

The Mineral Taxation Act

being

Chapter 59 of *The Revised Statutes of Saskatchewan, 1953*
(effective February 1, 1954).

FOR HISTORICAL REFERENCE ONLY

NOTE:

This consolidation is not official. Amendments have been incorporated for convenience of reference and the original statutes and regulations should be consulted for all purposes of interpretation and application of the law. In order to preserve the integrity of the original statutes and regulations, errors that may have appeared are reproduced in this consolidation.

Table of Contents

	SHORT TITLE		
1	Short title	20	Costs
	INTERPRETATION	21	Filing of decisions
2	Interpretation	22	Imposition of tax on acreage in producing area where minerals not assessed
	ACREAGE TAX	23	Minimum tax in producing area
3	Imposition of tax		RECOVERY OF TAX
4	Minimum tax	24	Taxes a lien on minerals
	TAXATION IN PRODUCING AREAS	25	Certain taxes recoverable as debts
5	Power to establish producing areas	26	Distress for taxes
6	Imposition of tax	27	Payment out of property under seizure, etc.
7	Assessment		FORFEITURE
8	Information for assessor	28	Forfeiture of minerals
9	Certificate as to completion of roll	29	Issue of title to Crown
10	Posting of roll		GENERAL
11	Mailing of assessment notice	30	Payment of tax where notice of agreement of sale given
12	Error in form of assessment notice	31	Payment of tax by mortgagees, lienholders, execution creditors, tax purchasers or certain municipalities
13	Appeal to Saskatchewan Assessment Commission	32	Certain royalties applied in payment of tax
14	Notice of hearing	33	Extension of time by order of minister
15	Hearing and adjournment	34	Regulations
16	Production of assessment roll		SCHEDULE
17	Decision final		
18	Amendment of roll		
19	Binding effect of assessment roll		

CHAPTER 59

An Act to provide for the Taxation of Minerals

SHORT TITLE

Short title

- 1 This Act may be cited as *The Mineral Taxation Act*.

R.S.S. 1953, c.59, s.1.

INTERPRETATION

Interpretation

- 2 In this Act:

“assessor”

1. “**assessor**” means the person appointed as assessor for the purposes of this Act;

“certificate of title”

2. “**certificate of title**” means a certificate of title granted pursuant to the provisions of *The Land Titles Act*;

“department”

3. “**department**” means the Department of Mineral Resources;

“mineral”

4. “**mineral**” means the right existing in any person by virtue of a certificate of title to work, win and carry away any mineral or minerals within, upon or under the area described in the certificate of title, and also any mineral or minerals within, upon or under any land, but does not include such right or any mineral or minerals within, upon or under:

- (a) the land comprised in the right of way, station grounds, yards or terminals of any railway;
- (b) the land within the limits of any city, town or village ; or
- (c) any area of land which has been subdivided into lots intended for residential or business purposes or both, or for a cemetery, and a plan of which has been registered in the land titles office of the land registration district in which it is situated;

“minister”

5. “**minister**” means the Minister of Mineral Resources;

“owner”

6. **“owner”** means a person who is registered in a land titles office as the owner of any mineral or minerals whether or not the title thereto is severed from the title to the surface; provided that where:

(a) such mineral or minerals have heretofore been or are hereafter sold under *bona fide* agreement of sale under the terms of which the purchaser became or becomes liable for payment of all taxes rated, assessed or levied upon or in respect of the mineral or minerals, or upon the land within, upon or under which the mineral or minerals are situated, after the date of execution of the agreement or after a date specified in the agreement; and

(b) the vendor or the purchaser or the successor in interest or assignee of either of them has given to the minister written notice of such agreement of sale and of any assignment thereof;

