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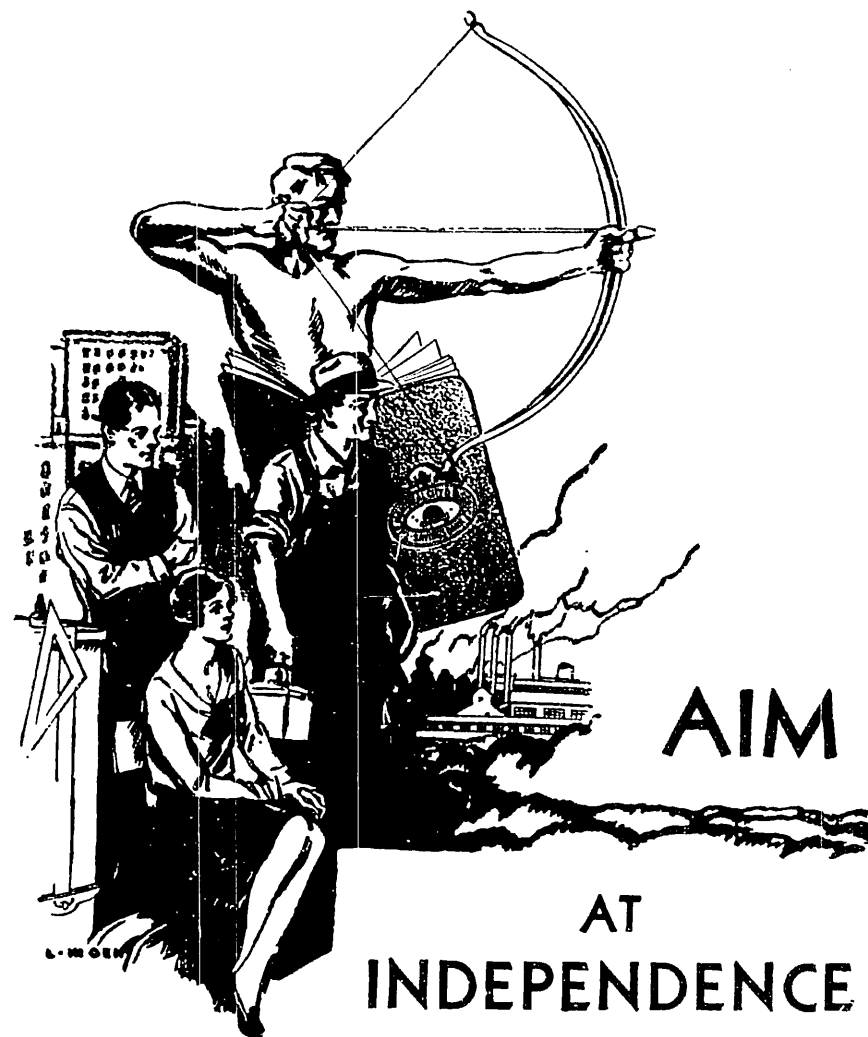
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Paris had its first Directory in 1691; Liverpool, England, in 1766; Dublin, Ireland, 1770; Edinburgh, Scotland, 1773; Hamburg, Germany, 1787; Philadelphia, Pa., 1785; New York City, N.Y., 1786, followed by Boston, Mass., 1789, and Baltimore, Md., in 1796.

One of the difficulties of Directory publishing in the early period was the lack of house numbers. Because of this, many houses were known as "The Black Bear," "The White Swan," "The Six Golden Lights"—or on such and such a road next door to the Goldsmith's.

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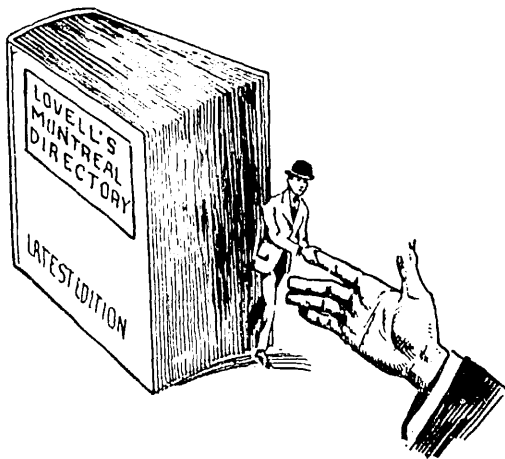
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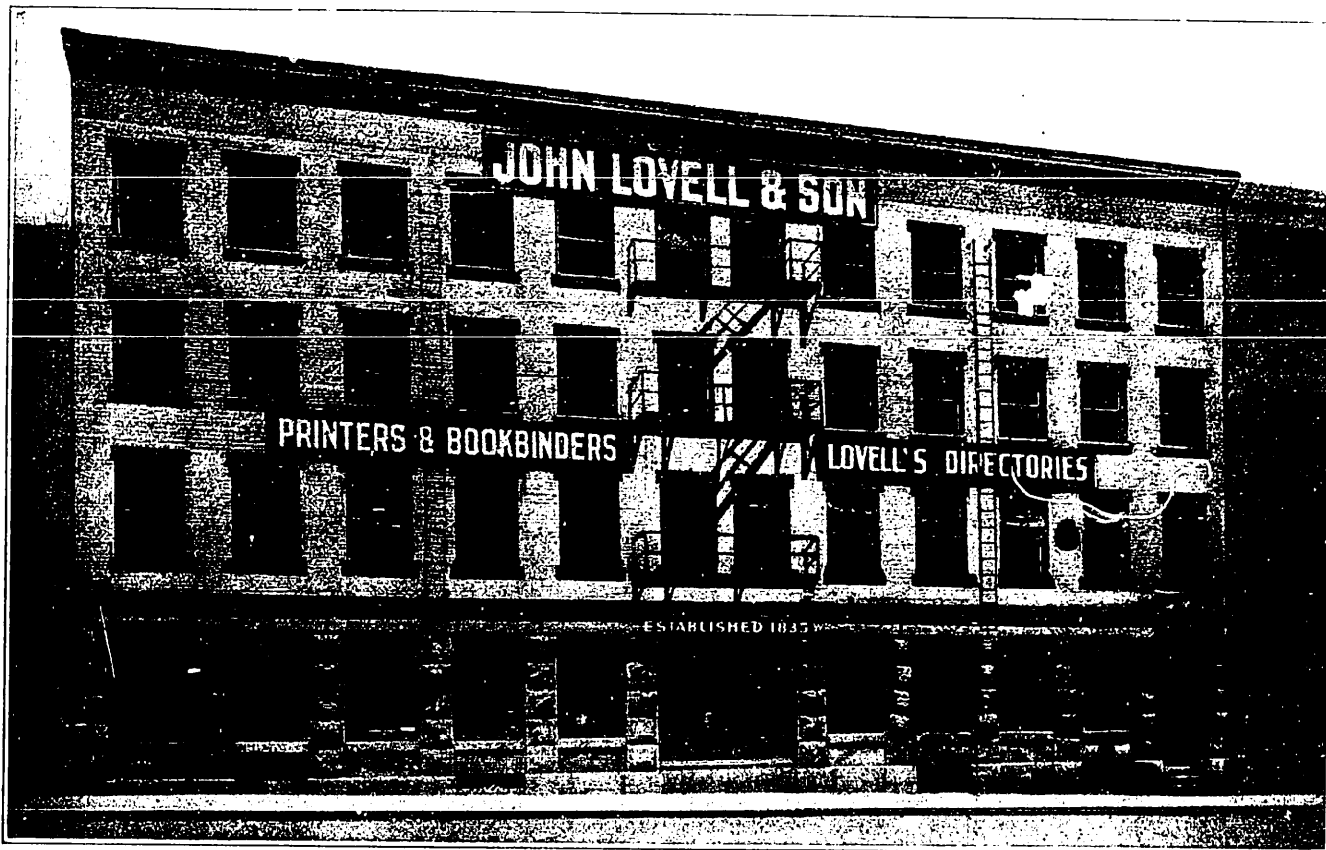
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1932-1933

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Established 1835

Publishers of Directories Since 1842

MONTREAL

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The publishers earnestly request the bringing to their attention of any inaccuracy so that it may be corrected in the next edition.

PREFACE

TO

LOVELL'S MONTREAL DIRECTORY

This is the 1932-33 edition of Lovell's Montreal Directory, the 90th Volume.

The several features of the work which have given satisfaction to our patrons in former issues have been retained.

