tells us very little unless we have a measure of how the items

are distributed around it.

Second, the average of Assessed Values when paired with DVLA Purchase Prices is $1795. The Standard Deviation is $1011. We should expect two thirds of the cases to fall within the range $1795 ± $1011, or between $784 and $2806.

Third, the average of the 71 Market Prices is $2157.50. The Standard Deviation is $1487. Again, two thirds of the cases should fall in the range $2157.50 ± $1487, or between $670.50 and $3644.50.

Fourth, the average of the 84 DVLA Purchase Prices is $1246. The Standard Deviation is $845. Two thirds of the cases should fall in the range $1246 ± $845, or between $401 and $2091.

Certain deductions may be drawn from these simple statistics:

(a) The average Market Price is $830.60 above the average assessed Value.

(b) The average DVLA Purchase Price is $549 below the average Assessed Value.

(c) If the two groups of Assessed Values are comparable then the spread in favour of Market Prices and against DVLA Purchase Prices is on the average $1380 approximately.

(d) If the two groups of Assessed Values are not comparable then the spread of $1380 may not be a true measure of their difference. For example, the average of Assessed Values associated with DVLA Purchase Prices is $468 higher than the average of Assessed Values associated with Market Prices; consequently the spread of $1380 against DVLA Purchase Prices may not indicate truly the

real difference.

The last point, namely, that the Assessed Values associated with DVLA Purchase Prices may be more valuable on the average than the Assessed Values associated with Market Prices, will require further analysis before we can accept it; for instance, the Standard Deviation of the DVLA Assessed Values is greater than that for the Market-Price Assessed Values, which might suggest a greater dispersion of values to the upper end of the scale which, in turn, would weight the results. It was therefore considered necessary to condense all the data into the form of Frequency Distributions so that we may have a clearer picture of how the data are distributed over the range of values. This is now illustrated:

FREQUENCY DISTRIBUTIONS OF THE FOUR GROUPS OF VALUES.

In Class Intervals of $250	Assessed Values with Market Prices (1) f.	with DVLA Prices (2) f.	Market Prices (3) f.	DVLA Prices (4) f.
0 -- 249	2	2	2	8
250 -- 499	7	3	5	10
500 -- 749	10	4	6	12
750 -- 999	7	9	3	6
1000 -- 1249	14	9	5	11
1250 -- 1499	6	11	1	11
1500 -- 1749	6	5	10	6
1750 -- 1999	8	10	4	4
2000 -- 2249	3	9	6	5
2250 -- 2499	1	4	2	3
2500 -- 2749	1	7	7	1
2750 -- 2999	4	3	3	3
3000 -- 3249		1	4	2
3250 -- 3499		1		1
3500 -- 3749		1	3	1
3750 -- 3999			1	
4000 -- 4249		3	4	
4250 -- 4499	2			
4500 -- 4749		1		
4750 - 4999				
5000 -- 5249			3	
5250 -- 5499				
5500 -- 5749		1		
5750 -- 5999				
6000 -- 6249			1	
6250 up.			1*	
Totals:	71	84	71	84

* Sold at $8000

When the data are arranged in the form of Frequency Distributions, as above, it is possible to make a ready, visual comparison of how the items are spread throughout a range of values. For example, it is clear (a) that the Assessed Values associated with DVLA Prices, i.e. those in Column (2), range to much higher values than do the Assessed Values associated with Market Prices, i.e., those in Column (1); (b) that Market Prices, Column (3), range to much higher values throughout the whole range than do DVLA Prices, Column (4).

Take these two facts together and we have an explanation of the differences in the averages for the groups concerned to which attention was drawn earlier.

COMPARISON OF PLUS AND MINUS DEVIATIONS OF PRICES FROM THEIR ASSOCIATED ASSESSED VALUES.

Another simple way of comparing the groups of data is to calculate the degree of departure of each Market Price and of each DVLA Price from its associated Assessed Value. Such deviations may be above or below assessed values. This calculation has been done and the results are given in summary hereunder.

(a) Assessed Values and Market Prices.

Number of Market Prices	equal to Assessed Value,	2	or 2.8%
" " "	above " " "	,60	" 84.5%
" " "	below " " "	9	" 12.7%
		71	100%

(b) Assessed Values and DVLA Prices.

Number of DVLA Prices	equal to Assessed Value,	nil.	
" " "	above " " " ,	10	or 12%
" " "	below " " " ,	74	" 88%
		84	100%

It is clear from the above that the bulk of the properties disposed of under DVLA conditions were sold, namely

88 per cent., below their corresponding assessed values whereas those properties sold under ordinary market conditions were sold, namely, 84.5 per cent., above their corresponding assessed values. The one group of disposals shows opposite conditions from the other.

2. THE CORRELATION ANALYSIS.

The association of (a) Assessed Values and Market prices and (b) Assessed Values and DVLA Prices suggests a correlation analysis.

It is natural to assume that there is a relationship between the Assessed Values and the Prices which the parcels of property will fetch in the market, that as assessments rise prices will also rise in some measurable association. This should be true whether assessments are too low or even too high on the average provided all assessments are made on a uniform basis. In the area under consideration it will be assumed that, no matter how individual assessments may vary, the method of assessment was consistent throughout. Each piece of property has therefore two dollar values attached to it, namely, the assessment dollar value and the price, whether the price is a Market Price or a DVLA Price. We are accordingly justified in making a correlation analysis in each case and in comparing the results of both.

If we use the two correlation analyses as a check on each other or as a basis of comparison we are assuming that they are comparable in some respect, either that the two groups of properties have the same characteristics or that their differences in characteristics do not invalidate our conclusions. To put the matter differently, it might be assumed and naturally so that two groups of assessed values drawn from the same area, in the same year and estimated on a uniform basis are directly comparable as being things of a kind but this may not be so. The assumption will have

to be proved before we can accept it. This will be done in a subsequent analysis designed to discover what the statistician calls 'significant differences' which may or may not exist among the groups under comparison. For example, the two groups of Assessed Values may differ in a way that is significant or in a way that is not. This we shall have to find out.

Meantime we may proceed with the Correlation Analysis which assumes a relationship between Assessed Values and the Market Prices on the one hand and between Assessed Values and DVLA Prices on the other. It must be repeated here that the validity of the assessments or the basis on which they are made does not enter into the problem.

The results of the Correlation Analysis are portrayed in an accompanying graph in which the two lines of regression are clearly shown along with the co-ordinates showing the actual assessment-price relationship in all cases. The graph may be interpreted in the light of the following statistical measures.

THE CORRELATION BETWEEN ASSESSED VALUES AND MARKET PRICES.

X = Assessed Values.

Y = Market Prices.

Number of paired items in the Sample = 71.

(a) The Coefficient of Correlation: r = +.842

(b) The Standard Error of Estimate: Sy = 802 or $802

(c) Equation of relationship Y = 233 + 1.45X

THE CORRELATION BETWEEN ASSESSED VALUES and DVLA PRICES.

X = Assessed Values.

Y = DVLA Prices.

Number of paired items in the Sample = 84.

(a) The Coefficient of Correlation: r = +.845

(b) The Standard Error of Estimate: Sy = 451.9 or $451.90

(c) The Equation of Relationship: Y = -21 + .706X

These two Correlations give the following information:

(a) The Coefficient of Correlation is an abstract measure of the degree of relationship between the paired variables, X and Y. When r = 1 the linear relationship is perfect; when r = 0 there is no relationship whatever. In the present examples 'r' has a high value in both cases, +.842 for the first and +.845 for the second. This shows that our assumption that Assessed Values and Prices are closely related or associated is correct.

(b) The Standard Error of Estimate is a measure of dispersion of the co-ordinates around the average line of relationship. It is comparable to the Standard Deviation in a Frequency Distribution and measures, under normal conditions, about two thirds of all the items plus and minus the regression line. It tells us therefore whether the values are widely dispersed or closely spread about the line. Inspection of the graph will give an idea of what is meant by this dispersion of the items or co-ordinates about the line of average relationship.

(c) The Equation of Relationship is of the simple linear type, viz.,

$$Y = a + bX$$

where the Y-axis measures Price, the X-axis measures Assessed Value, the 'a' in the equation is the Y-intercept or the point where the regression line cuts the Y-axis when X = 0, the 'b' coefficient measures the slope of the line and indicates how steep the relationship is.

In the first equation, showing the relationship between Assessed Values and Market Prices, namely, $Y = 233 + 1.45X$, the equation tells us that Y will increase by 1.45 for every unit increase in X or, in other words, that Market Price rises by $1.45 for a rise of $1.00 in Assessment; this is the average, positive slope of the line. The 'a' value, namely,

233, means that $233 has to be added to each estimate of Y or, to put it differently, that all prices are $233 higher than assessment value before any increment in Market Price takes place.

In the same way, the second equation, namely, Y = -21 + .706X, which shows the relationship between Assessed Values and DVLA Prices, tells us that for every rise of $1.00 in Assessment Value the DVLA Price increases by only 71 cents approximately and that all prices are $21 lower than assessment value before any increment in DVLA Price takes place.

These two equations give us therefore a picture of the two divergent conditions. They tell us what has happened; they are not expected to give predictions except that certain expectations of sales within the data and within the period might have taken place. However, we are entitled to ask ourselves a question of this type: if a piece of property assessed at $1000 had been placed on the market or had been sold under DVLA what would have been its probable price or rather what would it have fetched (a) in the market, (b) under DVLA?

Assessed Value = $1000. What would probable Market Price have been?

(a) Y = 233 + 1.45X.
= 233 + 1.45 (1000)
= 233 + 1450
= 1683 or $1683.

Assessed Value = $1000. What would probable DVLA Price have been?

(b) Y = - 21 + .706X.
= - 21 + .706 (1000)
= - 21 + 706
= 685 or $685.

Compare these two results. A piece of property with Assessed Value of $1000 would have brought on the average $1683 in the open market but only $685 under DVLA.

If we want to be more precise in our probabilities we may make use of the Standard Error of Estimate in each case

to give us a range of Price in which the sale might have been made two times out of three or rather that for pieces of property with an assessment of $1000 a range of prices would be obtained that would cover sixty-six and two-thirds per cent of all cases.

The equations may be written in the following forms:

(a) $Y = a + bX \pm Sy$

$= 233 + 1.45X \pm 802$

$= 1683 + 802$ and $1683 - 802$

$= \$2485$ and $\$881$

2.18

(b) $Y = a + bX \pm Sy$

$= -21 + .706X \pm 452$

$= 685 + 452$ and $685 - 452$

$= \$1133$ and $\$229$

3.78.

It should be noted that, even with a range of probable price that would cover two-thirds of the cases, the DVLA prices are lower throughout the range than those for Market Prices within the same probabilities. At the lower end of the scale the probable Market Price is 3.78 times higher than the corresponding DVLA price, and at the top end of the scale the Market Price is 2.18 times greater.

Comparison of the two 'b' coefficients may give an indication of how much faster Market Prices advance compared with DVLA Prices for the same or comparable assessment values. While Market Prices increase by 1.45 DVLA Prices increase by only.706 for every unit increase of assessed values. The ratio, $\frac{1.45}{.706} = 2.05$, indicates that Market Prices increased with increased assessments 2.05 times the increase in DVLA Prices. However, this comparison does not take into account the 'a' coefficients, 233 and -21 respectively, which suggest that the spread between the two starting points is 233 + 21 or $254 in favour of Market Prices.

These figures and their comparison suggest that the two groups of assessed values are really comparable. Are we justified in making such a direct comparison and such an

assumption? It is true we would be justified in doing so if we could be sure that the groups we are comparing, say, the two groups of assessed values, are drawn from what the statistician calls the 'same population', that is, that any difference between the two values, e.g. their means, is due solely to chance and not due to something else.

It is clear that if the two samples are not drawn from the same population of data the above assumptions may not be valid. The conclusions which we may have drawn from a comparison of correlation analyses may have to be thrown out entirely or refined in terms of the results of further analysis. This is the normal scientific method. For example, if the DVLA properties are on the average much better properties than the Market Price properties then the situation as it affects the DVLA properties may be much worse than the foregoing comparison indicates. On the other hand, if the DVLA properties were on the average poorer properties, i.e., less valuable properties than the Market Price properties, then the foregoing comparison would be too severe in overstating the case in favour of the latter. The third possibility is that the two groups of properties are comparable in the sense that they belong to the same population, that is, that they are things of a kind and therefore comparable. We must find out by statistical analysis whether in fact the two groups are of a kind and therefore directly comparable as they are, or whether they are not of a kind and in what respect, if any, they differ. The statistical technique for testing significance is the Sampling Analysis. We shall now proceed to apply it.

3. SAMPLING ANALYSIS.

The logic of the method should be stated at the outset. The theory may be simply stated. A 'population'

comprises a large number of units, not necessarily human beings, with some common characteristic. If we draw two or more samples from a given population we would not expect that their common statistical measures, such as an average or a standard deviation, would be identical. There would be differences due to chance. For example, suppose we drew two random samples of white adult males from a population of white adult males. We would not expect that their average heights or their average weights would be identical or even identical with the averages of the population from which they were drawn. The differences would be due to chance and not due to racial differences affecting differences in heights or weights. But we have to make sure that differences can be explained by chance or otherwise.

If we drew an infinite number of samples from a given population their characteristics, mean or standard deviation, would be grouped in a frequency distribution of the Normal type, that is, their mean would approximate the mean of the population from which they were drawn and so with other parameters. This gives us a standard of reference called the 'sampling distribution' of the statistic we are using so that we may judge whether a difference between say, two samples is due to chance or not.

The method of procedure is as follows. In comparing the measures of two samples we assume that their difference is due to chance. This is known as the Null Hypothesis. It means that we assume no difference except that which is due to the chance fluctuations of the sampling distribution. If the difference is greater than we can accept as a chance variation we say the null hypothesis is untenable, that we cannot be sure that the two samples are drawn from the same population, that, in fact, they are different things.

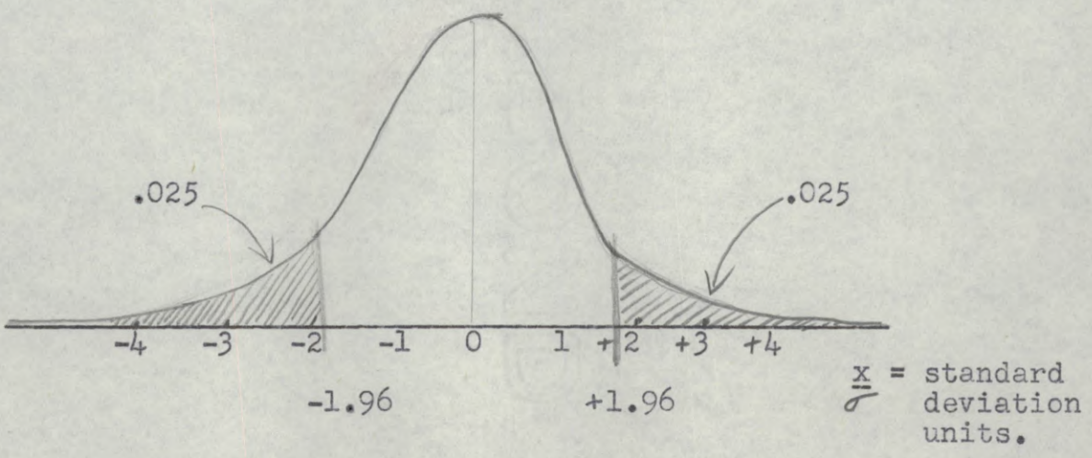
It is necessary to set up a coefficient of risk, that is, a means of measuring the risk we run of rejecting a hypothesis when it is true or of accepting it when it is not

true. It is usual to set up a coefficient of risk of .05 or 5%; this means that we are willing to run the risk 5 times out of 100 of rejecting the hypothesis when it is true. We say, in short, that there is one chance out of 20 that we may be wrong in rejecting the assumption that the samples do not belong to the same population, but we have 95 chances out of 100 that we are right. We could increase our chances of being right either way by reducing the coefficient of risk to a lower probability, say, .01 or 1%. Our choice depends on the nature of the problem.

Now let us apply this analysis to the problem in hand. We have two groups of paired values or four groups in all. We have two groups or samples of Assessed Values, N = 71 and N = 84. We could therefore try to find out whether the two groups of assessed values are drawn from a common population of assessed values, that is, find out whether the difference in their averages is due to chance or to something else. We have also two groups or samples of Prices, namely, Market Prices, N = 71, and DVLA Prices, N = 84. We could apply the same test here. We could find out whether the difference in the average price obtained in the open market and that obtained under DVLA disposals is due to chance or to something else. In the latter case, the population is one of market prices for comparable pieces of property coming on to the market over the same period of time. Any results we get here will help us in evaluating more closely the results of our correlation analyses.

We shall use Differences in Means as the basis for testing our null hypothesis. We shall use a coefficient of risk of .05 or 5%. A graph showing the sampling distribution of mean differences may be helpful in showing what is meant by a coefficient of risk, an area of acceptance and areas of rejection.

Total Area = 1.00



Expected Distribution of Differences Between Sample Means.

It will be seen from the above chart that the total area is cut off at two points, one at + 1.96 above 0, i.e., the mean of the distribution, and one at - 1.96 below 0; at these points the area, shaded above, is equal to .025 at each end of the curve; together they add up to .05 or 5% of the total area. This means that any value more or less than 1.96 will fall in the area of rejection and the null hypothesis will be discredited; any value as great as 1.96 or less than 1.96 will fall within 0 ± 1.96 and the hypothesis that there is no difference except that due to chance will be accepted. These calculations are possible because the X axis is measured in standard deviation units, i.e., $\frac{x}{\sigma}$, where x is a deviation from the mean. Consequently irrespective of the unit of measurement a common measure makes possible probability estimates. Let us now apply the tests.

THE TWO GROUPS OF ASSESSED VALUES.

The hypothesis in this case will be that the two samples, N = 71 and N = 84, are drawn from a common population of Assessed Values and that any difference in their means is due entirely to chance. That is the null hypothesis.

Let X_1 = the Assessed Values in the Sample, N = 71.

" X_2 = " " " " " " , N = 84.

Mean of X_1 = $1327 (approx.)

Mean of X_2 = $1795.

Difference = $1795 - $1327 = $468.

The question is: is the difference of $468 due to chance or not?

Applying the Sampling Test we get, $\frac{x}{\sigma} = 3.04$.

This value is much higher than $\frac{x}{\sigma} = 1.96$. We are therefore obliged to reject the hypothesis that the two groups of Assessed Values are drawn from the same 'population', that is, the difference in their means is not due to chance but to something else. The two groups are different in kind. This conclusion substantiates the tentative conclusion derived from our previous analysis. We may conclude from a comparison of averages, from a comparison of frequency distributions and from our sampling test that the pieces of property transferred under DVLA were on the average more valuable pieces of property than those sold in the open market.

This conclusion would indicate that the two regression equations are not comparable in a direct sense, that is, in the sense that the two groups of assessed values were of a kind since the 84 pieces of property under DVLA are better properties than the 71 sold on the open market. This would suggest that the multiplier based on the ratio of the 'b' coefficients, namely, 2.05, is not a sufficient explanation of the difference. The use of 2.05as a multiplier to correct the under-pricing of the DVLA properties would not apparently be an adequate basis for adjusting DVLA Prices upwards. A more equitable basis of adjustment would have to be found.

There is little point in testing Assessed Values and Market Prices or DVLA Prices for significance for, as the correlation analyses show, there is strong divergence between the corresponding values; nor should we expect that they belong to the same population of data. Much more important is the Sampling Test for Market Prices and DVLA Prices. Here we have two samples of Prices, N = 71 and N = 84. If we could assume that the same market forces influenced both groups of properties then they would both belong to the same 'population' of Market Prices. Let us assume that they do. The Null Hypothesis is then that any difference in the averages between these two groups is due entirely to chance factors and to no other factor. The 'population' would therefore be a population of market prices prevailing in the year 1943 and obtaining for comparable pieces of property in the given area. Assessed Values are accordingly entirely ignored.

Market Prices and DVLA Prices.

Let X = Market Prices.

" X = DVLA Prices.

Mean of X = $2157.50. N = 71.

" " X = $1246.50. N = 84.

Difference = $2157.50 - $1246.50 = $911.

Sampling Test: $\frac{x}{\sigma_x} = 4.75.$

Compare this with $\frac{x}{\sigma_x} = 1.96.$

The hypothesis is rejected. These two groups of prices are not drawn from the same market. They really represent two quite different markets or, to put it differently, the prices prevailing in each market were quite independent of the other. The high value of the Sampling Test, namely, 4.75, shows an extremely wide difergence between the two groups.

The two Sampling Tests, one to test Assessed Values for a population of Assessed Values, and the other to test

Prices for a population of market prices, have led in both cases to the rejection of the hypothesis. The groups are not of the same kind.

CONCLUSIONS.

We may sum up the findings of our different types of statistical analyses.

1. The two groups of Assessed Values, one associated with Market Prices and the other associated with DVLA Prices, are different in kind. The Assessed Values associated with DVLA Prices indicate that the properties transferred under DVLA were of a higher value than the properties sold in the open market under the description of Market Prices.

2. In spite of the above fact the Market Price properties sold on the average very much above their corresponding Assessed Values whereas the DVLA properties sold very much below their corresponding Assessed Values.

3. When we ignore Assessed Values entirely, as was done in the last sampling test, the difference between Market Prices and DVLA Prices becomes all the more significant. The bias, to use a statistical term, against DVLA properties can only be explained by the fact that the properties were sold in a separate market or rather in a market in which the normal market forces did not operate. This is all the more remarkable when, as shown by the statistical analyses, the DVLA properties were on the average much more valuable properties than those sold in the normal way.

4. The multiplier, 2.05, derived from a comparison of the 'b' coefficients in the regression equations, would not be adequate as a basis of adjusting DVLA Prices upwards as it takes no account of the fact that the DVLA properties were more valuable properties than those in the Market Price group.

5. An alternative means of adjusting DVLA Prices to

something close to Market Prices may be suggested here. On the assumption that the DVLA properties would have fared as well in the open market as the 71 pieces of property that were sold in this manner the regression equation, Y = 233 + 1.45X, could be used as a basis for adjusting DVLA Prices to an equality with the group of Market Prices. This means substituting in the equation the Assessed Values associated with DVLA properties and deriving a new series of DVLA Prices. This may be illustrated as under:

1. Total Assessed Values for the 84 pieces of property = $150,790.00
2. Total of Present DVLA Prices = $104,712.00
3. Total of 'adjusted' DVLA Prices * = $238,217.50
4. Difference between 3 and 2 above = $133,505.50
5. The ratio, $\frac{238,217.50}{104,712.00} = 2.275$

NB.

The multiplier, 2.275, applied to DVLA Prices in individual cases, would adjust them upwards to the same basis as the prices actually obtained in the open market for the 71 cases under the description, Market Prices.

The use of the multiplier, 2.275, in the way suggested would automatically take into account the higher assessment values of the DVLA properties since the higher assessed values would be substituted in the equation for the X values. It should be noted that the application of

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* The method of 'adjusting' DVLA Prices is illustrated as under:

Number of DVLA properties = 84.

$$\begin{aligned} Y &= 233 + 1.45X \\ &= (233)(84) + (1.45)(150,790) \\ &= 19572 + 218645.5 \\ &= \$238,217.50 = \text{Total of 'adjusted' DVLA Prices.} \end{aligned}$$

the suggested multiplier would place all the 'adjusted' DVLA Prices on the actual line of regression just as if the correlation were perfect; there could be no dispersion, no standard error of estimate. This would mean distributive justice, some faring better, some faring worse than they would have done in the open market. There should be no complaint about this since all would be treated with equal equity; in any case, it would be quite impossible and, indeed, unwise, to attempt to reproduce the dispersion in the original equation for the 71 parcels of open-market sales. The suggested multiplier is conservative in the sense that the better DVLA properties are treated on an equal basis with the poorer lands or properties that came on the open market. It is still a moot point what effect a free market would have had on the DVLA properties; the frequency distributions seem to suggest that there was a stronger demand for the better properties.

6. It should be emphasized finally that it was assumed in this study that assessments were consistent throughout and that there was no discrimination of any kind. It should be noted that this does not invalidate in any way the conclusion that the DVLA properties were more valuable properties than those with which they were compared.

George F. Drummond.

Footnote on Probabilities.

The probabilities given in the Sampling Tests may be given greater precision. We may show the exact chances we take of accepting the hypothesis when it is wrong or of rejecting it when it is right. When values of $\frac{x}{\sigma}$ are high, e.g. above 3.5, the estimation of the chances becomes very indeterminate; for lower values, however, we may estimate them from the Table of Areas with some precision. The coefficient of risk which was set up was .05 or 5% which in standard deviation units is measured off on the axis at 0 ± 1.96. This may be shown precisely. Consider the following table.

Sampling Test.	Area from 0 to $\frac{x}{\sigma}$	Total Area $\pm$ beyond $\frac{x}{\sigma}$	Chances of being wrong in rejecting the null hypothesis.
1. $\frac{x}{\sigma} = 1.96$	.475	.05	1 out of 20
2. $\frac{x}{\sigma} = 3.04$	.4988	.0024	1 " " 416
3. $\frac{x}{\sigma} = 4.5$	.4999966	.0000068	1 " " 147,058

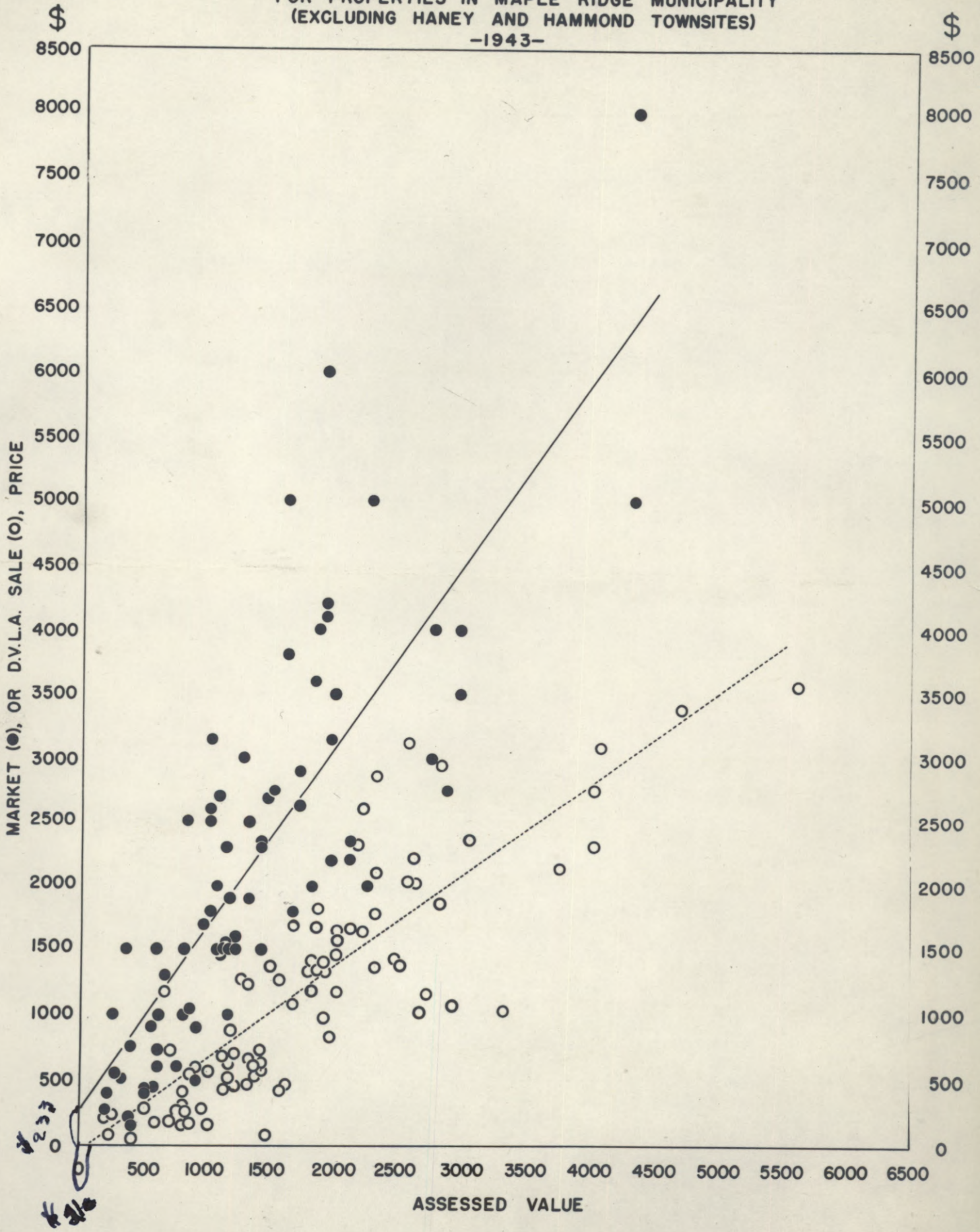
The third column shows the Total area, both tails of the curve, beyond the value of $0 \pm \frac{x}{\sigma}$. It is this total area that gives the chances of being wrong in rejecting the hypothesis, but it must be remembered that the area within $0 \pm \frac{x}{\sigma}$ gives the chances of being right in rejecting the hypothesis. For example, if the chances of being wrong are 1 out of 20 then the chances of being right are 19 out of 20.

RELATIONSHIP BETWEEN:-

● MARKET PRICES AND ASSESSED VALUE ●

○ D.V.L.A. SALE PRICES AND ASSESSED VALUE ○

FOR PROPERTIES IN MAPLE RIDGE MUNICIPALITY
(EXCLUDING HANEY AND HAMMOND TOWNSITES)
-1943-



SECRET No. Gen 101
DATE 1 Feb 1949
FILED BY R.J. McMasters.

JAPANESE PROPERTY CLAIMS COMMISSION

MARKET SALES, ASSESSMENT AND D.V.L.A. PURCHASE PRICE

Colwyn Report.

PA 9.64

MARKET SALES, ASSESSMENT AND D.V.L.A. PURCHASE PRICE

E R R A T A

PAGE 2

TABLE 1

Line 1	FOR:	"1942	63	12%	435.57	3.87%"
	READ:	"1942	62	12%	421.71	3.75%"
Line 2	FOR:	"1943	75	15%	630.41	5.65%"
	READ:	"1943	71	14%	577.16	5.14%"
Line 3	FOR:	"1944	54	10%	353.74	3.14%"
	READ:	"1944	53	10%	348.70	3.10%"
Line 4	FOR:	"1945	41	8%	302.25	2.69%"
	READ:	"1945	42	8%	302.25	2.69%"

TABLE 2

Line 1	FOR:	"1942	63	50,245	59,065	100 : 117"
	READ:	"1942	62	49,695	56,065	100 : 113"
Line 2	FOR:	"1943	75	100,810	162,685	100 : 161"
	READ:	"1943	71	95,210	153,185	100 : 160"
Line 3	FOR:	"1944	54	50,270	90,700	100 : 180"
	READ:	"1944	53	48,670	86,500	100 : 178"
Line 4	FOR:	"1945	41	46,365	93,585	100 : 202"
	READ:	"1945	42	46,365	93,585	100 : 202"

P. 2 Final paragraph

Line 2	FOR:	"161"	READ	"160"
" 3	FOR:	"233"	READ	"232"

SCHEDULE A

1942 Private Sales
Delete Sale under Title No. 154788 being the 59th sale:

1943 Private Sales
Delete Sales under Titles #162193 being the 26th sale:
#163271 " " 20th "
#159048 " " 36th "
#159770 " " 45th "

1944 Private Sales
Delete Sale under Title #171550 being the 35th sale.

MARKET SALES, ASSESSMENT AND D.V.L.A. PURCHASE PRICE

MAPLE RIDGE MUNICIPALITY

Assessment Rolls of the Maple Ridge Municipality were examined to extract transfers of property within the Municipality which occurred in the years 1942 to 1945 inclusive. For the years 1942 and 1943 transfers for the whole of the respective years were taken into account, while for 1944 only the first nine months were obtainable because of a change in the accounting system used by the Municipality and in 1945 time permitted the extraction of transfers for the first four months only.

For the periods above referred to, all sales were examined and "suspect" transactions were eliminated. Practically all the sales remaining were taken into account. The following types of transactions were excluded from the study for the reason that certain factors probably enter into such transfers which would cause them not to reflect the free selling prices of the properties involved:

1. "In Trust" transfers;

2. Interparty transfers; e.g., a husband to himself and wife, or from one member of a family to another.

3. Transfers involving the municipality; e.g., tax sales, or reversions to the municipality on non-redemption.

4. Sales of Japanese properties to DVLA and sales of properties by Japanese.

5. Sales involving subdivisions where it was not possible to ascertain the assessment of the subdivisions.

6. Sales which were excessively high in relation to assessment, but not sales which may have appeared excessively low in relation to assessed value unless they were of the types listed above.

Also eliminated were transfers of parcels of over 50 acres and under 1 acre inasmuch as it appeared from the 1941 Census figures that of 509 farms, occupied in Maple Ridge, 459 were from 1 to 50 acres in extent; i.e., 90% of all holdings. Urban lots in Hammond and Haney Townsites were excluded on the ground that the study was concerned with farm property values. Finally mergers were not included since the study was dealing with 1943 sales prices.

The following table shows the numbers of sales finally taken off for each year, the percentage such numbers bear to the total number of farms in the municipality, as well as the acreages involved in the sales along with the percentage such acreages bear to total farm acreage in the district (total number of farms being 509 and total farm acreage in Maple Ridge being 11,232 acres, both figures having been taken from Canada 1941 Census):

shown in blue on 2x 98.

TABLE 1

Year	No. of Sales	Percentage of Farms	Acreages	Percentage of total farm acreage:
1942	62 63	12%	421.71 435.57	3.75% 3.87%
1943	71 75	14% 15%	577.16 630.41	5.14% 5.65%
1944	53 54	10% 10%	348.70 353.74	3.10% 3.14%
1945	42 41	8%	302.25	2.69%

(See Schedule A attached)

From the Assessment Rolls assessed values of the properties sold were obtained. From carbon-copy "follow-up" Certificates of Indefeasible Titles the declared values were ascertained. Results follow:

TABLE 2

Year	No. of Transfers	Assessed Value	Declared Valuation	Ratio (100 being Assessment)
1942 (12 months)	62 63	49,695 $50,245	56,065 $59,065	100 : 113 100 : 117
1943 (12 months)	71 75	95,710 100,810	153,185 162,685	100 : 160 100 : 161
1944 (8-9 "	53 54	48,670 50,270	86,500 90,700	100 : 178 100 : 180
1945 (4 "	42 41	46,365	93,585	100 : 202

(See Schedule A attached)

Having obtained a relationship between sales and assessed values a study was then undertaken to relate DVLA purchase prices to assessed valuation. The DVLA purchased 741 properties for $836,256.22. The municipal assessment on these properties was $1,250,940.00. Therefore, allowing assessment to be 100, the ratio between assessment and DVLA purchase prices was 100 : 66.85.

Eighty-four properties in Maple Ridge on which searches had been made were taken out of DVLA purchases of Japanese land in that municipality and the relationship of assessment to DVLA purchases prices thereon was as $150,790.00 is to $104,712 or 100 : 69.

(See Schedule B attached)

Since 100 was used throughout, it was then possible to compare sales in 1943 with DVLA purchases prices: i.e., 161 : 69 or 233 : 100 (100 being DVLA purchase prices)

In addition an effort was made to relate comparable market sales in Maple Ridge in 1943 to assessments of such properties. Properties in the same or adjacent sections to Japanese-owned properties having the same or a lesser assessment were selected. Twenty-one such sales showed a total sale price of $32,225 and a total assessment of $20,710 or 155 : 100 (100 representing assessment)

(See Schedule C attached)

Thirteen Japanese properties located in Maple Ridge were purchased by DVLA for $5,471.00. Searches disclosed that the Japanese owners purchased these properties between 1935 and 1942,

1 in 1935, 2 in 1938, 2 in 1940,
3 in 1941, 5 in 1942, for a total of $10,125.00

DVLA purchase prices are related, therefore, to Japanese cost prices as 100:185. Details of these properties are shown on Schedule D attached.

