

on the value at the well's mouth for petroleum and natural gas. Prospectors must obtain a licence costing \$10, good for the calendar year, entitling the prospector to stake up to 10 claims of 40 acres each. Claims must be registered within 30 days and 25 days' work done on each claim within the year, after which a mining licence, renewable annually on the payment of \$10 per claim, will be granted. Administration is carried on under the provisions of the Mining Act (c. 35, R.S.N.B., 1927). For full information apply to the Department of Lands and Mines, Fredericton, N.B.

**Quebec.**—The mining lands of Quebec are administered by the Minister of Mines, subject to the provisions of the Quebec Mining Act (c. 80, R.S.Q., 1925) and amendments.

In townships the Crown retains full mining rights on lands granted subsequently to July 24, 1880, and, in the case of gold and silver, on lands granted previously to that date. All mining rights belong to the Crown in most of the seigneuries.

Mining lands up to 200 acres can be acquired by staking the ground as prescribed by the Mining Act. Claims must be recorded and 25 days work per claim done within 12 months, when a mining licence is granted upon payment of 50 cents an acre and a recording fee of \$10. The licence is renewable annually. When a mineral occurrence of importance has been found, the mining rights can be purchased as a mining concession for \$5 per acre for superior minerals and \$3 per acre for inferior minerals.

Mining operators must make annual returns to the Minister. Taxes are payable on annual profits at rates graduated up from 3 p.c. A mining inspector is appointed in each mining division for the administration of the mining laws and regulations.

Information and statistics on mining operations and geological explorations are to be found in the Annual Report of the Quebec Bureau of Mines.

**Ontario.**—Ontario owns and administers for mining purposes, through her Department of Mines, all the Crown lands within her boundaries except Indian lands. Mining lands are subject to the provisions of the Mining Act (c. 45, R.S.O., 1927). Title is a grant in fee simple, except in provincial forests, where the lands are leased. A resident mining recorder is appointed for each mining division in the mineral areas. There is a tax of 5 cents per acre per annum on patented and leased mining lands in unorganized territory. 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 and 6 p.c. on the excess above \$5,000,000. 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 judge of 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 other licence holders, but not more than three for any individual licensee. 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.