

ORDINANCES
OF THE
YUKON TERRITORY

PASSED BY THE
YUKON COUNCIL

IN THE YEAR
1934

GEORGE ALLEN JEKELL
COMPTROLLER



Printed and Published for the Government of the Yukon Territory Under Authority of
Chapter 75 of the Consolidated Ordinances of 1914

BY

F. H. OSBORN, King's Printer

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CHAPTER 1

AN ORDINANCE RESPECTING SUCCESSION DUTIES

(Assented to May 28th, 1934.)

The Commissioner of the Yukon Territory, by and with the advice and consent of the Council of said Territory, enacts as follows:

1. This Ordinance may be cited as "The Succession Citation.
Duty Ordinance."

APPLICATION OF ORDINANCE

2. This Ordinance shall be applicable in the case of all Application
of Ordinance.
persons who have died since the 29th day of June, 1923, and shall be deemed to be and to declare the law relating to succession duty upon the death of any such person, save

(a) as to an estate upon which the duty has been fully paid and satisfied; or

(b) as to a claim for duty which has been heretofore determined by the judgment of a Court having jurisdiction.

INTERPRETATION

Interpreta-
tion.

3. In this Ordinance, unless the context otherwise requires, the expression

"Child."

(a) "Child" includes a child of the deceased, born in wedlock, or a person adopted by the deceased as his child, or a person to whom during his infancy the deceased stood *in loco parentis* for a period of not less than ten years.

"Dutiable
value."

(b) "Dutiable value" with reference to a beneficial interest means the value of the interest in the property of a deceased person passing on his death to a person, after the exemptions are deducted therefrom and the allowances authorized by this Ordinance are apportioned thereto and deducted therefrom, such value to be taken as at the date of the death unless otherwise provided by this Ordinance;

"Interest in
expectancy."

(c) "Interest in expectancy" includes an estate, income or interest in remainder or reversion and any other future interest, whether vested or contingent, but does not include a reversion expectant on the determination of a lease;

"Treasurer."

(d) "Treasurer" means the Territorial Treasurer of the Yukon Territory;

"Court."

(e) "Court" means the Territorial Court of the Yukon Territory;

"Public Ad-
ministrator."

(f) "Public Administrator" means the Public Administrator of the Yukon Territory;

"Judge."

(g) "Judge" means the Judge of the Territorial Court of the Yukon Territory;

"Territory."

(h) "Territory" means the Yukon Territory;

(i) "Net value" means the aggregate value of the property of a deceased person, wherever situate and whether within or without the Territory, passing on his death, less the allowances authorized by this Ordinance; and

"Net value."

(j) "Passing" or "passing on death" means passing either immediately on the death of a person, or after an interval, either certainly or contingently, and either originally or by way of substitutive limitation.

"Passing" and "Passing on death."

4. For the purposes of this Ordinance "property" includes property of every description and every estate or interest therein or income therefrom capable of being devised or bequeathed by will, or of passing on the death of the owner to his heirs or personal representatives, and the following property shall be deemed to be property of the deceased and to be property passing on his death:

"Property passing."

(a) property of a deceased person which is voluntarily and without adequate consideration transferred otherwise than by will, in contemplation of his death, with or without regard to its imminence, or so transferred to take effect in possession or enjoyment after his death, to a person in trust or otherwise, or the effect of which is that a person becomes beneficially entitled to the property;

Voluntary transfers in contemplation of death.

(b) property taken as a *donatio mortis causa*, or under a disposition operating or purporting to operate as an immediate grant or gift *inter vivos*, howsoever made, which has not been bona fide made five years before the death of the deceased;

Gifts *inter vivos* and *donatio mortis causa*.

(c) property taken under a grant or gift whenever made, of which bona fide possession and enjoyment has not been assumed by the donee immediately upon the grant or gift, and thenceforward retained to the entire exclusion of the donor as well as of any benefit to him, whether voluntary or by contract;

Transfer of property without possession.

Survivorship
of joint
property.

(d) property held in the joint names of the deceased and one or more persons, except the portion thereof, which is shown to the satisfaction of the Treasurer to have been contributed by some person other than the deceased;

Settlements
with
reservation
to settlor.

(e) property passing under a settlement or trust, however created, not taking effect as a will, whereby an interest in the property determinable by reference to death is reserved whether expressly or by implication to the settlor, or whereby the settlor has reserved to himself the right by the exercise of a power to restore the property or an interest therein to himself or to re-claim or otherwise re-settle the property or a part thereof:

Life
insurance
passing to
nominee.

(i) money received or receivable under a policy of accident or life insurance effected by deceased on his life, where the policy was wholly kept up by him for the benefit of an existing or future donee, whether nominee or assignee, or a part of such money in proportion to the premiums paid by him, where the policy was partially kept up by him for such benefit;

Note: Taxation of Life Insurance—See Part III.
of the Act.

Annuity.

(g) an annuity or other interest provided by the deceased, either by himself alone or in concert or by arrangement with any other person, to the extent of the beneficial interest accruing or arising by survivorship, or otherwise, on the death of the deceased;

Power to
dispose.

(h) property of which a person was at the time of his death competent to dispose; and

Competency
to dispose.

(i) a person shall be deemed competent to dispose of property if he has such an estate or interest therein, or such general power as would, if he were *sui juris*, enable him to dispose of the property, whether the power is exercisable by instrument *inter vivos*, or by will, or by both;

(ii) a disposition taking effect out of the interest of the person so dying shall be deemed to have been made by him, whether the concurrence of any other person was or was not required; and Concurrence not necessary.

(iii) money which a person has a general power to charge on property shall be deemed to be property of which he has the power to dispose. Power to charge money.

ALLOWANCES

5. (1) In determining the net value of the property of a deceased person, the value shall be taken as at the date of the death and allowance shall be made for Allowance in computing value.

(a) the debts of and the encumbrances on the property of the deceased; Debts.

