THE VICTORIA TIMES, TUESDAY, AUGUST 27, 1895. singly? That was tried, but I could \$60,000, to which it had suddenly jump- and on the Government street lot, estim- eral well known real estate dealers and ASSESEMENT APPEALS. singly? That was tried, but 1 could \$60,000, to which it had studently jump-not sel single ones. The 34 lots in 1891, but reduced by Mr. Justice ating interest expected at 6 per cent., at in block 4 and 5, 14 and 15, are larger than the 18 lots in blocks 13 and 17, nearer town; bigger lots, and the roads out any reduction or variation from 1893 Judgment Delivered in the Cases hearer town; bigger lots, and the roads better, though not yet made. Yes, the value is what I can get. The property is no good if I can get nothing for it. A thing which has no exchangable val-ue is not worth anything. The reason why assessments on improvemnts have why assessments on improvemnts have in five years on lot 1258 from \$48,000 to why assessments on improvemnts have in five years on lot 1258 from \$48,000 to why assessments on improvemnts have in five years on lot 1258 from \$48,000 to why assessments on improvemnts have in the property in the pr Brought Before the Suen preme Court. Hon. Justice Crease Holds That not been appealed is because improve- \$28,800, viz \$19,200, which includes inside property. Obtained his figures I have considered carefully all the evi-Assessor's Valuations Were ments are only assessed at 25 per cent the \$6,000 cut off by Mr. Justice Drake from Mr. Wilson of rent, insurance, etc. dence produced, and the thoughtful obof the value. Besides, the value of the as excessive. It is the present assess. Is the halder of property in the neighbor-building has not depreciated so much ment of \$40,800 which is now appealed hood. Has been fighting against the great experience in civic affairs and the Emmanuel church. Too High. or the salue. Besides, the value of the serves. It is the present assessment in the file of property in the neighbor-as the land. Land may rise in value, or fall as quickly. There is a requark rule for the depreciation of buildings. This amount the witness called a fair assessment, adding. The serves are serves and mortar do not change much in value. Besides I do not wish to avoid any just payment. On 125S and 1239, I did not pay on \$60,000, to which in the sevent properties assessment in the fire self is an evolut \$54,000, the highest and lowest rates is \$30,800; about 25 per cent, or 5 per ent, a vent age from the stated "If in redicred particulable, would not call for appeal, as it would for the sevent properties assessment as to sevent assessment as to sevent assessment as to sevent assessment as to sevent as the sevent properties assessment as to sevent as the sevent properties assessment as follows:— Mr. Deamis R. Harris, a real estate, stor, a considered la for the dumg years standing, gave evi-thends for the sevent properties assessment as to appeal, and line sevent assessment as to appeal, and line sevent assessment as follows:— Mr. Deamis R. Harris, a real estate, stor a reac, much sevent he both for the two has had store to account the walke for assessment as to appeal, and line sevent assessment as to appeal, and line sevent assessment as to appeal, and line as follows:— store to the solution as to the sevent assessment as to appeal, as it would not call for appeal, as it would here to accounter the stated. If the max store for the estate and sevent appeal as to appeal, as it would not call for appeal, as it The following is the full text of the judgment delivered by the Hon. Justice. Crease in the matter of assessment ap**j**3.00 peals touching the property of W. & J. Wilson and others. At the hearing of is Mr. Thornton Fell appeared unts and Mr. Prior (Eberts for the corporation :appeals were simply as to valwars no appeal as to the on improvements on the \$13,000; about 25 per cent., or 5 per arise from the act and consent of the other side assessed as low as this, a always at hand. lors under appeal, though as re space. in the with by the court. The lots, agent of eight years' standing, gave evi- tal assessment was about nine millions, site this lot 164 at \$720 a foot, 44 feet. lead pencil. ject of appeal on the part of Mr. dence of a considerable reduction in the including improvements. In 1890 I From Fort street to Yates street all the inducement ev. uson, were dealt with in division, and were of especial value, separately. British Columand were of especial target of e stead of giving (each 60x104) contained in Fernwood great deal of the effect of the boom tax. millions. This year (1895) \$13,134,485, street. The Yates street portion as r paying the exand 17 of that part of the Fernwood great deal of the effect of the boom fax-estate, next to the Cadboro Bay road, south of the Jubilee hospital property and round and facing on Baronet and Yes, I know of one mortgage for \$18,-or the task in the last two years. The base of the boom fax-with improvements at \$1,825,705, total \$14,960,190." Land he considered is worth more now than in 1889 and 1890, a foot, this being part of the corner lo e are giving the Duchess streets. In 1894, Messrs. Wilson owned about good security at the time of the loan, cause there is more business in Victoria a ground rent of \$600 would be work Duchess streets. ve will send two cause there is more business in Victoria a ground rent of \$600 would be wort the lots in 13 and 17, assessed at about with a good margin, I can't get \$18,000 than in 1889, but more spread. o different \$10,000 at 6 per cent. No, I have ver ad 48 lots in 15 and 1. On appeal to the for it to-day-not far from lot 1259, on What happened to make you jump little experience of the values of lar e United States court of revision the assessor's valua- the other side lower down. I consider lot from \$14,250 in 1890, to \$60,000 in in 1887. The assessments since 18 tion was confirmed. Thereupon the ap- 1259 worth \$6,000. He also consider- 1891; near 500 per cent. over 1889? have been reduced every year. In r st be added for tion was contribut. In we destribute the solution of the land is worth no more than it a sufficient time, sold through Mr. will produce; a purchaser will ask what feture can I get for my money?" , and a GOLD Byrnes, by auction and private sale, 'return can I get for my money?" any address 1. Interformation of the property is not oblight of the second property is not for sale at any price. I do not know any property. I the the basis of the property. I the the basis of the property. I to is the value of the property. I do not have to the same it gave it is the tat there was every remains to horks at and 5, each ... 100 to it is prosecution on this score that there was every remains to horks it in prosecution on the same it gave to tage the same it gave. I to it for the same I gave. I to it for the same I gave. I to it for the same I gave. I would not sell it for the same I gave. I to it for the same I gave. about 30 of these lots. The auctioned George Byrnes, 18 to 20 years in the bled in 1892 as quick as they went up on holders' prices? Generally so. The about 30 of these roles from \$110 to \$125 each. By private sale, from \$110 to \$130, dealing with it all the time, buying and 1894, still worse in 1895. By private sale. from \$10 to \$ MPLEMAN. Manager The only reason for not selling the Wilson was a failure. What was the against lot 1259 on Johnston street? \$46,750 is the value of the property. 18 lots now appealed against was that reason of the failure? The Victoria A. I always considered Johnson street M1. Dean, an independent witness a e not worth a lue in a good there were no purchasers. In fairness market had been flooded with that class assessed too low, and always intended contractor, gave evidence on the same appellant stated that the unsold lots of land, and there was great mercantile to bring it up when things were better. side as Mr. Northcott, and instanced en is worth, at were of much the same quality and val- depression. Everyone owning a ten Because there is a retail trade there, lot which he had offered to purchase acre lot, cut it up for sale, small lots at greater than is generally known. ue as those which had been sold. e named, you in e as those which had been sold. Acre 107, cut it up for sale, small lots at greater than is generally known. It bis business at \$20,000, 42 feet at the corner of Government and Courtent to take corner of Government and take corner of Government and Courtent to take corner of Government and Courtent to take corner of Government and take corner of Government and take corner of Government and courtent to take corner of Government and take corner and take corner of Government and take corner of Governme 2. Try it and Recently appendit has attempted to the out ten lots, so ten bots, so t of revision had declined to make any reductions; offering the lots (18) by ad-vertisement for sale at the price of \$2100, but no takers, either en bloc or singly. In reply to a