

requiring a vendor under penalty to maintain a sufficient supply of repairs for machines supplied by him, empowering the Minister of Agriculture to appoint inspectors of stocks of repairs; Chapter 58 amends the Dairy Products Act, naming penalties for violation of the Act; Chapter 59 amends the Egg Marketing Act by forbidding the purchase for re-sale or sale of eggs unfit for human food. In *Alberta*, Chapter 47 amends the Live Stock Encouragement Act particularly by providing measures for security in the case of loans received by members of associations; Chapter 48 amends the Agricultural Societies Ordinance, one of the amendments being to the effect that no new society have its chief place of business within twenty-five miles of that of an existing society in the Province; Chapter 49 amends the Veterinary Act, some of the amendments giving certain powers to the Senate of the University controlling qualifications, etc. of veterinary doctors; Chapter 50 amends the Domestic Animals Act of 1920, particularly with reference to animals running at large and grazing on unfenced lands; Chapter 51 amends the Stallion Enrolment Act. In *British Columbia*, Chapter 2, first session, amends the Agricultural Act of 1915 by extending Farmers' Institutes privileges to associations or societies carrying on work of the same character as these institutes; Chapter 3 amends the Animals Act by prescribing a certain penalty for violation of subsection (1) of Section 3.

Assessment.—In *Prince Edward Island*, Chapter 1 amends the Road Act of 1920 by requiring a copy of assessment list to be furnished to the Commissioner of Public Works and by requiring the posting of three road tax notices in public places, which posting clears the overseer from issuing further notices; Chapter 2 rectifies defects, etc., in the proceedings under the Taxation Act of 1920, legalizes schedules, and declares all arrears of taxes under the Act recoverable. In *Nova Scotia*, Chapter 56 amends the Assessment Act of 1918 by requiring the levying of a poll tax of \$3.00 and not over \$5.00 on every male between 18 and 60 who is not otherwise assessed in the municipality, and of \$1.00 and not over \$3.00 on such person if he is otherwise assessed, and of 30 cents for the support of the poor upon every person over 21 years; Chapter 70 amends Chapter 62 of 1920 by stating that the latter Act does not repeal certain sections of the Assessment Act of 1918; Chapter 3 amends and consolidates Acts relating to the taxation of companies such as Banks, Insurance, Loan, Trust, Telegraph and Cable, Telephone, Gas and Electric Railway Companies, etc.; a public utility may earn 8 p.c. of the value of its property, assets and undertaking, but is taxed 50 p.c., on any amount over the 8 p.c.; a tax is also payable on paid up capital of incorporated companies; Chapter 54 amends the Land Tax Act of 1917 by fixing the value of assessable land, if not otherwise valued, at \$2 per acre. In *Ontario*, Chapter 67 amends Assessment Acts, one amendment being to the effect that agents, etc., of residents in Ontario are to forward statement of income of their principal; another amendment is to the effect that Court of Revision may order tenant to