The Publishers' estimate of population presented in this Preface is impressive as indicating the growth of the City and of the territory of which Montreal is the centre.

The Introduction (pages 13 to 22) gives a brief outline of the history of Montreal and statistics of its trade, commerce and transportation facilities.

The names of the residents of Lachine, Longueuil, Montreal East, Montreal South, Montreal West, Outremont, St. Lambert, Town of Hampstead, Town of Mount Royal, Verdun, Ville La Salle, Ville St. Laurent, Ville St. Pierre and Westmount will be found in the Street and Alphabetical Directories.

The information in this book is gathered by actual door-to-door canvass, and is compiled by a system developed from long years of experience, which ensures maximum accuracy. While the Publishers will in no way be held responsible for any errors that may occur, they will appreciate having any inaccuracies brought to their attention, that they may be corrected in the next edition.

LOVELL'S MISCELLANEOUS DIRECTORY (pages 23 to 36) contains a fund of valuable information respecting the Government, Public Institutions, Courts, etc.

LOVELL'S MONTREAL STREET DIRECTORY (pages 41 to 675). Much care has been taken to make this feature of the Directory complete and accurate in every detail. Names of residents are numerically arranged on the streets shown.

LOVELL'S MONTREAL ALPHABETICAL DIRECTORY of citizens, business concerns, commercial, professional and industrial organizations extends through pages 679 to 1,879.

LOVELL'S MONTREAL BUSINESS DIRECTORY, printed on yellow paper, follows the Alphabetical section, and on pages 1,885 to 2,142 sets forth the various manufacturing, mercantile and professional occupations, compiled in alphabetical order under headings appropriate to the class of industry pursued or profession followed. In a manufacturing city like Montreal the need for this kind of information readily at hand is very great, and the general appreciation of this is evidenced by the patronage the Directory enjoys in many and varied lines of trade.

POPULATION

The Publishers' estimate of the population of the City proper is 1,160,183, and, adding the population of the following places: Lachine, Longueuil, Montreal East, Montreal South, Montreal West, Town of Hampstead, Town of Mount Royal, Outremont, St. Lambert, Ville La Salle, Ville St. Laurent, Ville St. Pierre, Verdun and Westmount (170,797) GREATER MONTREAL has a population of 1,330,980.

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EVERY YEAR SINCE 1842

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MONTREAL, CANADA

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INTRODUCTION

TO

LOVELL'S MONTREAL DIRECTORY FOR 1932-1933

HISTORY OF MONTREAL AS A TRANSPORTATION CENTRE

Montreal gets its name from Mont-Royal or Mont-Réal, the title given this height by Jacques Cartier, who discovered Hochelaga in 1535, the year he explored the St. Lawrence River probably as far as the rapids, now called Lachine. The mountain, 769 feet high, stands nobly in the middle of an island, which is the largest of the group of islands formed by the confluence of the Ottawa and St. Lawrence Rivers. This island is 30 miles long and 7 to 10 miles wide, with an area of 194 square miles. The present municipality covers over 32,155 acres, having, by annexation, especially in 1883, grown from the 5,000 acres of 1860. It occupies one-quarter of the island and is 50 square miles in area.

Its growth is due to its position as the greatest inland port in the world. It is at the foot of the great fresh water navigation and canal systems of the Dominion of Canada and even of those tributary to the Great Lakes in the United States for about 1,600 miles. It is at the head of the Atlantic Ocean navigation, being about 1,000 miles up the St. Lawrence River from the open sea. The distance from Montreal to Liverpool is 2,747 miles, thus making the journey 372 miles less than from New York. The waterway to New York is by the Richelieu River, Lake Champlain, Lake George and the Hudson River. Thus inland craft, coasting vessels and Atlantic Liners fill the harbour and Port of Montreal.

Montreal is also a great centre of transportation by rail and by automobile highways and highway bridges. The two greatest railway systems of the world have their termini here, the Canadian Pacific Railway, with a mileage of over 23,000, and the Canadian National Railways, with a mileage of over 23,700. Montreal, being the centre of a system of good roads, is a parking place for the automobiles of North America.

In order to supplement the following statistical history of our modern city of to-day, a few historical facts will reveal the main lines of the growth of the city as a centre of transportation and commerce.

For this purpose, the site of Montreal was well chosen, for, at the Kingdom of Hochelaga visited by Jacques Cartier, the Indians had built a fortified town on the slope of Mount Royal to have command of the waterways. In 1611 Champlain chose Place Royale (that of to-day) at the water's edge for the site of his trading post till his death in 1635. In 1642, Chomedey de Maisonneuve, as the executive officer and governor of the Société de Notre Dame de Montréal, a religious body of clergy and laity founded in Paris about 1638, chose the same site and carried out its charter, ratified December 17th, 1640, by the Company of the 100 associates, conveying most of the Island of Montreal for the purpose of a French permanent settlement. It was to be a missionary centre for the evangelization and domiciliation of the Indians of the upper country.

The first colonists, about fifty, arrived at Place Royale on May 18th, 1642. Near by a fort was built and within it all lived in deadly fear of the Iroquois. It was thought the colony would have to return to France, but a reinforcement in 1653 gave it a new birth, and from that time on, the little colony grew into a fortified town and became the home or starting place of the explorers, missionaries, fur traders and war leaders of the French regime. The names of some of those who lived here—LaSalle, Duluth, Cadillac, LeMoynes, d'Iberville, Jogues, and others—are known to all North America, and lend romance to the story of this Continent.

The city, at the end of the struggle between France and England for supremacy of North America, capitulated on September 8th, 1760. During the American Revolution, the city was held by the Congress troops from the capitulation of November 13th, 1775, until evacuated by Benedict Arnold in June, 1776. After this trade began to develop: the Northwest Company, fur traders, was established at Montreal in 1783-4, the "X.Y." in 1795-1804, and both amalgamated with the Hudson's Bay Company in 1821. British traders were consolidated before and during the last decade of the eighteenth century. In 1804 the Phoenix Fire Insurance Company, the first insurance company in Canada, started here. In 1809 the S.S. "Accommodation" was built by John Molson, of Montreal, for river traffic, the second steamer on North American rivers, and three years before any such steamer plied in England. The Bank of Montreal opened for business on November 13th, 1817. The Committee of Trade, the predecessor of the Board of Trade of 1842, was organized in 1822. The Lachine Canal, begun on July 17th, 1821, was finished in 1825. The first Harbour Commission was appointed in 1830. In 1831 the "Royal William" was fitted with its engines in the yards of Bennett & Henderson, of St. Mary's Foundry, Montreal, and in 1833 it was the first vessel to cross the Atlantic entirely under its own steam. In 1832, the city received its first municipal charter, being properly incorporated in 1840. In 1835 John Lovell founded the firm who are still publishing this Directory.

The year of 1837 is memorable for the Civil Rebellion of Canada, with Montreal as its centre, but it also heralds the steam railway era in Canada with the first line of 16 miles opened between Laprairie and St. John; and the first lighting by gas on November 2nd, 1837, oil lighting having prevailed from 1815, electric light being introduced in 1879. By 1842, Montreal had become the commercial and political metropolis, but it lost its political prestige in 1849 by a riotous crowd burning the first Union Parliament Buildings. 1847 saw the first telegraphic communication between Montreal and Quebec. In 1853 Atlantic navigation was opened by the arrival of the Allan Line S.S. "Genova" on May 3rd. The Street Railway was opened in 1861 and was transformed to electricity in 1892.

Transportation was enhanced by the building, in 1854-1859, of the Victoria Tubular Bridge across the River St. Lawrence (one of the wonders of the world at the time), succeeded by the Victoria Jubilee Bridge 1897-1900; and by the Lachine Bridge 1881-1886. The new Harbour Bridge, two and one-eighth miles in length, opened in 1930, is acclaimed as a worthy structure of inestimable value to all sections of the community as a connecting link to the South Shore, and to the ever-increasing throng of people who, in crossing over it, can enjoy an unequalled view of the City, the harbour and the St. Lawrence River.

By 1854 there was railway communication to Portland, Maine, and by 1856 to Toronto. In 1857 there was a great commercial depression, but the modern growth of Montreal, prepared for by the railway era and by the enterprise in navigation, was soon to be evident; for after the "Trent" affair of 1861 and the beginning of the American Civil War, Montreal boomed by furnishing supplies to both North and South. Money was easy and circulated freely. From 1860 the city, then only 5,000 acres, began to expand. The enterprising merchants of Montreal had laid their bases of transportation well.