question as to their cash value at this time, appraising their cash value at the same as Mr Wilson A month are the same as Mr Wilson A Europe to-day ge delegation of aymen met the their cash value at this time, applications in the same as Mr. Wilson. A month ago vent debtor, appellant testified: Cer-tainly not over \$1800, and as he had considerable experience in valuing prop-Wates of the tot of the tots of hand of tots of hand o with a tug and society circles o-day when it erties he might be considered to have a on Yates street. Lot 1259 I value at was aware of the auction sale of Wil- feet, lot 223, and the offer of \$25,000 Ashton M. for a divorce. good idea as to their values, modified \$7,800. son's lots, but did not look into it, as (which does not appear to have been aconly by his unconscious bias as an ap- Joshua Davies, who had been some 20 that was a kind of forced sale which cepted) it is assessed at \$400 a foot lure to provide. Daisy Brainard. pellant. The present assessment on pellant. The present assessment on these lots is \$3130. The next batch of lots were 34 lots in blocks 4 and 5 (part as two lots with 120 feet frontage on difference of about \$60 a lot. I took lants. ppular women in ognized society plan 269) all fronting on 60 feet streets. Government street. Lot 1258 alone 1 ten per cent off in 1894. is a prominen on that. The 18 feet is assessed at Assessed valuation of 34 lots, \$7200. The 34 were advertised June 13 for \$5100. are assessed separately. With 1258 tak-ducing ten per cent. in 1895? A. I Statement. o's crack tennis ried three years Taken separately and considering their en together owned by the same person thought not. There is Goodacre's two fronts. The improvements, Richardson Taken separately and considering their value to be "the cash value as they would be appraised in payment of a just debt by a solvent debtor," the values separately given (under oath) varying from \$135 to \$200 a lot, amounted al-together to \$4585. The Northeotte's evidence is interest-together to \$4585. Taken separately and considering their value is the test of the them at 25 per cent. higher than if alone. The frontage on Govern-ment street is the test of the value if only 60 feet deep it is not so valuable as if it were 120 feet. The Northeotte's evidence is interest-together to \$4585. The test of the same person in the same business, I would value them at 25 per cent. higher than if alone. The frontage on Govern-ment street is the test of the value. If only 60 feet deep it is not so valuable as if it were 120 feet. The Northeotte's evidence is interest-together to \$4585. The test of the same person so value to the same business of the same person to so value to the same business of the same person to so value to the same business of the same person so value to the same business of the same person to so value to the same business of the same person to so value to the same business of the same person to so value to the same business of the same person to so value to the same business of the same person to so value to the same business of the same person to so value to the same business of the same person to so value to the same business of the same person to the same test of the same business of the same person to the same same test of the same person to the same test of the same person to the same test of the same person to the same person test of the same person to the same person test of the same person test of the same person to the same person test of th Mr. Cold nent families in

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1	Part 347	(3-4	of	a lo	t.	• •			 			2250
- 1	Lot 366								 			3000
	Lot 367	(the	insi	de l	lot)		• •	• •	 • •	• •		2500
. 1	1 - 21 - 120			\	• -							P10 220
	Total		· · · ·		E			-	 1	•••		\$10,550

ent	Making altogether
as-	RE MRS. J. W. WILLIAMS' PROPERTY.
nt-	Lot 261, block 22 \$ 1700
280	I ot 262, block 22 1000 Lot 280, block 22 2700
lot.	Lot 280, block 22 2700
1 A .	Lot 593, block N 5000
at rth	RE BELMONT BOOT & SHOE TANNING CO., LTD., PROP.
ery	Part lot 162, block 2 \$10,500
ind	Part lot 162, block 2 8,000
	RE W. & J. WILSON'S PROPERTY.
391	Lot 1, block 13 and 17, Fernwood \$ 125
my	Lots 2 and 6, block 13 and 17, Fern-
air	wood, each 100
old	Lot 14, blocks 13 and 17 135
sed	Lot 17, blocks 13 and 17 100
	Lots 22 and 24, blocks 13 and 17,
ere	each 100 Lots 38, 40, 45 and 46, blocks 13 and
ale	Lots 38, 40, 45 and 46, blocks 13 and
er.	17, each 100
ale	Lots 55, 26 and 59, blocks 13 and 17,
95.	
