

12.5



*Assessment Revision*

## COURT ALLOWS \$265 TAX CUT

Vancouver's small property owners made only a small dent in the city's tax roll during the three days they tried to obtain assessment reductions from the civic Court of Assessment Revision.

Out of 307 appeals the court allowed only \$8950 worth of reductions on improvements, and slashed land values by \$840, a total cut of \$9790.

Improvements are taxed at only 50 per cent. of their value, which means the taxable reductions amount to only \$5315. At the current tax rate of 50 mills net, this is a tax reduction of roughly \$265.

On Friday morning the court will hear the appeals of agents representing the owners of buildings and large properties who seek assessment relief.



Stock Exchange Building

## ASSESSMENT CUT \$60,000

A \$60,000 assessment reduction on the Stock Exchange Building, 475 Howe street, was allowed by the civic court of assessment revision Friday.

The concession, largest in some time and one which will save Stock Exchange Building Corporation \$1500 in taxes this year, was allowed after evidence was submitted to show the building is not paying its way.

Alan N. Ker, representing the corporation, testified the building's financial difficulties have become so serious "we have got to have relief now."

### MAY HAVE ERRED.

A. T. Dalton, assistant assessment commissioner, admitted he may have erred in not giving the structure the same rate of depreciation as older buildings and recommended the \$60,000 cut.

Building is now assessed at \$500,000 for 1944 and the land on which it stands was confirmed at \$93,215, a reduction of \$1035 from last year.

Mr. Ker testified the building cost \$852,000 and the land \$300,000. Bond interest in arrears on the first mortgage on the property was \$289,000 at the end of last year and the deficit on the building is \$473,000, he said.

Operating loss was \$37,000 in 1942 and \$31,000 in 1943. The building is now 100 per cent. occupied and that gross revenues in 1943 were \$88,000, having risen steadily from \$62,000 in 1940.

During the last 11 years city taxes have taken more than 23 per cent. of gross revenues, according to Mr. Ker.

## \$60,000 Cut Off Valuation Of Building

Civic court of revision broad-axed \$60,000 from the Stock Exchange Building's assessment after scanning confidential financial information supplied Friday by Alan N. Ker, representing the owners.

Assistant Assessment Commissioner A. T. Dalton, saying that Mr. Ker's figures on operating costs and revenues were not formerly available to him, recommended the reduction this year in the valuation of the structure. The land was confirmed at \$93,215—down slightly from \$94,250 last year.

Mr. Dalton was persuaded that a greater annual rate for depreciation or obsolescence should have been granted over the past five years. To award it now would be "the least the court can do," he said.

Other large downtown buildings may have to be treated similarly in future years, the city's evaluator of improvements added.

"We have never appealed before," Mr. Ker told the court, "but now we've got to have relief."

His financial statement showed that the building cost \$852,000 on land bought during the boom 14 years ago at \$300,000. Taxation has taken more than 23 percent of its gross revenue.

The reduction of assessment which he won will amount to a cut of approximately \$1500 in 1944 taxes.



Vancouver Province -- 27th May, 1944

JAP CASES UP MONDAY

OTTAWA, May 27 -- (CP) -- Right of the custodian of enemy property to sell property seized from Japanese residents of Canada will be argued before the Exchequer Court Monday.

In three test cases, all involving Vancouver property, the court will be asked to issue an injunction against sale and to declare ultra vires the order-in-council empowering the custodian to sell the property.

On the three cases will hinge the policy of the government with regard to all property seized from Japanese residents. The first step of the applicants will be the presentation to the court of a "petition of right" which is necessary for them to institute action against the government.



Vancouver Sun - January 12, 1944

3-12-1-44  
**Jap Property Cases  
May Be Heard Soon**

Latest developments in the legal battle against the sale of Japanese property in British Columbia suggests that the cases may be heard in Exchequer Court within the next two months.

J. Arthur MacLennan, although he has not heard definitely, believes that the justice department's defense has been filed.



Vancouver Sun - May 27, 1946.

**Jap Editorial** *S-27/1946*

*Editor, The Sun: Sir, You have earned the congratulations of your readers for your editorial re the Jap problem. Your attitude in this matter has been consistent, and will be crowned with victory.*

*Union leaders should remember the hungry thirties, and well-fed Japs in jobs Canadians now occupy. One of the causes of the depression was our difficulty in competing with slave labor at home and abroad.*

*G. M. MILLER.*

*1147 Nelson St.*



News Herald - July 23rd, 1943

NOTICE *114-23-7-43*

**TAIYO PRINTING COMPANY LIMITED**

Under the Consolidated Regulations Respecting Trading with the Enemy (1939) the Secretary of State of Canada, in an order dated the 10th day of July, 1943, has required that the business of the above company be wound up, and has appointed the undersigned as Controller of the company with the powers of a liquidator.

Every creditor of the company must file proof of debt with the Controller within thirty days from the date hereof in the form prescribed by the Court under the Winding-up Act (Dominion).

FREDERICK FIELD, C.A.  
Controller, Taiyo Printing Company Limited,  
c/o P. S. Ross & Sons,  
411 Royal Bank Building, Vancouver, B.C.

Vancouver, B.C.,  
21st July, 1943.



Vancouver Sun - September 8th, 1943.

