



ORDINANCES
OF THE
YUKON TERRITORY

PASSED BY THE
YUKON COUNCIL
IN THE YEAR

1959
ST AND SECOND SESSIONS

F. H. COLLINS
COMMISSIONER

Printed and Published for the Government of the Yukon Territory under
Authority of Chapter 93 of the Consolidated Ordinances of 1958

BY
H. J. TAYLOR, Queen's Printer



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ORDINANCES
OF THE
YUKON TERRITORY

**Passed in the second session of the eighteenth Council of the
Yukon Territory begun and holden at the City of Whitehorse
on the third day of April, 1959, and prorogued on the
twenty-second day of April, 1959.**

CHAPTER 1

ORDINANCES OF YUKON TERRITORY
1959 (First Session)

AN ORDINANCE RESPECTING THE MANAGEMENT
AND CONTROL OF HOSPITALS AND THE PROVIDING
OF AID THERETO

(*Assented to April 22nd, 1959.*)

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

1. This Ordinance may be cited as the *Hospital Ordinance*. Short Title.
2. in this Ordinance, Definitions.
 - (a) "free patient" means a patient admitted to a hospital on the direction of the Commissioner; and "free patient".
 - (b) "hospital" means a hospital designated by the Commissioner. "Hospital".
3. (1) The Commissioner may, out of monies appropriated for the purposes of this Ordinance, by way of financial aid make payments to hospitals. Appropriations for hospital aid.
 - (2) No payments shall be made to a hospital that has not complied with this Ordinance or the regulations.
4. The payments made by the Commissioner pursuant to this Ordinance shall not exceed with respect to each patient Payment of hospital aid.
 - (a) for each day or part thereof exceeding three hours during which the patient is treated in the hospital, three dollars, and for any other part of the day during which the patient is treated in the hospital, one dollar and fifty cents; and
 - (b) where the patient is a free patient the usual public ward fee ordinarily charged to patients by the hospital and one-half of the usual fees for medicine, X-ray, operating room and other services ordinarily charged to patients by the hospital.

Reimbursement for uncollected debts.

5. (1) The Commissioner may on application by a hospital pay to it a debt for treatment or accommodation of a patient, if the Commissioner is satisfied that

- (a) the treatment and accommodation was necessary; and
- (b) It is unlikely that the debt will be paid.

(2) Any payment made under this section discharges the debt up to the amount of the payment.

Regulations.

6. The Commissioner may make regulations

- (a) designating hospitals to which this Ordinance applies;
- (b) respecting the management and maintenance of hospitals;
- (c) respecting the qualification of hospital personnel;
- (d) respecting accommodation, laboratory, examination and treatment facilities in hospitals;
- (e) providing for the filing of reports, financial statements and verification thereof by hospitals;
- (f) appointing or providing for the appointment of, persons as hospital inspectors; and
- (g) prescribing the powers and duties of hospital inspectors.

Offences.

7. Every person who fails to comply with or violates, any provision of this Ordinance or the regulations is guilty of an offence and is liable on summary conviction to a fine not exceeding five hundred dollars.

Repeal.

8. The Hospital Aid Ordinance being Chapter 53 of the Revised Ordinances of the Yukon Territory, 1958, is repealed.

CHAPTER 2

ORDINANCES OF YUKON TERRITORY
1959 (First Session)AN ORDINANCE TO PROVIDE FOR
UNEMPLOYMENT ASSISTANCE*(Assented to April 22nd, 1959.)*

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

1. This Ordinance may be cited as the *Unemployment Assistance Agreement Ordinance*. Short Title.
2. In this Ordinance, Definitions.
 - (a) "Agreement" means the Agreement made under section 3, and "Agreement".
 - (b) "unemployment assistance costs" means the aggregate of the costs to the Territory of providing financial assistance to persons who are in need. "Unemployment assistance costs".
3. The Commissioner may, on behalf of the Territory, enter into an agreement with the Government of Canada, under and for the purpose of the *Unemployment Assistance Act* to provide for the payment by the Government of Canada to the Territory of contributions in respect of unemployment assistance costs in the Territory. Commissioner may execute Agreement.
4. The Commissioner is empowered to do every act and exercise every power for the purpose of implementing every obligation assumed by the Territory under the Agreement. Commissioner may implement Agreement.

CHAPTER 3

ORDINANCES OF YUKON TERRITORY
1959 (First Session)

AN ORDINANCE TO AMEND THE GAME ORDINANCE

(Assented to April 22nd, 1959.)

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

R.O.Y.T.
1958, c. 50.

1. Paragraph (w) of subsection (1) of section 2 of the *Game Ordinance* is repealed and the following substituted therefor:

"Resident".

"(w) "resident" means a person residing in the Territory" and

(i) being a Canadian citizen or other British subject has so resided for the six months, or

(ii) not being a Canadian citizen or other British subject has so resided for the two years,

prior to the day of applying for his licence."

2. Section 8 of the said Ordinance is repealed and the following substituted therefor:

Firearms for
big game.

"8. (1) No person shall, for the purpose of hunting big game, use

(a) a firearm other than

(i) a non-automatic rifle of .25 calibre or larger, or

(ii) a shotgun, or

(b) a full metal cased or jacketed non-expanding bullet or ball commonly known as "service ammunition" or a bullet commonly known as "tracer".

No motor
vehicles.

(2) No person shall

(a) discharge a firearm from a motor vehicle; or

(b) have in or on a motor vehicle any firearm in which there is a live bullet or cartridge either in the magazine or firing chamber.

(3) No person shall discharge a firearm on or across a maintained portion of a public road or highway.” Discharge on highway

3. The said Ordinance is further amended by adding thereto immediately after section 9 thereof the following sections:

“9A. No person shall shoot at, wound or kill any big game while it is swimming.” Swimming animals.

“9B. No person shall use or allow any dog to hunt or run any big game.” Use of dogs.

4. The said Ordinance is further amended by adding thereto immediately after section 14 thereof, the following section:

“14A. A person under the age of sixteen years shall not hunt unless he is accompanied by a person over twenty-one years of age who is the holder of a licence issued pursuant to section 36.” Hunters under age of sixteen.

5. Subsection (2) of section 25 of the said Ordinance is repealed and the following substituted therefor: Authority to destroy.

“(2) The Director may authorize the injury or destruction of beaver dams or houses and the removal of beaver therefrom, if the injury or destruction is necessary for the carrying on of mining operations or driving timber on streams or is necessary to prevent damage to roads or property.”

6. Subsection (1) of section 27 is repealed and the following substituted therefor:

“(1) An application for any licence or certificate of registration may be made to the Director or a game guardian, and shall be in a prescribed form, and accompanied by the appropriate fee as set out in Schedule A.” Issue of licences.

7. Subsection (1) of section 34 is repealed and the following substituted therefor:

“(1) A licence or certificate of registration held by a person convicted of an offence against this Ordinance shall, in addition to any other penalty imposed upon such conviction, be suspended or cancelled.”

8. Section 36 of the said Ordinance is repealed and the following substituted therefor:

Issue of
hunting
licence.

“36. (1) The Director or a game guardian may upon application therefor issue a licence entitling the licensee, while carrying the licence upon his person, to hunt

(a) big game and game birds;

(b) game birds; or

(c) bear.

(2) No person shall at the same time hold more than one licence issued under this section.”

9. Paragraph (b) of subsection (2) of Section 42 is amended by adding thereto the following subparagraph:

“(vii) he has sufficient knowledge of first aid.”

10. Subsection (1) of section 49 is repealed and the following substituted therefor:

Right con-
ferred by
certificate of
registration.

“(1) Except as provided in subsection (2) of section 17, a certificate of registration of a guiding area reserves to the person to whom the certificate was issued the sole and exclusive right and privilege of outfitting and guiding any person for the purpose of hunting big game within the area described in the certificate of registration.”

11. Subsections (3), (4) and (5) of section 74 of the said Ordinance are repealed.

12. Paragraph (b) of section 81 is repealed and the following substituted therefor:

“(b) one or more persons to act as game guardians for a period of one year from the date of the appointment who shall, under the direction of the Director, perform such duties as may be assigned by the Director.”

CHAPTER 4

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 ORDINANCES OF YUKON TERRITORY
 1959 (First Session)

AN ORDINANCE TO AMEND THE
 INSURANCE ORDINANCE

(Assented to April 22nd, 1959.)

The Commissioner of the Yukon Territory, by and with the advice and consent of the Council of the said Territory, enacts as follows: R.O.Y.T.
1958 c. 57.

1. Part III of the *Insurance Ordinance* is repealed and the following substituted therefor:

"PART III

FIRE INSURANCE

INTERPRETATION

39. In this Part,

- (a) "Contract" means a contract of insurance against loss or damage to property in the Territory caused by fire, lightning or explosion and includes a policy, certificate, interim receipt, renewal receipt or written evidence in the contract, whether under seal or not and a binding oral agreement; and "Contract".
- (b) "insured" means a person who makes a contract with an insurer. "Insured".

APPLICATION OF PART

40. (1) This Part applies to every contract of insurance made in the Territory, except a contract Application.

- (a) of aircraft, automobile, boiler and machinery, inland transportation, marine, plate glass, sprinkler leakage and theft insurance:

- (b) the subject matter of which is rent, charges or loss of profits; or
- (c) of insurance in which fire is an incidental peril to the coverage provided.

Automobiles.

(2) Notwithstanding subsection (1), this Part applies to insurance of an automobile against loss or damage by fire under a policy of fire insurance.

COVERAGE

Extent of coverage by contract.

41. (1) Subject to subsection (4) and to paragraph (a) of section 52, a contract to which this Part applies shall be deemed to cover the insured property against

- (a) fire (whether resulting from explosion or otherwise) not occasioned by or happening through
 - (i) in the case of goods, their undergoing any process involving the application of heat,
 - (ii) riot, civil commotion, war, invasion, act of foreign enemy or other hostilities (whether war be declared or not), or civil war, rebellion, revolution or insurrection;
- (b) lightning, other than destruction or loss to electrical devices or appliances caused by lightning or other electrical currents unless the fire originates outside the article itself and then only for such destruction or damage as occurs from that fire; and
- (c) an explosion (not occasioned by or happening through any of the perils specified in subparagraph (ii) or paragraph (a)) of natural gas, coal gas or manufactured gas in a building not forming part of a gas works, and whether fire ensues therefrom or not.

Coverage where damage from nuclear reaction.

(2) A contract to which this Part applies covers the insured property against loss or damage caused by fire or explosion described in subsection (1) resulting from a nuclear reaction or nuclear radiation, but, unless the contract otherwise

specifically provides, does not cover the insured property against loss or damage caused by heat or energy alone that was created by a nuclear reaction or nuclear radiation.

(3) Unless a contract to which this Part applies otherwise specifically provides, it does not cover the insured property against loss or damage caused by contamination by radioactive material directly or indirectly resulting from fire, lightning or explosion as described in subsection (1).

Radioactive contamination.

(4) Nothing in subsection (1) precludes an insurer giving more extended insurance against the perils mentioned therein, but where more extended insurance is given, this Part does not apply to that insurance.

Extend insurance.

(5) An insurer may include in its fire insurance contract a clause or endorsement providing that in the case of live stock insured against death or injury caused by fire or lightning, the word "lightning" is deemed to include other electrical currents.

Power to extend meaning of "lightning" to live stock contract.

42. Where property insured under a contract covering a specified place is removed necessarily to prevent loss or damage or further loss or damage to it

Coverage where property removed.

- (a) the contract of insurance shall for a period of seven days or for the unexpired term of the contract, whichever is the lesser, cover the property removed and any property remaining in the original location to the extent that the insurance under the contract exceeds the amount of the insurer's liability for the loss actually incurred; and
- (b) the amount payable under the contract in respect of loss or damage to that property shall be in the proportion that the value of the property lost or destroyed bears to the value of all the property.

CONTRACT OF INSURANCE

43. (1) No contract shall be made for a term exceeding three years, but a contract may be renewed from time to time for a further period not exceeding three years by the delivery of a renewal receipt identifying the policy by number, date or otherwise, or by a new premium note.

Terms of contract.

**Application
for fire
insurance.**

(2) No insurer shall make a contract covering property situate outside the limits of a municipality for a term exceeding twelve months without a written application therefor, signed by the applicant, or, in case of the absence of the applicant or his inability to make the application, by his agent or by a person having an insurable interest in the property.

**Contents of
application.**

(3) Every application referred to in subsection (2) shall set forth

- (a) the name, address and occupation of the applicant;
- (b) the description, location and occupancy of the property to be insured;
- (c) the value of the property;
- (d) particulars of any mortgage, lien or other encumbrance thereon;
- (e) the purpose for which and the location in which any movable property is deposited or used;
- (f) particulars of all previous fire claims made by the applicant and the name of every company against which the claims were made;
- (g) whether an insurer has cancelled any fire insurance or refused fire insurance to the applicant; and
- (h) such other information as the insurer may require.

**Form of
Contract.**

44. Where an application for insurance is made in writing, any policy sent to the insured shall be deemed to be intended to be in accordance with the terms of the application, unless the insurer notifies the insured in writing of the particulars wherein it differs from the application, in which case the insured may, within two weeks from the receipt of the notification, reject the policy.

**Mortgagees
and other
payees.**

45. (1) Where the loss, if any, under a contract has, with the consent of the insurer, been made payable to a person other than the insured, the insurer shall not cancel or alter the policy to the prejudice of that person without notice to him.

(2) The time and manner of giving the notice under subsection (1) shall be the same as for a notice of cancellation to the insured under the statutory conditions in the contract.

Form of notice.

46. (1) The conditions set forth in Part I of the Schedule shall be deemed to be part of every contract in force in the Territory and shall be printed on every policy under the heading "Statutory Conditions" and no variation or omission thereof or addition thereto shall be binding on the insured.

Statutory conditions.

(2) In this section, "Policy" does not include an interim receipt or binder.

Interpretation.

47. Where

- (a) a party to a contract fails to name an appraiser under statutory condition 11 of Part I of the Schedule within seven clear days after being served with written notice to do so,
- (b) the appraisers fail to agree upon an umpire within fifteen days after their appointment, or
- (c) an appraiser or umpire refuses to act or is incapable of acting or dies,

Naming of appraisers under statutory condition 11.

a judge may, upon the application of the insured or of the insurer, appoint an appraiser or umpire, as the case may be.

48. A contract containing a co-insurance, average, average distribution or other clause that requires or may require the insured to contribute to any loss shall have printed or stamped upon its face in red ink the words "This policy contains a clause which may limit the amount payable", and unless those words are so printed or stamped the clause is not binding upon the insured.

Limitation of liability clauses.

MISCELLANEOUS

49. (1) Where, on the happening of any loss or damage to the property insured, there is in force more than one contract covering the same interest, the insurers under the respective contracts shall, unless they otherwise expressly agree in writing, each be liable to the insured for its rateable proportion of the loss.

Rateable contribution.

Effect of policy may not be postponed.

(2) For the purpose of subsection (1), a contract shall be deemed to be in force notwithstanding any term thereof that the policy shall not cover, come into force, attach, or become insurance with respect to the property until after full or partial payment of any loss under any other policy.

Certain restrictions valid.

- (3) Subsection (1) does not affect the validity of
 - (a) any division of the sum insured into separate items,
 - (b) any limits of insurance on specified property,
 - (c) a clause described in section 48, or
 - (d) a contract condition limiting or prohibiting the having or placing of other insurance.

Ascertainment of rateable proportions.

- (4) Subsection (1) does not affect the operation of any deductible clause and where
 - (a) one contract contains a deductible clause, the pro rata proportion of the liability of the insurer under that contract shall be first ascertained without regard to the clause and then the clause shall be applied only to affect the amount of recovery under that contract; and
 - (b) more than one contract contains a deductible clause, the pro rata proportion of the liability of the insurers under those contracts shall be first ascertained without regard to the deductible clauses and then the highest deductible shall be pro rated among the insurers with deductibles and these pro rated amounts shall affect the amount of recovery under those contracts.

Insurance on identified articles.

(5) Notwithstanding subsection (1), insurance on identified articles shall be a first loss insurance against all other insurance.

Relief from forfeiture.

50. Where there has been imperfect compliance with a statutory condition as to the proof of loss to be given by the insured and a consequent forfeiture or avoidance of the insurance, in whole or in part, and the court deems it inequitable that the insurance should be forfeited or avoided on that

ground, the court may make an order relieving against the forfeiture or avoidance on such terms as may seem just.

51. The proof of loss form furnished by an insurer pursuant to section 24 shall, for the purposes of this Part, be in Form A of Part I of the Schedule and in forwarding the form to the insured the insurer shall attach thereto a copy of the wording of the policy giving the description and location of the property insured.

Proof of loss.

52. Where a contract,

Special stipulations.

- (a) excludes any loss that would otherwise fall within the coverage prescribed by section 41, or
- (b) contains any stipulation, condition or warranty that is or may be material to the risk including a provision in respect to the use, condition, location or maintenance of the insured property,

the exclusion, stipulation, condition or warranty shall not be binding upon the insured if it is held to be unjust or unreasonable by the court before which a question relating thereto is tried.

52A. (1) No term or condition of a contract shall be deemed to be waived by the insurer in whole or in part unless the waiver is clearly expressed in writing and signed by a person authorized for that purpose by the insurer.

Waiver of term or condition.

(2) Neither the insurer nor the insured shall be deemed to have waived any term or condition of a contract by any act relating to the appraisal of the amount of loss or to the delivery and completion of proofs, or to the investigation or adjustment of any claim under the contract.

Idem.

52B. (1) Upon making any payment or assuming liability therefor under a contract of fire insurance, the insurer shall be subrogated to all rights of recovery of the insured against any person, and may bring action in the name of the insured to enforce these rights.

Subrogation.

(2) Where the amount recovered after deducting therefrom the costs of recovery, is not sufficient to provide a complete indemnity for the loss or damage suffered, it shall

Where amount recovered is not sufficient to provide indemnity.

be divided between the insurer and the insured in the proportions in which the loss or damage has been borne by them respectively.”

2. Part I of the Schedule of the said Ordinance is repealed and the Schedule to this Ordinance substituted therefor.

3. This Ordinance applies to contracts made on and after the day this Ordinance comes into force.

4. This Ordinance shall come into force on a day to be fixed by order of the Commissioner.

SCHEDULE

PART I

(Section 46)

STATUTORY CONDITIONS

MISREPRESENTATION

1. If any person applying for insurance falsely describes the property to the prejudice of the insurer, or misrepresents or fraudulently omits to communicate any circumstance which is material to be made known to the insurer in order to enable it to judge of the risk to be undertaken, the contract shall be void as to any property in relation to which the misrepresentation or omission is material.

PROPERTY OF OTHERS

2. Unless otherwise specifically stated in the contract, the insurer is not liable for loss or damage to property owned by any person other than the insured, unless the interest of the insured therein is stated in the contract.

CHANGE OF INTEREST

3. The insurer shall be liable for loss or damage occurring after an authorized assignment under the “Bankruptcy Act” or change of title by succession, by operation of law or by death.

MATERIAL CHANGE

4. Any change material to the risk and within the control and knowledge of the insured shall avoid the contract as to the part affected thereby, unless the change is promptly notified in writing to the insurer or its local agent; and the insurer when so notified may return the unearned portion, if any, of the premium paid and cancel the contract, or may notify the insured in writing that, if he desires the contract to continue in force, he must, within fifteen days of the receipt of the notice, pay to the insurer an additional premium; and in default of such payment the contract shall no longer be in force and the insurer shall return the unearned portion, if any, of the premium paid.

TERMINATION OF INSURANCE

5. (1) The insurance may be terminated

- (a) subject to the statutory provision relating to cases where loss under the contract has, with the consent of the insurer, been made payable to some person other than the insured, by the insurer giving to the insured at any time fifteen days notice of cancellation by registered mail, or five days notice of cancellation personally delivered, and, if the insurance is on the cash plan, by refunding the excess of premium actually paid by the insured beyond the pro rata premium for the expired time; or
- (b) if on the cash plan, by the insured giving written notice of termination to the insurer, in which case the insurer shall, upon surrender of the policy, refund the excess of premium actually paid by the insured beyond the customary short rate for the expired time.

(2) Repayment of the excess premium may be made by money, postal or express company money order or by cheque payable at par.

(3) If the notice is given by registered letter, the repayment shall accompany the notice.

(4) The fifteen days mentioned in clause (a) subparagraph (1) of this condition shall commence to run from the day

following the receipt of the registered letter at the post office to which it is addressed.

REQUIREMENTS AFTER LOSS

6. (1) Upon the occurrence of any loss of or damage to the insured property, the insured shall, if such loss or damage is covered by the contract, in addition to observing the requirements of conditions 9, 10 and 11,

(a) forthwith give notice thereof in writing to the insurer;

(b) deliver as soon as practicable to the insurer a proof of loss verified by a statutory declaration

(i) giving a complete inventory of the destroyed and damaged property and showing in detail quantities, costs, actual cash value and particulars of amount of loss claimed,

(ii) stating when and how the loss occurred, and if caused by fire or explosion due to ignition, how the fire or explosion originated, so far as the insured knows or believes,

(iii) stating that the loss did not occur through any wilful act or neglect or the procurement, means or connivance of the insured,

(iv) showing the amount of other insurances and the names of other insurers,

(v) showing the interest of the insured and of all others in the property with particulars of all liens, encumbrances and other charges upon the property,

(vi) showing any changes in title, use, occupation, location, possession or exposures of the property since the issue of the contract, and

(vii) showing the place where the property insured was at the time of loss;

- (c) if required give a complete inventory of undamaged property and showing in detail quantities, cost and actual cash value;
- (d) if required and if practicable, produce books of account, warehouse receipts and stock lists, and furnish invoices and other vouchers verified by statutory declaration, and furnish a copy of the written portion of any other contract.

