

CLAIM FOR DAMAGE

- | | |
|--|----------|
| 1. Current value of land at the time of evacuation | \$ _____ |
| Value of the above, at which the Custodian sold without my consent | \$ _____ |
| Difference in the values, to be claimed | \$ _____ |
| 2. Current value of buildings and other improvements with the lot, at the time of evacuation | \$ _____ |
| Value of the above, at which the Custodian sold without my consent | \$ _____ |
| Difference in the values, to be claimed | \$ _____ |
| 3. Current value of personal property at the time of evacuation | \$ _____ |
| Value of the above, at which the Custodian sold without my consent | \$ _____ |
| Difference in the values, to be claimed | \$ _____ |
| 4. Current value of machinery at the time of evacuation | \$ _____ |
| Value of the above, at which the Custodian sold without my consent | \$ _____ |
| Difference in the values, to be claimed | \$ _____ |
| 5. Current value of fishing boat, at the time of evacuation | \$ _____ |
| Value of the above, at which the Custodian sold without my consent | \$ _____ |
| Difference in the values, to be claimed | \$ _____ |
| 6. Current value of fishing apparatus at the time of evacuation | \$ _____ |
| Value of the above, at which the Custodian sold without my consent | \$ _____ |
| Difference in the values, to be claimed | \$ _____ |
| 7. Current value of automobile at the time of evacuation | \$ _____ |
| Value of the above, at which the Custodian sold without my consent | \$ _____ |
| Difference in the values, to be claimed | \$ _____ |
| 8. Expected four years income from farming, industry, trade, forestry, fishing, and etc., after evacuation | \$ _____ |
| Annual Income received after the evacuation | \$ _____ |
| Difference in the Income, to be compensated | \$ _____ |
| 9. Expected four years wage from labour, after the evacuation | \$ _____ |
| Annual wage received, after the evacuation | \$ _____ |
| Difference in the wages, to be compensated | \$ _____ |
| 10. Other Claims:- | |

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 and the 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.

Municipality	Case No.	J.L. No.	File No.	Owner	Description	Acreage		Assessed value
						Total	Cult.	
SURREY	511	398	4942	Ito, Saichi	P.N.W. 33.2	36.65	11.00	\$2900.00
	500	506	3835	Sassa, T.	N $\frac{1}{2}$ 7SW 34.2	5.00	5.00	\$1425.00
	1069	442	3845	Kosugi, Uzo	2.9.12.N $\frac{1}{2}$ NE9	9.10	9.00	\$1900.00
	552	480	4930	Tsukishima, H.	2.5.8.N $\frac{1}{2}$ of N.E.9	9.10	8.53	\$1100
MAPLE RIDGE	745	460	3419	Sawada, T.	15 Pt.6.7.SW9	18.63	8.50	\$1700.00
	672	254	6995	Imada, Y.	12.16.17.18 N.W.15	15.70	10.00	\$2200.00
		161	9588	Maehara, K.	12.24.432	9.67	5.07	\$950.00
		162	4652	" M.	12.25.432	9.67	7.85	\$2000.00
	1109	7	8699	Omura, S.	9.E $\frac{1}{2}$.2.263	5.00	4.00	\$400.00)
	1110	5	8698	" Shogo	9.W $\frac{1}{2}$.2.263	5.00	4.00	\$3500.00)
MISSION	518	31	5573	Fujino, K.	17.NW.20	27.25	15.00	\$3729.00
	772	21-22	5579	Tatabe, K.	17.7.SE.29	10.00	5.00	\$1400.00
	456	92	2862	Adachi, A.	17.Pt.SE.28	11.00	4.9	\$1050.00
	775	92	5058	" M.	17.D.SE.28	15.7	6.7	\$1000.00
PITT MEADOWS	985	454	4216	Kobayashi, S.	2.S $\frac{1}{2}$ of S $\frac{1}{2}$ 4 Blk.5N	9.85	6.51	\$1100.00
	902	383	7281	Nagamatsu, O.	5 NW.Pt.DL. 282	10.00	7.00	\$1200.00
MATSQUI	492	223	5964	Sasaki, R.	16.W $\frac{1}{2}$ of S $\frac{1}{2}$ of SW.33	40.00	16.70	\$2700.00
	1309	300	4991	Oye, C.	14.Pt."C" SE. 11.Pt."B"		15.50	\$2865.00
								<u>\$31,119.00</u> \$

<u>S.S.B. valuation</u>	<u>Committee valuation</u>	<u>S.S.B. purchase price</u>	<u>Committee valuation excess over S.S.B. sale price</u>	<u>Type of Property</u>
\$3777.00	\$5400.00	\$3709.00	45%	Farm. Two sets of buildings. Po
\$800.00	\$1600.00	\$785.00	104%	Verbal sale of half to son.
\$1060.00	\$2000.00	\$1041.00	92%	Small farm. Poor buildings, cape
\$816.00	\$1750.00	\$801.00	118%	Poor farm. Buildings old. Best
\$986.00	\$1450.00	\$968.00	50%	Small marginal farm, reasonably 1
\$1350.00	\$2500.00	\$1326.00	88%	Neat cottage on farm. Weedy.
\$500.00	\$850.00	\$491.00	73%	Land good. Buildings poor.
\$1110.00	\$3200.00	\$1090.00	193%	Farm land. No house. Woodshed
\$3610.00	\$4400.00	\$3544.00	24%	Farm land. House and buildings
\$2085.00	\$4000.00	\$2047.00	95%	Farm land. No house. Garage an
\$1100.00	\$1750.00	\$1080.00	62%	Farm land. Modern house building
\$988.00	\$950.00	\$970.00	- 2%	Potential good farm. Fair house
\$1222.00	\$950.00	\$1200.00	- 21%	Fair farm, half uncleared.
\$727.00	\$1100.00	\$714.00	54%	Farm in only fair condition.
\$2723.00	\$3500.00	\$2674.00	31%	Largely undeveloped. Could be f
\$3278.00	\$3550.00	\$3219.00	10%	Very modest small holding.
\$2100.00	\$4150.00	\$2062.00	101%	Fair farm, good locality.
28,232.00	\$43,100.00	\$27,721.00	Average 55%	Fair farm. Buildings overloaded.
				Good fruit farm. Good house, wel

Type of Property

Farm. Two sets of buildings. Poultry. Small fruits.
Verbal sale of half to son.
Small farm. Poor buildings, capable of sub-division.
Poor farm. Buildings old. Best for poultry.

Small marginal farm, reasonably located.

Neat cottage on farm. Weedy.

Land good. Buildings poor.

Farm land. No house. Woodshed and bath house.

Farm land. House and buildings.

Farm land. No house. Garage and workshop.

Farm land. Modern house buildings.

Potential good farm. Fair house. Other buildings poor.

Fair farm, half uncleared.

Farm in only fair condition.

Largely undeveloped. Could be fair farm if developed.

Very modest small holding.

Fair farm, good locality.

Fair farm. Buildings overloaded.

Good fruit farm. Good house, well located.

