

in Dominion stock or other public security of Canada or Ontario. Where the interests in the estate are equitable fees simple, the Court of Chancery alone has cognizance. In January in each year the real representative, the Registrar in Chancery, the Clerk of the Crown, or officer of any court having custody of any moneys, bonds, &c., for the benefit of any unknown, absent, infant or lunatic party interested, must publish a statement in the *Ontario Gazette* and a county paper. The Court of Chancery has the same power respecting the partition and sales of estates of joint tenants, tenants in common, and co-parceners, as the Court of Chancery in England had on the 10th August, 1850.

MINING.

Cap. 34.—All royalties, &c., imposed by any patents granting mineral lands are repealed and abandoned, and all reservations of gold and silver mines in any patents of lands are rescinded and made void, and the mines as the lands are passed in fee simple. No reservation of mines is hereafter to be made in patents of mining lands. Any person may explore Crown lands for mines or minerals. Crown lands may be sold as mining lands, or within any mining division be occupied and worked as mining claims, under license. Mining lands in unsurveyed territory, or townships surveyed in sections, are sold in blocks as mining locations. In unsurveyed territory on Lakes Superior and Huron, and River St. Mary, north or north-west of the River Mattawan, Lake Nipissing, and the French River, locations are rectangular, the lines due north and south, east and west, 80 chains by 40, or 40 chains square, or 40 by 20. When they border on a lake or river, a road allowance 1 chain in width is reserved along its margin. In townships there surveyed in sections, locations shall consist of a half, quarter, or eighth of a section. Locations in unsurveyed territory are to be surveyed at the cost of the applicants, the survey to be connected with some other. The price of lands so sold is \$1. Pine trees are reserved on all such locations, and any person holding a license to cut them may, at any time, enter upon such lands for that purpose. But the patentee may cut all other trees necessary for the mine, or fuel, or fencing, &c.; and pine trees, where a clearing is made for the mine or for cultivation, paying the same dues as licensees. For the manner of establishing divisions, appointing inspectors, and prescribing their powers, see *Year Book of 1869*, p. 78. The claims are to be, for any one person, 200 feet along a vein or lode by 100 feet on either side, measuring from its centre, each additional miner with a license working jointly may occupy an 100 ft additional along the vein by the same width, one co. not to have more than 1,000 feet. A licensee may work every dip, spur and angle of the vein or lode laterally to the depth to which the same can be worked, with all the earth and minerals therein. The Inspector keeps a book in which mining claims are registered, which any one may inspect on payment of a fee of 20 cents. Any person who has staked out a claim must register it within 30 days upon pain of forfeiture. A claim is also forfeited if unworked for 3 mos. after location, or for 45 days at any subsequent period, except for illness, as in act of previous year. This time does not run while leave is given by Order in Council to suspend work. Right of discoverer is the same as before, but the mile interval between lodes is done away. (*See as above.*) The provision respecting unworkable claims is the same, but the stake set up must have the name or initials of the licensee, not the number of the claim on it. The provisions respecting quartz mills, &c., are altogether omitted. Inspectors are forbidden to have any interest in locations within their division, under penalty of \$500.

LANDS SOLD FOR TAXES.

Cap. 35.—Suspends all proceedings in actions impeaching the validity of sales of lands for taxes till after the session of the legislature in 1869; but no claim shall be barred during such suspension, nor till 3 mos. after the end of the session; and proceedings may be taken to stay waste, &c. All sales from 1st January, 1869, till after such session, will be subject to legislation then enacted.

ASSESSMENT.

Cap. 36.—Unoccupied lands are classed as lands of non-residents, unless the owner has a legal domicile in the municipality, or gives notice of his address on or before the 30th January in each year. The real estate of railway co's. is classed as that of residents, until they cease to exercise their corporate powers. All direct taxes shall be levied equally upon the whole rateable property, personal or real, according to its assessed value, unless other express provision has been made. All is liable to taxation, except property belonging to Her Majesty, or held by any public or corporate body in trust for Her Majesty, or for the public uses of the Province, or by any official person on behalf of any Indian tribe; but if any property so exempt is not occupied officially, but by a private person, he is liable to taxation therefor. Places of worship and burial grounds, public educational institutions, city or township halls, and other municipal property occupied as such, and public hospitals, &c., with the land attached thereto and personal property belonging to either, public roads, &c., the Provincial penitentiary and land attached thereto, poor houses, &c., orphan asylums, lunatic asylums, reformatories, public libraries, mechanics' institutes, and other public literary or scientific institutions or property of an agricultural or horticultural society, the personal property and official income of the Governor General and income of Lieut. Governor, the premises occupied by officers and men of the army and navy, their pay or half-pay, &c., and the personal property of those on full pay, and pensions, salaries, &c., derived from the Imperial Treasury or elsewhere out of the Province, all Dominion or Provincial pensions of \$200 or under; the income of a farmer derived from his farm; personal property secured by mortgage, and provincial or municipal debentures and such debentures; bank stock so long as bank issues are taxed, (but not the dividends); railway stock; property owned out of the Province; personal property equal to a person's debts, except those secured on real estate; personalty under \$100; income not exceeding \$400; ministers' stipends, parsonage houses and glebes attached thereto; revenue from real estate, except interest on mortgages; household effects, books and wearing apparel; salaries of the officers and servants of the several executive departments and parliament and legislature, resident at Ottawa and Toronto are all exempt. In counties and local municipalities, the rates shall be levied at so much in the \$