“owner” shall mean the purchaser under such agreement of sale or the successor in interest or assignee of such purchaser, and such purchaser, successor in interest or assignee shall be deemed to have been the owner on, from and after the date of execution of the agreement or on, from and after such other date as may be specified in the agreement with respect to payment of taxes;

provided further that the foregoing proviso shall not apply where The Director, *The Veterans’ Land Act*, appointed pursuant to the *Veterans’ Land Act (Canada)* is the vendor and a veteran qualified to participate in the benefits of the said Act is the purchaser unless the agreement of sale has heretofore been or is hereafter assigned by the purchaser to a person who is not such a veteran, and where the agreement has been or is so assigned the foregoing proviso shall apply except that the assignee shall be deemed to have been the owner only on, from and after the date on which he became liable for payment of the taxes mentioned in clause (a) or any of them;

“parcel of land”

7. **“parcel of land”** means all the separately described areas, within the boundaries of a section according to the system of surveys under *The Land Surveys Act* or within the boundaries of a river lot, which are contiguous and in respect of which the same person is the owner of the minerals. For the purpose of this paragraph, separately described areas which have at least part of their boundaries in common or which are separated only by a highway, road or railway right of way shall be deemed to be contiguous, and separately described areas adjoining at only one point shall be deemed to be not contiguous;

“producing area”

8. **“producing area”** means any portion of the province declared under section 5 to be a producing area for the purposes of this Act.

1948, c.24, s.2; 1949, c.23, s.2; 1950, c.22, s.2;
R.S.S. 1953, c.59, s.2.

ACREAGE TAX

Imposition of tax

3 Every owner of minerals, whether of all kinds or only one or more kinds, within, upon or under any land not situated within a producing area, shall be liable for and shall on or before the thirty-first day of December in each year pay to the minister a tax at the rate of three cents for every acre and every fraction of an acre of such land in respect of which he is such owner.

1948, c.24, s.3; R.S.S. 1953, c.59, s.3.

Minimum tax

4 If the tax payable by an owner under section 3 in respect of acreage included in any one certificate of title is less than \$1 the amount payable in respect of such acreage shall be \$1.

1948, c.24, s.4; R.S.S. 1953, c.59, s.4.

TAXATION IN PRODUCING AREAS

Power to establish producing areas

5(1) The Lieutenant Governor in Council may from time to time by order declare that any portion of the province designated in the order shall constitute a producing area for the purposes of this Act, and may from time to time by order increase, decrease or abolish any producing area.

(2) In an order made under subsection (1), or by a separate order relating to an order heretofore or hereafter made under subsection (1), the Lieutenant Governor in Council may designate the mineral or minerals in respect of which the portion of the province therein described is being or was constituted a producing area, and in such case an owner whose title does not include the mineral or any of the minerals so designated shall, for the purposes of this Act, be deemed to be an owner of minerals within, upon or under land not situated within a producing area and shall be liable for the tax imposed by section 3, and section 4 shall apply to such tax.

(3) All orders under subsection (1) or (2) shall be published in *The Saskatchewan Gazette*.

(4) An order under subsection (1) shall take effect on the date of such publication or on such later date as may be named in the order for the purpose, and a separate order under subsection (2) shall take effect on the date of such publication or on such date, either prior or subsequent thereto, as may be named in the order for the purpose.

1948, c.24, s.5; 1949, c.23, s.3; R.S.S. 1953, c.59, s.5.

Imposition of tax

6 Every owner whose name appears on the assessment roll mentioned in section 7 shall be liable for and shall on or before the thirty-first day of December in each year pay to the minister a tax at such rate as the Lieutenant Governor in Council may from time to time prescribe not exceeding ten mills on the dollar of the assessed value of his minerals as shown on the assessment roll subject to any changes made on appeal.

1948, c.24, s.6; R.S.S. 1953, c.59, s.6.

Assessment

7(1) As soon as possible in each year but not later than the thirtieth day of June the assessor shall, subject to subsection (2) of section 5, assess at their fair value all minerals within, upon or under any parcel of land situated within a producing area and within the boundaries of which land minerals are then being produced or to the knowledge of the assessor have at any time been produced, and shall prepare an assessment roll in which shall be set out as accurately as possible a brief description of each such parcel of land, a brief description of the minerals assessed, the names and addresses of the owners of the minerals and the assessed value thereof.