SCHEDULE A

1942 PRIVATE SALES

TITLE	ACREAGE	ASSESSED VALUE IMPROVEMENTS	LAND	MARKET SALE PRICE
151150	1	$ 50	$ 150	$ 275
154788	5	1000	450	3000
153069	3.79	1150	400	3000
153538	4.06	650	400	1200
152574	.945	50	100	300
148566	9.2	550	800	1000
153091	.98	250	200	1000
151269	12.58	120	600	500
149395	4.85	Wild Land	125	65
150963	11.87	150	420	300
151143	19.5	200	750	400
149000	5	50	200	300
153473	4.73	400	300	525
152273	5	200	350	200
153163	5	400	350	800
148036	9.87	100	400	200
150443	(5.41	Wild Land	50)	
	(5.26	" "	50)	
	(4.51	" "	40)	750
	(4.83	" "	50)	
	(5.08	" "	50)	
150444	13.94	" "	150	250
152135	1.45	15	135	200
152869	1.09	10	75	100
153115	1.23	10	75	100
149755	1.66	50	130	375
150252	10	630	400	1200
148447	8.22	1400	700	1500
153875	5	700	500	1600
150844	3.27	100	400	500
152486	5.02	600	400	1550
152811	4.54	600	500	1850
153676	3.39	300	330	750
151060	2	65	250	550
154592	2	100	200	300
148041	10	200	700	400
151999	34	1380	2800	3500
149271	5	Wild Land	200	50
149270	5	" "	200	40
149927	9.67	200	400	250
150172	9.67	1000	400	1500
153185	15	200	600	400
150052	4.73	250	500	1575
150735	(4.38	250	800	2000
	(4.4			
152822	7.97	800	720	1000
149801	10	1650	800	2000
152140	10	500	650	2000
149190)	10.06	100	500)	
)	3.5	30	175)	1200
153474	9.32	250	450	750
150246	9.03	Wild Land	100	100
153337	5	300	300	675
154464	5	100	500	725
153815	5	700	500	1600
155850	2.716	140	275	300
155851	2.716	140	275	300
154788	5	100	450	3000
154872	4.7	550	450	2500
156250	5.30	500	500	1000
154786	3.733	530	420	500
154787	1	50	150	400

SCHEDULE A

1942 PRIVATE SALES

TITLE	ACREAGE	ASSESSED VALUE IMPROVEMENTS	ASSESSED VALUE LAND	MARKET SALE PRICE
155349	3.49	$ 170	$ 350	$ 450
155709	10.107	650	900	2000
155135	2	20	140	150
154592	2	100	200	300
154589	1.89	2300	200	2500
156535	4.685	300	300	700
153834	9.755	100	400	560

SCHEDULE A

1943 PRIVATE SALES

TITLE	ACREAGE	Assessed Value IMPROVEMENTS	Assessed Value LAND	MARKET SALE PRICE
162193	7.3	$ 1200.00	$ 700.00	$ 4200.00
158512	1.5	800.00	200.00	2600.00
157175	1	1150.00	150.00	1900.00
161562	12	900.00	900.00	2000.00
162491	9.61	100.00	500.00	750.00
162246	9.9	Wild Land	210.00	400.00
163271	10.27	600.00	600.00	1500.00
158252	39	Wild Land	400.00	150.00
160286	10	900.00	750.00	1800.00
163063	7	700.00	550.00	3000.00
158548	20	900.00	1200.00	2350.00
159170	6.5	65.00	325.00	550.00
159305	4.25	400.00	200.00	600.00
158475	20.26	3550.00	760.00	5000.00
160458	5	-----	250.00	1000.00
159005	6.4	300.00	250.00	900.00
159933	5	50.00	450.00	400.00
163178	6.67	2200.00	650.00	2750.00
159048	25.6	800.00	600.00	2300.00
163271	10.27	600.00	600.00	1500.00
161922	4.35	200.00	300.00	435.00
159556	8	1200.00	500.00	2900.00
157483	10.7	1200.00	650.00	4000.00
157100	3.53	500.00	350.00	1050.00
158094	3.62	1200.00	400.00	5000.00
162193	7.38	1200.00	700.00	4200.00
161151	3.36	650.00	350.00	2500.00
157415	8.22	1400.00	700.00	2200.00
161560	12.93	1900.00	1050.00	3500.00
160044	2	100.00	250.00	1500.00
162575	1.8	90.00	180.00	550.00
156658	2	550.00	400.00	1700.00
160523	5	400.00	500.00	900.00
159065	2.75	1640.00	600.00	2000.00
161859	9.67	300.00	400.00	1800.00
	19.4	Wild Land	300.00	
159048	25.6	800.00	600.00	2300.00
159173	8.5	1950.00	780.00	3000.00
162424	5.04	1100.00	500.00	3800.00
159083	15.32	1350.00	1400.00	4000.00
159770	10	200.00	900.00	1500.00
159167	4.91	700.00	350.00	1500.00
163177	18.3	1650.00	1300.00	4000.00
161598	40.0	400.00	400.00	1000.00
159846	7.7	600.00	500.00	1500.00
159770	10	200.00	900.00	1500.00
* 162424	5.04	1100.00	500.00	3800.00
160290	10	400.00	500.00	500.00
163011	7.09	Wild Land	200.00	275.00
162862	4.77	420.00	400.00	2500.00
161750	3	250.00	300.00	450.00
158208	9.12	1000.00	820.00	3600.00
159172	1	1800.00	150.00	3150.00
157694	2.5	400.00	250.00	1300.00
162575	1.97	100.00	200.00	550.00
158360	1	900.00	150.00	2000.00

* Erratum: Repeated above, see above.

SCHEDULE A

1943 PRIVATE SALES

TITLE	ACREAGE	Assessed Value IMPROVEMENTS	Assessed Value LAND	MARKET SALE PRICE
159301	5	$ 2000.00	$ 250.00	$5000.00
164261	10	100.00	900.00	3150.00
163122	5	500.00	650.00	1000.00
163890	5	1000.00	500.00	2750.00
154464	5	100.00	500.00	725.00
153815	5	700.00	500.00	1600.00
164925	4.60	1525.00	450.00	3500.00
162818	2	1400.00	300.00	2625.00
164069	2.51	550.00	250.00	1500.00
163505	4.67	750.00	400.00	1900.00
163508	1.5	1000.00	300.00	2500.00
166747	4.73	100.00	500.00	1000.00
166689	1.34	430.00	150.00	1500.00
165113	1.5	1200.00	250.00	2700.00
165299	10.95	1400.00	500.00	6000.00
165651	9	1100.00	850.00	2200.00
164827	1	1025.00	100.00	2300.00
165496	20.269	3550.00	760.00	8000.00
166175	10	660.00	400.00	2700.00
164280	9.61	1000.00	400.00	1500.00
164711	3.68	185.00	185.00	225.00
	620.41	$101,410.00		$166,485.00
	5.04			
	10.00			
	635.45			

SCHEDULE A

1944 PRIVATE SALES

TITLE	ACREAGE	ASSESSED VALUE IMPROVEMENTS	ASSESSED VALUE LAND	MARKET SALE PRICE
171957E	7.85	$ 250	$ 700	$1500
167888	2.	1200	300	2750
167717	5	700	450	3150
172696	2	250	150	450
170870	10		600	600
171552	10	570	900	2000
173882	4.85	Wild Land	185	300
167891	9.8	100	300	300
172146	40	400	400	450
170449	12.35	300	500	1000
173388	5.65	100	280	400
172156	9.95	800	800	2500
168345	3.26	225	200	1200
173325	5	100	250	250
171748	9.6	100	600	500
170259	(1.0		50)	
	(1.34		65)	
	(1.67	150	80)	260
173319	(2.0		40)	
	(2.0		40)	
	(2.0		40)	300
173608	1.10	800	150	2550
169756	1	50	150	310
172610	1	300	150	950
170411	1	50	150	325
167591	4.5	3950	400	4000
167155	4.52	1200	500	4500
168249	1	20	150	450
173997	1	200	200	1500
172416	5	500	500	2500
169310	6.06	650	600)	1500
169311	9.6	350	800)	
171550	5.04	1100	500	4200
173607	4.58	700	500	3000
168543	6.80	900	350	3000
172341	4.62	900	500	4000
172613	4.6	1900	500	6000
170362	5	1940	800	5500
171550	5.04	1100	500	4200
173970	4.73	400	500	3500
173879	4.73	700	500	2750
170200	4.75	300	450	700
173296	20	2300	600	3825
173875	2	20	200	400
173874	2	20	200	600
167529	9.66	400	750	1900
173883	5	Wild Land	40	300
170871	6.03	200	600	750
173519	10	200	700	600
170040	4.55	500	400	1400
172475	1.3	275	130	1050
170559	5.31	Wild Land	200	310
170877	19.9	800	750	2650
169636	10	550	550	1800
170596	10	400	300	700
173425	5	Wild Land	50	355
170258	5	" "	50	355
173322	5	" "	50	360

SCHEDULE A

1945 PRIVATE SALES

TITLE	ACREAGE	ASSESSED VALUE IMPROVEMENTS	ASSESSED VALUE LAND	MARKET SALE PRICE
180639E	6	$ 1200	$ 500	$ 3500
180760	5	50	80	500
181054	2.5	700	130	1300
181083	3.5	850	400	4,000
181155	10	450	300	1750
181246	2.06	100	120	200
181259	1.03	10	80	800
181337	43.36	500	2600	4000
181387	4.91	150	350	650
181505	2.34	1450	250	3250
182027	15	1570	800	3300
182029	1.88	20	190	700
182225	5	100	200	500
182359	5	70	150	355
182360	5		150	365
182361	6.37	1800	500	5000
182506	4.89	1100	350	1500
182731	2.15		100	300
182835	16.87	200	800	700
182836	5	400	500	1250
182840	10	300	900	1400
183019	1	675	150	1800
183065	4.36	800	400	3500
183260	4.79	100	250	500
183262	5.05	500	300	2650
183335	15.	250	900	1000
183446	10	1300	900	5500
183510	10.04	1050	900	3500
183586	4.46	475	160	1000
183588	20	600	1200	2950
183665	2.5		170	165
183795	40	400	400	2300
184039	2.5	700	400	3000
184040	2.28	1400	300	6200
184051	1.81	2500	400	1000
184136	1	825	100	1900
184240	2.30	100	150	800
~~189530~~		~~750~~	~~250~~	~~2000~~
184268	1.99	1350	500	2100
184704	5	700	450	4400
184758	4.6	1890	450	9000
184890	.98	500	100	1500
184075	4.73	850	350	3500

SCHEDULE B

J. L. NO.	ASSESSED VALUE	D.V.L.A. PURCHASE PRICE
317	$ 510.	$ 299.
206	1840.	1718.
195	2900.	1074.
186	3025.	2360.
153	1805.	1196.
310	2600.	2228.
276	1175.	884.
305	2650.	1032.
316	1480.	1380.
283	2800.	1866.
288	700.	199.
391	4000.	2757.
683	2200.	2710.
365	1900.	1404.
352	4000.	2320.
353	850.	542.
342	400.	48.
323	850.	171.
321	1150.	522.
349	750.	259.
311	1400.	738.
376	1200.	492.
378	1300.	1237.
248	4050.	3099.
65	250.	246.
44	1450.	98.
12	2100.	1669.
7	2300.	1798.
6(2)	2300.	1375.
6	1200.	718.
38	1840.	1389.
70	3730.	2145.
351	200.	271.
127	650.	1174.
74	1120.	688.
62	2500.	1390.
58	2300.	2106.
56	2000.	1564.
98	820.	167.
54	1550.	923.
682	5600.	3569.
59	1000.	263.
61	1350.	1106.
42(2)	1000.	571.
	2150.	2341.
218	700.	741.
307	1900.	982.
209	1800.	1417.
278	2550.	2042.
194	750.	265.
187	1400.	616.
149	1850	1836.
166	2450.	1408.
175	2000.	1489.
190	2195.	1651.
199	1150.	741.
291	1775.	1394.
286	2600.	2036.
289	2000.	1630.
287	1550.	1276.
285	1650.	1080.
256	1650.	1697.
264	800.	395.
212	1900.	1179.*
246	1300.	672.
247	1400.	587.
241	950.	290.

* Erratum: should read $1779.

SCHEDULE B

J. L. NO.	ASSESSED VALUE	D.V.L.A. PURCHASE PRICE
308	$ 3300.	$ 1031.
261	1300.	475.
43	2300.	2860.
4	900.	589.
5	2600.	2955.
103	225.	98.
55	800.	422.
102	1220.	913.
10	1950.	832.
40	2700.	1180.
52	2000.	1178.
	585.	172.
11	1370.	1118.
15	1250.	1277.
100	1600.	977.
105	2550.	3113.
39	4675.	3392.

SCHEDULE B

NO.	J.L. NO.	ACREAGE	ASSESSED VALUE IMPROVEMENTS	ASSESSED VALUE LAND	D. V. L. A. PURCHASE PRICE.	
1.	317	4.00	$ 110.	$ 400.	$ 299	
2	206	10.00	940.	900	1718	
3	195	9.91	1300	1600	1074	
4	186	9.08	2025	1000	2360	
5	153	8.94	805	1000	1196	
6	310	10.00	1800	800	2228	
7	276	10.06	675	500	884	
8	305	29.09	1000	1650	1032	
9	316	10.00	580	900	1380	
10	283	10.00	1900	900	1866	
11	288	9.905	100	600	199	
12	391	22.38	2800	1200	2757	
13	683	10.2	1600	600	2710	
14	365	19.65	800	1100	1404	
15	352	29.67	2200	1800	2320	
16	353	4.91	500	350	, 542	
17	342	4.92	50	350	48	
18	323	9.83	150	700	171	
19	321	9.83	450	700	522	
20	349	4.88	350	400	259	
21	311	10.00	700	700	738	
22	376	10.00	600	600	492	
23	378	6.58	900	400	1237	
24	248	9.28	3200	850	3099	
25	65	2.00	50	200	246	
26	44	10.00	550	900	98	
27	12	9.84	1200	900	1669	
28	7	5.42	1800	500	1798	
29	6(2)	20.00	550	1750	1375	
30		5.42	700	500	718	
31	238	9.36	900	940	1389	
32	70	15.00	2380	1350	2145	
33	351	6.59	-	200	271	
34	127	4.83	350	300	1174	
35	74	9.09	300	820	688	
36	62	10.00	1600	900	1390	
37	58	10.00	1500	800	2106	
38	56	5.43	1500	500	1564	
39	98	10.00	20	800	167	
40	54	10.00	650	900	923	
41	682	8.53	4800	800	3569	
42	.59	8.85	200	800	263	
43	61	4.5	850	500	1106	
44	42(2)	3.90	600	400	571	
45		10.00	1250	900	2341	
46	218	10.00	300	400	741	
47	307	10.00	1000	900	982	
48	209	9.80	1000	800	1417	(M.38)
49	278	11.00	1650	900	2042	
50	194	10.00	100	650	265	
51	187	9.45	600	800	616	
52	149	9.5	930	920	1836	
53	166	14.19	1250	1200	1408	
54	175	4.52	1300	700	1489	
55	190	4.73	1225	970	1651	
56	199	8.00	625	525	741	
57	291	17.5	1075	700	1394	
58	286	22.72	1350	1250	2036	
59	289	10.07	1250	750	1630	
60	287	10.07	800	750	1276	
61	285	10.08	900	750	1080	
62	256	10.00	1350	300	1697	

SCHEDULE_____

NO.	J. L. NO.	ACREAGE	ASSESSED VALUE IMPROVEMENTS	ASSESSED VALUE LAND	D. V. L. A. PURCHASE PRICE.
63	264	10.00	$ 300	$ 500	395
64	212	9.50	1300	600	1779
65	246	13.77	600	700	672
66	247	13.80	600	800	587
67	241	25.62	250	700	290
68	308	80.00	1300	2000	1031
69	261	33.96	500	800	475
70	43	4.15	1900	400	2860
71	4	4.99	500	400	589
72	5	4.99	2200	400	2955
73	103	1.10	75	150	98
74	55	4.37	350	450	422
75	102	4.37	770	450	913
76	10	6.17	1400	550	832
77	40	10.17	1700	1000	1180
78	52(2)	4.14	1500	500	1178
79		5.19	85	500	172
80	11	3.65	970	400	1118
81	15	5.00	800	450	1277
82	100	5.00	1100	500	977
83	105	10.00	1550	1000	3113
84	39	23.00	2675	2000	3392

SCHEDULE C

LEGAL DESCRIPTION	ASSESSED VALUE IMPROVEMENTS	LAND	SALE PRICE
Lot 8 and 9 S.E.¼, S. 1, Twp. 12, 9.648 acres and 9.739 acres	$ 30.	$400. 400.	$1100.
Lot 37, Sec. 2, Twp. 12, D. L. 432, 10.27 acs.	600.	600.	1500.
Lot 18, Sec. 2, Twp.12, D.L. 432, 9.66 acres	700.	300.	2000.
Lot 6 of Sec. 2, Twp. 12, 9.9 acres wasteland land only assessed		210.	425.
Lot 1, Block 7, N.W.¼ Sec. 16, Twp. 12,5 acs.	590.	450.	1300.
Lot 53 of the W½ of Sec. 20, Twp. 12, 4.5 acs.	100.	500.	1000.
Part lettered "H" in N.E.¼ Sec. 20, Twp. 12 5 acres &	850.	500.	2000.
W½ of Lot 6, SW¼ Sec. 21, Twp. 12 10 acres	200.	900.	1500.
Lot 7 of the E½ of S.E.¼ Sec. 22, Twp. 12, 10.062 acres.	900.	750.	1800.
Lots 11 & 12 of N.E.¼ of Sec. 22, Twp. 12, 7.72 acres.	400.	500.	1500.
Lots 13 & 14 of N.E.¼ of Sec. 22, Twp. 12, 7.72 acres	600.	500.	1500.
Lots 15 & 16 of N.E.¼ of Sec. 22, Twp. 12, 7.72acs.	700.	500.	1050.
Lot 9 of S.W.¼ of Sec. 22, Twp. 12, 9.66 acs.	400.	750.	1900.
Lot 3, Blk. 4 of S.W.¼ Sec. 28, Twp. 12, 2.508 acres.	150.	100.	500.

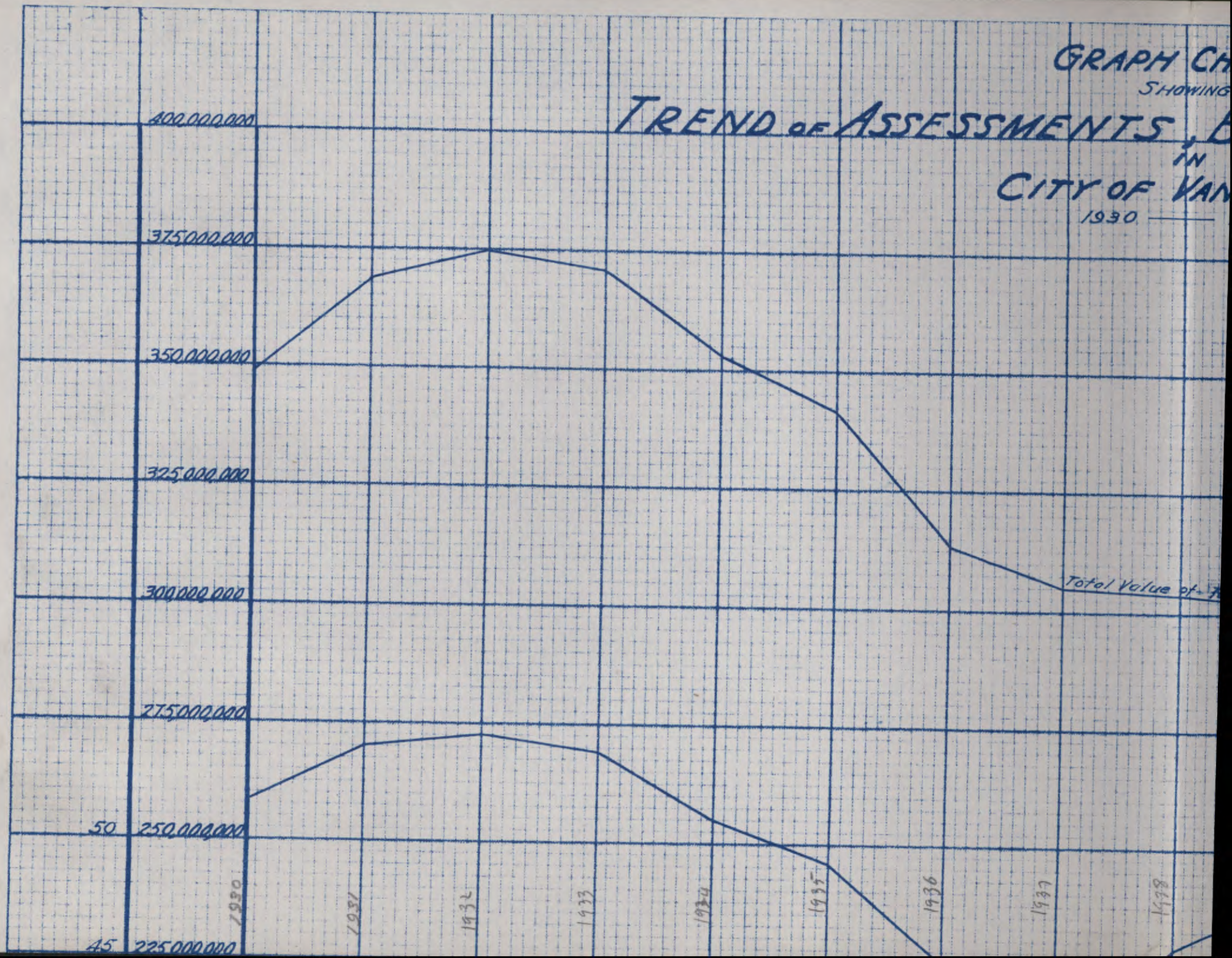
SCHEDULE C

LEGAL DESCRIPTION	ASSESSED VALUE IMPROVEMENTS	LAND	SALE PRICE
Lot 18 of S.W.¼, Sec. 6, Twp. 15, 4.91 acres	$ 700.00	$ 350.00	$ 1500.00
Pt. 3.62 acres of Lot 247 Grp. 1 lettered "A" on Sk. 1078 3.62 acres	$1200.00	$ 400.00	$ 5000.00
Lot 16, D. L. 399, Twp. 12, 5 acres	$ 400.00	$ 500.00	$ 900.00
Lot 4 of F. D. L. 400, Twp. 12, 2.5 acres	$ 500.00	$ 250.00	$ 1300.00
Lot B of 3, N½ of D. L. 263, 3 acres	$ 60.00	$ 220.00	$ 300.00
Lot 1 of Pt. of 5 and 6, D.L. 241, 10 acres	$1000.00	900.00	$ 3150.00
Lot 2, D. L. 241, 5 acres	$ 150.00	500.00	$ 1000.00

SCHEDULE D

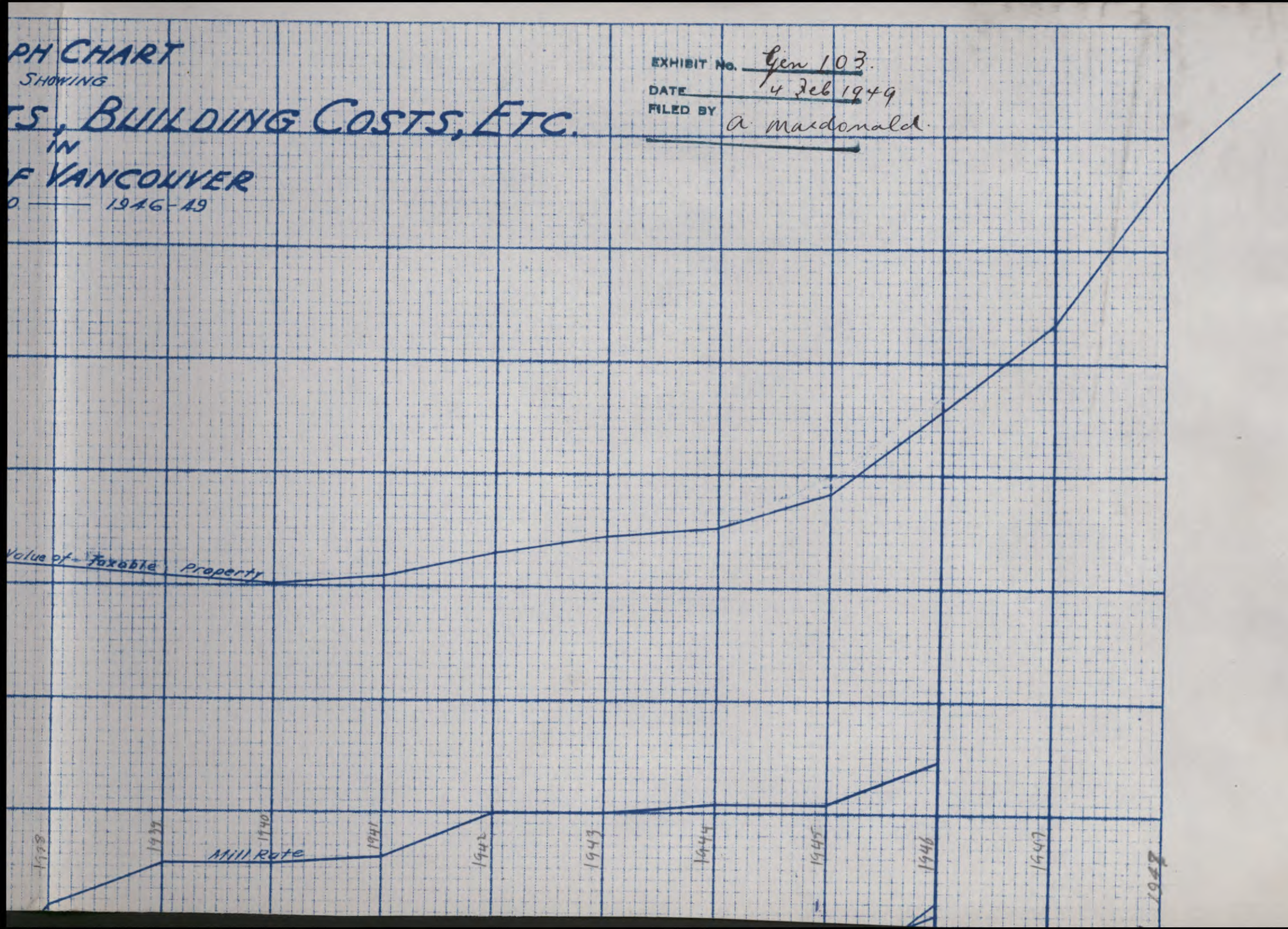
PURCHASE BY JAPANESE OF PROPERTIES SITUATE IN MAPLE RIDGE IN THE YEARS 1935 and 1942 BOTH INCLUSIVE.

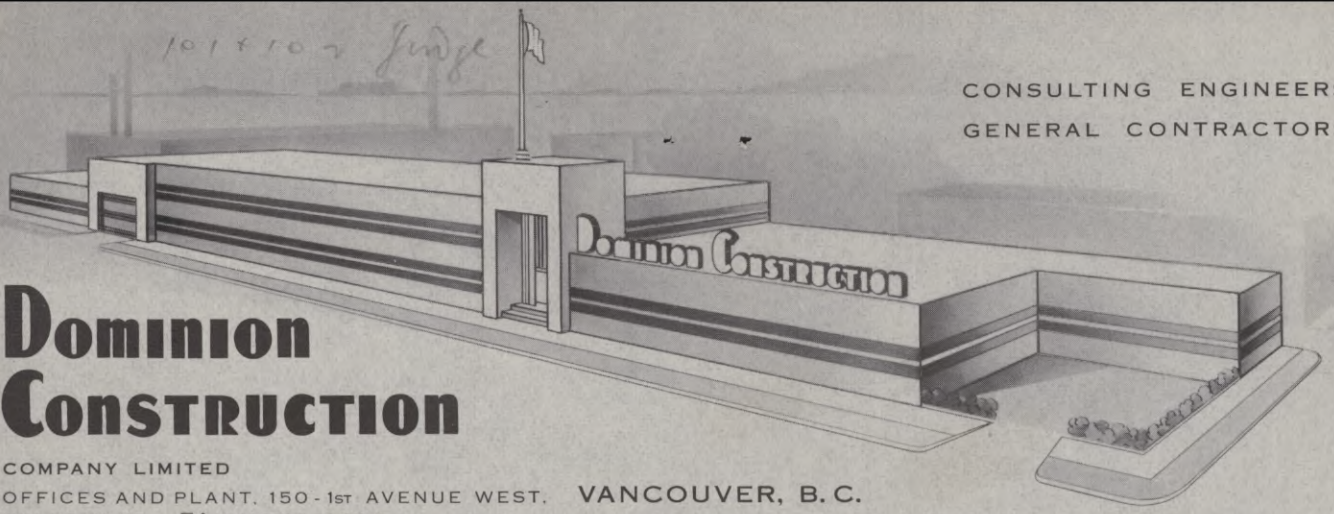
CASE	LEGAL DESCRIPTION	YEAR	PURCHASE PRICE	SALE PRICE TO D.V.L.A.
145	2 ptns. .116 ac. and 13.659 ac. S.E.¼ S. 32, T. 12 Sk.7680	1935	$1,000.00	$ 672.00
1064	L.39, D.L. 432, Group 1, and of N½, S.2, T.12, Map 1208	1938	750.00	287.00
124	L.3 of L "A", D. L. 278	1938	300.00	98.00
829	L.6, N.E.¼, S. 20, T. 12, Map 5467	1940	250.00	147.00
1181	L.1 & 2, N½ D. L. 250, Group 1, Map 3133	1940	800.00	98.00
	Part 10 ac. D. L. 222, Group 1, Sketch 963	1941	725.00	263.00
615	L.4 of D.L. 241, Group 1, Map 4921	1941	700.00	167.00
848	L's 2 and 3, S½ S.E.¼ S.29, T. 12, Map 5471	1941	550.00	206.00
69	W½, L.5, S.W.¼ S.21, T.12, Map 1023	1942	2000.00	1650.00
1170	S½, L. 1, N.E.¼, S.16, Map 1676	1942	300.00	46.00
	L. 5, E½, S.E.¼, S.22, T.12, Map 3151	1942	1400.00	1276.00
434	Pt. 25.62 a. S.W.¼ S.33, T.12, lettered "B", Sk. 4248	1942	1000.00	290.00
	L.2, Parcel "B", D.L.434, Group 1, Map 6560	1942	350.00	271.00
			10,125.00	5471.00


GRAPH CH
SHOWING
TREND OF ASSESSMENTS, B
IN
CITY OF VAN
1930
400,000,000
375,000,000
350,000,000
325,000,000
300,000,000
275,000,000
250,000,000
225,000,000
50
45
1930
1931
1932
1933
1934
1935
1936
1937
1938
Total Value of

PH CHART
SHOWING
TS, BUILDING COSTS, ETC.
IN
F VANCOUVER
0 —— 1946-49

EXHIBIT No. Gen 103.
DATE 4 Dec 1949
FILED BY A. Macdonald.





CONSULTING ENGINEERS
GENERAL CONTRACTORS

Dominion Construction

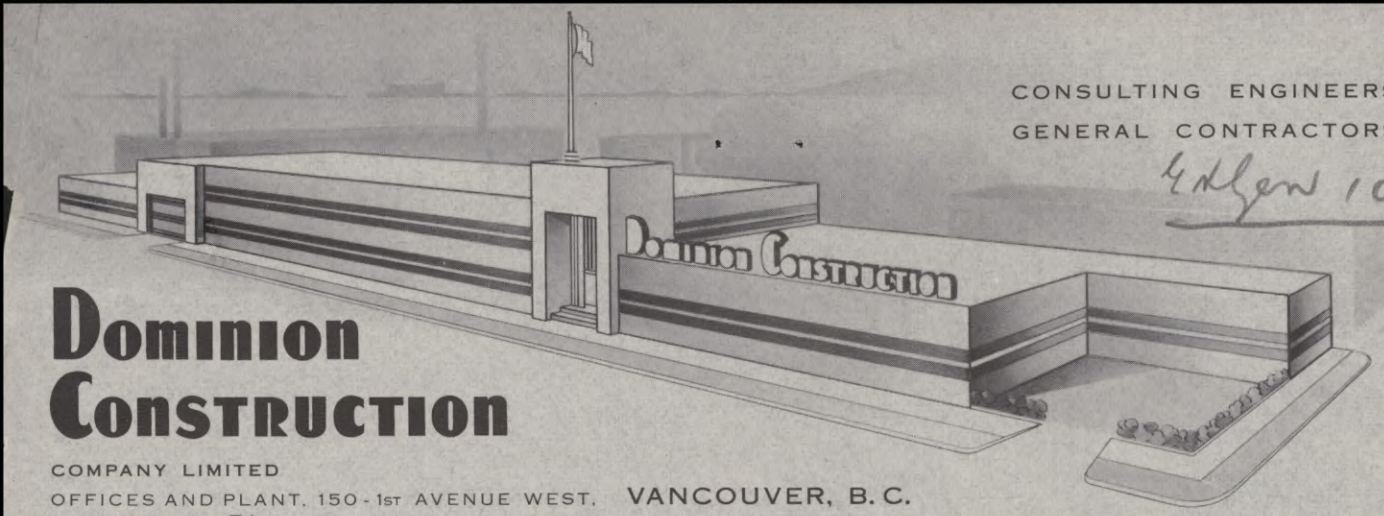
COMPANY LIMITED
OFFICES AND PLANT, 150 - 1ST AVENUE WEST. VANCOUVER, B.C.
TELEPHONE - FAIRMONT 6666

Year	Job	Lumber	Carpenters	Labourers
1939	Pacific Wood	$18.00	$ .90	$ .50
1940 Sept.	Safeway Store	22.00	.90	.50
1941 Mar. to May	Canadian Sumner Iron Wks.	27.00	.97½	.55
1941 Sept.	St. Vincent's	25.00	.98	.56
1942 Jan. to April	Canadian Boxes	29.00	.99	.56½
1942 Aug.	R.C.A.F.	Gov't.	1.00½	.59½
1943 Dec. to May/44	Garvin's	40.00	1.12	.75 to .81
1945 July	B. C. Motor Trans.	40.00	1.12	.81
1945	Pacific Meat	42.11	1.12	.81
1945	Rural Truck Lines	36.23	1.12	.81

Comparison Pre-War (1939) with 1943 --	100% increase in '43 over 1939.	25% —	50% —
Comparison Late 1941 and early 1942 with 1943 --	50% increase in 1942-3. over late 1941.	15%	40%

EXHIBIT No. 104
DATE 7 Feb 1949
FILED BY A. J. Vinne

'OUR' MODERN DESIGNS AND FUNCTIONAL ENGINEERING PRODUCE ECONOMICAL BUILDINGS



CONSULTING ENGINEERS
GENERAL CONTRACTORS

104

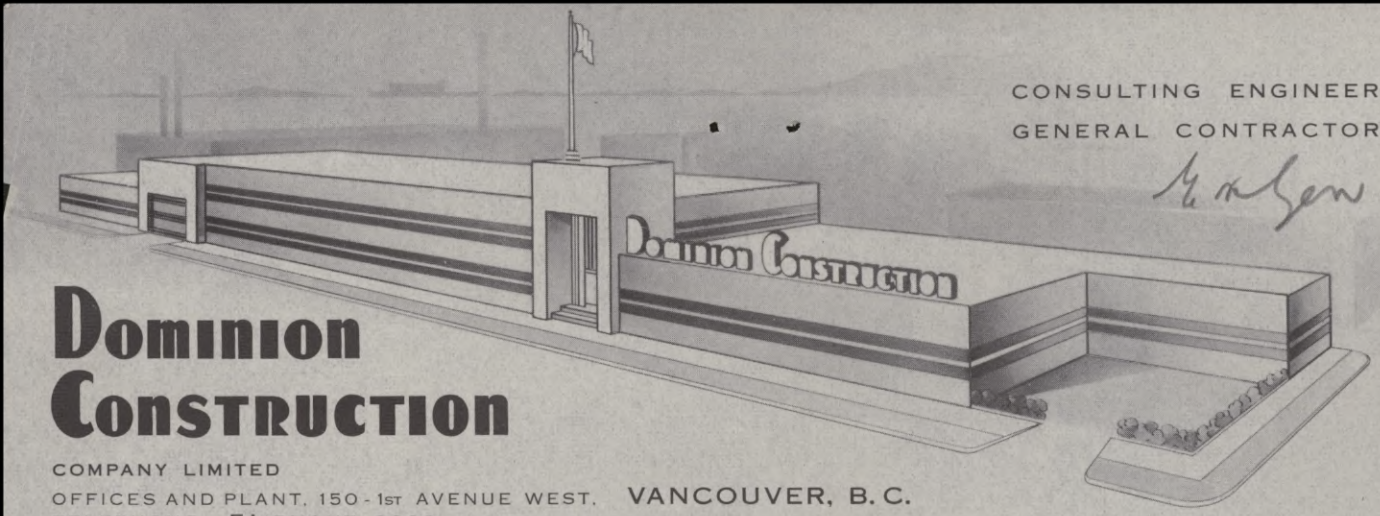
Exhibit 104

Dominion Construction

COMPANY LIMITED
OFFICES AND PLANT, 150 - 1ST AVENUE WEST, VANCOUVER, B.C.
TELEPHONE - FAIRMONT 6666

Year	Job	Lumber	Carpenters	Labourers
1939	Pacific Wood	$18.00	$ .90	$ .50
1940 Sept.	Safeway Store	22.00	.90	.50
1941 Mar. to May	Canadian Sumner Iron Wks.	27.00	.97½	.55
1941 Sept.	St. Vincent's	25.00	.98	.56
1942 Jan. to April	Canadian Boxes	29.00	.99	.56½
1942 Aug.	R.C.A.F.	Gov't.	1.00½	.59½
1943 Dec. to May/44	Garvin's	40.00	1.12	.75 to .81
1945 July	B. C. Motor Trans.	40.00	1.12	.81
1945	Pacific Meat	42.11	1.12	.81
1945	Rural Truck Lines	36.23	1.12	.81
Comparison Pre-War (1939) with 1943 --		100%	25%	50%
Comparison Late 1941 and early 1942 with 1943 --		50%	15%	40%

'OUR' MODERN DESIGNS AND FUNCTIONAL ENGINEERING PRODUCE ECONOMICAL BUILDINGS



CONSULTING ENGINEERS
GENERAL CONTRACTORS

Gen 104

Dominion Construction

COMPANY LIMITED
OFFICES AND PLANT, 150 - 1ST AVENUE WEST. VANCOUVER, B.C.
TELEPHONE - FAIRMONT 6666

Labourers' Rate changed May, 1943 from 59½¢ to 74½¢ = 25% increase.

