

1972 Bill 95

---

---

First Session, 17th Legislature, 21 Elizabeth II

---

---

THE LEGISLATIVE ASSEMBLY OF ALBERTA

**BILL 95**

**The Mineral Taxation Act, 1972**

---

---

THE MINISTER OF MINES AND MINERALS

---

---

First Reading .....

Second Reading .....

Third Reading .....

---

---

Printed by L. S. Wall, Queen's Printer, Edmonton

# BILL 95

1972

## THE MINERAL TAXATION ACT, 1972

(Assented to \_\_\_\_\_, 1972)

**H**ER MAJESTY, by and with the advice and consent of the Legislative Assembly of Alberta, enacts as follows:

### 1. In this Act,

- (a) “assessor” means an assessor appointed pursuant to this Act and includes the chief assessor;
- (b) “Board” means the Mineral Assessment Appeal Board appointed pursuant to this Act;
- (c) “certificate of title” means a certificate of title issued pursuant to the provisions of *The Land Titles Act*;
- (d) “Crown agreement” means
  - (i) an agreement, or
  - (ii) a certificate of record, as defined in *The Mines and Minerals Act*;
- (e) “Department” means the Department of Mines and Minerals;
- (f) “Deputy Minister” means the Deputy Minister of Mines and Minerals;
- (g) “mineral” means a mineral (as defined in *The Mines and Minerals Act*) in situ;
- (h) “Minister” means the Minister of Mines and Minerals;
- (i) “owner” means
  - (i) with reference to an estate in fee simple in a mineral, the person who is the registered owner under *The Lands Titles Act* of that estate, or
  - (ii) with reference to a Crown agreement, the holder of the agreement according to the records of the Department;
- (j) “Registrar” means a registrar within the meaning of *The Land Titles Act*;

## **Explanatory Notes**

**GENERAL:** This Bill will replace chapter 236 of the Revised Statutes of Alberta 1970 with a new Act applying an ad valorem land taxation upon mineral rights in land in Alberta. The tax will be payable by the owners of the minerals and by persons entitled to win, work and take away minerals pursuant to Crown agreements under The Mines and Minerals Act.

**1. Definitions.** The definition of "assessor" is changed to permit the use of a number of assessors as well as the chief assessor and the definition of Board is changed to take into account the establishment in this Act of a separate assessment appeal board.

The definition of "owner" is extended to include mineral rights under Crown agreements under The Mines and Minerals Act.

"Right to a mineral" and "Crown agreement" are also new definitions to meet the extended scope of the Act.

- (k) “right to a mineral” or “mineral right” means
  - (i) an estate in fee simple in a mineral, or
  - (ii) the interest of the holder under a Crown agreement;
- (l) “Superintendent” means the person appointed as Superintendent of Mineral Tax pursuant to *The Department of Mines and Minerals Act*;
- (m) “tract means the area of land described in a certificate of title or Crown agreement.



**2.** Every person within 30 days after becoming an owner under a certificate of title shall deliver to the Deputy Minister a written statement in which he shall set out

- (a) the legal description of the land in respect of which he has become the owner of a mineral right,
- (b) the kind or kinds of mineral or minerals,
- (c) the nature and extent of his right to the mineral or minerals, and
- (d) the mineral or minerals, if any, that are being produced or have to his knowledge been produced at any time within the tract.

**3.** Except as provided by this Act, every right to a mineral is liable to assessment and taxation in accordance with this Act.

**4.** In accordance with *The Public Service Act* there may be appointed a Superintendent of Mineral Tax, a chief assessor and such other assessors as are required for the purposes of this Act.

**5.** In each year before the first day of March

- (a) the assessors shall assess the fair actual value of each mineral right in each tract, and
- (b) the chief assessor shall cause to be prepared an assessment roll setting out with respect to each tract
  - (i) a brief description of the mineral or minerals to which the assessed mineral right relates,
  - (ii) the name and address of the owner of the mineral right,
  - (iii) the nature of the owner's mineral right, and
  - (iv) the assessed values of the mineral rights assessed,

except that the chief assessor may omit from the assessment roll the assessment with respect to any owner where the assessed value of the mineral right is less than \$100.

- (2) In making an assessment, the assessor may
  - (a) take any steps that he considers necessary for the purpose of ascertaining the fair actual value of the assessed mineral rights, and
  - (b) resort to all sources of available information for that purpose.

