

simple, except in forest reserves, where the lands are leased. A resident mining recorder is appointed for each mining division created in the mineral areas. There is a tax on mining lands in unorganized territory of 5c. per acre per annum. Other taxation is on the net profits, the rate being 3 p.c. up to \$1,000,000; 5 p.c. from \$1,000,000 to \$5,000,000, etc. The first \$10,000 of profit is exempt. There is no apex law, all claim boundaries extending vertically downwards. Disputes are settled by the Recorder, or, on appeal, by the Mining Court of Ontario.

A miner's licence is necessary to stake out or acquire Crown lands for mining purposes; fee \$5 per year for an individual; for companies, \$100 on each million dollars capital. The holder may stake out for himself three claims in any and every mining division, and six additional for not more than two other licence holders. A mining claim in unsurveyed territory is a square of 20 chains to a side (40 acres) with lines N-S and E-W astronomically. Where land is subdivided into lots a claim may be an eighth, a quarter or a half lot, *i.e.*, up to 50 acres.

There are special provisions regarding petroleum, natural gas, coal and salt on the James Bay slope, where these substances may be searched for under authority of a boring permit. A total of 1,920 acres may be taken up by an individual in blocks of 640 acres.

Full information concerning the mineral resources of the province and the mining laws may be obtained by writing the Department of Mines, Parliament Buildings, Toronto, Ontario.

Manitoba.—With the transfer of the natural resources to the province of Manitoba on July 15, 1930, control of most of the public lands—now known as provincial lands—passed from Dominion Lands Administration to that of the Department of Mines and Natural Resources of the Manitoba Government.

During the 1930 session, the Legislative Assembly of Manitoba enacted a "Provincial Lands Act" wherein all mines and minerals are reserved to the Crown out of every disposition of provincial lands. Further provision is made for the right to enter, locate, prospect and mine such minerals in a manner and on such terms and conditions as are set forth in the Mines Act (c. 27, 1930) and regulations thereunder. The Mines Act of 1930 repealed an Act existing since 1897 but preserved the regulations passed thereunder governing general mining operations.

Mining lands and rights are administered by the Mines Branch, Department of Mines and Natural Resources, subject to the provisions of the Mines Act. Regulations under this Act put into force by Order in Council govern the administration and leasing of—

1. Mineral claims—gold, silver, copper, zinc, etc.
2. Boring permits—Coal, natural gas, oil shale, petroleum and salt.
3. Quarrying locations—granite, limestone, marble, slate or any building stone, gypsum, gravel, marl, peat and sand.

A miner's licence is necessary to prospect, stake out or acquire Crown lands for mining purposes; fee of \$5 for an individual and larger amounts for mining