(2) The evidence furnished under clauses (c) and (d) of subparagraph (1) of this condition shall not be considered proofs of loss within the meaning of conditions 12 and 13.

FRAUD

7. Any fraud or wilfully false statement in a statutory declaration in relation to any of the above particulars shall vitiate the claim of the person making the declaration.

WHO MAY GIVE NOTICE AND PROOF

8. Notice of loss may be given, and proof of loss may be made, by the agent of the insured named in the contract in case of absence or inability of the insured to give the notice or make the proof, and absence or inability being satisfactorily accounted for, or in the like case, or if the insured refuses to do so, by a person to whom any part of the insurance money is payable.

SALVAGE

9. (1) The insured, in the event of any loss or damage to any property insured under the contract, shall take all reasonable steps to prevent further damage to any such property so damaged and to prevent damage to other property insured hereunder including, if necessary, its removal to prevent damage or further damage thereto.

(2) The insurer shall contribute pro rata towards any reasonable and proper expenses in connection with steps taken by the insured and required under subparagraph (1) of this condition according to the respective interests of the parties.

ENTRY, CONTROL, ABANDONMENT

10. After any loss or damage to insured property, the insurer shall have an immediate right of access and entry by

accredited agents sufficient to enable them to survey and examine the property and to make an estimate of the loss or damage, and, after the insured has secured the property, a further right of access and entry sufficient to enable them to make appraisal or particular estimate of the loss or damage, but the insurer shall not be entitled to the control or possession of the insured property, and without the consent of the insurer there can be no abandonment to it of insured property.

APPRAISAL

11. (1) If any difference arises as to the value of the property insured, the property saved or the amount of the loss, that value and amount shall, whether the right to recover on the contract is disputed or not, be ascertained by two competent and disinterested appraisers, the insured and the insurer each selecting one, and the two so chosen then selecting a competent and disinterested umpire.

(2) The appraisers together shall then estimate and appraise the loss or damage, stating separately the sound values and damage and, failing to agree, shall submit their differences to the umpire; and the finding in writing of any two shall determine the value of the property insured, the property saved and the amount of loss.

(3) The parties thereto shall pay the appraisers respectively selected by them, and shall bear equally the expense of the appraisal and umpire.

WHEN LOSS PAYABLE

12. The loss shall be payable within sixty days after completion of the proof of loss, unless the contract provides for a shorter period.

REPLACEMENT

13. (1) The insurer, instead of making payment, may repair, rebuild or replace the property damaged or lost, giving written notice of its intention so to do within thirty days after receipt of the proofs of loss.

(2) In that event the insurer shall commence to so repair, rebuild or replace the property within forty-five days after receipt of the proofs of loss, and shall thereafter proceed with all due diligence to the completion thereof.

ACTION

14. Every action or proceeding against the insurer for the recovery of any claim under or by virtue of this contract shall be absolutely barred unless commenced within one year next after the loss or damage occurs.

NOTICE

15. (1) Any written notice to the insurer may be delivered at, or sent by registered post to, the chief agency or office of the insurer in the Territory or delivered or so sent to any authorized agent of the insurer therein.

(2) Written notice may be given to the insured by letter personally delivered to him or by registered letter addressed to him at his latest post office address notified to the insurer, or, where no address is notified and the address is not known, addressed to him at the post office of the agency, if any, from which the application was received.

INSURANCE AMENDMENT

FORM A

(Section 51)

PROOF OF LOSS

Policy No. Amount of Policy \$.....
 To Insurance Company
 By your Policy of Insurance No..... issued at your
 Agency, dated the.....
 day of..... and expiring the..... day of
 at 12 o'clock noon,
 you insured
 against loss or damage by fire, to the amount of.....
 dollars according to the terms and
 conditions printed therein.

N.B.—(Give particulars of the material loss sustained and the value thereof as follows): A particular account of the loss is attached hereto and marked Exhibit A, and forms part of this proof and the ACTUAL CASH VALUE of each specific subject thus situated and described by the aforesaid policy at the time of loss, and the ACTUAL LOSS and DAMAGE by said fire to same as shown by the particular account attached hereto were as follows:

1st Item of Policy	Sound	Total	Total	Amount	Claimed
2nd Item of Policy	Value	Loss	Insur-	named	under
3rd Item of Policy			ance	in this	this
4th Item of Policy				policy	policy
5th Item of Policy					

TOTAL

Total amount claimed of this company under above named policy \$.....

The said account is just and true.

The said property was (damaged or destroyed) by fire at or about o'clock m. on the..... day of
 19....., and was then occupied as.....

The loss did not occur nor was the fire caused through any wilful act or neglect or the procurement, means or connivance of the insured.

The amount of other insuring companies were as follows :

Name of Company

Amount of Insurance

The property described in the said policy belonged at the time of the fire hereinafter mentioned to and no other person or persons had any interest therein except as follows :

Name of person

Name and extent of interest, lien or encumbrance.....

The movable property insured was deposited in..... at the time of the fire.

I,do solemnly declare that the foregoing claims and statements are to the best of my knowledge and belief true in every particular, and I make this solemn declaration conscientiously believing it to be true and knowing it is of the same force and effect as if made under oath, and by virtue of the Canada Evidence Act.

Declared before me at.....
this day of
.....
A Commissioner for Oaths in and
for the Yukon Territory.) (Insured)

CHAPTER 5

ORDINANCES OF YUKON TERRITORY
1959 (First Session)

AN ORDINANCE TO AMEND THE
INTERPRETATION ORDINANCE

(Assented to April 22nd, 1959.)

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

R.O.Y.T.
1958 c. 58.

1. The *Interpretation Ordinance* is amended by adding thereto immediately after section 36 thereof, the following heading and section.

"TABLING

Orders, rules
and regula-
tions to be
tabled.

37. A copy of every order, rule or regulation made by the Commissioner pursuant to any Ordinance shall be laid before the Council as soon as conveniently may be after the making thereof."

CHAPTER 6

ORDINANCES OF YUKON TERRITORY

1959 (First Session)

AN ORDINANCE TO AMEND THE LIQUOR ORDINANCE

(Assented to April 22nd, 1959.)

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

R.O.Y.T.
1958 c. 67.

1. Paragraph (b) of subsection (1) of section 12 of the *Liquor Ordinance* is repealed and the following substituted therefor:

“(b) a liquor licence in respect of a cocktail lounge, club, steamship or mess.”

2. Subsections (1) and (3) of section 30 of the said Ordinance are repealed and the following substituted therefor:

“(1) Upon application therefor made to the Commissioner in the prescribed form and upon payment of the fee set forth in the Schedule hereto, the Commissioner may subject to this Ordinance grant to officers commanding units of the Active or Reserve Forces in Canada in the Territory a beer licence in respect of a canteen or a liquor licence in respect of a mess.”

“(3) A licence issued under subsections (1) and (2) shall designate the premises in respect of which the licence was granted and no liquor shall be sold or consumed under the authority of the licence at a place other than such premises and no liquor shall be sold or consumed in such premises except on the days and within the hours during which it is not forbidden to sell liquor.”

3. Section 76 of the said Ordinance is amended by adding thereto the following subsection.

“(3) For the purposes of this section a conviction pursuant to sections 11, 14 and 15 of the *Government Liquor Ordinance*, chapter 14 of the Ordinances of 1952, First Session, shall, as respects the imposition of the penalty, be deemed a conviction for a like offence under this Ordinance.”

CHAPTER 7

ORDINANCES OF YUKON TERRITORY
1959 (First Session)

AN ORDINANCE TO AMEND
THE MUNICIPAL ORDINANCE

(Assented to April 22nd, 1959.)

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

R.O.Y.T.
1959 c. 79.

1. The *Municipal Ordinance* is amended by inserting, immediately after section 151, the following section:

Zoning
by-laws.

"151A. (1) A council of a municipality may pass by-laws

- (a) dividing the municipality or any portion thereof into areas or zones of such dimensions as the Council may specify;
- (b) designating the areas or zones within which it shall be lawful to erect, construct, alter, repair or maintain any specified class of building and to carry on any specified class of business, trade or calling;
- (c) designating the areas or zones within which it shall be unlawful to erect, construct, alter, repair or maintain any specified class of building or to carry on any specified class of business, trade or calling;
- (d) designating the areas or zones within which the height, ground area and bulk of buildings erected, constructed, altered or repaired shall be limited, and prescribing the limitations;
- (e) prescribing building lines and the depth, size or area of yards, courts or other open spaces to be maintained, the maximum density of population permitted within any area or zone, the size of rooms and the means of lighting and ventilating them;

- (f) regulating, restricting or prohibiting in any area or zone the location of all or any classes of industries, businesses, trades or callings and the location of apartment or tenement houses, terraces, club-houses, hospitals, group residences, two-family dwellings, single family dwellings, the several classes of public and semi-public buildings, and generally the location of all buildings or structures designed or used for any purpose specified in the by-laws:
- (g) regulating, restricting, or prohibiting in any area or zone the public display of advertising, whether by billboard or other structure primarily intended for the display of advertising matter, or upon buildings, erections, walls, fences or other structures primarily intended for other purposes, and the nature, kind, size and description of any advertisement displayed within the zone or area; and
- (h) designating certain areas or zones within which it shall be unlawful to erect or construct any dwelling houses of less value than that specified in the by-law.

(2) A Council before passing a by-law under this section shall give notice of its intention to do so by notice posted in four conspicuous public places within the municipality at least ten days before the date fixed for the final passing of the by-law.

(3) The notice shall state the place where, and the hours during which the terms of the proposed by-law may be inspected by any interested persons, and the time and place set for the consideration by the Council of any objections to the by-law.

(4) The Council shall make suitable provision for inspection of the terms of the proposed by-law by interested persons."

CHAPTER 8

ORDINANCES OF YUKON TERRITORY
1959 (First Session)

AN ORDINANCE TO AMEND
THE PUBLIC HEALTH ORDINANCE

(Assented to April 22nd, 1959.)

R.O.V.T.
1958 c. 92.

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

1. Paragraph (g) of section 2 of the *Public Health Ordinance* is repealed.

2. (1) Paragraph (w) of section 3 of the said Ordinance is repealed and the following substituted therefor:

“(w) the appointment of Medical Health Officers and Health Officers and the definition of their duties, powers and functions,”

(2) Section 3 of the said Ordinance is further amended by adding thereto the following paragraph:

“(x) the provision of medical care for skilled or unskilled labourers in mining, prospecting, fishery, lumber, dredging or construction camps in an area remote from hospital and medical facilities.”

3. Part II of the said Ordinance is repealed.

4. Section 14 of the said Ordinance is repealed and the following substituted therefor:

“14. A Health Officer has for any purpose relating to the enforcement of this Ordinance or the regulations, all the powers of a peace officer while acting in his capacity as such Health Officer and in the performance of his duties under this Ordinance or the regulations, and where any Health Officer is obstructed in the performance of any such duty

Powers of
Health
Officer,
assistance,
etc.

he may call to his assistance any peace officer or other person he thinks fit, who shall give him all reasonable assistance."

5. Section 17 of the said Ordinance is repealed and the following substituted therefor:

"17. Every person who

Offences
and punish-
ment.

- (a) violates any of the provisions of this Ordinance or the regulations;
- (b) obstructs a Medical Health Officer or Health Officer in the exercise of his powers or in the carrying out of his duties under this Ordinance or the regulations;
- (c) neglects, fails or refuses to comply with an order or direction given to him by a Medical Health Officer or Health Officer in the exercise of his powers or the carrying out of his duties under this Ordinance or the regulations;
- (d) without the authority of a Medical Health Officer or Health Officer, removes, alters or interferes in any way with anything seized or detained under this Ordinance; or
- (e) owns, constructs, operates or maintains, as the case may be, any installation, building, place or thing mentioned in this Ordinance or the regulations that does not comply with the requirements thereof:

is guilty of an offence and liable on summary conviction to a fine not exceeding five hundred dollars or imprisonment for a term not exceeding six months, or both such fine and imprisonment."

CHAPTER 9

ORDINANCES OF YUKON TERRITORY
1959 (First Session)

AN ORDINANCE TO AMEND
THE WORKMEN'S COMPENSATION ORDINANCE

(Assented to April 22nd, 1959.)

R.O.Y.T.
1958 c. 111.

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

1. Subsection (1) of section 13 of the *Workmen's Compensation Ordinance* is repealed and the following substituted therefor:

Compensation
to workmen,
when
payable.

"(1) Where in any employment to which this Ordinance applies, personal injury by accident arising out of and in the course of employment is caused to a workman, compensation shall be paid unless

- (a) the injury is attributable solely to the serious and wilful misconduct of the workman and death or serious disablement does not result from it; or
 - (b) the injury occurs as a direct result of action taken by an enemy of Canada, or action taken in combating any such enemy, or in attempting to repel a real or apprehended attack by any such enemy."
-

ORDINANCES
OF THE
YUKON TERRITORY

Passed in the third session of the eighteenth Council of the Yukon Territory begun and holden at the City of Whitehorse on the eighteenth day of November, 1959, and prorogued on the twelfth day of December, 1959.

CHAPTER 1

ORDINANCES OF THE YUKON TERRITORY
1959 (Second Session)

AN ORDINANCE RESPECTING MUNICIPALITIES

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CHAPTER 1

ORDINANCES OF THE YUKON TERRITORY
1959 (Second Session)

AN ORDINANCE RESPECTING MUNICIPALITIES

(Assented to December 22nd, 1959.)

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

SHORT TITLE

- Short title. . . 1. This Ordinance may be cited as the *Municipal Ordinance*.

INTERPRETATION

- Definitions. 2. In this Ordinance,
- "Alderman". (a) "alderman" means a member of a council elected as an alderman;
- "Assessor". (b) "assessor" means the assessor of a municipality;
- "Auditor". (c) "auditor" means the auditor of a municipality;
- "Clerk". (d) "clerk" means the clerk of a municipality;
- "Council". (e) "council" means the council of a municipality;
- "Elector". (f) "elector" means any person who is eligible to vote at an election held under this Ordinance;
- "Highway". (g) "highway" includes a street, road, lane, bridge, viaduct and any other way open to use by the public and all road allowances made therefor but does not include a private right of way;
- "Land". (h) "land" means the soil or ground without improvements and includes all substances in or under land other than mines or minerals;
- "Mayor". (i) "mayor" means the mayor of a municipality;
- "Municipality". (j) "municipality" means any portion of the Territory established as a municipality under this or any other Ordinance;

- (k) "occupier" means an occupier of land and includes the resident occupier of land or, if there is no resident occupier, the person entitled to the possession thereof, a leaseholder and a person having or enjoying in any way for any purpose whatsoever the use of land otherwise than as owner, whether or not the land or part thereof is an unsurveyed area, and also includes a squatter; "Occupier".
- (l) "owner" means an owner of real property and includes a person having any right, title, estate or interest in real property other than that of an occupier or mortgagee; "Owner".
- (m) "ratepayer" means a person whose name appears on the current assessment roll of the municipality, or in the case of a municipality having no assessment roll, any person who owns assessable property therein; "Ratepayer".
- (n) "real property" means land and all buildings, fixtures, machinery, structures and things erected upon or under or affixed thereto; "Real property".
- (o) "taxes" means taxes imposed by this Ordinance and includes any interest or penalties payable in respect of unpaid taxes as provided in this Ordinance; and "Taxes".
- (p) "trustee" includes an executor, administrator, guardian, committee, receiver and any person having or taking upon himself the possession, administration or control of property affected by an express trust, or having by law the possession, management or control of the property of a person under any legal disability. "Trustee".

PART I.

INCORPORATION

3. The Corporation of the City of Dawson, established by the *Municipal Ordinance*, Chapter 79 of the Revised Ordinances of the Yukon Territory, 1958, is continued and its boundaries are as set out in Schedule A. Dawson City.

4. The Corporation of the City of Whitehorse established by the *Municipal Ordinance*, chapter 79 of the Revised Ordinances of the Yukon Territory, 1958, is continued and its boundaries are as set out in Schedule B. City of Whitehorse.

Establishment
of Municipality.

5. (1) The Commissioner may by proclamation, upon receipt of a petition described in subsection (2), establish any area of land in the Territory as a municipality if he is satisfied that conditions of settlement in that area render desirable the establishment of a municipality.

Contents of
petition for
incorporation.

(2) A petition for the incorporation of a municipality shall contain

- (a) the proposed name of a municipality;
- (b) a description of the land sought to be included in the municipality;
- (c) a statement showing the total number of persons then resident there in the area, and the number of residents of the full age of twenty-one years;
- (d) a statement indicating that public notice of intention to apply for incorporation as a municipality has been given once in each week for two consecutive weeks in a newspaper published or circulated in the area sought to be included in the municipality;
- (e) the signature of at least three-fifths of the residents of the area sought to be included in the municipality who in the case of natural persons, are of the full age of twenty-one years and are owners of real property in the area, together with a legal description of the real property owned by each such signatory and the date of each signature; and
- (f) such other information as the Commissioner may, from time to time, direct to be included therein.

Idem.

(3) A petition for incorporation shall be accompanied by a statutory declaration of one or more of the petitioners attesting to the best of his knowledge and belief the number of persons entitled to sign the petition, their names, the authenticity of the signatures to the petition and the publication of the notice of intention to apply for incorporation.

Contents of
proclamation
of incorporation.

6. The proclamation incorporating a municipality shall specify

- (a) the name and the boundaries of the municipality;
- (b) the time for the election of the first council;

- (c) the respective terms for each member of the council elected at the first election;
- (d) the returning officer for the first election;
- (e) the amount that may be borrowed to meet the current necessary expenditures of the municipality in the year of incorporation and, if the Commissioner deems it expedient, for the year following incorporation; and
- (f) such other matters as the Commissioner may deem necessary and proper.

7. (1) The Commissioner may, upon receipt of a petition from the council of a municipality issue a proclamation altering the boundaries of that municipality, including the boundaries of those municipalities set out in Schedule A and B hereto.

Altering municipal boundaries.

(2) No proclamation altering the boundaries of a municipality shall be issued unless the petition requesting alteration has received the assent of

Ratepayers to approve alteration.

- (a) two-thirds of the ratepayers of the municipality voting thereon, and
- (b) at least three-fifths of the residents of the area sought to be included in the municipality who in the case of natural persons are of the full age of twenty-one years and are owners of real property in the area.

(3) A corporation that is carrying on business in the area sought to be included in the municipality and is the owner of real property in that area is, for the purposes of subsection (2), a resident.

8. Every proclamation incorporating a municipality or altering the boundaries thereof shall be published in one issue of the *Yukon Gazette* and in one issue of a newspaper published or circulating in the municipality.

Publication of proclamation.

DISSOLUTION

9. (1) Upon receipt of a petition signed by a majority of the electors of a municipality who are owners of real property within the municipality assessed at a value of more than one-half of the total assessed value for municipal purposes of

Petition for dissolution.

taxable land and improvements in the municipality, the Commissioner may, by order published in the *Yukon Gazette*, dissolve a municipality.

Petition to provide for winding-up

(2) A petition for dissolution of a municipality shall make due provision for the winding-up of the corporation and for the payment and discharge to the satisfaction of the Commissioner of all debts and obligations of the municipality.

Assets transferred to Commissioner.

(3) Upon dissolution of a municipality all property and assets of the municipality shall be transferred to the Commissioner of the Yukon Territory under such terms and conditions as the Commissioner may deem expedient and all taxes imposed by the municipality remaining unpaid shall be deemed to be taxes imposed under the *Taxation Ordinance* as of the date of the imposition of these taxes.

Collection of outstanding taxes.

(4) Where a municipality is dissolved at a date prior to the imposing of the taxes for the calendar year in which dissolution takes effect, all real and personal property within the boundaries of the municipality so dissolved is liable to assessment, taxation and the levy and collection of taxes for all purposes in that year in accordance with the provisions of the *Taxation Ordinance*.

Idem.

(5) The last revised real property assessment roll of a municipality that has been dissolved may be used for the purpose of levying and collecting taxes therein under the *Taxation Ordinance*.

Regulations respecting dissolution.

(6) The Commissioner may make such Regulations as he deems necessary for the dissolution and proper winding-up of a municipality.

Certain corporations deemed resident owners of real property.

10. A corporation that is carrying on business within a municipality or an area that is sought to be incorporated as a municipality and is the owner of real property in that municipality or area is, for the purposes of section 5 and 9, a resident owner of real property, and the authority given by a corporation to its representative or agent to sign a petition for incorporation or dissolution shall accompany the petition.

PART II.

GOVERNMENT AND PROCEDURE

MUNICIPAL COUNCIL

11. (1) Subject to this Ordinance, the council of a municipality shall consist of the mayor and three aldermen. Membership of council.
- (2) The council of the municipality of the City of Whitehorse shall consist of a mayor and four aldermen. Council of the City of Whitehorse.
12. (1) On application of the council of a municipality the Commissioner may by proclamation increase the number of aldermen of that council to six in the case of Whitehorse and to five in the case of any other council and may fix the first term of office thereof. Increase of councils by proclamation.
- (2) A proclamation under subsection (1) shall not take effect until the next ensuing election for aldermen. When to take effect.
13. Every municipality is a body corporate to which the provisions of section 13 of the *Interpretation Ordinance* shall apply. Municipality body corporate.
14. The powers of every municipality shall be exercised by the council of the municipality. Powers of municipality.
15. Subject to this Ordinance, the mayor and aldermen of a municipality shall hold office from 12 o'clock noon on the first Monday after the first day of January following their election, or from the time of their swearing in, whichever is the later, until twelve o'clock noon of the first Monday after the first day of January two years later or, in the case of the mayor, until his successor is sworn in. Terms of office of aldermen and mayor.
16. Every person who is elected mayor or alderman of a municipality shall, before taking his office, take the Oath of Office set out in Form A of Schedule C and the Oath of Allegiance as set out in Form B of that Schedule before a judge, police magistrate, justice of the peace or clerk of the municipality, and shall procure from the person administering the oath the completed oath or a copy thereof which, before taking his seat on the council, he shall deposit with the clerk. Oaths of mayor and aldermen.