(2) In making such assessments the assessor may take any steps which he in his discretion considers necessary for the purpose of ascertaining the fair value of the assessed minerals, and for that purpose may resort to all sources of available information, and may fix the amount which appears to him to be just and equitable.

1948, c.24, s.7; R.S.S. 1953, c.59, s.7.

Information for assessor

8(1) Every owner of minerals within, upon or under any parcel of land situated within a producing area shall give to the assessor all information necessary to enable him to prepare the assessment roll; but no statement made by any person shall bind the assessor or excuse him from making inquiry as to its correctness.

(2) If an owner fails upon demand to give such information to the assessor or wilfully furnishes to the assessor false information, he is guilty of an offence and liable on summary conviction to a fine not exceeding \$50.

1948, c.24, s.8; R.S.S. 1953, c.59, s.8.

Certificate as to completion of roll

9 Upon the completion of the assessment roll the assessor shall endorse thereon or attach thereto a certificate setting out the date upon which the roll was completed, and sign the roll and deliver it to the minister.

1948, c.24, s.9; R.S.S. 1953, c.59, s.9.

Posting of roll

10(1) The minister shall as soon as possible after delivery to him of the assessment roll cause a copy of the roll and the certificate to be posted in a conspicuous place in any part of the offices of the department to which the public have access, and shall keep it so posted for twenty days.

(2) There shall be attached to the copy of the roll so posted a certificate by the assessor or any officer of the department stating the date on which the copy was posted.

1948, c.24, s.10; R.S.S. 1953, c.59, s.10.

Mailing of assessment notice

11(1) The minister shall within ten days after the notice posting of the assessment roll cause to be sent by mail to every owner whose name appears on the roll a notice of his assessment, a copy of section 13 and a form of the notice of appeal mentioned therein.

(2) Every notice of assessment shall state the particulars appearing in the assessment roll with respect to the minerals assessed, the amount of the tax payable and the last date upon which an appeal may be lodged with the Saskatchewan Assessment Commission, which date shall be not less than twenty days after the date of the mailing of the notice of assessment.

(3) The entry in the roll of the date of the mailing of the notice followed by the initials of an officer of the department shall be *prima facie* evidence of the mailing of the notice on the date entered without proof of the appointment or signature of such officer.

1948, c.24, s.11; R.S.S. 1953, c.59, s.11.

Error in form of assessment notice

12 No assessment shall be invalidated by reason of an error, omission or misdescription in an assessment notice, or by reason of the non-receipt of such notice by the person to whom it is addressed.

1948, c.24, s.12; R.S.S. 1953, c.59, s.12.

Appeal to Saskatchewan Assessment Commission

13 If any person thinks that he or any other person has been wrongly assessed or assessed too high or too low or that his name or the name of any person has been wrongly inserted in or omitted from the roll, he may, within the time limited in his notice of assessment as provided in subsection (2) of section 11, appeal to the Saskatchewan Assessment Commission by sending to or leaving with the secretary of the commission a notice of appeal (form A) containing the particulars and grounds of his appeal and a post office address to which any notice required to be given to him may be sent.

1948, c.24, s.13; R.S.S. 1953, c.59, s.13.

Notice of hearing

14 The commission shall fix a day and place for hearing appeals and the secretary shall forthwith notify the assessor and every appellant and every other person whose assessment is affected thereby, of the time and place of the sitting of the commission to hear the appeals.

1948, c.24, s.14; R.S.S. 1953, c.59, s.14.

Hearing and adjournment

15 At the time and place fixed by it, the commission shall proceed to hear the appeals, and may adjourn the hearing from time to time and may defer decision thereon at its pleasure.

1948, c.24, s.15; R.S.S. 1953, c.59, s.15.

Production of assessment roll

16 The assessor shall appear at the hearing and produce the assessment roll and all papers and writings in his custody connected with the matter of appeal.

1948, c.24, s.16; R.S.S. 1953, c.59, s.16.

Decision final

17 The decision of the commission shall be final and conclusive.

1948, c.24, s.17; R.S.S. 1953, c.59, s.17.

