

**FORM 5.**—Return of timber dues collected during the month on the timber of various kinds. This statement also shows the dues accrued and not collected.

In the case of timber cut in trespass the amount of ordinary dues is shown in the column of dues, and on the following line the amount of the penalty imposed is entered.

**FORM 8.**—Statement of amounts deposited to the credit of the Commissioner of Crown Lands in the Bank of Montreal or its agencies during the month by the persons whose names figure in the monthly returns and who reside in the vicinity of one of the branches of the Bank of Montreal. These payments must necessarily agree with the amounts entered in the monthly returns. This return is made out only by the agents to whom it applies.

**FORM 5A.**—Return of timber dues collected during the month and applicable under article 1342 R. S. Q., to the payment of the balance of the price of the settlers' lands on which the timber was cut. This article 1342 reads as follows :

" 1342. No timber dues are to be exacted on any timber cut by settlers on lots regularly acquired by location ticket from the Crown, and which are paid up in full, provided such lots are occupied in good faith and the settlement duties necessary for obtaining letters-patent are performed thereon.

" (b) Timber dues, as fixed by the regulations of the Department, are however exacted on all timber cut, for the purpose of clearing, by settlers residing on lots regularly acquired by location ticket from the Crown and which are not paid for in full, and the proceeds of such dues are imputed upon the balance due in capital and interest upon the price of the lot for which they are paid in, up to the amount of such balance, and the surplus, if any, shall be returned to such settlers, should the Lieutenant-Governor in Council so determine.

" (c) In the case of settlers who have heretofore not taken out their location tickets, but who are occupants in good faith of lots belonging to the Crown, and on which they have performed the settlement duties required before the issue of letters-patent, the Lieutenant-Governor in Council may, in his discretion, impute the timber dues, chargeable on timber cut by such occupants in the process of clearing only, upon the sum due the Crown for the price of such lots and the occupation thereof, and may return the balance of such dues, if any, to such occupants."

To make out this report properly, the agent must be thoroughly acquainted with the law. He must state in the return that all the conditions required for such imputation have been fulfilled and in particular that the timber was cut in the process of clearing and for the purpose of settlement. He must first obtain from his forest-rangers or otherwise all the information he requires for making out this important return accurately.

### Annual Returns.

115 These returns must be sent in to the Department in the first fifteen days of January, except form 4A.

**FORM 1.**—Return of timber licenses granted during the year. This is a compilation of the monthly returns, form 4.

**FORM 2.**—Return showing the quantity of timber of all kinds cut during the year, the amount of dues accrued on such timber, the amount