

Mr. Gérard Meunier, whose selling price includes 4 cottages and his farm; neither does it mention the property of G. Dion Gosselin, whose sale price is lumped together with several lots in the township of Eardley.

The year 1948 is taken for the comparative table below, because that is the year when the greatest number of properties were acquired in Masham and that is also the year when the majority of the summer properties were purchased by the F.D.C. The comparative table of the residents' properties contains only farmers with a single half of a wood-lot sold that had been owned only by the same owner (Alice Brady).

Summer properties at Lac Philippe	Sold for	Municipal assessment (At time of sale)
Léonard Malouin .....	\$ 425.00	\$ 100.00
Jos. Charlebois .....	2,800.00	500.00
M. J. Lockhart .....	2,250.00	1,000.00
Arthur Powers .....	7,000.00	1,000.00
Wm. J. Merrell (4 cottages) .....	11,250.00	1,650.00
Thomas Rankin .....	4,000.00	400.00
A. J. Odam .....	2,250.00	500.00
Geo. D. Mallory .....	1,500.00	700.00
Fred C. Hanna (7 cottages) .....	36,000.00	7,500.00
L. E. Johnson .....	3,500.00	700.00
N. B. A. Fair .....	6,500.00	1,000.00
Geo. Earle .....	2,500.00	900.00
C. F. Scott .....	4,250.00	900.00
F. Burder .....	4,400.00	1,200.00
Wm. B. Graham .....	17,500.00	1,100.00
Jean Proulx .....	5,500.00	1,100.00
Verdun T. Kane .....	450.00	100.00
Total: (25 cottages)	112,325.00	20,350.00

The average amount paid in the above table was 5½ times the assessment.

Farms:	Sold For	Municipal assessment (At time of sale)
Thomas Renaud .....	\$ 2,200.00	\$ 500.00
Dalton Kennedy .....	6,000.00	2,900.00
Rugg E. McNair .....	4,500.00	3,250.00
Alice Brady (wood-lots) .....	150.00	50.00
J. O. Hélie .....	3,000.00	2,200.00
D. Roger Brown .....	3,500.00	1,400.00
Wm. Jane Dougherty .....	9,500.00	2,800.00
Hubert Brown .....	4,500.00	2,800.00
Total:	33,350.00	13,900.00

The average paid in the latter table is double the amount of the assessment in force in the municipality at the time those farms were sold.

From 1940 to 1948 inclusive we reproduce the table below:

- 1940: 581.31 acres sold for the sum of \$4,100.00, the municipal assessment at time of sale was \$1,300.00. The prices paid represent an average of three times the then municipal assessment.
- 1945: 225.20 acres sold for \$2,250.00, whereas the municipal assessment was higher than the price paid, namely \$2,700.00.