

Id., where  
due after  
Dec. 1st,  
1925, pay-  
ment re-  
duced.

Every such coupon containing an undertaking to pay interest at the rate of three per cent per annum, falling due after the 1st of December, 1925, shall bind the municipal corporation, which has issued it, for the payment of two-thirds only of the sum which such coupon undertakes to pay, that is to say a sum equal to the interest at the rate of two per cent per annum."

Mun. Code,  
art. 429, am.

**10.** Article 429 of the Municipal Code, as amended by the act 9 George V, chapter 86, section 1, is again amended by replacing paragraph 1 thereof, by the following:

Width of  
tires and  
weight of  
loads.

"1. To fix the width of wheel tires of vehicles drawn by animals and the maximum weight of the loads which persons, residing within the municipality or elsewhere, may convey by means of such vehicles on the roads of the municipality;"

Mun. Code,  
art. 522, am.

**11.** Article 522 of the Municipal Code, as amended by section 1 of the act 11 George V, chapter 108, and by section 2 of the act 13 George V, chapter 86, is again amended by inserting therein, after the third paragraph thereof, as added by section 2 of the act 13 George V, chapter 86, the following paragraph:

Indemnity  
for work  
done.

"The corporation may enact that the ratepayers or a category of them shall be indemnified, to the extent and in the manner it may determine, for work done in the past by them and their *auteurs* or at their cost and at that of their *auteurs*."

Coming into  
force.

**12.** This act shall come into force on the day of its sanction.

## CHAP. 37

### An Act to amend the Quebec Mining Law

[Assented to, the 3rd of April, 1925]

**H**IS MAJESTY, with the advice and consent of the Legislative Council and of the Legislative Assembly of Quebec, enacts as follows:

R. S., 2098,  
am.

**1.** Article 2098 of the Revised Statutes, 1909, as amended by the acts 1 George V (1910), chapter 17, section 1, and 4 George V, chapter 20, section 1, is again amended by inserting therein, after paragraph 17 thereof, the following paragraph:

"Output".

"18. The word "output", when used in reference to

any mine, includes the menereal-bearing substances coming from the mine, such as those sold, removed or placed upon the market, including therein those treated or partially treated at any smelter or mill forming part of the works."

**2.** Subsection third of section ninth of chapter eighth of title fourth of the Revised Statutes, 1909, comprising article 2105, as amended by the acts 1 George V (1910), chapter 17, section 5; 7 George V, chapter 25, section 1, and 9 George V, chapter 30, section 1, and article 2105*a*, as enacted by the act 14 George V, chapter 31, section 1, is replaced by the following:

"§ 3.—*Duties upon Mines*

**"2105.** There shall be paid to the Crown, at the time and in the manner hereinafter provided, the duties imposed by this subsection.

Such duties shall become due on the 1st of January for the preceding year, and shall be payable to the Minister on the 1st of June.

**"2105*a*.** 1. From and after the 1st of January, 1925, saving the exception hereinafter established with respect to asbestos mines, every mine in the Province of Quebec shall be liable for, and the owner, manager, holder, lessee, occupier or operator of the mine shall pay the following duties:

- |  |    |   |
|--|----|---|
| a. Upon annual profits in excess of \$10,000.00 up to \$1,000,000.00.....                                  | 3% | Duties payable upon annual profits. Rates, other than for asbestos mines. |
| b. On the excess above \$1,000,000.00 up to \$5,000,000.00.....  | 5% |   |
| c. On the excess above \$5,000,000.00 up to \$10,000,000.00.....   | 6% |   |
| d. On the excess above \$10,000,000.00 up to \$15,000,000.00.....  | 7% |   |
| e. On the excess above \$15,000,000.000, a proportional increase of 1% for each additional \$5,000,000.00. |    |   |

2. The place and situation of every smelter, mill or refinery, built in the Province of Quebec for the purpose of smelting, treating or refining ore, minerals or mineral-bearing substances coming from mines in the counties of Abitibi and Temiscamingue, shall be chosen, determined or approved by the Lieutenant-Governor in Council.

In the event of the ore, minerals or mineral-bearing substances, coming from such mines, being removed outside of the Province of Quebec, to be there treated, or of their being treated in the Province of Quebec in smelters, mills or refineries, the place and situation whereof not

having been chosen, determined or approved as aforesaid, the Lieutenant-Governor in Council may exact from every owner, manager, holder, lessee, occupier or operator of such mines thrice the amount of the duties hereinabove established.

Asbestos  
mines.

3. The duties, with respect to asbestos mines, shall be the following:

- a. Upon annual profits up to \$500,000.00.....3%
- b. On the excess above \$500,000.00 up to \$1,000,000.00.....5%
- c. On the excess above \$1,000,000.00.....8%.