00,	Lot 1258, block H 15,000 Lot 1259, block H 8000
	Lot 35, blocks 4 and 5, Fernwood. 170
ind	Lot 36, blocks 4 and 5
me	Lots 37 and 40, blocks 4 and 5, each 140
1 9	Lot 43. blocks 4 and 5 150
for	Lot 44, blocks 4 and 5 165
	Lots 45-51, blocks 4 and 5, each 140
the	Lots 57-62, blocks 4 and 5, each 130
ney	Lot 63, blocks 4 and 5 150

I order that the several assessments be reduced as above and the assessment roll amended accordingly, and that the costs fixed at \$40 for each appeal be paid by the respondents to the several appel-

THE CURRENCY REFORM.

London, Aug. 23 .- The Times Berlin Campania Breaks Her Record-Big Law Suit in San Francisco. correspondent says that the supporters of the gold currency are jubilant at the statement made by Rt. Hon, A. J. Bal-four, first lord of the treasury, in the hcuse of commons to the effect that the English government, will take no steps looking to an international bi-metallic conference. The National Zeitung, the correspondent adds, says that he has of the gold currency are jubilant at the AMERICA ct in the Cuban together to \$4585. The next property appealed against was lot 1258, block H, called the Helm-ment and Johnson streets. In 1888 as-sessed at \$7500. In 1889 jumped up to the city assessments and the substitu-tion of his own personal will and judge a first were 120 feet. Mr. Northcotte's evidence is interest-ing, as, showing the principle, or want-street, and no appeal. The same area on the opposite space in sever-tion Lot 182 B, lots 723,724, 725, 726, so valuable as if it were 120 feet. Mr. Northcotte's evidence is interest-ing, as, showing the principle, or want-street, and no appeal. The same area on the opposite space in sever-tion Lot 182 B, lots 723,724, 725, 726, so valuable as if it were 120 feet. Mr. Northcotte's evidence is interest-ing, as, showing the principle, or want-street, and no appeal. The same area on the opposite space in sever-tion Lot 182 B, lots 723,724, 725, 726, so valuable as if it were 120 feet. Mr. Northcotte's evidence is interest-ing, as, showing the principle, or want-street, and no appeal. The same area on the opposite space in sever-tion Lot 182 B, lots 723,724, 725, 726, so valuable as if it were 120 feet. Mr. Northcotte's evidence is interest-ing, as, showing the principle, or want-street, and no appeal. The same area on the opposite space in sever-tion Lot 182 B, lots 723,724, 725, 726, so valuable as if it were 120 feet. Mr. Northcotte's evidence is interest-street, and no appeal. The same area on the opposite space in sever-tion Lot 182 B, lots 723,724, 725, 726, so valuable as if it were 120 feet. Mr. Northcotte's evidence is interest-street, and no appeal of William Wilson area on the opposite space in sever-tion Lot 182 B, lots 723,724, 725, 726, so valuable as if it were 120 feet. So valuable as if it were 120 feet. So valuable as if it were 120 feet. Mr. Northcotte's evidence is interest-ing as showing the principle so valuable as if it is astreet is and assessments. Next the appeal of William Wil Language. regard to the other Cuban in lowed to hold a express when the train reached fornia express when the trans. She was af-tcp of the Raton mountains. She was af-flicted with consumption and was going west for her health. Cincinnati, O., Aug. 23.—The First Na-tional Bank of Franklin, O., has suspended. Kansas City, Aug. 23.—A memorial was to-day sent to Gov. Morton, of New York, by the Central W. C. T. U. of this city, asking that he pardon Maria Barberl, the 'talian now in Sing Sing prison awaiting electrocution for having murdered her fornia tion Lot 182 B, lots 723,724, 725, 726, with the flag 14,250. In 1890 remained the sam: ment for the principle so clearly '.id al lots is assessed at \$900 more than man bi-metallists blew from the votes of 750 Block P, part A of 5-acre 2, 593 B flying alongside Assessed with the adjoining down by the act, as the sole guide for Wilson's. I consider the value at which the reichstag and the Prussian diet. \$14.250. lot 1259 at \$36,000; reduced on appeal assessment of value for taxation. It it is now assessed a fair marketable calumniating N, lot 22 B. The same kind of evi-Undoubtedly Mr. Balfour's statement to court of revision to \$30,000. In 1894 was impossible to hear his evidence value. All the lots on the north side of dence was produced. Mr. Holland, an uba, collecting will put an end to the deliberations of experienced valuer of real estate. conen for the rebel remained \$30,000; in 1895 reduced to