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 35.69×1.55 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 germane 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 it was ascertained it was not under option and as of 10th June 1943 it was sold at Kusano's own price of ^{12 187 1/2 - 4553} \$4200. 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 ~~and 13.1% of \$550~~ \$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 addition we 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.

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DATE *July 25, 1983*

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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 assessed value 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.

DATE

FILED BY

Ex 117

17 Mar 1949

J. W. S. Hunter

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.

Spot appraisals

A STATEMENT OF COMPARATIVE FIGURES

	<u>Acreage</u>		<u>Assessed</u>	<u>Committee</u>	<u>S.S.B.</u>
	<u>Total</u>	<u>Cult.</u>	<u>Value</u>	<u>Valuation</u>	<u>Valuation.</u>
<u>SURREY</u>					
Ito, Saichi, P, NW, 33, 2.	36.65	11.00	\$2,900.00	\$ 5,400.00	\$ 3,777.00
Sassa, T. N $\frac{1}{2}$, 7SW, 34, 2.	5.00	5.00	1,425.00	1,600.00	800.00
Kosugi, Uzo 2, 9, 12, N $\frac{1}{2}$, NE, 9.	9.10	9.00	1,900.00	2,000.00	1,060.00
Tsukishima, H. 2, 5, 8, N $\frac{1}{2}$ of NE 9.	9.10	8.53	1,100.00	1,750.00	816.00
<u>MAPLE RIDGE</u>					
Sawada, T. 15, Pt. 6, 7, SW 9.	18.63	8.50	1,700.00	1,450.00	986.00
Imada, Y. 12, 16, 17, 18, NW 15	15.70	10.00	2,200.00	2,500.00	1,350.00
Maehara, K. 12, 24, 432	9.67	5.07	950.00	850.00	500.00
Maehara, M. 12, 25, 432	9.67	7.85	2,000.00	3,200.00	1,110.00
Omura, Shei 9, E $\frac{1}{2}$ -2, 263	5.00	4.00	400.00)	4,400.00	3,610.00
Omura, Shogo 9, W $\frac{1}{2}$ -2, 263	5.00	4.00	3,500.00)		
<u>MISSION</u>					
Fujino, K. 17, NW. 20	27.26	15.0	3,729.00	4,000.00	2,085.00
Tatabe, K. 17, 7, SE, 29	10.00	5.0	1,400.00	1,750.00	1,100.00
Adachi, A. 17, Pt. SE 28.	11.	4.9	1,050.00	950.00	988.00
Adachi, M. 17, D. SE 28.	15.7	6.7	1,000.00	950.00	1,222.00
<u>PITT MEADOWS</u>					
Kobayashi, S. 2, S $\frac{1}{2}$ of S $\frac{1}{2}$, 4 Blk. 5N	9.85	6.51	1,100.00	1,100.00	727.00
Nagamatsu, D. 5, NW Pt.. D.L. 282	10.00	7.00	1,200.00	3,500.00	2,723.00
<u>MATSQUI - CLAYBURN</u>					
Sasaki, R. 16, W $\frac{1}{2}$ of S $\frac{1}{2}$ of SW 33	40.00	16.70	2,700.00	3,550.00	3,278.00
Oye, C. 14, Pt."C" SE 11 Pt. "B"		15.50	2,865.00	4,150.00	2,100.00
			\$ 31,119.00	\$ 43,100.00	\$ 28,232.00

EXHIBIT NO. Gen 30
 DATE 21 Dec 1948
 FILED BY J. E. Shears

EXHIBITS - GENERAL EVIDENCE.

1. Instructions for agents' reports.
2. Further general instructions 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.
12. " " Apr. 13/44, " " " " "
13. Ltr. Mch. 17/44, Hal Menzies to F.G. Shears.
14. Copy ltr. Apr. 15/44, F.G. Shears to Alex. Gillespie.
15. " " " " " E.F. Burton.
16. " " " " " W.H. Shortridge.
17. Copy ltr. July 27/43, F.G. Shears to Hugh M. Fraser & Co. Ltd.
18. " " " " " H.A. Roberts Ltd.
19. " " " " " Moore & Moore.
20. " " Aug. 12/43, " " " The Western City Co. Ltd.
21. " " July 31/43, " " " Horne Taylor & Co. Ltd.
22. " " July 31/43, " " " Geo. E. Davidson
23. " " " " " The Home Investments.
24. " " Aug. 14/43 " " " Horne Taylor & Co. Ltd.
25. Copy ltr. Sep. 10/43 " " " The Pemberton Realty Corpn.
26. " " Sep. 17/43 " " " "
27. Copy ltr. Nov. 10/43 " " " Lakha Singh
28. " " " " " James Wright.
29. " " " 30/43 " " Lakha Singh
30. " " " 26/43 " " James Wright.
31. " " Dec. 30/43 " " " Joseph Wright.
32. Copy ltr. Jan. 26/44 " " " Ker & Ker Ltd.
33. " " Feb. 4/44 " " " "
34. Minutes meeting May 29/44, with real estate agents.
35. "For Sale" sign.
36. Copy ltr. July 28/42, J. Shirras, B.C. Police, to Custodian.
37. " " July 31/42, H.F. Green to J. Shirras.
38. " " Aug. 12/42, J. Shirras to Custodian.
39. " " Nov. 25/42, Edgar T. Read to Chief Constable, City Police.
40. Extract from "Marpole Richmond Review" Mch. 17/43.
41. Memorandum June 28/43, Wm. Wills to Mr. Spain.
42. Excerpt from memorandum July 23/43, Spain to Green.
43. Memorandum July 24/43, Spain to Green.
44. Copy ltr. Dec. 14/43, F.G. Shears to Chief Constable McKay.
45. Copy memorandum Jan. 22/44, Green to Shears.
46. Copy ltr. Jan. 27/44, Green to Wilson's Night Patrol.
47. Memorandum Sept. 5/44, Green to Shears.
48. Copy ltr. June 10/42, Westminster Trust Co. to Custodian.
49. Copy ltr. July 3/42, E.W. Forward to Custodian.
50. Ltr. Oct. 8/43, F.J. Clunk, B.C. Police Chemainus to Custodian.
51. Copy of report by R.C.M.P. re damage at Steveston.
52. Report Nov. 19/42 by J. Moryson re ppty. & chattels Maple Ridge & Pitt Meadows.
53. Ltr. Nov. 1/45, Thompson & Co. to Custodian.
54. Memorandum (copy) June 10/47 F.G. Shears to P.S. Ross & Sons.
55. Ltr. Nov. 2/45, R.M. Gill, Can. United Allied Relief Fund to Custodian.
56. Ltr. Jan. 4/47, The Welfare Industries to Custodian.
57. Copy ltr. Oct. 1/46, Esther L. Ryan to Custodian. and original.
58. "New Canadian" July 31/43. and June 19/43.
59. Notice of auction sale Aug. 9/44, by W.G. Willard.
60. " " " " Aug. 10/43, by Thompson & Binnington Ltd.
61. " " " " " by C. Spencer Pallot.
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63. " " " " " by Thwaites & Bazett.
64. " " " " " by Thompson & Binnington and W.G. Willard.