Confederation of the Provinces into the Dominion of Canada, in 1867 consolidated the general prosperity, and Montreal has moved ahead steadily until it has become a world city, the second largest port on the continent, and one of the largest French-speaking centres of the world. It has a great future before it.

PROMINENCE AS A PORT

By reason of being at the junction of inland and ocean transportation Montreal occupies, and must long continue to occupy, an unique position among the ports of this continent. This port constitutes the funnel through which must pass to Europe the harvests from millions of acres of wheat and grain lands of the West and the agricultural, mineral and forest products of a great country still only in its infancy. It has become one of the model ports of the world as well as one of the largest, being second in size, on this continent, only to New York. Its equipment and facilities are nowhere surpassed. It can transfer a cargo of grain more speedily than any other port and in its season of navigation (May 1 to November 30) it handles a greater tonnage of grain than any other port in the world in twelve months.

GRAIN STORING AND HANDLING FACILITIES

During the year 1930 there was expended upon the grain elevator system of the port upwards of \$437,416.23, while the entire expenditure on improvements was \$2,056,649.95, of which \$1,224,618.67 was on wharves and piers. This brought the total capital expenditure on the port to the vicinity of \$60,000,000, and the total grain storage capacity to 15,162,000 bushels.

The present elevator capacity of the port may be set forth as follows:—

Grain Elevator No. 1.....	4,000,000 bushels
Grain Elevator "B".....	3,500,000 "
Grain Elevator No. 2.....	2,662,000 "
Grain Elevator No. 3 (including new extension).....	5,000,000 "
Total.....	15,162,000 "

In addition to the grain handling facilities afforded by the extensive conveyor belt system, the Commissioners have installed car dumping mechanism which operates in a most satisfactory manner.

The machines, by an ingenious and simple arrangement, raise and simultaneously tilt a carload of grain so as to completely empty it in less than ten minutes.

CUSTOMS AND EXCISE REVENUE AT MONTREAL

Comparative Statement of Revenues collected at the Port of Montreal by the Department of National Revenue—Fiscal Year, April 1st to March 31st.

Year	Customs Revenue	Excise Taxes	Excise Duty	Sundry Collections	Total Revenue	Ocean Vessels	Net Tonnage
1931-32...	\$32,384,388.12	\$15,506,351.47	\$33,674,258.17	\$151,940.24	\$ 81,716,938.00	1,150	4,069,421
1930-31...	36,292,851.41	11,782,807.68	40,093,259.99	138,850.21	88,307,769.29	1,197	4,434,589
1929-30...	47,206,465.33	16,520,924.33	41,482,209.61	129,247.13	105,338,846.40	1,283	4,637,800
1928-29...	45,970,896.36	20,155,464.42	39,219,159.37	116,661.06	105,462,181.21	1,607	5,494,062
1927-28...	40,651,452.89	23,466,072.13	35,517,312.47	120,282.18	99,755,119.67	1,610	4,992,686
1926-27...	39,627,296.89	25,338,158.74	30,817,445.25	110,076.35	95,892,977.23	1,421	4,221,730
1925-26...	36,717,038.14	23,405,002.67	27,750,223.53	106,591.16	87,978,855.50	1,255	5,104,313
1924-25...	31,545,755.08	21,840,745.46	25,513,550.91	173,534.46	79,073,585.91	1,222	4,096,216
1923-24...	37,523,006.01	27,035,395.79	26,518,604.08	167,978.77	91,228,163.85	1,082	3,683,720

HARBOUR OF MONTREAL

Statement showing the dates of the Opening and Closing of Navigation, the First Arrival and the Last Departure for Sea; also the greatest Number of Vessels in the Port at one time, during the past ten years.

Year	Opening of Navigation	Closing of Navigation	First Arrival from Sea	Last Departure for Sea	Greatest number of Vessels in Port at one time			
					Seagoing		Inland	
					No.	Date	No.	Date
1922.....	April 13	December 6	April 24	December 2	91	October 24	55	August 21
1923.....	April 29	December 18	May 3	December 1	63	May 23	52	August 4
1924.....	April 18	December 12	April 24	December 3	80	November 4	43	June 17
1925.....	April 10	December 10	April 16	December 8	62	August 19	46	October 6
1926.....	May 2	December 6	May 3	December 6	60	May 19	66	September 7
1927.....	April 10	January 4/28	April 12	December 6	80	October 20	44	May 1
1928.....	April 26	January 6/29	April 26	December 9	61	November 19	43	August 13
1929.....	April 10	December 10	April 20	December 7	53	July 3	47	October 7
1930.....	April 12	December 12	April 21	December 12	50	May 14	41	September 12
1931.....	March 19	December 13	April 15	December 11	53	May 27	29	October 31

STEAMSHIP SERVICES

For seven months in the year frequent and very efficient steamship services are maintained between Montreal and ports throughout the world. Canada and Europe is served from towards the end of April to the end of November, with Montreal as the Canadian terminal, by the Canadian Pacific, Cunard Line, Anchor-Donaldson Line and White Star Line, which operate passenger liners direct to Liverpool, London, Southampton, Cherbourg, Havre, Antwerp, Hamburg, Glasgow, Belfast, Cobh and Plymouth.

The St. Lawrence is a magnificent seaway, which three hundred years ago was the only white man's route into the interior of the North American Continent, and which not only still remains one of the principal gateways to that rich domain, but serves now as the chief stage in the route between Europe, the Orient and Australia through the connection it provides with the trans-continental railway services and the ports on the Pacific Ocean. While located within the borders of Canada, that waterway has been and continues to be of vital service to the progress and the prosperity of the United States. Important factors in the potential supremacy of the St. Lawrence Seaway over the New York route as a highway to the American Metropolis are (1) the shorter distance between Cherbourg and Quebec, which is 2,685 miles, as against 3,008 miles from the French to the American port, as well as either Liverpool, Southampton or Cherbourg being nearer to Montreal than is New York, the saving being a half a day's steaming by the fastest liner; (2) the sheltered two days spent on the waters of the St. Lawrence Seaway; and (3) a rapid railway journey from either Quebec or Montreal.

The Atlantic fleet of the Canadian Pacific Steamships comprises a total of 17 ships, 12 of which are passenger liners, and 5 fast cargo vessels. During the winter season, from the end of November to towards the end of April, the Canadian terminal of the Canadian Pacific liners is the port of Saint John, N.B.

The new express service offered by the luxurious 42,500 tonner, Empress of Britain, which commenced in service, June 1931, between Southampton, Cherbourg and Quebec is of outstanding importance to Canada. This magnificent First Class Liner now holds the World's Trans-Atlantic record, and incidentally the Blue Riband, and still continues to set new fast times between these ports in both directions. On June 16, 1932, the Empress of Britain crossed from Father Point, where the pilot is dropped and mails taken on, to Cherbourg in the remarkable time of four days, seven hours and twenty minutes, breaking her own previous record. Incidentally, this is nine hours and eight minutes less than the present record between Ambrose Light and Cherbourg on the New York service.

The Empress of Australia is also in service between Quebec and Cherbourg, Southampton.

The four Duchesses are almost exclusively in service to Glasgow, Belfast and Liverpool. The Montcalm, Montelare and Montrose also make sailings to these ports, but they are used mainly to maintain a service between Canadian and English Channel and Continental Ports.

Seven liners of the Canadian Pacific Atlantic Fleet will be engaged on the Company's winter schedule of crossings between Saint John, N.B., Halifax, N.S., and British and Continental ports during the 1932-33 season. These are the Duchess of Atholl, Duchess of Bedford, Duchess of Richmond, Duchess of York, Montcalm, Montelare and Montrose. The first sailing on December 8 will be that of the Duchess of Bedford.

The above ships are also used to maintain the regular service via the St. Lawrence Seaway.

After completing a West Indies Cruise, the Duchess of Bedford sails from New York, March 9, 1933, to Liverpool. The Empress of Britain sails from New York, April 12, 1933, to Cherbourg and Southampton, on completion of her Round the World Cruise.

The Company maintains a Bermuda service. Regular sailings are made during the winter season, January to the end of April. This is operated direct from New York to Hamilton by "Duchess" steamships, which are particularly suited for this semi-tropical route.