Carpenters' Rate changed August, 1943 from $1.00½ to $1.10½ = 10% increase.

'OUR' MODERN DESIGNS AND FUNCTIONAL ENGINEERING PRODUCE ECONOMICAL BUILDINGS

TITLE NUMBER	DATE	PARTIES	LEGAL DESCRIPTION	CONSIDERATION
1. 154588"E"	Oct.29,1942	Halbert Menzies to Henrich Weibe Doerkesen and Justine Doerkesen, Joint Tenants.	Municipality of Pitt Meadows, Lot C of Lot 2 of a portion of Lot 3 of Lot 12 of a Subdivision of Sec.36 of Blcok 6, N. Range 1 E. of the Coast Meridian as shown on the registered map #6328 except the E. part of said Lot "C" heretofore conveyed.	$ 200.00
2. 135525"E"	Feb.15,1940	Halbert Menzies to Lloyd David Harris and Alma Harris, Joint Tenants	Municipality of Pitt Meadows, E.portion of Lot "C" of Block 2 of Lot 3 of Lot 12 of a subdivision of Sec.36 of Block 6, N.Range 1 E. of Coast Meridian, Map #6328 more particularly described as being all that portion of said Lot "C" lying E. of a line drawn parallel to and distant 112.3 feet E. from the W. boundary of the said Lot "C"	187.50
151523"E"	June 10/42	Lloyd David and Alma Harris to James Dibben and Mary E. Dibben	Municipality of Pitt Meadows, as above	450.00
3. 149272"E"	Feb. 26,1942	Halbert Menzies to Henry Machiner	Municipality of Pitt Meadows, Lot "D" of Block 2 of Lot 3 of Lot 12, Sec. 36, Block 6 N. ange 1 E., Map 6328, except "E" part heretofore conveyed, District of New Westminster, said conveyed portion being more particularly described on Certificate of Title #143478"E" (same as in 190655"E" below)	250.00
4. 190655"E"	June 9,1945	Halbert Menzies to Annie Unrau	Municipality of Pitt Meadows, E.portion of Lot "D" of Block 2, of Lot 3 of Lot 12 of Sec. 36, Block 6, N.Range 1 E., Map 6328, being all that portion thereof lying E. of a straight line parallel to and distant 115.95 feet E. from the W. Boundary of said Lot "D" in the District of New Westminster.	650.00

EXHIBIT No. 106
DATE 7 Feb 1949
FILED BY R.J. McMaster

TITLE NUMBER	DATE	PARTIES	LEGAL DESCRIPTION	CONSIDERATION
5. 120821"E"	May 5, 1937	Halbert Menzies and James Blackhall to Board of School Trustees of the District of Pitt Meadows	Municipality of Pitt Meadows, Lot 3 of a Subdivision of Lot 3 of a Subdivision of a portion of Lot 12 of a subdivision of a portion of Sec. 36, Block 6, N. Range 1 East, New Westminster District, Map 5900	$100.00
6. 143079"E"	Apr.10,1941	George Smith McMyn and Agnes Jane McMyn, joint tenants to Donald McCuaig Munro and Elsie Grace Munro, joint tenants	Municipality of Pitt Meadows, Lot 1 of Lot 2, Block "A", District Lot 283, Plan 6705	200.00
7. 143080"E"	Apr.10,1941	George Smith McMyn and Agnes Jane McMyn to Joseph Duff and Isabelle Duff	Municipality of Pitt Meadows, Lot 2 of Lot 2, Block "A", District Lot 283, Plan 6705	170.00

1943 Private sales - Maple Ridge
71 sales
Showing percentages below and above the assessed values.

CLARKE & STUART COLUMNAR SHEET, VANCOUVER, B.C.

EXHIBIT No. 107
DATE 7 Feb 1949
FILED BY D. W. Reeve.

	%			
Below	62½	1		
	44½	1		
	39	1		
	20	1		
	18	1		
	13	2		
	10-7	1		
	3½	1	9	9 = 12-67 % of 71
Equal.		2	2	11 = 15½ % of 71
	%			
Above	4 to 13.	8		
	14 to 25.	7		26 = 36½ % of 71
	26 to 46	9		35 = 49-3 % of 71
	47 to 67.	6		41 = 57-7 % of 71
	68 to 90	10		51 = 71-8 % of 71
	91 to 105	5		56 = 78-8 % of 71
	106 to 122	3		59 = 83 % of 71
	123 to 155	4		63 = 88-73 % of 71
	156 to 160	2		65 = 91-5 % of 71
	161 to 215	4		
	over 215	2	60	
	(300/328½)	Total	71	

Number of Sales	Per cent of Total number 71	
9	12-67 } 15-47	below assessed value
2	2-8 }	equal to "
8	11-26	4 to 13% above "
7	9-85	14 to 25% above "
9	12-67	26 to 46% above "
35 sales	• 49-3 % of total	less than 47% above "
41 "	• 57-7 % "	less than 68% above "
51 "	71-8 % "	less than 91% above "
26 "	• 36½% "	less than 26% above

100
71-8
18-2

Ex 108.

ANALYSIS OF CUSTODIAN SALES OF JAPANESE OWNED AUTOMOBILES

ON WHICH CLAIMS HAVE BEEN PRESENTED.

Particulars of all the used car sales for the year 1942 by Vancouver Motor Co.Ltd., Begg Motor Co.Ltd., Stonehouse Motors Ltd. and Bowell McDonald Motor Co.Ltd. were made available.

In the annexed schedule the price at which the Custodian sold each automobile with respect to which a claim has been made is set out and is shown as a percentage below or above the calculated market value for an automobile of the particular make, year and model. The calculated market value is derived from two sources:

(1) a booklet entitled THE BRITISH COLUMBIA USED CAR MARKET REPORT AND VALUATOR dated March 1941 and in the Schedule called The Red Book, which sets out the values of used automobiles of the various makes, years and models. No later edition of this booklet was brought out between 1941 and the end of the war.

(2) the records of actual sales of used automobiles by the new car dealers referred to above.

The figure shown in the case of each automobile on which a claim is made as the calculated market value was computed in one of the following ways:

(a) where a value for an automobile of the make, year and model on which a claim is made is given in the USED CAR MARKET REPORT AND VALUATOR and where, from the dealers' records actual sales of such an automobile was found, the average price obtained on the sales was set against the USED CAR MARKET REPORT AND VALUATOR figure and an average figure obtained which is the calculated market value,

(b) in cases where the USED CAR MARKET REPORT AND VALUATOR does not give a price for the particular automobile, as for instance in the case of 1941 models, the calculated market value is the average price gained on sales of similar automobiles by the dealers whose records were examined,

(c) in the few cases where no sales of comparable automobiles were found in the dealers' records, the calculated market value is the price shown in the USED CAR MARKET REPORT AND VALUATOR booklet for the automobile in question,

(d) in one case, namely Case No.1389 where the automobile is a 1942

EXHIBIT NO. Gen 108
DATE 17 mar 1949
FILED BY
J.a. macdonald

Pontiac sedan and no value is shown in the USED CAR MARKET REPORT AND VALUATOR for 1942 cars and no sales were obtainable, the calculated market value is the opinion as to value of the car given by an expert witness called on behalf of the claimant.

It should be stated that where in the USED CAR MARKET REPORT AND VALUATOR prices are shown for more than one model in the same year of the particular body type in question, due to the incompleteness of the particulars available with regard to the automobiles sold by the Custodian, it has not always been possible to be certain that the price used in the Schedule is the price for the particular model sold by the Custodian. Then too, the records of sales obtained from the dealers do not, in general, particularise further than setting out the year, make and model of the automobile. In other words, it was not possible to ascertain from the sales record whether the sale was a sale of, for instance, a Buick sedan of the smallest series manufactured in the particular year, or of the largest.

The Schedule sets out particulars relating to sixty automobiles on which claims have been made. The average for the sixty Custodian sale prices is 32% below the calculated market value. It is submitted that, on the average, the Custodian sale price for automobiles was something considerably less than 32% below fair market value for the following reasons:

(1) The USED CAR MARKET REPORT AND VALUATOR does not give any value for automobiles earlier than 1931 models and, as will be noted from the Schedule, many of the automobiles are older. In the case of such automobiles the 1931 model value has been taken from the USED CAR MARKET REPORT AND VALUATOR and used.

(2) The Custodian sold automobiles on an "as is where is" basis, whereas most of the more valuable cars sold by the dealers above referred to, the sales of which have been used in the Schedule as comparable, were sold re-conditioned and with some guarantee.

(3) No account is taken in the Schedule, of repairs, which, in the case of some automobiles sold by the Custodian on which claims have been made, were shown by the appraisals to be necessary.

J.A. Macdonald

11th March 1949.

Case No.	Make, year & model	Red Book value	Number of market sales & average price	Calculated market value 1942	Sale price by Custodian	Percentage below calculated market price of Custodian sale price.
		$		$	$	
24	1939 Plymouth Sedan V.15 de luxe	880	2 $1063	971	667	33%
58	1939 Dodge Sedan D.13	880	5 $1077	978	625	36%
68	1929 Chevrolet Sedan	87	3 $121	104	25	75%
93	1939 Ford Sedan	830	4 $774	802	475	40%
159	1928 Chevrolet coach	80	3 $38	59	50	18%
163	1937 Plymouth Coupe P3	580	1 $675	627	495	21%
163	1929 Graham coupe	87	none	87	25	71%
210	1931 Chevrolet coach	80	3 $236	158	80	49%
211	1938 Dodge Sedan C.42	770	2 $1072	921	600	34%
164	1928 Willys Knight sedan	no value given		no sales		
165	1941 Dodge Coupe D.20	" "	3 $1116	1116	975	12%
604	1937 Ford Sedan	640	7 $600	620	300	51%
585	1936 Dodge Sedan	540	2 $447	493	475	3%
681	1939 Chevrolet Sedan	850	4 $815	832	560	31%
679	1929 Studebaker Coach	67	No sales	67	25	62%
58	1939 Dodge Sedan D.13	880	5 $1077	978	625	36%
210	1931 Chevrolet coach	80	3 $236	158	80	48%
334	1928 Chrysler coupe	60	no sales	60	(75)	20% more market.
764	1941 Pontiac sedan	No value given	1 $1225	1225	900	26%
1356	1927 Chevrolet coach	80	3 $38	59	25	40%
1357	1938 Ford Sedan	740	4 $722	731	296	59%

Case No.	Make, year & model	Red Book value	Number of market sales & average price	Calculated market value	Sale price	Percentage below calculated market price of Custodian sale price.
		$		$	$	
1361	1940 Oldsmobile Sedan C.17	1160	1 $1125	1142	850	25%
1363	1938 Studebaker sedan	840	none	840	650	22%
1365	1928 Auburn sedan	No value given	none			
34	Four 1941 Chevrolet sedans	None	6 $1123	1123	875	22%
	1941 Chevrolet sedan	None	6 $1123	1123	865	22%
172	1930 Ford Sedan	85	23 $154 (No sedans)	119	95	20%
113	1937 Ford Tudor	610	6 $516	563	255	54%
1089	1941 Chevrolet sedan	None	6 $1123	1123	900	19%
244	1931 Ford coach	82	2 $207	144	175	17% above market
251	1940 Mercury Sedan	1000	1 $800	900	785	12%
334	1928 Chrysler coupe	60	none	60	75	25% above market
391	1934 Chevrolet coupe	340	1 $425	382	125	67%
489	1926 Nash Sedan	92	none	92	25	72%
565	1935 Ford touring Fordor sedan	440	6 $447	443	360	18%
618	1937 Chevrolet sedan	640	9 $637	638	510	20%
653	1929 Buick sedan	80	1 $50	65	65	0%
706	1932 Pontiac special sedan	140	none	140	130	7%
1330	1937 Pontiac coach	530	none	530	375	29%
991	1930 Ford town sedan	90	23 $154 (no sedans)	122	90	26%
1121	1938 Ford sedan	740	5 $722	731	490	32%
1114	1933 Ford sedan	288	1 $313	300	140	46%
1068	Plymouth custom sedan	no value given	6 $1356	1356	875	35%
933	1937 Ford standard coupe	590	2 $502	546	Released to conditional sale vendor	

Case No.	Make, year & model	Red Book value	Number of market sales & average price	Calculated market value	Sale price	Percentage below calculated market price of Custodian sale price.
927	1937 Chevrolet coach	$600	9 $634	$617	$345	44%
924	1931 Nash sedan	$92	4 $186	$139	$50	89%
402	1940 Dodge sedan D15	$1025	2 $1150	$1087	$800	26%
117	1929 Pontiac coach	$62	3 $90	$76	$40	47$
681	1939 Chevrolet sedan	$850	4 $815	$832	$560	32%
1205	1940 Dodge sedan D 16	$1085	2 $1150	$1117	$800	28%
1195	1929 Nash sedan	$92	2 (1 a sedan) $180	$136	$40	70%
1206	1933 Dodge sedan C.62	$296	3 $391	$343	$300	12%
1214	1929 Chrysler sedan	$68	1 $100	$84	$25	71%
1389	1942 Pontiac sedan	No value given		$1300 (value given by claimant's expert witness)	$1025	21%
1212	1928 Ford coach	$82	5 $97	$89	$65	26%
1152	1939 Buick sedan	$1130	1 $1195	$1162	$750	35%
1157	1941 Mercury sedan	No values given	2 (1 coach) $1135 (other unspecified)	$1135	$1075	5%
1165	1937 Buick coach	$710	3 (no coaches) $728	$719	$550	23%
1167	1941 Ford Tudor	No value given	3 $996	$996	$695	30%
679	1929 Studebaker coach	$67	none	$67	$25	62%
730	1929 Ford sedan	$90	7 (no sedans) $108	$99	$65	34%
29	1936 Buick sedan	$560	2 $612	$586	$525	10%
729	1930 Studebaker sedan	$70	none	$70	$80	14% above market

EXHIBIT No. 108
DATE 17 Mar 1949
FILED BY J. A. Macdonald

SUPPLEMENT TO ANALYSIS OF CUSTODIAN SALES OF JAPANESE OWNED AUTOMOBILES

In the Schedule the sale price by the Custodian of the 1931 Nash Case No.924 is given as 89% below the calculated market value. This 89% is a mathematical error and should be 64%. When this correction is taken into account the Custodian's sale price for automobiles becomes 31% below the calculated market value, on the average of all the automobile sales.

In the case of 15 automobiles, particulars of which are given in the Schedule, it will be noted that the Red Book figure is higher than the average market sale price. In the case of 27 automobiles the average market sale price is higher than the Red Book figure.

In the following 48 cases the Custodian's sale price is compared to the average price gained on sales by dealers on comparable automobiles. In the total result the Custodian's sale price is, on the average, 34% below the price gained on the comparable sales.

Case No.	Make, year & model	Number of market sales & average price		Sale price by Custodian	Percentage below market price.
24	1939 Plymouth Sedan V.15 de luxe	2	$1063	$667	37
58	1939 Dodge sedan D.13	5	$1077	$625	41
68	1929 Chevrolet sedan	3	$121	$25	79
93	1939 Ford Sedan	4	$774	$475	38
159	1928 Chevrolet coach	3	$38	$50	plus 31
163	1937 Plymouth coupe P3	1	$675	$495	26
210	1931 Chevrolet coach	3	$236	$80	66
211	1938 Dodge Sedan C.42	2	$1072	$600	44
165	1941 Dodge coupe D.20	3	$1116	$975	12
604	1937 Ford Sedan	7	$600	$300	50
585	1936 Dodge sedan	2	$447	$475	plus 5
681	1939 Chevrolet sedan	4	$815	$560	31
58	1939 Dodge sedan D.13	5	$1077	$625	41

Supplement to Analysis of Custodian sales of Japanese owned automobiles ctd.

Case No.	Make, year & model	Number of market sales & average price	Sale price by Custodian	Percentage below market price
210	1931 Chevrolet coach	3 $236	$ 80	66
764	1941 Pontiac sedan	1 $1225	$ 900	26
1356	1927 Chevrolet coach	3 $38	$ 25	34
1357	1938 Ford sedan	4 $ 722	$ 296	58
1361	1940 Oldsmobile sedan C.17	1 $1125	$ 850	24
172	1930 Ford sedan	23 $ 154 (no sedans)	$ 95	38
113	1937 Ford Tudor	6 $ 516	$ 255	50
1089	1941 Chevrolet sedan	6 $1123	$ 900	19
244	1931 Ford coach	2 $ 207	$ 175	15
251	1940 Mercury sedan	1 $ 800	$ 785	1
391	1934 Chevrolet coupe	1 $ 425	$ 125	70
565	1935 Ford touring Fordor	6 $ 447	$ 360	19
618	1937 Chevrolet sedan	9 $ 637	$ 510	20
653	1929 Buick sedan	1 $ 50	$ 65	plus 30
991	1930 Ford town sedan	23 $ 154 (no sedans)	$ 90	41
1121	1938 Ford sedan	5 $ 722	$ 490	32
1114	1933 Ford sedan	1 $ 313	$ 140	55
1068	1941 Plymouth custom sedan	6 $1356	$ 875	35
927	1937 Chevrolet coach	9 $ 634	$ 345	45
924	1931 Nash sedan	4 $ 186	$ 50	73
402	1940 Dodge sedan D15	2 $1150	$ 800	30
117	1929 Pontiac coach	3 $ 90	$ 40	55
681	1939 Chevrolet sedan	4 $ 815	$ 560	31
1205	1940 Dodge sedan D.16	2 $1150	$ 800	30
34	4 1941 Chevrolet sedans	6 $1123	$ 875	22
	1941 "	6 $1123	$ 865	22

Supplement to Analysis of Custodian sales of Japanese owned automobiles ctd.

Case No.	Make, year & model	Number of market sales & average price	Sale price by Custodian	Percentage below market price
1195	1929 Nash sedan	2 (1 a sedan) $180	$40	77
1206	1933 Dodge sedan C.62	3 $391	$300	23
1214	1929 Chrysler sedan	1 $100	$25	75
1212	1928 Ford coach	5 $97	$65	32
1152	1939 Buick sedan	1 $1195	$750	37
1157	1941 Mercury sedan	2 (1 coach) $1135 (other unspecified)	$1075	5
1165	1937 Buick coach	3 (no coaches) $728	$550	24
730	1929 Ford sedan	7 (no sedans) $108	$65	39
29	1936 Buick sedan	2 $612	$525	14
1167	1941 Ford Tudor	3 $996	$695	30

In 21 out of the 48 cases the automobiles sold by the Custodian were models of the years 1938 to 1942 inclusive. It may be assumed that a high proportion of the sales used as comparable sales to the sales of these automobiles were sales of re-conditioned automobiles with some sort of guarantee.

TABLE INDICATING THE AMOUNT BY WHICH CUSTODIAN SALES MUST BE MULTIPLIED TO ACHIEVE CALCULATED MARKET VALUE SHOWN IN CROWN'S "ANALYSIS OF CUSTODIAN SALES OF JAPANESE OWNED AUTOMOBILES ON WHICH CLAIMS HAVE BEEN PRESENTED"

Year Model	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936	1937	1938	1939	1940	1941	1942
MULTIPLIERS	3.68	1.36	1.18	4.17	1.25	1.97	1.07	2.14	3.05	1.23	1.03	1.26	1.53	1.45	1.34	1.14	1.27
			.80	3.48	1.33	1.97		1.14			1.11	2.06	2.46	1.56	1.14	1.36	
			.80	2.68	.87	.82					2.00	2.20	1.28	1.68	1.35	1.28	
			1.36	1.00		2.78						1.25	1.49	1.48	1.39	1.28	
				1.90								1.41		1.56		1.28	
				3.40								1.78		1.48		1.28	
				2.84								1.30		1.54		1.28	
				2.68												1.24	
				1.52												1.54	
																1.05	
																1.43	
No. of Custodian Sales	1	1	4	9	3	4	1	2	1	1	2	7	4	7	4	11	1 = 63
Average Multipliers	3.68	1.36	1.03	2.63	1.15	1.88	1.07	1.62	3.05	1.23	1.07	1.61	1.69	1.53	1.30	1.28	1.27
Cumulative Averages from 1942 to 1930				(# of Sales: 48	.45	41	40	38	37	36	34	27	23	16	12	1	
				(Av. 1.48	1.49	1.46	1.47	1.46	1.42	1.43	1.45	1.41	1.36	1.29	1.28	1.27	

EXHIBIT No. Gen 109
DATE 17 Mar 1949
FILED BY R J McMaster

RECAPITULATION

	Year Model	No. of Sales	
Average for	1942	1	1.27
	1941	11	1.28
	1940	4	1.30
	1939	7	1.53
	1936-1938	13	1.55
	1933-1935	4	1.88
	1930-1932	8	1.50
Overall average	1930-1942	48	1.48
	1926-1942	63	1.65

CARS AND TRUCKS

DISTRIBUTION OF 132 CLAIMS ON THE BASIS OF THE CLAIMANTS' VALUATIONS.

Total Gross Amount Claimed	109,660.62					
		Sheet	Case	Col. 20		
Amount unable to distribute	1,028.44	62	933	650.00	Ford 1937 Standard Coupe surrendered to Rithet Consolidated 3 March, 1942 for balance of lien $149.00. Settlement was to be arranged direct between Rithet and Japanese owner.	
		70	1245	378.44	Nash 1937 Sedan Surrendered to Commercial Credit Corporation 26 August, 1942 for balance of lien $521.56. Jap claim $900.00 Gross. Grone appraisal $350.00	
				1,028.44		
			108,632.18			
Left with Agent			1,800.00			
			106,832.18			
No Record at any time			8,500.00			
			98,332.18			
Transferred by owner to Pacific Co-Operative Union			1,900.00			
				4,305.00	Sold at Auction for 2,702.30	equals 62.77% of Claim
				92,127.18	Sold by Tender for 50,169.75	equals 54.45% of Claim
Amount of Claim for goods Actually Sold			96,432.18	96,432.18	52,872.05	54.83%

EXHIBIT No. Gen. 110
DATE 14th mar 1949
FILED BY
J. W. G. Arnold

NETS AND FISHING GEAR

DISTRIBUTION OF 173 CLAIMS ON THE BASIS OF THE CLAIMANTS' VALUATIONS.

Total Gross Amount Claimed	148,958.91					
Amount notdistributed	7,536.25	See attached sheet				
		141,422.66				
Sales by Claimant	720.00					
Left with Agent	3,791.50					
Shipped	15.00					
		4,526.50				
		136,896.16				
Sold with Real Property		2,525.00				
		134,371.16				
Abandoned	4,354.90					
No Record at any time	10,757.27					
		15,112.17				
		119,258.99				
Recorded but now missing		36,599.39				
			2,801.38	sold at Auction for	839.51	equals 29.9% of claim
			79,858.22	sold by Tender for	42,332.64	equals 50.3% of claim
Amount of Claim for goods Actually sold		82,659.60	82,659.60		43,172.15	53.01%

EXHIBIT No. Gen 111
DATE 17 mar 1949
FILED BY J. W. G. Hunter

NETS AND FISHING GEAR

Sheet	Case	Col. 20	
3	42	27.75	Shipyard bill - mainly for materials - labour probably performed by Navy personnel.
10	472	1,075.00	Netting in very poor condition. Sold in bulk to Nelson Bros. for $35.00 proceeds credited to claimant's brother who declared nets whereas claimant declared no nets.
20	1086	300.00	Claimant's agent, Blakely sold $80.00 of this netting, per claimant's daughter. Custodian sold some for $42.00 and statement says "Balance of little or no value".
29	531	305.00	Claim made up of 5 nets, of which 3 only declared. All 3 are now missing, not accounted for.
33	104	476.00	J.P. form says this claimant's 7 nets value $1,200.00 Claim form says same nets are valued at $1711.00 This $476.00 can therefore be eliminated as overpriced on claim.
34	166	2,179.00	1000 lbs netting and 5 gill nets declared on J.P. 1200 lbs shipped to owner. 780 lbs sold for $39.00 Rope, netting engine, etc. sold for $140.00 credited to claimant's account $179.00.
38	273	30.00	Corks & lines sold for another Japanese who was the correct owner.
40	519	740.00	These nets and fishing gear were sold for $597.00. Amount should have been distributed under "Sales by Tender" column to parallel "Custodian Receipts" entry.
51	694	120.00	Nets valued by claimant at $70.00 were described by Cannery, who stored same, as "suitable only to make into rope". Goods valued at $50.00 already included in "Auction Sales".
53	730	905.00	8 of his declared 12 pieces of net sold by us for $312.50 Balance abandoned.
64	947	775.00	$448.00 not declared until 1 year after evacuation, not found by Custodian. Of balance 1 piece line sold for $20.00 No trace of remainder.
66	1172	275.00	Claimant declared 3 nets. Cannery held 2 only. $87.50 Not Found $187.50 taken by cannery in payment of debt owing by the Claimant.
73	1263	328.50	sold by claimant direct to Cannery. Portion sold by Custodian for $121.50.
		7,536.25	

SUMMARY

CASE NUMBERS AND AMOUNTS

NETS AND FISHING GEAR

SALES BY CLAIMANT

Case Number	Amount
58	$ 45.00
49	675.00
	$ 720.00

LEFT WITH AGENT

164	$ 305.00
254	160.00
272	611.00
326	502.50
512	281.00
517	495.00
707	152.50
751	155.00
776	515.00
815	614.50
	$ 3,791.50

SHIPPED

201	$ 15.00

NETS AND GEAR SOLD WITH REAL PROPERTY

Case Number	Amount	
175	$ 868.00	Floats and Fishing Equipment
79	1,625.00	Bluestone tanks, Fish Elevator, Pumps, net rack, etc.
42	42.00	Gear
	$ 2,525.00	

Case Number	Amount
ABANDONED	
6	$ 95.00
11	215.00
30	88.00
222	250.00
387	696.90
412	140.00
428	75.00
517	20.00
607	240.00
640	70.00
707	65.00
753	120.00
878	2,090.00
1172	175.00
1306	15.00
	$ 4,354.90
RECORDED BUT NOW MISSING	
6	$ 190.00
8	76.75
30	145.00
58	385.00
71	917.94
173	85.00
128	135.00
192	600.00
215	190.00

Case Number	Amount
220	$ 100.00
225	175.00
267	100.00
272	320.00
276	105.00
285	618.00
288	267.00
290	700.00
303	800.00
304	23.32
307	300.00
311	100.00
316	189.50
317	210.00
318	480.00
325	800.00
381	970.00
384	287.75
384	148.80
386	166.66
387	100.00
389	303.00
412	215.00
417	190.00
425	250.00
433	405.00
436	596.00
517	100.00
520	1,303.90
534	55.00

Case Number	Amount
536	$ 1,378.97
574	20.00
575	245.00
593	210.00
599	55.00
612	427.75
616	230.00
617	422.40
618	290.00
623	75.00
627	250.00
640	260.00
641	277.00
649	265.00
653	100.00
654	295.00
659	285.00
662	248.00
665	195.00
683	570.00
686	250.00
687	350.00
691	135.00
701	100.00
702	175.00
707	70.00
715	554.65
718	315.00
726	345.00
733	380.00

Case Number	Amount
739	$ 530.00
740	535.00
742	165.00
752	280.00
753	575.00
757	324.00
767	399.00
773	6.00
781	305.00
783	165.00
785	1,485.00
793	85.00
815	58.00
816	552.00
861	320.00
863	644.00
879	88.00
880	140.00
886	963.00
895	310.00
914	230.00
916	770.00
919	300.00
947	448.00
951	945.00
975	175.00
987	125.00
993	183.00
1070	300.00
1132	231.50

Case Number	Amount
1175	$ 45.00
1188	532.00
1239	982.00
1260	200.00
1284	15.00
1293	694.50
1306	222.00
1307	320.00
1331	75.00
	$ 36,599.39

SUMMARY

CASE NUMBERS AND AMOUNTS

NO RECORD AT ANYTIME

NETS

Case Number	Amount
6	$ 185.00
8	323.25
30	282.00
33	35.00
42	779.45
58	325.13
173	504.25
182	354.25
848	160.00
975	100.00
987	150.00
304	140.16
71	25.00
89	252.00
225	70.00
267	33.50
317	200.00
318	155.00
412	190.00
201	228.00
292	300.00
307	250.00
307	15.00
323	881.00
273	100.00
281	510.00

Case Number	Amount
285	$ 87.00
322	200.00
386	333.34
517	7.00
592	10.00
649	275.00
513	130.00
665	365.00
665	41.50
691	310.00
639	45.00
644	500.00
644	200.00
645	350.00
645	200.00
702	101.00
740	15.00
752	78.72
760	89.50
767	25.00
781	120.00
863	60.00
879	16.00
880	10.00
1273	100.00
1188	55.00
773	65.00
773	282.22
773	3.00

Case Number	Amount
773	$ 70.00
773	65.00
	$ 10,757.27

BOATS and BOAT GEAR

DISTRIBUTION OF 109 CLAIMS ON THE BASIS
OF THE CLAIMANTS' VALUATIONS

Total Gross Amount claimed	160,432.00		
27 Boats sold by J.F.V.D.C.	66,310.00	94,122.00	
Declared not found (2 Vessels (5 Scows		8,550.00	
Amount of claim for 75 Vessels actually sold		85,572.00	Sold for 38,504.15 = 45% of claim.

BOAT GEAR

Total Gross amount claimed	4,182.60		
Amount unable to distribute	196.00	3,986.60	
Abandoned	300.00		
No Record at any time	1,437.25	1,737.25	
		2,249.35	
Recorded but now Missing		966.85	
		1,282.50	Sold for 62.00
Sold with Real Property		20.00	- 20.00
Amount of claim for goods actually sold		1,302.50	82.00

(includes 1 claim for $900.00 for Japanese Diesel Engine,
parts missing sold for $12.00)

EXHIBIT No. Gen 112
DATE 17 mar 1949
FILED BY J. W. S. Hunter.

S U M M A R Y

CASE NUMBERS AND AMOUNTS

B O A T S A N D G E A R

BOATS:-DECLARED NOT FOUND

Case Number	Amount
856	$ 8,200.00
729	350.00
	$ 8,550.00

BOAT GEAR:-ABANDONED

1105	$ 300.00

BOAT GEAR:-NO RECORD AT ANY TIME

201	$ 183.75
431	122.50
662	34.00
716	200.00
863	70.00
880	130.00
1100	435.00
1225	200.00
1257	62.00
	$ 1,437.25

BOAT GEAR:-RECORDED BUT NOW MISSING

Case Number	Amount
677	$ 504.85
683	184.00
716	200.00
889	42.00
	$ 966.85

S U M M A R Y

CASE NUMBERS AND AMOUNTS

B O A T S A N D G E A R

BOAT GEAR

Sales with R.P.

Case 431	$20.00	Cabin stove, shrimp boiling stove

Unable to Distribute

Case 1107	$196.00	Boat equipment - anchors, kedges etc. taken by R.C.N.

CLAIMS ON VESSELS SOLD THROUGH JFVDC

Case	Vessel	Gross Claim	Sale Price	Sales Papers & Payment of Net Proceeds
42	Amphitrite	1,485.00	635.00	Paper signed by claimant - payment direct to claimant
43	Silver Spring	4,000.00	3,750.00	Paper signed by claimant's attorney-payment direct to claimant.
262	M.Y.Van.1244	1,000.00	375.00	Paper signed by claimant - payment direct to claimant.
120	M.K. 1011	850.00	150.00	Paper signed by claimant - payment direct to claimant
545	Leader S. (Depreciation)	450.00		Sold by claimant, May 6/42 for $1,550.00-payment direct to claimant.
219	S. S.,NW.2167	450.00	125.00	Paper signed by Custodian - payment to Custodian
307	H.O.,NW.2201	1,300.00	850.00	Paper signed by Custodian - payment to Custodian
294	Y. N., Van.3181	850.00	600.00	Paper signed by claimant - payment to Claimant
641	N.A.,NW.1709	650.00	374.00	Paper signed by claimant - payment to claimant
667	Hommura	6,500.00	4,450.00	Paper signed by claimant - payment to claimant
642	R.A.,NW.1571	1,000.00	350.00	Paper signed by Custodian payment to Custodian.
701	E.M.,NW.159	800.00	374.00	Signed by claimant's Attorney - payment to Attorney
732	Blue Heaven	4,600.00	3,180.00	Signed by claimant - Payment received by Custodian
752	Miyuki, NW.1930	850.00	475.00	Signed by Custodian - Payment to Custodian
760	H.Y., NW.2818	675.00	375.00	Signed by Custodian - Payment to Custodian
788	Mary Y	2,200.00	1,700.00	Signed by claimant's attorney - Payment to Custodian

Case	Vessel	Gross Claim	Sale Price	Sales Papers & Payment of Net Proceeds
860	I.H.,NW.1631	650.00	405.00	Signed by claimant's Attorney - Payment to Attorney
881	E.O., NW.3133	650.00	325.00	Signed by Custodian - payment to Custodian
897	Tzaartoos	2,000.00	865.00	Signed by Custodian - payment to Custodian
918	M.D., Van 1245	950.00	650.00	Signed by Custodian - payment to Custodian
1172	Cyclone	1,250.00	1,080.00	Signed by Custodian - payment to Custodian
36	Glendale.V.	18,000.00	14,800.00	Signed by Claimant - payment to claimant
201	Acme K.	1,500.00	600.00	Signed by claimant - payment to claimant
211	May S.	10,500.00	8,750.00	Signed by claimant - payment to claimant
381	R.H.	1,100.00	600.00	Signed by claimant - payment to claimant
600	Higo	1,300.00	850.00	Signed by claimant - payment to claimant
753	Belinda	750.00	475.00	Signed by Custodian - payment to Custodian
		66,310.00	47,163.00	

ANALYSIS OF AMENDED CLAIMS

REAL PROPERTY

Form		Number of: Cases	Properties	Gross Amended Claim	Sale Price	Net Claim
A/B	Sales of Property to The Director, Veterans' Land Act	507	572	2,514,491.00	676,329.00	1,838,162.00
C/D	Sales of Property approved by Judge Whiteside's Committee	195	213	949,217.00	378,290.00	570,927.00
E/F	Sales of Property approved by Mr. Justice Sidney Smith's Committee	201	234	1,151,820.00	586,118.00	565,702.00
				4,615,528.00	1,640,737.00	2,974,791.00

EXHIBIT No. Gen 114
DATE 17 mar 1949
FILED BY J. W. G. Hunter

REAL PROPERTY

TOTALS FROM CLAIM ANALYSIS SHEETS

Form		Number of Cases	Number of Properties	Gross Claim	Assessment	S.S.B. Top Valuation	Sale Price	Percentage of Sale Price to Claim	Percentage of Sale Price to Assessment	Percentage of Sale Price to Top. Val.	Total Properties Sold	Possible Number Property Claims excluding Repats etc.	Percentage of Actual Claims to Possible Claims
A/B	V.L.A. Sales	507	572	2,514,491.	1,019,140.	862,556.	676,329.	26.9	66.36	78.4	741	639	89.51
C/D	Rural Committee	195	213	949,217.	453,178.		378,290.	39.8	83.47		427	378	56.35
E/F	Greater Van. Committee	201	234	1,151,820.	742,816.		586,118.	50.9	78.90		498	468	50%

COMMISSIONS PAID

Rural Committee	106	properties	-	sold for	149,944.	Nil	
	2				4,000.	2½%	100.
	85				187,447.	5%	9,374.
	12				17,245.	10%	1,725.
	8			Official Admin.	19,654.		-
	213				378,290.		11,199. 2.96%
Greater Van. Committee	24	properties		sold for	35,285.	Nil	-
	1				1,035.	2½%	26.
	207				549,643.	5%	27,482.
	2				155.	10%	2.
	234				586,118.		27,510. 4.69%

CHATTELS --- INDIVIDUAL CLAIMS

Total Gross Amount Claimed		975,501.87	
Goodwill	31,216.00		
Business	118,235.00		
Insurance Premium	5,622.00		
Accounts Receivable	3.620.00		
Houses on other property	14,895.00		
Error in Claims	1,809.42	175,397.42	800,104.45
Sales by Claimant	4,644.36		
Left with Agent	37,738.71		
Shipped	6,314.09		
In Storage	7,426.32		
Sold with Real Property: Fixtures	8,994.36		65,117.84
			734,986.61
Declared Not Found	55,170.55		
Abandoned	28,662.81		
No Record at any time	70,282.92		154,116.28
			580,870.33
Recorded but now Missing			59,708.31