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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.
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27. Release of motor vehicles by Custodian, Apr.30/42.
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28. Extract from ltr. G.W.McPherson to Pac.Co-Op.Union, Sep.10/42.
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32. Ltr. June 14/43, D.Whiteside, Advisory Committee on rural pptides.
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33. Ltr. July 12/43, G.W.McPherson to F.G.Shears.
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100. Ltr. Jan. 21/49, Dom. Bureau of Statistics to Clement Consulting
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130. Copy of ltr. sent to independent Counsel who filed and presented claims, with list attached.
131. Map Mission Municipality.

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1. Instructions for agents' reports.
2. Further general instructions to agents.
3. Ltr. May 4/42, C.G. 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 E.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. 18/44, " " " " " "
- 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. 18/43, " " 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 Corp.
- " " 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.
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CANADA
DEPARTMENT OF THE SECRETARY OF STATE
OFFICE OF THE CUSTODIAN

JAPANESE EVACUATION SECTION
505 ROYAL BANK BUILDING
VANCOUVER, B.C.

15 Pages
and cover
sent down to
Agent here

CATALOGUE
of Real Property for Sale by Public Tender

The Properties listed in this Catalogue are offered for sale without any warranty on the part of the Custodian as to the accuracy of the information contained herein. All prospective purchasers are required to satisfy themselves as to the correctness thereof.

Persons interested in the purchase of any of the properties listed herein are asked to contact the Agent whose name is set opposite each property. These Agents will be pleased to supply available information and arrange for the inspection of the property.

GROUP "A" of this Catalogue consists of:

Those Streets in alphabetical order from A to O, found on pages 4 to 7.

GROUP "B" of this Catalogue consists of:

Those Streets in alphabetical order from P to Y and also 1st, 2nd, 3rd and 4th Avenues, found on pages 8 to 11.

GROUP "C" of this Catalogue consists of:

5th Avenue to 71st Avenue, and also Burnaby, North and West Vancouver, found on pages 12 to 15.

NOTE: *Tenders will be received on properties in Group "A" up to Noon, Daylight Saving Time on the 19th day of July, 1943. Date for receiving tenders on properties in Groups "B" and "C" will be announced later.*

EXHIBIT No. 7828
DATE 20 Sep 1948
FILED BY R. G. Ahlman

DEPARTMENT OF THE SECRETARY OF STATE
OFFICE OF THE CUSTODIAN

REAL PROPERTY FOR SALE BY TENDER

The Secretary of State of Canada, acting in his capacity as Custodian, and being the vested owner of the interests of all persons of the Japanese race evacuated from the protected areas of British Columbia, hereby offers for sale by public tender such interests as are vested in him in certain commercial, residential and unimproved properties situate in Greater Vancouver.

A catalogue listing the properties above referred to may be examined and further particulars obtained on application to local Real Estate agents.

Tenders for the purchase of such property interest vested in the Custodian will be received subject to the following terms and conditions.

1. Each tender must be for one of the parcels described in the catalogue, but a separate tender may be filed for each of several parcels.
2. A tender offering for parcels in the alternative will be considered an offer only for the parcel first named.
3. A certified cheque payable to the order of "The Custodian" for ten per cent. (10%) of the amount offered must accompany each tender.
4. Each tender must be in a separate sealed envelope addressed to "The Custodian," 506 Royal Bank Building, 675 West Hastings Street, Vancouver, B. C., and each envelope must be marked on the outside showing the catalogue number of the parcel in the enclosed

tender. The following form may be used to mark the envelope:—

"Tender for Real Estate—Catalogue Parcel No....."

5. Tender must be for purchase for cash.
6. All adjustments will be made at the date of conveyance.
7. Properties will be sold subject to existing leases and encumbrances, if any.
8. The Custodian reserves the right to cancel every accepted tender and to refund the deposit at any time prior to delivery by him of the conveyance.
9. The properties are offered for sale without any warranty whatsoever by the Custodian of location or condition of buildings or improvements.

Cheques in respect of unaccepted bids will be returned in due course.

Neither the highest nor any tender will necessarily be accepted. Tenders will be received by the undersigned up to noon daylight saving time on the 19th day of July, 1943, on those properties designated in the Catalogue as Group "A". Further advice will be given of the date on which tenders will be received on properties in other groups of the Catalogue.

DATED at Vancouver, British Columbia, this 19th day of June, 1943.

THE CUSTODIAN,
506 Royal Bank Building,
Vancouver, B. C.

*Catalogue of Real Property in Greater Vancouver in which the interests of persons of the Japanese Race
are vested in the Custodian.*

GROUP "A"

Civic Address	Lot	Block	D.L.	Classification	Agent	Custodian File No.
1842 Adanac St. E.	7	9/E	183	Dwelling	McGregor, Johnston & Thomas Ltd. 14023/13657/12211	
2112 Alberta St.	C/1 & 2	14	302	Dwelling	Parsons, Brown Ltd.	2372
2132 Alberta St.	C/11 & 12	14	302	Dwelling	Pemberton Realty Corp. Ltd.	3901
313 Alexander St.	3	39	196	Rooming house	Richards, Akroyd & Gall Ltd.	12984
320 Alexander St.	5	40	196	Dwelling	Macaulay, Nicolls, Maitland & Co. Ltd.	8277
323 Alexander St.	7, 8	40	196/181	Dwelling	George F. Jacobs & Co.	1390
334-336 Alexander St.	9, 10	40	196	Com'l garage & dwelling	P. C. Gibbens & Co. Ltd.	3205
350 Alexander St.	14E½, 15	40	196	Dwelling	Ker & Ker Ltd.	10449
409 Alexander St.	29	38	196	Rooming house	Pemberton Realty Corp. Ltd.	3893/4936/9709
418 Alexander St.	9, 10	41	196	Dwelling	London & Western Trusts Co. Ltd.	11386/1472
472 Alexander St.	13	41	196	Terrace	Pemberton Realty Corp. Ltd.	9780
474 Alexander St.	14	41	196	Factory and rooms	Campbell & Pemberton	12890
504 Alexander St.	3, 4W15'	42	196	Apartment house	Ker & Ker Ltd.	1539
510 Alexander St.	6	42	196	Apartment house	Martin & Shannon	5129
514 Alexander St.	8	42	196	Rooming house	Canada Permanent Trust Co.	3393
516 Alexander St.	9	42	196	Dwelling	Ker & Ker Limited	11217
518 Alexander St.	10	42	196	Dwelling	Ker & Ker Limited	11585/11586
526 Alexander St.	14	42	196	Dwelling	Pemberton Realty Corp. Ltd.	12771
662 Alexander St.	13	43	196	Factory	P. C. Gibbens & Co.	3205
666 Alexander St.	14	43	196	Rooming house	P. C. Gibbens & Co.	3205
2050 Alma Road	D/13&14	27	540	Dwelling	D. W. Johnston	12085
3500 Blk. Asquith Ave. E.	4	1	335 E½ of SW¼	Vacant land	J. W. Fairhall	10529
7226 Balaclava St.	4	10	194	Dwelling	McGregor, Creery & Farmer Ltd.	2869
7225 Blenheim St.	3	13	194	Dwelling	Ker & Ker Ltd.	681
Boundary Road	17	104-106	36/51	Vacant land (bush)	Johnson, Reeve & Watson	3895
Boundary Road	18	104-106	36/51	Vacant land (bush)	Johnson, Reeve & Watson	3895
1810 Burrard St.	1, 2	228	526	Apartment house	Ker & Ker Limited	11978/1934
2136 Cambridge St.	8	15	184	Dwelling	Ker & Ker Limited	10030/11666
2396 Cambridge St.	6	13	184	Dwelling	George F. Jacobs & Co.	10735/10736
2505 Cambridge St.	877		H.T.	Dwelling	Richards, Akroyd & Gall Ltd.	10174
2600 Blk. Cambridge St.	1	3	T.H.S.L.	Vacant land	J. D. Swanson	9217
2600 Blk. Cambridge St.	2	3	T.H.S.L.	Vacant land	J. D. Swanson	9217
2600 Blk. Cambridge St.	15	3	T.H.S.L.	Vacant land	Horne Taylor & Co. Ltd.	9218
2690 Cambridge St.	16	3	T.H.S.L.	Dwelling	Horne Taylor & Co. Ltd.	9218
3350 Carnarvon St.	1	R	139	Nursery	A. E. Austin & Co. Ltd.	1514/1400
250 N. Cassiar St.	593 Ex. S10'		H.T.	Dwelling	Ker & Ker Limited	10108
504 Cassiar St.	1, 2	66	T.H.S.L.	Dwelling	Western City Co.	10843
550 Cassiar St.	5	66	T.H.S.L.	Dwelling	Pemberton Realty Corp. Ltd.	2938/3423
554 Cassiar St.	6	66	T.H.S.L.	Dwelling	Collingwood Realty	463
636 Cassiar St.	6, 7	87	T.H.S.L.	Dwelling	E. S. Anthony	10733
3327 Cecil St.	6	68, 71, 72	37	Dwelling	Collingwood Realty	10007