Amendment of roll

18 When the appeals have been heard and decided, the assessment roll shall be confirmed, altered or amended according to the decision of the commission, and the chairman shall write his initials opposite any part of the roll in which any mistake, error or omission is corrected or supplied.

1948, c.24, s.18; R.S.S. 1953, c.59, s.18.

Binding effect of assessment roll

19 The assessment roll as thus confirmed, altered or amended shall be valid and bind all parties concerned, notwithstanding any defect or error committed in or with regard thereto or any defect, error or mis-statement in any notice required by this Act or any omission to deliver or transmit any such notice.

1948, c.24, s.19; R.S.S. 1953, c.59, s.19.

Costs

20(1) The costs of proceedings before the commission shall be paid by or apportioned between the parties in such manner as it thinks proper; and where costs are ordered to be paid by an appellant, payment of the same may be enforced by execution, to be issued in the same manner as upon a judgment for costs in the district court.

(2) The costs chargeable or to be awarded in any case shall be the costs of witnesses and of procuring their attendance and none other, the same to be taxed according to the allowance in the district court; and in cases where execution issues the costs thereof as in the like court and of enforcing the same may also be collected thereunder.

1948, c.24, s.20; R.S.S. 1953, c.59, s.20.

Filing of decisions

21 The clerk of the district court shall, at the request of the commission or of any party interested, file the orders and decisions of the commission in the same manner as if they were orders or decisions of the court.

1948, c.24, s.21; R.S.S. 1953, c.59, s.21.

Imposition of tax on acreage in producing area where minerals not assessed

22 Subject to subsection (2) of section 5, every owner of minerals, whether of all kinds or only one or more kinds, within, upon or under any land situated within a producing area shall be liable for and shall, on or before the thirty-first day of December in each year in which such minerals have not been assessed under the provisions of this Act, pay to the minister a tax at the rate of fifty cents for every acre and every fraction of an acre of such land in respect of which he is such owner.

1948, c.24, s.22; R.S.S. 1953, c.59, s.22.

Minimum tax in producing area

23 If the tax payable by an owner under section 6 in respect of minerals, or under section 22 in respect of acreage, included in any one certificate of title is less than \$1 the amount payable in respect of such minerals or acreage shall be \$1.

1948, c.24, s.23; R.S.S. 1953, c.59, s.23.

RECOVERY OF TAX

Taxes a lien on minerals

24 The taxes payable under this Act shall be a special lien upon the mineral or minerals in respect of which they are payable having priority over any claim, lien, privilege or encumbrance thereon except a tax levied prior to the year 1945 pursuant to any *Rural Municipality Act* or *Local Improvement Districts Act*.

1950, c.22, s.3; R.S.S. 1953, c.59, s.24.

Certain taxes recoverable as debts

25 The taxes payable under this Act in respect of any mineral or minerals the title to which is severed from the title to the surface are debts due to Her Majesty and recoverable as such from the owner of the mineral or minerals in any court of competent jurisdiction or in any other manner provided by this Act.

1950, c.22, s.3; R.S.S. 1953, c.59, s.25.

Distress for taxes

26(1) Without in any way prejudicing or affecting the special lien created by section 24, if the owner of any mineral or minerals the title to which is severed from the title to the surface fails to pay any tax or any part of any tax imposed by this Act in respect of the mineral or minerals on or before the thirty-first day of January of the year next following the year in which the tax became due and payable, any person to whom the minister issues a warrant for the purpose may collect the tax or any portion thereof, together with costs, by distress and sale of the goods and chattels of the defaulter wherever found.

(2) Notwithstanding anything contained in subsection (1), no distress or sale shall be made of goods or chattels which are the subject of a valid and subsisting lien in favour of a vendor for the price or a part of the price thereof, but the interest of the defaulter in such goods and chattels shall be liable to distress and sale.

(3) Where there is a chattel mortgage on goods or chattels which would be liable to distress and sale under this section if they had not been mortgaged, the chattel mortgage shall not, for the purpose of this section, be deemed to transfer the goods or chattels to the mortgagee, and for such purpose the ownership of the goods or chattels shall be deemed to have remained in the mortgagor.