**2.** Owners of freehold mineral rights are required to file a statement with the Deputy Minister within 30 days of acquisition.

**3.** Every right to a mineral will be subject to assessment and the levy of a tax.

**4.** Staff.

**5.** Assessment.

(3) Subject to section 6, subsection (2), where there exists with respect to a mineral right any instrument which has the effect of conferring on any person, other than the owner of that mineral right, the right to recover or produce a mineral or the right to receive or take any portion of the mineral produced, the mineral right shall be assessed as though the instrument did not exist.

(4) Subsection (3) shall not be construed as affecting or altering any agreement or arrangement made between any persons and relating to liability, as between those persons, for the payment of taxes imposed on the mineral right or for reimbursement of all or any part of the taxes paid.

(5) The chief assessor or any other assessor appointed under this Act may for a purpose relating to an assessment enter upon and inspect any land or property.

**6.** (1) If an arrangement is made whereby a mineral within an area comprising more than one tract is to be developed by unit operation of the area, or if such an arrangement is amended or terminated, then a copy of the agreement, order or other document setting out the arrangement under which the unit operation is to be conducted, or the amendment or termination thereof, shall be filed with the chief assessor.

(2) If an agreement, order or other document setting out an arrangement has been filed before December 31st in any year, the Minister during that year

- (a) may adopt a unit as such for the purpose of assessment of the fair actual value of mineral rights in tracts comprised in the unit area, and
- (b) may allocate the production of each mine or well within the unit area to the whole of the unit area, and authorize the chief assessor to cause the production among the tracts to be attributed within the area in such manner as he sees fit.

**7.** Under the completion of the assessment roll, the chief assessor shall endorse thereon or attach thereto a certificate setting out the date upon which the roll was so completed, and shall sign the roll and deliver it to the Deputy Minister.

**8.** The Deputy Minister on receipt of the assessment roll shall

- (a) cause a copy of the assessment roll and of the certificate endorsed thereon to be posted up in a conspicuous place to which the public has access
  - (i) in the Department at Edmonton, and
  - (ii) in the Land Titles Office at Calgary,
- (b) keep the copy of the assessment roll and the certificate so posted up for at least 20 days, and



**6.** This section will provide particular rules in relation to unit operations. It is similar to the present section 10.

**7.** Certification and delivery of the assessment roll. This is the same as present section 11.

**8.** This section will provide for the posting of the assessment roll and the mailing of assessment notices. It is the same as present section 12.

- (c) within 10 days after the posting up of the copy of the assessment roll and the certificate in the Department at Edmonton cause to be sent by mail to each owner whose name appears on the assessment roll
  - (i) an assessment notice containing the particulars appearing in the assessment roll with respect to the mineral right assessed, and
  - (ii) a copy of section 14, subsection (1).

**9.** (1) The Lieutenant Governor in Council may appoint a board to be known as the Mineral Assessment Appeal Board which shall be composed of three persons appointed from time to time by the Lieutenant Governor in Council, and each of whom shall hold office during pleasure.

(2) The Lieutenant Governor in Council shall appoint one of the members as the chairman.

(3) The members of the Board who are not officers or employees of the Crown, nor officers or employees of any agency of the Crown, shall be paid such remuneration for their services as is prescribed by the Lieutenant Governor in Council.

(4) The members of the Board shall be paid their reasonable travelling and living expenses while absent from their ordinary place of residence and in the course of their duties as members of the Board at a rate to be fixed by the Lieutenant Governor in Council.

**10.** (1) The Lieutenant Governor in Council may from time to time appoint a person to act as a member of the Board while any member of the Board is unable to act by reason of sickness or otherwise in discharging his duties as a member of the Board, and may prescribe the duties, terms of appointment and remuneration of any person so appointed.

(2) A person appointed under this section shall be deemed for all purposes to be a member of the Board while acting in the place and stead of the member who is unable to act.

**11.** (1) The chairman is the chief executive officer of the Board and shall summon and preside at all meetings thereof.

(2) In the case of the inability to act or the absence of the chairman, the member of the Board who has been longest in office, or where the members have been in office an equal length of time, the member first named in the order appointing them, may act in his place.

**9.** This section will provide for the appointment of an assessment appeal board specializing in the assessment of mineral interests.

**10.** This section will provide for the appointment of persons to fill temporary vacancies and is similar to section 4 of The Assessment Appeal Board Act.