without receiving a strong impression of Johnson street corner, 1258 to corner of the federal governments on the question. firmed the views of the other real estate ispatch received \$28,000, the present assessment under his integrity and impartiality, and indeed Store street, are assessed at \$200 a foot Only noisy agitators believe that action The governagents as to the mode of valuation, and appeal. Mr. Wilson testified that the of his capacity, but like many a good frontage, and no appeal. From Wadis possible without England's co-opera-Mr. William Wilson gave his values of property is not worth as much now as officer his occupation has given him a dington Alley to the corner lot south representative electrocution for having murdered her lover. Butte, Mon, Aug. 23.—An attempt was made last night to blow up the east bound N. P. passenger train by placing a stick of dynamite in a frog at the junction, half a mile east of the city. Nearly the whole train passed over the dynamite before it exploded. The last coach, which was filled with passengers, was badly shattered, but no one was injured. Atlanta, Ga., Aug. 23.—It has been ar-ranged that President Cleveland will touch the button at Gray Gables on Sept. 18, and set in motion the machinery of and unfurt of this mode of was in 1890. To the question what a pride in keeping up assessment to a side of Johnson street assessed at \$250 each lot under oath in the same direcis the cash value as they would be appraised under act? replies, "I put plications are any indications of the city assess-that lot's extreme value at \$14,000 the rest of the city assess-about the value assessed in 1890.' As ments) considerably beyond what is values at which lots sold four or five ality to which tion Mr. Prior, for the city, suggested WILD BILL'S TOOTH ACHED. tside of them as a true test of value, "what a lot will be capable of producing." in which pports fair play So He Hanged Himself in Colfax Jail conduct of the I take it he meant what could be done Wednesday Night. about the value assessed in 1890. As including to both the set is interesting to learn on what so contemplated by the act. The principle years ago and the reductions made by with it by improvements and expendi-experienced a man in the purchase and of value for assessment under the act is the court of appeal of \$50 a lot in 1893 ture But that is not the test of the sale of real estate bases his calculatious "the cash value at which the land would from all Mr. Wilson's lots on account act, although an element especially many of moments and expendited States. If Spokane, Aug. 23 .- "Wild Bill." or ize such meet-W, J. Walters, well-known in Spokane, committed suicide in the Colfax jail on her army are sale of real estate bases his calculatious of values which are so difficult to make be appraised in payment of a just debt of the smallpox, and \$100 each off cor- a new country of prospective value. cted for expedi Wednesday night. He was arrested by a solvent debtor." As Mr. Prior for ner lots. In 1894 I took off ten per se is clear, and The act says what is the value now takat present, in answer to inquiries, he about four months ago in Spokane for equainted with says: "I figure it in two ways. In sel- the city very pertinently remarked, and cent. average on the whole block. In en by appraisement in payment of a just set in motion the machinery of and unfurt the flags on the Cotton States' Industrial ling central improved property (or in-side improved property, such as busi "even if there be no selling price or de-whole territory. I sold a lot three years alter that. Mr. Dean also viewed lots selling whiskey to Indians and has been inderstands the kept in confinement at Colfax. On Wednesday night he complained of Exposition building. Tacoma, Wn., Aug. 23.—Rev. I. T. Miller, pastor of Fowler church, has died from the effects of the exposure experienced while climbing Mount Tacoma. He was caught ness streets of the town), speculators mand, can it be said that any lot in the ago for \$450, assessed for \$350 now. with an eye to what could be made of acts and not want. Let us toothache and was allowed, with three city has not an actual and if so an as- Block 6, adjoining lot is assessed at them by improvement, subdivision and expect to get six per cent. on their purother men, the privilege of the outer chase. The other way is, take the lots and improvements combined, estimate sessable value?" He enforced his view \$850 per acre, about the same as these building; and that also contains too much than the honclimbing Mount Tacoma. He was caught in a storm at an altitude of 1,000 feet, and lay all night exposed to the wind blowing 80 miles an hour. Spokane, Wn., Aug. 23.