(b) funeral expenses not exceeding four hundred dollars; and Funeral expenses.

(c) Court fees, not including solicitor's charges. Court fees.

(2) Any debt or encumbrance for which an allowance is made shall be deducted from that portion of the aggregate value of the property available for the debts of the deceased. Debt deductible from property available.

(3) In determining net value or dutiable value, no allowance shall be made No allowance.

(a) for a debt incurred by the deceased or encumbrance created by a disposition made by him, unless incurred or created bona fide for full consideration in money or money's worth, wholly for the deceased's own use and benefit and to take effect out of his estate; nor Debt without consideration

(b) for a debt in respect whereof there is a right to reimbursement from another person, unless the reimbursement cannot be obtained; nor Debt subject to reimbursement

(c) more than once for the same debt or encumbrance charged upon different portions of the estate; nor Debt chargeable more than once.

Administra-
tion costs.

(d) save as permitted by this Ordinance for the expenses, the administration of the estate or the execution of a trust created by deceased in his lifetime; nor

Unenforce-
able debts.

(e) for a debt or encumbrance which the personal representative of the deceased is not compelled at law to pay, but this paragraph shall not apply to an encumbrance on property to the extent of the value of the property.

EXEMPTIONS

Exemptions
from duty.

6. No duty shall be payable on or in respect of

Limit of
value.

(a) the property of a deceased, the net value of which does not exceed one thousand dollars;

Relationship.

(b) property passing to or for the use of a person resident in the Territory and being the father, mother, husband, wife or child of the deceased, whether the net value of the property of the deceased does not exceed ten thousand dollars and the deceased at the time of his death resident in the Territory;

Insurance
payable to
widow and
children.

(c) money received or receivable under a policy of insurance on the death of a deceased resident in the Territory, payable to or for the use of his widow or children, or both, when resident in the Territory, not exceeding

(i) five thousand dollars in the aggregate, in case the deceased leaves surviving him a widow or a child under eighteen years of age, or both; and

(ii) ten thousand dollars in the aggregate, in case the deceased leaves surviving him either a widow and more than one child under eighteen years of age or two or more children under that age;

Life
insurance to
pay duty.

(d) the amount of life insurance effected by deceased on his life and expressly made payable to the Treasurer or an executor or trustee for the purpose of

paying the duty imposed by this Ordinance and applied for that purpose, if it be paid to the Treasurer on his demand therefor; nor

(e) property devised or bequeathed for religious, charitable or educational purposes to be carried out in the Territory, and not exceeding in value the sum of two thousand dollars for any one purpose.

Charitable bequest.

APPORTIONMENTS IN COMPUTING VALUES

7. In order to determine either the net or dutiable value

Determining dutiable value.

(a) when the property in the Territory forms part only of an estate, the other part of which is situate without the Territory, the allowances shall be deducted from the value of the property in the Territory, only to the extent of the proportion thereof which the value of the property within the Territory bears to the value of the whole estate; and

Allowances apportioned property outside Territory.

(b) when personal property passing is situate without the Territory and forms only part of an estate, the other part of which is situate within the Territory, each legacy payable out of the mass of the estate shall be apportioned upon the mass in the same proportion as the allowances are to be deducted therefrom;

Legacies apportioned property outside Territory.

(c) when the deceased is domiciled or resident without the Territory at the time of his death, no allowance shall be made for debts or encumbrances to persons within the Territory, unless contracted to be paid in the Territory or charged on property therein, except to the extent to which it is shown to the satisfaction of the Treasurer that the property of the deceased situate outside the Territory is insufficient for their payment.

Allowance for debts of deceased resident without Territory.

PART I.

DUTY PAYABLE ON PROPERTY WITHIN THE
TERRITORY

Property
subject
to duty.

8. (1) All property situate within the Territory passing to a person for any beneficial interest shall be subject to duty on the dutiable value thereof.

Duty where
property
passes to
parents, etc.

(2) Where the net value of the property of the deceased wherever situate and whether within or without the Territory exceeds ten thousand dollars; and the beneficial interest passes to the father, mother, husband, wife or child of the deceased, it or so much thereof as so passes shall be subject to duty at the rate set out in the second column of the table in Schedule "A" opposite the group in the first column thereof, in which is arranged the property of the deceased when classified for the purposes of the table on the basis of its net value.

Duty where
property
passes to
collaterals.

(3) Where the net value of the property of the deceased wherever situate and whether within or without the Territory exceeds one thousand dollars, and the beneficial interest passes to the grandfather, grandmother, grandchild, son-in-law, daughter-in-law, brother or sister of the deceased, or to a child of such brother or sister, it or so much thereof as so passes shall be subject to duty at the rate set out in the third column of the table opposite the group in the first column thereof, in which is arranged the property of the deceased when classified for the purposes of the table on the basis of its net value.

Duty where
property
passes to
strangers.

(4) Where the net value of the property of the deceased, wherever situate and whether within or without the Territory exceeds one thousand dollars, and the beneficial interest passes to a person not coming within either of the classes enumerated in subsections (2) and (3) hereof, it or so much thereof as so passes shall be subject to duty at the rate set out in the fourth column of the table opposite the group in the first column thereof, in which is arranged the property of the deceased when classified for purposes of the table on the basis of its net value.

(5) Whenever the estate, or any portion of the estate of a deceased person, remains after the expiration of twelve months from the date of death unclaimed by any of the classes of beneficiaries named in columns 2, 3 and 4 of the table in Schedule "A", the duty payable upon such estate, or upon such portion thereof as the case may be, shall be 50 per cent. of the value of all property within the Territory after deduction only of the items allowed by section 5 of this Ordinance. Provided that if and when a beneficiary later establishes the right to such estate, or such portion thereof, a re-adjustment shall be made in favour of such beneficiary in accordance with the table in the said Schedule "A".

Duty where
estate
unclaimed.