**11.** This section is the same as section 5 of The Assessment Appeal Board Act.

(3) When it appears that a member of the Board has acted in the place of the chairman, it shall be conclusively presumed that he has so acted during the absence or inability to act of the chairman.

**12.** During a vacancy or vacancies the remaining member or members may exercise the powers of the Board.

**13.** In carrying out its duties under this Act the Board shall have all the rights and powers and shall use the same procedure with all necessary modifications of the Alberta Assessment Appeal Board under *The Assessment Appeal Board Act*.

**14.** (1) An owner whose name appears upon the assessment roll may, upon giving the Board and the Deputy Minister notice in writing after the date upon which the assessment notice is mailed and on or before the next following April 30th, appeal to the Board and may on the appeal apply

- (a) to have the assessment roll varied and to have altered an assessment shown thereon that the owner alleges to have been wrongfully made or improperly assessed, or to be too high or too low, or
- (b) to have any right to a mineral assessed that the owner alleges is liable to be and has not been assessed, and to have such mineral right included in the assessment roll.

(2) The Deputy Minister may, upon giving the Board notice in writing within 30 days after the date of posting the copy of the assessment roll and the certificate in the Department at Edmonton, and the Land Titles Office in Calgary, appeal to the Board, and on the appeal may apply

- (a) to have the assessment roll varied and to have altered any assessment shown thereon that the Deputy Minister alleges to have been wrongfully made or improperly assessed, or to be too high or too low, or
- (b) to have any right to a mineral assessed that the Deputy Minister alleges is liable to be and has not been assessed, and to have such mineral right included in the assessment roll.

(3) If, at any time before April 30th, it appears from an appeal or otherwise that any right to a mineral was assessed in the name of the wrong person as owner and that the name of another person should be placed on the assessment roll as owner, the Deputy Minister

- (a) shall appeal to the Board to vary the assessment roll accordingly, and

**12.** This section is the same as section 6 of The Assessment Appeal Board Act.

**13.** The Board will have the powers and use the procedure, as far as is consistent, of the Alberta Assessment Appeal Board.

**14.** This section provides for appeals to the Board from assessments and is the same as the present section 13.

(b) shall cause to be sent by mail to the other person whose name should be placed upon the assessment roll a copy of the notice of appeal, an assessment notice containing the particulars appearing in the assessment roll with respect to the mineral right assessed and a copy of this section.

(4) Where proceedings are taken under subsection (3) to include upon the assessment roll the name of a person, that person may appeal to the Board in the same manner and upon the same grounds as if his name had appeared upon the assessment roll when endorsed by the chief assessor.

(5) A person entitled to appeal under subsection (4) may give his notice in writing to the Board and the Deputy Minister

(a) on or before the next following April 30th, if the notice prescribed by subsection (3) is sent from the office of the Deputy Minister on or before April 15th, or

(b) within 15 days from the date on which the notice prescribed by subsection (3) is sent from the office of the Deputy Minister, if such notice is sent after April 15th.

**15.** As soon as practicable after April 30th in each year, the Board

(a) shall hear all appeals duly filed by owners and by the Deputy Minister, and

(b) shall make such disposition of the appeals as the Board considers just.

**16.** (1) When the Board has disposed of the appeals mentioned in section 15, the Board

(a) shall revise the assessment roll in accordance with the disposition made by the Board of the appeals, and

(b) shall cause to be attached to the assessment roll so revised a certificate which may be in Form A in the Schedule.

(2) The assessment roll revised under subsection (1) and each assessment, matter or thing set out therein and the certificate attached thereto

(a) is conclusive and binding upon all owners mentioned therein or affected thereby, and

(b) shall not be questioned in any proceedings in any court as to any statement, matter or thing contained therein.

**15.** Hearing of appeals. This is the same as present section 14.

**16.** This section provides for revising the assessment roll and is the same as the present section 15.

**17.** (1) Each year upon delivery of the assessment roll and after appeal and revision, if any, the Deputy Minister shall proceed to levy a tax upon the assessed value of each owner's right to a mineral as shown on the assessment roll as certified by the chief assessor or by the Board and at such rate or rates on the dollar as the Lieutenant Governor in Council may from time to time direct.

(2) The rates of tax may vary with respect to

- (a) different classes of mineral rights,
- (b) mineral rights with respect to different minerals, and
- (c) mineral rights in different areas.