Catalogue
No. Civic Address

42.	2000 Blk. Charles St.
43.	222 Clarke Drive
44.	2036 Columbia St.
45.	2141 Columbia St.
46.	1900-4-6 Commercial
47.	117-121 E. Cordova St.
48.	139-143 E. Cordova St.
49.	213-215 E. Cordova St.
50.	347 E. Cordova St.
51.	353 E. Cordova St.
52.	357 E. Cordova St.
53.	446 E. Cordova St.
54.	466 E. Cordova St.
55.	472 E. Cordova St.
56.	476 E. Cordova St.
57.	500-8 E. Cordova St. (306 Jackson Ave.)
58.	521 E. Cordova St.
59.	527 E. Cordova St.
60.	554 E. Cordova St.
61.	500 Blk. E. Cordova St.
62.	565 E. Cordova St.
63.	607 E. Cordova St.
64.	626 E. Cordova St.
65.	627 E. Cordova St.
66.	640 E. Cordova St.
67.	646-646½ E. Cordova St.
68.	653 E. Cordova St.
69.	655 E. Cordova St.
70.	662 E. Cordova St.
71.	665 E. Cordova St.
72.	668 E. Cordova St.
73.	671-9 E. Cordova St.
74.	700 E. Cordova St.
75.	706 E. Cordova St.
76.	717 E. Cordova St.
77.	723 E. Cordova St.
78.	726 E. Cordova St.
79.	729 E. Cordova St.
80.	738 E. Cordova St.
81.	746 E. Cordova St.
82.	747 E. Cordova St.
83.	750 E. Cordova St.
84.	753 E. Cordova St.
85.	756 E. Cordova St.

ANALYSIS OF SALE OF 69 PROPERTIES WITHDRAWN FROM V.L.A. OFFER

 EXHIBIT NO. Ex 37
 DATE 23 Oct 1946
 FILED BY R. J. McMaas/cv

Custodian File No.	J.L. No.	V.L.A. Offer	Subsequent Sale	Sold by	% above v.l.a. Offer	Date
9062	656	638.00	850.00	Custodian	33.1	October 1943
E/713	121 (3)	3,631.00	8,050.00	"	121.7	April 1944
E/131	148	512.00	1,030.00	"	101.1	" 1944
5575	489	445.00	1,500.00	"	237.1	June 1944
5420	23	1,841.00	2,500.00	"	35.8	" 1944
2281	313	252.00	800.00	"	217.4	" 1944
4222	95	131.00	1,000.00	"	663.3	" 1944
11297	129	498.00	980.00	"	96.8	" 1944
3839	445	671.00	2,110.00	"	214.4	" 1944
	11		8,619.00	18,820.00	118.3%	
E/132	87	317.00	750.00	"	136.6	July 1944
1396	525	1,326.00	1,900.00	"	43.	August 1944
5420	23	859.00	4,650.00	"	441.3	" 1944
10873	748	---	350.00	"	---	" 1944
8635	668	439.00	1,050.00	"	139.1	Sept. 1944
11929	502	1,013.00	1,825.00	"	80.1	" 1944
1506	486	340.00	1,050.00	"	208.8	Nov. 1944
7527	463	678.00	800.00	"	18.	Dec. 1944
	8		4,972.00	12,375.00	148.9%	
6622	146	1,964.00	3,500.00	"	78.2	Jan. 1945
3325	375	25.00	325.00	"	1200.	" 1945
3879	642	638.00	1,851.00	"	191.2	Feb. 1945
3959	334	49.00	332.50	"	577.5	March 1945
5439	19	835.00	2,500.00	"	199.3	May 1945
8714	101	---	50.00	"	---	" 1945
9379	390	---	400.00	"	---	June 1945
9416	347	1,068	3,250.00	"	204.3	" 1945
	8		4,579.00	12,208.50	166.6%	
4962	51	452.00	1,000.00	"	121.2	Aug. 1945
4496	237	2,184.00	3,000.00	"	37.3	Sept. 1945
8052	333	158.00	1,500.00	"	849.5	" 1945
	3		2,794.00	5,500.00	96.9%	
5421	29	545.00	1,310.00	"	140.3	April 1946
3308	491	3,759.00	8,000.00	"	112.8	" 1946
3308	491	988.00	2,750.00	"	178.3	" 1946
	3		5,292.00	12,060.00	127.9%	
11970	138	495.00	800.00	Official Admin.	61.6	October 1942
14886	226	660.00	1,500.00	"	127.2	January 1945
1516	500	1,560.00	2,000.00	"	28.2	May 1945
13693	78	1,571.00	2,850.00	"	81.4	June 1945
	4		4,286.00	7,150.00	66.8%	
4935	438	3,682.00	4,000.00	Official Admin.	8.6	July 1945
13554	37	330.00	1,620.00	"	382.1	Sept. 1945
15607	120	1,276.00	2,750.00	"	115.5	Dec. 1945
	3		5,288.00	8,370.00	58.2%	
13495	444	375.00	1,400.00	Official Admin.	273.3	April 1946
7348	13	982.00	1,800.00	"	83.3	June 1946
13763	693	1,689.00	2,500.00	"	48.	" 1946
	3		3,046.00	5,700.00	87.1%	
	43		38,876.00	82,183.50	111.4%	Agreeing with figures Public A/cs. No. 6
2857	145	1,352.00	1,425.00	Custodian (V.L.A.)	5.4%	Dec. 1944
1596	746	697.00	1,250.00	"	79.3	June 1943
10873	747	736.00	1,100.00	"	49.4	Nov. 1944
	3		2,785.00	3,775.00	35.5%	
13542	539 1	1,080.00	1,300.00	Official Admin.	20.3	
8654	53	601.00	850.00	Japanese Owner	41.4	May 1942
XI-564	128	821.00	1,250.00	"	52.2	" 1942
9587	55	2,200.00	4,200.00	"	90.9	" 1942
7375	71	878.00	1,000.00	"	13.8	" 1942
9053	744	1,011.00	1,250.00	"	23.6	" 1942
6620	33	361.00	1,050.00	"	190.8	June 1942
5401	63	1,134.00	1,550.00	"	36.7	" 1942
4840	273	513.00	950.00	"	85.1	" 1942
1540	427	540.00	1,300.00	"	140.7	" 1942
4796	157	458.00	1,000.00	"	118.3	July 1942
1747	707	1,747.00	1,650.00	" (Option)	- 5.5	
1534	779	532.00	1,200.00	"	106.2	
	12		10,846.00	17,250.00	59%	
11519	329 3	1,771.00	12,200.00	Nishiguchi	588.8%	July 1946/Oct. 1946/ Mar. '47
8837	612 3	5,246.00	6,000.00	River Fish Co. (V.L.A.)	14.3	August 1945
	65		\$60,604.00	\$122,708.50	102.4%	
	2		1,400.00			Quit Claimed
	1		52.00			Tax Sale
	1		78.00			No Jap Interest
	69		\$62,134.00			