9. The duties payable under this part upon the death of a deceased person shall be and constitute a lien in favour of the Territory on and against all property in the Territory passing on his death, and the lien shall bind the property until all the duties payable have been paid.

Duty
constitutes
a lien.

PART II.

DUTY PAYABLE BY BENEFICIARIES IN RESPECT
OF SUCCESSIONS

Residents to
whom
property
passes pay
duty.

10. (1) Every person domiciled or resident within the Territory to whom passes, under the law of the Territory on the death of a person domiciled or resident therein, a beneficial interest in personal property situate without the Territory, shall pay duty on the dutiable value thereof.

Duty
payable by
parents, etc.

(2) Where the net value of the property of the deceased wherever situate, whether within or without the Territory, exceeds ten thousand dollars, and the person to whom the beneficial interest passes is the father, mother, husband, wife or child of the deceased, that person shall be liable for duty in respect thereof at the rate set out in the second column of the table in Schedule "A" opposite the group in the first column thereof in which is arranged the property of the deceased when classified for the purposes of the table on the basis of its net value.

Duty
payable by
collaterals.

(3) Where the net value of the property of the deceased, wherever situate, whether within or without the Territory, exceeds one thousand dollars, and the person to whom the beneficial interest passes is the grandfather, grandmother, grandchild, son-in-law, daughter-in-law, brother or sister of the deceased, or a child of such brother or sister, that person shall be liable for duty in respect thereof at the rate set out in the third column of the table opposite the group in the first column thereof, in which is arranged the property of the deceased when classified for the purposes of the table on the basis of its net value.

Duty
payable by
strangers.

(4) Where the net value of the property of the deceased wherever situate, whether within or without the Territory, exceeds one thousand dollars, and the person to whom the beneficial interest passes is a person not coming within either of the classes enumerated in subsections (2) and (3) hereof, that person shall be liable for duty in respect thereof, at the rate set out in the fourth column of

the table opposite the group in the first column thereof, in which is arranged the property of the deceased when classified for purposes of the table on the basis of its net value.

PART III.

DUTY PAYABLE IN RESPECT OF INSURANCE

MONEYS RE. SPECIFIC BENEFICIARIES

11. (1) In case duty is not otherwise payable under the provisions of this Ordinance in respect thereof, a person domiciled or resident in the Territory who receives or becomes entitled to receive, within the Territory as assignee or nominee, a beneficial interest in money payable under a policy of life insurance or of accident insurance upon the life of a person who was resident within the Territory at the time of his death, where the policy was wholly kept up by the deceased for the benefit of an existing or future donee, shall be liable to pay duty on the dutiable value thereof.

Assignee or nominee under insurance policy to pay duty.

(2) Where the net value of the property of the deceased, wherever situate, whether within or without the Territory, exceeds ten thousand dollars, and the person to whom the beneficial interest in the money is payable is the father, mother, husband, wife or child of the deceased, that person shall be liable for duty in respect thereof, at the rate set out in the second column of the table in Schedule "A" opposite the group in the first column thereof, in which is arranged the property of the deceased when classified for the purposes of the table on the basis of its net value.

Duty payable where nominee a parent, etc.

(3) Where the net value of the property of the deceased wherever situate, whether within or without the Territory, exceeds one thousand dollars, and the person to whom the beneficial interest in the money is payable is the grandfather, grandmother, grandchild, son-in-law, daughter-in-law, brother or sister of the deceased, or is a child of such brother or sister, that person shall be liable for duty in

Duty payable where nominee a collateral relative.

respect thereof, at the rate set out in the third column of the table, opposite the group in the first column thereof, in which is arranged the property of the deceased when classified for the purposes of the table on the basis of its net value.

Duty payable
where
nominee a
stranger.

(4) Where the net value of the property of the deceased, wherever situate, whether within or without the Territory, exceeds one thousand dollars, and the person to whom the beneficial interest in the money is payable is a person not coming within either of the classes enumerated in subsections (2) and (3) hereof, that person shall be liable for duty in respect thereof, at the rate set out in the fourth column of the table opposite the group in the first column thereof, in which is arranged the property of the deceased when classified for purposes of the table on the basis of its net value.

Insurance
partly kept
up by
insured.

12. Where the insurance has been kept up partially by the insured and partially by some other person, and the last mentioned person becomes entitled as assignee or nominee to a beneficial interest in money payable under the policy, he shall be liable to pay duty on the amount by which his beneficial interest exceeds the sum which bears such proportion to all the moneys payable under the policy as all the premiums paid by him bear to all the premiums paid in respect of the insurance.

PART IV.

GENERAL PROVISIONS

RETURNS

13. (1) Every person to whom property passes for a beneficial interest and every trustee or other person in whom an interest in property so passing for the benefit of any other person or the management thereof, is at any time vested, shall within six months after the death or within such further time as the Treasurer allows, make and file with the Treasurer an affidavit of value and relationship, with inventories attached showing:

Filing of inventory by person to whom property passes.

(a) a full itemized inventory in detail of all the property of the deceased, including property situate without the Territory, and the value thereof as of the date of the death;

(b) the several persons to whom the property passes, their places of residence and the degrees of relationship, if any, in which they stood to the deceased; and

(c) such further information as the Treasurer prescribed.

(2) Before the issue or resealing of letters probate or letters of administration or any other grant of letters by the Court in the estate of a deceased person, the applicant shall make and file the affidavit required by subsection (1).

Inventory filed before grant issues.

(3) Where there are two or more persons whose duty it is to file the affidavit, the Treasurer may accept it from any one of the applicants or require it from more than one.

Duty to file where more than one person.

(4) For default in filing the affidavit, as required by this section, the person, who is liable for the duty, shall be liable to a penalty of ten dollars for each day during which the default continues.

Penalty for default.

Public Administrator to act.