**18.** If the tax that an owner would have to pay under section 17 with respect to a tract is less than \$1, the amount payable is \$1.

**19.** When the Lieutenant Governor in Council has fixed the rate, the Deputy Minister shall forthwith cause to be sent by mail to each person whose name appears on the assessment roll as the owner of any assessable right to a mineral a notice

- (a) describing the mineral right assessed,
- (b) stating the amount of tax payable to the Minister in respect of the mineral right,
- (c) containing a demand for the payment of the tax by a specified date, and
- (d) containing a statement of the penalties outlined in section 23, subsection (1).

**20.** (1) Where a person is the owner of a specified undivided interest of less than the whole in a mineral right, any assessment, taxation or proceedings authorized with respect to a mineral right by this Act may be made, levied or taken with respect to his mineral right in the same manner as if he owned the mineral right in the whole of the tract and without regard to any other owner of a right in the same tract.

(2) Where there is more than one owner jointly or in common

- (a) of a mineral right, or
- (b) of a specified undivided interest of less than the whole in a mineral right,

all such owners shall be regarded as one owner for the purposes of this Act.



**17.** This section provides for the levying of taxes on the assessed value of each owner's mineral right.

**18.** Minimum tax payable. This is the same as the present section 17.

**19.** This section provides for sending out tax notices and is similar to the present section 18.

**20.** This section applies to less than entire interests in the mineral portion of a tract and is similar to the present section 19.

**21.** The Deputy Minister or a duly authorized officer or employee of the Department shall

- (a) if requested by any person, make a search in the assessment or tax roll in respect of an assessable or taxable mineral right, and
- (b) if required by any person and upon receipt of a fee of 50 cents, give a certificate under his hand showing
  - (i) whether or not all taxes in respect of the right to a mineral have been paid, and
  - (ii) if such taxes are not paid, the amount of current taxes and arrears payable with respect to the right to the mineral.

**22.** The Registrar shall at the end of each month furnish the Deputy Minister with a statement showing all changes of ownership of mineral rights that have been registered in the land titles office during the preceding month, and in each such case showing

- (a) the name of the registered owner,
- (b) the mineral right transferred,
- (c) a brief description of the area according to the certificate of title, and
- (d) the date of registration of the transfer.

**23.** (1) Where a tax is levied under section 17 and the whole or any part thereof remains unpaid after June 30th, following the date of mailing of the notice referred to in section 19, there shall be added thereto by way of penalty a sum equal to 5 per cent of the unpaid tax.

- (2) When a penalty is added under subsection (1),
  - (a) the penalty forms part of the taxes due, and
  - (b) the taxes remaining unpaid are in arrears.

(3) Nothing in this section extends the time for payment of the taxes nor impairs a remedy provided by this Act for the collection of taxes.

**24.** (1) The taxes and penalties payable by a person pursuant to this Act

- (a) are a debt due to the Crown, and
- (b) are recoverable as such in the Supreme Court of Alberta or in any other court of competent jurisdiction in the name of the Crown represented by the Minister.

**21.** This section provides for the issue of tax certificates. It is similar to the present section 21.

**22.** This provides for notification of land titles transactions affecting mineral interests and is similar to the present section 22.

**23.** This section provides for the attaching of a penalty on arrears and is similar to the present section 23.

**24.** This section provides for the enforcement of tax collection and is similar to the present section 24.

(2) The taxes and penalties constitute a charge upon the mineral right in respect of which they are payable.

(3) The charge under subsection (2) has priority over other charges, mortgages, liens or encumbrances except a lien for wages filed under the provisions of *The Builders' Lien Act*.

**25.** (1) Where the taxes with respect to a mineral right are one year in arrears, the Deputy Minister or Superintendent may send a notice by registered mail to the owner, at the address set out in the owner's statement under section 2, advising him that unless all taxes and penalties due and owing at the time of payment with respect to the mineral interest are paid within one year from the date of the mailing of this notice,

(a) where his right to a mineral is an estate in fee simple, that his certificate of title may be cancelled with respect to such mineral or minerals and title vested in the Crown, or

(b) where his right to a mineral is a Crown agreement, that the Crown agreement may be cancelled pursuant to *The Mines and Minerals Act*,

as the case may be.

(2) When a notice is sent under subsection (1), a copy thereof shall be mailed by the Superintendent to each person shown by the records of the Deputy Minister as having a right to the mineral or minerals at his address indicated in the records.