MEETINGS OF COUNCIL

Place of meetings of Council.

17. The council of every municipality shall hold its meetings and transact all business of the corporation within its own boundaries, unless otherwise provided by resolution of the council.

Quorum.

18. At all meetings of the council a majority of the total number of members required to constitute the council shall form a quorum.

Meetings to be open.

19. Every council shall hold its meetings, other than committee meetings, openly and no person shall be excluded from any open meetings except for improper conduct.

First meeting of council after first election.

20. (1) The first meeting of the council following the first election held in the municipality shall be held within thirty days following the date of the election, at such time and place as may be fixed by the Commissioner.

First meeting after general election.

(2) The first meeting of the council following any general election shall be held prior to the 15th day of January next following the date of the election.

Subsequent meetings.

21. The council shall hold at least one meeting each month, at such times and places as may be fixed by resolution of the council.

Special meetings.

22. (1) A special meeting of the council shall be called by the clerk when he is required to do so in writing by the mayor or by any two aldermen.

Notice.

(2) A written notice stating the time when, the place where and in general terms, the nature of the business to be transacted at a special meeting, shall be given by the clerk by posting a copy thereof at the municipal office and by sending one copy of the notice to each member of the council to the place at which he has directed notices to be sent.

Time between notice and meeting.

(3) Twenty-four hours shall elapse between the time of posting and sending of a copy of the notice of a special meeting and the holding of the meeting, and no business other than that stated in the notice shall be transacted at that meeting unless all members of the council are present and agree thereto.

23: The council may by by-law make rules for calling meetings, governing its proceedings, the conduct of its members, the appointment of committees and generally for the transaction of its business.

Procedure of council.

24. (1) All acts authorized or required to be done by council shall, except where otherwise provided in this Ordinance, be done or decided by a majority of the members of the council present at a meeting.

Majority vote of council.

(2) Where the votes of the members of the council present at a meeting thereof including the vote of the mayor or deputy mayor are equal for or against a question, the question shall be deemed to have been decided in the negative.

Tie in voting.

25. (1) The council may by by-law provide for an allowance not exceeding in any one year the sum of

Remuneration of mayor and aldermen.

- (a) five hundred dollars for an alderman and one thousand dollars for the mayor where the population of the municipality is two thousand or less, and
- (b) seven hundred and fifty dollars for an alderman and two thousand dollars for the mayor where the population of the municipality is over two thousand.

(2) The council may by by-law provide that a portion of the allowance to be paid to the mayor or to an alderman shall be paid as remuneration for expenses necessarily incidental to the discharge of the duties of his office.

Other expenses.

26. (1) Where an alderman fails to attend meetings of the council for a period of three consecutive months, his seat shall become vacant.

Failure of alderman to attend meetings.

(2) Subsection (1) does not apply where an alderman has received permission to absent himself from the council by a majority vote of the council at a regular meeting thereof, which permission shall in no case be for a period in excess of six months.

Saving provision.

27. A mayor or alderman may resign from his office by submitting his resignation in writing to the clerk.

Resignation of member of council.

Committee inquiry.

28. (1) The council may from time to time appoint a committee to consider or inquire into any matter relevant to the administration of the municipality and to report its findings and opinions to the council.

Committee may exercise power of council.

(2) The council may, by a vote of not less than two-thirds of all its members, delegate authority to a committee to exercise any of the executive or administrative powers of the council except the power to borrow money, pass a by-law or to authorize the entering into of a contract.

Summoning of witnesses.

29. (1) The council, or any committee thereof, shall have the power, under the signature of the mayor and the seal of the municipality, to summon witnesses for examination on oath as to any matters connected with or relating to the administration of the municipality.

Witness fees.

(2) Every witness served with a subpoena issued by a council or by a committee of a council and paid the witness fees required in an action before a judge shall attend and give evidence to the council or any committee thereof.

Evidence to be given under oath.

(3) All evidence before the council or a committee thereof shall be given either under oath or affirmation.

OFFICERS AND OTHER EMPLOYEES

MAYOR

Mayor.

30. The mayor of a municipality shall be a member of the council, shall preside over all meetings of the council and shall be the head and chief executive officer of the corporation.

Deputy mayor.

31. The council may, by resolution, appoint from among its members a deputy mayor who shall, while acting as head of the council in the absence, illness or other inability of the mayor, perform and exercise the powers and duties of the head of the corporation.

Duties of presiding officer.

32. At all meetings of the council the presiding officer shall maintain order and decorum and decide all questions of order subject to appeal to the council as a whole.

33. (1) The mayor of a municipality shall

Duties of mayor.

- (a) be active in causing the laws governing the municipality to be duly executed;
- (b) communicate from time to time to the council all such information and recommend such measures as may tend to the betterment, prosperity and good government of the municipality;
- (c) direct all officers and employees of the municipality in the conduct of their work and direct the management of the business and affairs of the municipality; and
- (d) suspend where necessary an officer or employee of the municipality and cause officers and employees to be prosecuted and punished for any negligence, carelessness or violation of duty on their part.

(2) Where the mayor suspends any officer or employee, notice thereof shall be reported to the council at its next meeting and the council may reinstate that officer or employee, confirm his suspension or dismiss him.

Suspension of municipal officer or employee.

CLERK

34. The council shall by by-law appoint a clerk who shall hold office during the pleasure of the council and who shall, in the absence of any other person so appointed, hold the office of assessor.

Clerk.

35. The clerk shall

Duties of clerk.

- (a) have custody of the corporate seal of the municipality and cause it to be affixed as required;
- (b) attend all meetings of the council and truly record all resolutions, decisions and other proceedings of the council;
- (c) prepare, maintain and safely preserve the minute books and other records of the transactions and other business of the council and its committees;
- (d) keep the original of every by-law of the council after having seen to its proper completion;

- (e) furnish copies of by-laws to any person applying therefor and may charge such fee as council may prescribe;
- (f) administer oaths and take and receive affidavits and declarations within the municipality required to be taken under this Ordinance or any other Ordinance relating to municipalities; and
- (g) perform such other duties as the council may direct.

TREASURER

Treasurer.

36. The council shall by by-law appoint a treasurer who shall hold office during the pleasure of the council.

Duties of treasurer.

37. The treasurer shall

- (a) keep all funds and securities of the municipality;
- (b) collect and receive all monies belonging or accruing to the municipality from whatever source and deposit the same to the credit of the municipality in a chartered bank designated by resolution of the council;
- (c) disburse the funds of the municipality in accordance with the procedure for so doing as provided by by-law;
- (d) keep a complete and accurate account of all monies received or disbursed by him on behalf of the municipality;
- (e) keep a complete and accurate account of all assets and liabilities of the municipality and of all transactions affecting the financial position of the municipality;
- (f) from time to time in accordance with directions received from council prepare a financial statement of the municipality;
- (g) compile and supply any information relating to the financial affairs of the municipality from time to time required by the Commissioner;
- (h) sign cheques ordered to be issued by the council; and

(i) perform such other duties as the council may direct.

38. The treasurer shall within one month after entering upon his duties furnish to the municipality security in a penal sum to be named by the council for the true and faithful performance of all duties required of him which shall be in the form of a guarantee bond of a guarantee company authorized to do business in Canada or such other security as the council may deem sufficient.

Treasurer to be bonded.

39. (1) In the absence of the treasurer, the council may by resolution appoint an acting treasurer who shall during the absence of the treasurer perform and exercise the powers and duties of the treasurer.

Acting treasurer.

(2) The acting treasurer shall, if he continues in office for more than one month, furnish security in the same manner as required of the treasurer.

Acting treasurer to be bonded.

40. The council may provide for the payment by the municipality of the premiums on any bond required of a treasurer or acting treasurer.

Municipality may pay bond premiums.

ASSESSOR

41. The council may from time to time by resolution appoint an assessor to perform the duties specified in this Ordinance and such other related duties as are specified by the council.

Assessor.

AUDITOR

42. (1) The council shall by by-law appoint as auditor one or more persons satisfactory to the Commissioner, but no person shall be so appointed who, at the time of his appointment or at any time during the immediately preceding fiscal year of that municipality is or was a member of the council, is or was the treasurer of the municipality, or has or has had, directly or indirectly, alone or with any other person, any share or interest in any contract or employment with, or on behalf of, the municipality, otherwise than as auditor.

Auditor.

(2) Every auditor appointed as provided in subsection (1) shall hold office during pleasure of the council.

Tenure of office.

**Corporations
and partner-
ships.**

(3) Any incorporated company or partnership may be appointed as auditor.

**Duties of
auditor.**

43. (1) The auditor shall, at such intervals as the council may by resolution prescribe but at least annually,

- (a) audit and report upon all books and accounts relating to the affairs of the municipality or relating to any matter under its control or within its jurisdiction;
- (b) prepare a report of any expenditures made contrary to this Ordinance or to any by-law or resolution of the municipality;
- (c) prepare in such form as the Commissioner may direct a statement certified by the auditor of the revenues and expenditures of the municipality to the end of the preceding fiscal year of the municipality;
- (d) prepare a statement, certified by the auditor, of such of the assets and liabilities of the municipality as in the opinion of the Commissioner are required to show the financial position of the municipality as at the termination of the fiscal year;
- (e) prepare a statement showing the total outstanding debenture debt of the municipality; and
- (f) send a copy of each report and statement to the Inspector of Municipalities and to the mayor.

**Auditor's
report to be
submitted to
council.**

(2) The mayor shall submit each report and statement prepared by the auditor to the council at the meeting next following receipt thereof by him.

**Publication
of report.**

(3) The treasurer shall publish in a newspaper circulated in the municipality, if any, a copy or summary of each report and statement prepared by the auditor and shall print such numbers of each report and statement as the council may direct.

Inspection.

44. Every elector of the municipality may inspect any report or statement prepared by the auditor and may, by himself or his agent and at his own expense, take a copy thereof or extract therefrom.

OTHER EMPLOYEES

45. The council may by resolution appoint such other officers and employees as the council deems expedient for the proper carrying out of the business and good government of the municipality and may define their duties and responsibilities.

Other employees.

SALARIES AND CONDITIONS OF EMPLOYMENT

46. The council may by by-law provide
(a) for the remuneration, hours of work and conditions of employment of all officers and employees of the council; and
(b) for the payment of superannuation benefits to such officers and employees as the council may specify and for the contributions if any to be made by any such officer or employee for that purpose.

Salaries and conditions of employment.

47. No officer or employee of a municipality shall be dismissed except for cause.

No dismissal except for cause.

OATHS

48. Every officer and employee appointed by council shall before entering into his duties take and subscribe the oath set out in Form C of Schedule C and the oath of allegiance set out in Form B of the said Schedule.

Officer and employee to take oath.

BOND

49. The council may designate the officers and employees not designated by this Ordinance who shall be bonded, fix the amount of such security and provide for the premiums to be paid by the municipality.

Bonding of officers and employees.

INDEMNIFICATION OF EMPLOYEES

50. Where
(a) an action or prosecution is brought against an officer or employee of a municipality in connection with the performance of his municipal duties, or

Indemnification of officers, employees and members of council in actions or prosecutions.

(b) an inquiry or other proceeding involves the administration of any part of the municipality or the conduct of any part of the business thereof,

the council may, by a vote of not less than two-thirds of all its members, pay any sum required for the protection, defence or indemnification of a member of the council or an officer or employee of the municipality including any costs necessarily incurred or damages recovered.

PART III
BY-LAWS

GENERAL PROVISIONS

How power exercised.

51. (1) The council of every municipality shall act in the exercise of its powers and duties by resolution or by by-law.

Idem.

(2) The council may act in the exercise of any of its powers or duties by resolution unless by this Ordinance it is required to act by by-law.

Majority vote of council.

52. Except as otherwise herein provided, no resolution or by-law of a council shall be valid unless passed by a majority vote of the members of the council present at a duly constituted meeting of the council.

Form of by-laws.

53. Every by-law shall be in writing under the seal of the municipality and shall be signed by the mayor or person presiding at the meeting at which the by-law is finally passed and by the clerk.

By-law to have three readings.

54. Every by-law shall have three distinct and separate readings before it is finally passed, but no more than two readings of a by-law shall be given at any one meeting except with the unanimous consent of the members of the council present.

Evidence of by-law.

55. A copy of a by-law under the seal of the municipality and certified by the clerk to be a true copy shall be received in any court of law as evidence of the due execution of the contents thereof without further proof.

Copy of by-law to be posted.

56. (1) Copies of every by-law made under this Ordinance shall be posted promptly in a conspicuous place in the municipal office of the municipality, and a copy of the by-law shall

be forwarded to the Commissioner within ten days after the passing thereof.

(2) The Commissioner may disallow any by-law made under this Ordinance at any time within one year after its passage for any reason that to him seems proper. Disallowance.

57. Where the council has authority to direct by by-law that a matter or thing shall be done by any person, the council, by the same or another by-law, may also direct that in default of the matter or thing being done by that person it shall be done at the expense of that person, and the municipality may recover the expenses thereof with costs by action in any court of competent jurisdiction. Acts done at expenses of person liable.

INFRACTION OF BY-LAW

58. Every person who violates or fails to comply with the provisions of this Ordinance or with any by-law made thereunder in respect of which no penalty is specified is guilty of an offence and liable on summary conviction to a fine not exceeding one hundred dollars or to imprisonment for a term not exceeding one month or to both fine and imprisonment. Infraction of by-law.

QUASHING OF BY-LAWS

59. (1) A judge, upon application by any resident of a municipality or by any person interested in a by-law of the municipality, may quash a by-law in whole or in part for illegality and may award costs of the application according to the result thereof. Application to quash by-law.

(2) Notice of the application referred to in subsection (1) shall be served upon the municipality at least seven days prior to the date upon which the application is to be made, and the applicant shall pay into court the sum of one hundred dollars as security for any costs that may be awarded against him. Notice of application.

60. (1) No application shall be made to quash a by-law of a municipality after the expiration of two months following the final passing of the by-law. Limitation period.

(2) Notwithstanding subsection (1), where a by-law requiring the assent of the electors or ratepayers of the municipality has not been submitted to or has not received the Idem.

assent of the electors or ratepayers, application to quash that by-law may be made at any time.

Notice of action on illegal by-laws.

61. (1) Where a by-law is illegal in whole or in part and where anything has been done under it that by reason of the illegality gives any person a right of action, no action shall be brought until one month after notice in writing of intention to bring the action is given to the clerk.

Action to be brought against municipality.

(2) Every action referred to in subsection (1) shall be brought against the municipality alone and not against any person acting under the by-law.

POWERS AND DUTIES OF THE COUNCIL

RAISING OF REVENUE

Raising of revenues.

62. Subject to this Ordinance, the council may pass by-laws providing for the raising of revenue by the imposition and collection of a tax upon real property in the municipality and by the imposition and collection of a business tax and a services tax.

Powers to borrow.

63. (1) The council may pass by-laws authorizing the mayor and clerk to borrow on behalf of the municipality such sums of money as may be required to meet the expenditures of the municipality until such time as the taxes levied therein can be collected, but not exceeding in the aggregate seventy-five per cent of the estimated revenue of the municipality for the then current fiscal year.

Amounts borrowed to be charged on revenue.

(2) All amounts of money borrowed pursuant to subsection (1) on behalf of a municipality and all costs thereof shall be repaid out of and shall be a first charge upon the revenue of the municipality for the fiscal year in which the loan is made.

MONEY BY-LAWS

Authorization to issue debentures.

64. (1) Subject to this Ordinance, the council may by by-law authorize the borrowing of money for municipal purposes on the security of debentures of the municipality issued in accordance with this Ordinance.

Amount borrowed to be used for purpose stated.

(2) No money borrowed by a municipality on the security of debentures shall be used for any purpose other than that stated in the by-law, except that if, on completion of the

work for which the money was borrowed, there remains an unexpended balance, the balance may be used by the municipality

- (a) for the payment of any interest payable in respect of the debenture issue,
- (b) for the repayment of the principal amount of the debenture or any portion thereof, or
- (c) for such other purposes and upon such terms and conditions as the council with the approval of the Commissioner deems expedient.

65. (1) No by-law for borrowing money on the security of debentures shall be valid unless, prior to the third reading thereof, it has been submitted to and approved by the Commissioner and has received the assent of two-thirds of the ratepayers in the municipality voting thereon.

Approval of by-law by Commissioner and rate-payers.

(2) Prior to the third reading of a by-law for borrowing money on the security of debentures, the council shall make application to the Commissioner for approval of the loan and shall transmit with the application a copy of the proposed by-law certified by the clerk.

Application to be made to Commissioner.

(3) Upon receipt of the application and by-law referred to in subsection (2), the Commissioner shall take such action thereon as he deems advisable and, if he approves the loan, he shall forthwith notify the council of the terms of his approval.

Idem.

(4) The council shall, upon receipt of the notice of approval of the by-law by the Commissioner, submit the by-law to the ratepayers of the municipality at the next general election or, if the Commissioner approves, to a special vote by the ratepayers.

Submission to ratepayers.

66. A copy or synopsis of every money by-law to be voted on shall be posted in at least four public places in the municipality for at least two weeks immediately preceding the date fixed for voting on the by-law.

Copy of by-law to be posted.

67. No municipality has power to pass by-laws contracting debts in excess of twenty per cent of the total assessed value

Limitation on power to borrow by debenture.

of real property in the municipality liable to taxation in accordance with this Ordinance.

Form of
by-law.

68. (1) A by-law to borrow money on the security of debentures shall show in detail

- (a) the amount proposed to be borrowed;
- (b) the purpose for which the expenditure is to be made;
- (c) the term of the debentures to be issued;
- (d) the rate of interest payable thereon; and
- (e) the method of repayment;

and every such by-law shall recite that the consent and approval of the Commissioner has been obtained if such is the case.

Idem.

(2) Every by-law to borrow money on the security of debentures shall, subject to subsection (1), by its terms

- (a) authorize the issue of the debentures for the amount of the debt to be created thereby;
- (b) specify the amount or denominations thereof;
- (c) fix the rate or rates of interest payable thereon, and the places where and the times when the principal and interest shall be payable;
- (d) provide for the levy of an annual rate or rates sufficient to pay the principal and interest of such debenture; and
- (e) generally be in such form and contain such further provisions as are required by the Commissioner.

Repayment.

69. (1) If the indebtedness of a municipality incurred by the borrowing of money secured by debentures is to be made repayable at the end of the period of years during which the debentures are to run, the by-law shall provide for raising each year during the currency of the debentures

- (a) a specific sum sufficient to pay the interest for that year on the debentures when and as the interest payments fall due, and
- (b) by way of a sinking fund, a specific sum that, with the estimated interest at a rate not exceeding four

per cent per annum capitalized yearly, will be cumulatively sufficient to pay the principal of the debenture at maturity.

(2) All sums referred to in subsection (1) shall be added each year to the amount of the other rates and taxes of the municipality and collected therewith. **Amounts to be added to taxes.**

70. (1) With the approval of the Commissioner a by-law to borrow money on the security of debentures may provide that all or any of the debentures authorized to be issued thereunder shall be redeemable at the option of the municipality at such time or times as the municipality may find it possible to redeem them. **Redemption.**

(2) Where a debenture is redeemed prior to maturity, the redemption shall not affect the validity of any by-law by which taxes have been imposed in respect thereof, the validity of the taxes or the power of the council to continue to levy and collect the taxes in respect thereof. **Redemption prior to maturity.**

71. (1) If a majority of the ratepayers voting on a by-law to borrow on the security of debentures approve the by-law, the council shall give the by-law third reading, pass the same and issue debentures of the municipality accordingly. **Issue of debentures.**

(2) The debenture and interest coupons shall be in a form approved by the Commissioner and shall be signed by the mayor and the clerk and sealed with the seal of the municipality. **Term of debenture and coupons.**

(3) No debentures shall be issued for a term in excess of twenty years. **Form of debentures.**

(4) All debentures and coupons shall bear interest at the same rate after as before maturity. **Interest.**

(5) The debentures and coupons may be made payable at any place in Canada. **Where payable.**

72. (1) Every debenture before being issued by a municipality shall be forwarded to the Commissioner who shall cause a proper record to be kept of that debenture. **Debenture record to be kept by Commissioner.**

Debenture to be countersigned by Commissioner.

(2) The Commissioner, if satisfied that the requirements of this Ordinance have been substantially complied with, shall countersign the debentures of a municipality and the signature of the Commissioner shall be conclusive proof

(a) that the municipality has been legally constituted and that all formalities in respect of the authorizing by-law and the issue of the debentures have been complied with, and

(b) of the legality of the issue of the debentures,

and the validity of those debentures shall not be questioned in any court in the Territory.

Debentures indefeasible as security.

(3) Each debenture issued by a municipality shall be a good and indefeasible security in the hands of any *bona fide* holder thereof to the extent of the assets of the municipality issuing it.

HIGHWAY BY-LAWS

Highways.

73. All allowances made for roads in any municipality, all roads laid out pursuant to any Ordinance or by-law, and all roads dedicated to the public use shall be deemed, for the purposes of this Ordinance, to be common and public highways.