14. If, in any case, the affidavit is not fully filed, the Treasurer may, in writing, require the Public Administrator to administer the property of the deceased; whereupon the Public Administrator shall file the affidavit with the Treasurer, pay the duty and administer the estate.

Additional information.

15. The Treasurer may require from any person such information, on oath or otherwise, as is in his opinion necessary to enable him to ascertain the amount of duty payable on or in respect of any property.

Examination of persons.

16. In case the Treasurer for any reason deems it advisable to examine a person or an officer of a corporation in respect of matters arising out of the administration of this Ordinance, the Judge shall, at the instance of the Treasurer, order such person or officer to attend before him and submit to examination on oath touching the matters referred to in any affidavit, return or document filed or touching any property in his knowledge which is or may be dutiable under this Ordinance, or touching any debt or encumbrance, or the liability of anyone for the payment of duty, or touching any other matter relating to the administration of this Ordinance, and may direct such person or officer to make production upon oath of any books, papers or other writings or documents relating to such matters which are in his possession or under the control of him or the corporation.

Property not disclosed on application.

17. (1) If at any time it is discovered that property was not disclosed upon the filing of the inventory, the person acting in the administration of the property, or the person who is liable for the duty payable under this Ordinance shall within two months after the discovery of the omission, deliver to the Treasurer an affidavit and inventory setting forth the property so not disclosed, and the value thereof.

Duty increased.

(2) The duty payable on or in respect of property not disclosed may in the discretion of the Treasurer be increased by the addition of a further duty of twenty-five per centum of the duty otherwise chargeable.

(3) In default of delivering the affidavit and inventory required by this section, the person whose duty it is shall incur a penalty of ten dollars for each day during which the default continues. Penalty.

18. At least fourteen days' notice of an appointment for the passing of the accounts of the personal representative of a deceased person, together with a copy of the accounts, shall be served upon the Treasurer by the personal representative. Notice of passing accounts.

19. Every person who holds property in trust for another shall, upon demand of the Treasurer, file with him a return in such form as he requires with respect to any person named in the demand, showing a correct and full itemized inventory of all property so held in trust, together with such other information as is demanded, and in default the person so holding property shall incur a penalty of twenty dollars for every day during which the default continues. Returns by trustees.

PROCEEDINGS TO DETERMINE DUTY

20. The Treasurer shall in each case determine the property subject to duty under this Ordinance, the persons liable therefor and the amount of duty payable and forward a statement thereof to the person filing the affidavit. Treasurer to determine duty.

21. (1) At the instance of the Treasurer, the Judge, upon such notice by personal or substitutional service to such of the interested parties as he by order directs, shall at the time and place mentioned in the notice or any other time and place named by him, hear and determine all questions relative to the liability of the property for duty, the amount thereof and the persons liable therefor. Reference to Court to determine duty.

(2) In lieu of or in addition to evidence of valuation of property, the Judge may, in the first instance or at any time before judgment, and at the request of the Treasurer, shall issue a direction to some person, in his opinion competent, to make an appraisalment of any property mentioned in the inventory, or of any property omitted therefrom; and Court may direct a valuation.

the person so directed shall forthwith appraise the property, and make a report in writing to the Judge of his appraisement and of such other acts as he deems proper.

Expenses of valuator.

(3) In addition to his actual and necessary travelling expenses, the person shall be paid for his services at the rate of one dollar for every hour in ordinary cases, and at the rate of two dollars for every hour in important or difficult cases, but his fees shall in no case exceed ten dollars for any day upon which he is employed.

Valuation of annuities.

22. The valuation of every annuity, term of years, life estate, income or other estate, and of every interest in expectancy in respect of which duty is payable under this Ordinance, shall, for the purposes of this Ordinance, be determined by such table of mortality, and of value as the Treasurer prescribes, and on such rate of interest as he determines.

Value on cesser of interest.

23. The value of the benefit accruing or arising from the cesser of an interest ceasing on the death of the deceased shall,

(a) if the interest extended to the whole income of the property, be the value of the property; and

(b) if the interest extended to less than the whole income of the property, be the value of an addition to the property equal to the income to which the interest extended.

Appraisement final after sixty days.

24. After the filing of the affidavit, and after the making of the appraisement of value of property, if any, the Treasurer may mail to the personal representative of the deceased, or to a person liable or owner of property liable for duty, a notice of appraisement showing the total appraised value of the property, and sixty days after the mailing of the notice, the appraised value shall become final and binding upon the personal representative and every person so notified, unless, within that period, he notify the Treasurer in writing that he objects thereto, and the Treasurer receives the notice of objection.

PAYMENT OF DUTY

25. (1) The duty imposed by this Ordinance, unless otherwise provided, shall be due and payable on the death of the deceased, and to the extent that it is paid within six months thereafter no interest shall be charged or collected thereon, otherwise interest at the rate of six per centum per annum from the death of the deceased shall be charged and collected upon the amount remaining, from time to time, unpaid.

Duty payable
at death

(2) The duty chargeable upon a legacy given by way of annuity, or income, whether for life or otherwise, may be paid in four equal consecutive annual instalments, the first of which shall be paid before the falling due of the first year's annuity or income, and each of the three others within the same period in each of the next succeeding three years, and for non-payment when due interest shall be collected from the date of the maturity of each instalment until paid.

Duty on
annuities.

(3) If before the expiration of the four years the annuity or income has ceased or been reduced by conditions provided by the will or settlement directing its payment, the balance of the duty, where the annuity or income has wholly ceased, or the duty on the portion which has ceased, shall be payable by the estate or fund on or out of which the annuity or income is charged or derived, or which has benefited by its cessation or reduction; and if the annuitant or tenant of income dies before the expiration of the four years, the balance of the duties shall be payable by the estate or fund out of which the annuity or income is charged or derived.

Duty payable
where
annuity
ceases.

(4) The Treasurer, upon proof to his satisfaction that payment of the duty within the time limited by this section would be unduly onerous, may extend the time for payment to such date, and upon such terms; as he deems proper.