An extensive cruise programme has again been prepared by the Canadian Pacific for the 1932-33 season. The World Cruise will be made by the new Empress of Britain. This cruise will leave New York on December 3, 1932, crossing the Atlantic and continuing through the Mediterranean, the Suez Canal and the Red Sea, across the Indian Ocean, and back to New York via the Orient, the Pacific Ocean and the Panama Canal, occupying 129 days, and ending on April 11, 1933. Eighty-one ports and places in 23 countries will be visited, with Christmas in the Holy Land and New Year's Eve in Cairo.

The Mediterranean Cruise will be made by the Empress of Australia, former Canadian Pacific world cruise ship, and will leave New York, January 31, 1933, and will occupy 69 days. Countries visited will include Madeira, Casablanca, Spain, Gibraltar, Algeria, Majorca, Malta, Sicily, Italy, Jugo-Slavia, Greece, Turkey, Syria, Palestine, Egypt, Monaco and France. The Cruise fare includes return Atlantic passage by any Canadian Pacific steamship, including the new Empress of Britain, tickets being valid until December 31, 1933.

The Duchess of Bedford will make two 28-day cruises from New York to the West Indies, sailing January 7 and February 8. The Empress of Australia will make a 14-day West Indies Cruise, sailing from New York, January 14, 1933.

The Duchess of Richmond will make a 47-day West Indies and Panama Cruise, sailing from Liverpool, January 26, 1933.

In addition to the foregoing there is a comprehensive programme of short cruises from England at moderate rates.

The Trans-Pacific service which the Company maintains comprises the White Empresses of the Pacific with regular sailings from Vancouver and Victoria to Honolulu, Yokohama, Kobe, Nagasaki, Shanghai, Hong Kong and Manila.

The Empress of Japan and Empress of Canada sail from Vancouver and Victoria via Honolulu to Yokohama in thirteen days and all Trans-Pacific speed records are held by these vessels. The Empress of Asia and Empress of Russia sail direct across the Pacific from Vancouver and Victoria to Yokohama in ten days flat. They are the largest and fastest liners on the direct route.

White Empresses of the Pacific offer the choice of two routes—record size and record speed on both.

Special reduced All-Year Round-Trip First Class fares to the Orient via Honolulu or direct express are now available from Vancouver and Victoria to Yokohama and return from \$499.00 upwards.

The Canadian Pacific have now acquired a joint ownership of the Canadian Australasian Line, together with the Union Steamship Company of New Zealand. A fast service is maintained by the liners Aorangi and Niagara, between Vancouver, Honolulu, Suva, Auckland, N.Z., and Sydney, Australia.

The Cunard and Anchor-Donaldson Lines maintain regular weekly passenger and freight services between Canada and Europe—a sailing every week from Montreal and Quebec to Plymouth, Havre and London; and also a sailing every week to Belfast, Liverpool and Glasgow. Westbound weekly sailings are from the three last named ports and from Southampton and Havre. The St. Lawrence season commences at the end of April and lasts until the end of November. During the winter, arrivals and departures are at Halifax. Special Christmas sailings are the last departures from Montreal and the first two December sailings from Halifax, with special Christmas excursions sailing from these ports and Saint John, N.B.

The Cunard and Anchor cruise programme for next winter has not yet been settled at the time of writing. The cruise Cunarder "Carinthia" will sail from New York on January 7, 1933, on a world cruise, encircling the Southern Hemisphere. This itinerary includes many out-of-the-way ports not called at by any other cruise liner and ends at New York on May 25. The cruise is under the auspices of the Cunard Line and the shore arrangements under Thos. Cook & Son. The minimum rate is \$2,000.

Other cruises to the West Indies, the Mediterranean and shorter cruises to Bermuda, the Bahamas and Havana, are projected for this winter in view of the great success which has attended the Cunard and Anchor short cruises during the past two or three years.

Summer cruises for 1933 are projected for visits to the North Cape, around Europe, the West Indies and also to Nova Scotia and the Gulf of St. Lawrence.

The Cunard, Anchor and Anchor-Donaldson Lines allied fleet is as follows:—

CANADIAN SERVICE:—Alaunia, Andania, Antonia, Ascania, Aurania, Ausonia, Athenia and Letitia.

NEW YORK SERVICE:—Berengaria, Aquitania, Mauretania, Carinthia, Franconia, Samaria, Seythia, Tuscania, Caledonia, California, Transylvania, Lancastria and Cameronia.

Cargo service from Montreal, Quebec, Halifax, Saint John, to all above ports and to the Bristol Channel; also from United States Atlantic ports to the above European ports. Transhipment facilities to all ports of the world.

The Cunard Line in Canada are general agents for:—

ANCHOR LINE:—Services from England and Continent to Egypt and Bombay.

BIBBY LINE:—Services from England and Continent to Egypt, Ceylon and Burma.

BLUE FUNNEL LINE:—Services from England to Port Said, Straits Settlements, China, South Africa and Australia.

BLUE STAR LINE:—Services from England and Continent to Madeira and South America.

COMMONWEALTH & DOMINION LINE:—Services from New York to Australia and New Zealand, via Panama Canal.

HENDERSON LINE:—Services from England and Continent to Egypt and Burma.

KHEDIVIAL MAIL LINE:—Services covering Egypt, Greece, Turkey, Roumania, Cyprus and Syria.

ORIENT LINE:—Services from England and Continent to Egypt, Ceylon, Australia and New Zealand.

THE N.Y.K. LINE (Japan Mail) Trans-Pacific ocean service and throughout the Far East.

Agents for Peninsular & Oriental Steam Navigation Company and British India Steam Navigation Company.

In addition to the above, all other Steamship Companies operating throughout the World are represented.

Montreal is also the headquarters of the Canadian National Steamships, operated in conjunction with the Canadian National Railways. The Canadian National fleet comprises some 20 liners and freighters in regular service.

CANADA—WEST INDIES:—Three liners and three freighters are devoted to the "eastern route," that is Bermuda, Puerto Rico, St. Christopher (St. Kitts), Nevis, Guadeloupe, Antigua, Dominique, Martinique, St. Lucia, St. Vincent, Barbados, Grenada, Trinidad, British Guiana (Demerara).

Two liners, two freighters and a short-run steamer are devoted to the "western route," that is Bermuda, the Bahamas, Jamaica and by trans-shipment from Jamaica to British Honduras.

On the "eastern route" the passenger liners sail from Halifax the year round, while the freighters, some of which take "vagabond cruise" passengers, sail from Montreal in summer and from Halifax in winter. The passenger liners on this service call at Boston, northbound and southbound the year round, and call at Saint John, N.B., northbound the year round. The freighters on this service make Quebec their "vagabond cruise" passenger terminus northbound in summer and Montreal their cargo terminus in summer, while in winter they make Halifax their northbound passenger and cargo terminus, though calling at Saint John when cargo consignments warrant. None of the freighters call at Boston, either northbound or southbound.

On the "western route" liners and freighters sail from Montreal in summer and from Halifax in winter, making Montreal their northerly terminus in summer. In winter the passenger ships of this route call southbound and northbound at Boston and make Halifax their Canadian port of arrival and departure. Again, the passenger ships calling at Boston do not discharge or load freight there. The freighters use Montreal in summer and Halifax in winter.

BOSTON-BERMUDA CRUISES: Since the winter of 1930-31 the Canadian National has devoted a modern liner to passenger business between Boston and Bermuda. This has been extended to include the summer season. The round trip takes only six days and affords two days in the colony.

CANADA-ANTIPODES: This service has been maintained by the Canadian National organization for years, in good times and bad. Recently schedules have tended toward a direct service to and from Australia and a direct service to and from New Zealand. However, regularly monthly sailings in both directions are maintained by five freighters, arriving and leaving Montreal in summer, Halifax in winter, from and for Australian and New Zealand ports.

CANADIAN INTERCOASTAL: Here again the Canadian National has maintained regular service in spite of the vicissitudes of traffic. Sailings and arrivals take place monthly at Montreal in summer and at Halifax in winter, for and from British Columbia ports, via the Panama Canal, using three freighters.

PACIFIC COAST SERVICE: This service includes a fortnightly schedule from Vancouver to the Queen Charlotte Islands and, in mid-summer season a weekly and bi-weekly service to ports along the coast of British Columbia and Alaskan ports, including Ketchikan, Skagway and Juneau.

LATIN-AMERICA TRANS-SHIPMENTS:—By transshipment at Cristobal, Panama Canal Zone, the Canadian National and various Central and South American steamship lines maintain a regular service for Canadian manufacturers and importers and those of Latin-American countries who wish to exchange goods by this more direct means of transportation. The Canadian National ships of the Canada-Antipodes service and of the Canadian Interoceanic service exchange cargo lots at the Canal point with ships bound for or arriving from Mexican, Nicaraguan, Colombian, Chilean and other South American and Central American ports.