Mines  
worked  
together.

4. For the purposes of this article, all mines and mineral workings in the Province of Quebec, occupied or operated by the same person, or under the same management or control, or the profits of which accrue to the same person, shall, for the purpose of determining whether there is liability for the payment of the duties hereinabove enumerated, be deemed to be one and the same mine, and not separate mines.

Manner of  
ascertaining  
annual  
profits.

“**2105b.** The annual profits shall be ascertained and fixed in the following manner:

From the gross receipts derived from the year's output and, in the case of stock remaining unsold at the end of the year, from the value of such stock as determined according to the actual market prices by an assessor appointed by the Minister, there shall be deducted the following costs of operation and expenses:

Deductions.

- a. The cost of transportation of the output of the mine, if such cost is borne by the operator, owner, occupier, or lessee;
- b. The working expenses of the mine, including the salaries and the wages of the workmen and employees of the mine, mills and plant, but exclusive of other salaries or wages;
- c. The cost of the necessary power and light for the operation of the mine, mills and plant;
- d. The cost of explosives, fuel and any other supplies used in the mining operations and in the treatment of the minerals by the operator;
- e. The cost of insurance upon the equipment, the buildings at the mine and the stock in storage;
- f. An annual amount, based upon the probable annual average cost of repairs and renewals necessary to maintain operations in a condition of efficiency, to cover the depreciation due to ordinary wear and tear of the buildings and equipment, provided, however, that such amount shall not exceed fifteen per cent of the value of same at the com-

mencement of the year, as appraised by an assessor appointed by the Minister;

*g.* The cost of work performed during the year in sinking shafts, making excavations and workings and trenching, in or upon the mining property, with a view to opening up or testing for minerals.

**"2105c.** No allowance or deduction shall be made for the cost of new installations and new buildings, made or erected during the year, nor for depreciation in the value of the mine, by reason of exhaustion or partial exhaustion of minerals, due to the mining thereof. No allowance, etc., for certain costs.

**"2105d.** 1. On or before the first day of March, in each year, every owner, manager, holder, lessee, occupier or operator, liable for the aforesaid duties, shall send to the Minister a sworn statement, furnishing the details hereinafter enumerated, for the year ending the 31st of December last preceding, to wit: Sworn statement to the Minister.

- a.* The name and description of mine; Contents.
- b.* The names and addresses of the persons or companies, owning or operating the mine as lessees, agents or otherwise, as well as the names and addresses of the managers and of the directors;
- c.* The quantity of minerals and mineral-bearing substances sent from or treated on the mining premises during the year ending the 31st of December last preceding;
- d.* The name or names of the smelter or mill and locality, where the minerals or mineral-bearing substances were treated;
- e.* The cost per ton for transportation of minerals or mineral-bearing substances to the smelter, refinery or mill, as well as the expenses incurred for effecting the sale thereof;
- f.* The cost per ton for smelter or mill charges, and by whom paid or borne;
- g.* The quantity of minerals and mineral-bearing substances treated on the mining premises during the year;
- h.* The gross value, at the mine, of the minerals and mineral-bearing substances produced;
- i.* The value of the minerals and mineral-bearing substances sold, after deducting the charges for effecting the sale thereof and for transportation and treatment;
- j.* The value of minerals and mineral-bearing substances on the mining premises.

Such statement shall also indicate in other columns the various costs and expenses which are allowed to be deducted under article 2105*b* so as to show the total receipts for the year's output, the total amount of expenses to be deducted and the total amount of profits for the year. Other columns.

Other information and particulars.

2. In addition to the above-mentioned statement, the Minister may, at any time of the year, require from any other person, connected with the operation or management of the mine or mills, all information and particulars that he may think proper to exact, and such information and particulars shall be supported by affidavit.

Extension of delays.

3. The Minister may extend the delay for making such return or statement.

Keeping of books of account of the ore, etc.

**"2105e.** 1. Every person liable to pay the duties imposed by article 2105a shall keep, at or near the mine, books of account of the ore, minerals or mineral-bearing substances taken from the said mine, containing the quantity, weight and other particulars of the same and the value thereof, and showing the return from the smelter and refining works, and other returns of the sums of money derived from the sale of such ore, minerals and mineral-bearing substances; and no ore, minerals or mineral-bearing substances taken out of the mine shall be removed from the mining premises, or treated at any smelter, mill or refining works, until the weight thereof shall have been correctly ascertained and entered in the said books of account; and such person shall also keep proper books showing each of the several expenses, payments, allowances or deductions mentioned in article 2105b, and showing all other facts and circumstances necessary for easily ascertaining the amount due as mining duties provided under article 2105a.