Extension of
time of
payment.

26. Where the whole or any part of the income or interest of property is directed to be accumulated for a period for the benefit of a person or class to whom or to any

Payment of
duty where
income
accumulates.

of whom at the expiration of the period the property passes, or income or interest becomes payable, the property shall be deemed an interest in possession, passing at the death of the deceased, and the duty thereon shall be payable within six months after the death.

Where no person presently beneficially entitled.

27. Where property so passes that no person is beneficially entitled to the present enjoyment of the income or any part thereof for a term of years, or other period, whether certain or uncertain, the duty shall be payable on the present value of the income or part for the term or period, and shall be payable within six months after the death of the deceased.

Where person has power of appointment.

28. The duty on property in respect to which a person is given such a general power to appoint as would, if he were *sui juris*, enable him to dispose of the property whether the power is exercisable by instrument *inter vivos*, or by will or both, shall be paid in the same manner and at the same time as if the property itself had been given to the donee of the power.

Time of payment, interest in expectancy.

29. (1) Where the dutiable property includes an interest in expectancy, the duty on the interest may be paid within six months after the death of the deceased, and when so paid the duty shall be on the value of the interest ascertained as at the death of the deceased.

Payment after time limited.

(2) With the consent in writing of the Treasurer, the duty may be paid after the six months and before the interest comes into possession; but if the consent be given the duty shall then be on a value not less in any event than the value of the interest in expectancy ascertained as at the date when the duty is paid; and no deduction shall be made by reason of duty paid or payable on any prior estate, income or interest.

Payment forthwith when interest falls into possession.

(3) The duty on an interest in expectancy, if not sooner paid, shall be due and payable forthwith when the interest comes into possession, in which case the duty shall be on the value thereof as at the date of coming into possession, and no deduction shall be made by reason of

duty paid or payable on a prior estate, income or interest; and if the duty be not so paid, interest at the rate of six per centum per annum shall be charged and collected thereon from the date when the interest in expectancy comes into possession.

(4) Notwithstanding that the duty be not payable under this section until the time when the right of possession accrues, a person having an interest in the property or who has the custody or control thereof, may, with the consent of the Treasurer, commute the duty which, but for the commutation, becomes or is to become payable in respect of the interest, for a certain sum to be presently payable, and for determining that sum, the Treasurer shall cause a present value to be set upon the duty, regard being had to the contingencies affecting the liability to, and the rate and amount of the duty and interest.

Commutation
of duty.

(5) Where the duty has been commuted and paid before the interest in expectancy falls into possession, it shall be charged on the interest in expectancy, and thereafter interest at the rate of four per centum per annum thereon shall be payable out of the interest in expectancy to the person presently entitled to a prior estate, income or interest.

Interest in
expectancy
charged with
duty.

30. Where it appears to the Treasurer that, by reason of the number of deaths on which property has passed or of the complicated or contingent nature of the interests of different persons in property passing, the rate or amount of duty payable in respect of the property is not ascertainable readily or without undue expense, the Treasurer, on the application of a person accountable for duty thereon, may, by way of composition for all or any duty payable in respect of the property and the various interests therein, fix such sum, as having regard to the circumstances appears proper and may accept payment of the sum so assessed in full discharge of all claims for duty in respect of the property or interest.

Composition
of duty by
Treasurer.

31. A partial payment made on account of duty imposed by this Ordinance shall be applied first in payment of interest, if any, and then in reduction of the principal amount of the duty.

Partial
payment.

SECURITY FOR DUTY

Security
by bond.

32. The Treasurer may, on the application of a person liable for the payment of duty, accept a bond in such form as the Treasurer approves for the whole amount of duty due or for the amount that may become due upon the happening of a contingency, or may authorize him to accept a portion of the duty due or to become due, together with a bond for the balance.

Security
not to
affect lien.

33. Notwithstanding the fact that security by way of bond or otherwise is or has been given to secure the payment of the duty under the provisions of this or any Ordinance for which this Ordinance is substituted, the lien given under the provisions of this or the substituted Ordinance shall remain in full force and effect until all duty and interest levied in respect of the property covered thereby have been paid; but the lien shall not attach to any property which has been transferred to a bona fide purchaser for value who has no notice of it, or who relies on a certificate of payment discharging the property from all claim for duty.

CERTIFICATE OF PAYMENT

Certificate of
payment by
Treasurer.

34. (1) When the duty has been paid or secured to the satisfaction of the Treasurer, he shall, if required by the person accounting for the duty, give a certificate to that effect which shall discharge from any further claim for duty the property mentioned in the certificate; but the Treasurer shall not be bound to grant a certificate until the expiration of one year from the death of the deceased.

When
certificate
ineffectual.

(2) The certificate shall not discharge any person or property from the duty in case of failure to disclose material facts, and shall not affect the rate of duty payable in respect of property afterwards shown to have passed on the death, but the duty shall be such as would be payable if the value of the property so shown were added to the value of the property in respect of which duty has been already accounted for; but a certificate purporting to be a discharge of the whole duty payable in respect of property shall exonerate from duty the property in the hands of a bona fide purchaser for valuable consideration without notice.

(3) The applicant for a certificate shall pay to the Treasurer a fee of \$2.00. Fee for certificate.

ALLOWANCES FOR DUTY PAID ELSEWHERE

35. (1) Where the Treasurer is satisfied that in a foreign jurisdiction, an estate, legacy or succession duty is paid in respect of property locally situate without the Territory which is also chargeable with duty in the Territory, an allowance for the duty so paid shall be made from the amount payable to the Territory with respect to the same property; but such an allowance shall be made only as to a foreign jurisdiction as to which the Treasurer has extended the provisions of this section and shall be in accordance with such terms or understanding as the Treasurer makes with the foreign jurisdiction. Duty allowed when paid elsewhere.