The summer season referred to is from May until November, including both months. The winter season embraces the remaining months. Ships devoted to the Canada-West Indies eastern route are the liners Lady Nelson, Lady Hawkins and Lady Drake and the freighters Cornwallis, Chomedy and Colborne. The latter two are equipped with accommodation to carry about twenty "vagabond cruise" passengers in comfort, but without the luxuries usual to a liner.

Apart from the advantages which the Canadian National's various ocean freight routes offer to Canadian industry, the passenger liners provide modern accommodation for Canadians wishing to visit Bermuda, the British West Indies, Pacific Coast and Alaskan points.

Ships devoted to the Canada-West Indies western route are the liners Lady Rodney and Lady Somers, the passenger-freight steamer Connector (which unites Jamaica with British Honduras) and the freighters Cathcart and Cavelier. On the Canada-Antipodes run are the freighters Canadian Constructor, Canadian Cruiser, Canadian Conqueror, Canadian Highlander and Canadian Challenger. On the Canadian Interoceanic route are the Canadian Ranger, Canadian Winner and Canadian Spinner.

WHARF ACCOMMODATIONS

The extent of the Wharves and Piers at the end of the season of 1931 is as follows:—

For 30 ft. depth and over at ordinary low water.....	36,308 lin. ft. or 6.8765 miles
For 25 to 30 ft. depth.....	15,203 lin. ft. or 2.8793 miles
Total deep draught.....	51,511 lin. ft. or 9.7558 miles
For 20 ft. depth and under.....	1,824 lin. ft. or 0.3454 miles
Total Wharfage end of 1931.....	53,335 lin. ft. or 10.1012 miles
or	
For vessels of 500 to 650 feet in length, and drawing 30 feet of water.....	65 berths
For vessels 400 to 500 feet long, with draught of 25 to 30 feet of water.....	20 berths
For vessels 200 to 300 feet long, with draught of 20 feet.....	15 berths

FLOATING CRANE

For the handling of heavy freight, such as locomotives, boilers, machinery, etc., the port of Montreal is equipped with a floating crane, with a lifting capacity of 75 tons at a 54 ft. radius.

The crane has a length of 200 ft. and a breadth of 43 ft., with a height of lift above water of 100 ft.

Several smaller floating cranes are also part of the port equipment.

HARBOUR RAILWAY TERMINALS

Montreal is the converging point of the two Canadian Transcontinental Railway Systems, which connect with the Harbour Terminal Railroad, 65 miles in length, owned and operated by the Harbour Commission and affording access to the Harbour to every railroad upon equal terms. Every shed and berth in the Harbour, as well as every industry adjacent thereto, is served by this railway. This Terminal Railway handled in 1907, in which year it was established, 70,000 cars. It now handles, in-round figures, 250,000 cars per season, or from 1,000 to 1,800 cars per day.

The switching charge in the port is the lowest of any port in North America.

The Harbour Railway Terminals have been electrified and are being operated with electric locomotives.

DISTANCE TO LIVERPOOL

The port of Montreal being nearer Europe than any other large Atlantic sea-port, as is demonstrated by the following distances to Liverpool, offers superior advantages not only to her immediate hinterland, but also to the American States, bordering on the Great Lakes—

Montreal.....	2,747 miles	Baltimore.....	3,324 miles
Boston.....	2,810 "	Panama Canal.....	4,530 "
New York.....	3,119 "	New Orleans.....	4,553 "
Philadelphia.....	3,160 "	Galveston.....	4,730 "

WAREHOUSE AND COLD STORAGE PLANT

The Harbour Commissioners operate a large modern cold storage warehouse with a storage capacity of 4,628,000 cubic feet. It is situated adjoining a dock where any ocean liner reaching Montreal may berth. Ten refrigerator cars may be switched into the house adjoining the trucking platform; ten others may be located or unloaded from a track just outside the warehouse. Motor trucks or teams to the number of thirty, all under cover within the walls of the building, may handle goods directly at the trucking platforms.

It is built of massive reinforced concrete with brick curtain walls and is ten storeys high, 440 ft. long and 110 ft. wide. Every known modern convenience for efficiency and excellence has been provided.

Four water towers are located on top of the building for the automatic sprinkler system, and a feature of the plant is an artesian well, 1,100 ft. deep, which furnishes water of a temperature of 42° in summer.

The power house and mechanical equipment is situated 50 ft. distant from the warehouse. All important machinery is in duplicate, to provide against contingencies.

An ice-making machine is also a feature of the equipment.

1,500,000 cu. ft. of dry storage and 450,000 cu. ft. of natural cool storage space are also provided in this building, on floors 440 ft. long by 110 ft. wide.

The building is equipped with four freight elevators, each of 13,000 lbs. capacity, and one passenger elevator of 2,000 lbs. capacity.

Four mechanical platform conveyors with gravity or belt connection to or from the ocean vessels are being designed.

Nine compartments, each connecting directly with the main corridor, which is 280 ft. long and 20 ft. wide, are provided on each cold storage floor, with the different temperatures approved for eggs, cheese, fruits, butter, fish, poultry and meats.

FREIGHT HOISTS

Electrically driven hoists have been installed on every pier in the port, affording access to the upper floors of transit sheds—making the second storey as convenient for the reception and delivery of cargo as the ground floor.

The hoists are so located that any contiguous shed can make use of the same without interference with the next shed. Each hoist can lift to the upper deck of the sheds two loaded trucks of a total weight of 20 tons at a time.

COAL UNLOADING PLANTS

Several large plants of the above kind are operated in the port of Montreal. The largest are those of the Dominion Coal Company, which have an unloading capacity of 18,000 tons per ten-hour day. The towers travel on a trestle along the front of the pier or wharf, so as to be adjusted to the position of the ships' hatches. A hinged boom is lowered to project horizontally over vessels and on this runs a hoisting trolley, with a self-loading grab bucket or clam of three tons capacity.

FLOATING DRY DOCK

In Hochelaga ward (formerly Maisonneuve), 30 acres were reclaimed in the harbour and leased to Canadian Vickers, Ltd. A basin was provided for a floating dry dock, and on land a shipbuilding and repairing plant was installed.

The floating dock, named the "Duke of Connaught," was built in England and towed across the ocean. It is capable of accommodating the largest existing vessel of the British Navy. Its dimensions are as follows:

Length, 600 ft.	Height of side walls, 59 ft.
Width, 135 ft.	Draught of vessel for docking, 30 ft.
Length of side walls, 470 ft. 6 ins.	Lifting capacity, 25,000 tons.

LABOR

In no port in North America can more efficient labor be found than in the port of Montreal. Too much praise cannot be given to the splendid services of our Canadian longshoremen, freight handlers, grain elevator operators, and employees in general, who, when the need arises, through the bunching of vessels, work almost continuously until the same are loaded and despatched.

The following statement of salaries and wages paid by the Harbour Commissioners yearly for the past sixteen years also demonstrates without comment the benefits derived by Labor from the works carried out by the Commissioners in the development of the facilities of the port.

1916.....	\$ 858,715.17	1924.....	\$2,398,606.05
1917.....	1,015,578.09	1925.....	2,502,949.62
1918.....	946,259.71	1926.....	2,341,903.62
1919.....	1,305,900.56	1927.....	2,645,990.89
1920.....	1,486,378.87	1928.....	2,543,020.35
1921.....	1,339,596.28	1929.....	2,254,000.75
1922.....	1,306,862.45	1930.....	2,220,815.10
1923.....	1,880,935.02	1931.....	1,916,903.82

SHEDS

There are in the port of Montreal twenty double-deck and six single storey transit sheds with a total length of 13,000 ft. each approximately 100 ft. wide, capable of handling in all 400,000 tons of cargo weekly.

The shed structures are of steel, having floors and roofs of reinforced concrete, with a carrying capacity outside of their own weight of 600 lbs. per square foot for the floor and 120 lbs. for the roof.

The sheds are walled with corrugated metal sheets protected with treated asbestos paper. Brick and concrete rooms used as offices, lunch-rooms, workshops, stores and latrines are provided in each shed.