 2 substituted
 by Ex 71

JAPANESE FISHING VESSELS DISPOSAL COMMITTEE

Committee:

THE HONORABLE MR. JUSTICE SIDNEY SMITH
CHAIRMAN
COMMANDER B. L. JOHNSON, D.S.O., R.C.N.R.
KISHIZO KIMURA
A. E. McMASTER, EXECUTIVE ASSISTANT

1526 MARINE BUILDING
VANCOUVER, B.C.

EXHIBIT NO. Gen 50
DATE 27 Sep 1948
FILED BY R. J. McMaster.

Dear Sir:

Re.M.V.

For a period of over 5 months this Committee has operated facilities, designed to assist Japanese fishing vessel owners, to dispose of their vessels at fair prices.

In this period over 1000 vessels have been released through the offices of the Committee; and it has now become vitally necessary to promptly dispose of the remaining vessels in order that the Navy personnel, occupied in their custodian-ship, be relieved for other duties.

Having received an offer for your vessel License No. , which is considered a fair value, the Committee has sold this vessel for the sum of \$ in accordance with the attached Bill of Sale.

Please sign the attached Bill of Sale, together with the Claim Assignment form, also attached, and return to us.

On receipt of these documents properly executed, we shall remit the net value of the sale, with a statement thereof, to any address designated by you.

Yours very truly,
JAPANESE FISHING VESSELS DISPOSAL COMMITTEE.

A. E. McMaster,
Executive Assistant.

ALL COMMUNICATIONS TO BE ADDRESSED TO THE COMMITTEE

6. x 58

NOTED BY D. W. REEVE

on differences between values for
Municipal Assessment and Market Values

24th April 1944

- Land: 1 (a) Assessments are made (according to Statute) as if no improvements existed. Lots in same neighbourhood, uncleared, cleared or in garden with or without buildings, are assessed at the same rate.
- (b) In the market there are variations in value as follows:-
1. Lot fully improved with adequate building producing maximum rent or utility.
 2. Lot partly improved with small temporary building or a large old building with low rents but yielding some net profit. Full value of land is discounted for period of economic life of building (reversionary value).
 3. Lot in a high state of cultivation and with valuable trees, shrubs, hedges, stone walls, etc.
 4. Lot cultivated and fenced.
 5. Lot cleared of stumps and brush.
 6. Lot covered with natural trees, stumps and brush.

In the case of two similar lots in a district changing from single family use to multiple dwellings or commercial buildings, one with an old house and the other fully developed, both are assessed equally and the structural value of the building added in each case. In the market a buyer wanting a site for a new building would not pay for the old house. The reversionary or discounted value of the land plus the value of the short-term earnings of the house would not exceed the site value. An assessor is not always informed as to income and operating costs and is obliged by statute to segregate land and building values. A buyer regards the property as a unit and net income is the basis of value regardless of structural cost or segregated land value.

Buildings: (a) Dwellings.

1. Assessment is the same whether vacant, rented or occupied by owner. Market value is affected by delay in getting possession because of War time regulations.
2. Assessment not reduced because exterior needs repairs and painting and interior needs reconditioning, nor if there are faults in construction, planning or design, nor if it is too costly for the locality. Market value is reduced by all these conditions.

Buildings: (b) Income or commercial

1. Assessments are the sum of the value of all interests, as if the building were unencumbered and producing a maximum income, or as if occupied by the owner. This provides uniformity of valuation among similar buildings. No difference is made when there is a mortgage, with a high rate of interest, nor when there is a mortgage at a low rate, nor when a building is mismanaged, or in poor condition. In the effort to secure uniformity the variations in income, caused by differences in location, convenience, and planning are generally disregarded by an assessor unless the variations are substantial. Differences in location value are reflected in assessment of land but not always in that of the building. All of these conditions affect market value.

EXHIBIT No. Gen 5-8

DATE 29 Nov. 1948

FILED BY Reeve

Appraisals of mortgaged buildings are based on the net income return on the value of the owner's equity and fluctuate according to the rate of interest payable to the mortgagee.

Assessment levels themselves affect market value. The City has, in effect, a permanent mortgage on every property to secure the payment of taxes (interest) on the amount of the assessment. The market value is therefore that of the owner's equity, which can be reduced severely by an excessive assessment. The ideal situation exists when assessed value and market value are equal. This occurs but seldom. As the assessment rises above the level one thousand dollars, the market value falls one thousand dollars, making the difference between the two values, two thousand dollars. The reverse sometimes applies when the assessment is low, but a prudent buyer fears the possibility of this being increased, as may be done at any time and by unilateral action.

Assessments are made for one year only. Appraisals of market value are made on the basis of expected future net yearly returns during the whole economic life of the building.

According to many Court decisions an assessor is justified in stabilizing his values in view of past, present and future conditions. He is not supposed to follow the fluctuations of the market, because to do so would embarrass the financial position of the City as well as making it difficult for owners to budget for tax payments. This stability by avoiding fluctuation in the tax level is of benefit to permanent owners, but to purchasers the net income return earned in the present and expected in the future is the basis of prices and varies with fluctuations of gross rents. Operating expenses and taxes are relatively constant.

Market values vary with competition of similar properties. When there is a plethora of offerings on the market the buyer has a strategic advantage over the owner who is anxious to sell, and is prone to exploit it.