266,998.15	Sold at Auction for	90,902.82	equals	34.05%	of Claim
233,144.85	Sold by Tender for	90,585.80	equals	38.85%	of Claim
21,019.02	Sold with Real Property for	13,100.46	equals	62.52%	of Claim
Amount of Claim for Goods Actually Sold	521,162.02	521,162.02		194,589.08	37.34%

EXHIBIT No. Gen 113
DATE 17 mar 1979
FILED BY

S U M M A R Y

CASE NUMBERS AND AMOUNTS

B U S I N E S S

Case Number	Amount
165	$ 95,000.00
264	2,955.00
528	740.00
551	5,400.00
680	3,000.00
743	2,000.00
770	590.00
1025	700.00
1072	1,800.00
1380	6,050.00
	$118,235.00

SUMMARY

CASE NUMBERS AND AMOUNTS

INSURANCE PREMIUM

Case Number	Amount
143	$ 5,500.00
1030	122.00
	$ 5,622.00

SUMMARY

CASE NUMBERS AND AMOUNTS

ACCOUNTS RECEIVABLE

Case Number	Amount
21	$ 1,055.93
688	733.77
748	1,106.48
1237A	723.82
	$ 3,620.00

SUMMARY

CASE NUMBERS AND AMOUNTS

HOUSES ON OTHER PROPERTY

Case Number	Amount
13	$ 1,025.00
24	2,650.00
282	250.00
282	70.00
536	500.00
619	1,500.00
680	360.00
689	1,200.00
706	1,725.00
716	600.00
784	1,000.00
786	400.00
901	300.00
916	400.00
948	165.00
1057	2,000.00
1293	500.00
1306	250.00
	$ 14,895.00

S U M M A R Y

CASE NUMBERS AND AMOUNTS

E R R O R I N C L A I M S

Case Number	Amount
15	$ 108.50
20	50.83
42	27.75
47	24.00
59	190.00
357	75.00
410	166.40
404	231.00
520	60.00
682	11.00
792	14.00
830	98.00
934	40.00
1084	27.00
1172	187.50
1245	378.44
1299	120.00
	$ 1,809.42

S U M M A R Y

CASE NUMBERS AND AMOUNTS

S A L E S B Y C L A I M A N T

Case Number	Amount
15	$ 120.00
20	200.00
72	1,001.00
157	300.00
179	72.00
191	667.11
358	1,000.00
468	222.00
469	93.00
495	267.25
586	51.00
680	83.00
719	23.00
757	25.00
1017	260.00
1122	3.00
1294	257.00
	$ 4,644.36

SUMMARY

CASE NUMBERS AND AMOUNTS

LEFT WITH AGENT

Case Number		Amount
15		$ 236.00
24		159.00
30		125.00
43	Navy	392.97
51		1,139.90
55		550.00
56		1,581.39
62		75.00
66		15.00
72		1,540.00
74		739.90
79		250.00
82		162.50
109		602.95
117		20.00
128		450.70
157		1,993.00
165		430.75
172		121.05
180		35.33
189		100.00
191		493.23
245		100.00
248		80.00
252		900.00
254		834.00
260		502.83

Case Number		Amount
269	Navy	$ 10.00
292		460.50
303		540.00
321		67.50
365		417.85
379		364.80
398		18.50
434		77.02
468		120.70
470		5.80
488		181.65
490		662.45
491		25.00
497		1,215.00
501		956.28
506		1,529.20
513		75.00
525		69.20
530		183.50
528		134.25
531		183.00
545	Navy	475.00
553		3.00
554		47.75
561		67.00
591		65.00
594		7.00
601		62.00
614		1,330.00
614		28.80

Case Number		Amount
638		$ 510.85
646		87.00
657		170.00
682		65.50
693		14.95
696		25.00
697		25.00
707		100.00
720		500.00
724		106.85
737		235.00
749		134.00
766		20.40
779		90.75
780		150.00
789		250.00
790		165.25
798		40.00
800		164.00
808		450.00
814		831.30
846		400.00
850		319.76
875		220.00
884		74.30
898	Navy	226.15
910		5.50
911		6.50
933		650.00

S U M M A R Y

CASE NUMBERS AND AMOUNTS

G O O D W I L L

Case Number	Amount
250	$ 2,000.00
533	1,000.00
580	1,000.00
590	1,716.00
600	1,000.00
805	2,000.00
809	10,000.00
811	500.00
1025	1,500.00
1052	500.00
1352	2,000.00
1361	3,000.00
1380	5,000.00
	$ 31,216.00

Case Number		Amount
944		$ 55.00
947		100.00
995		37.00
1009		975.00
1011		1,215.00
1016		220.00
1025		120.00
1025		565.00
1036		230.00
1058		162.00
1058		1,114.50
1072		140.00
1077		345.00
1088		5.00
1108	Navy	30.00
1135		456.90
1208		325.00
1221		105.00
1330		30.00
1376		2,200.00
1377		257.00
		$ 37.738.71

SUMMARY

CASE NUMBERS AND AMOUNTS

SHIPPED

Case Number	Amount
18	$ 226.00
109	258.85
121	156.75
124	45.00
170	150.00
180	152.00
203	205.25
270	40.00
310	85.00
316	100.00
321	130.00
324	110.00
377	50.00
382	254.50
397	50.00
398	37.00
404	18.50
407	79.20
423	5.00
464	10.00
466	25.00
474	47.00
494	114.90
504	60.20
506	139.40
508	230.00
510	60.00

Case Number	Amount
514	$ 15.00
525	18.00
526	8.75
528	58.00
534	25.00
544	30.00
554	4.00
589	65.00
593	45.00
606	300.00
610	70.00
614	10.20
621	40.80
635	25.00
635	35.20
674	45.00
743	6.67
763	92.00
784	264.00
850	221.00
1015	25.00
1016	426.53
1017	50.00
1066	112.64
1115	50.00
1153	158.00
1206	45.00
1242	42.50
1254	15.00

Case Number	Amount
1280	$ 150.00
1284	75.00
1291	16.00
1296	75.00
1334	746.25
1335	19.00
1341	30.00
1378	60.00
	$ 6,314.09

S U M M A R Y

CASE NUMBERS AND AMOUNTS

S T O R A G E

Case Number	Amount
64	$ 135.00
99	22.75
169	113.00
180	130.00
283	15.00
303	16.02
337	24.00
363	13.00
370	172.50
370	48.25
463	35.00
464	50.50
471	5.00
472	100.00
478	29.00
494	400.00
505	80.00
511	50.00
530	25.00
589	115.00
613	50.00
697	25.00
704	40.00
763	336.50
763	225.25
772	110.00
779	40.00

Case Number	Amount
796	$ 235.00
822	54.00
850	102.00
906	2.00
915	500.00
934	22.50
962	20.00
966	15.00
1016	690.00
1030	14.50
1057	17.00
1074	25.00
1127	341.00
1234	300.00
1249	290.00
1294	2,238.05
1299	100.00
1332	5.00
1336	5.00
1342	22.50
1379	22.00
	$ 7,426.32

SUMMARY

CASE NUMBERS AND AMOUNTS

SOLD WITH REAL PROPERTY - FIXTURES

Case Number	Amount
15	$ 6.00
23	14.00
42	32.00
79	1,475.00
170	350.00
170	275.00
204	12.00
214	145.00
258	15.00
260	47.00
312	750.00
328	50.00
359	43.95
375	111.00
376	35.00
383	30.00
470	4.00
480	95.00
481	35.00
489	35.10
490	204.00
491	42.40
495	29.60
495	180.00
507	323.50
515	12.00
530	100.00

Case Number	Amount
533	$ 40.00
553	12.00
559	25.00
610	27.00
613	35.00
619	108.20
633	12.00
634	30.00
693	40.00
705	30.00
714	22.00
721	16.00
728	10.00
736	30.00
763	143.00
779	15.00
796	25.00
813	10.00
814	143.50
817	205.00
850	15.00
869	27.00
872	36.00
898	10.56
902	85.00
995	25.50
1013	1,625.00
1029	12.40
1029	144.00

Case Number	Amount
1040	$ 10.00
1042	16.00
1066	21.65
1081	7.00
1088	40.00
1094	25.00
1098	17.00
1084/399	26.00
1121	44.00
1179	93.50
1215	3.00
1334	24.00
1335	7.00
1336	35.00
1342	74.50
1352	5.00
1369	35.00
1380	1,100.00
	$ 8.994.36

SUMMARY

CASE NUMBERS AND AMOUNTS

DECLARED NOT FOUND

Case Number	Amount	
558	$ 12.00	
635	13.45	
729	350.00	"Boats"
948	137.25	
928	18.00	
1132	19.50	"Nets"
1132	149.75	
1242	99.50	
612	427.75	"Nets"
1178	15.00	
1103	86.75	
915	10.00	
910	5.00	
902	126.00	
940	11.50	
1259	90.00	
1318	40.41	
1279	10.00	
1233	25.00	
1220	100.00	
1173	11.00	
1222	23.33	
1187	206.50	
773	31.50	
1256	127.75	
1255	96.00	
949	20.00	

Case Number	Amount	
1102	$ 611.85	
1122	86.50	
1134	40.75	
1164	41.17	
1307	320.00	"Nets"
1307	160.80	
1253	48.50	
937	1.50	
1260	200.00	"Nets"
1188	515.00	"Nets"
1251	9.00	
1284	22.65	
1284	15.00	"Nets"
916	265.00	"Nets"
399/1084	80.00	
682	5.00	
686	100.00	
686	250.00	"Nets"
704	120.00	
951	209.95	
951	945.00	"Nets"
947	448.00	"Nets"
898	4.65	
901	20.00	
1179	16.48	
1104	20.75	
1308	43.50	
1234	669.00	
1210	560.00	
1213	22.50	

1189	40.00
1169	19.00
1282	720.00

Case Number	Amount	
1239	$ 580.00	"Nets"
1239	227.00	"Nets"
1228	56.50	
1293	694.50	"Nets"
950	182.50	
1240	225.00	
1095	204.20	
710	245.00	
759	343.50	
880	140.00	"Nets"
875	206.50	
885	81.50	
886	683.00	"Nets"
890	11.00	
892	689.95	
894	25.00	
792	115.00	
797	35.00	
860	171.00	
861	273.00	
861	320.00	"Nets"
863	476.00	"Nets"
781	50.00	
781	240.00	"Nets"
783	165.00	"Nets"
783	42.50	
785	112.75	
793	31.55	
793	55.00	"Nets"

Case Number	Amount	
757	$ 50.00	
757	130.00	"Nets"
767	274.00	"Nets"
768	111.16	
769	66.50	
774	5.50	
775	16.00	
777	24.00	
733	72.59	
733	40.00	"Nets"
736	37.00	
739	105.00	"Nets"
740	385.00	"Nets"
742	105.00	"Nets"
743	56.00	
751	40.00	
753	20.00	
753	575.00	"Nets"
719	8.00	
726	20.00	
726	30.00	
731	18.00	
732	865.00	
701	100.00	
701	119.50	
706	17.00	
707	70.00	"Nets"
707	25.00	
709	20.00	
713	453.81	

Case Number	Amount	
714	$ 484.60	
715	329.65	"Nets"
716	200.00	"Boats"
718	357.00	
718	170.00	"Nets"
677	218.35	"Boats"
683	270.00	"Nets"
683	184.00	"Boats"
687	1570.70	
687	230.00	"Nets"
689	27.00	
692	362.00	
653	93.00	
653	85.00	"Nets"
654	295.00	"Nets"
659	43.00	
662	198.00	"Nets"
666	150.00	
666	200.00	
619	59.55	
627	95.00	
627	250.00	"Nets"
643	10.00	
799	162.00	
914	170.00	"Nets"
94	38.00	
404	1951.60	
550	48.56	
640	27.00	
641	7.00	"Nets"

Case Number	Amount	
641	$ 70.00	
664	55.00	
665	137.00	
667	293.00	
668	560.00	
669	157.75	
676	172.00	
637	70.00	
648	150.00	
584	838.50	
578	290.00	
593	36.00	
604	750.00	
614	128.37	
616	160.00	"Nets"
618	190.00	"Nets"
618	400.00	
621	328.15	
583	292.00	
592	127.83	
596	20.00	
573	6.50	
574	20.00	"Nets"
499	319.05	
544	4.65	
417	105.00	"Nets"
423	196.94	
436	596.00	"Nets"
409	151.00	

Case Number	Amount	
416	$ 124.10	
437	25.00	
439	340.80	
444	140.00	
395	170.45	
396	60.00	
398	25.50	
398	44.30	
407	28.50	
418	20.00	
434	22.98	
519	25.00	
629	15.00	
282	11.40	
286	30.00	
286	121.00	
322	50.00	
386	83.33	"Nets"
288	267.00	"Nets"
2318	223.00	
290	700.00	"Nets"
299	118.30	
303	161.10	
103	44.85	
269	14.00	
320	150.00	
326	40.00	
397	7.00	
412	62.50	
413	70.67	

Case Number	Amount	
425	$ 250.00	"Nets"
515	48.50	
525	19.00	
613	31.67	
567	486.00	
615	50.00	
615	2.50	
617	412.40	"Nets"
579	8.00	
634	105.00	
433	112.50	
433	405.00	"Nets"
435	209.00	
536	1378.97	"Nets"
424	89.55	
382	25.00	
811	36.00	
997	122.50	
823	169.00	
503	19.70	
509	363.19	
493	200.00	
469	211.90	
925	22.75	
441	998.00	
286	101.00	
993	183.00	"Nets"
1070	300.00	"Nets"
21	259.30	
37	150.00	

Case Number	Amount	
46	$1648.00	
49	150.00	
65	102.00	
78	50.00	
105	492.34	
146	280.00	
152	120.00	
165	3540.28	
247	43.25	
255	125.00	
264	151.00	
474	53.70	
375	45.00	
364	50.00	
359	81.65	
459	125.00	
458	65.00	
836	22.00	
507	112.50	
959	210.00	
842	191.50	
837	48.00	
980	144.37	
979	39.00	
965	228.00	
975	175.00	"Nets"
964	21.00	
984	124.66	
2	172.50	

HOWARD SMITH
GENOA BOND

Case Number	Amount
464	$ 55.50
477	515.50
1341	15.00
1356	53.00
1375	183.50
1378	25.00
700	264.00
947	875.00
1099	1043.05
1204	286.09
1172	287.50
942	65.00
Adjustment	87.00
	$55,170.55

SUMMARY

CASE NUMBERS AND AMOUNTS

CHATTELS - ABANDONED

Case Number	Amount
5	$ 42.00
15	40.00
17	103.00
23	173.75
24	120.00
26	100.00
40	323.00
56	25.00
59	10.00
66	10.00
69	40.00
72	202.50
91	45.00
99	15.49
102	1.00
103	4.00
112	2.00
125	52.50
142	62.00
144	5.00
145	25.00
155	282.50
164	2.50
169	172.55
170	2,621.00
174	25.00
177	23.50

Case Number	Amount
180	$ 106.50
187	37.00
195	46.00
204	.87
215	23.00
250	186.00
253	350.00
255	20.00
256	6.66
258	50.00
259	16.00
260	188.68
263	27.50
265	82.00
269	20.00
270	20.00
271	135.00
278	82.00
280	38.00
282	52.50
283	4.00
286	22.00
302	103.00
304	23.32
304	20.00
306	104.50
308	100.00
316	65.00
325	105.00
326	25.00

Case Number	Amount
328	$ 50.00
329	50.00
329	15.00
338	25.00
363	181.00
369	200.00
370	5.00
377	52.59
382	15.00
385	25.00
388	47.50
393	33.00
398	3.00
404	64.37
405	750.00
407	188.00
409	1.10
410	15.00
412	17.50
413	133.00
416	60.00
418	8.00
419	7.00
423	26.25
433	50.00
437	42.00
440	93.25
442	72.00
443	879.33
444	74.00

Case Number	Amount
458	$ 66.00
459	33.00
460	110.00
461	30.00
462	25.00
463	223.00
464	20.00
465	416.00
467	8.35
468	90.50
469	157.65
471	27.00
472	45.00
473	160.00
474	30.00
478	75.00
479	16.00
481	30.00
490	45.50
491	47.75
493	422.00
494	420.00
495	118.00
495	234.00
503	63.00
504	55.00
505	438.50
506	63.00
508	20.00
509	15.00

Case Number	Amount
510	$ 150.15
515	26.15
519	40.00
525	15.00
526	40.00
528	67.85
530	75.00
542	10.00
549	13.00
552	60.00
554	20.00
561	36.00
563	45.00
571	12.50
573	70.35
590	360.00
591	320.00
592	32.50
596	70.00
602	87.00
604	67.00
610	122.67
613	63.33
619	23.30
624	61.00
633	66.50
634	10.00
635	12.00
659	5.00
664	10.00

Case Number	Amount
666	$ 77.00
669	152.50
671	3.50
673	84.00
674	130.00
676	153.50
681	35.00
682	13.00
690	5.50
692	40.00
693	183.50
694	70.00
695	2.00
697	39.50
701	35.00
705	42.00
706	30.00
709	40.00
714	137.80
717	10.00
718	25.00
723	142.00
724	70.84
726	97.00
727	70.50
728	60.00
729	50.00
731	15.00
736	62.25

Case Number	Amount
739	$ 27.00
741	7.00
743	125.00
743	62.32
747	360.00
759	176.00
763	75.00
766	11.50
767	50.00
768	20.00
769	10.00
770	10.00
772	125.00
775	12.50
779	137.00
782	57.50
785	75.00
786	50.00
792	32.60
800	30.00
801	12.50
814	81.50
819	88.00
823	45.00
827	81.00
831	45.00
835	5.00
850	767.64
862	25.00
863	14.00

Case Number	Amount
872	$ 193.00
873	77.00
884	4.00
885	49.50
890	55.17
891	35.00
898	15.18
901	39.50
902	11.00
904	35.00
908	5.00
909	125.00
910	111.60
911	37.00
912	25.00
915	25.00
924	25.00
932	5.00
934	382.85
936	11.60
937	23.00
940	35.70
944	4.00
951	37.50
952	45.00
954	80.00
962	75.00
974	12.50
976	10.00
979	25.00

Case Number	Amount
980	$ 400.00
984	48.50
985	2.00
1005	515.00
1010	45.00
1012	75.00
1013	28.00
1015	20.00
1017	3.00
1021	60.00
1025	206.00
1026	25.00
1035	9.00
1052	455.00
1057	91.00
1059	150.00
1067	115.00
1069	150.15
1076	10.00
1077	35.00
1081	37.00
1084	602.00
1088	89.95
1095	271.50
1101	15.00
1104	103.00
1107	10.00
1107	22.50
1111	100.00
1115	100.00

Case Number	Amount
1122	$ 35.00
1123	119.80
1127	53.45
1130	60.00
1132	13.00
1158	231.50
1162	10.00
1169	30.00
1172	185.00
1173	46.50
1174	103.95
1176	120.50
1179	38.00
1185	60.00
1197	213.30
1198	172.00
1204	170.50
1219	100.00
1220	78.00
1226	30.00
1230	60.80
1240	40.00
1242	308.25
1242	5.00
1244	15.00
1245	350.00
1250	13.00
1253	20.00
1254	50.00
1259	30.00
1280	150.00

Case Number	Amount
1286	$ 29.50
1291	20.00
1307	18.00
1308	54.50
1331	20.00
1334	60.00
1336	167.50
1337	124.00
1343	49.00
1348	20.00
1352	50.00
1356	50.00
1363	60.00
1368	172.95
1378	45.40
	$ 28,852.31
Adjustment	189.50
	$ 28,662.81

SUMMARY

CASE NUMBERS AND AMOUNTS

NO RECORD AT ANYTIME

CHATTELS MISCELLANEOUS

Case Number	Amount
2	$ 100.00
6	79.00
12	105.00
15	246.00
18	2,125.00
27	35.00
30	85.00
31	5.00
33	69.00
44	756.00
46	3,421.00
47	69.75
49	1,027.50
51	517.00
56	35.00
59	2,040.32
61	63.30
65	25.00
69	67.00
993	25.00
72	169.27
155	186.00
164	120.00
165	1,292.11
170	1,715.00
170	1,820.00

Case Number	Amount
173	$ 150.00
179	13.25
180	69.00
243	7.50
245	100.00
255	22.00
263	30.00
355	24.00
355	304.20
357	36.00
359	40.00
363	87.40
364	206.00
366	20.00
370	5.00
371	255.00
373	20.00
376	25.00
377	30.00
359	49.00
461	128.50
463	23.00
464	124.50
465	3,237.02
466	400.00
466	379.08
467	40.00
468	153.20
469	27.70
471	85.00

Case Number	Amount
472	$ 419.00
474	340.80
475	321.00
478	80.00
479	8.00
480	388.00
481	128.00
485	425.00
488	240.50
489	298.05
490	339.40
491	515.95
493	250.00
495	733.80
500	7.50
501	20.00
504	10.80
505	585.00
507	374.15
509	30.00
510	28.20
812	39.00
819	10.00
823	80.50
827	58.50
830	90.00
831	544.50
836	270.00
837	15.00
841	120.00

Case Number	Amount
852	$ 10.00
855	15.00
962	23.00
963	15.00
966	16.50
972	5.00
976	10.00
979	10.00
980	18.00
981	15.00
984	17.75
985	6.40
1006	100.00
1010	100.00
1012	480.00
1015	15.00
1016	350.00
1025	703.00
1030	42.00
1032	200.00
1035	18.00
1044	77.00
1049	10.00
1057	324.75
1064	47.00
71	55.00
72	32.00
74	75.00
74	500.00

Case Number	Amount
1080	$ 181.00
1337	128.00
1338	93.00
1350	395.00
1351	225.00
1355	1,754.00
1356	10.00
1358	40.00
1369	75.00
1379	229.00
1379	55.00
811	159.00
817	503.40
111	23.50
226	75.00
267	205.00
280	25.50
310	30.00
321	180.00
383	124.25
384	17.00
393	50.00
394	163.25
401	30.00
405	7.00
514	10.00
528	296.20
536	15.00
542	30.00

Case Number	Amount
561	$ 25.00
563	160.00
571	150.00
599	29.75
615	37.00
615	5.25
617	35.00
579	27.00
594	60.00
634	5.00
412	31.50
515	62.00
525	22.00
530	36.00
613	102.50
1036	50.00
1363	139.00
83	25.00
112	17.00
121	98.75
191	786.86
203	35.00
204	8.60
217	120.00
293	35.00
299	132.27
279	10.00
282	45.00
286	18.00

Case Number	Amount
385	$ 165.75
407	59.30
418	37.65
443	646.92
517	1.50
519	25.00
93	25.00
437	50.00
445	1,295.50
499	38.15
544	54.25
410	22.50
442	131.50
446	45.50
534	71.00
580	15.00
585	15.00
587	5.60
592	42.67
596	15.00
573	10.25
584	1,300.00
578	85.00
595	80.00
604	50.00
614	29.90
618	125.00
621	3.50
623	15.00
625	35.00

Case Number	Amount
637	$ 24.00
648	541.00
1068	82.00
427	51.10
427	150.00
550	122.51
640	20.00
641	30.00
664	42.00
665	54.50
633	116.98
668	50.00
669	277.00
669	700.00
678	10.00
691	184.50
695	39.00
638	58.50
533	10.00
619	66.80
627	214.50
643	277.00
645	250.00
646	41.00
651	70.00
653	48.50
659	72.00
666	8.00
680	25.00
692	45.00

Case Number	Amount
701	$ 27.75
706	80.00
707	50.00
709	16.66
712	431.00
713	26.95
714	33.00
719	3.00
721	180.00
726	92.00
728	150.00
731	18.00
732	600.00
733	79.56
736	3.00
739	5.00
741	24.00
743	136.00
746	137.00
751	72.10
752	328.53
753	5.00
757	91.00
760	452.50
768	102.50
774	4.00
775	5.00
777	81.45
779	50.00
781	110.00

Case Number	Amount
782	$ 125.00
783	27.50
785	281.00
788	7.00
793	11.50
792	80.00
797	42.00
801	10.00
875	52.50
890	69.85
906	2.00
1021	129.15
1095	23.50
693	18.00
696	65.00
697	53.50
705	77.00
717	136.50
772	37.00
912	10.00
1111	168.00
1127	645.50
950	72.50
1240	62.50
1240	40.00
1282	100.00
1228	352.00
1234	80.00
1210	20.00

Case Number	Amount
1213	$ 7.50
1189	125.00
1309	80.00
1129	103.00
1084	276.00
682	6.00
686	5.00
704	648.75
1253	79.00
1170	67.00
937	1.00
939	79.00
1264	60.00
1244	120.00
1244	10.00
1257	328.00
1255	30.00
949	85.00
1122	32.00
925	3.00
1292	263.50
1214	50.00
773	167.30
1130	355.40
1166	110.00
1153	60.50
1154	145.00
1226	48.00
1196	225.00
1220	10.00

Case Number	Amount
1174	$ 38.50
1198	440.00
1163	50.00
1296	250.00
1265	826.21
1279	171.66
1233	105.00
1199	10.00
1200	41.00
1250	266.55
908	40.00
911	2.00
924	120.00
902	224.00
940	81.80
1178	76.00
1140	1,010.00
1206	50.00
899	100.00
1103	78.30
948	10.00
1106	92.25
928	63.00
1132	101.00
1294	1,474.90
1066	413.07
941	25.00
729	50.00
729	30.00

Case Number		Amount
635		$ 5.40
470		31.00
661		120.00
558		8.00
256		395.17
1331		65.00
996		225.00
361		2,722.50
379		793.25
473		20.00
488		5.60.
494		440.00
1375		35.00
531		122.00
189		90.00
273		30.00
520		299.25
687		34.00
1251		199.00
1263		328.50
145		200.00
558		4.00
	Nets from Column 18	140.16
942		45.00
1172		25.00
1204		86.16
1382		115.00
		$ 70,282.92

Charges which have been deducted from the proceeds of sale of Personal Property and charged to the owners are as follows:

Sale of Chattels by Auction

Auctioneer's Fee	10 %	
Advertising	2.7%	on an average
Handling Expense	10.5%	" " "
	23.2%	

The usual charge made by an auctioneer for sale and advertising was ..... 15 %

The additional amount charged by the Custodian was therefore an average, ... 8.2%

Sale of Chattels by Tender

Appraisal Fee	5 %	
Advertising Cost	7 %	on an average
	12 %	

Sale of Cars and Trucks

Charges varied a few dollars, but have been approximately $25.00 for each vehicle.

Fishing Vessels

The amount charged against all vessels sold by the Custodian has been 13.55% of the sale price.

Fish Netting

No charges have been made against any sale.

EXHIBIT No. Gen 115
DATE 17 mar 1949
FILED BY J W G. Hunter

EXHIBIT No. Gen 116
DATE 17 mar 1949
FILED BY J. wes Gunter

STUDY OF SALES BY CUSTODIAN TO V.L.A.

At the meetings of the Advisory Committee on Rural Properties held on Wednesday 19th May 1943, it was decided that Messrs. D.E. Mackenzie, Hal Menzies and Yasutaro Yamaga should make appraisals of Japanese lands in the Fraser Valley as a means of checking the fairness of the S.S.B. appraisals. It was further decided that the number of properties and the districts in which they would be made should be as follows:

Surrey	3
Mission	2
✱ Clayburn	2
Maple Ridge	4
Pitt Meadows	1

✱ means Matsqui.

These properties were selected and the committee of three were given the legal description of the properties, the assessed value of the lands and buildings, the total acreage and the acreages under cultivation and the current taxes.

In the interval between this meeting on Wednesday 19th May 1943 andthe following meeting on Monday 24th May 1943, this sub-committee inspected and appraised the following 17 properties in the following districts:

Surrey	4
Mission	4
Matsqui-Clayburn	2
Maple Ridge	6
Pitt Meadows	2

While no explanation is given for the increase in the number of properties to be appraised it would be reasonable to assume that they believed the larger number to be more representative of Japanese farms. These properties were selected by the Committee for the sub-committee. Mr.Menzies in his evidence at pp.767-8 states they were selected in districts so that they would be representative of a district as well as representative of the farms they had to appraise. They were to represent average farms including the different types.

At page 742 Mr.Menzies states that they appraised the properties separately and then compared their appraisals and that, generally, he was in the middle, Mr. Yamaga was a little higher and Mr.Mackenzie probably a little lower. He further states that the figures of Mr.Mackenzie and himself were very often identical and that this was remarked upon. Also, that Mr.Yamaga's were very close too, and sometimes equal.

At page 743 he states that they came back (on Monday) and met in a Committee,

the three of them with the Chairman and discussed their values and, when one was lower or higher than the other two, the person making same would try to justify his reason for the difference and Judge Whiteside more or less arbitrated it then and considered the points that were brought up. He then discussed with the sub-committee the points brought up by the different ones and adjusted the price in order to have a harmony of opinion. Thus they finally arrived at a price for each parcel. The amount of S.S.B. appraisals were not known to the Committee. This discussion would appear to have been in the morning before the formal Advisory Committee meeting held after lunch.

At the Advisory Committee meeting held on Monday 24th May 1943 at 2.30 p.m. the report of the sub-committee was presented and a request was made for the valuations of the properties as made by the Soldier Settlement of Canada. This was obtained and the valuations compared.

As will be seen from the following table, the sub-committee's valuations were an average of approximately 50% higher than the appraisals of the S.S.B.

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Municipality	Case No.	J.L. No.	File No.	Owner	Description	Acreage Total	Acreage Cult.	Assessed value	S.S.B. valuation	Committee valuation	S.S.B. pur price
SURREY	511	398	4942	Ito, Saichi	P.N.W. 33.2	36.65	11.00	$2900.00	$3777.00	$5400.00	$3709.00
	500	506	3835	Sassa, T.	N½ 7SW 34.2	5.00	5.00	$1425.00	$800.00	$1600.00	$785.00
	1069	442	3845	Kosugi, Uzo	2.9.12.N½ NE9	9.10	9.00	$1900.00	$1060.00	$2000.00	$1041.00
	552	480	4930	Tsukishima,H.	2.5.8.N½ of N.E.9	9.10	8.53	$1100	$816.00	$1750.00	$801.00
MAPLE RIDGE	745	460	3419	Sawada, T.	15 Pt.6.7.SW9	18.63	8.50	$1700.00	$986.00	$1450.00	$968.00
	672	254	6995	Imada, Y.	12.16.17.18 N.W.15	15.70	10.00	$2200.00	$1350.00	$2500.00	$1326.00
		161	9588	Maehara,K.	12.24.432	9.67	5.07	$950.00	$500.00	$850.00	$491.00
		162	4652	" M.	12.25.432	9.67	7.85	$2000.00	$1110.00	$3200.00	$1090.00
	1109	7	8699	Omura, S.	9.E½.2.263	5.00	4.00	$400.00)	$3610.00	$4400.00	$3544.00
	1110	5	8698	" Shogo	9.W½.2.263	5.00	4.00	$3500.00)			
MISSION	518	31	5573	Fujino,K.	17.NW.20	27.25	15.00	$3729.00	$2085.00	$4000.00	$2047.00
	772	21-22	5579	Tatabe,K.	17.7.SE.29	10.00	5.00	$1400.00	$1100.00	$1750.00	$1080.00
	456	92	2862	Adachi,A.	17.Pt.SE.28	11.00	4.9	$1050.00	$988.00	$950.00	$970.00
	---	93	5058	" M.	17.D.SE.28	15.7	6.7	$1000.00	$1222.00	$950.00	$1200.00
PITT MEADOWS	985	454	4216	Kobayashi,S.	P.S½ of S½ 4 Blk.5N	9.85	6.51	$1100.00	$727.00	$1100.00	$714.00
	902	383	7281	Nagamatsu,O.	5 NW.Pt.DL. 282	10.00	7.00	$1200.00	$2723.00	$3500.00	$2674.00
	492	223	5964	Sasaki,R.	16.W½ of S½. of SW.33	40.00	16.70	$2700.00	$3278.00	$3550.00	$3219.00
MATSQUI	1309	300	4991	Oye,C.	14.Pt."C" SE. 11.Pt."B"		15.50	$2865.00	$2100.00	$4150.00	$2062.00
								$31,119.00	$28,232.00	$43,100.00	$27,721.00

	Assessed value	S.S.B. valuation	Committee valuation	S.S.B. purchase price	Committee valuation excess over S.S.B. sale price	Type of Property
0	$2900.00	$3777.00	$5400.00	$3709.00	45%	Farm. Two sets of buildings. Poultry. Small fruits. Verbal sale of half to son.
0	$1425.00	$800.00	$1600.00	$785.00	104%	Small farm. Poor buildings, capable of sub-division.
0	$1900.00	$1060.00	$2000.00	$1041.00	92%	Poor farm. Buildings old. Best for poultry.
3	$1100	$816.00	$1750.00	$801.00	118%	Small marginal farm, reasonably located.
0	$1700.00	$986.00	$1450.00	$968.00	50%	Neat cottage on farm. Weedy.
0	$2200.00	$1350.00	$2500.00	$1326.00	88%	Land good. Buildings poor.
7	$950.00	$500.00	$850.00	$491.00	73%	Farm land. No house. Woodshed and bath house.
5	$2000.00	$1110.00	$3200.00	$1090.00	193%	Farm land. House and buildings.
0 0	$400.00) $3500.00)	$3610.00	$4400.00	$3544.00	24%	Farm land. No house. Garagg and workshop. Farm land. Modern house buildings.
0	$3729.00	$2085.00	$4000.00	$2047.00	95%	Potential good farm. Fair house. Other buildings poor.
0	$1400.00	$1100.00	$1750.00	$1080.00	62%	Fair farm, half uncleared.
9	$1050.00	$988.00	$950.00	$970.00	- 2%	Farm in only fair condition.
7	$1000.00	$1222.00	$950.00	$1200.00	- 21%	Largely undeveloped. Could be fair farm if developed.
51	$1100.00	$727.00	$1100.00	$714.00	54%	Very modest small holding.
00	$1200.00	$2723.00	$3500.00	$2674.00	31%	Fair farm, good locality.
70	$2700.00	$3278.00	$3550.00	$3219.00	10%	Fair farm. Buildings overloaded.
50	$2865.00	$2100.00	$4150.00	$2062.00	101%	Good fruit farm. Good house, well located.
	$31,119.00	$28,232.00	$43,100.00	$27,721.00	Average 55%	

It will be observed that these 17 spot appraisals cover a fairly broad field of farms, ranging from small farms with poor buildings to larger farms with good buildings.

Let us assume that these appraisals represent fair market value.

Thus $43,100.00 represents 100% of fair market value.

Thus 1% of fair market value represents $431.00

Thus S.S.B. purchase price $27,721.00 represents $\frac{27721}{431}$ or 64.31% of market value.

Thus 64.31% of market price represents 100% of V.L.A. price

Thus 1% of market price represents 1.55% of " "

V.L.A. purchase price is 35.69% below market price.

Thus 35.69% of market price represents 35.69 x 1.55 or 55.32% of V.L.A. price

Thus assuming the spot appraisals to have represented fair market value and assuming that they were reasonably representative of Japanese properties, we find that in order to bring the V.L.A. appraisals up to market price we should have to increase the total of the appraisals by 55.32%.

Mr.Menzies, at page 752 in his evidence states that he considers the spot appraisals to be sound and Mr.Menzies is a very experienced real estate man and valuator.

In the Minutes of the meeting of the Advisory Committee on Rural Properties held on Monday May 24th 1943, when considering the V.L.A. offer "Mr.Mackenzie pointed out that their Committee had made what they considered a conservative valuation of the seventeen properties which they had inspected and that some members of the Committee considered that their valuations could have been somewhat higher".

Since according to Mr.Menzies' evidence Mr.Mackenzie was generally lower in his valuations it may be inferred that he was referring to Mr.Yamaga when stating that some members considered that their valuations could have been somewhat higher. While some of Mr.Yamaga's valuations were a little higher it will be recalled that Mr.Menzies stated at page 742 of his evidence that they were very close too, and sometimes equal.

It is also germain to note that at page 753 Mr.Menzies states that "Mr. Mackenzie was not a real estate man. He was more of a company man, promoting at that time the manufacturing of flax, the growing of flax and things like that." It is hardly likely, therefore, that he would be in a position to know values as well as, let alone better than, Mr.Menzies.

However, let us assume his statement is accurate and that their valuations

could have been "somewhat higher". Let us assume, in order to be generous, that they could have been an average of 10% higher. In such case the total committee valuation would be $43,100.00 plus 10% of $43,100.00 = $47,410.00. The S.S.B. purchase price remains the same, namely $27,721.00.

By making a similar calculation as previously we find that the V.L.A. purchase price in order to achieve fair market value would have to be increased by 70%.

At the meeting of the said Advisory Committee held on Wednesday 19th May 1943 Mr.McPherson suggested that Mr.Yamaga's property might be used as an example and he asked Mr. Yamaga what he would consider a fair price for his property so that it could be compared with the Soldier Settlement of Canada's valuation. Mr.Yamaga said it depended upon the date the valuation was taken. If it was taken before May last he would include his crop of raspberries and strawberries, thereby increasing the price by a few hundred dollars, but he thought about $2,000.00 would be a fair valuation. Reference to the Soldier Settlement's statement showed their appraisal to be $1,641.00.