Jurisdiction over highways.

74. Subject to this Ordinance and to any rights reserved by any person laying out or dedicating a highway, every municipality has jurisdiction over all highways within the limits of the municipality and the management and control of all the highways shall be vested in the municipality.

Nuisances.

75. Except as authorized by by-law of the municipality, no encroachment or nuisance shall be caused or created by any person on any highway within the municipality.

Highways to be kept in repair.

76. (1) Every highway, and every portion thereof, shall be kept in reasonable repair by the municipality within which it lies.

Responsibility of municipality.

(2) Every municipality is responsible for the construction, maintenance and repair of any municipal work constructed on any highway within that municipality.

(3) A municipality is not liable to keep in repair any highway laid out by a person other than the municipality unless that highway has been declared by by-law as a common and public highway or otherwise assumed by the municipality as such by public use. Private roads.

77. (1) Where a municipality fails to keep in reasonable repair a portion of a highway on which work has been performed or improvements made by it, that municipality is liable for all damages sustained by any person by reason of such default. Damages sustained by reasons of nonrepair.

(2) A municipality is not liable for any damages caused by the overflow of water from any sewer, road drain, ditch or watercourse if such overflow is occasioned by ice or snow obstructions therein or by reason of unusual rainfall and the municipality has taken all reasonable precautions there-against. Snow and ice obstructions.

(3) Except in case of gross negligence, a municipality is not liable for any personal injury caused by ice or snow upon a sidewalk. Snow and ice upon a sidewalk.

78. (1) Subject to section 79, no action shall be brought to enforce any claim for damages arising under section 77 unless notice in writing of the claim and the nature and cause of the damage alleged is served upon or mailed by registered post to the clerk of the municipality within seven days after the damage is alleged to have been suffered. Limitation period.

(2) Subject to section 79, no action shall be brought against a municipality to enforce a claim for damages to any vehicle arising under subsection (1) of section 77 unless notice in writing of the accident, indicating the place where it occurred as well as the nature and cause thereof, is served upon or mailed by registered post to the clerk of that municipality within forty-eight hours after the happening thereof. Idem.

(3) The clerk, or in his absence any other officer of the municipality designated by the council for the purpose, shall cause any damaged vehicle referred to in subsection (2) to be examined forthwith to determine the cause of the accident and the particulars of the damage alleged. Duty to examine damage to vehicle.

Commence-
ment of
action.

(4) All actions referred to in subsections (1) and (2) shall be commenced within three months after the service or mailing of the notice mentioned therein.

Where death
results.

79. Where death results from any accident arising out of the failure of the municipality to repair a highway, the want of notice to the municipality as required by section 78 or the insufficiency thereof, is not a bar to any action in respect thereof if the judge before whom the action is brought considers that there was reasonable justification for such want or insufficiency and that the municipality has not thereby been prejudiced in its defence of the action.

Examination
of claimant.

80. The municipality may at any time after it has received notice of any claim for damages arising out of any alleged failure to keep a highway in a proper state of repair or become aware that an accident has taken place, and either before or after any action in respect thereof has been commenced, have the claimant or other persons involved in the accident physically examined by a duly qualified medical practitioner.

Regulation
of highway
traffic.

81. (1) Subject to the *Motor Vehicles Ordinance*, the council may pass by-laws for the regulation of highway traffic within the municipality.

Opening of
highways, etc.

(2) Subject to this Ordinance the council may pass by-laws

- (a) providing generally for the construction, maintenance and closing of highways within its jurisdiction and for the entering upon, taking or using any land required for any of these purposes, and for preventing or removing of any obstruction upon the highways;
- (b) for setting apart such portion of any highway within the jurisdiction of the municipality as it deems necessary in order to provide for a sidewalk, providing for the construction and maintenance thereof, and imposing penalties on persons travelling thereon on horseback, bicycle or other vehicle;
- (c) requiring persons to remove and clear away all snow, ice, dirt and other obstructions from the sidewalks

adjoining premises owned or occupied by them, and providing for the clearing of sidewalks of adjoining vacant premises and the premises of persons who for twenty-four hours neglect to clear them, and in the event of non-payment of the expenses thereof by the owner or occupier of the premises, charging the same against the real property as a special tax to be recovered in like manner as other taxes;

- (d) authorizing such encroachments and nuisances on a highway as it deems necessary and expedient; and
- (e) for determining the compensation to be paid by the municipality to any person for any lands taken for or injuriously affected by any work of the kind contemplated by paragraph (a) or (b) and for authorizing the payment thereof.

82. No municipality shall close any road, road allowance or highway properly established whereby any person is excluded from access to and from his lands, place of residence or business, unless in addition to reasonable compensation, the municipality also provides for the use by the person of some other convenient means of access to his lands, place of residence or business.

Provision for
access to
residence.

83. Before passing a by-law for construction, altering, diverting or closing of any highway

Notice of
by-law for
highway
construction
and closing.

- (a) notice of the proposed by-law shall
 - (i) be published at least once a week for four consecutive weeks in a newspaper published or circulated in the municipality within which the land is situated;
 - (ii) be posted for a period of not less than one month in four public places in the neighbourhood of the highway, and
 - (iii) be mailed to every person shown on the assessment roll of the municipality as an owner of any land abutting on that portion of the highway to be altered, diverted or closed; and

- (b) the council shall hear in person or by agent any person who applies to be heard by the council and who claims that his land will be prejudicially or injuriously affected by the by-law.

When notice not required.

84. (1) Section 83 does not apply where

- (a) the council authorizes the whole or any part of a highway to be closed for a period of less than ten days;
- (b) the owners of any land required to be taken for the purpose of constructing, altering or diverting of a highway consent in writing to the passing of the by-law; or
- (c) the land to be used for the purpose of constructing, altering or diverting a highway is vested in the municipality.

Council to pass a by-law.

(2) Nothing in this section authorizes a council to dispense with the passing of a by-law where it intends to construct, alter or divert a highway.

Approval of Commissioner.

85. Every by-law for the constructing, altering, diverting or closing of a highway shall, before the coming into force thereof, be approved by the Commissioner.

BUILDING BY-LAWS

Building by-laws.

86. The council may pass by-laws regulating the construction and maintenance of buildings and structures incidental thereto within the municipality and without restricting the generality thereof may by such by-laws

- (a) prohibit the erection of any wooden building or addition thereto or any wooden fence in any specified portion of the municipality;
- (b) prohibit the erection or placing of buildings or other structures that in the opinion of the council might constitute a fire hazard;
- (c) regulate the erection of radio or television aerial wires or of poles or standards connected therewith;

- (d) regulate the construction of chimneys, fire-places, stoves and furnaces and the location thereof, require their proper care and cleanliness and provide for their periodic inspection;
- (e) require owners of buildings more than two stories in height that are not private dwellings to provide proper fire escapes therefor in such places and of such construction as the council deems proper;
- (f) provide for the pulling down or removal at the expense of the owner thereof of any building or structure constructed or placed in contravention of any by-law and charging the cost thereof against the real property concerned as a special tax to be recovered in like manner as other taxes; and
- (g) provide for the issuance of building and removal permits and the fees to be paid in respect thereof.

ZONING BY-LAWS

87. (1) The council may pass by-laws

Zoning
by-laws.

- (a) dividing the municipality or any portion thereof into areas and zones of such dimensions as the council may specify;
- (b) designating the areas or zones within which it shall be lawful to erect, construct, alter, repair or maintain any specified class of building and to carry on any specified class of business, trade, profession or calling;
- (c) designating the areas or zones within which it shall be unlawful to erect, construct, alter, repair or maintain any specified class of building or to carry on any specified class of business, trade, profession or calling;
- (d) designating the areas or zones within which the height, ground area and bulk of buildings erected, constructed, altered or repaired shall be limited, and prescribing the limitations therefor;
- (e) prescribing building lines and the depth, size or area of yards, courts or other open spaces to be maintained,

the maximum density of population permitted within any area or zone, the size of rooms and the means of lighting and ventilating them ;

- (f) regulating, restricting or prohibiting in any area or zone the location of all or any classes of industries, businesses, trades, professions or callings and the location of apartment or tenement houses, terraces, club-houses, hospitals, group residences, two-family dwellings, single family dwellings, the several classes of public and semi-public buildings, and generally the location of all buildings or structures designed or used for any purpose specified in the by-law ;
- (g) regulating, restricting or prohibiting in any area or zone the public display of advertising, whether by bill board or other structure primarily intended for the display of advertising matter, or upon buildings, erections, walls, fences or other structures primarily intended for other purposes, and the nature, kind, size and description of any advertisement displayed within the zone or area ; and
- (h) designating certain areas or zones within which it shall be unlawful to erect or construct a dwelling house of less value than that specified in the by-law.

Notice of
by-law.

(2) The council before passing a by-law under this section shall give notice of its intention to do so by notice posted in four conspicuous public places within the municipality at least ten days before the date fixed for the final passing of the by-law.

Objections
to by-law.

(3) The notice referred to in subsection (2) shall state the place where, the hours during which the proposed by-law may be inspected by any interested persons and the time and place set for the consideration by the council of any objections to the by-law.

Hearing of
objection.

(4) The council shall make suitable provision for inspection of the proposed by-law by interested persons and shall, before finally passing the by-law, hear and determine all objections thereto.

LAND SUBDIVISION BY-LAWS

88. The council may pass by-laws for regulating or prohibiting the subdivision of land within a municipality including by-laws

Subdivision
By-laws.

- (a) regulating the size of a subdivision and the area, shape, dimensions and number of the lots therein;
- (b) requiring the construction of water and sewer pipe lines, roads, lanes, sidewalks, curbs, street lights and such other improvements as the council deems necessary to bring the land being subdivided up to the standards prescribed by the council for the municipality or that portion thereof;
- (c) designating the amount of land in a subdivision to be set apart for lanes and roads and prescribing the location, dimensions and gradients thereof;
- (d) prescribing the standards of construction, surfacing and drainage of lanes and roads in a subdivision and requiring the conveyance thereof to the municipality;
- (e) prescribing the minimum frontage on a highway that any lot in a subdivision shall have and which shall in no case be less than one-tenth of the perimeter of that lot;
- (f) prescribing the amount of land, not in excess of five per cent thereof, in any subdivision other than a subdivision in which land is required by any other legislation to be conveyed to the Crown, that is to be conveyed to the municipality for public purposes other than highways and designating the location thereof; and
- (g) requiring all plans of a subdivision to be approved by the council prior to the commencement of any work thereon.

FIRE PREVENTION BY-LAWS

89. The council may pass by-laws

Fire
prevention

- (a) establishing a fire department, prescribing the officers and other members thereof and their duties and providing for their remuneration;
- (b) for the purchase of fire-fighting equipment and providing proper buildings therefor;
- (c) requiring the inhabitants to assist and aid in the extinguishing of fires and requiring the pulling down or razing of any building, structure or other thing in the vicinity of a fire for the purpose of preventing the spreading of such fire;
- (d) establishing and regulating fire districts;
- (e) providing for the destruction, alteration or removal of any building, structure or portion thereof or of any weeds, grass, rubbish or other thing within the municipality that, in the opinion of council, constitutes or is likely to constitute a fire hazard or that should be removed for the protection of health, life or property, and providing for charging the costs and expenses of the destruction, alteration or removal against the property concerned as a special tax to be recovered in like manner as other taxes on real property; and
- (f) generally establishing such measures as the safety and welfare of the municipality may require for the prevention and extinguishment of fires.

LOCAL IMPROVEMENT BY-LAWS

Local im-
provements.

90. Any public work of the following character or description may be undertaken by the municipality as a local improvement:

- (a) the opening, widening, straightening, extending, altering, grading, paving, planking, gravelling or curbing of any road;
- (b) the construction of any sidewalk, bridge or culvert on, or as part of, a road;
- (c) the construction, enlarging, prolonging or extending of any drain or common sewer, and the constructing

and making of all proper and necessary sewer connections in and along any road or any part thereof or in and through the lands of any person;

- (d) subject to any outstanding franchise in that behalf, the construction or acquisition of any waterworks or sewage disposal plant, the laying, extending and maintaining of mains, conduits and pipes, the making of connections for these purposes with any building or premises and the construction of any other buildings or works and the doing of all other things necessary for the disposal of sewage or the supplying of water for public use; and
- (e) the reconstruction of any work or undertaking referred to in this section and the repairing and maintenance thereof.

91. (1) The council may pass by-laws

Cost of improvement.

- (a) prescribing the means of ascertaining and determining the cost of any local improvement and the lands that will be directly benefited thereby, the expense of which is to be a charge against those lands;
- (b) prescribing the means of ascertaining and determining the proportion of the total cost thereof to be charged against the various parcels of land; and
- (c) if deemed necessary, for appointing a qualified person to ascertain and determine the cost of a local improvement to be charged against various parcels of land who shall make a report thereof to the council.

(2) Each by-law referred to in subsection (1) shall set forth the time and place at which any objection to the local improvement or the proposed sharing of the cost thereof shall be heard by the council, except that in no case shall the time fixed for the hearing of any such objection be less than two weeks after the time when the last of the notices mentioned in subsection (3) were published, posted and mailed as required by that subsection.

By-law to provide for hearing of objections.

(3) Before any proposed local improvement is proceeded with, the clerk of the municipality shall give notice of such proposed improvement by

Notice of by-law.

- (a) publishing a copy of the by-law referred to in subsection (1) in two consecutive issues of any newspaper published in the Territory; and
- (b) unless the total cost of the improvement is to be borne by the municipality,
 - (i) posting a copy of such by-law in at least four conspicuous places in the immediate vicinity of the lands to be benefited or charged in respect of such improvement, and
 - (ii) mailing a copy of such by-law to every person shown on the assessment roll of the municipality as an owner of any land to be benefited or charged in respect of such improvement.

By-law authorizing improvements.

92: Upon receipt of the report, if any, referred to in section 91 and upon hearing any objection to the local improvement or to the proposed sharing of the cost thereof, the council may pass by-laws

- (a) authorizing the execution of the local improvement and determining the probable cost thereof;
- (b) for determining what lands will be directly benefited by the local improvement, what portion of the cost thereof is to be charged against the several parcels of land to be so benefited and what portion against the municipality as a whole, and the basis of determining the portion of the cost thereof to be charged against any individual parcel of land whether by frontage or otherwise;
- (c) for assessing, levying and collecting by means of a special rate upon the parcels of land directly benefited or upon that land and the municipality as a whole, as the case requires, the cost of any local improvement with interest at a rate not exceeding six per cent per annum; and
- (d) prescribing the time or times at which and the manner in which the amounts levied are to be paid, and specifying the terms on which the parties assessed for the

local improvements may commute the assessment by the payment of their proportionate share of the cost thereof in a lump sum.

93. The cost of any local improvement shall be calculated in terms of an annual rate and, unless the local improvement is not one for the direct benefit of the lands abutting any road and the council otherwise orders, it shall be determined

Costs to be charged against abutting lands.

- (a) on a frontage basis, that is to say, at a uniform rate according to the number of lineal feet along the front of the abutting land; or
- (b) according to frontage or according to the valuation contained in the last revised assessment roll of the lands alone or of the lands including the buildings thereon, as the by-law prescribes.

94. Where, in the opinion of the council, any work or local improvement benefits the municipality generally and it would be inequitable to raise the whole of the cost thereof by local special levy, the municipality may pay out of the general funds of the municipality an amount not exceeding four-sevenths of the total cost thereof.

Improvements benefiting municipality at large.

95. Every local improvement by-law shall provide for the payment of the special levy within the probable life of the local improvement for which the debt has been incurred as certified by the engineer or other proper officer appointed by the council for that purpose.

Payment over lifetime of improvement.

96. (1) Where the council in the opening of or the making of proposed improvements to or in connection with any road, determines that lands other than those fronting or abutting on the road are to be specially benefited and ought to be charged with part of the cost thereof, it shall determine the proportion against these other lands and assess and levy such proportion against the other lands on a frontage or other basis in like manner as the same is to be assessed and levied in the case of land fronting or abutting on the road.

Allocation of cost.

(2) Where, in order to afford an outlet for the sewage from or the draining of land other than that fronting or abutting upon the road along which a sewer or drain is to be

Lands not abutting improvements.

constructed, a sewer or drain is constructed of a larger capacity than that required for the efficient carrying off of sewage and drainage from the land so fronting or abutting, the council may impose a special levy upon the other land benefited by the construction of the sewer or drain.

PUBLIC HEALTH BY-LAWS

Public health. 97. Subject to the *Public Health Ordinance* and the regulations made thereunder, the council may pass by-laws

- (a) in the interests of the public health of the municipality and the prevention of contagious and infectious diseases;
- (b) requiring the removal of dirt, filth, dust and rubbish from highways in the municipality by the person or persons depositing it or by the owner or occupier of an adjacent property, and in the case of default by that owner or occupier, for removing it at his expense and charging the expense thereof against his property as a special tax to be recovered in like manner as other taxes on real property;
- (c) requiring the removal by the owner thereof of anything deemed dangerous to the health and safety of the inhabitants of the municipality and for charging the expenses thereof against any property owned by him in the manner provided in paragraph (b);
- (d) regulating or prohibiting the construction within the municipality of privy vaults, water closets and septic tanks and providing for the keeping the same in a proper state of cleanliness and repair;
- (e) preventing or regulating the erection or continued operation within the municipality of slaughter houses, gas works, tanneries and other factories and trades that in the opinion of the council may prove to be nuisances generally;
- (f) preventing and abating public health nuisances generally;

- (g) preventing the putting of anything prejudicial to health in any stream or body of water within the municipality or from which water is supplied to the municipality for any purpose;
- (h) respecting the burial of the dead within the municipality;
- (i) for acquiring, purchasing, constructing, maintaining, operating and regulating hospitals in the municipality; and
- (j) fixing the rates to be charged residents of the municipality admitted to any hospital owned or operated by the municipality and fixing the rates to be charged non-residents of the municipality admitted thereto.

GARBAGE COLLECTION BY-LAWS

98. Subject to the Public Health Ordinance and the regulations made thereunder, the council may by by-law provide for the collection, removal and disposal of garbage, refuse and ashes, and may by that by-law

Garbage
collection.

- (a) specify the person by whom garbage, refuse and ashes shall be collected, removed and disposed of, the times at which and the manner in which the collection, removal and disposal shall be effected;
- (b) provide that the by-law shall be in force throughout the municipality, or in such area or areas thereof as may be specified therein;
- (c) provide that the cost of the collection, removal and disposal of garbage, refuse and ashes or any part thereof shall be paid out of the general revenue of the municipality, or that the cost or such portion thereof as is not paid out of the general revenue shall be paid by the owners or occupiers of lands in respect of which the service is provided, and specifying the amounts to be so paid;
- (d) provide for the collection of any amount payable by an owner or occupier of property for the collection,

removal or disposal of any garbage, refuse or ashes, fix the time and place for payment of the sums payable therefor and provide for the discount for prompt payment and impose penalties for late payment; and

- (c) provide in case of default in payment of amounts payable for collection, removal or disposal of garbage, refuse and ashes for the charging of those amounts against the real property in respect of which the service was performed as a special tax to be recovered in like manner as other taxes on real property.

Water supply and sewage disposal.

99. Subject to the *Public Health Ordinance*, the regulations made thereunder and to any outstanding franchise in relation thereto, the council may pass by-laws

- (a) for the purpose of constructing, operating and maintaining a water supply and purification system, sewage and drainage system and establishing a tariff of charges to be assessed against the users thereof;
- (b) providing for the collection of water and sewage charges and fixing the time or times when and the places where such charges shall be payable, and providing for the allowance of a discount for the prompt payment thereof and for the imposition of penalties for late payment; and
- (c) providing, in case of default of payment of water and sewage charges, for the enforcement thereof by shutting off the water or by making such charges a charge against the property in respect of which the water supply or sewage service was provided as a special tax to be recovered in like manner as other taxes on real property.

LIVERIES BY-LAWS

Taxi-cabs and taxi-cab operators.

100. (1) Subject to the *Motor Vehicles Ordinance* the council may pass by-laws

- (a) providing for the supervision, regulation and licensing of taxi-cabs, hearses, ambulances and buses not operated in accordance with a set time schedule and all persons

carrying on within the municipality the business of operating such vehicles:

- (b) prescribing and regulating the use of taxi-cab stands and depots within the municipality;
- (c) requiring taxi-cab operators within the municipality to provide waiting room accommodation for patrons and requiring them to maintain such accommodation in a clean and sanitary condition;
- (d) establishing a tariff of fares which the operators or drivers of the vehicles described in paragraph (a) shall charge or collect; and
- (e) regulating the transfer of licences relating to the vehicles described in paragraph (a), their operators and drivers.

(2) The council shall, in issuing any licence referred to in subsection (1), consider the public convenience and necessity in respect of the number of vehicles of the kind described in that subsection required in the municipality and to that end may limit the number that may be operated at any one time, but may issue temporary permits permitting an additional number of such vehicles to be operated during stated seasons, on stated days and on special occasions.

Public convenience.

(3) The council, after notice to show cause has been given to the licensee and upon hearing the same and being satisfied that the public interest so requires, may by resolution

Suspension and revocation of licences.

- (a) suspend any licence referred to in subsection (1) for a period not exceeding one month; or
- (b) revoke any licence referred to in subsection (1).

DOMESTIC ANIMALS BY-LAW

101. The council may pass by-laws applicable to the whole or any specified portion of the municipality

Domestic animals.