SALES OF JAPANESE LANDS TO PUBLIC BODIES OR CIVILIANS

File No.	Municipality	Name	Date of Sale	Legal Description	Acreage	Cost to Director	Selling Price	Purchaser
1587	Maple Ridge	S..Hamura	17/4/47	Lots 1 & 2 of NW $\frac{1}{4}$, Sec.11, Tp.12, Map 1363	19.34	\$ 292.00)		Timber Sale to
1587	" "	T. Sunada	17/4/47	Lot 3 of NW $\frac{1}{4}$, Sec.11, Tp.12, Map 1363	9.68	95.00)		
				Lots 10 & 12, E $\frac{1}{2}$ NE $\frac{1}{4}$, Sec.10, Tp.12, Map 2450	9.54	46.00)	3,050.00	Wm. Minty
1533P	Mission	E. Hashizune	12/6/46	Pt.8 acs.of SW $\frac{1}{4}$, Sec.26, Tp.17, Sk.25946E	8.00)			
1534P	"	" "	"	Pt. 4.25 acs. SW $\frac{1}{4}$ Sec.26, Tp.17, Sk.6471	4.25)	560.00)		Westminster
1537	"	"	"	Pt.29.95 acs.L.S.7 & 8, Sec.27, Tp.17, Sk.2267, Ex. S.30' thereof	29.95	2284.00)		Priory
1537	"	"	"	Pt.5 acs.of L.S.8, Sec.27, Tp.17, Sk.7288.	5.00	118.00)		for
1537	"	"	"	Lot "B" of NE $\frac{1}{4}$, Sec.27, Tp.17, Map 987	31.77	1763.00)	5,500.00	Monastery & Seminary
1542P	"	Y. Inouye	15/1/48	Pt.28.88 acs.of S $\frac{1}{2}$ of S $\frac{1}{2}$ of SE $\frac{1}{4}$, Sec.19 & NE $\frac{1}{4}$ Sec.18, Tp.17, Sk.4896, lettered "D", Ex.pt.shown	12.50	741.00	821.00	Division of E.C. Forestry Station
				Sk.4897				

EXHIBIT No.

Gen 68

DATE

1 Dec 1948

FILED BY

R. J. McManis

SALES OF JAPANESE LANDS TO PUBLIC BODIES OR CIVILIANS

File Number	Municipality	Name	Date OF Sale	Legal Description	Acreage	Cost to Director	Selling Price	Purchaser
BC/438P	Surrey	K. Okana	16/4/47	S ¹ / ₂ Lot 7, E ¹ / ₂ Blk 4, of E ¹ / ₂ , Sec. 11, Twp. 1, Map 3403	.12	\$516.00)	\$2800.00	Municipality of Surrey Sewage Disposal
BC/479P	"	M. Tanizaki	"	3 acs, comprising 23 lots in Blks 3, 4, & 13, Sec. 11 Twp. 1, Maps 1334 & 3403	3 ac.	982.00)		
BC/554P	"	E. Okana	"	Lots 21 & 20, Blk 3, E ¹ / ₂ , Sec. 11, Twp. 1, Map 1334	.25	147.00)		
BC/525P	"	G. HONDA	"	Lot 19, Blk. 3, E ¹ / ₂ , Sec. 11, Twp. 1, Map 1334	Lot 33x124.8	565.00)		
BC/517P	"	S. FUJINAMI	25/3/46	Lot 9, SW ¹ / ₄ , Sec. 31, Twp. 2, Map 2966	4.26	41.00	100.00	Corp. of Surrey Kennedy Community Hall Association
BC/715P	Salt Spring Is.	K. Okano		<u>VANCOUVER ISLAND</u> Sec. 1, Rge. 1E, NSSI Cowichan District	100.00	245.00	2000.00	H.F. Hollings Fulford Harbour

SALES OF PARTS OF JAP LANDS

File No.	Municipality	Name	Date of Sale	Legal Description	Acreage	Cost to Director	Selling Price	Purchaser
BC/665-P	Mission	K.Senda	12/2/47	Prt.0.25 acs, Lot 1, of NE $\frac{1}{4}$, Sec.28, Twp 17, Map 2184	0.25		150.00	Farmers Ass'n of North Mission.
BC/435-P	Richmond	S. Kumagai		Lot 5, of Frac.Secs.1 & 12, Blk 4N, Reg.4W, Map 3537	4.56		1200.00	B.C.E.R. Company Power-line.
BC/515-P	Surrey	Y. Fuju	17/12/47	Pt.3.997 acs.of Lot 2, Sec.27, Blk 5N, Rge1W Map 1057	9.997	100.00	200.00	Surrey School Board
BC/535-P	Surrey	S. Kado	13/4/48	Lot 3, of Lots 2,3, & 4, Sec.32, Blk 5N, Rge 2W Map 4080	4.915	160.00	300.00	Municipality of Surrey

CLEMENT CONSULTING SERVICES LTD.

"SCIENCE IN FARMING"

REGISTERED AGROLOGISTS

January 7, 1949.

REPORT

In accordance with instructions received from Messrs. Campbell, Brazier, Fisher & McMaster in the summer of 1948, we have conducted a survey of certain properties in the Fraser Valley. These properties are farm holdings appraised by the Soldier Settlement Board, formerly the property of Japanese persons. This report is based on certain documents supplied by Messrs. Campbell, Brazier, Fisher and McMaster which are purported to be photostatic copies of Soldier Settlement Board Farm Appraisal Reports on the said properties. We received a total of 351 of these photostats referring to properties in the Municipalities of Mission, Maple Ridge, Surrey, Matsqui and Pitt Meadows. We were instructed to examine and make a survey of these properties according to their description on the Soldier Settlement Board Reports with a view to determining their agricultural value of the respective dates on those reports.

The whole task has been difficult in that six years have gone by since the properties were appraised and considerable change has taken place in some of them. Amongst other things we noted are that some acreages shown on the Photostats as planted in small fruits or other crops are now being used for different purposes and different crops. A good many of the holdings have so changed that it is nearly impossible to recognize them from physical appearances and legal descriptions must be used. To the best of our knowledge we received all of the Appraisal Photostats which appeared to describe properties in use as agricultural units. In all cases we have relied upon the description of the properties in the Photostats as to their condition and the extent of cultivation on the day of appraisal by the Soldier Settlement Board. For the purpose of this survey we selected properties with respect to which we were able to obtain figures relating to production of small fruits in the years immediately preceeding 1942. From our examination of the Photostats, all of which we examined, we are satisfied that the properties dealt with herein fairly represent those holdings which were in 1942 operated primarily as small fruit farms or small mixed farms.

We have used two independent methods of arriving at the agricultural value of the holdings:

1. By direct appraisals made by F. M. Clement.
2. By application of the conclusions of statistical surveys on small fruits and poultry farms conducted by the University of British Columbia.

.... 2.

- 1 -

REFERENCES: THE ROYAL BANK OF CANADA, B. C. INSTITUTE OF AGROLOGISTS

exh 96 Vol 78. RA 33/69.

