

character. These are extensively taken advantage of and have proved very satisfactory in their working. By an amendment to the 'Mineral Act, passed in 1900, provision is made for collection of the proportion of assessment that may be due from any co-owner in a mineral claim. It should not be forgotten that if any co-owner permits his free miner's certificate to lapse, the title of his associates is not prejudiced, but his interest reverts to the remaining co-owners, pro rata, according to their former interests.

HYDRAULIC AND DREDGING LEASES.

Leases of unoccupied Crown lands may be granted by the Lieutenant Governor in Council, upon recommendation of the Gold Commissioner of the district, after location by placing a legal post at each corner of the ground applied for. On the post nearest the placer ground then being worked the locator must post a notice stating the name of the applicant, the location of the ground to be acquired, the quantity of ground and the term for which the lease is to be applied for. Within thirty days application must be made in writing to the Gold Commissioner, in duplicate, with the plan of the ground on the back, and the application must contain the name of each applicant, the number of each applicant's free miner's certificate, the locality of the ground, the quantity of ground, the term of the lease desired and the rent proposed to be paid. A sum of \$20 must accompany the application, which is returned if the application is not granted. The term of leases must not exceed 20 years. The extent of ground covered by leases are not in excess of the following:—Creek—half a mile; hydraulic diggings—80 acres; for dredging leases—5 miles; precious stone diggings—10 acres. Under Order in Council the minimum rental for a creek lease is \$75 per annum, and for a hydraulic lease, \$50 per annum, with a condition that at least \$1,000 per annum shall be spent in development. For dredging leases the usual rental is \$50 per mile per annum, development work worth \$1,000 per mile per annum must be done, and 50 cents royalty per ounce paid on the gold mined.

TAXATION OF MINES.

Mineral claims, when Crown-granted, are subject to a yearly tax of 25 cents per acre, but if \$200 is spent in work in a year this tax is not levied. A tax of 2 per cent is levied quarterly on all ores and other mineral substances mined in the province, but where ore-producing mines produce under \$5,000 in a year half the tax is refunded, while placer or dredging mines that do not produce a gross value of \$2,000 in a year are entitled to a refund of the whole tax. These taxes are in substitution for all taxes on the land and for the personal property tax in respect of sums so produced, so long as the land is only used for mining purposes. By the 'Land Act' a royalty of 50 cents per M., board measure, is levied on timber suitable for mining props, a cord of props being considered as 1,000 feet board measure.

COAL AND PETROLEUM PROSPECTING.

Coal or petroleum prospecting licenses may be procured after a thirty days' notice has been placed on the land and in the Government office of