- (a) for restraining, prohibiting and regulating the running at large of dogs, having regard to the sex, breed, size

and weight of the dog and the purpose for which the dog is used;

- (b) for imposing a tax on the owners, possessors or harbourers of dogs, other than working dogs, and for grading the tax according to the sex, number, size and weight of the dogs and the number of dogs so possessed or harboured;
- (c) for issuing dog tags and requiring every dog in respect of which the owner, possessor or harbourer is required to pay a tax to carry a tag;
- (d) for impounding, selling or destroying dogs running at large in contravention of any by-law respecting dogs;
- (e) for determining the amount payable by the owner in respect of any dog impounded or destroyed; and
- (f) generally for the prevention of cruelty to dogs and other animals within the municipality.

UTILITY FRANCHISES BY-LAWS

Granting of utility franchise.

102. (1) Subject to this section, the council may by by-law grant a franchise, upon such terms and conditions as it may prescribe, to any person undertaking to provide electric light, electric power, water, gas, telephone or transportation services or other similar or related services to residents of the municipality and authorizing that person to erect or operate on, above or under any highway, square or other public place within the municipality all poles, fixtures, wires, pipes, conduits, tracks, buildings, structures, vehicles or other things necessary in order to provide the services to which the franchise so granted relates.

Approval of by-laws by Commissioner and ratepayers.

(2) No by-law for granting a franchise for any of the purposes described in subsection (1) shall be valid unless prior to the third reading thereof it has been submitted to and approved by the Commissioner and has received the assent of two-thirds of the ratepayers in the municipality voting thereon.

Terms of franchise.

(3) No franchise shall be granted for a period in excess of twenty years, but the council may by by-laws, approved

by the Commissioner and by two-thirds of the ratepayers in a municipality voting thereon, renew any franchise at the expiration of the term thereof for a further period not exceeding ten years, and so on from time to time with such alterations and modifications and subject to such terms and conditions as may be agreed upon by the parties thereto and approved by the Commissioner.

(4) The procedure with respect to obtaining approval of a by-law granting or renewing a franchise shall be the same as the procedure for obtaining approval for a by-law for borrowing money on the security of debentures. Procedure.

INDIGENTS BY-LAWS

103. (1) Subject to this section, the council may by by-law make provision for the maintenance of indigent persons resident in the municipality and for the care, hospitalization and treatment of indigent sick persons resident in the municipality. Provision for indigents.

(2) The council may in cases of sudden and urgent necessity make provisions by by-law for the maintenance, care, hospitalization and treatment of indigent sick persons who are temporarily within the limits of the municipality but are not residents thereof. Cases of urgency.

104. (1) No expenditure for the relief of indigent persons or the treatment of indigent sick persons shall be made except with the written authorization of an officer of the municipality appointed for that purpose. Written authorization of officer of municipality.

(2) Subject to subsection (1), where an indigent resident person receives medical advice or attention or medical or surgical treatment given by a medical practitioner during a first visit or during the twenty-four hours following the first visit, the municipality is liable to pay to the medical practitioner any reasonable charges made by him therefor, if the medical practitioner concerned certifies that the case was, or that he was informed that the case was, one of sudden and urgent necessity. Saving provision.

(3) The municipality is not liable for any charges other than in respect of services rendered during the first twenty-four hours after the medical practitioner administers to an Liability of municipality.

indigent resident person, unless the medical practitioner is authorized in writing by the proper officer of the municipality to continue to treat the person.

Payment by municipality liable.

105. (1) Where a council assists any indigent person or causes to be treated any indigent sick person who is resident of any other municipality, the other municipality shall, upon demand by the clerk, pay the actual expenses incurred by the council.

Assistance given to residents.

(2) The value of any assistance given by a municipality to a person resident therein, whether indigent or not, for food, fuel, clothing, shelter, medical advice or attention, medicine, surgical treatment, hospitalization or other assistance, together with the amount of all moneys expended by the municipality for this assistance, shall constitute a debt due to the municipality by that person or by any other person legally responsible for his maintenance.

Indigent persons defined.

106. (1) For the purposes of this Ordinance, an indigent person is a person destitute of means from his own resources of obtaining food, clothing, shelter or medical attention necessary for the immediate wants of himself and his dependents, if any.

Persons deemed residents.

(2) For the purposes of sections 103, 104 and 105

(a) any person who, on the date of the application by him or on his behalf for food, fuel, clothing, shelter, assistance, hospitalization or medical advice or attention has then had his home or resided within the municipality for twelve consecutive months immediately preceding the making of the application, is deemed to be a resident of the municipality within whose boundaries he has so resided or had his home; and

(b) any person who is deemed to be a resident of a municipality within the meaning of paragraph (a) shall be deemed to continue to be a resident of that municipality until such time as he has had his home or resided outside the municipality for a period of twelve consecutive months.

Disputes to be determined summarily.

(3) Where any dispute arises as to whether or not a person is an indigent or resident of a municipality, the question shall

be referred by the municipality or the person himself to a judge who shall decide the question in a summary manner and the decision of that judge shall be final.

**GENERAL BY-LAWS RELATING TO PROTECTION
OF PERSONS AND PROPERTY**

107. The council may pass by-laws

Protection of
person and
property.

- (a) for preventing, regulating and controlling within the municipality the creation and use of billboards, signs or other advertising devices, and for preventing the defacing of private or other property by printed or other notices or markings;
- (b) for the prevention of the public exhibition and display in or near any street, lane or other public place within the municipality of placards, play bills, posters, drawings, writings or pictures and for their removal;
- (c) for prohibiting or regulating within the municipality the discharge of a firearm, air gun or air pistol and the firing and setting off of squibs, crackers or other fireworks;
- (d) for regulating and controlling within the municipality the use of public address systems and similar devices; and
- (e) for preventing children below the age specified therein from being on the high-ways or in other public places in the municipality after a specified hour at night or at any other time fixed by the by-law, and providing for public daily curfew notice and for the imposition of a fine or other penalty upon the parent or guardian of a child for the breach of the by-law.

PROFESSIONS, TRADES AND BUSINESS BY-LAWS

108. (1) The council may pass by-laws for the licensing within the municipality of all professions, trades, businesses, employments or occupations, for the inspection, regulating, governing or controlling of the conduct thereof and of the premises on which they are carried on, and for imposing and collecting licence fees thereon.

Licensing of
professions,
trades,
businesses, etc.

Particular
by-laws.

(2) For greater certainty and without restricting the generality of subsection (1), the council of every municipality may pass by-laws for licensing, inspecting, regulating, prohibiting, governing or controlling within the municipality and for imposing and collecting licence fees on

- (a) the keeping of coin activated machines of every nature and kind;
- (b) the operation of carnivals, circuses, and public exhibitions of every nature and kind;
- (c) the operation of pool rooms, billiard rooms, skating rinks, bowling alleys, dance halls, cabarets, motion picture theatres, concert halls, swimming pools or any other place of amusement, including prohibiting the presence therein of persons of either sex and of specified age groups;
- (d) the operation of dray or delivery vehicles of every nature and kind;
- (e) the operation of grocery stores and of mobile stores of every kind;
- (f) the operation of restaurants, bakeries, dairies, hawkers, peddlars or hucksters;
- (g) the operation of service stations and garages;
- (h) the operation of laundries and dry cleaning establishments;
- (i) the operation of hotels, motels, rooming houses, apartment houses, auto and trailer camps, tourist camps or the letting of individual rooms or apartments in a dwelling house;
- (j) agents of persons living outside the municipality and carrying on a business, trade, occupation or employment within the municipality;
- (k) the delivery of mill wood, sawdust, coal, earth, sand, gravel and fuel oil; and

- (1) plumbers, electricians, plasterers, carpenters and other persons in building trades, including the establishing of a board of examiners with authority to
 - (i) establish standards of proficiency for these trades.
 - (ii) grant certificates of proficiency to master tradesmen and journeymen tradesmen, and
 - (iii) prohibit building trades being performed by persons not possessing proficiency certificates or by persons carrying on their business contrary to any by-law.

109. Section 108 does not apply to commercial travellers offering for sale goods, wares or merchandise to merchants in a municipality for resale by those merchants in the ordinary course of their business.

Commercial travellers.

110. The council may, for the purpose of by-laws made by it, classify or define any profession, trade, business, occupation or employment.

Classifying of businesses, etc.

111. Notwithstanding section 108, no municipality shall require a licence in respect of any performance, exhibition, concert or entertainment the entire proceeds of which over and above actual expenses are devoted to or to be given to a church, school, hospital, charitable, patriotic or war fund purpose.

Charitable, etc., performances exempt.

112. Every licence, renewal of licence or registration shall, unless it is expressed to be granted for a shorter period, be for the period commencing on the date of issue thereof and ending on the 31st day of March next thereafter, both days inclusive.

Duration of licence.

113. The council may by by-law provide for a reduction in the licence fee payable by any person to carry on a profession, trade, business, employment or occupation for a period less than the usual period for which licences are granted for that profession, trade, business, employment or occupation.

Reductions in licence fees.

114. No person shall carry on his business at two or more places at the same time under one licence.

Licence for each place of business.

Council may refuse licence.

115. (1) Notwithstanding anything contained in this ordinance, the council may, by unanimous vote of all the members present refuse in any particular case to grant a licence to a person applying therefor.

No licence to be refused, etc., without hearing.

(2) A council may grant, refuse, suspend or revoke a licence without stating any reason therefor but, except in the case of a licensee who cannot be located by reasonable effort, the council shall not refuse, suspend or revoke a licence without giving the holder thereof an opportunity to be heard.

Production licence to inspector.

116. Every person to whom a licence is issued under a by-law shall produce his licence when required to do so by any person appointed by council as an inspector of licences or any peace officer.

Penalty.

117. Every person who is required by by-law to be licensed in respect of a profession, business, trade or occupation and who carries on or engages in such profession, trade, business or occupation within the municipality without being licensed is guilty of an offence and liable upon summary conviction,

- (a) if a corporation, to a fine not exceeding one hundred dollars for each day that it carries on or engages in such business while unlicensed; or
- (b) if not a corporation, to a fine not exceeding twenty-five dollars for each day that he carries on or engages in such business while unlicensed.

MISCELLANEOUS BY-LAWS

Miscellaneous By-laws.

118. The council may pass by-laws

- (a) authorizing the municipality to acquire, sell, hold, lease or otherwise dispose of any real or personal property for municipal purposes;
- (b) authorizing the making of grants to any hospital or nursing station in the municipality, not exceeding in the aggregate ten thousand dollars in any one fiscal year except with the approval of the Commissioner;

- (c) authorizing the making of grants to any person, society or organization, other than a hospital or nursing station in the municipality, not exceeding two hundred and fifty dollars in any one fiscal year to any one such person, society or organization and not exceeding in the aggregate twelve hundred and fifty dollars in any one fiscal year except with the approval of the Commissioner;
- (d) for the enforcement of closing at the hour specified therein of any wholesale or retail shop, store or other place within the municipality where any mercantile business is carried on, upon a petition to the council signed by a majority of the electors;
- (e) for the purpose of creating and proclaiming any day as a civic holiday within the municipality;
- (f) for taking the census of the municipality;
- (g) for prohibiting or regulating the sale or offering for sale of goods or merchandise in the streets, lanes or other public places of the municipality;
- (h) for the establishment of public scales for weighing or measuring, and for the compulsory weighing or measuring thereon or thereby of anything sold by weight or measurement, within the municipality, for the fees to be charged for the use of such scales, and for prohibiting the charging of any fee for the use of scales other than the public scales;
- (i) prescribing the fees or other charges to be made for all services performed by the municipality, its officers or employees;
- (j) for regulating the keeping and transporting in the municipality of combustible or dangerous materials; and
- (k) for naming or numbering streets and avenues and numbering buildings within the municipality, and for changing the names or numbers of any such streets, avenues or buildings.

Joint action with other municipalities.

119. A municipality may join with any other municipality or municipalities or with the Territory for the purpose of exercising any powers conferred by this Ordinance, but no agreement made pursuant to this section is valid until approved by the Commissioner.

By-laws generally.

120. The council may pass by-laws not inconsistent with the provisions of this Ordinance for the peace, order and good government of the municipality.

PART IV

MUNICIPAL TAXATION

ESTIMATES

Estimates of expenditure and revenue.

121. (1) The council shall as soon as possible in each year prepare a detailed estimate of

- (a) the anticipated expenditures of the municipality for the year, including
 - (i) the sum or sums necessary for municipal purposes to meet debenture instalments and interest payments falling due during the year, and
 - (ii) such sums as may be necessary to meet the ordinary expenditures of the municipality, as determined by the council; and
- (b) the anticipated revenues of the municipality for the year derived from sources other than taxation and an estimate of taxes that may reasonably be expected to remain unpaid.

Copy of estimates to be annexed to minutes.

(2) A copy of the estimates so prepared shall be annexed to the minutes of the meeting of the council at which the estimates are adopted.

LEVY OF REAL PROPERTY TAX

Levying of taxes.

122. Taxes shall be levied by by-laws of the municipality each year in accordance with this Ordinance at such uniform rate per dollar on the assessed value of all real property in

the municipality liable to taxation as the council deems necessary in order to provide for the raising of revenues of the municipality sufficient to meet the estimated expenditures of the municipality for that year.

123. The council may by by-law provide that where the taxes payable in respect of any real property in the municipality are less than ten dollars per annum the amount payable in respect thereof for that year shall be ten dollars. Minimum tax.

REAL PROPERTY ASSESSMENT

124. (1) Subject to this Ordinance, all real property within a municipality is liable to taxation by the municipality, subject to the following exemptions: Real property liable to taxation.

- (a) all real property held by Her Majesty or for the public use of the Territory;
- (b) all public or separate schools, and the contiguous lands used in connection with such schools, to the extent of not more than four acres in respect of each school;
- (c) all real property owned by the municipality;
- (d) all real property used for a hospital, an orphanage, asylum or home for the care of the aged or infirm;
- (e) churches and buildings erected for Sunday school purposes owned, occupied and used by a religious denomination primarily for the purpose of public worship and the contiguous land used in connection therewith, not exceeding two acres in respect of each such church or building, but not including any other buildings, not being churches or Sunday schools, erected on church property;
- (f) where authorized by by-law of the municipality, the buildings and contiguous land used by any association of veterans of World War I or World War II for the purposes of the association, not exceeding two acres in respect of any one association;
- (g) lands used as a cemetery and not exceeding ten acres in extent; and
- (h) all mining claims within the municipality.

Interest of occupier.

(2) Every person who is an occupier of any real property referred to in paragraph (a) of subsection (1) otherwise than in an official capacity as a servant of the Crown or as a member of a visiting force as defined in the *Visiting Forces (North Atlantic Treaty) Act* is liable to taxation by the municipality in which the real property is located in the same way as if he were the owner of the property, but where no or virtually no municipal services or benefits are provided or received or likely to be received by an occupier, the council of a municipality may exempt by by-law such occupier from taxation.

Liability to taxation for local improvements.

(3) The real property referred to in paragraphs (a) to (g) inclusive of subsection (1) and occupiers liable to taxation under subsection (2) are liable to taxation for local improvements.

Real property owned outside of municipality.

125. Real property situated within a municipality but owned by a person resident out of the municipality is liable to assessment and taxation in the same manner and subject to the same exemptions as other real property in the municipality.

Buildings on exempt land.

126. (1) Where real property in a municipality is exempt from taxation, but a right, interest or estate of an occupier therein is taxable and a building is erected, placed or occupied on the land and is not included as forming part of such right, interest or estate, the assessor shall assess the building in the name of the occupier, whether or not it forms part of the freehold, and whether or not the occupier has the right to remove it from the land.

Buildings on leased land.

(2) Where a dwelling, warehouse or other building situate on land held under lease or occupied by an occupier is not annexed thereto or the lessee has the right to remove it therefrom, it shall be assessed as part of the land and not as personal property.

Fixed assessments.

127. Notwithstanding anything in this Ordinance a council may by by-law authorize the entering into an agreement with any person for the purpose of fixing the assessed value of any real property in that municipality or of the interest of that person therein at such amount and for such period of time not exceeding ten years as council may determine.

ASSESSORS AND ASSESSMENT ROLL

128. Subject to this Ordinance, the assessor of every municipality shall make an assessment of all real property in the municipality each year as prescribed by the Council. Annual assessment.

129. The assessor shall, Duties of assessor.

(a) after inspection and inquiry, and aided by information furnished to him, value all real property in the municipality liable to taxation, and according to his best judgment prepare a general assessment roll in which he shall set forth correctly all the particulars and information required in the form prescribed by the council:

(b) enter in the assessment roll in the prescribed form information required by this Ordinance, together with any additional information specified by the council:

(c) assess and enter all exempted real property in the general assessment roll separately from the non-exempted real property and make a report thereof to the council: and

(d) enter every parcel of land in the general assessment roll by its legal description.

130. All real property in the municipality shall be included in the general assessment roll. All real property to be included.

131. (1) All real property shall be assessed in the name of the registered owner. Real property to be assessed in the name of registered owner.

(2) Real property held in the name of a trustee shall be assessed against the trustee, with the addition to his name of an indication as to his representative character. Real property held by trustee.

(3) Where any real property is owned by more than one person and the names of those persons have been furnished to the assessor, the real property shall be assessed to them in the proportions that it belongs to each respectively. Real property owned by more than one person.

INFORMATION FOR ASSESSORS

Information for assessors.

132. (1) Every person shall furnish to the assessor any information in his possession or means necessary to enable the assessor to perform his official duties, and every person having property liable to assessment, if so required, shall deliver to the assessor a statement in writing signed by him or, in his absence, by his agent, containing the particulars required to be entered in the assessment roll respecting the property.

Failure to furnish information.

(2) Any person who fails to comply with the provisions of subsection (1) within thirty days after having been notified in writing by the assessor to do so is guilty of an offence and liable on summary conviction to a fine not exceeding fifty dollars.

Assessor not bound.

(3) No assessor shall be bound by any information furnished to him pursuant to subsection (1) and the assessor may, if he has reason to doubt its accuracy, assess the property in a manner and for such amount as he believes proper.

Making of false and misleading statements to assessor.

133. Every person who makes a false or misleading statement to an assessor engaged in carrying out his duties or functions under this Ordinance is guilty of an offence and liable on summary conviction to a fine not exceeding fifty dollars or to imprisonment for a period not exceeding thirty days or to both the fine and imprisonment.

NON-PERFORMANCE OF DUTIES BY ASSESSORS

Failure by assessor to perform duties.

134. (1) Every assessor who negligently fails to perform his duties under this Ordinance or omits to insert in the assessment roll of the municipality of the information required that with reasonable effort and diligence he could have obtained is guilty of an offence and liable on summary conviction to a fine of fifty dollars for each such failure or omission.

Saving provision.

(2) Nothing in subsection (1) shall be held to interfere with any other remedy provided for by law against an assessor for any neglect or breach of duty.

VALUATION

135. Lands shall be assessed at their fair value and in determining the value the assessor shall consider among other things the advantages and disadvantages of location, the quality of soil, the annual rental value that in his opinion the lands are worth for any purpose to which they may reasonably be put, the value of any standing timber and such other considerations as the assessor may deem proper.

Lands to be assessed at fair value.

136. (1) Improvements to lands shall be assessed at sixty-five percent of their fair value.

Assessment of improvements.

(2) The assessor may assess the value of an improvement at less than sixty-five per cent of its fair value in any case where, in his opinion, the disadvantages of location or other circumstances affecting its value would justify him in so doing.

Idem.

137. In assessing real property, the value of the land and of the buildings and improvements thereon shall be ascertained and set down separately in the assessment roll, and the total assessed value of the real property shall be the total sum of such assessed values.

Assessment of land and improvements to be ascertained separately.

RETURN OF THE REAL PROPERTY ASSESSMENT ROLL

138. (1) The assessor shall forward to the council the general assessment roll not later than the thirtieth day of September in the year preceding the year in which taxes are to be levied on the assessment.

Assessment roll to be forwarded to council.

(2) To the assessment roll shall be attached a sworn or affirmed certificate of the assessor in Form D of Schedule C.

Certificate of assessor.

139. The council upon receipt of an assessment roll shall examine it and note any errors appearing in it having reference to the provisions of this Ordinance.

Examination by council.

140. The assessor upon the return of the roll to the office of the clerk shall at once correct any errors noted by the council.

Correction of errors.

ADOPTION OF EXISTING ASSESSMENT ROLL

Adoption of existing roll.

141. (1) The council may by resolution in any year adopt the whole or any part of the last revised general assessment roll of the municipality as the general assessment roll or part thereof, as the case may be, for the following year, but no such resolution may be passed for more than six consecutive years.

Effect.

(2) Where the whole or any part of the general assessment roll has been adopted for any year, no general assessment of real property in the municipality need be made in respect of that year, and the assessment roll for that year shall consist of

- (a) the whole or the part, as the case may be, of the assessment roll so adopted;
- (b) assessments of real property in respect of which the assessment roll for the previous year has not been adopted; and
- (c) new assessments of real property not included in the assessment roll for the previous year.

Re-writing of assessment roll.

(3) the council may require a general assessment roll adopted in any year by the municipality to be re-written, in which case the assessor shall attach to the roll a sworn or affirmed certificate in form E of Schedule C.

Special examiner.

142. The council may appoint a special examiner to examine the assessment of the municipality, and where any such examiner examines an assessment he shall certify the result of such examination in the form prescribed by the mayor.

Errors and omissions.

143. The assessor may correct clerical errors or omissions found in a new assessment roll, prior to the sitting of the Court of Revision, but material errors or omissions in a new roll and all errors and omissions in an adopted or re-written roll shall be corrected by way of complaint to the Court of Revision.

NOTICE OF ASSESSMENT AND OF SITTINGS OF COURT OF REVISION

144. (1) When the general assessment roll has been returned to the office of the clerk, the clerk shall

Notice of assessment and of sittings of Court of Revision.

