

coroner and the County Crown Attorney, and that no inquest shall be held except by order of the county attorney or the county judge or two justices of the peace.

LOCAL OPTION:—The petitions prepared and circulated by the Anti-Poverty Society of Toronto ask for the amendment of that section of the Assessment Act which provides that all municipal taxes shall be levied upon the whole rateable property, real and personal, of the municipality. It is contended by the petitioners that taxes on personalty and incomes are frequently inequitably assessed and often evaded, thereby causing serious injustice and hardship, and that the taxation of buildings and other improvements to land is contrary to sound public policy, as it lays heavy burdens on industry, from which the speculator and those holding lands vacant or unimproved are exempt. It is therefore desired that the Assessment Act may be amended so as to leave each municipality free to assess and tax such kinds of property as they see fit, with the power of separating in assessment the value of the land from that of the buildings and other improvements thereon and considering them as distinct subjects of taxation. It is understood Mr. Garson, of Lincoln, will introduce a bill to give effect to the views of the petitioners.

BOWMANVILLE'S BILL:—The bill introduced by Dr. McLaughlin, respecting the Town of Bowmanville, asks for the corporation power to issue debentures for \$50,000, of which \$20,000 shall be devoted to the erection of new school buildings and the remainder applied by way of bonus for the promotion of manufacturing or for the purchase of stock in any manufacturing concern now established or that may be established within the limits of the corporation.

SALES OF CHATTELS:—Mr. Nairn's bill respecting conditional sales of chattels proposes that all agreements for liens on goods must be in writing and shall be void unless registered within five days from the date of the execution of the instrument. Registration shall be effected in the office of the county clerk. Or there may be maintained on the chattel from the time change of possession takes place until full payment therefor is made a notice of the conditions of sale and the manufacturer must keep a record of all goods sold under the Act and of all payments made on account, and any person on payment of ten cents shall be entitled to inspect the record for any desired information in reference to any particular chattel. It is also provided that a manufacturer shall forfeit his rights if he fail within twenty-four hours to answer written inquiries accompanied by a fee of ten cents, and that any person defacing any mark on a chattel such as required by the Act shall be liable to a fine not exceeding \$200 or to imprisonment for a term not exceeding three months. It shall not be lawful, however, for the lessor to take possession of goods where over fifty per cent. of the original purchase money has been paid except after ten days' notice to the party in possession, and then after repayment of all that has been paid on account, except a reasonable amount for the use of the chattel and for damage and depreciation of value, and then the chattel must be sold and any sum realised over the costs of sale and the balance due the manufacturer shall be paid over to the party who hired or leased the chattel.