In his direct appraisal Mr. F. M. Clement made use of and considered all readily available information. Each property listed in schedules to this report was carefully inspected and checked with the Soldier Settlement Board Farm Appraisal Report. In some cases soil borings were taken to examine soil conditions, buildings were checked for dimensions, surrounding property was viewed, water, electrical and road conditions were checked. Where two or three properties were close together tax ratings were compared and considered. Due allowance was made for cropping methods and existent plantings as shown on the Photostats.

The statistical calculations applied are those contained in two publications of the University of British Columbia, Exhibit 1, "An Economic Study of the Small Fruits Industry in British Columbia", and Exhibit 2, the summary sheet yields data on the relationship of capital investment and receipts for small fruit and mixed farms. It will be seen from the summary sheet that on 78 farms in the Fraser Valley an average investment of \$5,650 exists on which an average return of \$3,883 is received annually from the sale of small fruits. Other receipts "from other sources" bring the gross receipt to \$5,044 on the average. Comparison of these figures shows that the relationship of Capital Investment to Small Fruits Receipts is as 1.4 is to 1 and that the relationship of Capital Investment to Gross Receipts is as 1.1 is to 1. In other words if the receipts on a small fruit farm are known the use of the proper conversion factor 1.1 or 1.4, whichever is applicable, will indicate the warranted capital investment from an agricultural point of view.

received
Journal of
the
University of
British Columbia
1944

In some cases small fruits may be the only source of income on a property; the small fruit receipts then represent the gross income and the conversion factor 1.1 is applicable.

Exhibit #3, "Some Factors that Influence Poultry Farm Incomes" yields certain facts in connection with the operation of Poultry Farms. In Table IX on Page 15 appears the fact that an average investment of \$2.05 is needed per bird for buildings. Note - Page 9, that "buildings" do not include the operators residence. Because of the somewhat inferior construction of the typical Japanese poultry house we have reduced this figure by approximately one-quarter to \$1.55. The investment in dollars for housing poultry is therefore considered to be \$1.55 multiplied by the number of birds that can be housed. We have used the well known rule that approximately four (4) square feet per bird is required for adequate housing facilities.

Where mixed usage of land occurs and we have been able to locate small fruit marketing figures we have determined the worth of a holding to be the small fruit receipts multiplied by 1.1 plus the worth of the poultry investment.

..... 3.

In determining the volume of production from the various properties we have used the following sources of information:

1. Mr. L. R. Wilson, Managing Director of the Fraser Valley Growers Ltd., Mission, B. C. Ledger records were made available indicating the dollar value of crop marketings through the organization for the years immediately preceeding 1942.
2. Mr. R. C. Lucas, Manager of the Pacific Co-Operative Union at Mission. Calculation figures were taken from the Share and Sinking Fund Register of P.C.U. contract members. This register contains records dating back to 1937 and yields figures which represent 3% of the gross dollar credit due each member for sinking fund and share issue purposes in each year. From this 3% figure a simple calculation yields the amount of money owing to the member for crop marketings.
3. The Custodian of Enemy Alien Property made available to us ledger records for 1939, 1940, and 1941 of the Maple Ridge Co-Operative Produce Exchange (Growers' Ledger Sheets.).
4. The "Growers' Statements" ledgers of the Surrey Berry Growers Co-Operative Association for 1939 and 1941 were made available by the Secretary of the Association. These ledgers contain records of purchases and sales by the various Japanese therein listed. The sheets of each member were carefully examined and the records of produce sales picked out. In one or two cases Japanese symbols and characters were uninterpretable. In no instance was there an entry of sufficient size to effect the figures obtained. Where the spelling of the members names in these ledgers did not correspond with the spelling on the appraisal photostats we excluded production figures appearing for them.

The calculation figures used were determined as follows:

1. From the Pacific Co-Operative Union, the average of the three years 1939, 1940 and 1941.
2. The Maple Ridge Growers Co-Operative, average taken for the three years 1939, 1940 and 1941.
3. From the Surrey Berry Growers Exchange the years 1939 and 1941 only were available. Reference to Exhibit 1, Table X (4), Page 20, indicates that the dollar value of crop marketings in the year 1939 was \$873,081; 1940 was \$744,246 and in 1941 was \$930,099. We have estimated the production for 1940 as follows:

..... 4-

The total production of 1940 is determined to be 85.2% of 1939 and 80.0% of 1941. The known production figures for 1939 were reduced to 85.2% and the known production figures for 1941 were reduced to 80.0%. An average of the results of these last two calculations is estimated to be the production for 1940. Figures for the three years were then averaged.

We are indebted to Mr. R. D. Grant of the Soldier Settlement and Veterans Land Act Board for his kind assistance in helping us with the geographic location of some of the properties.

The tables attached hereto indicate our findings in each district.

MISSION MUNICIPALITY

There were fifteen properties in the Mission Municipality on which we were able to obtain production data. Of these T. Moriyama operated three pieces, K. Tatabe used two, and a father and son combination of S. & T. Sato marketed under the one name S. Sato.

With reference to Table 1. Columns numbered 9 and 10 indicate the calculated value from the application of the 1.4 and 1.1 factors. If we assume that the growers' sales through his Co-Operative were his total returns then we must accept the figures in Column 10. If we assume that Japanese growers sold as much other produce (i.e. not through the Co-Operative) as white farmer sold then the figures of Column 9 must be accepted as representing the agricultural value of the properties.

Column 9 is possibly a rather optimistic capitalized worth in that it is the highest value which could be assigned. On the other hand Column 10 represents a rather conservative valuation because it excludes the possibility of sales of other products.

Attention is called to the total of Column 4, the Direct Valuation and Column 10.

MAPLE RIDGE MUNICIPALITY

Marketing records were obtained for thirteen of the properties examined in Maple Ridge.

The holdings in this area were largely small fruit and poultry farms. Hogs and hops were also grown. Table No. 2 shows the adjustments made for special conditions on certain properties.

In calculating the capitalized value we have used the 1.1 factor where no products other than small fruits appear to have been marketed, and the 1.4 factor where from the appraisal photostat there was reason to believe that a volume of other products were sold. In these samples the Calculated Value, Column 8, is slightly under the Direct Valuation, Column 3.

SURREY MUNICIPALITY

Of the properties examined in this area we were able to obtain figures relating to production on ten of the properties.

Table No. 3 summarizes the findings in this municipality. The conversion factor 1.1 was used except in two cases. The ledgers indicated that H. Tsukishima (574-P) and G. Ikeda (526-P) both sold an appreciable quantity of vegetables and therefore the 1.4 factor was applied. Due allowance for poultry investments was made to S. Yasui (573-P) and S. Sano (470-P).

Column 8, the calculated value, represents a rather optimistic valuation in view of the conditions described in the Photostats on the day of appraisal.

MATSUJI MUNICIPALITY

Of the properties examined in this area we were able to obtain figures relating to production on five only in the ledger of the Pacific Co-Operative Union at Mission. One owner G. Noda (384-P) operated two of the holdings.

In the total group of farms examined there was no indication of any vegetable growing and on only one holding did we see a chicken house, that for only sixty birds. We therefore classed this group as "small fruit farms" and with respect to the sample, assume that the receipts from berry marketing at the P.C.U. represented the total return of monies to the producer. The 1.1 factor was therefore applied.