(2) In determining for the purpose of this section only whether property is locally situate in Great Britain and Northern Ireland or in the Territory, the law in force in Great Britain and Northern Ireland shall be followed. Law as to situs.

ENFORCEMENT PROVISIONS

36. A personal representative of a deceased person or a trustee shall have power to sell, pledge, mortgage, lease or otherwise dispose of so much of the share of a beneficiary in property as will permit the payment of the duty thereon. Power to raise money for duty.

37. (1) Money paid to the personal representative of a deceased person or a trustee, for payment of duty on or in respect of property or retained by him for that purpose, shall be paid by him forthwith to the Treasurer or as the Treasurer directs for the use of the Territory. Trustees to pay over.

(2) The failure of the personal representative or trustee to pay over the duty to the Treasurer as he directs shall not prejudice, alter or affect any right of the Treasurer to enforce payment as against a person liable therefor. Saving rights of Treasurer.

38. A sum payable under this Ordinance, including any interest or penalty, shall be recoverable by action with costs as a debt to the Crown for the person liable therefor. Recovery of duty by action.

Actions. 39. (1) An action may be brought in or a summary application made to the Court,

Determine duty. (a) to determine what property is liable to duty under this Ordinance and the amount thereof and the time or times when payable;

Determine liability. (b) to determine a question of liability under this Ordinance although the time for the payment of the duty has not arrived, subject to the discretion of the Court as to costs; or

Enforce lien. (c) to enforce a lien existing or filed under this Ordinance to order a sale of the property against which the lien is claimed and to make such other order or give such directions as are necessary for the purpose;

and for the purpose of the action or proceeding the Court may exercise any of the powers conferred upon an officer or person under this Ordinance.

Production and examination of parties and others. (2) In such an action or proceeding the Court may,

(a) make such order for the attendance and examination of a person or of an officer or servant of a corporation whether or not the person or corporation is a party to the action, for discovery or otherwise as it deems expedient;

(b) direct the person to be examined, to make production upon oath of books, papers or other writings or documents which are in the possession or control of him or of the corporation; and

(c) where the person or corporation is out of the Territory, make an order for the examination or for the issue of a commission or letters of request in a like manner and with the like effect as in the case of an ordinary action.

40. Where property of a person which has, previously, to his death, been transferred to another person, is liable for duty, the Court in an action or on summary application, may make an order declaring the duty to be a lien upon the property and for the enforcement thereof, and may make the declaration although the amount of the duty has not been ascertained.

Declaration
property
transferred
subject to
lien.

41. Where property is charged with the payment of an annuity or other interest, and duty is payable by reason of the cesser of the annuity or interest, the Court may declare the duty to be a lien upon the property or estate out of which the annuity or interest is payable, and may direct payment thereof by the persons or beneficiaries in whose favour the benefit accrues or arises on the death of the deceased.

Declaration
of lien on
property
cesser of
interest.

42. (1) The Treasurer may cause to be filed in the Land Titles Office a notice of lien executed by him on behalf of the Territory, and thereafter the land, mortgage or encumbrance shall be charged in favour of the Territory for the amount of duty due or payable in connection therewith until the notice of lien is withdrawn.

Filing
notice of
lien in
Land Titles
Office.

PROHIBITIONS AND PENALTIES

43. (1) No personal representative of a deceased person shall be personally liable for the duty imposed under this Ordinance, nevertheless he shall not transfer, part with, or pay over to any person, property in respect of which duty is payable under this Ordinance, unless or until provisions have been made to the satisfaction of the Treasurer for payment thereof.

Personal
representa-
tive not to
transfer
property
until duty
paid.

(2) Every personal representative who transfers, parts with, or pays over property in contravention of this section shall be liable to a penalty recoverable in an action by the Treasurer equal to twice the amount of the duty payable in respect of the property.

Penalty.

Prohibition
as to.

44. (1) Unless the consent in writing of the Treasurer be obtained, no person shall,

Transfers.

(a) transfer or deliver or permit the transfer or delivery to another of property belonging to a deceased person which may be liable to duty, whether the deceased person died domiciled in the Territory or elsewhere, and whether the property is held in his name or in trust for him or in the joint names of himself and another person, and without limiting the generality of the foregoing this provision shall extend to any deposit, bond, debenture stock, stock or share with, in, issued by or payable by a corporation and standing in the name of the deceased person or in the joint names of the deceased person and another; nor

Opening
deposit box.

(b) permit the opening of a safe deposit box or other repository under the control of a deceased person, at the time of his death, either alone or jointly with another.

Notice of
opening
deposit box.

(2) Before the opening is to take place, the Treasurer may attend at the time and place of the opening and there give a consent in writing thereto, and he may examine the contents of the safe deposit box or may give his consent without so attending and examining.

Penalty.

(3) A person failing to comply with the provisions of this section shall incur a penalty not exceeding the amount of the duty in respect of property dealt with in contravention of this section and shall, in addition, incur a penalty not exceeding one thousand dollars, but the penalty shall not apply when the Treasurer is satisfied that the contravention was not wilful and occurred through ignorance of the death.

Payment by
insurer.

45. (1) An insurer may make payment of moneys payable under a policy of insurance by reason of death of the deceased to an amount not exceeding in the aggregate the sum of twenty-five hundred dollars; but, otherwise, no insurer carrying on business in the Territory shall make a payment of money under a policy of life or accident insurance in respect of which duty is payable under this Ordinance, unless the consent in writing of the Treasurer be obtained.

(2) An insurer who makes payment of moneys contrary to the provisions of this section shall be liable to a penalty recoverable in an action by the Treasurer equal to twice the amount of duty payable in respect of the insurance. Penalty.

46. Unless the consent in writing of the Treasurer be obtained, no vendor of land, in the event of the death of his purchaser, shall transfer, convey or assign the land to a person other than the personal representative of the purchaser or an assignee of the purchaser during his lifetime. Vendor not to transfer land.