- (a) send by mail to every person listed therein whose real property or interest therein is assessed at an increased value or newly assessed or to the agent of that person a notice to that effect and shall keep a proper record of same, including a notation of the date of mailing; and
- (b) by posting it in the municipal office and by publication in at least two issues of a newspaper published or circulated in the municipality give thirty days public notice that the assessment roll to be revised has been deposited in the office of the clerk and will remain open for the inspection by any person for a period of fifteen days from the date of the notice;

and the notices shall

- (c) give notice that any person desiring to complain against the assessment must lodge his complaint in the office of the clerk at least ten days before the date fixed for the sitting of the Court of Revision;
- (d) give notice that the council will sit as a Court of Revision for the revision of the assessment roll and to hear complaints on the date fixed in the notice; and
- (e) fix the place, date and hour of the sitting of the Court of Revision.

(2) The notices referred to in subsection (1) shall be in such form as is prescribed by the council.

Form of notices.

DEFECTS IN FORM

145. (1) No assessment shall be invalid by reason of

Defects in assessment.

- (a) any defect in form;
- (b) the omission of assessable property from the assessment roll;
- (c) an error in any notice;
- (d) the non-return of the assessment roll at the time specified;

- (e) occupied property being wrongly entered in the assessment roll as unoccupied, or unoccupied property being wrongly entered therein as occupied;
- (f) property being wrongly entered in the assessment roll as property of a resident or non-resident; or
- (g) property having been entered in any class or column of the assessment roll in which it does not belong.

Defects not to affect liability.

(2) Failure to enter in an assessment roll any of the particulars required by this Ordinance shall not affect the liability of any person to taxation by the municipality if the description of the land and the assessed value of the real property in respect thereof is correctly set out in the assessment roll.

Idem.

(3) Where a person is assessed as the owner of real property and is in fact not the owner thereof any taxes levied against the property shall nevertheless be a valid charge against that property.

REVISION OF ROLL

Council to sit as Court of Revision.

146. (1) The council not later than the fifteenth day of November of the year preceding the year in which taxes are to be levied on an assessment shall sit as a Court of Revision to revise the general assessment roll of the municipality.

Quorum of council.

(2) A majority of the council members shall constitute a quorum for the purpose of sitting as a Court of Revision, and if a quorum is not present the Court shall stand adjourned to the next day not a holiday, and so on from day to day until there is a quorum.

Council to sit as Court.

147. (1) For the purpose of revising an assessment roll and of deciding any complaints with respect thereto, the council shall, at the time and place fixed by the notice of sitting, resolve itself into and sit as a Court of Revision; and all questions shall be decided by a majority of the votes of the members sitting.

Persons not qualified to sit on Court.

(2) No person interested, directly or indirectly, in any real property in connection with any assessment to which a complaint relates shall act as a member of the Court of Revision hearing and determining the complaint.

148. (1) The Court of Revision shall be presided over by the mayor, or, in his absence by a chairman chosen from amongst the members present.

Court to be presided over by mayor.

(2) The clerk shall act as the clerk of the Court of Revision and shall record its proceedings and in his absence the Court may appoint any other person to act as clerk.

Clerk of court.

149. The assessor shall attend such sittings of the Court of Revision as the Court requires him to attend.

Assessor to be present.

150. (1) Any person, whether named in the assessment roll or not, including the assessor, may apply by way of complaint to the Court of Revision for a revision of the general assessment roll or any part of it either

Applications for revision of roll.

- (a) to increase or reduce the assessment of his own property or that of another person,
- (b) to have entered or struck off the roll property owned by himself or another, or
- (c) to correct errors in any name or description of any properties, whether the error complained of be of omission or commission.

(2) Every complaint shall be in writing, addressed to and left with the clerk at least ten days prior to the sitting of the Court of Revision and shall state the grounds, the nature of the complaint and describe the property that is the subject thereof.

Form of complaint.

151. The clerk shall by mail give to every person filing a complaint at least three days notice of the date, place and hour fixed for the sitting of the Court of Revision.

Notice to complainants.

152. (1) In the case of a complaint by one person against another, the clerk shall mail within four days after the expiration of the time within which complaints may be received, to each person in regard to whom an assessment is sought to be altered, or to his agent, a notice stating the nature of the complaint, the place where and the date and hour when the Court of Revision will sit.

Notice of complaint.

Notice not required.

(2) Where the address of a person in respect of whom a complaint has been lodged is not known to the clerk, no notice need be sent to that person.

Powers of Court.

153. (1) A Court of Revision has power to require the attendance, swearing and examination of witnesses and the production and inspection of documents.

Penalty.

(2) Every person who fails to comply with an order of the Court of Revision made pursuant to subsection (1) is guilty of an offence and liable on summary conviction to a fine not exceeding one hundred dollars or to imprisonment for a term not exceeding three months or to both fine and imprisonment.

Witnesses.

154. (1) A party to a complaint may obtain from the clerk a subpoena requiring the attendance of any person as a witness to give evidence at the hearing of the complaint before the Court of Revision and the subpoena shall be signed by the clerk and sealed with the corporate seal of the municipality.

Attendance on payment of fees.

(2) Every witness served with a subpoena described in subsection (1) and paid the required witness fee as in an action before a judge shall be bound to attend and give evidence to the Court.

Swearing in of witnesses.

(3) All evidence before the Court of Revision shall be given under oath or affirmation, which shall be administered by the clerk of the Court.

Determination of complaints.

155. The Court of Revision shall examine the items in the assessment roll complained against and hear and determine all complaints filed within the time limited for receiving them.

Adjournment.

156. The Court of Revision may hear all complaints arising out of the general assessment on the same day, or if deemed advisable, adjourn from time to time until all complaints have been heard and determined, but the hearing and determination of all such complaints shall be completed before the first day of December in each year.

Production of documents.

157. The Court of Revision may, after hearing a complaint, postpone consideration thereof to some future time and the

complainant shall, if required by the Court, produce all relevant books, papers and documents and answer all proper questions and give all necessary information affecting the property or matter under consideration.

158. The Court of Revision may hear and determine a complaint, whether the complainant or the party against whom the complaint is made be present or not.

Absence of parties.

159. (1) After having heard the party making the complaint and the party against whom the complaint is made, if they be present, and if required, their witnesses and the assessor, the Court of Revision may either raise or lower the assessment complained against or confirm it as it is.

Revision of assessment.

(2) Except as provided in this Ordinance, no change in the assessment roll shall be made except upon complaint and after due notice thereof has been given in the manner herein provided.

Idem.

(3) Notwithstanding the provisions of this Ordinance requiring real property to be assessed according to its fair value, the amount of the assessment of any real property complained against shall not be varied by the Court of Revision if the value at which it is assessed bears a fair and just relation to the value at which other real property in the municipality is assessed but the Court of Revision, without determining the complaint, may order a new assessment to be made of the whole municipality or of any portion thereof that includes the real property in respect of which the complaint has been made.

New assessment may be ordered.

(4) The assessor in making a new assessment shall be guided by such directions as are given by the Court of Revision, and the assessment so made in any year shall not be subject to a complaint of any kind except in so far as the amount thereof is raised above the amount previously fixed.

Assessor to be guided by directions of Court of Revision.

160. Upon a complaint on any ground against an assessment the Court of Revision may re-open the whole question of the assessment, so that omissions from, or errors in the assessment roll may be corrected and the revised figure at which the assessment should be made and the person who should be assessed therefor may be entered upon the roll by the Court of Revision.

Re-opening of assessment.

Report to Council.

161. (1) As soon as all complaints have been heard and determined, the Court of Revision shall report to the council.

Notification to complainants.

(2) Not later than six days following completion of the sittings of the Court of Revision, the clerk shall notify in writing, by registered mail, each complainant and person affected as to the decision of the Court in respect of the complaint.

Alterations in an assessment roll.

162. Any alterations made in an assessment roll shall be entered on the roll in red ink by the clerk with the date of the making of the alteration, and shall be initialed by the clerk and the assessor.

Roll as finally adopted to be binding in both parties.

163. An assessment roll as finally passed by the Court of Revision, except in so far as it may be further amended on appeal to a judge, shall be valid and binding on all parties affected thereby, notwithstanding any defect, error or misstatement therein or with regard thereto, or in the notices required, or any omission to deliver, publish or transmit any such notices.

APPEALS FROM COURT OF REVISION

Appeals to judge.

164. (1) Any person dissatisfied with the decision of the Court of Revision or with the omission, neglect or refusal of the Court to hear or determine a complaint, may appeal therefrom to a judge.

Procedure on appeal.

(2) The procedure on appeal shall be as follows :

- (a) the appellant shall, within ten days from the date of mailing of the notice of the decision of the Court of Revision, serve upon or send by registered mail to the clerk a written notice of appeal stating the grounds upon which he intends to appeal ;
- (b) the appellant shall, with his notice of appeal, deposit with the clerk as security for the costs of the appeal, the sum of five dollars for the initial entry on the assesment roll appealed against and two dollars for each additional entry on the roll and that deposit shall be taken into account by the judge in dealing with the costs of the appeal ;

- (c) as soon as the time limited for notices of appeal has expired, the clerk shall forthwith notify the judge of the appeals, if any, giving the names of the appellants and a brief statement of the grounds of each such appeal and shall at the same time ask to have a time and place fixed for hearing the appeals;
- (d) the judge shall appoint a time and place for hearing the appeals;
- (e) upon receiving notice of the time and place appointed, the clerk shall give notice to all parties affected thereby of the time and place fixed for hearing the appeals and in his notice he shall state the grounds given for the appeal;
- (f) the clerk shall cause a notice of the hearing to be posted up in his office listing the names of the appellants and all persons affected thereby, together with the time and place fixed for the hearing thereof;
- (g) if the judge so requests, the clerk and assessor shall attend at the hearing of the appeals with the assessment roll, the minutes of the Court of Revision and all documents and papers having a bearing thereon;
- (h) for the purpose of any appeal, witnesses may be produced by any parties and may be required to give evidence and to produce all books, papers, documents or writings in their possession or control relevant to the appeal, and any party to an appeal may obtain from the clerk of the Court a subpoena requiring the attendance of a person as a witness at the hearing of the appeal; and
- (i) the appeal shall be heard at the time and place appointed therefor, and the hearing thereof may be adjourned from time to time and judgment thereon may be reserved, but a return of the judgment shall be made to the clerk of the municipality before the first day of March of the year in which taxes are to be levied on the assessment.

165. (1) Notwithstanding the provisions of this Ordinance requiring real property to be assessed according to its

New assessment may be ordered by judge.

fair value, the amount of the assessment of any real property in respect of which an appeal has been taken to a judge shall not be varied by the judge if the value at which it has been assessed bears a fair and just relation to the value at which other real property in the municipality is assessed; but the judge, without determining the appeal, may order a new assessment to be made of the whole municipality, or any portion thereof that includes the real property in respect of which the appeal has been taken.

Directions to be given by judge.

(2) The assessor in making any new assessment ordered by a judge shall be guided by such directions as are given to him by the judge, and the assessment so made in any year shall be final and shall not be subject to complaint or appeal of any kind.

Time for return of roll.

(3) The order directing the assessor to make a new assessment shall fix the date when the assessor is to certify the roll and make a return thereof to the council.

Re-opening of assessment by judge.

166. Upon an appeal on any ground from the decision of the Court of Revision, the judge may re-open the whole question of the assessment so that omission from or errors in the assessment roll may be corrected and the revised figure at which the assessment should be made and the persons who should be assessed therefor may be placed upon the roll by the judge.

Costs.

167. (1) The costs of proceedings before the Court of Revision or before a judge shall be paid by or apportioned between the parties in such manner as the Court or the judge hearing the complaint or appeal deems fit.

Payment of costs to be enforced by distress warrant.

(2) Where costs are ordered to be paid by a party to a complaint or appeal, or by the assessor or any other person, payment thereof when ordered by the Court of Revision may be enforced by distress warrant under the hand of the clerk and the corporate seal of the municipality and when ordered by the judge, may be enforced, upon filing the order with the clerk of the Court, as a judgment of the Court.

Taxable costs.

(3) The costs in any case before the Court of Revision or before a judge shall be confined to the costs of witnesses and of procuring their attendance, except that in no case shall the costs exceed fifty dollars.

168. After the judge has heard and determined all the appeals, he shall, before the first day of March of the year in which taxes are to be levied on the assessment, make a report to the clerk who shall forthwith make the changes, if any, ordered to be made in the assessment roll in red ink and initial each change and attach a copy of the report to the roll.

Report to clerk.

169. (1) An assessment roll of a municipality shall be held to be finally revised,

Roll held to be finally revised.

- (a) if no complaint has been made to the Court of Revision, on the day of the report of the Court to the council,
- (b) if there has been a complaint to the Court of Revision and no appeal has been taken therefrom, at the expiration of the time fixed for appeals with respect thereto to a judge, or
- (c) if an appeal has been taken from the Court of Revision, on the day on which the clerk makes the changes, if any, ordered by the judge and attaches to the roll a copy of the report of the judge.

(2) Where a new assessment is ordered in any year and no real property is valued above its previous assessment for that year, the roll shall be held to be finally revised on the date on which the assessor certifies the roll.

Idem.

170. The roll as finally revised shall be taken and held to be the assessment roll of the municipality for all purposes until such time as a new assessment roll is finally revised.

Idem.

TAX ROLL

171. (1) Forthwith after the final revision of the real property assessment roll and the passing of the by-laws levying the rates, the clerk of every municipality shall make out a tax roll, in which he shall enter all taxable real property in respect of which a person is taxable by the municipality, comprised in the assessment roll.

Preparation of tax roll.

(2) The tax roll shall be in a form prescribed or approved by the council and shall set forth,

Form of tax roll.

- (a) the name in full and the address of every person whose real property or interest therein is assessed in the assessment roll;
- (b) the description of the real property assessed and the assessed value thereof;
- (c) the rates levied on that property including all rates and charges the proceeds of which are required to be distinctly and separately accounted for;
- (d) the amount for which each person is liable for each purpose; and
- (e) the total amount required to be paid by each person.

Lands not assessed.

172. Where it appears to the clerk or the assessor of a municipality that real property liable to assessment and taxation has not been assessed, the clerk shall, on resolution of the council, enter the property on the tax roll next prepared thereafter, as well for the arrears omitted for the year last preceding as for the taxes for the then current year.

Entry of arrears of taxes.

173. The tax roll shall have a column in which shall be entered arrears of taxes due in respect of every piece of real property liable to taxation by the municipality, and the arrears shall be set down opposite the name of the person liable therefor.

COLLECTION OF TAXES

When taxes payable.

174. (1) All real property taxes levied in and for any year shall be deemed to have been imposed and to be due and payable on the thirtieth day of September of that year, but a municipality may by by-law provide that the real property taxes levied for any year are to be deemed to have been imposed and to be due and payable on any specified day prior to the thirtieth day of September and they shall be due and payable accordingly.

Provision for discount.

(2) A municipality may by by-law provide for the granting of a discount not exceeding five per cent on all payments of taxes made before a date or dates to be fixed by the by-law and the by-law may provide for different rates of discounts for payments so made before different specified dates.

(3) Subsection (2) does not apply to permit the granting of a discount in respect of local improvement taxes or poll taxes. Application of subsection (2).

(4) A municipality may by by-law provide that in the event of taxes remaining unpaid after the thirty-first day of October in the year for which such taxes are levied, there shall be added to such unpaid taxes by way of penalty an amount not exceeding six per cent thereof in the next succeeding twelve-month period, and in each succeeding twelve-month period thereafter so long as the taxes remain unpaid. Provision for penalties.

(5) Any penalty imposed in accordance with subsection (4) shall be added to the unpaid taxes in respect of which such penalty was imposed on the first day of November or on such other date as is fixed by the by-law and shall for all purposes form part of such unpaid taxes. When penalties to be added.

175. (1) As soon as the tax roll has been completed, the clerk shall transmit by mail a demand for payment of the taxes payable under this Ordinance to each person liable therefor whose name appears on the tax roll, or to his agent if the address of the agent has been transmitted to the clerk. Demand for taxes.

(2) The demand shall state the time when the taxes are required to be paid and any discounts or penalties are to be applied or charged. Idem.

(3) The clerk shall enter the date of mailing the demand in the tax roll opposite the property or the name of the person taxed, and that entry shall be received in evidence in any court proceeding and shall be *prima facie* proof of the mailing thereof. Evidence of mailing.

176. (1) Unless otherwise provided for by this or any other Ordinance, taxes due and payable in respect of any real property shall be a lien on that property having preference and priority over the claim, lien, privilege or encumbrance of any person except Her Majesty, and shall not require registration in order to preserve it. Taxes to be lien on land and take priority.

(2) No change of ownership or possession and no seizure by a sheriff, bailiff, landlord or other person shall defeat the lien. Lien not defeated.

Property subject to distress and sale.

177. (1) Notwithstanding anything in this Ordinance, where property upon or in respect of which taxes are due and payable

(a) is seized by a sheriff, bailiff, landlord or other person, or

(b) comes into the possession of a trustee in bankruptcy or a liquidator,

the sheriff, bailiff, landlord, trustee, liquidator or other person shall pay the taxes owing in respect of that property to the extent of the proceeds of the property coming into his hands and prior to the payment of any other fees, charges, liens or claims except

(c) the lawful fees and expenses of any seizure or of a sale thereunder, or of any proceedings to recover possession: and

(d) claims for wages or salary, not exceeding three months, provided for in the *Bankruptcy Act* or any law or Ordinance relating to winding-up.

Extent of liability.

(2) Liability to pay taxes under subsection (1) extends to all taxes that have become due prior to the day when the proceeds of the seizure or any part thereof becomes distributable, and, in the case of a liquidator prior to the date of the winding-up order.

BUSINESS ASSESSMENT AND TAX

Business tax.

178. (1) A business tax may be levied annually on every person or partnership carrying on a business, trade or profession and occupying buildings or premises in the municipality in the course thereof.

Basis and rate of tax.

(2) A business tax shall be based on the assessed value of the buildings or premises occupied in the municipality and computed at a rate not exceeding one-half of the tax rate on the real property of the municipality for that year as is fixed by the council.

Business assessment roll.

179. The assessor shall in each year prepare a business assessment roll, separate from the real property assessment roll, of the municipality in which shall be entered

- (a) the name of every person and every partnership and the members thereof carrying on a business, trade or profession in the municipality;
- (b) the particulars of the buildings or premises occupied in the course of carrying on that business, trade or profession; and
- (c) an assessment of the value of the buildings or premises so occupied.

180. In determining the assessed value of the buildings or premises in the municipality for the purpose of computing a business tax the assessor shall be guided by the assessed value of the buildings or premises as given in the last revised real property assessment roll of the municipality, except that in any case where the premises occupied form part only of a building assessed as a single unit for the purposes of the real property assessment of the municipality, the assessor shall be guided by such other factors including frontage and floor space, as the council may direct.

How buildings to be assessed.

181. (1) The council, not later than the thirty-first day of May in the year in which taxes are to be levied on the assessment, shall sit as a Court of Revision to revise the business tax assessment roll of the municipality.

Council to sit as Court of Revision.

(2) The Court of Revision may hear all complaints arising out of the general assessment on the same day, or if deemed advisable, adjourn from time to time until all complaints have been heard and determined, but the hearing and determination of all such complaints shall be completed before the sixteenth day of June in each year.

Determination of complaints.

(3) Subject to this section and where practicable, the provisions of this Ordinance respecting the preparation, revision and adoption of the real property assessment roll and the making of complaints and the taking of appeals in respect thereof are applicable to the business assessment roll of the municipality except that all appeals made to a judge from the Court of Revision shall be heard and determined by the first day of September in each year.

Procedure same as real property assessment.

Business
tax roll.

182. (1) Forthwith after the final revision of the business assessment roll and the passing of the by-laws levying the rates, the clerk of every municipality shall make out a tax roll in which he shall enter all persons and partnerships liable to payment of the business tax.

Form of
tax roll.

(2) The tax roll shall be in the form prescribed or approved by the council and shall set forth

(a) the name in full and the address of every person or partnership who is liable for the business tax;

(b) description of the business property assessed and the assessed value thereof;

(c) the rates levied on that property; and

(d) the total amount for which each person or partnership is liable.

Demand for
business tax.

183. (1) As soon as the business tax roll has been completed, the clerk shall transmit by mail a demand for payment of the business tax payable to each person or partnership liable therefor whose name appears on the tax roll, or his agent, if the address of the agent has been transmitted to the clerk.

Particulars.

(2) The demand shall state the time when the taxes are required to be paid and any discounts or penalties that are to be applied or charged.

Tax roll
evidence
of making
demand.

(3) The clerk shall enter the date of the mailing of the demand in the tax roll opposite the name of the person or partnership taxed, and that entry shall be received in evidence in any court proceedings and shall be *prima facie* proof of the mailing thereof.

Liability
for taxes.

184. (1) Subject to this Ordinance, the person or partnership named in the business assessment roll as finally revised and adopted is liable for the full business tax for the year to which the assessment relates.

Partnerships.

(2) The members of any partnership liable for business tax under this Ordinance are jointly and severally liable to pay the same as herein required.

185. (1) Where a person or partnership liable for business tax in a municipality carries on a business, trade or profession and occupies the buildings or premises in respect of which liability has been incurred for only a portion of the year for which the tax is payable, that person or partnership is liable only for that proportion of the total tax for the year that the number of days in which the business, trade or profession was carried on and the buildings or premises occupied is in relation to the whole year.

Premises
occupied
part
of year.