(4) The costs chargeable on a distress and sale under this section shall not exceed the following:

1. Warrant to agent.....	\$.25
2. Levying distress50
3. One man keeping possession, per day	1.00
4. The actual expenses reasonably incurred in removing and keeping the goods distrained when such removal is necessary.	
5. For mileage, every mile necessarily travelled and sworn to in going to and returning from the place of execution in making seizure or sale of goods, per mile.....	.09
6. All reasonable and necessary disbursements for advertising sale of the goods distrained.	

(5) The person to whom a warrant is issued pursuant to subsection (1) shall have the same right as a landlord under *The Landlord and Tenant Act* to break open and enter a building, yard or place to which goods and chattels of the defaulter have been fraudulently or clandestinely conveyed, and to take and seize such goods and chattels as he might otherwise have done.

(6) The person effecting seizure of goods and chattels shall give notice thereof to the defaulter by personal service or by sending by registered mail a copy of the notice to the defaulter at the address shown in the certificate of title or in any of the certificates of title covering the minerals in respect of which the tax sought to be recovered is unpaid.

(7) The minister may release goods and chattels held under seizure after a part of the claim in respect of which seizure was made has been satisfied, without prejudice to his right to recover for the balance of the claim.

(8) The Crown shall not be responsible for the loss or destruction of goods and chattels while under seizure unless the loss or destruction is due to the negligence of the minister or his servants.

(9) The person effecting seizure shall, by advertisement posted in at least five widely separated conspicuous places in the district in which the seizure was made, give at least ten days' notice of the time and place of sale and at the time and place stated in the notice he, or any other person designated by the minister, shall sell at public auction the goods and chattels distrained, or so much thereof as may be necessary to pay the taxes unpaid with all lawful costs including \$2 for posting notices.

(10) Notwithstanding anything contained in *The Auctioneers Act*, the person selling goods and chattels pursuant to subsection (9) shall not be required to obtain an auctioneer's licence for the purpose of the sale.

(11) If the property distrained has been sold for more than the amount of taxes and costs, and if no claim to the surplus is made by any other person on the ground that the property sold belonged to him, or that he was entitled by lien or other right to the surplus, it shall be paid to the person in whose possession the property was when the distress was made.

(12) If a claim to the surplus is made and the claim is contested the surplus shall be paid to the clerk of the district court of the judicial district in which the distress was made, who shall retain it until the respective rights of the parties have been determined by action at law or otherwise.

1950, c.22, s.3; R.S.S. 1953, c.59, s.26.

Payment out of property under seizure, etc.

27 Where personal property liable to seizure for taxes as hereinbefore provided is under seizure or attachment or has been seized by the sheriff or by a bailiff, or is claimed by or in possession of any assignee for the benefit of creditors or a liquidator or any trustee or authorized trustee in bankruptcy, or where such property has been converted into cash and is undistributed, it shall be sufficient for the minister to, and he shall, give to the sheriff, bailiff, assignee, liquidator or trustee or authorized trustee in bankruptcy, notice of the amount due for taxes, and in such case the sheriff, bailiff, assignee, liquidator or trustee or authorized trustee in bankruptcy shall pay the amount of the same to the minister in preference and priority to all other fees, charges, liens or claims whatever except a claim for taxes levied prior to the year 1945 pursuant to any *Rural Municipality Act* or *Local Improvement Districts Act* and, where there has been a seizure, the fees of the sheriff or bailiff making the seizure.

1950, c.22, s.3; R.S.S. 1953, c.59, s.27.

FORFEITURE

Forfeiture of minerals

28(1) If any tax or any part of any tax payable under this Act remains unpaid on the thirty-first day of May of the year next following the year in which the tax became due and payable the minister shall as soon as possible after the said date cause to be sent by registered mail to the owner of the minerals in respect of which the tax was imposed and to each person other than the owner who appears by the records of the proper land titles office to have any interest in the minerals a notice stating that unless the arrears are paid on or before a date to be specified in the notice, which date shall be not less than six months after the date of the mailing of the notice, the minerals will be forfeited to and become the property of the Crown in right of Saskatchewan.

