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taxation purposes. But the most important thing for the tax payer to know is, if the civic burden is evenly distributed - whether properties are assessed high or assessed low, would make little or no difference if all were treated alike. The cheapest and quickest way to equalize assessments is to have the roll published, so that every tax payer interested can study it up quietly at home, with the view of finding out if he is paying a portion of some other tax payer's assessments. These valuation rolls are published in other cities, and there is no good reason why they should not be issued in book form here. A printed copy of the city of Ottawa assessment roll for 1898 can be seen at this office.

The sales recorded in August in Maisonneuve, deLorimier, Mile End, Montreal Annex, Outremont, Cote des Neiges, Notre Dame de Grace, St. Henry, St. Cunegonde and Montreal West, (Junction), amount to about \$124,000—of which St. Henry contributed about \$50,000, Mile End about \$25,000, and Montreal Annex \$17,500.

There were 107 real estate transfers in the City wards and Town of Westmount recorded at the registry offices during the month of August, the particulars of which are given in other columns, amounting to \$501-896.31.

St Antoine Ward	13	\$ 104167 55
St Ann's Ward.....	5	20,201 00
West Ward.....	1	65,000 00
St James Ward.....	8	45,388 88
St Louis Ward.....	5	18,095 14
St Lawrence Ward.....	6	30,300 00
St Mary's Ward.....	8	67,136 10
St. Jean Baptiste Ward..	18	46,954 60
St. Gabriel Ward.....	8	22,119 00
St. Denis Ward.....	22	14,033 85
Hochelaga Ward.....	3	24,875 00
Westmount	10	42,770 19

107 \$501,896.31

During the corresponding month of last year 98 transfers were recorded, amounting to \$308,403.42.

The real estate mortgage loans, recorded during the month of Aug. in registration division of Montreal West amount to \$195,775; of this amount \$10,000 was placed at 4½ per cent. \$150,000 at 5 per cent. \$13,500 at 5½ per cent. \$20,425 at 6

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