(2) Where under the circumstances referred to in subsection (1) a person or partnership has paid to the municipality the whole of the tax payable by him for the year, he is entitled to a refund equal to the amount by which the total tax so paid exceeds the amount thereof for which he is liable as determined under subsection (1).

Right to
refund.

(3) Any person or partnership that commences to carry on any business, trade or profession and to occupy any buildings or premises in the municipality for the carrying on thereof at any time during a year after the business assessment roll for that year has been finally revised and adopted shall be added to the business assessment roll immediately upon such commencement or as soon thereafter as may be possible and shall thereupon become liable, subject to this section, for the full tax for that year.

Additions to
business
assessment
roll.

186. (1) The business tax levied in and for any year shall be deemed to have been unpaid and to be due and payable at the time when the name of the person or partnership liable to pay the same is added to the business assessment roll, and shall constitute a debt due to the municipality which may be recovered upon filing with the clerk of the Court a certificate in a form approved by the Commissioner as a judgment of the Court.

When
payable.

(2) A municipality may by by-law provide for the granting of a discount not exceeding five per cent on all payments of business taxes made before a date or dates to be fixed by the by-law and the by-law may provide for different rates of discount for payments so made before different specified dates.

Discount.

Provisions for penalties.

(3) A municipality may by by-law provide that in the event of business taxes remaining unpaid after the thirty-first day of October in the year for which such taxes are levied, there shall be added to such unpaid taxes by way of penalty an amount not exceeding six per cent thereof in the next succeeding twelve-month period, and in each succeeding twelve-month period thereafter so long as the taxes remain unpaid.

When penalties to be added.

(4) Any penalty imposed in accordance with subsection (3) shall be added to the unpaid taxes in respect of which such penalty was imposed on the first day of November or on such other date as is fixed by the by-law, and shall for all purposes form part of such unpaid taxes.

Tax not a charge on buildings or premises.

187. Notwithstanding anything contained in sections 178 to 186, any business tax payable by the occupier of buildings or premises shall not be held to be a charge on those buildings or premises or upon the land on which they are situated.

Tax abated by licence fee paid.

188. Every person or partnership subject to a business tax shall have his tax abated to the extent of any trade licence fee paid by him to the municipality in respect of that business.

SERVICES TAX

Services tax.

189. (1) A council may by by-law levy a services tax in an amount not less than five dollars per annum upon every inhabitant of the municipality who has attained twenty-one years of age and who

- (a) is not liable to the municipality for taxes in respect of real property owned or occupied by him or in respect of any business, trade or profession carried on by him;
- (b) has resided in the municipality for a period of one month or more during the year;
- (c) has been employed in the municipality and has been in receipt of wages or salary in respect thereof at any time during the year; and

(d) has not previously paid poll tax to the Territory or a services tax to another municipality in the Territory for the current year.

(2) Subsection (1) does not apply in respect of a person Saving provision. who is

- (a) a member of any of the components of the Canadian Forces referred to in the *National Defence Act* as the Regular Forces;
- (b) a member of a visiting force as defined in the *Visiting Forces (North Atlantic Treaty) Act*;
- (c) a member of the Royal Canadian Mounted Police; or
- (d) an Indian or Eskimo.

190. Every person liable to pay a services tax shall pay the tax to the collector appointed by the Council for that purpose within ten days after receipt of a demand for payment signed by the collector unless Demand of collector.

- (a) payment of a poll tax to the Territory or a services tax to another municipality in the Territory has previously been made for the current year by or on behalf of such person, or
- (b) payment has previously been made in the manner contemplated by section 193.

191. The by-laws of the municipality may provide for the imposition of a penalty not exceeding the amount of the services tax upon any person who, being liable to pay a services tax, neglects, refuses or otherwise fails to pay the tax as required by section 190. Penalties.

192. Any unpaid services tax or penalty for which a person is liable under this Part constitutes a debt due by that person to the municipality and may be recovered by the municipality, upon filing with the clerk of the Court a certificate in a form approved by the Commissioner, as a judgment of the Court. Tax to constitute debts due to municipality.

Return to be made by employer.

193. (1) Every person who employs any person in a municipality shall furnish to the clerk of the municipality

(a) on or before the fifteenth day of February in each year, a list showing in respect of each employee of twenty-one years of age or more employed by him during the preceding month

(i) the name and address of such employee,

(ii) whether such employee claims exemption from the services tax and if so, under what provision of this Ordinance, and

(iii) whether the services tax or a poll tax payable by such employee for the current year has been paid, and if so, the number of the receipt issued to him by the Territory or the municipality; and

(b) on or before the fifteenth day of each and every month except February in such year a list showing the same particulars in respect of each employee of twenty-one years of age or more employed by him during the preceding month and not previously shown on any other list for that year.

Employer to collect tax.

(2) Where a municipality imposes a services tax every employer in that municipality shall collect the tax from every person employed by him for a period of one week or more who is liable for such tax and who does not present on demand made by such employer a receipt for payment of either a poll tax or a services tax issued to him by the Territory or a municipality.

Idem.

(3) Any employer may collect the tax required by subsection (2) to be collected by him by deducting it from the amount of any salary or wages due to or to become due to the person liable therefor, and shall thereupon, for the purpose of accounting to that person, be deemed to have paid or credited the amount of such tax to him as or on account of such salary or wages.

Remission of tax.

(4) Every employer shall remit the taxes collected by him to the clerk of the municipality within one month after collecting the same.

(5) Every employer who fails to comply with any of the requirements of this section is guilty of an offence and is liable upon summary conviction to a fine not exceeding twenty-five dollars.

Failure to comply.

SCHOOL TAX

194. The council of each municipality shall in each year levy a school rate not exceeding ten mills on the total annual real property assessment of all real property liable to taxation in the municipality.

Levy of school tax.

195. The rate of the school levy shall be set by the Commissioner on or before the thirty-first day of December of the year preceding the year in which such rate shall be imposed and collected.

Rate to be set annually.

196. Subject to section 63, the school tax shall be a first charge on the revenue of the municipality and shall be paid in full to the Territorial Treasurer before any portion of the real property taxes are applied against other charges in the municipality.

Levy to be prior charge.

197. The school taxes collected by each municipality shall be forwarded to the Territorial Treasurer at such times as the Commissioner may direct.

Payment by municipality.

198. The accounts and records of every municipality shall be available at any time for inspection by an official designated by the Commissioner.

Inspection of records.

REMEDIES TO ENFORCE PAYMENT OF TAXES

199. Except where the context otherwise requires, the provisions of this Part in respect of remedies for the recovery of taxes applies and is available to the municipality for the recovery of real property taxes and business taxes.

Remedies to enforce payment of taxes.

200. (1) Where taxes are due or payable on or in respect of real property occupied by a tenant, the clerk may give the tenant notice in writing requiring him to pay the municipality the rent as it becomes due from time to time to the amount of the taxes due and unpaid.

Notice to tenant of property.

Failure to pay rent.

(2) Where a tenant fails or neglects to pay the rent to the clerk after notice requiring him to do so has been given to him, the amount of the taxes due and unpaid may be recovered with costs as a debt due by the tenant to the municipality and the municipality may, subject to the exemptions set forth in the *Landlord and Tenant Ordinance*, levy that amount of the rent with costs by distress and sale of the goods and chattels of the tenant.

Effect of payment by tenant.

(3) Payment of rent by a tenant to the clerk pursuant to a notice by the municipality requiring him to do so has the same effect, as between the tenant and the landlord, as if the rent so paid or recovered has been paid by the tenant directly to the landlord.

Where premises damaged or destroyed.

201. (1) Where any premises in respect of which taxes are due are damaged or destroyed, any amount payable to a person under a policy of insurance upon such premises shall, to the extent of the taxes due thereon, be paid by the insurer to the municipality, and in default thereof the municipality may sue for and recover the unpaid taxes from the insurer.

Notice of loss to be given by insurer.

(2) Every insurer shall, within forty-eight hours after receiving notice of loss under the policy of insurance, notify the municipality of the loss by registered mail, and shall not pay any amount under the policy of insurance to the insured or to any other person entitled thereto until the taxes outstanding against the insured premises have been paid.

Extent of liability of insurer to pay municipality.

(3) The requirements of subsection (1) as to payment by the insurer to the municipality of the insurance money apply only to the extent of the amount of the insurance money not used or to be used in or towards rebuilding, reinstating or repairing the premises damaged or destroyed or in or towards acquiring, constructing or repairing other premises in the municipality to take the place of the premises so destroyed or damaged.

Effect of payment by insurer.

(4) Any payment by an insurer to the municipality pursuant to this section has the same effect, as between the insurer and the insured, as if the amount so paid had been paid by the insurer directly to the insured.

202. Nothing in section 200 or 201 shall be held to prevent or impair any other remedy available to the municipality for the recovery of taxes.

Saving provision.

203. (1) Where a building is removed from the land upon which it is situated to other land and taxes are unpaid in respect of the building or the land from which it was removed, the clerk may transfer the unpaid taxes in respect thereof to land to which the building is removed and the taxes may be collected as if originally levied thereon.

Removal of buildings from lands on which taxes unpaid.

(2) Where taxes on a building or on the land on which it is situate are unpaid, the building shall not be removed from the land except with the prior consent of the council.

Consent of council.

(3) Every person removing a building, without the consent of council, from the land on which it is situate when he knows that the taxes are unpaid on the building or on the land on which it is situate is guilty of an offence and liable on summary conviction to a fine not exceeding fifty dollars.

Failure to obtain consent.

204. (1) Where a person fails to pay his taxes within thirty days after they become due and payable, the municipality may, subject to the exemptions contained in the *Landlord and Tenant Ordinance*, levy the taxes or any part thereof with costs by distress and sale of any goods or chattels found on the premises on which the taxes have been levied or in the possession of the person liable to pay the taxes wherever found, but no distress or sale shall be made on goods or chattels of any person other than the person liable to pay the taxes if the other person owns or is entitled to possession of the goods and chattels.

Right to levy by distress or sale.

(2) The restriction contained in subsection (1) upon the distress and sale of goods and chattels of a person other than the person liable to pay the taxes does not apply

Extent of right to levy.

- (a) to the interest of the person so liable in any goods and chattels in his possession under a contract for purchase or by which he may or is to become the owner thereof upon the performance of a condition: or
- (b) where the goods and chattels are claimed by the wife, husband, daughter, son, daughter-in-law or son-in-law of the person so liable, or by any other relative of his

if this other relative lives as a member of his family on the same premises, or by any person whose title is derived from any of them.

Warrant to levy by distress or sale.

205. (1) The council, by resolution, may authorize the clerk to issue a warrant on behalf of the municipality authorizing the person named therein to levy taxes in arrears by distress or sale in the manner provided in this Part.

Resolution may be general or specific.

(2) The resolution directing the levy and distress may be of general application or of specific application and may provide for the levy being made for all or any part of the taxes in arrears.

Costs.

(3) The costs recoverable upon distress and sale are those payable under the *Distress Ordinance*.

Right to enter upon lands.

206. (1) Any authorized person effecting a seizure of goods and chattels has the right to enter upon the real property and to break open and enter a building, yard or place in which goods and chattels liable to seizure for payment of taxes are located and to take and seize the goods and chattels and remove them from the premises.

Notice of seizure.

(2) The person effecting seizure of goods and chattels shall give notice thereof to the person liable to pay the taxes by personal service or by leaving a copy of the notice with an adult member of his family at his usual place of residence or if the person liable to pay the taxes, or an adult member of his family, cannot be found, a copy of the notice shall be posted in some conspicuous part of the premises where the goods and chattels were seized.

Acknowledgment of seizure.

(3) Where a person whose taxes are in arrears gives a written acknowledgment to the clerk that his goods and chattels are under seizure for non-payment of taxes, the acknowledgment has the same force and effect as an actual seizure made under subsection (1).

Release from seizure.

207. A municipality may release goods and chattels held under seizure upon part of the claim in respect of which the seizure was made being satisfied without prejudice to its right to recover for the balance of the claim.

208. (1) Where a municipality receives notice that a person whose goods and chattels have been seized under section 206 is liable for rent due and payable to a third person or that a third person claims an interest in the goods and chattels seized, the clerk shall forthwith mail to the third person a notice of the seizure and the municipality shall not make any release of the seizure until at least ten days after the clerk has mailed to the third person a notice of its intention to do so.

Notice to
third person.

(2) A municipality is not responsible for the loss or destruction of goods and chattels while under seizure, unless the loss or destruction

Liability for
loss or
destruction of
goods under
seizure.

(a) is due to the negligence of the municipality or of its officers or servants, or

(b) is due to their having been moved, where the goods and chattels are moved from the premises where the seizure was effected.

209. (1) Public notice of the time and place at which goods and chattels distrained are to be sold and of the name of the person liable for payment of the taxes shall, at least eight days before the sale, be posted up in at least two public places in the neighbourhood where the distress was made and published in one issue of a newspaper published or circulated in the municipality.

Notice of
sale.

(2) At the time fixed in the notice, the clerk or person authorized by him shall sell at public auction the goods and chattels distrained or so much thereof as are necessary to realize the taxes and costs.

Sale by
public
auction.

(3) Where property distrained is sold for more than the amount of the taxes and costs, and if no claim to the surplus is made by any other person, it shall be paid to the person in whose possession the property was when the distress was made; but if other claim to the surplus is made, it shall be paid over by the clerk to the clerk of the Court, who shall retain the money until the rights of all parties have been determined.

Where
surplus
realized.

Removal of goods subject to distress from municipality.

210. If at any time after a demand for taxes has been made and before the time for payment thereof expires, the clerk has reason to believe that a person liable for payment of taxes is about to remove goods and chattels out of the municipality that would be otherwise subject to distress under this Ordinance, the clerk may make an affidavit to that effect before a judge and the judge may issue a warrant to the clerk or other person named therein, authorizing him to levy for the taxes, costs and expenses in the manner provided by this Ordinance.

Proceedings against occupier or tenant of Crown or Indian land.

211. Where the taxes imposed in respect of any right, interest or estate of a person occupying or leasing Crown lands are in arrears, the following proceedings, amongst others, may be taken:

- (a) the clerk may serve upon the occupier or tenant of such lands a notice signed by him in the form set out in Form F of Schedule C;
- (b) the notice may be served upon the occupier or tenant either personally or by posting it in some conspicuous place on the premises or leaving it with some adult person thereon;
- (c) if the arrears are not paid in accordance with the notice, the municipality may, after the expiration of thirty days, file the notice and an affidavit of service thereof with the clerk of the Court who shall thereupon enter the matter on the list of cases to be disposed of at the next sittings of the Court; and
- (d) at the sittings of the Court the judge may hear any of the parties and may make such order as he thinks proper for payment of the taxes and costs, and the order shall be deemed to be a judgment of the court upon which execution may be issued, and the execution shall have priority over any other execution or encumbrance or claim of any kind.

Production of tax roll to be *prima facie* evidence.

212. The production of a tax roll or a copy thereof or so much thereof as relates to the taxes payable by a person, purporting to be certified by the clerk as a true copy, shall in any action, cause or proceedings, be received in evidence

and be *prima facie* proof that the taxes are payable as and by the person disclosed therein and that the demand for taxes entered therein as given was fully given.

SALE OF REAL PROPERTY FOR TAXES

213. (1) Where the whole or any portion of the taxes payable in respect of any real property in a municipality remain due and unpaid for more than one year after the thirty-first day of December of the year in which such taxes were imposed, the real property shall, subject to this Ordinance, be sold by the municipality for arrears of taxes accruing and unpaid thereon up to the date of preparation of the tax list hereinafter referred to.

Sale of real property for taxes.

(2) The clerk shall, during the month of May in each year, prepare a tax list of all real property within the municipality liable to be sold for arrears of taxes with the amount of the tax arrears owing in respect of the real property set opposite the description of the property.

Tax lists of real property liable to be sold.

(3) The tax list shall not include real property exempted from taxation under this Ordinance.

Real property not included in list.

214. The mayor shall sign the tax list and cause it to be affixed with the seal of the municipality and shall submit the same to the clerk with a warrant under the hand of the mayor commanding him to hold a tax sale.

Warrant for tax sale.

215. The clerk shall forthwith upon receiving the warrant and tax list proceed to advertise for sale the real property included in the tax list.

Lands to be advertised for sale.

216. (1) The clerk shall prepare a copy of the tax list and shall include therein, in a separate column, a statement of the costs for advertising chargeable against each piece of real property, and shall cause a copy thereof to be published in a newspaper published or circulated in the municipality and additional copies thereof to be posted in at least four conspicuous places in the municipality.

Copy of list to be published in newspaper.

(2) The costs chargeable for advertising shall not exceed five dollars for each piece of real property so advertised.

Cost of advertising.

Information to be included in advertisement.

217. (1) The advertisement shall contain a notification that unless the arrears of taxes and costs are sooner paid, the clerk will offer the property for sale at public auction at the time and place specified in the advertisement.

Time and place of sale.

(2) The sale shall take place as advertised not later than the fifteenth day of August in each year at such convenient public place in the municipality as the clerk selects.

Officer or employee of municipality not to become purchasers.

218. No officer or employee of the municipality is entitled to purchase on his own behalf any real property at a tax sale in the municipality or otherwise to become the purchaser of real property offered for sale by the municipality for tax arrears.

Sale of lands by public auction.

219. (1) At the time and place appointed for the sale, the clerk shall, if the arrears of taxes and costs have not been paid, offer the property for sale by public auction, one piece at a time and in so doing shall specify the amount stated in the advertisement as the arrears of taxes thereon, and shall sell each piece to the highest bidder, subject to redemption as hereinafter provided.

Where parcel subdivided.

(2) Where a parcel of land is owned by one person but has been assessed in separate parts or portions, each part or portion shall be sold separately for the respective taxes in arrears thereon.

Where full amount of arrears cannot be realized.

220. If the real property cannot be sold for the full amount of the arrears of taxes and costs, the clerk may, with the approval of the council, sell the same to any person other than the owner for any reasonable amount that he may be able to realize and shall in such case accept the amount so realized as full payment of the arrears of taxes and costs.

Municipality to become purchaser.

221. Subject to section 220, where the real property cannot be sold at a tax sale for the full amount of the arrears of taxes and costs, the clerk shall declare the municipality to be the purchaser thereof.

Liability of former owner for taxation.

222. Until the time for redemption has expired, real property purchased by a municipality at a tax sale continues to be liable to assessment and taxation by the municipality in the name of the former owner thereof.

223. Omission to include in the tax list real property liable for sale for taxes does not operate to prevent the sale of such real property at a subsequent sale for all arrears of taxes that are due thereon.

Omissions in tax sale list.

224. (1) Where it appears to the council that real property in the municipality has been improperly sold for taxes, the municipality on behalf of the owner thereof shall redeem the same.

Lands improperly sold.

(2) For the purposes of subsection (1), the redemption shall be deemed to restore the real property, including liability for taxes in respect thereof, to the position in which it stood before being placed on the tax list.

Idem.

225. (1) Where any real property is sold for a greater amount than the amount of the arrears of taxes and costs, the purchaser shall pay at the time of the sale the amount of the arrears and costs, but if the real property is not subsequently redeemed he shall pay the balance of the purchase money and any subsequent taxes accruing in respect of the property within one month after the date upon which the clerk notifies him that a transfer to him has been prepared.

Where surplus realized.

(2) If the balance of the purchase money and any subsequent taxes accruing is not paid by the purchaser or his assignee within the time prescribed, he shall forfeit all rights in respect of the property and in respect of the money paid by him therefor at the time of the sale or at any subsequent time, and the property shall be in the same position as if it had been redeemed at the time of the tax sale.

Where purchase money not paid within time prescribed.

226. The clerk, upon a sale of real property at a tax sale, shall without charge give to the purchaser a tax sale certificate under his hand and the seal of the municipality, in the form set out in Form G of Schedule C.

Tax sale certificate.

227. All rights of the purchaser under a tax sale certificate may be assigned to any person not prohibited under this Ordinance from purchasing real property in the municipality at a tax sale.

Rights of purchaser may be assigned.

228. (1) Upon the expiration of one year from the date upon which the tax sale was held, the clerk shall notify by registered mail all persons having a registered interest or

Notice of application for confirmation of sale

encumbrance, or an interest or encumbrance of which the clerk has notice, in or upon any parcel of land sold for taxes, that application will be made to a judge for confirmation of the tax sale.

Time and place of hearing of application.

(2) The notice shall specify the place at which the application will be heard and the time thereof, which shall be not less than thirty days after the date upon which the notice is mailed.

Application to judge.

229. (1) Unless the real property sold for taxes has since been redeemed, the clerk shall, at the time and place specified in the notice, make application to the judge for confirmation of the sale of the real property sold at the tax sale.

Information in support of application.

- (2) The clerk shall submit in support of the application
 - (a) a list of all real property sold at the tax sale and not redeemed;
 - (b) the names, addresses and occupations of the purchasers ; and
 - (c) evidence of the mailing of notice of the application to all parties having a registered interest or encumbrance or an interest or encumbrance of which the clerk has notice, in or upon the real property concerned.

Confirmation of sale.

230. (1) The judge upon being satisfied that the sale of any real property sold at a tax sale and all subsequent proceedings in relation thereto have been carried out in accordance with the requirements of this Ordinance shall confirm the sale.

Copy of Order to be sent to Registrar.

(2) A copy of every Order of confirmation made by the judge and certified by the clerk of the Court shall be sent to the Registrar of Titles for the Yukon Land Registration District.

Transfer to be prepared.

231. (1) Upon confirmation by the judge of the sale for taxes of any piece of real property the clerk shall prepare a transfer to the tax sale purchaser in the form prescribed by the *Land Titles Act* and shall affix his signature and the seal of the municipality thereto.

