

ELM AVENUE.—A 2 storey stone front house, with a 2 story extension, asphalted basement, with furnace, pantry, bath and w.c.; 2 slate wash tubs, double drawing room, five bedrooms with clothes cupboard in each, gas grates and mantels throughout house, electric light and gas fixtures, etc., finished in cotton wood. (894B-3.)

DORCHESTER STREET.—A handsome gray stone front house, 3 storeys and 2 story extension, contains nine bedrooms, with drawing, dining, breakfast room and kitchen on ground floor. Replete with every modern improvement, mosaic vestibule with marble dado, all doors and front windows have plate glass; latest sanitary plumbing, etc. This house is just being finished by one of the best builders in the city, and everything in connection with it can be depended on to be of the very best. (894C-3.)

GLADSTONE AVENUE.—A neat stone front cottage containing nine rooms, heated by hot water furnace, built three years ago, convenient to street cars. Price \$5,000. (880-A)

GREENE AVENUE.—A rough stone 1½ storey cottage, nine rooms, in good order; a nice, comfortable house for a small family. (235-B)

GREENE AVENUE.—Two well situated building lots, each 25 ft. x 102 ft., no waste ground, only 55 cents per foot to a prompt buyer. (296-B.)

HILLISIDE AVENUE.—A desirable block of land 90 feet deep, adjoining the corner of Metcalfe Avenue. (130-B)

IRVINE AVENUE.—Two 2-story solid brick cottages, extension kitchens, heated by hot water furnaces, in good order, seven rooms in each. Price \$8,850 each. (204-B)

KENSINGTON AVENUE.—A handsome brick house, with all modern conveniences, on lot 100 feet by 112 feet, nicely laid out. Would make a good family residence. (108-B)

LANDSDOWNE AVENUE.—A block of land 100 ft. x 130 ft., well situated near the Park. (302-B.)

LANDSDOWNE AVENUE.—Six good building lots, near Cote St. Antoine Road, each 21 ft. x 62½ ft. (307-B.)

LANDSDOWNE AVE.—A charming brick cottage on large lot forming the corner of Sherbrooke street. Heated by Daisy furnace, 8 rooms. Price moderate. (869-3)

MELBOURNE AVENUE.—Handsome modern, detached cottage in this favorite locality, recently built for owner's occupation. Lot 50 by 100, house 38 by 42. Owner leaving city. Price \$7,500. (783-B)

MOUNT PLEASANT AVENUE.—Two story red stone front house, with extension kitchen. Daisy furnace, three mantels and grates in house; finished in cottonwood throughout. Lot 50 by 105 ft. (863-3)

MT. PLEASANT AVENUE.—A magnificent villa lot, 126 feet by 175 feet, forming the corner of Campbell St., commands the finest view on the island. (107-B)

MOUNTAIN AVENUE.—Just above Cote St. Antoine Road, nine nicely situated building lots, each 50 feet front by about 115 feet deep, within two or three minutes walk of street cars. (180-B)

assessing their property at the highest rate that law and equity will permit, so that they can be required to pay their share of the regular taxes. There is no good reason why a corporation with a capitalization of ten millions should be permitted to pay taxes on an assessed valuation of a few hundred thousand dollars.

The proper way for a city to obtain its just share of the profits arising from a franchise, is to allow the corporation operating under it to retain only such part of the money it collects from the public as will pay its expenses and give to its stock and bond holders a reasonable return on the capital actually invested. Every cent above what is necessary for those purposes belongs to the public and should be turned into the city treasury. That principle cannot be applied to franchises now owned by corporations, but it ought to govern in the case of every franchise that may hereafter be granted, and of every renewal or extension of existing franchises.—*American Land and Title Register.*

CUT OFF THE SPECIAL TAXES.

The best way to deal with the special taxes which the charter committee is tacking on to the charter will be for the City Council to cut them all off and confine the assessors to the tax on immovables and the business tax.

These two sources of revenue along with the water tax can be made to raise sufficient revenue for the city's requirements.