**26.** (1) The Deputy Minister or Superintendent, within 30 days after mailing a notice to an owner under section 25, subsection (1), clause (a), shall deliver or mail to the Registrar a tax arrears notification in duplicate stating

(a) the name of the owner to whom the notice was sent,

(b) the address of the owner to which the notice was sent, and

(c) the description of the land to which the notice referred.

(2) The tax arrears notification delivered or mailed to the Registrar by the Deputy Minister or Superintendent may be in such form as the Deputy Minister may prescribe.

(3) Where a tax arrears notification relates to more than one owner to whom notices have been sent, the names of the owners, their addresses and the descriptions of their lands may be contained in a schedule to the notification.

**25.** This section provides for notice of possible action to cancel a mineral title or Crown agreement where such action is appropriate.

**26.** This provides for the cancellation of a mineral title for non-payment of taxes and is similar to the present section 25. Subsection (5) is the same as the present section 20.

- (4) The Registrar shall
- (a) file the tax arrears notification,
  - (b) endorse a memorandum thereof upon the certificate of title to any land described in the tax arrears notification, and
  - (c) return the duplicate copy of the tax arrears notification to the Deputy Minister.
- (5) Where a tax arrears notification has been filed by the Registrar pursuant to subsection (5), the Registrar shall not cancel the certificate of title to the mineral or minerals affected by the notification until it is discharged, except only under this section or section 29.
- (6) Unless the taxes have been paid, the Deputy Minister within six months after the mailing of a notice to an owner pursuant to section 25, subsection (1), clause (a), shall cause to be published in one issue of The Alberta Gazette a "Warning of Impending Cancellation of Title to Minerals".
- (7) The warning shall be in Form B in the Schedule.
- (8) If all taxes and penalties due under this Act together with a fee of \$3 for each certificate of title affected are paid to the Deputy Minister by or on behalf of the owner within one year after the date of the mailing of the notice under subsection (1), the Deputy Minister shall
- (a) pay the fee of \$3 for each certificate of title affected to the Registrar of the appropriate land titles office, and
  - (b) instruct the Registrar to discharge the tax arrears notification in respect of each such certificate of title.
- (9) The Registrar shall discharge the tax arrears notification forthwith and shall make a memorandum thereof upon each certificate of title affected.
- (10) If at the expiration of one year after the date of the mailing of the notice under section 25, subsection (1), clause (a) the taxes and penalties due and owing with respect to the mineral right and the fee of \$3 to discharge the tax arrears notification have not been paid, the Deputy Minister or Superintendent may deliver or mail to the Registrar a notice in Form C in the Schedule and upon receipt of any such notice the Registrar shall cancel the certificate of title of the owner with respect to that mineral right notwithstanding any other Act.
- (11) When the certificate of title to a mineral right is cancelled under subsection (10) the title to the mineral right vests, free and clear of encumbrances, in the Crown in right of the Province as represented by the Minister.



(12) When any mineral right in relation to which any prospecting, exploring, drilling or mining operations have at any time been conducted is or are vested in the Crown pursuant to subsection (11), all installations and fixtures, including casing placed within, upon or under the tract in connection with such operations, and being there when the right to the mineral vested in the Crown, also vest in the Crown free and clear of all encumbrances and become the property of the Crown in right of the Province as represented by the Minister, irrespective of

- (a) whether or not the casing, installations or fixtures were the property of the owner of the mineral right, and
- (b) whether or not any notice has been delivered or sent to any person owning or having any interest in the casing, installations or fixtures.

**27.** (1) Until the certificate of title with respect to the mineral right has been cancelled and title has vested in the Crown under section 26, or the Crown agreement has been cancelled under section 48, subsection (2) of *The Mines and Minerals Act*, the mineral right shall continue to be assessed and taxed.

(2) Where taxes or any part thereof are in arrears interest shall be charged thereon at the time any payment is made, at the rate of 5 per cent per annum calculated quarterly.

(3) A payment made on account of taxes with respect to a mineral right shall be applied

- (a) firstly, on the interest charged, if any,
- (b) secondly, on the taxes in arrears, if any, and
- (c) thirdly, on current taxes.

**28.** (1) An owner of an estate in fee simple in a mineral whose certificate of title is free and clear of encumbrances other than a charge under section 24 may with the prior consent of the Minister transfer the title to the mineral right to the Crown.

