

amends the Farm Implements Act of 1917 by providing that all blanks in contracts must be filled in in handwriting; chapter 52, among other things, prohibits dealers from selling eggs unfit for human use.

**Assessment.**—In Prince Edward Island, chapter 3 of the Taxation Act, provides for the provincial taxation of all real and personal property and incomes not specifically exempted, also of lobster factories and canneries and certain corporations; the rate of taxation of real and personal property is  $\frac{1}{2}$  per cent of assessed value. In the case of incomes, the rate is 1 per cent on \$500 or under and  $1\frac{1}{2}$  on over \$500 up to \$1,000, 2 per cent on incomes greater than \$1,000 up to \$2,000 and so on, increasing by  $\frac{1}{2}$  per cent for every \$1,000 until the income reaches \$6,000, then increasing by the same increment for every \$2,000 increase of income until \$12,000 is reached; on incomes \$12,000 to \$15,000 the rate is 7 per cent; from \$15,000 to \$20,000, 8 per cent and on incomes greater than \$20,000, 10 per cent. In Nova Scotia, chapters 61, 62 and 63 amend certain not very important details in chapter 5, of 1918; chapter 84 legalizes the assessment rolls for the year; chapter 151 also refers to assessment rolls and chapter 184 relates to the assessment of the East Coast Fisheries Produce Company. In New Brunswick, chapter 5 relates to the imposition of certain taxes upon such incorporated companies as insurance, trust, loan or building, express, telephone and street railway companies. In Quebec, chapter 23 amends the Revised Statutes of 1909, respecting taxes upon corporations, companies, partnerships, associations, firms and persons. In Ontario, chapter 63 amends the Assessment Act, particularly with reference to exemption from taxation of personal incomes of householders up to \$2,000 in city or town or \$1,700 elsewhere and of non-householders up to \$1,000 in towns and \$800 elsewhere; of incomes from investment up to \$800 where the total income does not exceed \$1,500, of \$200 on personal incomes for every child under 18, and of the pensions of returned soldiers: chapter 64 authorizes councils to exempt from taxation from 10 to 25 per cent of the assessed value of improvements, income and business assessment the first year the by-law becomes into effect and from year to year thereafter a further additional percentage (10–25) until the whole or a fixed portion is exempted from taxation; the council may also decrease exemptions from year to year at the same rate as they were increased until they have been removed: chapter 11 adds to the list of places subject to amusement tax any hotel or other place where dances are held and an entrance fee is charged or facilities for dancing are provided or a performance is given during the service of refreshments. In Manitoba, chapter 3 amends the Amusements Taxation Act particularly by requiring a declaration from the owner of every place of amusement regarding the price of admission to and the daily attendance at such place of amusement; chapter 125 amends the Soldiers Taxation Relief Act, in some small details. In Saskatchewan, chapter 28 amends the Arrears of Taxes Act, particularly by empowering municipalities to