A TRANSPORTATION CENTRE

Montreal is served by the Canadian Pacific Railway and the Canadian National Railways, the head offices of which are located here. The latter is owned by the government and comprises the Canadian Northern Railway, the Grand Trunk Railway, the Grand Trunk Pacific, the National Transcontinental, Intercolonial and others. A number of American railways reach the city by means of the facilities afforded by the Canadian roads.

The Headquarters of the Canadian Pacific Railway Company is located in its Windsor Station. This transportation system, the largest in the world, owns and controls over 22,000 miles of track, owns and operates its own Telegraph System of over 176,000 miles; 24 Ocean Steamships in Trans-Atlantic and Trans-Pacific Services; 24 Coastal Steamships; 5 Great Lakes Steamships; 12 Lake and River Steamships; 17 Hotels; 11 Chalet-Bungalow Camps; and constructs its own Sleeping, Parlor and Dining Cars and other passenger equipment in the Angus Shops, which are located in this City.

Among the many principal trains which are operated from Windsor Station are the "Dominion" and the "Imperial," both of them in service throughout the entire year. These trains operate through the most important cities of Canada, terminating their journey at Vancouver on the Pacific Coast after a trip of 2,885 miles.

Four Express trains operate between Montreal and Toronto, two of these, including the famous "Canadian," operate through to Chicago daily.

The service to Quebec is maintained by three Express trains, including the "Frontenac," which leaves Windsor Station, and the "Viger," which leaves Place Viger Station in the east end of the City.

Ottawa, the capital of Canada, is located 112 miles from Montreal and reached in two and a quarter to three hours—a very fine service provided by five daily trains between Windsor Station and that City.

The "Red Wing" and "Alouette" maintain a night and day train service to Boston.

The Soo Express travels between Montreal and Minneapolis daily.

Connecting with the Canadian Pacific Empress Liners at Quebec, an "Empress Special" is run from Windsor Street Station.

The Delaware & Hudson Railroad operates trains daily from the Windsor Street Station to New York.

The Algonquin Hotel at Saint Andrews, N.B., well-known social headquarters in the season, is reached by a daily train service during the summer. There is also daily train service throughout the year to Saint John, with connections there for Digby and other Nova Scotia resorts, including the New Pines Hotel at Digby, the Cornwallis Inn at Kentville, and the Lakeside Inn near Yarmouth.

The Canadian Pacific Railway operate the Place Viger Hotel in this City.

The head office of the Canada Steamship Lines, one of the largest owners of inland vessels in the world, is also in Montreal.

PUBLIC SERVICE CORPORATIONS

The public services in the city are supplied by the Bell Telephone Co., the Montreal Light, Heat & Power Consolidated and the Montreal Tramways Co. The Tramways Company is the only street car company operating on the Island of Montreal, though the Montreal and Southern Counties Rly. (now operated by the Canadian National Railways) enters the city via the Victoria Bridge from the South Shore. The Bell Telephone Co. provides complete local and long distance telephone service.

Gas and electricity are supplied in forty-seven municipalities, including Greater Montreal, by Montreal Light, Heat & Power Consolidated, a privately-owned utility company comprising some 60,000 share and debenture holders among the Montreal populace. Its fields of service covers an area of 250 square miles and it serves a population of a million and a quarter.

This company controls and operates gas manufacturing properties having an annual capacity of 18,000,000,000 cubic feet of gas and 450,000 tons of domestic and metallurgical coke.

It also owns and operates electric generating plants with installed capacities aggregating 325,425 h.p., as follows: Lachine Rapids, 15,800 h.p.; Cedar Rapids, 206,400 h.p.; Soulanges, 16,650 h.p.; Chambly, 22,575 h.p.; and Lasalle (steam auxiliary) 22,000 h.p.; Rivieres des Prairies, 42,000 h.p. In addition, the company purchases 15,000 h.p. from St. Timothee, 145,000 h.p. from Shawinigan and 200,000 h.p. from Beauharnois. These resources and reserves, totalling over 685,000 h.p. against present requirements of 350,000 h.p.

Gas and electric service is maintained at high efficiency, a system of high pressure mains ensuring constant pressures in the gas distribution system and a double high-tension line guarding against interruptions of electric service.

Rates for gas and electricity compare favourably with those in any comparable city on the continent. The rate for gas is 10½ cents per 100 c.f., graduating downwards to 5 cents per 100 c.f. for quantity consumption. The electric lighting rate is 3 cents net per KWH, graduating down to 1½ cents for quantity consumption.

Rates for domestic cooking and house heating by electricity are 2½ cents net for the first 50 KWH per KW-capacity connected, and 1½ cents for excess. Lighting and cooking combined costs 3 cents for the first 100 KWH, 2¼ cents for the next 50 KWH per KW-capacity connected, and 1½ cents for excess.

Power rates are correspondingly low, varying according to demand, viz.:—Low voltage service, 2 cents per KWH for first 50 KWH per connected h.p., 1 cent for next 150 KWH per connected h.p. and 75 cents for excess. Primary voltage service costs 1.5 cents per KWH for first 50 KWH per h.p. of Maximum Demand, .75 cents for the next 50 KWH and .5 cents for excess. All consumption charges are subject to 5% discount for payment within 15 days. In addition there is a monthly service charge of \$1.25 per h.p. for first 15 h.p. connected and \$1.00 for excess, low voltage service; and \$1.00 per h.p. of Maximum Demand, with 5% prompt payment discount, for primary voltage service. There is also a meter charge of 25 cents per meter, low voltage service; and \$1.00 per watt-hour meter, \$2.00 per Maximum Demand meter and \$5.00 per Graphic Curve meter, primary voltage service.

MONTREAL AS A FINANCIAL CENTRE

Montreal Clearings are the largest of any city in Canada, and are about one-third the total of the largest clearing houses of Canada, the figures being 1926, \$5,646,347,421; 1927, \$6,771,872,658; 1928, \$8,072,843,473; 1929, \$8,279,414,820; 1930, \$6,917,957,798; 1931, \$5,773,473,678.

Montreal clearings are as follows for a period of six years:—

	1926	1927	1928	1929	1930	1931
January.....	\$411,663,291	\$474,437,219	\$634,110,058	\$755,624,464	\$583,962,698	\$506,450,117
February.....	414,316,192	417,159,787	573,849,769	572,449,609	501,699,565	487,579,611
March.....	433,275,704	477,826,779	633,871,482	651,452,845	600,555,371	485,687,253
April.....	480,523,707	504,480,586	613,929,191	613,489,301	572,504,610	537,812,925
May.....	480,735,065	580,729,450	832,188,212	704,771,135	653,945,548	644,510,462
June.....	465,322,592	559,136,532	692,999,926	605,822,961	607,204,377	490,767,480
1st half-year.....	\$2,685,836,551	\$3,013,770,353	\$3,980,948,638	\$3,903,610,315	\$3,519,872,169	\$3,152,807,848
July.....	\$448,554,042	\$526,598,746	\$627,027,841	\$753,447,231	\$593,163,989	\$431,863,758
August.....	464,463,790	492,518,250	614,305,313	668,783,816	523,667,385	417,282,955
September.....	436,330,004	546,641,308	540,516,260	633,071,450	486,455,552	427,687,363
October.....	512,363,135	653,718,715	788,284,630	842,924,717	693,938,878	438,260,992
November.....	546,639,645	713,005,433	789,430,280	824,660,681	532,743,207	450,549,650
December.....	552,160,254	825,619,853	732,330,511	652,916,610	568,116,618	455,021,112
2nd half-year.....	\$2,960,510,870	\$3,758,102,305	\$4,091,994,835	\$4,375,804,505	\$3,398,085,629	\$2,620,665,830
Year's totals.....	\$5,646,347,421	\$6,771,872,658	\$8,072,843,473	\$8,279,414,820	\$6,917,957,798	\$5,773,473,678

FINANCIAL STATISTICS OF CITY

	1930	1931
Assessed valuation of city, for taxation.....	\$961,961,641	\$983,029,413
Exemption not included above.....	283,784,818	291,244,065
Tax Rate, 1929		
Municipal Tax, 13.5 mills		
Loan Tax, 0.4 mills		
Paving Tax, .16 mills		
Schools—Catholic.....	7 mills	
Protestant.....	10 "	
Neutral.....	12 "	
Total accumulated tax arrears of prior years due at end of fiscal year (Taxes become arrears three months after they are due)	4,591,649.60	5,075,038.97
Amount of year's tax levy.....	24,919,754.99	24,404,866.04
Amount of year's tax levy, uncollected.....	8,397,936.98	8,450,393.47