Table No. 4 summarizes our findings in this municipality.

PITT MEADOWS MUNICIPALITY

In Pitt Meadows we had considerable difficulty in physically locating some of the properties. We were able to identify production figures with properties in only three cases and in two of these small fruit production was carried on in connection with greenhouse operation. Statistical information on capitalized values is to our knowledge not available in relation to greenhouses.

GENERAL

Direct valuations were made on a number of other sample properties with respect to which inadequate or no production figures were obtained. These are set forth in Table No. 5.

With respect to the Farm Appraisal Report Photostats --

1. In very few cases was there any allowance made for trees, bushes or bearing plants. An acre of land has an agricultural value itself, but it is worth considerable more when it is planted to a producing crop. We have

..... 6.

tried to make allowance for the worth of plantings in the condition described on the Photostats.

2. A very striking feature of the Photostats was their consistency within any given area. In the Mission area, for example, cleared land was for the most part assigned a value of \$60.00 per acre and varied from that figure with differences in quality, condition, etc.

The same general condition of consistency prevails in the Surrey Municipality where values of \$50.00 to \$70.00 were assigned per acre cleared with variations for quality and conditions.

In the Maple Ridge District values of \$90.00 and \$100.00 per acre cleared were assigned in the same consistent manner.

CONCLUSION

We consider from our survey outlined above that the sampling which we have taken represents a fair sampling of the small fruit and mixed farm units formerly the property of Japanese persons and appraised by the Soldier Settlement Board in 1942. We conclude on the basis thereof that the agricultural value of these properties at the time of appraisal by the Soldier Settlement Board lies between 182% and 184% of the value placed thereon. (Table 5).

With reference to Table 6 in which are listed the direct appraisals (properties on which we were unable to locate production figures). The agricultural value of these parcels exceeds the Soldier Settlement Board Appraisers value by 179.6% which is within approximately 3% of the values obtained by the application of statistics and (direct examination).

179.6%

production value

TABLE 5
RECAPITULATION

<u>MUNICIPALITY</u>	<u>NUMBER OF PROPERTIES</u>	<u>BOARD VALUE</u>	<u>CLEMENT DIRECT</u>	<u>CLEMENT CALCULATED</u>
Mission	12	\$11,072.00	\$20,650.00	\$17,480.00
Maple Ridge	13	24,162.00	43,620.00	36,281.85
Surrey	10	8,898.00	17,950.00	27,897.50
Matsqui	<u>5</u>	<u>7,866.00</u>	<u>13,477.00</u>	<u>13,045.00</u>
TOTALS	40	<u>\$51,998.00</u>	<u>\$95,697.00</u>	<u>\$94,704.35</u>

REAL PROPERTY

TOTALS FROM CLAIM ANALYSIS SHEETS

Form		Number of		Gross Claim	Assessment	S.S.B. Top Valuation	Sale Price	Percentage of Sale Price to			Total Properties Sold	Possible Number Prop. erty Claims excluding Repats etc.	Percentage of Actual Claims to Possible Claims
		Cases	Properties					Claim	Assessment	Top. Val.			
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%
<u>COMMISSIONS PAID</u>													
	Rural Committee		106	properties	-		149,944.	Nil					
			2				4,000.	2½%	100.				
			85				187,447.	5%	9,374.				
			12				17,245.	10%	1,725.				
			8				19,654.		-				
			213				378,290.		11,199.	2.96%			
	Greater Van. Committee		24	properties			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%			

REARRANGEMENT BY MUNICIPALITIES OF MATERIAL PRODUCED BY CROWN RELATING TO
PURCHASE OF PROPERTIES BY V. L. A. FROM JAPANESE AND WHITES
(COTH TOTAL OF ASSESSMENT ADDED). (Sheet 11)

REVISION 90 119
DATE 17 mar 1949
FILED BY R. J. McManis

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
72 24 — RICHMOND:											
Japanese	262.31	260.90	1.41	\$ 57698	\$ 111260	\$ 51245		\$ 108931	\$ 63193	\$ 88280	\$ 151473
Whites	1917.47	1821.55	96.24	424865	69215	46154		471019	286638	59650	346288
9 18 — DELTA:											
Japanese	545.54	185.53	360.51	18741	85867	53685	289	72715	31945	68683	22728
Whites	625.60	619.92	5.68	85994	9050	7993		93987	63755	11935	75690
4 43 — 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
7 7 — 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
2 5 — 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
+ Deedney 4 — 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
8 — 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.											
109 214 — 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											
SEADONS:	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
DEEDNEY:	93.66	73.23	20.43	5207	6025	4010	1122	10339	7628	3500	11128
4 COAST AREA:	36.41	8.80	27.61	767	1275	1000	25	1792	2000	1800	3800

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.
							\$ 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 \$324,865 (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

2018-16-1-50-8-3

Note The following items are in the box and only 15 boxes of 25 items each in 1911-1912.

Note Of the 100 paper booklets 1 was in 1911; 20 in 1912; 30 in 1913; 30 in 1914 and 1 in 1915.

(1) The number of paper booklets 1 was in 1911; 20 in 1912; 30 in 1913 and 1 in 1915.

(2) The number of paper booklets 1 was in 1911; 20 in 1912; 30 in 1913 and 1 in 1915.

(3) The number of paper booklets 1 was in 1911; 20 in 1912; 30 in 1913 and 1 in 1915.

(4) The number of paper booklets 1 was in 1911; 20 in 1912; 30 in 1913 and 1 in 1915.

(5) The number of paper booklets 1 was in 1911; 20 in 1912; 30 in 1913 and 1 in 1915.

(6) The number of paper booklets 1 was in 1911; 20 in 1912; 30 in 1913 and 1 in 1915.

(7) The number of paper booklets 1 was in 1911; 20 in 1912; 30 in 1913 and 1 in 1915.

(8) The number of paper booklets 1 was in 1911; 20 in 1912; 30 in 1913 and 1 in 1915.

(9) The number of paper booklets 1 was in 1911; 20 in 1912; 30 in 1913 and 1 in 1915.

(10) The number of paper booklets 1 was in 1911; 20 in 1912; 30 in 1913 and 1 in 1915.



RG 33/69
Vol. 79
(Bird Com)

(1) A sale of approx. 1000 acres of 1000 acres is included in these figures. If it is not known, it is not known.

(2) A sale of approx. 1000 acres of 1000 acres is included in these figures. If it is not known, it is not known.

(3) A sale of approx. 1000 acres of 1000 acres is included in these figures. If it is not known, it is not known.

(4) A sale of approx. 1000 acres of 1000 acres is included in these figures. If it is not known, it is not known.

(5) A sale of approx. 1000 acres of 1000 acres is included in these figures. If it is not known, it is not known.

(6) A sale of approx. 1000 acres of 1000 acres is included in these figures. If it is not known, it is not known.

(7) A sale of approx. 1000 acres of 1000 acres is included in these figures. If it is not known, it is not known.

(8) A sale of approx. 1000 acres of 1000 acres is included in these figures. If it is not known, it is not known.