

J. CRADOCK SIMPSON & CO'S.

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Monthly and Annual
Review.

The month of December is a holiday month, during which it is usually difficult to do any important real estate business. At this time not much is expected of the market, and it has been too dull to speak of it as being in a satisfactory condition. People, however, are looking at the business situation more hopefully, and this is quite a step towards an actual improvement. The prevailing opinion is, that the period of depression in general business, and in real estate, is drawing to a close, and that a turn for the better will come during the present year.

The sales recorded in December 1896 were particularly light for other reasons, the principal one being that the expected removal of the tax on transfers of real estate has had the effect of putting off sales, and registrations are being kept back until the provincial statute imposing this tax is actually repealed.

The year 1896 has been the poorest in the Montreal real estate market since the publication of the *Real Estate Record*, the first number of which was issued in November 1887. It is particularly interesting at this time of the year to know what has been accomplished during the past twelve months, and the statements given in the succeeding columns will repay perusal. During the first six months of the year, 725, sales (in the city and at Westmount) were recorded, amounting to \$3,349,438, and the mortgage loans for the same period were \$2,154,757; while in the

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