The actual S.S.B. purchase price of Yamaga's farm was $1585.00. Let us add 10% to his valuation, which should be more than fair, since it is hardly likely he would understate the value of his own property. We shall then add the increased valuation of $2200 to the total of the seventeen spot appraisals as increased by 10% and we get the amount of $49,610.00. Adding $1585.00 to the S.S.B. purchase price of $27,721.00 we get $29,295.00. By making the usual calculations we find that in order for the V.L.A. purchase price to achieve fair market value it would have to be increased by 69%.

The examples so far have not contained any properties with better class homes. However, we have one property of this type which was owned by Kujiro Kusano and appraised at $2241.50 by the S.S.B. It was thought by the Custodian to be under option for sale and therefore withdrawn from the V.L.A. contract. Later is was ascertained it was not under option and as of 10th June 1943 it was sold at Kusano's own price of $4200. i.e 187% - 1558 It seems reasonable to assume this was at least fair market value and Kusano has made no claim in relation thereto. This property had a first class stucco house, photographs of which have been filed in general evidence as Exhibit 81.

Let us add this 19th property to our list of valuations plus 10%, giving us $53,810.00. Then let us add the V.L.A. offer to the total V.L.A. purchase price, giving us $2200.00 plus $29295.00 = $31495.00.

By making the usual calculations we now find that in order for the V.L.A. purchase price to achieve fair market value it would have to be increased by 70.8%.

Thus far we have a wide variety of rural properties. Let us now examine another type of property appraised by S.S.B., a residential property #40 Chatham Street in Steveston. This was owned by Shinichi Nakada and after S.S.B. appraisal V.L.A. offered to purchase for $638.00. For some reason the property was withdrawn from V.L.A. sale. Nakada stated he thought an offer of $600.00 was low but agreed to accept it in March 1943 if he got all the money. In October 1943 it was sold by Custodian for $850, 41.6% above what Nakada agreed to take. Even though he now claims $1500 it would appear fair to conclude that $850.00 represents fair market value.

Adding $850 to $53,810 gives us a total fair market value of $54,660.00 and adding $638.00 to $31,491.00 gives us a total V.L.A. offer of $32,129.00. By making the usual calculations we find that in order for the V.L.A. offer to achieve fair market value it would have to be increased by 70%.

Thus by taking seventeen spot appraisals made carefully by a well qualified committee, adding 10% to avoid any possibility of conservatism, adding Yamaga's valuation plus 10% and adding one sale made at owner's price and another made 41.6% above price at which owner was willing to sell, we find that the V.L.A. offer was 70% low.

If we take the appraisals by the sub-committee as fair in themselves, Yamaga's as fair in itself and add the two other sales we find that the V.L.A. deal is only 56% low.

The criticism of the above is likely to be that the samples are not broad enough to give a true picture of the deal. While this unquestionably has some merit, it is the only factual data which has any real merit. The studies based on relation to assessment have one fundamental weakness, that is they are based on the assumption that an assessment made in 1938 is consistent in 1943. While Dr.Drummond proves statistically that there is a relationship between assessment and fair market value, he assumes throughout his study that assessments are consistent. It would be a miracle if this were so.

In the above study, these 17 spot appraisals are not haphazard. They are carefully selected to cover areas and types of farms. In additionwe have Mr.Yamaga's case and two other types of property, a better class home property and a semi-urban property. It is true that the sample is not broad enough to give a strictly accurate percentage but it is certainly broad enough to give a reasonably accurate percentage. It is based on the best type of evidence, namely carefully considered appraisals and actual sales.

J.W.G. Hunter 7th March 1949.

Ex 117

MARKET SALES, ASSESSMENT and V.L.A. PURCHASE PRICE

MUNICIPALITY OF MISSION

The Land Registry Office records for the period 1st March to 30th September 1943 have been examined and particulars obtained of all transfers of property within Mission Municipality.

For the period above referred to, all sales were examined and "Suspect" transactions were eliminated. All the sales remaining were taken into account and if any were excluded other than those hereinafter defined, it was inadvertent.

The following types of transactions were excluded from the study because it is considered that these types are such that it is probable that fair market value would not be obtained.

1. "In trust" transfers. Note: While all these have been excluded there would appear to be no reason why a sale in the open market by an Executor or Administrator would not realise fair market value.
2. Inter-party transfers: e.g. inter-family transfers.
3. Tax sales.
4. Transfers - Japanese to V.L.A. and Japanese to public.
5. Sales involving sub-division where an apportionment not having been made, it was not possible to obtain assessment.
6. Mergers were excluded, since the study was dealing with 1943 sale prices.

Also eliminated were transfers of parcels of over 50 acres and under 1 acre.

From the assessment rolls, assessed values of the properties sold privately were obtained for the year 1943. Taking the assessed value as 100, the ratio between assessedvalue and sale prices is as follows: 100 : 141.72

The reason why it was decided to take the private sales for the period March 1st to September 30th 1943 was that it was assumed that sales for a period three months prior to and three months following the V.L.A. purchase would best reflect the true market picture. These sales are set forth in Schedule "A" hereto.

It was decided to list all Japanese properties in Mission Municipality which had been sold by the Custodian of Enemy property to the V.L.A. excluding therefrom those properties in connection with which no claim had been filed. This is attached as Schedule "B" hereto.

EXHIBIT No. Jan 117
DATE 17 mar 1949
FILED BY

The assessed values of the V.L.A. properties were obtained for 1943 and set forth in Schedule "B".

We thus have been left with 80 V.L.A. properties and 29 private sales for the seven months period covered. The following is a table of the results:

Year	No.of transfers	Assessed value	Declared valuation	Ratio (100 being assessment)
V.L.A. June 1943	80	$100,710.00	$76,771.00	100 : 76.22
Private sales 1st March to 30th Sept.1943	29	$21,016.00	$29,785.00	100 : 141.72

It will be noted that in relation to assessment which is taken as 100, V.L.A. purchase is 76.22 or 23.78% below.

Private sales are 141.72 or 41.72% above.

Thus if private sales represent market, latter is 141.72

Thus V.L.A. price is $\frac{762200}{14172}$ or 53.56% of market price.

Thus V.L.A. price is 46.44% below market price

Thus 53.56% of market price represents 100% of V.L.A. price

Thus 1% " " " 1.86% " "

Thus 46.44% " " " 86.37% " "

Thus, assuming that the relationship between assessment and market price has any value, we find that the V.L.A. prices for purchases in the District of Mission would have to be increased by 86.37% to achieve market price.

SCHEDULE "A" - MISSION

Title No.	Acres	Improvements	Land	Market sale price
157402	20	1000	850	3000
157404	1	10	60	200
157528	1.5	50	129	500
157668	11	110	198	200
157805	40	400	400	500
158053	20	500	700	2200
158365	11	400	352	1060
158452	10	250	350	1100
158891	10.22	250	510	1000
159188	18.32	200	180	500
159365	10	900	520	3000
159746	10	100	300	800
159954	14.57	1000	800	1000
160068	5.06	200	154	400
160686	11.75	100	224	450
161444	36.46	365	728	400
161771	15	350	480	500
161851	5.8	200	200	650
161989		200	380	500
162091	8	800	288	2000
162286	3.84	800	173	3500
162470	10	100	300	250
162830	3	450	135	1600
162831	1.57	16	94	375
162917	40	400	400	400
163182	4.58	150	298	1500
163239	18.5	200	740	1000
163287	3.68	500	148	1000
163295	20	500	500	800
161984	4.5	200	124	400

SALE OF JAPANESE PROPERTIES

Custodian to V.L.A.

MUNICIPALITY OF MISSION

J.L.No.	Acre-age	Assessed Value		D.V.L.A. Price
		Land	Improvements	
		$	$	$
92	11	550	500	970
178	3.043	362	645	839
85	10	500	900	834
110	4.74	238	500	411
111	14.31	720	2200	2001
116	18.7	684	1000	1374
116	5.32	192	450	221
172	9	360	250	416
75	9.27	465	450	1137
31	27.26	764	1500	2047
31	4.5	315	150	123
89	10	640	750	1532
82	10	500	500	540
33	18.85	584	450	959
143	8	240	100)	560
	4.25	127	50)	
143	29.95	728	2250	2284
143	5	235	200	118
143	31.77	1493	1500	1763
18	10.11	660	1375	1461
46	5	250	500	245
46	5	225	200)	1327
	5	250	750)	
94	10.2	665	750	1424
50	12.5	385	650	741
84	9.417	497	500	756
117	9.27	506	1000	871
27	9.68	628	700	755
27	9.49	500	400	210
118	5.89	250	500	491
118	17.44	704	750	656
141	9.63	480	650	612

J. L. No.	Acre-age	Assessed Value Land	Improvements	D.V.L.A. Price
141	10	380	250	1808
20	3.86	270	750	599
32	18.03	584	400	275
107	18.93) 4.75)2368	894 190	1000) 300)	2140
108	9.48	447	750	503
17	7.5	465	100	491
17	6.12	440	500	874
408	15	1050	500	805
2	9.56	624	1250	2343
196	10.65	543	900	1194
77	10	500	700	952
49	10.5	450	750	1242
3	10	500	4000	4444
3	9.47	285	300	441
3	9.47	285	100	292
90	8.967	448	2500	2062
90	4.82	190	50	94
1	9.05	650	1500	2628
113	5	250	275	322
45	9.98	500	400	956
86	9.72	640	700	982
80	19.29	760	300	1764
80	10.01	500	1250	416
91	18.31	555	200	505
142	9.3	465	500	749
28	9.7	640	700	702
135	18.24	890	800	1743
23	4.89	310	2050	1593
129	9.14	460	1250	761
76	9.8	490	420	483
48	20.27	515	1000	529
79	8.2	590	450	490

J.L.No.	Acre-age	Assessed Value Land	Improvements	D.V.L.A. Price
21	10	250	800)	1080
22		250	100)	
22	8.5	426	750	746
25	5.25	360	1400	1188.60
136		630	1250)	1827
	18.4	504	750)	
47	5	350	900	1301
47	3.71	260	400	255
88	6.6	495	1250	1178
88	9.5	285	400	231
83	10	500	500	353
29	10	720	1200	2095
925	9	270	150	694
918	9	360	750	1405
921	9.97	398	250	467
912	9.96	360	400	627
913	4.94	180	200	121
919	5.01	160	100	343

Ex 117.

MARKET SALES, ASSESSMENT and V.L.A. PURCHASE PRICE

MISSION VILLAGE

The Land Registry Office records for the period 1st March to 30th September 1943 have been examined and particulars obtained of all transfers of property within Mission Village.

For the period above referred to, all sales were examined and "suspect" transactions were eliminated. All the sales remaining were taken into account and if any were excluded other than those hereinafter defined, it was inadvertent.

The following types of transactions were excluded from the study because it is considered that these types are such that it is probable that fair market value would not be obtained.

1. "In trust" transfers. Note: While all these have been excluded there would appear to be no reason why a sale in the open market by an Executor or Administrator would not realise fair market value.
2. Inter-party transfers: e.g. inter-family transfers.
3. Tax sales.
4. Transfers - Japanese to V.L.A. and Japanese to public.
5. Sales involving sub-division, where an apportionment not having been made, it was not possible to obtain assessment.
6. Mergers were excluded, since the study was dealing with 1943 sale prices.

From the assessment rolls, assessed values of the properties sold were obtained for the year 1943. Taking the assessed value as 100, the ratio between assessed value and sale prices is as follows: 100 : 154.9

The reason why it was decided to take the private sales for the period March 1st to September 30th 1943 was that it was assumed that sales for a period three months prior to and three months following the V.L.A. purchase would best reflect the true market picture. These sales are set forth in Schedule "A" hereto.

It was decided to list all Japanese properties in Mission Village which had been sold by the Custodian of Enemy Property to the V.L.A. excluding therefrom those properties in connection with which no claim had been filed. This is attached as Schedule "B" hereto.

The assessed values of the V.L.A. properties were obtained for the period referred to and set forth in Schedule "B".

We thus have been left with 15 V.L.A. properties and 40 private sales as our samples for the period covered. The following is a table of the results:

EXHIBIT No. Gen 117
DATE 17 mar 1949
FILED BY
J W G Hunter.

Year	No.of transfers	Assessed value	Declared valuation	Ratio (100 being assessment)
V.L.A. June 1943	15	$20,700.00	$10,048.00	100 : 48.54
Private sales 1st Mar.to 30th Sept.1943.	40	$33,394.00	$51,745.00	100 : 154.9

It will be noted that in relation to assessment, which is taken as 100, V.L.A. purchases are 48.54% or 51.46% below.

Private sales are 154.9% or 54.9% above.

Thus if private sales represent market, latter is 154.9

Thus V.L.A. price is $\frac{48540}{1549}$ or 31.3% of market price.

Thus V.L.A. price is 68.7% below market price.

Thus 31.3% of market price represents 100% of V.L.A. price.

Thus 1% " " 3.19% " "

Thus 68.7% " " 212.28% " "

Thus assuming that the relationship between assessment and market price has any value, we find that the V.L.A. prices for purchases in the Village of Mission would have to be increased by 212.28% to achieve market price.

SCHEDULE "A"

MISSION VILLAGE

Title No.	Improvements	Land		Market Sale Price	
157378	400	300	700	250	-
157482	10	250	260	250	0
157896	375	150	525	1450	+
158271	150	150	300	100	-
158333	400	350	750	1600	+
158453	10	125	135	65	-
158492	300	200	500	200	-
158781	450	745	1195	3000	+
158995	350	375	725	200	-
159075	20	200	220	100	-
159124	2200	250	2450	4600	+
159373	600	400	1000	1700	+
159474	1200	700	1900	3500	+
159618	3000	200	3200	3900	+
159767	1000	300	1300	2200	+
159785	500	200	700	1000	+
159786	200	225	425	600	+
159955	600	200	800	1300	+
160151		200	200	250	+
160227	20	150	170	100	-
160278		350	350	500	+
160724	10	100	110	150	-
160782	10	250	260	250	0
160927	150	175	325	800	+
161048	975	100	1075	2100	+
161122	100	450	550	250	-
161220		150	150	170	+
161776	800	350	1150	1800	+
161876	600	750	1350	1100	-
162016	100	300	400	900	+
162285	2250	200	2450	5000	+
162436	450	100	550	800	+
162438	20	150	170	160	0
162781	1000	150	1150	3000	+

10=-
21=+
3=0

Mission Village Ctd.

Title No.	Improvements	Land		Market sale price	
162877	500	400	900	2000	+
162995	100	125	225	600	+
163089	900	750	1650	3000	+
163527	50	414	464	1000	+
163576	750	1060	1810	1300	-
163583	250	600	850	500	-

4 +
2 -

12 -
25 +
3 = 0

SCHEDULE "B"

Sales of Japanese Properties - Custodian to V.L.A.

MISSION VILLAGE

J.L. No.	Assessment Value			D.V.L.A. Price	
	Land	Improvements			
181	800	600	1400	191	—
184	800	700	1500	869	—
184	400	350	750	185	—
173	400	350	750	426	—
94	800	400	1200	604	—
198	775	600	1375	835	—
170	800	700	1500	864	—
177	300	50	350	89	—
179	1100	1000	2100	334	—
182	800	600	1400	2150	+
1	400	300	700	236	—
174	400	350	750	128	—
144	1225	750	1975	1130	—
23	1200	1000	2200	542	—
180	900	1850	2750	1465	—

Ex 117.

MARKET SALES, ASSESSMENT and V.L.A. PURCHASE PRICE

MUNICIPALITY OF RICHMOND

The Land Registry Office records for the period 1st March to 30th September 1943 have been examined and particulars obtained of all transfers of property within Richmond Municipality.

For the period above referred to, all sales were examined and "suspect" transactions were eliminated. All the sales remaining were taken into account and if any were excluded other than those hereinafter defined, it was inadvertent.

The following types of transactions were excluded from the study because it is considered that these types are such that it is probable that fair market value would not be obtained.

1. "In trust" transfers. Note: While all these have been excluded there would appear to be no reason why a sale in the open market by an Executor or Administrator would not realise fair market value.
2. Inter-party transfers: e.g. inter-family transfers.
3. Tax sales.
4. Transfers - Japanese to V.L.A. and Japanese to public.
5. Sales involving sub-division where an apportionment not having been made, it was not possible to obtain assessment.
6. Mergers were excluded, since the study was dealing with 1943 sale prices.

Also eliminated were transfers of parcels of over 50 acres and under 1 acre.

From the assessment rolls, assessed values of the properties privately sold/ were obtained for the year 1943. Taking the assessed value as 100, the ratio between assessed value and sale price is as follows: 100 : 117.4

The reason why it was decided to take the price sales for the period March 1st to September 30th 1943 was that it was assumed that sales for a period three months prior to and three months following the V.L.A. purchase would best reflect the true market picture. These sales are set forth in Schedule "A" hereto.

It was decided to list all Japanese properties in Richmond Municipality which had been sold by the Custodian of Enemy Property to the V.L.A. excluding therefrom those properties in connection with which no claim had been filed. This is attached as Schedule "B" hereto.

The assessed values of the V.L.A. properties were obtained for 1943 and set forth in Schedule "B".

We thus have been left with 46 V.L.A. properties and 95 private sales as our samples for the seven months period covered. The following is a table of the results:

EXHIBIT No. Ex 117
DATE 17 mar 1949
FILED BY

Year	No.of transfers	Assessed value	Declared valuation	Ratio (100 being assessment/
V.L.A. June 1943	46	$110,424.00	$74,939.00	100 : 67.86
Private sales Mar.1st to Sept.30th 1943	95	$136,694.00	$160,532.00	100 : 117.4

It will be noted that in relation to assessment which is taken as 100, V.L.A. purchase is 67.86 or 32.14 below.

Private sales are 117.4% or 17.4% above.

Thus if private sales represent market, latter is 117.4

Thus V.L.A. price is $\frac{67860}{1174}$ or 57.80% of market price.

Thus 57.80% of market price represents 100% of V.L.A. price

Thus 1% " " " 1.74% " "

Thus 42.20% " " " 73.43% " "

Thus assuming that the relationship between assessment and market price has any value, we find that the V.L.A. prices for purchases in Richmond Municipality would have to be increased by 73.43% to achieve market price.

SCHEDULE "A"

RICHMOND - 1st March to 30th September 1943.

Title No.	Acres	Improvements	Land	Market sale price
157332	4.96	570	804	1800
157348	8.61		1328	4800
157363	2.375		428	250
157379	2.91	1750	702	2700
157526	2		540	600
157527	2		540	600
157684	1		225	750
157697	9.3	660	1925	4750
157741	2.6	2370	702	3400
157744	1.72	2150	594	2950
157833	2.01	1050	508	2650
157909	1	750	216	1500
157943	22.35	2280	3192	5000
158131	1.9	2050	371	3800
158138	2.14		990	1200
158167	4.22		1139	1000
158203	19.99		1980	2400
158204	5.22	2260	783	2400
158272	1 ~~400~~	400	216	300
158313	1	700	280	800
158362	10.15	1850	2283	5300
158376	2.04	470	239	1085

over

Title No.	Acres	Improvements	Land	Market sale price
158395	2		400	150
158419	2.48		578	500
158420	1.54	400	351	500
158440	1	620	225	2100
158486	2		432	550
158637	2	400	432	650
158646	2.015	90	526	1075
158676	3.44	850	713	700
158677	5	330	630	1600
159073	2	850	450	1400
159076	2.86		540	950
159078	2	1146	660	2550
159091	1	90	207	287.30
159121	5.8		228	3200
159198	38.2	2100	5132	6500
159228	4.71	1100	782	2400
159232	9.89	100	891	1200
159287	2	770	400	2200
159396	1	250	225	600
159433	1.04	140	235	600
159573	1		260	300
159647	1		300	400
159668	2.44	950	527	2000
159701	1	2070	288	2500
159737	16.42	200	4289	1800
159738	19.5	1140	2880	3000
159904	4.92	900	798	1750
160004	5	280	495	600
160064	2	760	612	900
160100	19.63	2450	3357	6000
160132	2	700	593	1300
160146	4.65	880	1098	2100
160179	1	600	270	1700
160256	10.48		2735	2500
160277	2	300	414	1700

Title No.	Acres	Improvements	Land	Market sale price
160291	1.28		300	400
160447	1.16	2000	324	750
160619	2.5		450	250
160702	1	500	225	1800
160753	20	380	1440	2000
160764	5		113	375
160791	40		3240	1400
160792	3	400	300	120
160896	2		584	700
160969	1		270	350
160994	20		1800	600
161024	4.75	70	855	725
161025	2	900	400	2500
161130	1.12	220	253	1025
161217	20		1800	700
161285	2	1350	450	2200
161401	1	1240	360	-
161796	10	1230	1620	4258
161809	1.12	320	253	1500
161997	5.03	1710	996	4000
162114	5.02	450	542	575
162131	19.92	350	4482	9000
162181	1.01	300	236	1150
162227	1	1180	215	525
162314	1	850	297	750
162440	1.5		366	650
162506	5.07		960	500
162510	1		198	800
162527	1.97		532	532
162659	1		270	650
162828	5.08	150	960	700
162874	1		202	500
162901	9.93	150	1877	1500
162931	2.07	1100	468	3300
162991	1.87		387	600
163139	3.6		1052	1050

Title No.	Acres	Improvements	Land	Market sales
163184	4.75	850	855	1600
163293	2		333	1200
163384	1	700	225	1000

SALES OF JAPANESE PROPERTIES

Custodian to V. L. A.

MUNICIPALITY OF RICHMOND

J.L.No.	Acreage	Assessed Value		D.V.L.A. Price
		Land	Improvements	
		$	$	$
474	10	2070	1480	3044
528	2.75	742	1240	982
519	3	891	nil	589
515	1.66	384	1100	1962
566	4.50	1174	2900	1767
561	5.39	1406	470	1176
620	1.15	318	2000	1681
562	1.34	603	nil	197
493	3	756	3080	982
524	5	1305	650	1178
736	0.46	250	80	134
543	43.25	7396	5730	10377
548	2.50	652	3400	3044
555	3	675	100	491
565	4.5	1174	2010	2602
505	5.28	1136	1410	1761
527	2.75	742	1950	1085
556	3	675	nil	663
514	2.13	479	1720	1989
605	6.75	1761	2560	2307
549	2.5	652	3600	2892
536	2.301	601	50	565
536	4.98	1076	100	880
559	5.38	1403	3000	2726
518	2.12	572	3500	4075
564	3.7	999	1590	1473
564	4.5	1174	280	982
541	2.5	652	2550	2086
525	5	742	1420	1473
534	3	810	1820	957

RICHMOND ctd.

J.L.No.	Acreage	Assessed Value		D.V.L.A. Price
		Land	Improvements	
522	2.5	653	nil	491
535	1.09	327	50	214
535	1.67	437	20	409
526	2.5	653	950	835
503	3	486	400	747
509	4.54	1217	660	1114
504	5	810	470	1366
516	2.75	569	2200	1877
529	4.835	1306	nil	712
501	4	648	380	1245
530	7.48	2154	1900	2646
521	4.25	1186	100	1043
513	6.48	1476	880	1885
511	3.70	999	850	1277
609	1	300	2000	1473
660	4.25	1183	1100	1485

Ex 117

MARKET SALES, ASSESSMENT AND V.L.A. PURCHASE PRICE

DELTA MUNICIPALITY

The Land Registry Office records for the period 1st March to 30th September 1943 have been examined and particulars obtained of all transfers of property within Delta Municipality.

For the period above referred to, all sales were examined and "suspect" transactions were eliminated. All the sales remaining were taken into account and if any were excluded other than those hereinafter defined, it was inadvertent.

The following types of transactions were excluded from the study because it is considered that these types are such that it is probable that fair market value would not be obtained.

1. "In trust" transfers. Note: While all these have been excluded there would appear to be no reason why a sale in the open market by an Executor or Administrator would not realise fair market value.
2. Inter-party transfers: e.g. inter-family transfers.
3. Tax sales.
4. Transfers - Japanese to V.L.A. and Japanese to public.
5. Sales involving sub-division, where an apportionment not having been made, it was not possible to obtain assessment.
6. Mergers were excluded, since the study was dealing with 1943 sale prices.

From the assessment rolls, assessed values of the properties sold were obtained for the year 1943. Taking the assessed value as 100, the ratio between assessed value and sale prices is as follows: 100 : 105.16%.

The reason why it was decided to take the private sales for the period March 1st to September 30th 1943 was that it was assumed that sales for a period three months prior to and three months following the V.L.A. purchase would best reflect the true market picture. These sales are set forth in Schedule "A" hereto.

It was decided to list all Japanese properties in Delta Municipality which had been sold by the Custodian of Enemy Property to the V.L.A. excluding therefrom those properties in connection with which no claim had been filed. This is attached as Schedule "B" hereto.

The assessed values of the V.L.A. properties were obtained for the period referred to and set forth in Schedule "B".

We thus have been left with 53 V.L.A. properties in Delta and 37 private sales as our samples for the 7 months period covered. The following is a table of the results:

Year	No.of transfers	Assessed value	Declared valuation	Ratio (100 being assessment)
V.L.A. June 1943	53	$82,310	$52,939	100 : 64.32
Private sales Mar.1st to 30th Sept.1943	34	$53,760	$74,994	100 : 139.50

It will be noted that in relation to assessment, which is taken as 100, V.L.A. purchases are 64.31% or 35.69% below.

Private sales are 139.49% or 39.49% above.

Thus if private sales represent market, latter is 139.49

Thus V.L.A. price is $\frac{643100}{13949}$ or 46.1% of market price

Thus V.L.A. price is 53.9% below market price

Thus 46.1% of market price represents 100% of V.L.A. price

Thus 1% " " " 2.17% " "

Thus 53.9% " " " 116.96% " "

Thus assuming that the relationship between assessment and market price has any value, we find that the V.L.A. prices for purchases in the Municipality of Delta have to be increased by 116.96% to achieve market price.

SCHEDULE "A" DELTA

Title No.	Acres	Assessed Value Improvements	Land	Market price
157651	3.037	25	850	900
157652	35.27	350	3880	3174.30
157767	2.45	3000	588	3150
157778	3.74	200	150	1000
158280	2.46	800	394	700
158445	.29 3.25 .072	10 10000 10	180 910 75	27000
158446	2	100	560	1000
158511	36.69	365	4036	2200
158661	9	-	1170	1499.85
158734	2.5	25	500	500
158771	2.62	700	419	2100
158957	3.51	45	885	1000
158958	2.1	25	504	550
158959	1.95	20	468	500
159265	2.62	1300	419	1400
159341	1.74	1500	452	2500
159488	2.34	1100	468	1896.70
159491	4.51	40	271	400
160147	1	10	160	400
160365	2.5	1000	600	1600
160400	1.81	20	362	1500
160442	1.78	1000	403	2800
160451	20	-	700	600
160631	4.91	50	270	300
160638	1.48	400	36	1600
160639	1.8	2500	720	3700
161072	2.124	225	127	1375
161436	12.578	120	629)	2400
161437	13.446	130	672)	
161880	5.35	1540	1070	2500
162403	3.32	40	259	600
162936	9	1000	540	1200
162978	2.49	100	100	550

Schedule "A" DELTA ctd.

Title No.	Acres	Assessed Value		Market price
		Improvements	Land	
163345	2.25	1300	540	2000
163440	4.87	40	243	400

SCHEDULE "B" - DELTA

J.L. No.	Acreage	Assessed Value		D.V.L.A. Price
		Land	Improvements	
719	5.58	304	50	109
692	8.62	500	800	1002
63	4.83	266	200	536
587	8.094	487	1600	1880
652	5.5	550	60	578
717	4.75	261	50	55
588	7.11	566	2000	417
650	2.32	127	20	23
650	4.75	261	1800	1539
718	4.75	261	1500	587
641	4.61	166	40	45
434	25	875	3000	3225
590	10.02	529	800	2368
646	9.54	524	2200	1875
673	3.2	176	1700	1262
674	9.58	524	1200	1697
663	4.85	267	1800	1803
716	4.75	261	1500	1026
665	5.03	277	2000	1581
664	9.97	272	2000	2029
593	36.87	1744	500	2586
640	4.755	296	400	264
651	2.69	269	30	236
608	2.67	267	30	180
635	2.45	145	200	141
715	4.75	261	1500	1572
594	6.87	552	1600	615
634	9.58	500	5000	5433
714	9.02	496	1800	1184
632	3.28	328	150	187
606	3.36	269	1000	465
667	4.82	265	2000	2295
667	7.03	566	1000	640

SCHEDULE "B" - DELTA ctd.

J.L. No.	Acreage	Land	Improvements	D.V.L.A. Price
552	6.665	400	200	280
670	4.87	268	1800	1369
670	2.32	128	800	377
598	4.57	251	400	410
713	11.04 (4 lots)	472 248	65 50	114
599	3.38	270	1000	369
630	4.11	411	50	238
711	22.26 (2 lots)	1200 576	1000 500	777
601	8.75	528	600	669
675	5.04	277	600	995
710	4.55	250	1500	1023
600	25.11	2000	2000	2020
600	13.45	740	130	264
600	4.7 4.7	166 166	40 40	92
672	9.76	537	5000	1970
629	4.53	249	100	145
29	4.59	166	40	44
709	4.75	261	2500	993
554	6.51	391	1000	1355

E 117.

MARKET SALES, ASSESSMENT AND V.LA. PURCHASE PRICE

SURREY MUNICIPALITY

The Land Registry Office records for the year 1943 have been examined and particulars obtained of all transfers of property within Surrey Municipality.

For the period above referred to, all sales were examined and "suspect" transactions were eliminated. All the sales remaining were taken into account and if any were excluded other than those hereinafter defined, it was inadvertent.

The following types of transactions were excluded from the study because it is considered that these types are such that it is probable that fair market value would not be obtained.

1. "In trust" transfers. Note: While all these have been excluded there would appear to be no reason why a sale in the open market by an Executor or Administrator would not realise fair market value.
2. Inter-party transfers: e.g. inter-family transfers.
3. Tax sales.
4. Transfers - Japanese to V.L.A. and Japanese to public.
5. Sales involving sub-division where an apportionment not having been made, it was not possible to obtain assessment.
6. Mergers were excluded, since the study was dealing with 1943 sale prices.

Also eliminated were transfers of parcels of over 50 acres and under 1 acre.

From the assessment rolls, assessed values of the properties sold privately were obtained for the year 1943. Taking the assessed value as 100, the ratio between assessed value and sale prices is as follows: 100 : 157.1.

The reason why it was decided to take the private sales for the period March 1st to September 30th was that it was assumed that sales for a period three months prior to and three months following the V.L.A. purchase would best reflect the true market picture. These sales are set forth in Schedule "A" hereto.

It was decided to list all Japanese properties in SURREY MUNICIPALITY which had been sold by the Custodian of Enemy Property to the V.L.A. excluding therefrom those properties in connection with which no claim had been filed. This is attached as Schedule "B" hereto.

The assessed values of the V.L.A. properties were obtained for 1943 and set forth in Schedule "B".

We thus have been left with 68 V.L.A. properties and 276 private sales as our samples for the seven months period covered. The following is a

EXHIBIT No. Gen 117
DATE 17 mar 1949
FILED BY J. W. G. Gunter.

SURREY ctd.

The following is a table of the results:

Year	No.of transfers	Assessed value	Declared value	Ratio (100 being assessments)
V.L.A. June 1943	68	$108,100.00	$77,657.00	100 : 71.8
Private sales Mar.1st to Sept. 30th 1943	276	$183,351.00	$288,028.00	100 : 157.1

It will be noted that in relation to assessment which is taken as 100, V.L.A. purchase is 71.8 or 28.2 below.

Private sales are 157.1% or 57.1% above.

Thus if private sales represent market, latter is 157.1

Thus V.L.A. price is $\frac{71800}{1571}$ or 45.7%

Thus V.L.A. price is 54.3% below market price

Thus 45.7% of market price represents 100% of V.L.A. price

Thus 1% " " 2.18% " "

Thus 54.3% " " 118.374% " "

Thus, assuming that the relationship between assessment and market price has any value, we find that the V.L.A. prices for purchases in Surrey Municipality would have to be increased by 118.374% to achieve market price.

SCHEDULE "A"

SALES - SURREY - March 1st to Sept.30th 1943.

Title No.	Acres	Improvements	Land	Market sale price
157313	19.8	200	900	700
157349	10.14	nil	600	560
157361	5	475	270	550
157362	19.3 19.4	375 300	875) 875)	2000
157426	3.96	nil	300	250
157466	20	200	950	1500
157598	11.53	-	900	700
157623	5.41	nil	300	275
157671	1.62	-	200	475
157711	4.66	400	270	1750
157745	5.76	-	240	300
157775	4.81	-	250	250
157826	8.72	-	475	500
157827	7.5	-	400	375
157861	5	400	250	2500
157883	4.95	-	250	175
157885	4.68	-	250	200
157892	5.27	50	330	1200
157910	5.57	75	340	400
157929	1.67	50	125	150
157934		-	250	300
157953	4.93	200	150	275
157969	4.71	-	300	100
157984	15.8	425	625	1900
158025	19.35	20	1125	2900
158073	9.64	-	290	550
158105	4.79	-	250	100
158132	9.97	-	450	450
158144	20	250	900	2000
158187	5	300	300	1100
158193	4.135	1000	400	2900
158225	10	30	375	500
158235	4.7	-	250	250
158279	13	1450	950	4000

SCHEDULE "A" ctd.

Title No.	Acres	Improvements	Land	Market sale price
158283	5.06	430	300	2500
158391	9.49	-	775	1030
158404	4.9	350	300	1000
158426	19.8	-	950	815
158429	5	530	200	2500
158431	2.71	-	350	406.95
158432	2.27	-	125	185
158466	9.76	350	250	700
158518	9.34	550	2175	4650
158574	2	-	250	600
158589	10	245	700	1400
158592	19.73	800	800	750
158593	4.82	-	145	270
158594	4.82	-	145	275
158605	5	-	300	430
158628	38	10	1000	1050
158636	5	150	350	850
158710	10	1600	750	2200
158712	5	-	350	300
158715	5	125	400	1000
158729	2.5	50	200	675
158873	8.7	1050	350	1850
158903	4.87	500	200	900
158922	8	-	600	1000
158931	5	400	350	2200
158942	9.734	1075	625	3300
158955	3.7	100	240	800
158991	8.61	900	550	2450
158992	4.9	-	300	165
159004	5	350	350	1450
159071	4.70	-	145	300
159080	38.83	-	1900	1000
159096	2	450	160	1000

SCHEDULE "A" ctd.

Title No.	Acres	Improvements	Land	Market sale price
159098	1.98	400	200	1400
159120	5.57	275	100	500
159185	4.51	-	250	250
159202	3.44	-	275	400
159220	5	-	275	250
159240	3.15	-	180	125
159320	2.5	50	200	750
159324	5.6	350	250	1150
159343	4.9	300	300	1000
159425	1.31	400	200	575
159453	4.27	-	300	500
159480	25.23	2500	1135	3800
159481	2.07	-	100	200
159492	9.65	600	450	1600
159501	5	-	300	300
159567	4.65	-	175	250
159579	3.29	800	350	1900
159593	5	200	250	150
159635	5.07	-	300	500
159654	2	1000	300	1125
159655	5	-	250	300
159689	9.71	170	450	350
159760	1	-	150	600
159794	9	400	540	1450
159795	2.02	320	125	650
159847	4.53	150	295	800
159868	1	-	280	175
159895	8	900	500	3000
159936	25	875	1500	4500
159937	8.98	-	360	200
159917	19.5	-	500	500
159956	38	-	1710	1100
159957	4.91	-	250	210
159958	19.73	800	800	1100
159985	4.83	-	300	400

SCHEDULE "A" ctd.

Title No.	Acres	Improvements	Land	Market sale price
159999	7.86	600	770	3000
160000	5	1325	350	6000
160001	4.8	-	150	350
160002	4.8	-	150	75
1600030	1	-	100	115
160042	4.64	75	175	575
160056	5.9	-	250	350
160059	1.5	200	160	900
160061	4.79	-	225	300
160069	10	100	500	1650
160124	4.7	400	300	1000
160155	4	-	180	200
160156	1.233	-	250	400
160158	5	250	350	700
160204	44.39	2050	3110	6000
160209	8.7	-	450	750
160224	5.9	960	300	3200
160246	10	125	500	425
160253	4.4	-	200	200
160271	4.81	-	350	325
160272	4.81	-	250	225
160282	34.5	-	950	1500
160299	4.7	1085	250	3500
160350	3.57	250	200	1000
160370	4.19	-	250	250
160401	1.32	90	625	2375
160406	5.2	-	300	450
160461	5	-	265	175
160462	2.5	-	132.50	100
160463	9.77	15	350	550
160485	4.73	-	200	150
160488	2.1	400	150	1000
160500	1.425	100	675	1200
160504	2.5	-	150	210
160511	9.35	850	850	3850
160519	9.08	1300	550	5100

SCHEDULE "A" ctd.