(2) The notice shall contain a description of the land within, upon or under which the minerals in respect of which the tax was imposed are situated and a statement of the amount of the arrears.

1948, c.24, s.24; R.S.S. 1953, c.59, s.28.

Issue of title to Crown

29(1) If the amount of the arrears or any part thereof, remains unpaid on the date specified in the notice under section 28, the minister may forward to the registrar of the proper land titles office a copy of the notice together with an affidavit by a person having knowledge of the facts setting forth that the notice was sent by registered mail to each person referred to in subsection (1) of section 28 in accordance with the requirements of that section. The receipts from the postmaster for the envelopes containing the notice shall be produced as exhibits to the affidavit.

(2) Upon receipt of the documents mentioned in subsection (1) the registrar shall issue to Her Majesty the Queen in right of Saskatchewan a certificate of title, free and clear of all endorsements, including endorsements in favour of Her Majesty the Queen in right of Saskatchewan, to the minerals within, upon or under the land described in the notice.

(3) Subsections (3) and (4) of section 56 of *The Land Titles Act* do not apply to certificates of title issued under subsection (2) of this section, and section 67 of the said Act does not apply to the minerals within, upon or under the land mentioned in any certificate of title issued under subsection (2) of this section.

1948, c.24, s.25; R.S.S. 1953, c.59, s.29.

GENERAL

Payment of tax where notice of agreement of sale given

30 Where, pursuant to the first proviso to paragraph 6 of section 2, written notice of an agreement of sale of any mineral or minerals and of any assignment of such agreement has been given to the minister, the payment of all taxes payable under this Act in respect of such mineral or minerals after the date of execution of the agreement or after such other date as may be specified in the agreement with respect to payment of taxes, and remaining unpaid, shall be the obligation of the owner as defined by the said proviso:

Provided that where any taxes payable under this Act in respect of such mineral or minerals after the date of execution of the agreement or after such other date as may be specified in the agreement with respect to payment of taxes have been paid by any person other than the owner as defined by the said proviso the taxes so paid shall be deemed to have been paid on behalf of such owner.

1948, c.24, s.28; 1950, c.22, s.4; R.S.S. 1953,
c.59, s.30.

Payment of tax by mortgagees, lienholders, execution creditors, tax purchasers or certain municipalities

31(1) A mortgagee of land, the holder of a registered mechanic's lien, an execution creditor, a tax purchaser of land under *The Arrears of Taxes Act*, chapter 146 of *The Revised Statutes of Saskatchewan, 1940*, or any former *Arrears of Taxes Act*, and a municipality which has caused or causes a tax lien to be filed under any *Tax Enforcement Act* in respect of taxes levied in the year 1944 or any previous year, shall respectively have the right to pay any tax or any part of any tax payable under this Act in respect of minerals within, upon or under the land against which the mortgage or mechanic's lien is registered or which is bound by the writ of execution or which was sold at tax sale or against which the tax lien is filed.

(2) No interest shall be allowed upon any amount paid pursuant to subsection (1) if paid before the twenty-first day of December in the year in which the tax or part of the tax so paid becomes due and payable.

(3) A mortgagee who pays any tax or any part of any tax payable under this Act may add the amount paid to the sum secured by the mortgage and such amount, if paid after the twentieth day of December of the year in which the amount becomes due and payable, shall bear interest at the mortgage rate and otherwise be subject to all the terms and conditions of the mortgage.

(4) The holder of a registered mechanic's lien who pays any tax or any part of any tax payable under this Act may file with the registrar his receipt for the amount paid by him, and the registrar shall thereupon note upon the claim of lien filed the date of payment and the amount paid. The amount of the lienholder's claim shall be increased by that amount, and the rights of the lienholder and of all other parties shall be such as they would have been if the amount of the addition had been originally included in the claim of lien and had been justly due for work or services done or materials placed or furnished.