—Rain has been failing at intervals during the past two days, temporarily checking the forest fires, but they have again broken out afresn. Many campers and prospectors, who have been out in the forest, are arriving here daily and telling their stories of being corridor. Some time during the night he with strong practical reasoning. The lots. of the prospective element for present us reach the rose, and while the others were asleep taxation under the act. His independif such is our liabilities of the city are running on, The next batch of lots were those what it would fetch if put up for sale? and must be paid. Must every creditor first get judgment and the sheriff be-come the practical and somewhat ex-lot part 162, Block 2, Victoria city, and lot part 162, Block 2, Victoria city. procured a rope and hanged himself. deceived or de-If the building be worth say \$30,000. Walters was a splendid horseman and and the assessor and party assessed something of a desperado. cional says that agree as to the improvements, the difded to dispatch pensive city assessor, with a fresh cost Taking part 162, Block 2, 42 feet on If what incidentally fell from the diffference between the price the property been out in the forest, are arriving here daily and teiling their stories of being overtaken by the fierce rush of flames and compelled to flee for safety. Priestlake, in Northeern Idaho, is now surrounded by fire, and the settlers are compelled to leave nearly evrything behind and escape in boats by way of the lakes. Along Salmon river miners have made their way out to the railway at Northport, leav-ing their cabins and effects to be burned. It will be several weeks before trains on the Milan branch of the N. P. will be run-ning, owing to the number of bridges burni-ed down. San Francisco, Cal., Aug. 23.—The be-quest of J. C. Wilderming, amounting to \$400,000, to the University of California, will be turned over to the trustees at once. Government street, first. Assessed in erent witnesses throughout be accepted en and all the fetcues and the value of the building for every fresh debt, and the end insolv-Good Things to eat are ade the island must be the value of the land. ency, merely because the literal mean- 1888 at \$8,400, improvements \$3,750, as correct, then the court of revision and ing of the act cannot be complied with, total \$12,150. In 1889, combined with appeal would appear very uniformly to rebellion during Q. How do you work the six per cent. basis? A. Well, take lot 1259, fronting by the mere circumstance that at the Yates street part, \$13,690. Government adopt Mr. Northcott's valuation, almost General Sa! time of assessment a realy market is street part in 1892 assessed \$24,000, to the echo, and my experience of the preon Johnson street, assessed at \$12,000; nna. He states n of time and not at hand? It would be unreason-Yates street part in 1892 assessed \$23,- sent case suffices to show with what diffiin 1888 at \$5,350, in 1889 at \$6,000. In 1892 jumped to \$12,000, and ever able to conclude so. This points indi- 750, total \$47,750, reduced to \$41,000 Martinez do culties they must have to contend to arsince has been kept at that assessed val- rectly to some better and more general rebels into the on appeal. Government street part in rive at a satisfactory conclusion as inue. The improvements are so poor. It can principle of assessment. At present the 1893 assessed at \$21,000, Yates street dependent judges under a solemn obligaprinciple of assessment. At present the principle of taxation is laid down by Partington v. The Attorney-General, 4 Eng. and Irish Appen's, 122, where Lord Cairns thus summarizes the prineral de Campos not be improved to pay 6 per cent. interest on the cost of the improvemen.s. ninent business city to form a n payment in cash for appraised value, would not give that much. No, I do Lord Cairns thus summarizes the prinwhose duty it duest of J. C. Whiterning, amounting to \$400.000, to the University of California, will be turned over to the trustees at once. It is for the purpose of establishing a school to teach boys trades. A suit in which the amount involved is \$1,000,000 has been commenced here. It is for an accounting by Theodore Fox against J. W. Mackay, U. S. Senator P. Jones, the