REGULATIONS

47. For carrying into effect the provisions of this Ordinance, the Commissioner may make rules and regulations. Regulations.

REPEAL

48. The "Succession Duty Ordinance", being Chapter 1 of the Ordinances of 1923, is repealed. Repeal.

49. This Ordinance shall come into force on the day it is assented to. Coming into force.

SCHEDULE "A". SECTIONS 8, 10 AND 11

PERCENTAGES PAYABLE ON SHARES PASSING TO OR FOR THE USE OF

FIRST COLUMN	SECOND COLUMN	THIRD COLUMN	FOURTH COLUMN
Net value of the property of the deceased. Section 3.	Father, mother, husband, wife, child of deceased.	Grandfather, grandmother, grandchild, son - in - law, daughter-in-law, brother or sister of deceased or any child of such brother or sister.	Or any other person or beneficiary.
Exceeding \$1,000 and not exceeding \$5,000.....	Nil	5	10
Exceeding \$5,000 and not exceeding \$10,000.....	Nil	5	10
Exceeding \$10,000 and not exceeding \$15,000.....	½	5½	11
Exceeding \$15,000 and not exceeding \$25,000.....	1	6	12
Exceeding \$25,000 and not exceeding \$50,000.....	2	7½	12½
Exceeding \$50,000 and not exceeding \$75,000.....	2½	10	14
Exceeding \$75,000 and not exceeding \$100,000.....	3½	11	15
Exceeding \$100,000 and not exceeding \$150,000..	4½	11½	16
Exceeding \$150,000 and not exceeding \$200,000..	5	12	17½
Exceeding \$200,000 and not exceeding \$300,000...	5½	12½	20
Exceeding \$300,000 and not exceeding \$500,000...	6½	12½	22½
Exceeding \$500,000 and not exceeding \$750,000...	8	12½	25
Exceeding \$750,000 and not exceeding \$1,000,000	8½	12½	27½
Exceeding \$1,000,000.....	10	15	30

CHAPTER 2

AN ORDINANCE TO AMEND "THE FUR EXPORT TAX ORDINANCE."

(Assented to May 28th, 1934.)

The Commissioner of the Yukon Territory, by and with the advice and consent of the Council of said Territory, enacts as follows:

1.

Schedule "A" to Section 4 of the said Ordinance is hereby repealed and the following substituted therefor:

For each bear, white or polar.....	\$ 2.00
For each bear, not specified.....	.25
For each beaver	1.00
For each fisher	1.50
For each fox, black	3.00
For each fox, blue75
For each fox, cross	1.50
For each fox, red75
For each fox, silver	3.00
For each fox, white	1.50
For each lynx	1.00
For each marten	1.00
For each mink25
For each muskrat (musquash).....	.05
For each otter	1.00
For each weasel (ermine).....	.05
For each wolverine25
For each wolf or coyote.....	.25

Fur Export
Tax
Ordinance
Amended.

Schedule "A"

2.

This Ordinance shall come into effect on 1st July, 1934.

Date of
coming into
effect.

CHAPTER 3

AN ORDINANCE TO AMEND "THE MINERS PROTECTION ORDINANCE."

(Assented to May 28th, 1934.)

The Commissioner of the Yukon Territory, by and with the advice and consent of the Council of said Territory, enacts as follows:

1.

"Miners
Protection
Ordinance"
amended.

"The Miners Protection Ordinance," being Chapter 65 of the Consolidated Ordinances of the Yukon Territory, 1914, is hereby amended by adding thereto immediately after Rule 24 in Section 17 of the said Ordinance the following:

Drills to be
equipped
with
water jet
or spray.

Rule 25. Every drill used in stoping in any mine where the character of the ground is such that dust is caused by the drilling shall be equipped with a water jet or spray or other appliance equally efficient to prevent the escape of dust.

CHAPTER 4

AN ORDINANCE FOR GRANTING TO THE
COMPTROLLER CERTAIN SUMS OF MONEY
TO DEFRAY THE EXPENSES OF THE PUBLIC
SERVICE OF THE TERRITORY AND THE CITY
OF DAWSON.

(Assented to May 28th, 1934.)

Whereas, It appears by Message from George Allen Jeckell, Esquire, the Comptroller of the Yukon Territory, and in the Supplementary Estimates accompanying the same, that the sums hereinafter mentioned in Schedule "A" are required to defray certain further expenses of the Public Service of the Yukon Territory and the City of Dawson, and for the purposes relating thereto for the year ended March 31, 1934; and,

Whereas, It appears by Message from George Allen Jeckell, Esquire, the Comptroller of the Yukon Territory, and in the Estimates accompanying the same, that the sums hereinafter mentioned in Schedule "B" to this Ordinance are required to defray certain expenses of the Public Service of the Yukon Territory and for the purposes relating thereto for the twelve months ending March 31, 1935; and,

Whereas, It appears by Message from George Allen Jeckell, Esquire, the Comptroller of the Yukon Territory, and in the Estimates accompanying the same, that the sums hereinafter mentioned in Schedule "C" to this Ordinance are required to defray certain expenses of the Public Service of the City of Dawson and for the purposes relating thereto for the twelve months ending March 31, 1935;

The Commissioner of the Yukon Territory, by and with the advice and consent of the Council of said Territory, therefore enacts as follows:

1. From and out of the sums at the disposal of the Yukon Council there shall be paid and applied a further sum not exceeding in the whole one hundred and one thousand two hundred and five dollars and thirty-eight cents for defraying the several charges and expenses of the Public Service of the Yukon Territory for the year ending March 31, 1934, as set forth in Schedule "A" of this Ordinance; and from and out of the sums at the disposal of the Yukon Council there shall be paid and applied a further sum not exceeding in the whole one thousand two hundred and sixty-nine dollars and seventy-six cents for defraying the several charges and expenses of the Public Service of the City of Dawson for the year ended March 31, 1934, as set forth in Schedule "A" of this Ordinance.