CUSTODIAN TAKES OVER  
BEQUEST TO PRUSSIA

The custodian of enemy property will take charge of the \$1510 bequest left by the late Mrs. Isabella Urquhart Ireland Panton to her sister in East Prussia, it was disclosed in Supreme Court today when Mrs. Panton's will was probated.

Mrs. Panton died on July 1, leaving an estate valued at \$7552. Her husband Alexander Panton, is the only other beneficiary, receiving \$6042.



Vancouver Province - October 30th, 1943

**T. MATSUYAMA AND  
COMPANY LTD.**

Under the Consolidated Regulations Respecting Trading with the Enemy (1939), the Secretary of State of Canada, in an order dated 20th December, 1941, appointed the undersigned as Controllers of the company's affairs.

Every creditor of the company must file proof of Debt with the Controllers within 30 days from the date hereof in the form prescribed by the Court under the Winding-up Act (Dominion).

P. S. ROSS & SONS,  
Chartered Accountants,  
Controllers.

T. Matsuyama & Co. Ltd.,  
411 Royal Bank Building,  
Vancouver, B.C.

Vancouver, B.C.,  
29th October, 1943.

10-30-10-43



Vancouver Province - October 28, 1943

F I S H S A L T E R Y F O R S A L E

Notice of call for Tenders  
for Assets of Moresby Island Fisheries  
(Jedway) Limited, at Jedway, Queen  
Charlotte Islands, B.C.

Under instructions of the Custodian the undersigned Controller is directed to call for tenders for the purchase of the assets of Moresby Island Fisheries (Jedway) Limited.

The assets are offered for sale in the following parcels:

Parcel "A" -- Buildings and fixtures.

Parcel "B" -- Machinery, equipment and supplies (including a gas engine, conveyor and conveying machinery, lighting plant, fishing nets, supplies and gear, tools, etc.)

Tenders will be received by the undersigned Controller at his office up to noon (Daylight Saving Time), the 15th day of November, 1943, on the following terms and conditions.

1. Separate tenders must be made for each of the parcels.
2. A certified cheque to the order of the Controller for 10% of the tender price must be enclosed therewith, subject to the condition that should the tenderer not fulfill the terms of his offer and the conditions of the notice calling for tenders, his tender will be cancelled and the amount deposited by him forfeited to the Controller as liquidated damages. Cheques in respect of unaccepted tenders will be returned in due course.
3. The assets are offered for sale without any warranty whatsoever on the part of the Controller as to title, quantity, condition or state of repair of such assets, and while a general idea thereof may be obtained from inventories in the office of the undersigned, the sale thereof shall be made in each case subject to shortages and overages, the shortages to be at the charge of and the overages for the benefit of the successful tenderer.

Neither the highest nor any tender will necessarily be accepted.

The purchaser and/or purchasers shall pay the usual adjustment of taxes and rentals to the date of sale.

The envelope enclosing offers should be marked "Tender" and addressed to the undersigned.

The inventories may be inspected during office hours any day up to noon (Daylight Saving Time) on the 12th day of November, 1943, at the office of the undersigned, and arrangements can be made with the undersigned for inspection of the property, equipment and supplies.

Dated at Vancouver, B.C., this 25th day of Oct., 1943.

FREDERICK FIELD, C.A., Controller,  
Moresby Island Fisheries (Jedway) Limited  
assets in Canada,  
c/o P.S. Ross & Sons,  
411 Royal Bank Building, Vancouver, B.C.



Vancouver Sun - March 8th, 1943

**LEGALS** T-23-43

**NOTICE  
JUZO SUSUKI and THE CANADA  
DAILY NEWS**

**U**NDER the Consolidated Regulations respecting Trading with the Enemy (1939), the Secretary of State of Canada, pursuant to Orders dated the 29th day of January, 1943, has required that the property and affairs of Juzo Susuki and The Canada Daily News be wound up and has appointed the undersigned as Controller of Juzo Susuki and The Canada Daily News with the powers of a liquidator.

Every creditor of Juzo Susuki and/or The Canada Daily News must file proof of debt with the Controller within thirty days from the date hereof in the form prescribed by the Court under the Winding-up Act (Dominion).

**FREDERICK FIELD, C.A.,**  
Controller.

Juzo Susuki and  
The Canada Daily News,  
c/o P. S. Ross & Sons,  
The Royal Bank Building,  
675 West Hastings Street,  
Vancouver, B.C.

Vancouver, B.C.,  
26th February, 1943.

SUPERFINE

LINE-RECORD

100% RAG - CANADA



Vancouver Province - March 8th, 1943

**NOTICE**

**Doctor Chikao George Hori**

Formerly of  
736 Granville Street, Vancouver B.C.  
and  
427 East Hastings St. Vancouver, B.C.

UNDER the Consolidated Regulations Respecting Trading with the Enemy (1939) the Secretary of State of Canada in an Order dated the 18th day of February, 1943, has required that the property and affairs of Doctor Chikao George Hori be wound up and has appointed the undersigned as Controller of the above with the powers of liquidator.

Every creditor of Doctor Chikao George Hori must file proof of debt with the Controller within thirty days from the date hereof in the form prescribed by the Court under the Winding-up Act (Dominion).

FREDERICK FIELD, C.A.  
Controller.

Doctor Chikao George Hori,  
c-o P. S. Ross & Sons,  
The Royal Bank Building,  
675 West Hastings Street,  
Vancouver, B.C.  
Vancouver, B.C., 26th February, 1943.

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