Consolidated California and Virginia mining company. Plaintiff alleges that de-fendants, controlling a majority of the stock of the Consolidated California and Virginia Co., entered into a contract with the Comstuck Co., in which they were also interested, to mill ore at \$7 per ton. A large quantity of ore was milled at that price, when, it is alleged, that \$4 per ton was a reasonable and was also the custo-mary price paid for such work. Plaintiff avers that by reason of the contract, which is alleged to be fraudulent, stock-holders in the Consolidated Co, were overcharged to the amount of \$1,\$22,000. not know of any property sold there ciple of all fiscal legislation: "If the per-Maximo Go-\$20,400 with the reduced rate of 1½ per themselves, for they are all honorable still better when men, that there are liabilities, always r. it is stated n sentencing a growing bigger, to discharge, for which rsons to death. made with the court of revision that rather than however great the nardship may ap they can at best only partially provide ned the village (This is inadequate, as the \$400 congo to the trouble and expense and loss pear to the judicial mind to be; on the by swelling as much as they may think of time in going into court, if it could other hand if the crown (here the city) nection with sewers is not includreasonably right, practicable, the volume be reduced to \$15,000, I would leave it seeking to recover the tax cannot bring OTTOLENE ed.) and amount of the assessment roll. I so. Assuming no building on it, I would the subject within the letter of the law, Children's day 456 will deal with the figures and values of not give \$10,000 for it. In 1889 1.t the subject is free, however, within the Seven per cent on \$6000, the cost of scussed yesterthis estate in my conclusion. the building 420 ociation. Some 1258 assessed at \$14,250, lot 1259. \$6. spirit of the law the case might otherwise The Macdonald property, the last batch children being 000, total \$20,250. In 1890 \$20,250. In appear to be. In other words, if there of lots for review and consideration, are 1891, 1258 and 1259 together assessed be admissible in any statute, what is grounds, and \$876 those constituting what is well known at \$60,000. In 1892 assessed at \$49. called an equitable construction, certain-For they are the principals Taking the rent at \$1320, not counting as "Armadale." This, which is at preshe board. The 000 (no appeal). In 1893 assessed at ly such a construction is not admissible the bad debts out of it, but deducting in- ent a residential property or homestead, lting and book-\$36,000, and \$12,000, total \$48,000. Re in a taxing statute, where you can surance and repairs, and 7 per cent. on formerly, so long as it remained unused FREE from GREASE duced on appeal to \$42,000 (\$30,000 and simply adhere to the words of the statthe capital invested, considers the value for land transfer obtained greater imarranged as High school, \$7500. Then taking the Yates street munity from taxation than land not so \$12,000). In 1894 both, \$42,000. In ute." Exhibition; and are easily di-gested. For Trying, Shortening, and all 1895 further reduction on 1 lot \$1,200, Attention to this cause of construct portion, dealing with it in the same way, held. But the law now, and justly so, on, "The Prin eaving \$28,800; 1259 remaining at \$12, | tion would save many an erring assess- considers the value of that after making allows no such stinction. In taxation, Province;" see 000. Assuming these figures to be right ment roll from criticism. statutes must be strictly followed, as the same deductions from the approxi-None But Ayer's at the World's Fair. of the Goverthere has been a reduction on 1258 of Mr. Northcott also evidently feels the mate value of the rent \$1200, leaves the well against as for the taxpayer. There Ayer's Sarsaparilla enjoys the extrantess of Aber-\$19,200. 