ASSETS AND LIABILITIES

	1930	
Value of Municipality's Assets at December 31	236,264,856.81	} 1931 Not Available
Total Debenture Debt	188,248,427.91	
Total Sinking Fund	20,194,645.28	
Amount Sinking Fund in arrears	None	

ANALYSIS OF DEBT AND SINKING FUND DIVIDED AS FOLLOWS:

		1930	
PUBLIC UTILITIES	Debentures Outstanding	Sinking Fund on Hand	} 1931 Not Available
Waterworks (Cost)	\$52,281,091.87	In General Fund	
Underground Conduits	3,930,000.00	"	
LOCAL IMPROVEMENTS			
Ratepayers Share	\$36,392,036.42		} 1931 Not Available
Municipality's Share	(In General Fund)		
General Debentures (not included above)	95,277,299.62	20,194,645.28	
Totals	\$188,180,427.91	\$20,194,645.28	
Amount of the total outstanding bonds, as indicated above, issued by the instalment method		None	} 1931 Not Available
Amount of the total outstanding bonds issued by the Sinking Fund method		\$110,984,899.19	
Amount of unsold debentures included in above		None	

AMOUNT OF DEBENTURES, NOT INCLUDED IN ABOVE, FOR WHICH MUNICIPALITY LEVIES TAXES

	1930	} 1931 Not Available
Current revenue	38,466,180.77	
Expenditure	37,924,111.32	

PUBLIC UTILITIES

Results for year ending December 31—		1930	
Waterworks Plant—Revenue		\$6,041,100.41	} 1931 Not Available
Expenditure, operation only		1,111,778.69	
Underground Conduits Revenue (Rental)		209,535.02	

GENERAL STATISTICS

	1929	1930	1931
Area of municipality	32,155 acres	32,155 acres	32,155 acres
Streets opened	850.3 miles	851.8 miles	852.1 miles
Streets owned by city	667.8 "	680.3 "	687.7 "
Streets paved	423 "	477 "	529 "
Streets macadamized	55 "	40 "	40.5 "
Permanent sidewalks	937 "	953 "	984.2 "
Sewers	692.2 "	702.7 "	729.7 "
Public parks	92	92	93
Area of public parks	1,728.2 acres	1,684.3 acres	1,666.0 acres

The city was incorporated in 1832.

The Roman Catholic School Board has 225 schools with 113,000 pupils; and the Protestant School Board has 49 schools with 32,000 pupils. McGill University has 2,987 students and Montreal University and affiliated colleges (for year 1931), 7,268 students.

The principal manufactures of the city are: textiles, flour, sugar and food products, leather and tobacco products, iron and steel, locomotives and railway cars, glass, timber and lumber, wood pulp and paper, printing, and many others.

HOW MONTREAL IS ADMINISTERED

The City has an area of some fifty square miles and is divided into 35 wards, each electing one Alderman. For names and divisions of wards see beginning of Street Directory.

The Mayor is elected by vote of all the electors.

Election day is the first Monday in April every two years.

The Mayor represents the City at civic functions, presides at Council meetings and has casting vote only, save when majority of whole Council is required—namely, the Council is composed of 36 and a majority is 19, and when such is needed the Mayor will vote as an Alderman, and, naturally, there will be no casting vote.

Executive is composed of 5 members having powers parallel with those of the Executive of a legislature. This is the only Executive, but the Council may also appoint committees of study. The members of the Executive retain their seats in the Council as Alderman, and the Mayor may not be a member of the Executive.

The basic principle of the operation of the Executive is that to carry on it must have the confidence of a majority of the Council in the same way as a government in the Provincial or Federal Fields.

The Council must appoint a Director-in-Chief, who will work under the orders of the Executive Committee and be the link between it and the heads of departments.

The term of office of the Council is two years.

The Mayor receives a salary of \$10,000 per annum, each Alderman receives \$2,000, to which is added \$5,000 for each member of the Executive, with a further \$5,000 for the Chairman of the Executive, bringing the remuneration of the latter to \$12,000. The Leader of the Council receives an additional \$3,000.

ISLAND OF MONTREAL METROPOLITAN COMMISSION

Largely for the purpose of facilitating the financing of municipalities on the Island of Montreal, "The Island of Montreal Metropolitan Commission" was formed under Act dated March 19, 1921.

The Commission is composed of fifteen members, one of whom represents the Department of Municipal Affairs of the Province of Quebec, eight represent the City of Montreal, and one, each, the following cities: Westmount, Outremont, Verdun, Lachine, and one each, the Towns of La Salle, St. Pierre, Hampstead, Mount Royal, St. Laurent, Montreal West, Montreal North, Montreal East, St. Michel, Pointe-aux-Trembles and Laval de Montreal.

"No municipality subject to the action of the Commission may contract a loan or issue bonds unless it be specially authorized by a resolution of the Commission; but if a municipality obtain such authorization, the loan shall be subject to the provisions of the acts governing it. Such municipalities may, however, contract temporary loans in anticipation of the collection of their annual revenue as well as the loans not yet effected, but legally authorized before the coming in to effect of this Act."

"The Commission shall apportion among the various municipalities subject to this Act the charges resulting from the loans, and especially the interest and the contribution to the sinking fund, and the expenses which it may incur for such loans, in such manner that the charges and expenses shall be borne entirely by the municipalities for whose benefit they have been incurred."

"Save as to its responsibility as being jointly obligated with the other municipalities under the control of the Commission, for the expenses incurred and debts contracted by the latter, the City of Montreal is not submitted to its control, and the jurisdiction and powers of the said City shall not be affected by this Act."

HOW TAXES ARE LEVIED IN MONTREAL

In Montreal, the rate of taxation is \$1.35 per \$100 on the assessed value of land, buildings and attachments, exclusive of machinery, and on pipes, poles, wires, tunnels, conduits and similar apparatus used by public service corporations.

It is important to remark that there are no personal property taxes in Montreal such as are levied in most cities of the United States. Thus, the population is spared one of the most objectionable of all taxes.

Snow cleaning—The assessment for cleaning snow from sidewalks is 10 cents per foot frontage.

Special Taxes—Special Taxes are imposed on immoveable property under By-laws Nos. 595, 610 and 784, to provide annually for the interest and the sinking fund for the loans of \$2,000,000, \$1,400,000 and \$1,500,000, authorized by said By-laws.

The rate imposed under By-law No. 595 is \$0.16, under By-law No. 610 \$0.12 and under By-law No. 784 \$0.07, making a total yearly rate, for the three taxes, of \$0.35 per \$1,000 valuation.

Water pipes—A special tax not exceeding six per cent. per annum of the cost of laying water pipes in front of vacant lots.

Special paving tax—An annual special tax is imposed on all immoveable property in the City to cover the cost of the paving laid since the 1st of January, 1919, not chargeable on frontage. The rate of that special tax is \$0.90 per \$1,000 valuation.

Under the terms of its franchise the Montreal Tramways Company pays the city \$500,000 per annum as rental.

A school tax is levied on the property basis, amounting to 7 mills per \$100 in the case of Roman Catholics, 10 mills in the case of Protestants, and 12 mills in the case of "neutrals" and in the case of companies.

Business tax on the premises of all manufacturers, financial and commercial institutions amounts to $8\frac{1}{2}$ per cent. of the annual value of the premises in which the business is carried on. A special tax is levied on brewers at the rate of \$60 for every \$400 or part thereof of the yearly value of the premises.

The water tax is as follows, based on the annual rental of the premises occupied: 6 per cent. on dwellings, stores, shops, offices, etc., 10 per cent. on hotels, taverns, etc., save in the case of larger hotels, where water is charged by meter. Churches pay the same rate as stores, and public hospitals having one hundred gratuitous cots pay a flat rate of \$25. In addition to the above, there is a schedule for the use of water in public and private baths, fountains, hose for the watering of animals, etc., etc.

A special tax is levied upon every bank doing business in the city, the tax ranging from \$400 to \$600, according to the paid-up capital. In addition thereto, each bank pays a tax of \$100 for each of its branches. A tax of \$200 is levied on every life, accident or guarantee insurance company, and of \$100 on every marine insurance company, and of 1 per cent. on the premiums collected in the city by every fire insurance company.