(5) An execution creditor who pays any tax or any part of any tax payable under this Act may file the receipt for the amount paid with the sheriff who shall thereupon add such amount to the sum remaining unpaid under the execution. The amount so added, if paid after the twentieth day of December of the year in which the amount becomes due and payable, shall bear legal interest from the date of payment, and the sheriff in his return to the writ shall refer to the amount and to the manner of its addition.

(6) A tax purchaser who pays any tax or any part of any tax payable under this Act may file the receipt for the amount paid with the registrar of the proper land titles office who shall thereupon add such amount to the amount required to redeem the land from tax sale. The amount so added, if paid after the twentieth day of December of the year in which the amount becomes due and payable, shall bear interest from the date of payment at the rate or rates specified in *The Arrears of Taxes Act*, chapter 146 of *The Revised Statutes of Saskatchewan, 1940*, in respect of taxes accrued subsequently to the taxes for which the land was sold and paid by the tax purchaser.

(7) A municipality which pays any tax or any part of any tax payable under this Act in respect of minerals within, upon or under land against which the municipality has filed or files a tax lien in respect of taxes levied in the year 1944 or any previous year may add the amount paid to the tax roll and such amount, if paid after the twentieth day of December of the year in which the amount becomes due and payable, shall thereupon be a lien upon the land and be deemed to be taxes imposed under the appropriate municipal Act against the land in the year in which such amount is paid.

(8) This section applies only with respect to land in respect of which the registered owner is an owner within the meaning of this Act.

1948, c.24, s.29; R.S.S. 1953, c.59, s.31.

Certain royalties applied in payment of tax

32 Where under the terms of a grant from the Crown an owner is liable to the Crown for the payment of a royalty on any mineral or minerals, the amount paid by the owner on account of the royalty in respect of any mineral produced from a parcel of land in any year shall, so far as it goes, be deemed also to be either a payment on account or payment in full of the tax payable under this Act for that year in respect of the minerals situated within, upon or under such parcel of land.

1948, c.24, s.30; R.S.S. 1953, c.59, s.32.

Extension of time by order of minister

33(1) If anything to be done at or within a time fixed by or under this Act cannot be or is not so done, the minister may by order from time to time appoint a further or other time for doing the same, whether the time within which the same ought to have been done has or has not expired:

Provided that the time within which a notice of assessment may be mailed shall not in any year be extended beyond the thirty-first day of October in such year.

(2) Anything done within the time prescribed by such order shall be as valid as if it had been done within the time fixed by or under this Act.

1948, c.24, s.31; R.S.S. 1953, c.59, s.33.

Regulations

34 For the purpose of carrying out the provisions of this Act according to their true intent and of supplying any deficiency therein, the Lieutenant Governor in Council may make regulations not inconsistent with the spirit of the Act, which shall have the same force and effect as if incorporated herein.

1948, c.24, s.32; R.S.S. 1953, c.59, s.34.

Note: See also:

Subsection (2) of section 2, subsection (4) of section 25, and section 33 of The Mineral Taxation Act, 1948, chapter 24 of the statutes of 1948.

Subsection (2) of section 2 of An Act to amend The Mineral Taxation Act, 1948, chapter 23 of the statutes of 1949.

Subsection (2) of section 2, subsection (2) of section 3 and subsection (2) of section 4 of An Act to amend The Mineral Taxation Act, 1948, chapter 22 of the statutes of 1950.

Subsection (2) of section (1) of An Act to amend The Mineral Taxation Act, 1948, chapter 30 of the statutes of 1953.

SCHEDULE

FORM A

(Section 13)

THE MINERAL TAXATION ACT

NOTICE OF APPEAL

To the Secretary of the Saskatchewan Assessment Commission:

Sir:

I hereby appeal against the assessment (*or non-assessment*) of _____
on the following grounds (*here state grounds of appeal*).

Dated this _____ day of _____, 19 _____.

.....
(*Signature of Appellant.*)

.....
(*Post Office Address.*)