Title No.	Acres	Improvements	Land	Market sale price
160534	10	-	600	2200
160540	20	-	1100	825
160542	6.01	-	600	850
160545	1.05	50	100	400
160556	9.84		475	350
160572	2	600	175	2200
160602	5	125	300	1000
160615	2.66	-	300	250
160617	4.81	-	225	300
160618	2.42	-	100	150
160710	4.11	-	230	350
160712	3.67	-	275	500
160721	9.75	150	450	1700
160737	7.44	500	375	750
160738	5.9	125	250	1000
160748	23.5	1025	850	2150
160805	9.74	75	575	650
160815	5	250	250	1600
160910	4.55	-	200	225
160911	9.59	-	600	600
160942	1.5	-	180	100
160943	10.1	-	610	350
160971	3.21	140	490	3500
160986	4.63	-	250	150
160991	20	50	1100	1200
160992	4.81	-	350	437.50
161012	2.39	-	400	250
161047	9.87	-	475	375
161073	2.3	200	100	1275
161132	1	650	75	1550
161137	4.64	450	300	1000
161146	7.58	-	350	500
161164	5	200	300	800
161190	5	-	265	350
161203	10	1400	400	4000
161205	2.31	-	250	180
161263	18.5	175	525	1325
161302	4.26	350	400	2400

Title No.	Acres	Improvements	Land	Market sale price
161349	3.36		200	100
161362	4.33		300	250
161369	38	1500	2280	4100
161370	19	750	570	2650
161391	1	--	60	165
161392	1	-	60	175
161414	20	-	500	750
161429	18	400	900	3000
161448	5.54	100	330	1000
161455	4.55	-	200	625
161456	5	150	250	500
161521	5	125	1200	1200
161579	4	150	200	1100
161656	3.1	400	185	1500
161659	40	900	2000	8000
161668	31.92	500	950	1500
161690	2.43	-	300	500
161732	5.4	-	250	400
161742	2.2	-	100	200
161744	4.83	-	145	325
161774	8.15	675	600	2000
161819	4.69	-	300	275
161836	2.35	-	125	150
161837	2.35	-	125	150
161872	10.3	-	600	400
161936	10	-	600	1000
161955	1	250	75	500
161996	10	450	600	1000
162011	2.81	300	900	1050
162123	4.65	580	270	1675
162167	22.31	2200	1150	3350
162249	2.5	600	200	1700
162275	40	-	800	1000
162315	9.86	-	400	250

Title No.	Acres	Improvements	Land	Market sale price
162316	4.88	250	250	250
162337	1.37	825	100	2350
162350	8.3	-	400	450
162351	5.385	475	400	1500
162355	9.513	-	800	650
162388	9.65	600	450	2500
162432	5	-	200	150
162444	2.42	-	100	175
162461	14.34	100	800	1800
162529	1	150	200	1700
162566	20	-	1200	2750
162572	2.29	150	550	1500
162647	7.565	1050	750	2500
162654	10	300	250	500
162665	8.5	150	380	550
162667	4.6	-	200	200
162681	1.98	150	100	300
162683	5	-	250	200
162684	4.95	-	250	200
162700	3	195	300	1500
162738	5	-	200	380
162739	7.1	-	300	350
162763	19.5	485	525	1000
162788	9.4	-	300	300
162793	5.47	-	300	550
162855	5	200	100	600
162871	5.1	-	250	350
162884	19.01	-	570	500
162889	4.92	265	600	2000
162905	10	500	1500	3300
162906	5	-	225	300
162909	14.62	-	364	150
162938	9.032	-	500	500
162950	5	-	200	300
162951	4.71	300	485	900

SCHEDULE "A" ctd.

Title No.	Acres	Improvements	Land	Market sale price
162985	7	-	420	600
163018	9.77	500	500	1800
163025	21	-	630	1000
163043	4.71	325	150	700
163053	2	360	140	550
163073	19.8	75	875	850
163090	4.2	75	200	500
163051	4.84	-	225	275
163152	4.30	-	200	225
163154	4.6	700	250	1250
163183	2	-	130	100
163207	5	-	300	225
163229	2.27	-	125	185
163230	4.93	-	150	275
163256	4.55	-	200	250
163276	5.22	-	250	550
153296	5	-	250	135
163317	5	300	250	1150
163336	4.7	100	250	250
163338	4.5	-	250	400
163366	2	500	250	1200
163386	9.30	900	550	600
163485	5.22	800	250	2400
163546	9.59	-	500	425
163556	10	600	200	500
163568	2	75	150	250
163586	3.19	-	225	350
163587	3.5	-	250	125
163589	10	-	500	1200
163598	4.29	325	300	825
163603	1.12	400	2100	3000

SALES OF JAPANESE PROPERTIES

Custodian to V.L.A.

MUNICIPALITY OF SURREY

J.L. No.	Acreage	Assessed Value Land $	Assessed Value Improvements $	D.V.L.A. Price $
402	5.358	460	2150	1433
437	9.4	550	225	595
568	8.22	285	500	437
485	9.6	500	500	1092
589	6.75	450	1250	2077
434	9.68	650	1135	1449
477	18.88	1050	1500	2377
547	3.69	180	nil	35
572	8.10	285	350	610
413	5.587	810	1150	1449
413	10.91	120	75	54
436	9.6	600	400	302
440	17.774	600	850	1989
471	1.45	1050	2150	3626
441	10	240	300	369
653	13.03	3800	1970	3908
401	9.15	900	400	1022
399	36.65	550	nil	224
398	15.25	2145	2000	3709
414	9.1	100	nil	221
442	4.792	500	1700	1041
478	4.5	250	20	93
478	4.5) 4.5)	250 250	nil) 585)	785
403	15	900	1200	1836
448	15	900	1000	1301
745	10.62	500	550	649
569	9.08	335	325	540
644	19.24	1175	2480	3312
576	7.74	785	nil	380
461	13.12	785	1750	1138

SURREY ctd.

J.L. No.	Acreage	Assessed Value Land $	Assessed Value Improvements $	D.V.L.A. Price $
643	17.32	1050	1700	2938
432	10 "A"	490	nil	335
432	4.09 "C"	240	200	241
546	15.95	600	125	294
573	7.86	400	800	743
498	10.00	975	4500	3449
508	7.65	525	2650	1958
446	6.45	425	nil	210
400	17.854	1050	685	1094
405	17.905	1050	725	1332
469	7.147	420	nil	175
470	9.88	700	nil	246
450A	5.01	350	200	657
449	9.9	550	400	724
583	4.928	450	1500	1589
506	5	525	900	785
482	14.97	850	1500	1255
476	10.55	1025	1900	3514
412	17.946	1050	600	1094
~~488~~	13.07	800	900	1045
483	14.97	850	1050	1558
571	15) 10)	900 600	1000) nil)	1290
545	9.354	600	325	555
636	3	1520	1000	982
740	10.81	750	850	1318
575	10	600	1000	1377
480	4.55) 4.55)	500	600	801
581	5	200	25	140
462	9.37	600	2250	1611
544	13.74	900	1250	809
507	8.98	575	nil	176
510	27.23	950	1200	1582

SURREY ctd.

J.L. No.	Acreage	Assessed Value		D.V.L.A. Price
		Land	Improvements	
540	9.82	600	1600	1461
570	18.016	1050	1450	1588
484	19.3	950	1075	678

Ex 117.

MAPLE RIDGE

9th March 1949.

MARKET SALES, ASSESSMENT AND V.L.A. PURCHASE PRICE

The Land Registry Office records for the period 1st March to 30th September 1943 have been examined and particulars obtained of all transfers of property within Maple Ridge Municipality.

For the period above referred to, all sales were examined and "suspect" transactions were eliminated. All the sales remaining were taken into account and if any were excluded other than those hereinafter defined, it was inadvertent.

The following types of transactions were excluded from the study because it is considered that these types are such that it is probable that fair market value would not be obtained.

1. "In trust" transfers. Note: While all these have been excluded there would appear to be no reason why a sale in the open market by an Executor or Administrator would not realise fair market value.
2. Inter-party transfers: e.g. inter-family transfers.
3. Tax sales.
4. Transfers - Japanese to V.L.A. and Japanese to public.
5. Sales involving sub-division where an apportionment not having been made, it was not possible to obtain assessment.
6. Mergers were excluded, since the study was dealing with 1943 sale prices.

Also eliminated were transfers of parcels of over 50 acres and under 1 acre, inasmuch as it appeared from the 1941 census figures that of 509 farms occupied in Maple Ridge, 459 were from 1 to 50 acres in extent, i.e. 90% of all holdings. Urban lots in Hammond and Haney were excluded on the grounds that the study was concerned with farm property values.

From the assessment rolls, assessed values of the properties privately sold/ were obtained for the year 1943. Taking the assessed value as 100, the ratio between assessed value and sale prices is as follows: 100 : 149.2

The reason why it was decided to take the private sales for the period March 1st to September 30th 1943 was that it was assumed that sales for a period three months prior to and three months following the V.L.A. purchase would best reflect the true market picture. These sales are set forth in Schedule "A" hereto.

It was decided to list all Japanese properties in Maple Ridge Municipality which had been sold by the Custodian of Enemy Property to the V.L.A. excluding therefrom those properties in connection with which no claim had been filed. This is attached as Schedule "B" hereto.

The assessed values of the V.L.A. properties were obtained for 1943 and set forth in Schedule "B".

We thus have been left with 167 V.L.A. properties and 82 private sales as our samples for the seven months period covered. The following is a table of the results:

Year	No.of transfers	Assessed value	Declared valuation	Ratio (100 being assessment)
V.L.A. June 1943	167	$303,340.00	$191,890.28	100 : 63.21
Private sales March 1st to Sept.30th 1943	82	$88,645.00	$132,248.00	100 : 149.2

It will be noted that in relation to assessment which is taken as 100, V.L.A. purchase is 63.21 or 36.39 below.

Private sales are 149.2% or 49.2% above.

Thus if private sales represent market, latter is 149.2

Thus V.L.A. price is $\frac{63210}{1492}$ or 42.37 of market price.

Thus V.L.A. price is 57.63 below market price

Thus 42.37% of market price represents 100% of V.L.A. price

Thus 1% " " 2.36% " "

Thus 57.63% " " 136.01% " "

Thus, assuming that the relationship between assessment and market price has any value, we find that the V.L.A. prices for purchases in Maple Ridge Municipality would have to be increased by 136.01 to achieve market price.

SCHEDULE "A" - Maple Ridge 82 parcels.

Title No.	Acres	Improvements	Land	Market sale price
158665	1.73	20	175	250
158823	19.563	1600	900	3300
159606	14.73	360	500	2000
159771	7.72	400	500	1500
159774	1.3	60	150	400
159882	5.24	250	150	800
158277	10	400	600	1100
158469	4.85	Wild	125	100
158470	9.8	100	300	550
158476	12.43	2050	1200	2450
159074	7.72	600	500	1050
160202	10	600	400	1200
160284	-	590	450	1300
160623	2.25	120	450	1000
158548	20	900	1200	2350
159170	6.5	65	325	550
159305	4.25	400	200	600
158475	20.26	3550	760	500
159005	6.4	300	250	900
159933	5	50	450	400
159048	25.6	800	600	2300
159556	8	1200	500	2900
160523	5	400	500	900
159065	2.75	1640	600	2000
159770	10	200	900	1500
159167	4.91	700	350	1500
159846	7.7	600	500	1500
160290	10	400	500	500
159172	1	1800	150	3150
158360	1	900	150	2000
159301	5	2000	250	5000
160286	10	900	750	1800
160285	--	250	700	250
160464	--	10	100	400
160624	--	700	200	2500

SCHEDULE "A" ctd. Maple Ridge

Title No.	Acres	Improvements	Land	Market sale price
160645	--	Wild	100	373.33
160654	--	100	75	450.00
158512	1.5	800	200	2600.00
160458	5	--	250	1000.00
160044	2	100	250	1500.00
162193	7.3	1200	700	4200.00
161562	12	900	900	2000.00
162491	9.61	100	500	750.00
162246	9.9	Wild	210	400.00
163271	10.27	600	600	1500.00
163063	7	700	550	3000.00
163178	6.67	2200	650	2750.00
161922	4.35	200	300	435.00
161151	3.36	650	350	2500.00
161560	12.93	1900	1050	3500.00
162575	1.97	190	380	550.00
161859	9.67 19.4	300 Wild	400 300	1800.00
162424	5.04	1100	500	3800.00
163177	18.3	1650	1300	4000.00
161598	40	400	400	1000.00
163011	7.09	Wild	200	275.00
162862	4.77	420	400	2500.00
163122	5	500	650	1000.00
162818	2	1400	300	2625.00
163505	4.67	750	400	1900.00
163508	1.5	1000	300	2500.00
161940	1.37	800	150	2400.00
161252	2	100	250	500.00
161148	2	1100	300	4500.00
161717	6	700	500	1950.00
162981	12.818	700	350	600.00
161862	10	400	600	1100.00
162577	1.42	15	160	1100.00

SCHEDULE "A" ctd. Made Ridge

Title No.	Acres	Improvements	Land	Market sale price
163270	2.15	20	125	240
162425	1.66	50	130	500
162169	4.22	50	120	200
162483	5.26	Wild	300	300
163119	9.32	250	450	850
157415	8.22	1400	700	2200
157416	1.45	15	135	500
157483	10.7	1200	650	4000
157550	49	500	500	200
157689	2	80	150	1500
157694	2.5	400	250	1300
158012	5.5	Wild	100	300
158094	3.62	1200	400	5000
158208	9.12	1000	820	3600
		$88,465.00		$132,248.00

SCHEDULE "B" - Maple Ridge

J.L. No.	Acres	Land	Improvements	D.V.L.A. Price
7	5.42	500	1800	1798
217	9.50	600	1300	1851
56	5.43	500	1500	1564
153	8.94	1000	805	1196
391	22.38	1200	2800	2757
6	20.00	500	700	1375
321	9.83	700	550	522
61	4.50	50	850	1106
151	9.67	150	300	198
106	9.46	950	840	1126
156	7.35	200	100	287
213	8.30	750	1500	1650
211	9.00	700	800	907
150	4.73	500	800	862
105	9.9	1000	1550	3113
137	9.47	500	400	731
54	36.34	900	650	923
682	8.53	800	4800	3569
683	10.20	600	1600	2710
216	15.57	1075	1600	2983
254	15.70	1140	1060	1326
310	9.99	800	1800	2228
376	10.00	600	600	492
358	7.46	450	350	359
359	12.21	700	800	757
35	10.24	900	900	1281
289	10.07	750	1250	1630
684	19.45	700	2500	3661
353	4.91	350	500	542
149	9.46	920	930	1836
187	9.45	800	600	616
68	9.61	900	1200	1738
127	9.67	600	100	1174
175	8.52	1800	1300	1489
166	14.19	1200	1250	1408

SCHEDULE "B" Maple Ridge ctd.

J.L. No.	Acres	Land	Improvements	D.V.L.A. Price
246	13.77	700	600	672
279	4.70	450	950	1530
176	20.03	850	5700	3088
348	9.83	600	400	487
176	20.03	650	200	410
73	4.45	500	700	1455
74	9.07	820	300	688
55	4.3	450	350	422
287	10.07	750	800	1276
285	10.08	750	900	1080
199	8	520	625	741
209	9.80	800	1000	1417
346	13.64	800	800	922
270	10	900	580	982
264	10	500	300	395
320	5.41	400	450	751
130	9.95	650	650	709
286	22.72	1250	1350	2036
248	9.25	850	3200	3099
193	14.96	1000	900	1548
42	3.90	400	600	579
354	22.26	1350	1800	2512
354	11.05	300	200	233
363	7.46	450	100	208
307	10	900	1000	982
254	15.7	300	1350	1697
322	18.73	1200	1700	2147
43	7.13	400 240	1900 150	2560 300
57	7.05	560	600	756
281	17.80	1700	1600	2437
352	29.17	1800	2200	2320
65	2	200	50	246
247	13.8	800	600	587
318	10	900	2300	2902
317	4	400	110	299

SCHEDULE "B" - Maple Ridge ctd.

J.L. No.	Acres	Land	Improvements	D.V.L.A. Price
39	23	2000	2675	3392
242	5	450	700	1276
283	10	900	1900	1866
305	29.9	1650	800	1032
186	9.08	1000	2025	2360
255	11.03	400	nil	206
243	5	350	1310	1551
4	5	400	500	589
5	5	400	2400	2955
163	4.5	500	400	736
212	9.5	1600	1300	1779
100	4.95	500	1100	977
316	10	900	580	1380
103	1.10	150	75	98
58	10	800	1500	2106
460	18.63	800	900	968
38	9.36	940	900	1389
159	8.70	700	1475	1991
351	6.59	200	nil	271
258	5.20	380	950	901
276	7.50	500	675	884
123	48.02	2000	725	1600
311	10	700	700	738
360	10	700	100	686
365	19.65	1100	800	1404.28
280	4.70	350	300	496
378	6.58	400	900	1237
185	4.83	300	350	516
275	10	900	750	1178
15	5	450	800	1277
70	15	1350	2350	2145
134	9.67	700	150	460
133	9.67	600	700	818
158	9.69	400	200	269
215	18.92	1700	2000	2122
224	19.06	1700	2180	2091
72	7.02	650	600	664

SCHEDULE "B" ctd. Maple-Ridge

J.L. No.	Acres	Land	Improvements	D.V.L.A. Price
273	10	900	350	736
273	8.67	500	1600	1765
272	9.66	750	700	1105
262	18.41	1700	2425	2525
52	4.14	500	1500	1178
102	4.3	450	770	913
152	18.22	1025	770	994
160	20	500	nil	426
132	9.95	600	900	1197
206	10	900	940	1718
97	5.42	450	2700	2677
364	14.26	900	1100	1487
253	10.40	800	1250	1585
62	9.88	900	1600	1390
278	9.35	900	1650	2042
139	9.46	940	300	575
165	9.68	400	1900	1009
218	10	400	300	741
291	17.5	700	1075	1394
208	8.94	700	2200	2715
190	9.46	970	1225	1651
691	17.38	700	5450	3622
9	14.49	1300	2200	1789
911	9.77	600	750	846
164	77.86	4500	800	1482
195	18.91	1600	1300	1074
349	4.88	400	350	259
6	5.42	1750	550	718
98	10.00	800	20	167
151	9.54	200	100	46
151	9.67	150	100	94
288	9.90	600	100	199
192	10.00	650	100	147
137	9.47	700	100	280
345	78.55	2600	800	385

SCHEDULE "B" ctd. Maple Ridge

J.L. No.	Acres	Land	Improvements	D.V.L.A. Price
342	4.92	300	50	48
194	10.00	650	100	265
350	12.53	800	500	276
261	33.96	900	500	475
274	15.00	1000	315	203
343	80.00	1200	800	632
277	9.70	225	40	46
308	80.00	2000	1300	1031
219	9.70	350	100	47
59	8.85	800	200	263
275	15.50	1000	750	255
155	9.67	550	800	486
126	9.67	550	150	176
271	8.34	750	100	192
262	9.64	700	100	94
241	25.62	700	250	290
52	5.06	500	85	172
379	8.27	500	650	381
131	9.95	550	700	479
344	15.23	1100	800	594
323	9.83	700	150	171
380	9.75	500	300	288
44	5.00	450	500	49
44	5.00	450	50	49
8	20.25	1800	1500	1351
		$295,160.00		$191890.00

Jap. properties bought by DVLA in 1943

JAPANESE BACKLOG PROPERTIES

MUNICIPALITY	TOTAL ACRES	CLEAR	BUSH	TOTAL LAND VALUE	PRESENT DAY VALUE BLDGS. (replacement at date appraised)	BLDGS.ADD TO FARM	FRUIT TREES	TOTAL VALUE	AS LAND
Richmond	262.31	260.90	1.41	$57,685.00	$111,260.00	$51,245.	---	$108,931.00	$63,193.
Delta	545.54	185.53	360.51	18,741.46	85,867.00	53,685.	$289.	72,715.00	31,045.
Surrey	1,075.93	512.84	563.51	43,271.35	91,697.00	62,253.	1249.	106,784.45	59,090.
Langley	705.68	174.91	530.66	14,938.18	20,900.00	16,555.	487.	31,980.00	17,335.
Matsqui	1,962.99	405.85	1558.93	42,772.83	39,522.00	31,765.	363.	74,930.33	38,595.
Mission	1,078.61	682.35	395.07	46,918.05	84,330.00	54,835.	1860.	103,613.80	59,687.
Maple Ridge	2,559.12	1064.69	1494.50	99,377.36	202,379.00	141,975.	1975.	243,377.36	150,400.
Pitt Meadows	399.65	292.94	107.43	17,709.79	25,370.00	18,195.	150.	36,054.00	36,400.
Coquitlam	11.48	7.17	4.31	2,265.22	2,650.00	2,500.	--	4,765.00	3,930.
Dewdney	93.66	73.23	20.43	5,207.60	6,025.00	4,010.	1122.	10,339.00	7,628.
Sumas	9.05	8.71	.34	665.15	490.00	400.	10.	1,075.00	885.
Chilliwack	46.48	46.48	--	5,113.30	2,990.00	2,100.	--	7,213.00	3,750.
Coast Area	36.41	8.80	27.61	767.10	1,275.00	1,000.	25.	1,792.10	2,000.
total	8,786.91	3,724.40	5,064.71	$355,432.39	$674,755.00	$440,518.	$7,530.	$803,570.04	$473,938.

Administration spent on improvements to existing buildings - $502,536.

Other improvements - 155,525.

$658,061.

Compare DVLA purchases in 1944-46 from white owners.

WHITE BACKLOG PROPERTY - PURCHASED 1944 - 1946

								Purchase Price	
Richmond	1,917.47	1,821.55	96.24	424,865.	69,215.00	46,154.		471,019.00	286,638.
Delta	625.60	619.92	5.68	85,994.	9,050.00	7,993.		93,987.00	63,755.
Surrey	2,135.58	1,603.60	533.60	155,117	83,807.00	71,094.	789.	227,000.00	118,375.
Langley	231.02	39.81	190.91	7,904.	9,375.00	8,923.	75.	16,900.00	5,675.
Matsqui	136.82	24.78	111.54	7,398.	7,730.00	6,637.	315.	14,350.00	2,991.
Chilliwack	266.47	266.45	-	27,977.	6,945.00	3,550.	73.	31,600.00	22,025.
Sumas	268.23	261.23	7.00	33,120.	6,070.00	4,830.	50.	38,000.00	7,730.
TOTAL	5,581.19	4,637.34	944.97	$742,375.	$191,192.00	$149,179.	$1302.	$892,856.00	$507,189.

Jap. properties bought by DVLA in 1943

Ex 118

JAPANESE BACKLOG PROPERTIES

TOTAL ND VALUE	PRESENT DAY VALUE BLDGS. (replacement at date appraised)	BLDGS. ADD TO FARM	FRUIT TREES	ASSESSMENT TOTAL VALUE	ASSESSMENT LAND	ASSESSMENT IMPROVEMENTS	AVERAGE PRICE PER ACRE including bldgs	% of Cleared Acreage to Total acreage	Price per Acre Land Only
7,685.00	$111,260.00	$51,245.	---	$108,931.00	$63,193.00	$88,280.00	$415.00	99	*219
8,741.46	85,867.00	53,685.	$289.	72,715.00	31,045.00	68,683.00	133.00	34	34
3,271.35	91,697.00	62,253.	1249.	106,784.45	59,090.00	70,450.00	99.00	47	40
4,938.18	20,900.00	16,555.	487.	31,980.00	17,335.00	21,400.00	45.00	24	21
2,772.83	39,522.00	31,765.	363.	74,930.33	38,595.00	66,413.00	38.00	20	21
6,918.05	84,330.00	54,835.	1860.	103,613.80	59,687.00	79,340.00	96.00		
99,377.36	202,379.00	141,975.	1975.	243,377.36	150,400.00	196,515.00	95.00		
7,709.79	25,370.00	18,195.	150.	36,054.00	36,400.00	29,450.00	75.00		
2,265.22	2,650.00	2,500.	--	4,765.00	3,930.00	3,350.00	433.00		
5,207.60	6,025.00	4,010.	1122.	10,339.00	7,628.00	3,500.00	111.00	96	73
665.15	490.00	400.	10.	1,075.00	885.00	600.00	119.00		
5,113.30	2,990.00	2,100.	--	7,213.00	3,750.00	1,500.00	153.00	100	110
767.10	1,275.00	1,000.	25.	1,792.10	2,000.00	1,800.00	50.00	~~24~~ 24	~~73~~ 73
55,432.39	$674,755.00	$440,518.	$7,530.	$803,570.04	$473,938.00	$631,281.00			

Administration spent on improvements to existing buildings - $502,536.

Other improvements - 155,525.

$658,061.

Compare DVLA. purchases in 1944-46 from white owners.

WHITE BACKLOG PROPERTY - PURCHASED 1944 - 1946

				Purchase Price					
24,865.	69,215.00	46,154.		471,019.00	286,638.00	59,650.00	245.00	95	221
85,994.	9,050.00	7,993.		93,987.00	63,755.00	11,935.00	150.00	99	137
155,117	83,807.00	71,094.	789.	227,000.00	118,375.00	39,275.00	104.00	75	72
7,904.	9,375.00	8,921.	75.	16,900.00	5,675.00	6,800.00	73.00	17	34
7,398.	7,730.00	6,637.	315.	14,350.00	2,991.00	5,550.00	104.00	18	54
27,977.	6,945.00	3,550.	73.	31,600.00	22,025.00	5,100.00	118.00	100	105
33,120.	6,070.00	4,830.	50.	38,000.00	7,730.00	1,700.00	141.00	96	123
742,375.	$191,192.00	$149,179.	$1302.	$892,856.00	$507,189.00	$130,101.00			

EXHIBIT No. Gov 118
DATE 17 Mar 49
FILED BY Hunter

MEMORANDUM RE COMPARISON D.V.L.A. PURCHASES FROM JAPANESE AND WHITES.

MUNICIPALITY	RATIO PURCHASE PRICE TO ASS'T.	RATIO JAP. TO OCCIDENTAL	AVERAGE ACREAGE	% OF CLEARED TO UNCLEARED	PRICE PER ACRE CLEARED	RATIO	AVERAGE PRICE PER PURCHASE
RICHMOND:							
Japanese	71:100(1)		3.6 ac	99%	$219. per ac		$ 1513.
Whites	136:100(1)	100:191(1)	21.7 ac(2)	95%	628 per ac(3)	100:287	$16131.(4)
							$ 1768. (Private Sales 1943)
DELTA:							
Japanese	72:100		7.9 ac	34%	$ 64 per ac(5)		$ 1053.
Whites	124:100	100:172	34.7 ac	99%	137 per ac	100:214	$ 5221.
			[illegible] ac				$ 1517. (Private Sales 1943)
SURREY:							
Japanese	82:100		11.4 ac	47%	$ 64 per ac(5)		$ 1136.
Whites	143:100	100:175	49.1 ac	75%	Not possible to calculate		$ 5279
							$ 1152 (Private Sales 1943)

(1) A sale of approx. 1400 acres at $100,000. is included in these figures. It is not possible to extract it for the purpose of comparison as the assessment on this parcel is not known.

(2) The above-mentioned sale of approx. 1400 acres is excluded from this.

(3) The above-mentioned sale of approx. 1400 acres is excluded from this. As we have no information as to the existence of any buildings on this parcel, it has been assumed that there were no buildings thereon. The figure $628 per ac is arrived at by dividing 517 ac into $324865 (being value of all white land less $100,000.)

(4) This figure of 16131 excludes the $100,000 purchase. Of the 23 remaining purchases from whites in Richmond 5 were for a price at or exceeding $10,000.

(5) The average per acre for cleared land (Japanese) is taken from S.S.B. appraisal reports for all properties in Delta and for 88 out of 94 in Surrey.

Note Of the 104 white purchases: 1 was in 1942; 66 in 1944; 34 in 1945; and 3 in 1946.

Note The purchases from whites in Langley are only 7; Matsqui 5; Sumas 4 and Chilliwack 3

EXHIBIT No. Gen 120
DATE 17 mar 1949
FILED BY J. Kohns

MISSION

1943 acres.

Acreage	P.S. N = 60 No.	%	A.V.	S.P.	Ratio	D.V.L.A. N = 77 No.	%	A.V.	S.P.	Ratio	Overall Ratio DVLA P.S.
1-2.99	7	11	1206	2225	100:184	-					
3-4.99	8	13	4691	11300	100:240	8	10	6870	4035	100:58	100:413
/-3-4.99	15	24	5897	13525	100:229						100:394
5-6.99	6	10	2334	3445	100:147	10	12	9057	6281	100:69	100:213
/-3-6.99	21	34	8231	16970	100:206	18	22	15927	10316	100:64	100:321
	14	23	7025	14745	100:209						
7-8.99	3	5	1991	3150	100:158	4	5	5729	3789	100:66	100:239
/-3-8.99	24	39	10222	20120	100:196	22	27	21656	14105	100:65	100:301
	17	28	9016	17895	100:198						
9-10.99	15	25	11755	17650	100:150	37	48	46673	38643	100:82	100:182
/-3-10.99	39	64	21977	37770	100:171	59	75	68329	52748	100:77	100:222
	32	53	20771	35545	100:171						
11-12.99	3	5	3138	4010	100:127	3	3	2602	2271	100:87	100:145
/-3-12.99	42	70	25115	41780	100:166	62	78	70931	55019	100:77	100:215
	35	59	23909	39555	100:165						
13-14.99	1	1.6	1800	1000	100: 55	1	1.5	2920	2001	100:68	100: 80
/-3-14.99	43	71	26915	42780	100:158	63	79	73851	57020	100:77	100:205
	36	60	25709	40555	100:157						
15-16.99	1	1.6	830	500	100: 60	1	1.5	1550	805	100:51	100:117
/-3-16.99	44	73	27745	43280	100:155	64	81	75401	57825	100:76	100:203
	37	62	26539	41055	100:154						
17-18.99	3	5	1860	1750	100: 94	7	10	10735	7339	100:68	100:138
/-3-18.99	47	78	29605	45030	100:152	71	91	86136	65164	100:75	100:200
	40	67	28399	42805	100:150						
19-20.99	5	8	6581	9100	100:138	2	3	2575	2293	100:89	100:155
/-3-20.99	52	87	36186	54130	100:149	73	94	88711	67457	100:76	100:196
	45	76	34980	51905	100:148						
21-22.99	-										
23-24.99	2	3	3188	4100	100:128	1	1.5	2384	2140	100:89	100:143
/-3-24.99	54	90	39374	58230	100:147	74	95	91095	69597	100:76	100:193
	47	79	38168	56005	100:146	-					
27-28.99						1	1.5	2264	2047	100:90	
						75	97	93359	71644	100:76	
29-30.99						1	1.5	2978	2284	100:76	
						76	98	96337	73928	100:76	
31-32.99						1	1.5	2993	1763	100:58	
35-36.99	1	1.6	1093	400	100:36	77	100	99330	75691	100:76	
/-3-36.99	55	92	40467	58630	100:144						
	48	81	39261	56405	100:143						

Ex 120

MAPLE RIDGE - MARCH 1st to SEPTEMBER 30th, 1943

7 month Period

P.S. N = 82

D.V.L.A. N = 167 (less 4 over 50 ac.) 163

Acreage	No.	%	A.V.	S.P.	Ratio	No.	%	A.V.	S.P.	Ratio	Overall Ratio DVLA P.S.
1-2.99	23	28	17950	35565	100:198	2	1.1	475	344	100:72	100:275
3-4.99	9	10.9	7015	14735	100:210	16	9.8	16530	11918	100:72	100:291
5-6.99	14	17	11480	20950	100:182	16	9.8	23225	17835	100:76	100:239
3-6.99	23	27.9	18495	35685	100:192	32	19.6	39755	29753	100:75	100:256
7-8.99	9	10.9	10350	16998	100:164	17	10.4	26380	18401	100:70	100:234
3-8.99	32	38.8	28845	52683	100:182	49	30	66135	48154	100:72	100:252
9-10.99	14	17	14280	18100	100:126	67	41.1	100295	69693	100:69	100:182
3-10.99	46	55.8	43125	70783	100:164	116	71.1	166430	117847	100:70	100:234
11-12.99	4	4.8	9050	8550	100: 94	4	2.4	3700	1472	100:40	100:235
3-12.99	50	60.6	52175	79333	100:152	120	73.5	170130	119319	100:70	100:217
13-14.99	1	1.2	860	2000	100:232	7	4.2	14150	8413	100:59	100:393
3-14.99	51	61.6	53035	81333	100:153	127	77.7	184280	127732	100:69	100:221
15-16.99	--					7	4.2	15190	9203	100:60	--
17-18.99	1	1.2	2950	4000	100:135	10	6.1	34945	20852	100:59	100:228
3-18.99	52	62.8	55985	85333	100:152	144	88	234415	157787	100:67	100:226
19-20.99	3	3.6	8910	10650	100:119	8	4.8	21300	13806	100:65	100:183
3-20.99	53	66.4	64895	95983	100:147	152	92.8	255715	171593	100:67	100:219
21-22.99	-					3	3.6	9750	7305	100:74	--
23-24.99	-					1	.6	4675	3392	100:72	--
25-26.99	1	1.2	1400	2300	100:164	1	.6	950	290	100:30	100:546
27-26.99	54	67.6	66295	98283	100:148	157	97.6	271090	182580	100:67	100:220
27-28.99	-					-					
29-30.99	1	1.2	1000	1800	100:180	2	1.1	6450	3352	100:52	100:326
3-30.99	55	68.8	67295	100083	100:148	159	98.7	277540	185932	100:67	100:220
31-32.99	-					-					
33-34.99	-					1	.6	1400	475	100:34	
35-36.99	-					-					
37-38.99	-					-					
39-40.99	1	1.2	800	1000	100:125	-					
41-42.99	-					-					
43-44.99	-					-					
45-46.99	-					-					
47-48.99	-					-					
49-51.99	1	1.2	1000	200	100: 20	1	.6	2725	1600	100:58	
1-50	82	99.4%	87045	136848	100:157	163	101.	282140	188351	100:66	100:238
3-50	59		70095	100183	100:142	161		281665	188007	100:66	100:215

EX 120

SURREY - MARCH 1st to SEPTEMBER 30th, 1943

P.S. N = 281 (1 Double ea. 19.3 ac.) (1 " ea. 4.7 ac.)

D.V.L.A. N = 71 (2 doubles 4.5 incl. (1 double 15 (5 (10 can't split (66 (2 out over 50 (1 out under 1

Acreage	No.	%	A.V.	S.P.	Ratio	No.	%	A.V.	S.P.	Ratio	Overall Ratio DVLA P.S.
1-2.99	52	18.5	20397	36771	100:180	1	1.5	540	369	100:68	100:264
3-4.99	79	28.1	30385	50832	100:167	9	13.6	7545	4526	100:60	100:278
5-6.99	52	18.5	24285	49070	100:202	7	10.6	7130	5356	100:75	100:269
3-6.99	131	46.6	54670	99902	100:182	16	24.2	14675	9882	100:67	100:271
7-8.99	17	6.0	15250	23825	100:156	8	12.1	9535	5928	100:62	100:251
3-8.99	148	52.6	69920	123727	100:176	24	36.3	24210	15810	100:65	100:270
9-10.99	41	14.6	37175	56865	100:153	20	30.3	31960	24091	100:75	100:204
3-10.99	189	67.2	107095	180592	100:168	44	66.6	56170	39901	100:71	100:236
11-12.99	2	0.7	2100	1750	100: 83	-					
13-14.99	3	1.0	3664	5950	100:162	6	9.0	11935	6827	100:57	100:284
3-14.99	194	68.9	112859	188292	100:166	50	75.6	68105	46728	100:68	100:244
15-16.99	1	0.4	1050	1900	100:180	4	6.0	6045	4512	100:74	100:243
3-16.99	195	69.3	113909	190192	100:167	54	81.6	74150	51240	100:69	100:242
17-18.99	2	0.7	2000	4325	100:216	7	10.6	16260	14049	100:86	100:251
3-18.99	197	70.	115909	194517	100:168	61	92.2	90410	65289	100:72	100:240
19-20.99	18	6.6	19420	22790	100:117	2	3.0	5680	3990	100:70	100:167
3-20.99	215	76.6	135329	217307	100:160	63	95.2	96090	69279	100:72	100:222
21-22.99	2	0.7	3980	4350	100:109	-					
23-24.99	1	0.4	1875	2150	100:114						
25-26.99	2	0.7	6010	8300	100:138						
27-28.99	-					1	1.5	2150	1582	100:73	
29-30.99	-										
31-32.99	1	0.4	1450	1500	100:103						
33-34.99	1	0.4	950	1500	100:157						
35-36.99	-					1	1.5	4145	3709	100:89	
37-38.99	4	1.4	8406	7250	100: 86						

Acreage	No.	%	A.V.	S.P.	Ratio	No.	%	A.V.	S.P.	Ratio	Overall Ratio DVLA P.S.
39-40.99	2	0.7	3700	9000	100:243						
41-42.99	-										
43-44.99	1	0.4	5160	6000	100:116						
1-50	281	100.0	187257	294128	100:157	66	99.7	102925	74939	100:72	100:218
3-50	252		166860	257357	100:154	65		102385	74570	100:72	100:214

Ex 120

RICHMOND - (Sales taken from all of 1943)

P.S. N = 147 less (144) (156872-3 18 a. 12,000 (S.P.) (165554 44.6 40,000 (S.P.) (166671 3 a. 12,000 (S.P.) D.V.L.A. N = 56 less 11 of less than 1 a. (44) and less 1 property N.B.