(2) Where there is a transfer of title to a mineral right under subsection (1), the title vests in the Crown, upon the cancellation by the Registrar of the certificate of title of the owner with respect to that mineral right.

(3) Where the title vests in the Crown under subsection (2), the taxes and penalties outstanding against the mineral right under this Act shall be cancelled.



**27.** This is similar to the present section 26.

**28.** This section provides for the voluntary transfer to the Crown of mineral titles and is the same as the present section 27.

(4) A person who is the holder of an instrument that upon registration would vest title to a mineral right in him may transfer the mineral right to the Crown upon the terms and conditions applicable to an owner under subsections (1) to (3), if the instrument vesting title in him and the transfer to the Crown are submitted for registration at the same time.

**29.** (1) If anything to be done within a number of days or at or before a time fixed by or under this Act cannot be or is not so done, the Minister may from time to time by order appoint a further or other time for doing it, whether the time at or before or within which it ought to have been done has or has not arrived or expired, as the case may be.

(2) Anything done at or before or within the time specified in such order is as valid as if it had been done at or before or within the time fixed by or under this Act.

**30.** The Lieutenant Governor in Council may make such regulations as are necessary or convenient for the purpose of carrying out the provisions of this Act and in particular

- (a) governing assessment procedures and principles;
- (b) exempting any class of mineral right, any right to a particular mineral, or any right to a mineral in any area of land from all or any of the provisions of this Act;
- (c) fixing the length of an exemption under clause (b);
- (d) authorizing the Minister, upon such information as he may require and upon such conditions as he may prescribe, to exempt from the payment of tax under this Act any specified right to a mineral in a tract.

**31.** This Act applies to the 1973 and subsequent taxation years.

**32.** *The Mines and Minerals Act* is amended as to section 48 by renumbering the section as subsection (1) and by adding thereafter the following subsection:

(2) Where a lessee or the holder of a certificate of record fails to pay any tax levied against his right to a mineral under *The Mineral Taxation Act, 1972* the Minister may cancel the agreement or certificate of record.

**33.** *The Mineral Taxation Act* is amended by adding after section 2 the following section:

**2.1** This Act does not apply to the 1973 and subsequent taxation years.

**34.** *This Act comes into force on the day upon which it is assented to.*

**29.** This provides for extending time limits and is the same as the present section 28.

**30.** Regulations.

**31.** Application.

**32.** Consequential amendment to chapter 238 of the Revised Statutes of Alberta 1970 to permit cancellation of Crown agreements for non-payment of taxes.

**33.** This Bill will limit the application of chapter 236 of the Revised Statutes of Alberta 1970.

SCHEDULE

FORM A

(Section 16)

This is to certify that the assessment roll hereto annexed is the assessment roll for the year 19..... as revised by the Mineral Assessment Appeal Board.

Dated at the City of Edmonton this ..... day  
of ....., 19.....

.....  
*Chairman of the Mineral Appeal  
Assessment Board*

FORM B

(Section 26)

WARNING OF IMPENDING CANCELLATION OF  
TITLE TO MINERALS

Take notice pursuant to *The Mineral Taxation Act, 1972* as amended from time to time that unless all taxes and penalties due and owing under the said Act with respect to the mineral right or mineral rights contained in each certificate of title set out below are paid (on or before the date set out opposite that certificate of title), or (on or before the ..... day of ....., 19.....) the certificate of title will be cancelled with respect of such mineral right or mineral rights and title vested in the Crown in right of the Province of Alberta as represented by the Minister of Mines and Minerals free and clear of all encumbrances.

Certificate of Title No.	Name of Registered Owner	Address of Registered Owner	Description of Land	Date after which Title may be cancelled

.....  
*Deputy Minister of Mines and Minerals*

FORM C  
(Section 26)

NOTICE

To the Registrar of the ..... Alberta  
Land Registration District.

Take notice pursuant to section 26 of *The Mineral Taxation Act, 1972* as amended from time to time, that in respect of the mineral right or mineral rights contained in each certificate of title set out in the Schedule attached to this Notice, you are required to cancel the certificate of title of the owner in respect of such mineral right or mineral rights whereupon pursuant to the said section, title to the said mineral right or mineral rights, free and clear of all encumbrances, will vest in the Crown in right of the Province of Alberta as represented by the Minister of Mines and Minerals.

.....  
*Deputy Minister of Mines and Minerals  
or Superintendent, as the case may be.*