2. From and out of the funds at the disposal of the Yukon Council there shall and may be paid and applied a sum not exceeding in the whole one hundred and fifty-four thousand seven hundred and forty-eight dollars and ninety-three cents for defraying the several charges and expenses of the Public Service of the Yukon Territory for the twelve months ending March 31, 1935, as set forth in Schedule "B" of this Ordinance;

3. From and out of the funds at the disposal of the Yukon Council there shall and may be paid and applied a sum not exceeding in the whole thirty thousand dollars for defraying the several charges and expenses of the Public Service of the City of Dawson for the twelve months ending March 31, 1935, as set forth in Schedule "C" to this Ordinance;

4. The due application of all moneys expended shall be duly accounted for.

SCHEDULE "A"

Further sums granted to the Comptroller by this Ordinance for the twelve months ended March 31, 1934, and the purposes for which they are granted:

Schools:

Carcross	\$.65	
Auto. transportation	5.00	
		\$ 5.65

Public Health and care of indigents.....		4,884.38
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Miscellaneous:

Town of Mayo	\$ 38.70	
Printing and stationery	427.17	
Contingencies	35.93	
		501.80

Wolf and coyote bounty		5,531.36
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The Government Liquor Ordinance.....		90,282.19
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		<u>\$101,205.38</u>
--	--	---------------------

City of Dawson:

Fire Department, fuel.....	\$ 77.45	
Printing and stationery.....	68.51	
Contingencies	230.36	
Streets and Sidewalks.....	893.44	
		\$ 1,269.76

SCHEDULE "B"

Sums granted to the Comptroller by this Ordinance for the twelve months ending March 31, 1935, and the purposes for which they are granted:

SALARIES AND TRAVELLING EXPENSES

Salaries	\$6,210.00	
Travelling expenses	700.00	
		\$ 6,910.00
Carried forward		<u>\$ 6,910.00</u>

Brought forward \$ 6,910.00

YUKON COUNCIL

Sessional indemnity and travelling expenses	\$1,380.00	
Election new Council	2,200.00	
	<u> </u>	\$ 3,580.00

SCHOOLS

Schools generally	\$ 3,800.00	
Dawson School	13,132.00	
St. Mary's School	2,970.00	
Whitehorse School	8,615.00	
Mayo School	3,150.00	
Carcross School	2,300.00	
Auto. transportation	2,000.00	
	<u> </u>	35,967.00

HOSPITALS, CHARITIES AND PUBLIC HEALTH

Grant to St. Mary's Hospital	\$11,300.00	
Bonus to St. Mary's Hospital	4,500.00	
Grant to Mayo Hospital	5,000.00	
Bonus to Mayo Hospital	500.00	
Grant to Whitehorse Hospital	3,750.00	
Bonus to Whitehorse Hospital	500.00	
Medical Health Officer, Dawson, and treatment of indigents.....	1,080.00	
Medical Health Officer, Mayo, and treatment of indigents.....	270.00	
Medical Health Officer, White- horse, and treatment of indi- gents	270.00	
Public Health and care indigents	9,928.00	
	<u> </u>	37,098.00
Carried forward		<u> </u> \$ 83,555.00

Brought forward \$ 83,555.00

GRANTS TO LIBRARIES, READING ROOMS, ETC.

Dawson Free Library	\$ 900.00	
Whitehorse Reading Room	450.00	
Mayo Reading Room	150.00	
Yukon Law Library	225.00	
Whitehorse Law Library	50.00	
City of Dawson	7,500.00	
	<hr/>	9,275.00

MISCELLANEOUS EXPENDITURES

Territorial Agent, Whitehorse.....	\$ 675.00	
Town of Whitehorse	4,650.00	
Territorial Agent, Mayo	270.00	
Town of Mayo	5,899.00	
Assay Office, Keno	4,810.00	
Printing and stationery	1,500.00	
Contingencies	1,300.00	
Aviation Fields	150.00	
	<hr/>	19,254.00

ROADS, BRIDGES AND PUBLIC WORKS

Glacier Summer road and Winter trail	\$ 3,200.00	
Dawson cable ferry	1,900.00	
Bonanza to Indian road	3,050.00	
Hunker-Dominion road	7,000.00	
Dome-Sulphur road	500.00	
Klondike road	2,200.00	
Klondike to Crooked trail	950.00	
Mayo to Yukon trail	950.00	
Mayo District roads	3,000.00	
Whitehorse District roads	3,000.00	
Kluane Junction to Minto	900.00	
Sundry roads and general expense	2,089.93	
	<hr/>	
Brought forward		\$112,084.00

Carried forward		\$112,084.00
Caterpillar, loader and auxiliary car	5,500.00	
Maintenance road truck	500.00	
Garage and machine shop	550.00	
Winter roads	4,450.00	
Purchase equipment	875.00	
Railway bridge, dismantling, etc.	1,000.00	
Construction ferry barge	1,050.00	
	<hr/>	42,664.93
		<hr/>
		\$154,748.93

SCHEDULE "C"

CITY OF DAWSON

Fire Department	\$ 8,513.00	
Hydrant service	13,356.00	
Street lighting	2,550.00	
Printing and stationery	300.00	
Salaries	900.00	
Contingencies	200.00	
Streets and sidewalks	4,181.00	
	<hr/>	\$ 30,000.00

5. In the event of there being a surplus of moneys standing to the credit of any item voted for Roads, Bridges and Public Works after the construction or repairs provided for have been completed to the satisfaction of the Superintendent of Works and Buildings, such surplus of moneys shall forthwith on the acceptance of such works or repairs by the Comptroller of the Yukon Territory, be taken from said item and become part of and be added to the amount provided for contingencies to such Roads, Bridges and Public Works, and shall thereafter be at the disposal of the Comptroller of the Yukon Territory for Roads, Bridges and Public Works.

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