Acreage	No.	%	A.V.	S. P.	Ratio	No.	%	A. V.	S.P.	Ratio	Overall Ratio D.V.L.A.	P.S.
1-2.99	89	61	85626	120029	100:140	17	38.6	35666	25857	100:72	100:194	
3-4.99	14	10	21115	23145	100:113	17	38.6	31799	19009	100:59	100:191	
1-4.99	103	71	106741	143174	100:134	34	77.2	67465	44866	100:66	100:203	
5-6.99	15	10	22482	24800	100:110	8	18.2	21899	13872	100:66	100:166	
1-6.99	118	82	129223	167974	100:129	42	95.4	88364	58738	100:66	100:195	
7-8.99	3	2	5295	10670	100:201	1	2.3	4054	2646	100:65	100:309	
1-8.99	121	84	134518	178644	100:132	43	97.7	92418	61384	100:66	100:200	
9-10.99	9	6	29570	31758	100:107	1	2.3	3550	3044	100:85	100:125	
1-10.99	130	90	164088	210402	100:128	44	100.0	95968	64428	100:67	100:191	
15-16.99	1	0.6	4489	1800	100:40							
1-16.99	131	91	168577	212202	100:125							
17-18.99	1	0.6	3857	2700	100:70							
1-18.99	132	92	172434	214902	100:124							
19-20.99	8	5	26215	25900	100:98							
1-20.99	140	96	198649	240802	100:121							
21-22.99	1	0.6	5472	5000	100:91							
1-22.99	141	97	204121	245802	100:120							
37-38.99	1	0.6	7232	6500	100:89							
39-40.99	2	1.2	6120	2400	100:39							
1-41	144	99.2	217473	254702	100:117	44	100	95968	64428	100:67	100:177	4
1-11	130	90	164088	210402	100:128	44	100.	95968	64428	100:67	100:191	

Acreage	PRIVATE SALES No.	A. V.	S. P.	Ratio	D.V.L.A. No.	A. V.	S. P.	Ratio	Overall Ratio DVLS PS
N.B. Sales excluded as unrepresentative:									
3	1	16401	12000	100:74					
18	1	6660	12000	100:180					
43-44.99	1	12390	40000	100:322	1	13126	10317	100:79	100:407
Recapitulation with the above included:									
1 - 50	147	252924	318702	100:126	45	109094	74805	100:68	100:~~267~~ 183
1 - 11	131	180489	222402	100:122	44	95968	64428	100:67	100:182

Private sales unlet. P. S. N = 60

Acreage and No. of holdings to total No.

Average Val

Sale Price

Ratio asked selling

elaimants

E x 120

DELTA - SALES TAKEN FROM ALL OF 1943

D.V.L.A. unlet. N.= 52

Acreage	No.	%	A.V.	S.P.	Ratio	No.	%	A.V.	S.P.	Ratio	Overall Ratio DVLA	Overall Ratio P.S.
1-299	33	55	37159	50121	100:134	5	10	2016	957	100:47	100:285	
3-499	15	25	8375	12909	100:154	21	40	26494	16227	100:61	100:252	
1-499	48	80	45534	63030	100:138	26	50	28510	17184	100:60	100:230	represent cumulative totals
5-699	1	1.6	2610	2500	100:95	7	11	8261	5513	100:66	100:143	
1-699	49	82	48144	65530	100:136	33	61	36771	22697	100:61	100:222	
7-899	.....					5	10	8647	4608	100:53		
.....						38	71	45418	27305	100:60		
9-1099	4	6	7872	8999	100:114	8	14	21794	16648	100:76	100:15	
1-10.99	53	88	56016	74529	100:133	46	89	67212	43953	100:65	100:204	
11-1299	1	1.6	1371	1142	100:83	1	1.8	835	114	100:13	100:638	
1-12.99	54	90	57387	75671	100:131	47	90	68047	44067	100:64	100:204	
13:1499	.....					1	1.8	870	264	100:30		
.....						48	92	68917	44331	100:64		
.....												
19-2099	2	3	1966	1600	100:81	....						
1-20.99	56	93	59353	77271	100:130	....						
21-2299	.....					1	1.8	3276	777	100:23		
.....						49	94	72193	45108	100:62		
25-2699	1	1.6	1551	2400	100:154	2	3.6	7875	5245	100:66	100:233	
1-2699	57	95	60904	79671	100:130	51	98	80068	50353	100:62	100:209	
35-3699	2	3	8631	5374	100:62	1	1.8	2244	2586	100:116	100:53	
1-36.99	59	98	69535	85045	100:122	52	100	82312	52939	100:64	100:190	
.....												
41-4299	1	16	6130	6000	100:97	.....						
1-42.99	60	100	75665	91045	100:120	.....						
1-50	60		75665	91045	100:120	52	100	82312	52939	100:64	100:187	

Acreage	No.	%	A.V.	S.P.	Ratio	No.	%	A.V.	S.P.	Ratio	Overall Ratio DVLA	Overall Ratio PS
37-38.99	. . . . .						. . . . .					
39-40.99	5	8	4000	3750	100:93		. . . . .					
1-40.99	60	100	44467	62380	100:140							
3-40.99	53	89	43261	60155	100:139							
	60	100	44467	62380	100:140	77	100	99330	75691	100:76	100:184	

Recapitulation

1-20.99	52	87	36186	54130	100:149	73	94	88711	67457	100:76	100:196	
3-2099	45	76	34980	51905	100:148	73	94	88711	67457	100:76	100:195	

EXHIBIT No. Gov 119
DATE 17 mar 1949
FILED BY R. J. McMaster

REARRANGEMENT BY MUNICIPALITIES OF MATERIAL PRODUCED BY CROWN RELATING TO PURCHASE OF PROPERTIES BY V. L. A. FROM JAPANESE AND WHITES (WITH TOTAL OF ASSESSMENT ADDED). (Exhibit 118)

MUNICIPALITY	TOTAL ACRES	CLEARED ACRES	BUSH	TOTAL LAND VALUES	PRESENT DAY VALUE BUILDINGS	BUILDINGS ADD TO FARM	FRUIT TREES	TOTAL VALUE OR PURCHASE PRICE	ASSESSED VALUE		
									LAND	BUILDINGS	TOTAL
RICHMOND:				$	$	$		$	$	$	$
Japanese	262.31	260.90	1.41	57685	111260	51245		108931	63193	88280	151473
Whites	1917.47	1821.55	96.24	424865	69215	46154		471019	286638	59650	346288
DELTA:											99728
Japanese	545.54	185.53	360.51	18741	85867	53685	289	72715	31945	68683	100628
Whites	625.60	619.92	5.68	85994	9050	7993		93987	63755	11935	75690
SURREY:											
Japanese	1075.93	512.84	563.51	43271	91697	62253	1249	106784	59090	70450	129540
Whites	2135.58	1603.60	533.60	155117	83807	71094	789	227000	118375	39275	157650
LANGLEY:											
Japanese	705.68	174.91	530.66	14938	20900	16555	487	31980	17335	21400	38735
Whites	231.02	39.81	190.91	7904	9375	8921	75	16900	5675	6800	11475
MATSQUI:											
Japanese	1962.99	405.85	1558.93	42772	39522	31765	363	74930	38595	66413	105008
Whites	136.82	24.87	111.54	7398	7730	6637	315	14350	2991	5550	8541
SUMAS:											
Japanese	9.05	8.71	.34	665	490	400	10	1075	885	600	1485
Whites	268.23	261.23	7.00	33120	6070	4830	50	38000	7730	1700	9430
CHILLIWACK:											
Japanese	46.48	46.48		5113	2990	2100		7213	3750	1500	5250
Whites	266.47	266.45		27977	6945	3550	73	31600	22025	5100	27125
JAPANESE: - No White purchases reported.											
MISSION:	1078.61	682.35	395.07	46918	84330	54835	1860	103613	59687	79340	139027
MAPLE RIDGE:	2559.12	1064.69	1494.50	99377	202379	141975	1975	243377	150400	196515	346915
PITT MEADOWS:	399.65	292.94	107.43	17709	25370	18195	150	36054	36400	29450	65850
COQUITLAM:	11.48	7.17	4.31	2265	2650	2500		4765	3930	3350	7280
DEWDNEY:	93.66	73.23	20.43	5207	6025	4010	1122	10339	7628	3500	11128
COAST AREA:	36.41	8.80	27.61	767	1275	1000	25	1792	2000	1800	3800

EXHIBIT No. Gen 121
DATE 17 mar 1949
FILED BY R. J. McMaster.

MEMORANDUM RE D. V. L. A.

(Submitted by Counsel for the Claimants)

Exhibit # 36

43 cases withdrawn from D.V.L.A. and sold by the Custodian

Year	No.	S.S.B. Offer	Ass. Value	Cust. Sale Price	Ratio S.S.B.Offer to Cust. S.P.
1944 (adjusted to 1943)	~~16~~ 15	$12953	$28937	$29995	100:234

Cobus Study Exhibit #101 shows increase in market prices in Maple Ridge 1943 to 1944 of 12%. If twenty percent (20%) is taken to be the increase it would be necessary to reduce the Custodian's sale price to $23996. If this is done the ration of S. S.B. offer to Custodian's sale price as adjusted would be: 100:188

Exhibit # 71

11 properties appraised by S.S.B. and sold by Japanese

Year	No.	S. S.B. Appr. less 2%	Sale Price	Ratio S. S. B. to Sale Price
1942	8			
1943	2	$10244	$18260	100:178
1942) 1944)	1 (N.66 ft.) (Balance)			

Exhibit # 97

Cobus' Census Study

Year	No.	Location	Ratio S.S.B. Appr. to Census Values
1941	214	Maple Ridge	100:188
1941	105	Mission	100:195

Exhibit #96

Clement Report

(a) Direct Valuations by Dean Clament

Year	No. of S.S.B. reports examined	No. of properties examined	No. Valued	Ratio S.S.B.Appr. to Clement Value
as of 1942	351	100	68	100:180

(b) Application of Gray Report to sampling

Year	No. of properties included in sample	Ratio S.S.B. Appr. to Calculated Value
1942	40	100:183

(Sample covered 5 Municipalities: - Maple Ridge, Mission, Matsqui, Surrey and Pitt Meadows.)

Exh. 121

STATISTICAL SURVEYS - 5 Municipalities

Year	Municipality	No. of DVLA Purchases in survey	No. of Private Sales in Survey	Coefficient of Correlation (Assessment and Price)	Relationship of DVLA to PS
1943					
	Maple Ridge	163	82	.78	100:214
	Mission	77	62	.682	100:181
	Richmond	44	144	.812	100:163
	Delta	52	60	.8766	100:174
	Surrey	66	434	.831	100:206
		402	782		
	(Average relationship weighted according to the numbers of cases involved in each Municipality				100:195)

19th February 1949.

MEMORANDUM ON FISHING VESSELS

The following is a brief review of the various factors which deserve consideration in endeavouring to arrive at a figure which would be reasonable and just for the purpose of settlement.

I. FAIR MARKET VALUE. Government offer 15%, Japanese demand 25%.

Mr.John Gould, page 476, upon enquiry as to whether there was an increase in the market price from 1939 to 1942, replied: "No, if there was, it was very, very small. I do not think there was any increase. It was hard to get engines and hard to get lumber, but there was very little alteration in the price of boats because there were so many boats to sell".

Mr.Thompson, page 1091. Q. Do you know what kind of value Mr.Gould was putting on these boats?

A. "Their fair market value as far as I know.

page 1092 Q. You mean that in the few cases you talked over with him he put fair market value on them?

A. "Very definitely".

page 1099 Q. So that if they paid that much they were paying a fair price?

A. "Yes, they were paying a fair price, when they not only had to take the chance of getting into trouble after, but also take the chance of being able to buy the equipment necessary to carry on with the business they wished to go into, like fishing."

Mr.J.Gould, page 488, stated that if the Japanese vessels had not been dumped on the market the price would have been 25% higher.

It will be noted that while Mr.Gould feels that the dumping on the market lowered the general price level of the boats approximately 25%, evidence shows that the Japanese were as progressive as white fishermen and accordingly were using high speed motors and power take-offs. It will be further noted that, of the boats turned over to the Custodian, evidence states that only two or three had power take-offs and that there were practically no high speed motors and only one diesel.

Accordingly it is submitted that the best boats were sold by J.F.V.D.C. and

EXHIBIT No. Gen 117 122.
DATE 17 mar 1949
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that the boats taken over by the Custodian were of less attractive quality and of a more obsolescent type. It is further submitted that, even if Mr.Gould's estimate of 25% is accurate, such percentage would not be likely to be true of less attractive and obsolescent boats.

It should be borne in mind that Mr.Gould made his estimate of 25% on the spur of the moment, without having had any proper chance to study the matter. It is obviously a guess and, while Mr.Gould is an expert boat appraiser and surveyor, he does not pretend to be an economist.

Also, under the terms of reference, we are not concerned with what the market might have been, but with what it was. Claimants have adduced evidence of increase in costs, but not the slightest evidence of increase in market price. It is, therefore, submitted that the offer of 15% on sale price is not only fair, but exceptionally generous.

II. UNUSUAL DEPRECIATION Government offer __ Japanese demand $100 per boat or 25%.

It should be pointed out that the 25% on unusual depreciation amounts to a greater sum than $100 per boat. The Japanese have alleged that, by reason of the manner in which these boats were handled by the Navy, they suffered unusual depreciation over and above normal depreciation.

Mr.Gould, page 443 Q. Are you able to say, Mr.Gould, whether these repairs had become necessary in consequence of the boats having been left out for a period of time in the Fraser River and subjected to winter conditions, or whether there were inherent defects in the vessels?

A. "No, I do not think there were inherent defects in the vessels. I think it was due to the treatment they got in the Fraser River."

page 447 Q. Do you know whether these vessels had received from the owners the usual maintenance after the fishing season?

A. "From their appearance they had not"

pages 447/8 A. "During the winter time the Japanese would have painted their boats and overhauled their engines; had they not done so it would have helped depreciation considerably."

page 448 A. "The lack of overhaul of the boats before they were

taken over by the Navy and the severe treatment they got in the Fraser River would make for very rapid depreciation."

page 471 A."I know that the boats that were sold would have to have $200, $300 or $400 spent on them before they would be useful as fishing boats."

Mr.Thompson, page 1084 Q. Was there any evidence to show that they had their spring overhaul and their winter overhaul between the end of the fall fishing season and the start of the spring fishing season?

A."They did not look as though they had had it done".

Q. What is the normal time for the owners of Japanese vessels to do their work on their boats?

A."Usually about February; they cannot do any painting in the fall unless under cover, so any painting is done when there is decent spring weather."

A. "On a boat unkempt and uncared for for six months, a man is going to say 'I have to spend $300 or $400, I will give you $550'."

page 1096.Q. I am referring to normal depreciation, that would have been expected.

A. "I think that $150 would pretty well cover painting and putting into shape".

Q. And on the average it is your view that these vessels had deteriorated to a greater extent due to the nature of the treatment they had?

A. "Yes, lying there in open weather and open to the weather."

Q. Could you estimate the extent of that deterioration? Would it exceed $150 normally?

A. "Well, it might have exceeded it, up to $250, but normally, if a boat is laid up in the winter and has been painted the previous year, the expense of fixing it up in the spring, with the man doing the job himself,

should be covered by $75, because a boat is only painted every second year."

It is submitted that, while general depreciation may have been as high as suggested, a considerable amount of the depreciation on the vessels taken over by the Custodian would be caused by the fact that these vessels were old and obsolescent and accordingly would tend to deteriorate more rapidly than newer and better vessels. It would also appear that the two questions of fair market value and unusual depreciation are inter-mingled and that a fair amount of the reduction in fair market value may be attributed to the fact that, due to depreciation, the vessels were not as attractive. Accordingly, it is suggested that consideration should be given to these two factors being inextricably intertwined, and that to take both separately and allow full amount in each case would be having one's bread buttered on both sides.

It should also be pointed out that on a strict interpretation of the meaning of fair market value, any allowance for depreciation would appear to be outside the terms of reference. However, it is suggested that to be fair to the Japanese, these matters should be taken into consideration, even though they may not be within the terms of reference.

In mitigation of any claim for undue depreciation it is significant that $5402.67 for repairs and $1457.43 for equipment claims was disbursed on the 75 vessels on which claims are made. Thus, on 75 vessels a total of $6860.10 has been expended and it is not an unreasonable inference to conclude that this would go a long way towards nullifying an allegation of undue depreciation.

Another factor mitigating against any claim for undue depreciation is the unusual age of this group of boats. The information relating to ages has been taken from the Japanese' own evidence and is, therefore, not likely to be exaggerated. Some ages could not be ascertained and of the 75 boats sold by the Custodian 5.33 of the hulls and 22.66% of the engines could not be given any age. However, out of the 75 boats, 82.67% of the hulls are over 10 years old, 45.35% of the hulls are over 15 years old and 32% of the hulls are over 20 years old. Of the engines, 61.35% are over 10 years old, 30% are over 15 years old and 26% are over 20 years old. It can readily be seen from the above figures that these boats were the least attractive and were largely either obsolete or obsolescent.

It may also be recalled that the ages of the hulls and engines furnished by the Japanese were, in a considerable number of cases, referring to the period during which they had owned same, but they often admitted that the hulls and engines were second-hand when purchased.

III. CARE TAKING CHARGES, FIRE INSURANCE ETC.

The method of charging these to individual owners was by adding up the total expenses incurred by the Custodian, deducting the considerable sum that was absorbed by the Custodian, taking the balance and calculating its percentage ratio to the total sale price of all the vessels and then deducting that percentage from the sale price of each vessel.

The above method would appear to be fundamentally unsound, since the same amount is charged on each vessel, no matter what the value of the vessel was and no matter how long it was in the custody of the Custodian before being sold.

It will be recalled that, under a contract with the J.F.V.D.C., 51 vessels were taken by Nelson Bros. on a bailment plan with option to purchase. The contract expired on 1st January 1943. Prior to the expiration of the contract, Nelson Bros. purchased 25 of these vessels on the terms provided in the contract, namely the J.F.V.D.C. negotiating price less 10%. Caretaking charges etc. amounting to 13.5% were deducted from the sale price of these vessels. This was obviously improper as no such charges had been incurred in relation thereto. The remaining 26 vessels not purchased under the contract made by J.F.V.D.C. were to be removed from Nelson Bros. and these would have incurred heavy charges of towing to Vancouver and further caretaking charges. However, Nelson Bros. stated that, upon Mr.John Gould making a new appraisal of the vessels, they would be prepared to purchase them on the basis of his appraisal less 10%.

The Custodian, realising that the towing and subsequent caretaking charges would mean at least an additional 10%, accepted this offer and sold the boats accordingly. Unfortunately, again the 13.5% caretaking charges were charged against these boats, even though a reduction of 10% was made to avoid these charges. This was, of course, improper.

Even assuming that the method of apportioning these caretaking charges was proper, which it would not appear to be, it would seem that it should have been apprortioned only to those vessels which were in the care of servants of the Custodian.

Assuming that the said charge of 13.5% on the saleprice was unjust in that it required the Japanese to pay same when he did not wish to sell his boat in the first place, and assuming that we therefore allow the Japanese for this improper charge, it will be seen that not only do we have to deduct the said charge of 13.5% from the boats purchased by Nelson Bros. but that we would have to increase the sale price of the said boats by 10%, since the justification for the 10% allowance was on

the basis of the avoidance of the caretaking charges.

This would, therefore, mean that assuming that an allowance of 15% is correct as an estimate of at how much below fair market value the boats were sold, we would have to say that the boats sold to Nelson Bros. were sold at 25% below fair market value. It is probable that the caretaking charges of approximately 13.5% are not within the terms of reference, but again, if justice is to be given to the Japanese, these factors should be taken into consideration.

Taking our offer of 15% in para.I and say that an offer of 15% were made under para.II and that the 13.5% in para.III should be recredited, we would now conclude that the Japanese were entitled to an amount of 43.5%, or 53.5% in the case of the Nelson Bros. boats, of sale price.

It is submitted that, while the steps and procedure outlined above might on the surface seem reasonable and logical, nevertheless, due to the mitigating factors heretofore mentioned, this percentage is unreasonably high and that, accordingly, some percentage such as 25 or 30 would seem quite adequate to cover their losses.

IV. EQUIPMENT LOSSES.

It will be recalled that the equipment on these vessels was removed by the Navy and that later the Navy representative and the J.F.V.D.C. representative made a joint survey of these boats and determined the value of the missing equipment. The value so determined was paid for out of a special fund set up by the Dominion Government, totalling $90,000. This fund also paid for damage which had been incurred while in the custody of the Navy. The sums for equipment loss were credited to the purchasers of the boats. This would appear to be quite fair when the boats were sold on Mr.Phillipson's values as his value was calculated taking into the account the value of the boat as it should be with normal equipment. Accordingly, when the purchasers paid this value they were paying for such equipment and it is obvious that it was proper that the allowance for equipment loss should have been paid to the purchaser.

However, when Mr.Gould appraised the vessels he appraised them "as is". Due to a mistake the policy of paying the value of the equipment loss to the purchaser was continued, whereas it is obvious that in these cases the purchaser was not paying for the equipment but only for the boat "as is" and should not have received such allowance and that the allowance for equipment loss should have gone to the owner.

The following are the details of the cases in which allowance for equipment loss was improperly paid to the purchaser:

File	Case	Owner	Vessel	Description	Age	Gross claim	Philli
15065	431	KONDO, Y.	Fumii K. Van.3755	32x7x3'6" Easthope 8	1936 1936	$1642.50	$725.0
4533	730	OSEKI, E.	E.O.N.W. 3186	26'8"x6'8"x2'10" Universal 25	1937 1940	$800.00	$550.0
5549	534	MIKI, M.	MM. NW. 2231	29x7'6"x3'4" Palmer 14-18	1930 ?	$1000.00	$850.0
9216	1107	MATSUBA, N.	N.M. NW. 1639	33x7'8"x3'8" Chrysler 105	1927 1941	$2000.00	$1400.
9609	211	SAIMOTO, K.	TN. NW. 081-H	30x7x3 Palmer 8	1919 ?	$400.00	
9609	211	SAIMOTO, K.	J.E.,N.W. 1797	31x7x3'4" Can.Standard 8	1927 ?	$600.00	$325.0
2930	424	MATSUMURA,T.	T.M.m N.W. 1240	34x8x4 Vivian 15	1920 1940	$1250.00	$800.0
922	8	KOYAMA, F.	F.K., Vic. 1794	32x7'6"x3'6" Easthope 15	1925 1936	$1000.00	$625.0
1995	421	KONDO, T.T.	T.K., N.W. 1936	37x8x4'3" Easthope 30	1930 1938	$2100.00	$1300.
1440	1350	NAKASAWA, M.	Fuji Tofino 114	34x7'6"x4 Easthope 15	1927 1936	$1625.00	$450.0
3534	273	NAKATANI, T.	T.N.,N.W. 1648	30x7'1"x3'5" Easthope 8	1926 1926	$800.00	$425.0
1152	1100	NAKATSU, J.	J.N.,N.W. 1268	32x7'8"x3'6" Palmer 18	1921 1929	$1385.00	$475.0
1457	863	KONISHI, R.	S.K, N.W. 1014	31x7x3 Standard 7	1919 ?	$400.00	$100.0
3899	954-B	NAKASHIMA, E.	Kurishima Van.1970	37x7'6x2'6" Vivian 14	1920 1929	$1000.00	$500.0

8525

Appraisal Phillipson	Appraisal Gould	Sale Price	Sale date	Amount of equipment claim to be paid to owner
$725.00	$400.00	$360.00	13 Feb.43	$23.10
$550.00	$350.00	$315.00	13 Feb.43	$38.75
$850.00	$700.00	$630.00	13 Feb.43	$88.75
$1400.00	$1300.00	$1170.00	13 Feb.43	$23.00
	$150.00	$135.00	13 Feb.43	$34.85
$325.00	$250.00	$225.00	13 Feb.43	$52.85
$800.00	$450.00	$450.00	28 Dec.42	$54.00
$625.00	$400.00	$400.00	8 Dec.42	$76.75
$1300.00	$1100.00	$1100.00	30 Dec.42	$18.00
$450.00	$500.00	$500.00	8 Dec.42	$35.20
$425.00	$300.00	$300.00	30 Dec.42	$35.25
$475.00	$325.00	$325.00	8 Jan.43	$20.00
$100.00	$300.00	$300.00	15 Feb.43	$40.00
$500.00	$450.00	$450.00	11 Feb.43	$28.00
8525.	6975.			568.50

File	Case	Owner	Vessel	Description	Age	Gross claim
6977	41	YOSHIHARA, I.	IK. NW.492	31'6"x7'6"x3 Vivian 15	1918 1932	$912.50
2388	1273	SHIMIZU, T.	TS.Vic. 1841	36x8'5"x4'5" Vivian 15	1931 1931	$1440.00
890	1141	MADOKORO, H.	Togo Vic. 2241	33x7'8"x3'8" Easthope 15	1929 1937	$1200.00
1480	901	HAMADE, R.	Kingfisher Vic.1207	33x7'3"x4'3" Vivian 15	1922 1938	$1500.00
2214	1105	NASU, T.	TN.Vic.2344	36x7'5"x4' Regal 20	1927 1931	$1800.00
1666	868	SAKAI, S.	Mylrea 153402	32.8'x8.5'x8.5' Vivian 16	1920 1927	$1600.00
1231	982	YOSHIHARA, K.	MT.Frederick Vic.2278	32x7'5"x3'5" Vivian 15	1923 1938	$1200.00
8666	1176	KARATSU, N.	N.K.2375	32x7x2'6" Vivian 10-12	1920 1930	$950.00
8829	205	KOYAMA, T.	TK.Van.6603	30x7½x3 Palmer 6	1926 ?	$800.00
6429	313	OYE, N.	Garry Point III 154971	34.4x9x4.2 Enterprise 16	1928 1928	$2000.00

Appraisal				
Phillipson	Gould	Sale Price	Date date	Amount of equipment claim to be paid to owner
8525	6975.			56850
	$225.00	$225.00	3 Feb.43	$42.50
$300.00	~~$300.00~~ 450.	$450.00	23 Sept.42	$42.25
$575.00	$375.00	$475.00	1 Nov.42	$51.50
$775.00	$400.00	$800.00	1 Oct.42	$70.05
$600.00	$450.00	$600.00	3 Oct.42	$47.50
$600.00	$600.00	$600.00	15 Dec.42	$27.75
$800.00	$400.00	$555.00	8 dec.42	$65.50
$300.00	$500.00	$450.00	28 Sept.42	$36.00
$150.00	$250.00	$225.00	16 Sept.42	$30.00
	$700.00	$1100.00	11 Aug.42	$99.07
12.625.	11325.			1080.62.

EXHIBIT No. Gen 123
DATE 17 mar 1949
FILED BY J. Kohns

MEMORANDUM RE BOATS SUBMITTED BY CLAIMANTS' COUNSEL

Boat building costs may be divided into three parts:

(1) Labour

(2) Lumber

(3) Engines

Information with respect to Easthope engines has been submitted by the Crown. In effect it appears that such engines increased 25% in price from 1939 to 1941, when prices were frozen. That information is corroborated by information already in our files.

Evidence was given by Mr. Bentall that there had been a substantial rise in lumber prices generally from 1939 to 1942. An effort was made to secure boat lumber prices (red and yellow cedar, fir and hardwoods) for the period in question. Hardwoods it appears remained relatively unchanged for the whole war period. It was not possible to obtain actual invoices or similar records from boat lumber suppliers or boat builders, a number of whom were canvassed for the purpose.

Information was sought with respect to labour costs during the relevant period. Mr. Stokkeland of Park Shipyards Ltd., 1969 W. Georgia Street, Vancouver, B.C., informed us last September that he had been engaged as a boat builder during the material period and was able to say that in those years labour costs made up 2/3 of the total cost of a 30-foot fishing vessel. At Vancouver Shipyards and W.R. Menshions Ltd. we obtained confirmation of that estimate. Mr. Stokkeland also said that as he recalled them wages being paid at the time were as follows:

	1938	67½¢ per hour
	1939	75¢ per hour
late	1940	$1.00 per hour

Wages were frozen at the 1940 figure of $1.00 per hour.

23rd February 1949.

The following information was given to me over the telephone by EASTHOPE BROS.

H.P.		Special	Standard
	1938		
6		325.00	380.00
7	400.00		
10-14	495.00		
15-18	625.00		
30	900.00		
	Jan.1/40		
6		355.00	415.00
7	440.00		
10-14	550.00		
15-18	675.00		
30	950		
	Feb.1/41		
6		375.00	440.00
7	465.00		
10-14	580.00		
15-18	710.00		
30	995.00		
	Sept.1941		
6		405.00	475.20
7	502.20		
10-14	626.40		
15-18	766.80		
30	1,074.60		

EXHIBIT No. Gen 124
DATE 17 mar 1949
FILED BY
J. W. G. Hunter

Wartime Price and Trade Board ruled that prices remain at Sept.1941 figure No further increase until 1947.

Jan.1947	
7	600.00
10-14	750.00
15-18	920.00
30	1,280.00
Jan.1948	
7	650.00
10-14	790.00
15-18	990.00
30	1,360.00

28th February 1949.

Mr.Dafoe, representative of Palmer Engine Co. informed me by telephone that "No Palmer engines were sold by me from outbreak of war in 1939 to end of war. Therefore there was no increase in price".

Capt.Hitchins, of the Board of Marine Underwriters of San Francisco, Incorporated said "I judge that construction costs of wooden boats increased between 15% to 20% 1939 to 1942. If you want to be real generous say 25%".

Zccording to Mr.Rennie of Lloyds and Capt.Hitchens, variety in size, construction, etc. of individual boats makes accurate analysis of increase in costs difficult.

over

28th February 1949.

A representative of Vivian Engine Works Ltd. informed me by telephone that "there was no increase in price in Vivian gasoline engines between 1939 and 1942. Some time before 1942 the company stopped manufacturing gasoline engines, being engaged in making diesel engines for war purposes. Some of the sizes of engines listed were not being manufactured by Vivian Engine Works Ltd. in 1939. The first increase in price in Vivian gasoline engines was in 1946, when we resumed manufacturing this type. The increase in price is 15%."

Ex125

MEMORANDUM RE NETS SUBMITTED BY CLAIMANTS' COUNSEL

Ex54.

The 20 net category cases were examined with a view to applying the Leckie scale of net values to the nets involved therein. The scale was applied to all nets for which a sufficiently full description was available; i.e., twine, mesh, mesh depth and length, and age. Where nets were shown as having lines, a 200 fathom set of cork and lead lines were valued at $70.00 under original cost such being the value thereof according to evidence given by Messrs. Gordon, Christiansen and Suzuki. Depreciation on lines was based partly on evidence of the witnesses named and on actual sales of lines recorded on analyses sheets of the Custodian.

Seventy-five nets out of roughly 170 nets involved in these cases were capable of being valued by the Leckie scale and for which sale prices were shown by the Custodian. These were the nets used to establish the relationship between calculated value and Custodian sale price. Wherever the application of the Leckie scale resulted in a "mominal" value that result was not included in the study. There were 26 such nets. The Leckie scale was applied, where possible, to nets with respect to which there is no sale price but which appear under the headings "declared, not found", "not accounted for, theft, etc." and "No record." There are 49 nets in this class.

The attached schedule gives the information with respect to 150 nets. The items not included in the study for one of the above reasons are underlined.

Results of the study follow:

	Custodian Selling Price	Leckie Scale Value	Ratio
75 nets sold by Custodian	$ 5535.	$ 7113.	100:128

Total claimed value of all 150 nets compared with Leckie scale - claimants value would have to be reduced by 30%

Exh 125
17 mar 1949
EXHIBIT No.
DATE
FILED BY J. Robins

where value of nets was ~~nominal~~ - there was nevertheless some value - Therefore I allowed $25 per net.