The amount of immovables will be increased at the next assessment by upwards of twenty millions simply by the inclusion of classes of property which have been escaping taxation and by the natural increase of the city's assessment.

Upon this twenty millions—made up of ten millions' worth of machinery; five millions' worth of street railway and electrical plants; two millions, at the least, of hitherto exempted property and two millions of natural increase—upon this addition the present rate of one and a quarter per cent, will put into the treasury \$250,000 a year over and above our present revenue.

Let the city then stick to its present sources of revenue and keep its assessment system as simple as possible. In taxation simplification and equity are related, and complexity an injustice.—*Montreal Herald*

OLD HOUSES TO LET.

We have heard frequently since the advent of dull times of how many houses there are to let. The majority of them should be to let, for they are old, decayed, unpainted, unwhitened, and frequently have not even the first requisite of decency in having their floors swept and washed clean. Such houses, now and at all times, will be to let, and should be. Old houses, even if in the best of order, let slowly, not so much perhaps because they are old and worn, as because they are out of style. We do not use

PROSPECT STREET.—Two new two-storey cottages, every convenience, close to Greene ave., fine view, etc., wall built in every respect, Price only \$4,250. (287-B.)

ROSEMOUNT AVENUE.—Several choice villa lots well situated on the best part of this avenue; situation unexcelled in Westmount. Lots run through to Mountain Ave., and have a frontage of from 83 ft. to 91 ft., each. Reasonable price. (178-B)

ROSEMOUNT AVENUE.—A substantial detached residence, fitted with all improvements, grounds have a frontage of 169 ft. on Rosemount and 184 ft. on Mount Pleasant avenue, by a depth of about 140 feet. Also three good brick houses, two on Rosemount Ave. and one facing on Mountain Ave., all well rented to good tenants, on lot fronting on both avenues, and with an area of 86,894 feet. (178-B)

ROSEMOUNT AVENUE.—Handsome stone front residence; lately built and replete with every convenience, Daisy furnace, laundry, etc., five bedrooms. (885-3)

SHERBROOKE STREET.—A very desirable building lot, almost adjoining the Park, 50 ft. x 104½ ft. (302-B.)

SHERBROOKE STREET.—Two semi-detached houses in the best part of Westmount. Modern and thoroughly well built, one is occupied by owner, the other well rented. Suitable for two friends. Both houses have side lights and one is a corner house and commands a fine open view. (124-B)

ST. CATHERINE STREET.—A stone front cottage on lot 26 x 110 feet; well built and in good order throughout. Lane at side and rear. Price \$7,000. (211-B)

ST. CATHERINE STREET.—A good building lot, 80 feet front on St. Catherine street, with a frontage of 160 feet on Metcalfe Avenue, a splendid location for shops or residence. (93-B)

At Weredale Park.—Lots 3, 4, 5, 6, 7, 11, 12, 14, 15 and 17. These are among, if not the finest, building lots in the beautiful suburb of Westmount, being on the line of city limits, easy of access, fine drainage, water and all other city improvements.

ST. CATHERINE STREET.—A comfortable, well-built stone front cottage, with extension kitchen, Daisy furnace, and all improvements; five rooms on ground floor. Would exchange for a smaller house. Price only \$8,000. (883-3)

ST. CATHERINE STREET.—A lot of land just west of Metcalfe Avenue, with a frontage of 88 feet 10 inches, first-class locality for building. Price only 75 cents per foot. (85-B)

ST. CATHERINE STREET.—Seven choice lots, one of them a corner—each 28 feet 9 1-2 inches x 115 1-2 feet deep.

ST. CATHERINE STREET.—Two building lots, near Metcalfe Avenue, about 44 feet 5 inches front by a depth of 170 feet to 174 feet each. (382 & 386-2)

UPPER LANDSDOWNE AVENUE.—We call special attention to the fine blocks of lots laid out on the St. C. main property. They are laid out in frontages of 50 feet with a depth of 110 to 115 feet. The situation is the most accessible of all the hillside property and commands a magnificent view. Price from 12½ cents upwards. (389-A)