

WESTMOUNT — A magnificent corner property on the uplands, with grounds containing over 100,000 ft., with a substantial three-story solid brick house, heated throughout by hot water furnace, and contains seven bed-rooms, besides other ample accommodations. This is a good opportunity to combine the purchase of a home with a speculation, as the price is about the value of the land. Would be sold in lots if required. (25-B)

FOR SALE OR TO LET—At Woredale Park, Dorchester West, corner Atwater avenue; by Street Railway about 15 minutes from City Post Office, a large very fine house, stables, &c. &c., lately occupied by Mr. Seargeant of Grand Trunk Railway. Has all modern improvements, conservatory, vinery, tennis courts, lawns, kitchen-garden with very best of small-bearing fruits, beautiful scenery, and a most desirable gentleman's residence. Will be sold en bloc or in separate parcels at a great bargain, or let for a term of three years at a nominal rental.

WESTERN AVENUE—About 60 yards west of Metcalfe avenue, a very desirable piece of land, 43 feet front by 100 feet deep, to a 20-foot lane in rear. (182-B)

WESTERN AVE.—Two new houses in pressed brick with stone trimmings of latest design and thoroughly well built, adjoining red stone house corner of Elm Avenue. A very convenient locality. Inspection and offers solicited. (781-3)

WOOD AVENUE—A three story red stone front, semi-detached house, with two story extension; cemented cellar with laundry, store-room, Daisy furnace, etc. Seven bed-rooms, ample cupboard accommodation, four fire places, electric wires and gas throughout; hardwood floors on ground and first floor. Interior finished in cottonwood. Particulars at office. (209-B)

WESTERN AVENUE—Two fine building lots, corner of Elm Avenue, 27 ft front x about 93 ft. deep, good lane in rear. These lots are exceptionally well situated, good view of the mountain, adjacent houses are all handsome, well built and occupied by owners. (176-B)

A DETACHED HOUSE IN THE best residence section of Westmount, built for owners' occupation. Lot has a frontage of nearly one hundred feet, commands a view from elevated land, and is surrounded by magnificent trees. Particulars and permits at the office. Also a particularly handsome house 28 feet wide, beautifully furnished in oak on the main floor and containing special features throughout. Will be sold at a reasonable price (178-B)

Suburban Properties

FOR SALE BY

J. CRADOCK SIMPSON & COY.

BAY VIEW—Neat frame house, fronting on the lake; ten rooms, large gallery front and side; good shade trees; partially furnished. Price only \$1,500. Very easy terms. (289-B)

EQUITABLE TAXATION.

EXTRACTS FROM AN ADDRESS BY EX-PRESIDENT HARRISON AT A MEETING OF THE UNION LEAGUE CLUB, CHICAGO:—

"Equality is the golden thread that runs all through the fabric of our civil institutions—the dominating note in the swelling symphony of liberty. Equality, not of conditions, not of natural endowment, but of rights, is the foundation stone of our governmental structure. And as a corollary, necessary and imperative, to this doctrine of an equality of right, is the doctrine of a proportionate and rateable contribution to the cost of administering the Government. The duty of the state to protect life, liberty and property is conditional upon a fair contribution to the cost of government. A full and conscientious discharge of that duty by the citizen is one of the tests of good citizenship. To evade that duty is a moral delinquency, an unpatriotic act."

DANGER OF UNEQUAL TAXATION.

"If we do not hold this rule of proportion, which I think is an essential part of the definition of taxes, then everything becomes subject to the whim of the legislature. The whole revenue of a state may be derived from contributions exacted from a very small minority of its population, the majority going free. To allow such a system is not only to rob the minority thus unduly burdened, but to rob the state of that which is essential to its healthy existence, and indeed to the life of republican institutions. Honesty and carefulness in public expenditure will have no effective watchers. The watch of the minority will be ineffectual and the majority will be careless as to the use of fun's, to the accumulation of which it has not contributed."

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"I do not believe that it is impossible so to stir the consciences of our people, so to stimulate the independence and courage of our assessors and of our courts and prosecutors as to secure a fairly general enforcement of the personal property tax. I know that men hesitate to call a neighbor to judgment in this matter. We have treated the matter of a man's tax return as too much of a personal matter. We have put his transactions with the state on much the same level as his transactions with his bank, but that is not the true basis. Each citizen has a personal interest, a pecuniary interest, in the tax return of his neighbor. We are members of a great partnership, and it is the right of each to know what every other member is contributing to the partnership, and what he is taking from it.

MONTREAL WEST — A charming frame cottage specially well built by owner for his own use, and is finished throughout in a very superior manner; heated by hot water furnace, hot and cold water throughout, bath, w.c., electric light. (281-B)

ROSEMERE, P. Q. — A handsome wooden country residence, on stone foundation, built for summer and winter occupation; water in kitchen, laundry, bath and w. c. Pleasantly situated on high ground, about four minutes' walk from station; close to river, and commanding an extensive view of surrounding country; wide piazza around three sides of the house. Further particulars at office. (287-B)

BEAUREPAIRE—A charming cottage on the Lake front, built for owner's occupation, two stories, galleries on three sides, large lot. (183-B)

CHAMBLY BASIN — A fine residence property, containing 23 arpents, of which five arpents are beautifully wooded. River frontage on two sides; about one mile from Richelieu station, (C. V. R.). Solid stone three story house, fifty feet square; hot water furnace; large stable and coach house and other out-buildings; good boating and fishing; telephone in house; only 1½ hours' drive from Longueuil. Moderate price. (119-B)

COTE-DES-NEIGES — That beautifully situated property known as "Fern-grove," bounded by Cedar, Crescent and Lakeview Aves., between Cote St. Luc Road and Westmount. Particulars at office. (167-B)

DIXIE—Several choice lots at this popular summer resort. Easy terms to suit purchasers. (168-B)

DIXIE, now called SUMMERLEA—We have some choice villa lots within three minutes' walk of the railway station, and within two minutes' walk of the River St. Lawrence with boating privileges, varying in price from 5 cents a foot up. And there are also a few choice lots on the river front for sale at 25 cents a foot. A few pretty cottages, substantially built with stone foundations and extension kitchen with cellar, for \$2,500, including 7,500 feet of land on the principal avenue. Terms easy. (64-B)

DORVAL. — A semi-detached brick house between the road and river, heated by hot water furnace, five bedrooms; built for winter occupation. Ice-house laundry, etc. Grounds extend to river. Would exchange for city property. (282-B)

LOWER LACHINE ROAD — A choice piece of suburban property adjoining that of the late Mr. Sippell; one of the most desirable frontages on the river. Very easy terms. (119-A)

NOTRE DAME DE GRACE—A beautifully situated lot of land on Cote St. Antoine Road, 46 feet by 178 feet, running back to an avenue on which electric cars are now running. Commands a magnificent view. (145-A)

OTTERBURN FARM — Belonging to the Estate of the late Sir Joseph Hickson, contains about 2800 acres of which 225 acres are under cultivation. The property is situated on the river Madawaska about 4 miles south of Lake Temiscouata, and is reached by the Temiscouata Railway which runs through the property at about half a mile from the house. The distance from Rivière du Loup on the St. Lawrence is 65 miles, and