CASE	DESCRIPTION	WEIGHT (POUNDS)	CALCULATED ORIGINAL VALUE NET	LINES	AGE	DEPRECIATION	CALCULATED VALUE Nets	Lines	SALE PRICE	CLAIM
387	6/40 x 7 x 50 x 200	90	$247	$	3 wks.	30%	$173	$	$150	$200
	5/40 x 5 x 32 x 50	12	33		New	Nil	33		20	20
	5/50 x 5 3/4 x50x150	50	150		3 wks.	40%	90		100	130
	4/40 x 5 x 50 x 200	60	174		6 wks.	50%	87		25	30
	6/60 x 6½ x 50 x 150	53	159		2½ wks.	50%	79		No a/c theft	60
	5/60 x 5 x 60 x 120	42	132		4 wks.	50%	66		" " "	40
425	5/40 x 7 x 50 x 150 (str)	30	84		New	Nil	84		Decl. not fd.	100
	6/60 x 5 3/8 x 50 x 400	" 71	223		1 yr.	35%	145		" " "	100
	5/50 x 6¾ x 45 x 140	" 20	60		2 yr.	70%	18		20	45
	5/50 x 6½ x 45 x 100	" 15	45		1 mo.	30%	31		40	80
	5/50 x 7 x 45 x 300	" 40	120		2 yr.	70%	36		55	80
	12/40 x 10½ x 36 x 280 (with lines)	" 74	203	50	2 yr.	40%	120	40	100	200
	9/40 x 8½ x 36 x 200	" 49	134		1 yr.	25%	100		45	100
	4/40 x 5 3/8 x 50 x 300	" 42	121		3 yr.	100%	Nominal		15	50
	9/40 x 9-10 x 36 x 140	" 35	106		2 yr.	45%	58		45	50
	4/40 x 5 7/8 x 50 x 100	" 15	40		1 yr.	50%	20		15	30
	5/50 x 6½ x 45 x 60	" 9	27		1 yr.	40%	16		17.50	25
	9/40 x 8¾ x 36 x 150	" 36	99		2 yr.	45%	54		Decl. not fd.	50

CASE	DESCRIPTION	WEIGHT (POUNDS)	CALCULATED VALUE NET	ORIGINAL VALUE LINES	AGE	DEPRECIATION	CALCULATED VALUE Nets	Lines	SALE PRICE	CLAIM
417	(all with lines)									
	12/40 x 10 x 37 x 160	102	280	$60	1 yr.	25%	210	40	100	240
	9/40 x 9 x 43 x 150	85	217	50	2 yr.	45%	120	40	45	240
	849/40 x 8½ x 45 x 120	76	210	45	3 yr.	65%	70	30	55	150
	5/60 x 7 x 50 x 150	40	126	50	2 yr.	100%	Nominal	40	175	205
	5/60 x 7 x 50 x 50	14	42	17	2 yr.	100%	Nominal	15	45	120
	5/40 x 6½ x 55 x 150	64	180	50	3 yr.	90%	18	40	100	155
	5/60 x 6½ x 55 x 50	16	50	17	1 yr.	50%	25	15	65	90
	4/40 x 5½ x 55 x 150	48	140	50	1 yr.	50%	69	40	25	230
	4/40 x 5½ x 55 x 50	16	46	17	1 yr.	50%	23	15	No a/c theft	85
	4/40 x 5¾ x 50 x 150	44	127	50	2 yr.	100%	Nominal	40	Decl.not fd.	105
316	4/40 x 5 7/8 x 50 x 200	60	174	70	2 yr.	100%	Nominal	60	150	150
	4/40 x 6 x 60 x 100	36	104		2 yr.	100%	Nominal		5	75
	4/40 x 5 3/8 x 55 x 200	64	185		1 yr.	50%	92		30	125
	4/40 x 5 3/8 x 55 x 120	38	110		1 yr.	50%	55		Decl. not fd.	125
218	5/50 x 5¾ x 60 x 150	58	174		1 yr.	40%	104		80	110

CASE	DESCRIPTION	WEIGHT (POUNDS)	CALCULATED ORIGINAL VALUE NET	LINES	AGE	DEPRECIATION	CALCULATED VALUE Nets	Lines	SALE PRICE	CLAIM
218 contd.	8/50 x 8½ x 55 x 150	90	252		2 yr.	45%	130		10	110
	5/50 x 6 x 60 x 150	58	174		2 wks.	30%	120		45	125
	5/50 x 6¾ x 60 x 75	30	90		2 yr.	70%	27		25	30
288	9/40 x 9 x 44 x 150	92	253		1 yr.	25%	190		No a/c theft	190
	7/40 x 8 x 50 x 125	60	165		1 wk.	20%	132		150	180
	4/40 x 5 3/8 x 55 x 200	64	185		1 yr.	50%	92		60	150
	5/50 x 5 7/8 x 55 x 150	50	150		1 yr.	40%	90		102	125
	4/40 x 6 1/8 x 50 x 150	44	127		1½ yr.	40%	76		65	125
	4/50 x 6 1/8 x 50 x 75	32	96		1 wk.	40%	58		20	70
	4/40 x 5 13/16 x 50 x150	46	133		2 yr.	100%	Nominal		35	100
192	5/40 x 6½ x 50 x 150	60	168	50	1 yr.	35%	105	40	100	150
	5/40 x 7 x 50 x 150)	60)	168(		1 yr.)	35%)	105)	)	75	75)
	5/40 x 7 x 50 x 150)	60)	168)		2 yr.)	60%)	67)	)		60)
	4/40 x 5¼ x 50 x 200	60	174		2 yr	100%	Nominal		No a/c theft	75
	4/40 x 5 7/8 x 50 x 200	60	174		1 yr.	50%	87		30	150
	8/40 x 9 x 35 x 150	55	150		4 yr.	85%	22.50		No a/c theft	150
	10/40 x 9 x 35 x 37	10	27		3 yr.	65%	10.		" " "	25

CASE	DESCRIPTION	WEIGHT (POUNDS)	CALCULATED ORIGINAL VALUE NET	CALCULATED ORIGINAL VALUE LINES	AGE	DEPRECIATION	CALCULATED VALUE Nets	CALCULATED VALUE Lines	SALE PRICE	CLAIM
192 contd.	5/40 x 5 7/8 x 50 x 150	60	168		2-3 yr.	75%	42		No ac/ theft	$50
	4/40 x 5 7/8 x 50 x 200	60	174		3-4 yr.	100%	Nominal		" " "	50
	9/40 x 10 x 35 x 50	28	77		3-4 yr.	75%	19		20	25
987	4/40 x 5 7/8 x 50 x 150	46	133	50	3 yr.	100%	Nominal	40	40	85
	4/40 x 5 7/8 x 50 x 150	46	133		4 yr.	100%	"	40	30	85
	4/40 x 5 7/8 x 50 x 200	60	174	70	2 yr.	100%	"	50	No a/c theft	100
	4/40 x 5 7/8 x 50 x 200	66	190	70	1 yr.	50%	95	50	40	120
	9/40 x 9 x 40 x 150	84	230	50	3 yr.	65%	80	30	25	165
	6/50 x 7 x 50 x 185	74	215	65	3 yr.	80%	43	35	Decl. not fd.	150
	8/40 x 8½ x 50 x 50	24	66	17	2 yr.	45%	35	10	" " "	40
	8/40 x 8½ x 30 x 185	66	180	65	3 yr.	65%	60	35	22.50	90
968	4/40 x 5½ x 50 x 200	60	174		4 mos.	50%-100%	87 or nominal		32.50	100
	4/40 x 6½ x 30 x 150	26	75		6 mos.	100%	Nominal		7.50	40
	7/40 x 9 x 25 x 150	40	110		4 yr.	100%	Nominal		15.00	30
	5/50 x 5¾ x 50 x 100	34	102		2 yr.	55-70%	46-70		25.00	50
	7/40 x 9½ x 60 x 150	96	264		1 yr.	30%	185		5.00	200
	5/50 x 6 x 50 x 215	80	240		1 yr.&new	40% & Nil	201		100.00	200

CASE	DESCRIPTION	WEIGHT (POUNDS)	CALCULATED ORIGINAL VALUE NET	LINES	AGE	DEPRECIATION	CALCULATED VALUE Nets	Lines	SALE PRICE	CLAIM
968 contd.	4/40 x 6½ x 60 x 150	52	150		1 yr.&new	50% & nil	112		175.00	175
	5/40 x 6½ x 60 x 200	92	257	30	1 yr. & 2	50%	123	20	175	175
	6/50 x 7¼ x 60 x 200	92	266		1 yr. & new	30% & nil	226		215	235

CASE	DESCRIPTION	WEIGHT (POUNDS)	CALCULATED ORIGINAL VALUE NETS	CALCULATED ORIGINAL VALUE LINES	AGE	DEPRECIATION	CALCULATED VALUE NETS	CALCULATED VALUE LINES	SALE PRICE	CLAIM
98	6/50 x 7 x 40 x 200	64	185		1 yr. & new	30% & nil	155		105	105
	6/50 x 7 x 50 x 200	80	232		1 yr.	30%	162		No a/c theft	90
	6/50 x 7 x 30 x 200	48	139		3 yr.	80%	28		Decl. not fd.	40
	5/50 x 6 x 50 x 200	64	192		1 yr.	40%	116		80	80
	9/40 x 9 x 32 x 170	76	104		2 yr.	45%	115		100	150
	5/50 x 6 x 50 x 100	32	96		1 yr.	40%	58		40	40
	5/50 x 6 x 50 x 200	64	192		2 yr.	70%	57		Decl. not fd.	40
	7/40 x 7 x 10 x 200	23	63		3 yr.	70%	18		40	10
623	9/40 x 9 x 42 x 150	72	200		1 yr.	25%	150		110	150
	4/40 x 5 7/8 x 50 x 150	46	133		1½ yr.	60%	53		10	75
	6/50 x 7 x 45 x 100	36	104		2 yr.	55%	47		No a/c theft	75
	4-5/40 x 7½ x 60 x 150	61	173		1 yr.	45%	95		85	150
	5/40 x 7¼ x 60 x 150	71	198		1½ yr.	50%	99		115	135
	5/40 x 7¼ x 45 x 200	69	173		2 yr.	60%	69		80	190
	4/40 x 6 x 55 x 200	66	191		4 yr.	100%	Nominal		32	110
616										
	5/50 x 5¾ x 50 x 150	49	147		1 yr.	40%	88		100	125
	6/40 x 7 x 48 x 150	56	154		2 or 3 yr.	67%	50		80	100

CASE	DESCRIPTION	WEIGHT (POUNDS)	CALCULATED ORIGINAL VALUE NETS	CALCULATED ORIGINAL VALUE LINES	AGE	DEPRECIATION	CALCULATED VALUE NETS	CALCULATED VALUE LINES	SALE PRICE	CLAIM
616 contd.	4/40 x 5¼ x 50 x 150	44	127		1 yr.	50%	63	5	5	100
	5/40 x 6½ x 45 x 150	54	151		2 yr.	60%	60		90	150
	5/40 x 7½ x 60 x 150	65	172		3 or 4 yr.	100%	Nominal		31	125
	5/50 x 5 7/8 x 55 x 300	54	162		1 or 2 yr.	50%	81		125	125
	5/50 x 5 7/8 x 50 x 300	49	147		3 or 4 yr.	100%	Nominal		25	50
	5/40 x 6½ x 45 x 300	35	98		3 or 4 yr.	100%	Nominal		No a/c theft	50
914	4/40 x 5¾ x 50 x 200	61	176		2 yr.	100%	Nominal		No a/c theft	50
	5/50 x 6½ x 45 x 150	34	102	50	1 yr.	40%	61	40	150	150
	4/40 x 5 3/8 x 55 x 50	20	58	17	3 yr.	100%	Nominal	10	Decl. not fd.	50
	5/40 x 7¼ x 45 x 150	52	145	50	1 yr.	35%	95	30	100	150
	5/50 x 6½ x 45 x 50	15	45	17	1 yr.	40%	27	11	60	60
	4/40 x 5 3/8 x 55 x 100	40	116	35	2 yr.	100%	Nominal	20	80	80
	5/40 x 7 1/8 x 45 x 10	3.5	9.80		4 yr.	100%	Nominal		2	5
	4/40 x 5 3/8 x 50 x 150	45	130		4 yr.	100%	Nominal		Decl. not fd.	45
	5/50 x 6½ x 45 x 50	15	45		1 yr.	40%	27		15	25

CASE	DESCRIPTION	WEIGHT (POUNDS)	CALCULATED ORIGINAL VALUE NETS	CALCULATED ORIGINAL VALUE LINES	AGE	DEPRECIATION	CALCULATED VALUE NETS	CALCULATED VALUE LINES	SALE PRICE	CLAIM
916	5/40 x 7 x 55 x 120	51	142	40	1 yr.	35%	90	30	55	110
	5/40 x 5½ x 50 x 150	58	160	50	2 yr.	60%	64	30	No a/c theft	125
	9/40 x 8½ x 20 x 135	37	101		6 yrs.	100%	Nominal		20	25
	9/40 x 8½ x 38 x 135	72	198		4 yrs.	85%	30		No a/c theft	60
	10/40 x 9¼ x 45 x 30	21	57		4 yrs.	85%	9		10	20
	5/40 x 6½ x 60 x 120	56	156	42	3 yrs.	90%	15	30	No a/c theft	110
	5/40 x 6¾ x 15 x 200	23	64		4 yrs.	100%	Nominal		Decl. not fd.	30
	4/40 x 5½ x 55 x 75	24	69		2 yr.	100%	Nominal		10	50
	4/40 x 5½ x 60 x 150	54	156	50	1 yr.	50%	78	30	Decl. not fd.	145
	4/40 x 5¾ x 60 x 50	18	52		5 yr.	100%	Nominal		Decl. not fd.	15
	4/40 x 5 7/8 x 50 x 200	58	168		4 yr.	100%	Nominal		20	55
	4/40 x 5 7/8 x 50 x 180	51	147		5 yr.	100%	Nominal		40	50
	5/40 x 7 x 60 x 130	62	173	40	4 yr.	100%	Nominal	30	Decl. not fd.	75
	5/40 x 6¾ x 48 x 50	19	53		4 yr.	100%	Nominal		10	15
	4/40 x 5 7/8 x 50 x 140	42	121		6 yr.	100%	Nominal		10	25

CASE	DESCRIPTION	WEIGHT (POUNDS)	CALCULATED ORIGINAL VALUE NETS	CALCULATED ORIGINAL VALUE LINES	AGE	DEPRECIATION	CALCULATED VALUE NETS	CALCULATED VALUE LINES	SALE PRICE	CLAIM
606	5/50 x 5 7/8 x 50 x 300 (str)	49	147		2 yr	70%	44		80	80
	4/40 x 5 13/16 x50x 300 (str)	41	118		2 yr	100%	Nominal		50	50
	5/50 x 5 1/8 x 55x300 "	55	165		2 yr	70%	49		No a/c theft	100
	5/50 x 7½ x 43 x 400 (str)	50	150		2 yr	70%	45		"	40
	5/50 x 6½ x 45 x 400 (str)	45	135		2 yr	70%	40		40	40
599	6/50 x 7 x 45 x 200	72	208	70	1-2 yr.	40%	124	55	140	165
	5/40 x 6½ x 45 x 200	78	218	70	1-2 yr.	50%	109	55	110	155
	5/50 x 5 7/8 x 50 x 200	65	195	70	1-2 yr.	50%	97	55	110	125
	4/40 x 5 7/8 x 50 x 400(str)	61	176		1-2 yr.	75%	44		90	100
	4/40 x 6 3/8 x 50 x 100	30	87		1-2 yr.	75%	22		7	30
	4/40 x 5½ x 55 x 400 (str)	65	188		1-2 yr.	75%	43		32	100
975	5/40 x 7 x 50 x 150	60	168	50	1 yr.	35%	110	40	145	225
	5/40 x 7 x 50 x 150	60	168	50	1 yr.	35%	110	40	175	200
	4/40 x 5 3/8 x 50 x 150	45	130	50	1 yr.	50%	65	40	No a/c theft	175
	10/40 x 9½ x 35 x 60	30	82	17	2 yr.	45%	45	10	20	75
	5/40 x 5¾ x 50 x 300(str)	45	130		2 yr.	60%	52		40	75
	12/40 x 9¼ x 35 x 250 (str)	72	198		2 yr.	45%	108		No record(?)	100

(See Imperial Cannery book #18)

CASE	DESCRIPTION	WEIGHT (POUNDS)	CALCULATED ORIGINAL VALUE NETS	CALCULATED ORIGINAL VALUE LINES	AGE	DEPRECIATION	CALCULATED VALUE NETS	CALCULATED VALUE LINES	SALE PRICE	CLAIM
307	12/40 x 10 x 34 x 400 (str)	120	330		4-5 yr.	85%	49		Decl. not fd.	250
	9/40 x 8 5/8 x 38x300 "	80	220		1 yr.	25%	165		50	175
	5/40 x 6½ x 48 x 300 (str)	68	190		1 yr.	35%	125		105	150
	4/40 x 5 3/8 x 50x300 "	44	127		1 yr.	50%	64		No a/c theft	150
	6/50 x 7 x 45 x 150 (str)?	26(52)	75(150)		1 yr.	30%	52(105)		85	85
	6/50 x 7 x 45 x 100 (str)?	17(34)	50(100)		2 yr.	55%	22(44)		45	45
	5/60 x 5 x 55 x 400 (str)	60	189		1 yr.	50%	94		No a/c theft	150
513	4/40 x 5 7/8 x 55 x 100	33	95	35	1 yr.	50%	47	25	140	140
	4/40 x 5 7/8 x 50 x 300(str)	46	133		2 yr.	100%	Nominal		10	40
	4/40 x 4 15/16x53x300 (str)	48	139		1/2 yr.	40%	83		90	80
	4/40 x 5 7/8 x 50 x 200(str)	30	57		3 yr.	100%	Nominal		10	50
	5/40 x 7½ x 45 x 300 (str)	54	151		"Mostly new"	10%	135		No record -(see CP Cannery record)	150
	5/40 x 7½ x 60 x 150	65	182	50	3 yr.	90%	18	40	135	140
	5/40 x 7 x 45 x 50	18	50	17	2 yr.	60%	20	10	No record - see CP Cannery Record	50
	4/40 x 5 15/16 x 53 x 155	50	145	50	2 yr.	100%	Nominal	40	125	135
	4/40 x 5¼ x 60 x 400	72	208		1 yr.	50%	104		30	125
	5/40 x 6½ x 52 x 400	80	224		4 yr.	100%	Nominal		No record	90

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DEPARTMENT OF MUNITIONS AND SUPPLY

MOTOR VEHICLE CONTROLLER

ORDER NO. M.V.C. 18

EXHIBIT No. Gen 176
DATE 17 mar 1949
FILED BY D. J. Brandwood

DATED the twelfth day of May 1942.

UNDER and by virtue of the powers vested in the Motor Vehicle Controller by Order in Council P.C. 1121 dated February 13th. 1941, and any other enabling Order in Council or statue, and with the approval of the Chairman of the Wartime Industries Control Baord, and the concurrence of The Wartime Prices and Trade Board,

I DO HEREBY ORDER AS FOLLOWS:-

1. For the purpose of this Order unless the context otherwise requires:-

(a) "the Controller" or "the Motor Vehicle Controller" shall mean the person from time to time appointed Motor Vehicle Controller by the Governor General in Council;

(b) "consumer" shall mean any person who acquires a passenger motor vehicle for use only, and not for the purpose of selling, giving, exchanging or otherwise disposing thereof to any other person;

(c) "motor vehicle" shall mean any vehicle the motive power for which is furnished by any type of internal combustion engine, but shall not include any self-tracklaying vehicle, tractor, or railway rolling stock, or any implement or machine designed for sowing or cultivating agricultural land or harvesting crops grown thereon;

(d) "new passenger motor vehicle price" shall mean the retail price for the same type and make of a passenger motor vehicle of the 1942 model(with standard equipment) fixed by the manufacturer of such passenger motor vehicle and filed by such manufacturer or his agent with the Controller and concurred in by The Wartime Prices and Trade Board, for delivery of such passenger motor vehicle to the consumer at the factory in Canada of such manufacturer or at the chief place of business of the representative of any manufacturer who has no factory in Canada;

(e) "passenger motor vehicle" shall mean a motor vehicle suitable for carrying passengers with seating capacity for ten persons or less;

(f) "person" shall include firm, corporation, company, partnership and/or any aggregation of persons;

(g) Words in the singular shall include the plural and words in the plural shall include the singular and the masculine shall be deemed to denote the neuter or the feminine or the masculine as the context so requires.

2. BEGINNING OF THE MODEL YEAR OF PASSENGER MOTOR VEHICLE.

For the purposesof this Order the beginning of the Model Year of a passenger motor vehicle shall be taken to be the first day of October of the year which precedes the year by which the model of such passenger motor vehicle is designated.

3. MAXIMUM RETAIL DELIVERED PRICE OF NEW PASSENGER MOTOR VEHICLE.

(1) The price at which any person shall sell or offer to sell a passenger motor vehicle in the first sale of such passenger motor vehicle to a consumer, shall not be higher than the total of the following items:-

(a) The new passenger motor vehicle price; (see Section 1 (d) for definition of new passenger motor vehicle price and also Section 5)

(b) Transportation charges to the dealer's location for such passenger motor vehicle not exceeding in amount what has been established for a passenger motor vehicle of the 1942 model of the same make and type, by the manufacturer of such passenger motor vehicle (or by the agent of such manufacturer), and approved by the Controller;

(c) A charge of Twenty-Five Dollars ($25.00) for which the following services and supplies shall be provided:

Unloading and handling,
Mechanical Inspection,
Washing and polishing,
Filling the transmission and differential with oil and greasing generally.
Filling the motor with oil other than gasoline,
Preparing for delivery to the purchaser and all the factory recommended "get ready" and "delivery" preparations.

(d) A charge for any accessory or option in addition to what is included in the standard equipment for such passenger motor vehicle, such charge to be not higher than the retail price for a similar accessory or option on a passenger motor vehicle of the 1942 model, where such retail price for such similar accessory or option has been established by the manufacturer of such accessory or option and approved by the Controller, and in all other cases such charge shall not be higher than the retail price fixed by the Maximum Prices Regulations made by Order in Council P.C. 8527 and dated the first day of November, 1941, and any amendments thereto.

2. The provisions of subsection (1) of this Section (3) shall not affect the provisions of the Order of the Controller No. M.V.C. 17 and dated the 28th of March, 1942, fixing the maximum price at which a dealer or storing dealer shall sell a reserve passenger motor vehicle to a consumer, or the price which a dealer shall pay to a storing dealer for such a reserve passenger motor vehicle.

4. MAXIMUM RETAIL DELIVERED PRICE OF USED PASSENGER MOTOR VEHICLE

(1) The price at which any person shall sell or offer to sell a passenger motor vehicle which has previously been sold to a consumer, shall not be higher than the following percentage of the retail delivered price of such passenger motor vehicle as determined in accordance with subsection (2) of this Section.

TIME ELAPSED FROM DATE OF BEGINNING OF MODEL YEAR	PERCENTAGE OF RETAIL DELIVERED PRICE
Up to and including 6 months.....	100%
Over 6 months and not more than 1 yr...	95%
" 1 year and up to 2 years.....	85%
" 2 years and up to 3 years.....	75%
" 3 years and up to 4 years.....	65%
" 4 years and up to 5 years.....	55%
" 5 years and up to 6 years.....	50%
" 6 years and up to 7 years.....	45%
" 7 years and up to 8 years.....	40%
" 8 years and up to 9 years.....	35%
" 9 years.....	30%

(2) For the purposes of subsection (1) of this Section 4 the retail delivered price of such passenger motor vehicle shall be determined by taking the total of the following items:-

(a) The new passenger motor vehicle price; (see Section 1 (d) for definition of new passenger motor vehicle price and also Section 5)

(b) A handling charge of $25.00;

(c) A charge for any accessory or option in addition to what is included in the standard equipment for such passenger motor vehicle, such charge to be not higher than the retail price for a similar accessory or option on a passenger motor vehicle of the 1942 model, where such retail price for such similar accessory or option has been established by the manufacturer of such accessory or option and approved by the Controller, and in all cases such charge shall not be higher than the retail price fixed by the Maximum Prices Regulations made by Order in Council P.C. 8527 and dated the first day of November, 1941, and any amendments thereto;

(d) An allowance as follows for transportation charges to be place in Canada where such passenger motor vehicle is delivered to the purchaser;

Delivered anywhere in the Province of British Col....	$ 190.00
" " " " " " Alberta.....	170.00
" " " " " " Saskatchewan...	140.00
" " " " " " Manitoba.....	100.00
" " " " " " Quebec.....	50.00
" " " " " " Nova Scotia, New Brunswick, and P.E.Island	60.00

Delivered to Nakina, Longlac and Schreiber in the Province of Ontario and to all points in Ontario West of a line drawn joining Nakina, Longlac and Schreiber and of the extension northerly and southerly of such line-------- $ 75.00

Delivered to Sudbury and Kirkland Lake in the Province of Ontario and to all points in Ontario west of a line joining Sudbury and Kirkland Lake and of the extension northerly and southerly of such line(excepting however, such points as are west of the line drawn joining Nakina, Longlac and Schreiber and of the extension northerly and southerly of such line---------- 50.00

Delivered to any other place in the Province of Ontario. 25.00

5. "NEW PASSENGER MOTOR VEHICLE PRICE "WHERE NO 1942 MODEL OF SAME MAKE AND TYPE.

Where there is no passenger motor vehicle of the 1942 model of the same type and make as the passenger motor vehicle being sold or offered for sale, then, for the purpose of calculating the maximum price under this Order, the new passenger motor vehicle price shall be taken for the passenger motor vehicle of the 1942 model most nearly similar to the passenger motor vehicle being sold or offered for sale.

6. This Order will go into effect on the thirtieth day of May , 1942.

J. H. BERRY
MOTOR VEHICLE CONTROLLER.

CONCURRED:

D. Gordon

CHAIRMAN-WARTIME PRICES AND TRADE BOARD.

APPROVED:

R. C. Berkinshaw

CHAIRMAN, WARTIME INDUSTRIES CONTROL BOARD.

COPY

DEPARTMENT OF MUNITIONS AND SUPPLY

EXHIBIT No. Gen 126.

DATE

FILED BY

MOTOR VEHICLE CONTROLLER

ORDER NO. M.V.C. 18A

(Used Passenger Motor Vehicle Prices)

DATED September 29th 19 43.

PURSUANT to the powers conferred by Orders in Council P.C. 1121 of February 13, 1941, as amended, and P.C. 6835 of August 29, 1941, and with the approval of the Chairman of the Wartime Industries Control Board, and the concurrence of the Wartime Prices and Trade Board,

IT IS HEREBY ORDERED AS FOLLOWS:

1. INTERPRETATION

For the purposes of this Order unless the context otherwise requires;

(a) "Controller" or "Motor Vehicle Controller" shall mean the person from time to time appointed Motor Vehicle Controller by the Governor General in Council;

(b) "motor vehicle" shall mean any vehicle the motive power for which is furnished by any type of internal combustion engine but shall not include a motor cycle, any self-tracklaying vehicle, tractor or railway rolling stock, or any implement or machine designed for sowing or cultivating agricultural land or harvesting crops grown thereon;

(c) "model year" shall in respect of passenger motor vehicles begin with the first day of October of the year which precedes the year by which the model of such passenger motor vehicle is designated. If the manufacturer does not designate his passenger motor vehicles by "model year", then the calendar year in which such passenger motor vehicle is produced shall be the model year of such vehicle;

(d) "new passenger motor vehicle price" shall for any motor vehicle listed in Schedule A, B or C to this order mean the price respectively shown for such vehicle in such Schedule, and for any passenger motor vehicle not listed in said Schedules shall mean the price shown therein for the passenger motor vehicle of the make and model most nearly similar to the passenger motor vehicle sold or offered for sale;

(e) "passenger motor vehicle" shall mean a motor vehicle suitable for carrying passengers, with seating capacity for ten people or less;

(f) "person" shall include firm, partnership, corporation, company, any governmental body or department, and/or any aggregation of persons.

ORDER NO. M.V.C. 18 RESCINDED

The Order of the Motor Vehicle Controller No. M.V.C. 18, dated May 12th, 1942, is hereby rescinded.

3. MAXIMUM PRICE OF USED PASSENGER MOTOR VEHICLES

The price at which any person may sell or offer to sell a used passenger motor vehicle shall not exceed a price computed as follows:

(a) Add the following items (i), (ii), (iii) and (iv),

(i) The new passenger motor vehicle price;

(See Section 1 (d) for definition of new passenger motor vehicle price).

(ii) A handling charge of $25.00

(iii) A charge for any accessory or option included with or fitted to the passenger motor vehicle and listed in Schedule D, provided such accessory or option was not included in the price of the passenger motor vehicle as original equipment, such charge to be not in excess of the price provided for such accessory or option in said Schedule; and no allowance shall be made or amount charged for any accessory or option not listed in said Schedule D.

(Note: A spare tire and tube is an accessory).

(iv) Transportation charges to place of sale, as provided by Schedule E to this Order.

- A N D -

(b) Adjust the total sum thus reached by taking the appropriate percentage thereof in accordance with the following tabulation, -

Time elapsed from date of beginning of model year to date of sale	Percentage
Up to and including 6 months	100%
Over 6 months and not more than 1 year	95%
Over 1 year and up to 2 years	85%
Over 2 years and up to 3 years	75%
Over 3 years and up to 4 years	65%
Over 4 years and up to 5 years	55%
Over 5 years and up to 6 years	50%
Over 6 years and up to 7 years	45%
Over 7 years and up to 8 years	40%
Over 8 years and up to 9 years	35%
Over 9 years	30%

For example: Assume a passenger motor vehicle of X make 1940 model, listed in Schedule A at $1,500.00, and sale is made in August, 1943, in Saskatchewan, and the car is equipped with a radio and a spare tire (not original equipment);

New passenger Motor Vehicle price (Section 3 (a) item (i) and Schedule A)-----		$ 1,500.00
Plus handling charge (Section 3 (a) - Item (ii)----------		25.00
Plus accessories - (Section 3 (a) - Item (iii) and Schedule D) (Radio ---	$70.00	
(Spare tire (and tube	25.00--------	95.00
Plus transportation (Section 3(a) - Item (iv)---------- and Schedule E,		140.00
	Total is	$ 1,760.00

In accordance with the appropriate percentage shown in Section 3 (b) for a motor vehicle over 3 and up to 4 years, take 65% of this sum of $1,760.00 which gives the maximum selling price of the vehicle, including accessories, as $1,144.00)

4. INVOICE REQUIRED

Each seller of a used passenger motor vehicle shall deliver to the purchaser thereof a statement in writing showing the names and addresses of the seller and purchaser, the terms of the sale, the price paid for the passenger motor vehicle, its make, model, and its model year and serial number.

5. APPLICATION OF ORDER TO SALE OF PERSONAL OR HOUSEHOLD EFFECTS, ISOLATED SALES OF MOTOR VEHICLES AND SALES OF MOTOR VEHICLES BY AUCTION.

This order shall apply to the sale by any person of his personal or household effects, isolated sales of motor vehicles by any person not in the business of selling motor vehicles and the sale of motor vehicles by auction, notwithstanding the provisions of Order in Council P.C. 8528 dated the 1st day of November 1941 as amended, or the provisions of Order 189 of the Wartime Prices and Trade Board, as amended.

6. PERMITS

This Order shall be subject to any permit or Order of the Motor Vehicle Controller.

7. EFFECTIVE DATE

This Order shall be effective on and after October 25, 1943.

J. W. Berry

MOTOR VEHICLE CONTROLLER.

APPROVED:

Henry Borden

CHAIRMAN WARTIME INDUSTRIES CONTROL BOARD.

CONCURRED IN: WARTIME PRICES AND TRADE BOARD

D. Gordon

CHAIRMAN.

EXHIBIT No. G. Ex. 127
DATE March 17/49
FILED BY Mr Justice Bird

COPY

Hakoda Bay Property

This property consisted of a parcel of 60 acres of land divided into 11 lots of approximately 5 acres each, together with 11 houses, clustered together on the foreshore, without reference to lot boundaries, and constituted a Japanese fishing village.

In an adjoining bay there was situated the Ucluelet Indian Reserve. The Toquaht band of Indians were dissatisifed inasmuch as they did not have a reserve of their own and were compelled to mingle with the Ucluelet Indians.

We endeavoured for some time to liquidate the Hakoda Bay properties without success, and it appeared that a solution might be found if the Department of Indian Affairs would take over this property. Correspondence was carried on with Mr. P.B. Ashbridge of Port Alberni, Indian Agent for the district, whom we understand took the matter up with Mr. D.M. MacKay, Indian Commissioner for British Columbia. In October, 1945, Mr. Cory of the Department of Indian Affairs called at our office and suggested that an appraisal should be made of these properties. This was done on our behalf by the Director, The Veterans' Land Act, who reported as follows:

8 lots valued at $125.00	$1000.00
3 " " " 25.00	75.00
7 buildings " "	2550.00
	$3625.00

Mr. Bell of our office visited this property and reported that in his opinion, we might obtain about $4500.00. The Department of Indian Affairs was advised that if they would make an offer of from $4600.00 to $5000.00, the matter would be submitted to the Advisory Committee on Rural Properties. As a result of negotiations, an offer of $4750.00 was received and a sale approved by the Advisory Committee. The basis of the distribution of the proceeds of sale and adjustments in respect to taxes and fire insurance is shown on the attached statement.

EXHIBIT No. _____
DATE March 17/49
FILED BY Justice Bird

REAL PROPERTY UNSOLD

Catalogue No.	Property	Japanese Name
274	2200 Block Triumph Street, Vancouver	Junji Ito
441	Tide Flats, North Vancouver	Yoshiye Ishikawa
460	5195 Royal Oak Ave., Burnaby	Mrs. Yoyo Migita
File 9873	1629 East 3rd Avenue, Vancouver	Yorisaburo Uchida
501	Bamfield	(Iwakichi Kakiuchi & (Ichitaro Nariiwa
505	Bamfield	Iwakichi Kakiuchi
556	Clarke Avenue, Cranbrook	Minematsu Maigawa
726	Prince Rupert	Ichijiro Matsumoto
731	Prince Rupert	Takahiko Komiyama
750	Haysport	Chutaro Mitsubata
741	Port Essington	(Suekichi Honkawa & (Matsujiro Ohashi
743	Port Essington	Matsujiro Ohashi
File 1348	Port Essington (used as Temple)	Matsujiro Ohashi
747	Port Essington	(Susumu Homma (Yuji Shimasaki
740	Port Essington	Takakazu Fukuhara
738	Port Essington	Takakazu Fukuhara
751	Port Essington	Mrs. Fusa Tanaka
744	Port Essington	Mrs. Shimo Kameda
File 1610	Port Essington (Questionable equity)	Yotaro Kayama
File 12196	Port Essington	Canadian Japanese Association

MEMORANDUM RE SPECIAL CHARGES FOR ADVERTISING

REAL PROPERTY OTHER THAN V.L.A.

Case	Advertising charges	Valuation fee	Land Registry Office Tranmission fee	Commission	Total charges	Sale price
7	12.66	5.00	2.50	nil	20.16	600.00
66	9.20	5.00	2.50	nil	16.70	450.00
80	30.06	5.00	4.50	nil	39.56	2800.00
100	9.66	5.00	3.50	nil	18.16	1500.00
196	9.87	7.50 5.00	7.00	142.50	171.87	2850.00
216	30.87 4.00	2.50 10.00		nil	47.37	2000.00
220	9.20	5.00	4.50	90.00	108.70	1800.00
505	18.80	5.00	2.50	nil	26.30	75.00
805	30.56	7.50 2.50	2.50	188.00	231.06	3760.00
805	.00	.00	2.50	10.00	12.50	100.00
867	9.20	5.00 5.00	2.50	60.00	81.70	1200.00
997	9.87	5.00	2.50	260.00	277.37	5200.00
1002	16.38	7.50 7.50 5.00	2.50	67.50	106.38	1350.00
1031	51.92	10.00	8.00	nil	69.92	4000.00
1040	18.80	5.00	2.50	nil	26.30	100.00
1080	9.20	12.50 12.50	7.00	450.00	491.20	9000.00
1085	44.64	5.00 5.00	3.50	.00	58.14	1350.00
1085	25.32	.00	2.50	78.75	106.57	1575.00
1202	9.20	5.00	3.50	nil	17.70	2500.00
1207	16.56	25.00 5.00	3.50	100.00	150.06	2000.00
1215	19.06	5.00	3.50	nil	27.56	1600.00
1266	9.66	5.00	3.50	nil	18.16	1375.00
1337	16.56	5.00	3.50	50.00	75.06	1000.00
	$421.25	$200.00	$80.50	$1496.75	$2198.50	$48185.00
186	4.00 23.68	5.00	- NOT SOLD			

EXHIBIT No. Gov 129
DATE 2 May 1949
FILED BY
D. J. Bradwood

COPY OF LETTER SENT TO COUNSEL WHOSE NAMES APPEAR ON ATTACHED LIST.

EXHIBIT No. Jew 130
DATE 2 may 1949
FILED BY

April 28th 1949.

Dear Sir,

Re Claims:

The Commissioner directs me to advise you that he expects to conclude Sessions of the Commission during the month of June 1949. The Commission's records show that you personally presented for hearing the claims set out above.

Government Counsel has informed the Commissioner that in answer to the foregoing claims the Government will rely on the documentary evidence which was adduced before the Commission, when each of the above claimants was heard, as well as evidence of general application which has been introduced since September 1948,- the latter being of a general character relating to the administration of the Custodian's office and the conduct of sales of evacuee property by the Custodian. The Government does not propose to adduce other specific evidence relating to the above claims.

In these circumstances the Commissioner instructs me to ascertain whether or not you desire to present argument in support of the claims.

Will you kindly advise me on or before May 14th next whether or not it is your wish to present argument. If so, a date will be fixed for the hearing of such argument, subsequent to May 16th next, at Vancouver B.C. Otherwise, the Commissioner proposes to make his recommendations upon the claims above noted, based on the material which is now before the Commission.

Please note that unless advice is received before May 14th next of your desire to present argument, the Commissioner will assume that you do not wish to do so, and will make his recommendations accordingly.

Yours truly,

A. WATSON
Secretary.

EXHIBIT No. Gen/130
DATE 2nd May 1949
FILED BY

LIST OF INDEPENDENT COUNSEL WHO FILED AND PRESENTED CLAIMS

		Case No.	
J. A. MacLENNAN	IWASA Tatsumi	24	Lytton
"	KAMEDA Mrs.Shimo	44	"
"	do	39	"
"	KAWASE Tadayoshi	68	Kamloops
"	IWASHITA Kesahiro	80	"
"	NISHIMURA Mitsuo	212	Vernon
G. R. McQUARRIE	HASEGAWA Mrs.Hana	32	Lytton
"	" Chotaro	31	"
F. W. Engeman	KANSAKI Takiza	51	Lytton
"	KOSAKO Jiro)		
"	" Tamotsu)		
"	" Masaru)	50	"
"	KUMAMOTO Takaharu)		
	" Hisano)	52	"
"	RINCHIRO Yoshihara	74	Kamloops
"	NAGAI Manjiro)		
	" Yoichi)	72	"
	" Hidesaburo)		
F. DREWE PRATT	YADA Gorozaemon	55	"
"	YADA Kuniye)		
	" Hideo)	54	"
"	ATAGI Kaoru	59	"
"	NISHI Shigetaro	58	"
"	WAKITA Saijiro	57	"
"	" Hajime)		
	" Yutaka)	56	"
FULTON MORLEY & VERCHERE (By Mr.McMaster)	KUROYAMA Fumito) Atty.for Itaro Terashita)	85	"
J. M. STREIGHT	NAGANOBU Charles Torahichiro	127	"
HENRY G.LOCKWOOD (By McMaster)	YADA Genji	88	"
MORROW & DAVIDSON (By Mr.Davidson)	JINNOUCHI Masuya	143	Vernon
HANCOX & GOWAN (By Mr.Davidson)	TAGASHIRA Rinkichi	165	"
E. MAX LADNER (By Mr.McMaster)	YASHIKI Wakamatsu	218	"

ROSE JOHNSON & MOORE	CHIBA Kinzabura	816	Moose Jaw
"	IMAI Usakichi	817	"
FULTON MORLEY & VERCHERE (By R.G.Humphreys)	KONDO Yojiro	128	Kamloops
GEORGE TAMAKI	TAMAKI Thomas Shigetsugu	815	Moose Jaw
"	TAMAKI Fusamatsu	814	"
SWIFT MacLEOD) DEACON & ORMOND)	NISHIOKA Shigeki	872	Winnipeg
C.W.O'CONNOR (By Mr.Cherniack)	TANAKA Hyakutaro	992	Fort William
RAYMOND & HONSBERGER	KAMO Denzo	1125	Toronto
"	MAIKAWA Sadao	1054	"
"	MAIKAWA LTD.	1126	"
"	TATEISHI Inosuke	1055	"
SIMPSON & DUNCAN	OZAWA Keisuke	1120	"
H.R.S.RYAN (By R.A.Best)	TADA Gunji	1056	"
	KOHY Yohey) " Toyo)	1007	"
SAM KOSAKA (Lethbridge Alta)	KOSAKA Moichi & Kinoe	571	Lethbridge
"	KOSAKA Sam	572	"

MAP OF

MISSION MUNICIPALITY

·COMPILED·FROM·MOST·AUTHENTIC·SOURCES·BY·

·THE·BURR—BLUE·PRINT·COMPANY·

·NEW·WESTMINSTER·

·SCALE·20·CHAINS=1INCH·

·THE·MUNICIPALITY·EXTENDS·SIX·MILES·NORTH·IN·UNSURVEYED·LANDS·

STAVE LAKE

ROLLEY LAKE

MAPLE RIDGE

DEWDNEY

TO STAVE LAKE

LAKE HAYWARD

CRESCENT ISLAND

HATZIC LAKE

HATZIC ISLE

MATSQUI INDIAN RESERVE Nº2

MATSQUI INDIAN RESERVE Nº1

MISSION

FRASER RIVER

TP 14

TP 17

·COMPILED·FOR·C·W·MURRAY·P·L·S·

EXHIBIT No. Gen 131
DATE 4 Oct 1949
FILED BY D. J. Braidwood.