A tax for the occupation of the public domain is levied where permits are granted for the construction of cellars and vaults, at the rate of $2\frac{1}{2}$ per cent. on the superficial value of the land occupied for such purposes. Special taxes, based upon foot frontage are levied on cost of sewers, pavements and permanent sidewalks. The snow removal tax amounts to 10 cents per ft. frontage. Licenses are \$5 to \$1,000 on occupations. There are dog and horse taxes, and taxes on motor trucks weighing over 10,000 lbs.

For official details concerning taxation in Montreal, see statement on next page.

PROGRESS MEASURED BY REAL ESTATE TRANSACTIONS AND BUILDING ACTIVITY

In the year 1913 building permits were issued at the City Hall for buildings with a total value of over \$27,000,000, this being the largest figure until 1924. The figures for the year 1921 increased enormously over those of the previous few years, largely by reason of the commencement of a large new hotel. Another jump took place in 1923 when the erection of several large buildings established a new high record at \$27,125,863. This, however, was exceeded in 1924, when the figures stood at \$31,000,000, to be again exceeded in 1926, and a new high record set for 1929, as the following table illustrates.

Year	Number full year	Values full year	Values first half-year
1913	3,794	27,032,097	9,942,555
1914	3,629	17,638,446	8,521,910
1915	2,081	7,486,221	3,429,319
1916	1,880	5,333,204	2,463,324
1917	1,579	4,387,638	2,466,659
1918	1,481	4,883,673	2,039,565
1919	2,133	10,033,901	2,887,424
1920	2,699	14,067,609	8,554,244
1921	4,573	21,310,472	7,420,178
1922	5,238	21,132,586	9,142,774
1923	5,433	27,125,863	15,274,862
1924	5,935	31,013,419	11,248,115
1925	5,602	25,520,523	11,484,558
1926	5,594	31,720,049	13,672,239
1927	6,211	45,183,317	11,689,052
1928	6,639	36,284,181	15,344,016
1929	5,755	46,065,924	27,299,816
1930	4,841	37,504,590	10,934,261
1931	4,475	31,876,676	5,824,407

FLUCTUATIONS IN PROPERTY VALUATIONS

The assessed value of property in Montreal rose in a number of years preceding the war. During the war there was a slight decline, but values have again started upwards and are now at a new high record. The city has been expanding and taking in outside municipalities, so that the areas included in the present valuations are greater than those of ten years ago.

GROWTH IN MONTREAL PROPERTY VALUATION

	Total Value	Exemption	Taxable
Total, 1931.....	\$1,274,273,478	\$291,244,065	\$983,029,413
" 1930.....	1,245,746,459	283,014,818	962,731,641
" 1929.....	1,189,292,414	268,803,402	920,489,012
" 1928.....	1,134,366,427	265,824,309	868,542,118
" 1927.....	1,102,266,500	265,393,080	836,873,420
" 1926.....	1,063,234,320	249,006,102	814,228,218
" 1925.....	1,037,379,187	246,221,146	791,158,041
" 1924.....	1,011,360,176	239,942,634	766,698,616
" 1923.....	970,363,238	235,043,380	735,319,858
" 1922.....	939,632,543	230,308,074	709,324,469
" 1921.....	924,911,781	229,682,641	695,229,140
" 1920.....	889,912,137	226,379,963	663,532,174
" 1919.....	855,978,406	224,513,871	627,114,570
" 1918.....	850,474,841	226,652,882	623,820,959
" 1917.....	819,450,897	206,312,849	613,138,048
" 1916.....	816,106,632	204,812,377	611,294,255
" 1915.....	831,815,084	216,477,676	615,337,408
" 1914.....	840,218,828	215,327,021	624,891,807
" 1913.....	793,547,008	180,757,496	612,789,512

VALUATION OF PROPERTY IN THE CITY OF MONTREAL, FROM ASSESSMENT ROLLS OF 1931

Wards	Exemptions	Taxable Value	Total Value
Ahuntsic.....	\$8,650,400	\$13,457,061	\$22,107,461
Bourget.....	3,810,600	13,673,050	17,483,650
Cremazie.....	5,766,450	19,992,600	25,759,050
De Lorimier.....	3,439,855	27,596,800	31,036,655
Hochelaga.....	5,705,200	13,358,550	19,063,750
Lafontaine.....	7,550,350	8,628,000	16,178,350
Laurier.....	2,072,800	16,938,330	19,011,130
Maisonneuve.....	8,704,920	27,705,180	36,410,100
Mercier.....	3,973,090	17,828,370	21,801,460
Montcalm.....	1,533,690	8,385,040	9,918,730
Mount Royal.....	6,480,880	15,027,250	21,508,130
Notre Dame de Grace.....	8,777,579	80,001,215	88,778,794
Papineau.....	8,145,890	13,002,920	21,148,810
Prefontaine.....	836,960	9,009,230	9,846,190
Rosemount.....	4,374,340	23,711,600	28,085,940
St. Andrew.....	41,159,900	70,791,772	111,951,672
St. Ann.....	9,385,100	44,891,200	54,276,300
Ste. Cunegonde.....	2,251,650	13,838,250	16,089,900
St. Denis.....	1,990,861	15,140,780	17,131,641
St. Edward.....	3,906,770	22,955,770	26,862,540
St. Eusèbe.....	1,916,800	12,148,600	14,065,400
St. Gabriel.....	3,624,750	10,152,625	13,777,375
St. George.....	39,983,671	183,612,480	223,596,151
St. Henri.....	5,429,380	22,029,800	27,459,180
St. James.....	4,632,700	21,439,785	26,072,485
St. Jean.....	2,011,190	18,168,430	20,179,620
St. Jean-Baptiste.....	2,219,100	19,588,405	21,807,505
St. Joseph.....	1,779,350	21,451,900	23,231,250
St. Lawrence.....	8,349,027	57,461,085	65,810,112
St. Louis.....	4,804,900	16,591,480	21,396,380
St. Mary.....	4,620,850	14,446,700	19,067,550
St. Michel.....	2,377,850	26,070,260	28,448,110
St. Paul.....	5,369,040	17,616,410	22,985,450
Ville Marie.....	58,957,650	31,849,285	90,806,935
Villeray.....	6,650,522	34,469,200	41,119,722
Total.....	\$291,244,065	\$983,029,413	\$1,274,273,478

COMPARATIVE STATEMENT OF REVENUE COLLECTIONS FOR THE YEARS 1930 AND 1931

Sources of Revenue	1930	1931
Assessments.....	\$16,353,839.95	\$15,954,472.57
Water Rates.....	4,193,018.72	3,996,604.28
Business.....	2,504,596.85	2,437,864.25
Meter Rates (and Arrears).....	1,446,299.08	1,510,129.74
License and Permit Department.....	1,315,099.05	1,218,671.04
Recorder's Court and Traffic Department.....	211,351.07	291,032.55
Markets.....	213,834.91	217,929.08
Rents and Privileges.....	25,988.89	28,901.89
Sale of Materials.....	11,917.21	9,591.39
Miscellaneous.....	150,854.54	157,002.94
Interests.....	3,067,742.07	3,163,604.95
Insurance Companies Contribution.....	79,534.26	76,920.67
Montreal Tramways Co.:		
Franchise Rentals on Account.....	442,694.05	442,694.05
Underground Conduits Rentals.....	209,535.02	251,677.65
	<u>\$30,226,305.67</u>	<u>\$29,757,097.05</u>
Less Refunds.....	54,737.77	177,816.30
Total Current Year.....	<u>\$30,171,567.90</u>	<u>\$29,579,280.75</u>
ARREARS:		
Assessments.....	\$ 6,901,232.97	\$ 7,719,842.11
Water Rates.....	408,748.42	406,038.96
Business Tax.....	129,257.67	126,409.31
	<u>\$7,439,239.06</u>	<u>\$8,252,290.38</u>
MISCELLANEOUS RECEIPTS:		
Montreal Tramways Co.:		
Franchise Rentals—1929 Balance.....	57,305.95
1930 Balance.....	57,305.95
CONTESTED SCHOOL TAXES:		
Transferred to Revenue Account in accordance with judicial decision for years 1926—1929.....	77,828.55
	<u>\$ 7,574,373.56</u>	<u>\$ 8,309,596.33</u>
TOTAL GENERAL REVENUE.....	<u>\$37,745,941.46</u>	<u>\$37,888,877.03</u>

**MORE GOODS
 ARE BOUGHT AND SOLD
 THROUGH THE
 CLASSIFIED BUSINESS LISTS
 OF LOVELL'S
 MONTREAL DIRECTORY
 THAN
 ANY OTHER MEDIUM
 IN MONTREAL**