Number and character of books.

2. If any doubt arises as to where such book or books shall be kept or as to how many or what books shall be kept, the Minister shall determine the number and character of the books to be kept and the place or places at which they shall be kept.

Appointment of employees, as officers.

**"2105f.** The Minister may, when there is occasion therefor, appoint one or more employees who shall be considered as officers of the Department of Colonization, Mines and Fisheries, and it shall be their duty, subject to the direction of the Minister, to prepare, annually and oftener if so required, lists and descriptions of and ascertain and report the facts and particulars concerning all the mines, mining rights and mining properties, liable or which might become liable to the duties upon mines imposed under this subsection, which lists and descriptions must contain all the facts and particulars respecting such mines, and to furnish copies thereof to the Department of Colonization, Mines and Fisheries, and to make such investigations and perform such duties as may be assigned by the Minister as provided under this subsection.

Powers of such officers.

**"2105g.** It shall be at all times lawful for any such officer to enter upon mining premises for the purpose of

making inquiries, obtaining particulars and information, and for performing the duties assigned to him under this subsection, and, for any of these purposes, he shall be authorized to examine the pits and excavations and use all tackle, machinery and other things belonging to the mine as he shall deem necessary or expedient, and he shall have free ingress and egress to and from all buildings, erections and storehouses, used in connection with the operations and the works, and he shall, from time to time, as he may deem expedient, be allowed to take therefrom such samples or specimens as he may think necessary for the purpose of determining by assay or otherwise the value of the ore, minerals or mineral-bearing substances being taken therefrom or any product thereof, and he shall have full and complete access to all books of account and letters kept or used for or in connection with the business of such mine, and may examine the same and take copies thereof or extracts therefrom; but no information of a private or confidential nature, acquired by such officer under the provisions of this subsection, shall be communicated or disclosed to anyone except so far as may be necessary for the purposes of this subsection.

**"2105h.** After the receipt by the Minister of the returns and statements mentioned in article 2105*d*, the inspector of mines shall prepare a list showing all the mines and persons liable for the duties, the quantity and value of the output of each mine or smelter, the amount of deductions therefrom as operating expenses, the amount of the profits liable for the duties and the amount of the duties payable by each person, and a notice thereof shall be given to such person at least fifteen days before the date fixed for payment. Preparation of list by inspector.

**"2105i.** If the person called up to pay the duties contests the amount claimed, such person shall notify the Minister in writing thereof within fifteen days next after the date of the notice for payment sent to him, and, in default of so doing, such person shall pay the amount as fixed by the inspector of mines. Contestation of amount claimed.

**"2105j.** In the event of the duties not being paid at maturity, the amount thereof shall be immediately increased by ten per cent, and an additional increase of ten per cent shall be added for each subsequent year; and the amount so increased shall represent the duties due and payable by the debtor in default. Penalty for not paying duties.

**"2105k.** In the event of the return required by article 2105*d* not being made within the prescribed delays, or Amount of duties fixed

by the  
Minister.

should it contain false or inaccurate declarations, the Minister may, after inquiry by the inspector of mines, himself fix the amount of duties that he may deem just and correct; and the person in default shall be liable to a penalty equal to double the amount of the duties he would have had to pay if he had made an exact return within the proper delays.

Privilege.

**"2105l.** Every sum of money due to the Crown as a duty upon mines shall be a privileged claim upon the moveables and immoveables of the debtor, ranking, without registration, after law costs."

R. S., 2106,  
am.

**3.** Article 2106 of the Revised Statutes, 1909, as enacted by the acts 1 George V (1910), chapter 17, section 6; 6 George V, chapter 19, section 1, and 14 George V, chapter 31, section 2, is again amended by replacing the first two lines thereof by the following:

Allowance  
for high-  
ways, etc.

**"2106.** Mining concessions shall comprise, in addition to the allowance of five per cent for highways and for other public purposes of the Crown:"

R. S., 2121,  
am.

**4.** Article 2121 of the Revised Statutes, 1909, is amended:

*a.* By replacing the words: "five hundred", in the sixth line of the first paragraph thereof by the words: "one thousand";

*b.* By replacing the word: "two", in the seventh line of the first paragraph thereof, by the word: "five".

R. S., 2131,  
am.

**5.** Article 2131 of the Revised Statutes, 1909, as amended by the acts 1 George V (1910), chapter 17, section 11; 1 George V (1911), chapter 23, section 5, and 10 George V, chapter 29, section 3, is again amended by replacing the words: "the whole according to form H", in the seventh line of paragraph 3 thereof, by the words: "for every forty acres or fraction of forty acres. Nevertheless, for every fraction of less than twenty acres in superficies, work equivalent to twelve days of eight hours shall suffice".