1250 remaining at \$12,000. difficulties of city assessment in (if the land income at \$226, 6 per cent. ou is no equitable construction of a tax act, ordinary distinction of having been the 1894;" third di-Re Fernwood property. Purchased at evidence be correct) a falling market, \$4000, which Wilson therefore places as and that is at the same time the power only blood purifier allowed an exhibit \$150 an acre in February, 1890. Five steadily falling for two years past, and the value of the land. The rent actually and difficulty of the assessor. The racious Majes at the World's fair, Chicago. Manuurth division and a half lots to the acre. During the in the face of abnormally increasing received amounts only to \$780 (one ten- amount offered, of course without prejufecturers of other sarsaparillas sought Cooking purposes OTTOLENE is better ner Holidays. boom sold some lots as high as \$400 a liabilities incurred with an easy confi- ant unable to pay). The tax equals 30 dice, by the owner, the Hon. Senator by every means to obtain a showing of ool, any map lot. Sold 12 and 13, B17 perhaps, to dence in a coming prosperity which as per cent. of the rent actually received. Macdonald, to the city assessor for the Mr. McGregor, I believe, in the neighborhow the refuses to come. The payment for The ground rent paid is \$100 a month on sake of avoiding the loss of time, trouble, their goods, but they were all turned away under the application of the rule sion. Dominion borhood of \$300 or \$400 a lot, just be-fore the outbreak of smallpox in 1892. solidarity of the assessment roll. Mr. the states) fell in value as rapidly as it court to court for what he believed a n, British Coiforbidding the entry of patent medicines and nostrums. The decision of the orth America; After the smallpox there was no sale. Northcott gave the assessment history rose. The assessment, he contends, just assessment which could be given diand burer than lard. rid's fair authorities in favor of fifth division -High schoo wrote off \$2000 on this investment of lots 1258 and 1259, which I render should fall as well and a corporation rectly for the 334 lots; viz., 346, part of Ayer's Sarsaparilla was in effect us ns of the grad and \$3000 more when I took stock 18 at some length, as the same mode of should do exactly as an individual. In 347, 366 and 367 of block 25, was \$11, follows: "Ayer's Sarsaparilla is not a Made only by -High school patent medicine. Is does not belong to months ago, as bad debts. valuation and the same reasoning ap- cross-examination he said 6 per cent. is 500, and for section 25 and section 26 led schools. A The advertisement. It was not in- plies to all other assessments under ap- not too high a rate of interest on in- of Beckley farm, \$50,000, has been the list of nostrums. It is here on us The N. K. Fairbank read by Mrs. serted for the purpose of this appeal, peal, and which I shall, therefore, treat side property; 4 per cent, is not enough placed before me. But as the city have g.erits." If what I advertised was sold that would have prevented this appeal. Q. Would it not have been more easy to sell single lots, as lots are assessed of which, however, he denied), namely, teresting. Company, -Fresh supply of garden hose cheaper than ever. 57 Johnson street. Shore's Wellington and Ann Stag Miss Maggie ver, were mar-MONTREAL. Hardware. vesterday.

NOT DURBANT'S KNIFE. The One Found at Walnut Creek-Another Woman to Testify.

San Francisco, Aug. 22 .- Durrant did not

Ient reputation. The young man she accuses is a member of the same church in which she worships, and there is a natural bond of sympathy with one of her own faith. When she speaks the condemning words the effect will be of great importance. Understand-ing this, Durrant's attorneys and detectives are laboring at present to destroy the efing this, Durrant's attorneys and detectives are laboring at present to destroy the ef-fect, if possible. They are already in pos-session of one fact that will be used for all it is worth. The defence will summon to the stand several witnesses who know Mrs. Leak well, who were with her in the interval between Blanche Lamont's disappearance and the finding of her dead body in the belfry. These women are members of the relief society of Emanuel church, to which Mrs. Leak also belongs. The society held a meeting a few days the discovery. She believed Durrant to be an exemplary young man, first in every effort of Christian work, a leader in the Sunday school, a model young Christian, who was showing the others the way in an active life of good. While she remarked the girl's improdence in going into the church with Durrant, she set nothing more on the incident than if the girl had gone there with the pastor himself. The inci-dent at that time possessed absolutely no significance to Mrs. Leak. She had no thought of connecting the girl's disappear-ance with her visit to the church. This will be the contention of the prospection. Warren Dutton, retired merchant, was secured as the ninth juror in the Durrant trial to-day.

AMERICAN NEWS NOTES.