R. S., 2177,  
am.

**6.** Article 2177 of the Revised Statutes, 1909, is amended by adding thereto after the word: "inspectors", in the third line thereof, the words: "mining recorders".

R. S., 2179a,  
added.

**7.** The Revised Statutes, 1909, are amended by inserting therein, after article 2179 thereof, the following article:

Duties of  
mining re-  
corders.

**"2179a.** The duties of the mining recorders shall comprise the issuing of mining certificates, the receipt and re-

cording of claims, and such other duties as the Minister may assign to them from time to time."

**8.** Article 2180 of the Revised Statutes, 1909, is amended—R. S., 2180, am.

*a.* By adding thereto, after the word: "inspector", in the first line thereof, the words: "or mining recorder";

*b.* By adding thereto, after the word: "inspector", in the sixth line thereof, the words: "or mining recorder".

**9.** Article 2184 of the Revised Statutes, 1909, is amended by adding thereto, after the word: "inspector", in the first line thereof, the words: "mining recorder".R. S., 2184, am.

**10.** Article 2185 of the Revised Statutes, 1909, is replaced by the following article:R. S., 2185, replaced.

**"2185.** In rendering their accounts to the Minister, the inspector and the mining recorder shall transmit, in addition to information required, a return showing the sums collected by them and the names of the persons who have obtained licenses."Return transmitted to Minister.

**11.** Article 2190 of the Revised Statutes, 1909, is replaced by the following article:R. S., 2190, replaced.

**"2190.** No inspector of a mining division, no mining recorder and no other officer appointed under the present section shall, under the penalties mentioned in article 2204, at any time, either directly or indirectly, so long as he is in office, take any share, in his own name or in the name of another for him, in the working of mines generally."Inspector, etc., not to take any share in working of mines.

**12.** Article 2192 of the Revised Statutes, 1909, as replaced by the act 6 George V, chapter 19, section 3, is again replaced by the following article:R. S., 2192, replaced.

**"2192.** 1. Every owner, lessee, holder, occupier, manager or operator of any mine or quarry, from which any ore, minerals or mineral-bearing substances whatsoever are taken, shall, within the ten days next after the beginning of operations or the resuming thereof after a suspension of six months, under penalty of a fine not to exceed twenty-five dollars and costs, and of imprisonment not to exceed one month in default of payment, send a notice in writing to the Minister, setting forth:

*a.* The name of the mine as well as the name and address of the owner, lessee, holder, manager, occupier and operator of such mine;Notice to be sent to the Minister by owner, etc.

*b.* The name and address of the manager or any other



person upon whom the notices to be served under this section may be served;

c. The situation and the description of the land where the operations are being effected;

d. The nature of the ore, minerals or mineral-bearing substances forming the object of operations.

Further  
notice.

Notice shall also be given to the Minister, without delay, of any change in the name or address of the manager or other person to whom the notices must be sent, as well as of any change of owner, lessee, holder, manager, occupier or operator of such mine or quarry, of any suspension of mining operations, or of any resuming thereof after suspension.

Preparation  
of list.

2. From the information so given, and from any other available source, the Minister shall prepare and keep a list showing all operating mines in the Province of Quebec, with the names and addresses and other particulars as contained in the notices (keeping in a distinct and separate column the names and addresses for the service of the notices), and any notice to be served under this article shall be deemed to have been properly served if mailed by registered letter to the person, whose name and address for service have been given, at such address, or, in case such a name and address be not so furnished, then if mailed by registered letter to the address deemed most likely to reach the proper person."

Service of  
notices.

R. S., 2204,  
am.

**13.** Article 2204 of the Revised Statutes, 1909, is amended by adding thereto, after the word: "mines", in the first line thereof, the words: "mining recorder or other officer".

R. S., 2219,  
am.

**14.** Article 2219 of the Revised Statutes, 1909, is amended by replacing the words: "royalties due to the Crown", in the first and second lines thereof, by the words: "duties upon mines due to the Crown, sums due".

R. S., 2243,  
am.

**15.** Article 2243 of the Revised Statutes, 1909, is amended by inserting therein, after paragraph 6 thereof, the following paragraph:

Regulations  
by Lt.-Gov.  
in C. for cer-  
tain pur-  
poses.

"7. For reserving the land which, in his opinion, may be required or necessary for the establishment and erection of smelters, mills or refineries."

Coming into  
force.

**16.** This act shall come into force on the day of its sanction.