(2) When the transfer referred to in subsection (1) is prepared, the tax sale purchaser shall pay to the clerk

Conditions precedent to registration of transfer.

- (a) the balance, if any, of the purchase money as provided in section 225,
- (b) all taxes on the real property that have accrued subsequently to the date of the tax sale and remain unpaid, and
- (c) the registration fees prescribed by the *Land Titles Act* for registering the transfer in the Land Titles Office for the Yukon Land Registration District.

(3) Upon the tax sale purchaser paying to the clerk the amounts referred to in subsection (2), the clerk shall

Registration of transfer and payment of surplus to original owner.

- (a) cause the transfer to be registered in the Land Titles Office for the Yukon Land Registration District, and
- (b) pay over to the original owner of the real property the amount referred to in paragraph (a) of subsection (2) or when the original owner of the property cannot be located the clerk shall after three years pay the amount into the general revenue of the municipality.

REDEMPTION

232. (1) Any person, including a municipality, on behalf of the owner of real property sold at a tax sale, or of his heirs, may, at any time within one year from the date of the sale, redeem the property by paying to the clerk the amount of the arrears of taxes and costs for which the property was sold, together with an additional sum as a penalty equal to ten per cent of such amount.

Redemption within one year.

(2) Where the tax sale purchaser has paid taxes accruing subsequently to the date upon which the real property was sold, the person redeeming shall also pay to the clerk the amount of the taxes so paid and an additional sum as a penalty equal to ten per cent thereof.

Penalties.

(3) Notwithstanding subsection (1), real property sold at a tax sale may be redeemed at any time prior to the delivery of the transfer to the tax sale purchaser, upon payment of the amount that would have been payable upon redemption

Redemption prior to delivery of transfer.

within one year from the date of the sale together with interest thereon at seven per cent per annum from the end of such year until the date of redemption.

Right to demand taxes accruing subsequently to sale.

233. (1) The clerk may in any case before issuing a certificate of redemption demand and be entitled to receive from the person redeeming the real property all arrears of taxes accruing subsequently to the date upon which the real property was sold.

Certificate of redemption.

(2) Subject to subsection (1), the clerk shall give to the person redeeming the real property a certificate of redemption in Form H of Schedule C sealed with the seal of the municipality.

Effect of redemption.

234. (1) Upon payment to the clerk of the amount required hereunder to be paid upon redemption, all right and interest of the tax sale purchaser in the real property redeemed shall cease, and all taxes for which the real property was sold shall be deemed to have been paid in full.

Amount to be paid to tax sale purchaser.

(2) Notwithstanding subsection (1), the tax sale purchaser upon redemption of the real property is entitled to receive from the municipality

- (a) a return of his purchase money and any taxes accruing subsequently to the date of the tax sale that have been paid by him, and
- (b) the sums paid as penalties pursuant to section 232.

Notice of redemption to tax sale purchaser.

235. The clerk, immediately after the redemption of the real property, shall notify the tax sale purchaser or his assignee that the property has been redeemed, and upon delivery to him of the tax sale certificate shall pay over to the tax sale purchaser the full amount to which he is entitled under section 234.

CANCELLATION OF ARREARS

Cancellation of arrears.

236. Notwithstanding anything in this Part, the council may by by-law cancel any arrears of taxes appearing on the tax roll where, in the opinion of council, such taxes are no longer collectable or it would work a hardship to collect from the persons liable to pay the same.

PART V.

ELECTIONS

MUNICIPAL ELECTIONS

237. Subject to section 6, the provisions of this Part shall apply to the first and all subsequent elections. Elections.

238. Subject to the provisions of this Ordinance, every person resident within a municipality who is a Canadian citizen or other British subject and has attained the age of twenty-one years and who Electors.

(a) is a ratepayer or spouse of a ratepayer, or

(b) is a householder or spouse of a householder who

(i) has resided within the municipality for not less than six months immediately prior to the date of the election, and

(ii) is liable for payment, directly or indirectly, of a yearly rental of not less than one hundred and eighty dollars in respect of his occupation of real property within the municipality,

is eligible to vote at an election.

239. (1) Subject to the provisions of this Ordinance, a corporation carrying on business within the municipality is eligible to vote at an election if it is a ratepayer. Corporation.

(2) A person may vote on behalf of a corporation if there is on file with the clerk a written authorization naming that person to be an agent of the corporation to vote on its behalf, and such authorization shall be filed with the clerk before the second Wednesday of September. Agent.

(3) An elector who votes as agent of a corporation under subsection (2) shall also be allowed to vote in his capacity as an individual elector. Agent of corporation has two votes.

240. Any elector, other than a corporation, who is a ratepayer in respect of real property Electors qualified to hold office.

(a) the assessed value of which is at least one thousand dollars greater than all encumbrances registered against it: and

(b) on which taxes are not in arrears,

is qualified to be nominated and elected to hold office as a member of the council.

Disqualifica-
tion.

241. No person who

(a) is an undischarged bankrupt, insolvent, surety for any officer or employee of the municipality, indebted to the municipality otherwise than in respect of current taxes, or judge of any court,

(b) is a bailiff, sheriff, gaoler, keeper of a house of correction, constable, assessor, clerk, auditor, inspector of licences or other paid official of the municipality other than the mayor or aldermen, or

(c) has by himself, his partner or agent any interest with or on behalf of the municipality,

shall be qualified to be nominated, elected or to hold office as a member of the council, and no person who has been convicted of an offence punishable by imprisonment for five years or more shall be qualified for a period of two years following the termination of his imprisonment.

Saving
provision.

242. Notwithstanding paragraph (c) of section 241, no person is disqualified from being nominated, elected or holding office as a member of the council by reason only of his

(a) having a contract for the publication of an advertisement in a newspaper, or a contract for the supplying to him of a public utility;

(b) being a shareholder in an incorporated company or member of a society having dealings or contracts with the municipality: or

(c) having an agreement of sale with or lease of property from the municipality:

but no shareholder in a company described in paragraph (b) shall vote as a member of the council on any question affecting that company, and no person having an agreement or lease described in paragraph (c) shall vote as a member of the council on any question affecting that agreement or lease.

243. The council may by by-law

Election by-laws.

(a) divide the municipality into polling divisions; and

(b) regulate the conduct of an election in any way not inconsistent with this Ordinance.

244. (1) A submission or referendum may be held at the same time as an election.

Submission or referendum.

(2) Subject to this Ordinance the council may by by-law adopt any rules of procedure concerning a submission or referendum as are deemed by the council to be necessary.

By-laws for submission or referendum.

(3) Where a submission or referendum is held at the same time as an election the ballot paper used therein shall not be the same in size and colour as that used for an election.

Ballot paper for submission or referendum.

ELECTION OFFICERS

245. (1) The council shall on or before the first Monday of November in each year and at other times as required appoint a returning officer.

Appointment of Returning Officer.

(2) Subject to the provisions of this Ordinance, the returning officer shall be responsible for the administration of any pending election.

R.O. responsible for proper administration of election.

(3) No person shall be appointed returning officer who is not an elector.

R.O. must be an elector.

(4) Except as provided in section 298, a returning officer shall not vote.

R.O. votes only in case of tie.

(5) Where a person appointed by the council to act as a returning officer dies, neglects or refuses to act as such, then the clerk shall act as returning officer.

Death of R.O.

R.O. to act
in place of
D.R.O.

(6) Where a municipality is not divided into polling divisions, the returning officer shall perform the like duties with respect to the whole municipality as are imposed upon a deputy returning officer in respect of a polling division.

Appointment
of D.R.O.

246. Where a municipality is divided into polling divisions the returning officer shall appoint and swear in deputy returning officers who shall preside at the polling stations if a poll is required, but the returning officer may take charge of any one polling station and perform the same duties therein as are imposed upon a deputy returning officer.

Appointment
of a poll
clerk.

247. Each deputy returning officer may appoint and swear in poll clerks who shall

(a) perform the duties assigned to them by the deputy returning officer; and

(b) have all powers and duties of the deputy returning officer during the absence from duty of the deputy returning officer.

Death or
default of a
D.R.O. or
poll clerk.

248. If a person appointed deputy returning officer or poll clerk dies, neglects or refuses to act as such, then the returning officer shall appoint another person to act in the place of such deputy returning officer or poll clerk.

Special
constables and
interpreters.

249. The returning officer or a deputy returning officer may appoint and swear in any number of

(a) special constables to assist in the maintaining of peace and order of an election or at the voting on a by-law, and

(b) interpreters to assist at an election.

Agent.

250. Any person producing to a deputy returning officer a written authority to represent a candidate as his agent at a polling station, shall be recognized as such by the deputy returning officer.

Offic.

251. The returning officer and every deputy returning officer, poll clerk, interpreter, special constable, agent or other person authorized to be present at a polling station

shall before exercising any of the functions of such returning officer, deputy returning officer, poll clerk, interpreter, special constable, agent or other person take and subscribe an oath in Form I of Schedule C.

LIST OF ELECTORS

252. Where a municipality is not divided into separate polling divisions, the clerk shall prepare annually a preliminary list of electors in which the names of all persons qualified to vote at the next election, so far as is ascertainable, are set out in alphabetical order together with the occupation and address of each such elector.

Clerk to prepare preliminary list of electors for municipality.

253. (1) Where a municipality is divided into separate polling divisions the clerk shall prepare annually a separate preliminary list of electors for each polling division.

Clerk to prepare preliminary list for polling divisions.

(2) A preliminary list of electors prepared pursuant to subsection (1) shall, so far as is ascertainable, set out in alphabetical order the names of all persons qualified to vote at the next election in the polling division in respect of which such list is prepared, together with the occupation and address of each such elector.

Contents of preliminary list.

254. (1) The name of an elector shall not be placed more than once on the preliminary list of electors.

Names of electors on preliminary list of electors.

(2) Notwithstanding subsection (1), the name of an elector who may vote at an election as an agent of a corporation may be placed on the preliminary list of electors twice.

Agent of a corporation.

255. The clerk shall on the second Wednesday of September in each year post a copy of the preliminary list of electors in the municipal office, and

Clerk to post preliminary list of electors.

(a) in at least four conspicuous places in the municipality, if the municipality is not divided into polling divisions; or

(b) in a conspicuous place in each polling division if the municipality is divided into separate polling divisions,

and such copies of the preliminary list of electors shall remain so posted until the sitting of the Board of Revision.

Appointment of Board of Revision.

256. (1) The council shall on or before the second Monday in September of each year appoint two aldermen who, with the mayor, shall form a Board of Revision.

Sitting of Board of Revision.

(2) The Board of Revision shall sit on the last Wednesday in October of each year, and shall continue to sit from day to day if so required.

Delivery of preliminary list of electors to Board of Revision.

257. The clerk shall, at least forty-eight hours before the day fixed for revision of the preliminary list of electors, deliver to each of the members of the Board of Revision a copy of the preliminary list of electors.

Application for revision of preliminary list of electors.

258. Any person who is eligible to vote at an election may apply to the Board of Revision to have the preliminary list of electors revised on the ground that the name of

- (a) an eligible voter is omitted therefrom ;
- (b) an eligible voter is incorrectly set out therein ; or
- (c) a person not eligible to vote is included therein.

Notice of application for revision.

259. (1) Any person eligible to vote at an election who wishes to apply for revision of the preliminary list of electors under section 258 shall, before the last Wednesday of October, leave with the clerk notice in writing of his intention to make such application.

Contents of application.

(2) The notice of application for revision of the preliminary list of electors shall fully set out

- (a) the name of the person in respect of whom the application is made ;
- (b) the nature of the revision that is sought ;
- (c) the grounds upon which the application is made ; and
- (d) the name, residence and post office address of the person making the application.

R.O. to issue notice of sitting of Board of Revision.

260. (1) Notice of the time and place fixed for the sitting of the Board of Revision shall be issued by the clerk at least ten days before the day fixed for the sitting of the Board of Revision and shall be

- (a) published in a newspaper circulating within the municipality; and
- (b) posted in the municipal office and
 - (i) in at least four conspicuous places in the municipality, if the municipality is not divided into polling divisions, or
 - (ii) in a conspicuous place in each polling division, if the municipality is divided into polling divisions.

(2) The clerk shall give written notice to every person making application to the Board of Revision, and to the persons in respect of whom application is made, of the place and time fixed for the sittings of the Board.

Notice to person making application, etc.

261. (1) The Board of Revision shall hear all applications made pursuant to section 258.

Board of Revision to hear applications.

(2) If in respect of any application the Board of Revision is satisfied that the preliminary list of electors should be corrected, then the Board of Revision shall revise the preliminary list of electors accordingly.

Board of Revision to make corrections.

(3) Where the name of a person qualified to vote is incorrectly spelled or where a person is not properly described in the preliminary list of electors, the Board of Revision may correct such spelling or description notwithstanding the absence of any notice or application required by this Ordinance.

Idem.

262. (1) All corrections and revisions made in the preliminary list of electors by the Board of Revision shall be shown thereon in red ink, and the preliminary list of electors so corrected and revised shall be certified by the Court of Revision as being the revised list of electors for the municipality.

Revised list of electors.

(2) The revised list of electors shall be the list of qualified electors for the annual municipal elections held in the month of December, and for all subsequent elections until such time as a new revised list of electors is prepared.

Revised list to be used at elections.

263. The presiding officer of the Board of Revision shall deliver a copy of the revised list of electors, as certified by the Board, to the clerk and to the returning officer on or before the day after the first Monday in November.

Clerk and R.O. to receive copies of the revised list of electors.

Copies of revised list of electors to be printed.

264. The clerk shall cause to be printed as many copies of the revised list of electors, with the names of the electors appearing thereon numbered consecutively, as the returning officer may deem necessary.

R.O. to post copies of revised list.

265. The returning officer shall on the second Monday in November in each year post a copy of the revised list of electors in the municipal office, and

- (a) in at least four conspicuous places in the municipality, if the municipality is not divided into polling divisions; or
- (b) in a conspicuous place in each polling division if the municipality is divided into separate polling divisions,

and the copies of the revised list of electors shall remain so posted until the day after polling day.

NOMINATIONS

Nomination day and polling day.

266. Subject to section 6, nomination day for the offices of mayor and aldermen shall be the first Monday in December, and if it is necessary to hold a poll, polling day shall be the second Thursday after nomination day.

Place at which nomination proceedings and poll will be held.

267. The council shall, on or before the first Monday in November in each year and at such other times as may be required, appoint

- (a) the place at which nomination proceedings will be held on nomination day; and
- (b) the place or places that a poll will be held on polling day if a poll is required.

Nomination notice.

268. (1) Notice of the time and places fixed for holding nominating proceedings and a poll, if a poll is required, shall be issued by the returning officer, and such notice shall be in Form J of Schedule C.

Publication of nomination notice.

(2) The nomination notice referred to in subsection (1) shall be

- (a) published in a newspaper circulating within the municipality; and

- (b) posted in the municipal office and
 - (i) in at least four conspicuous places in the municipality, if the municipality is not divided into polling divisions, or
 - (ii) in a conspicuous place in each polling division, if the municipality is divided into polling divisions,

by the returning officer at least six days before nomination day.

269. No elector shall be validly nominated as a candidate unless such elector

Nomination papers, declaration, etc.

- (a) is qualified to be nominated in accordance with section 240;
- (b) has been nominated in writing by two other electors;
- (c) has delivered or caused to be delivered to the returning officer between the date of the nomination notice and twelve o'clock noon on nomination day, a nomination paper in Form K of Schedule C, together with a declaration administered by the clerk or returning officer in Form L of the said Schedule; and
- (d) has deposited or caused to be deposited with the clerk between the date of the nomination notice and twelve o'clock noon on nomination day, a sum of
 - (i) one hundred dollars in cash or such equivalent security as the clerk deems sufficient, if he is nominated as a candidate for mayor, or
 - (ii) fifty dollars in cash or such equivalent security as the clerk deems sufficient, if he is nominated as a candidate for alderman.

270. (1) A nomination paper shall contain

Contents of nomination paper.

- (a) the name, occupation and address of the elector being nominated;

- (b) a statement subscribed to by two electors that to the best of their knowledge the person being nominated is qualified to be nominated: and
- (c) the written consent of the person being nominated.

Elector may subscribe more than one nomination paper.

(2) An elector may subscribe as many nomination papers as there are candidates to be elected, but each candidate shall be nominated by a separate nomination paper.

Receipt given by R.O.

(3) The returning officer shall, if requested to do so, give a receipt to the person who delivers to him a nomination paper with the accompanying declaration.

Duties of R.O. on nomination day.

271. The returning officer shall be present between the hours of ten o'clock in the forenoon and twelve o'clock noon on nomination day at the place appointed by the council for the holding of nomination proceedings, and shall at twelve o'clock noon announce to the electors present the names of all electors who have been nominated as candidates in accordance with the provisions of this Ordinance.

No speeches or interruptions.

(2) The returning officer shall not permit any speeches or interruptions during the nomination proceedings referred to in subsection (1).

Proceedings after close of time for receiving nomination.

272. At the end of the time stated in the nomination notice for the holding of nomination proceedings, the returning officer shall

- (a) if there is only one candidate for the office of mayor, or if there are no more candidates for the office of alderman than are to be elected, forthwith
 - (i) declare such candidate or candidates elected, and
 - (ii) give the name or names of such candidate or candidates, as the case may be, to the clerk: or
- (b) if there are more candidates than are to be elected, forthwith publicly declare
 - (i) the names of such candidates.

- (ii) the time and place stated in the nomination notice at which a poll will be open for the purpose of taking the votes of the electors, and

issue a notice of election in Form M of Schedule C.

273. (1) The notice of election issued by the returning officer shall state Contents of notice of election.

- (a) the name, residence and occupation of each candidate in the order in which they will appear on the ballot papers; and
- (b) the time and place at which the poll will be open for the purpose of receiving the votes of the electors.

(2) The notice of election referred to in subsection (1) shall be Publication of notice of election.

- (a) published in a newspaper circulating within the municipality; and
- (b) posted in the municipal office and
 - (i) in at least four conspicuous places in the municipality, if the municipality is not divided into polling divisions; or
 - (ii) in a conspicuous place in each polling division, if the municipality is divided into polling divisions.

by the returning officer at least seven days before polling day.

274. At the close of nomination proceedings on nomination day the returning officer shall, on the request of a candidate or agent, deliver to that candidate or agent a certified list of all candidates. List of candidates.

275. (1) Any candidates may withdraw within twenty-four hours after nomination day, but not afterwards, by giving a written notice to that effect to the returning officer. Withdrawal of candidates.

(2) Where, after the withdrawal or death of a candidate there are no more candidates than there are vacancies to be filled, the returning officer shall No more candidates than vacancies.

- (a) declare the remaining candidates to be elected and give the names of such elected candidates to the clerk; and
- (b) give public notice countermanding the notice of election.

PROCEEDINGS BEFORE THE POLL

Clerks to supply returning officer with ballot boxes, etc.

276. At least three days before polling day the clerk shall supply the returning officer with

- (a) as many ballot boxes, copies of the revised list of electors and blank poll books as there are polling stations in the municipality;
- (b) at least as many ballot papers, of the form required by section 279, as there are electors in the municipality; and
- (c) an adequate supply of printed directions for voting and the materials necessary for electors to make the ballot papers.

Type of ballot box.

277. Each ballot box shall be provided with a lock and key and shall be made of some durable material with a slot or narrow opening on the top so constructed that, while the poll is open, the ballot papers may be introduced therein and not withdrawn therefrom unless the ballot box is unlocked and opened.

Type of poll books.

278. Poll books shall be in Form N of Schedule C.

Type of ballot papers.

279. (1) The ballot paper for the election of a mayor shall be separate from that for the election of alderman and shall be in form O of Schedule C.

For alderman.

(2) The ballot paper for the election of alderman shall be in Form P of Schedule C.

Form of ballot papers.

(3) Every ballot paper shall

- (a) contain a list of the candidates arranged alphabetically according to their surnames, and if there are two or more candidates with the same surname then such

candidates shall be listed on the ballot paper in accordance with the alphabetical order of their given names;

- (b) state the occupation of the candidates listed thereon; and
- (c) be capable of being folded.

(4) If an election is held to fill a vacancy at the same time as an annual election, a separate ballot paper shall be used for the candidates contesting such vacancy.

Separate ballot papers for candidate contesting a vacancy.

280. The returning officer shall provide or cause to be provided a voting compartment in each polling station in which the voters can mark their ballot papers free from observation.

Voting compartments.

PROCEEDINGS ON POLLING DAY

281. On polling day every deputy returning officer shall

Polling hours.

- (a) open the polling station assigned to him at nine o'clock in the forenoon;
- (b) keep the polling station assigned to him open until six o'clock in the afternoon; and
- (c) receive in the manner hereinafter prescribed the votes of all electors duly qualified to vote at such polling station.

282. (1) During the holding of the poll no persons may be present in the polling station other than

Those eligible to be present at polling station.

- (a) the officers appointed to hold the election;
- (b) the candidates to be voted for;
- (c) agents, not exceeding two for each candidate;
- (d) voters in the process of voting; and
- (e) any special constable, police officer or interpreter.

D.R.O. may order removal of person from polling station.

(2) The deputy returning officer may order the removal of any person from the polling place who is not entitled to be present or who being so entitled obstructs the voting and such order shall be executed by any special constable or police officer without the same being in writing and without warrant.

Ballot boxes to be locked and sealed before commencement of poll.

283. Immediately before the commencement of the poll

- (a) the ballot boxes to be used at each polling station shall be empty; and
- (b) the deputy returning officer at each polling station shall
 - (i) show the ballot box to be used at that polling station to all persons present so they may see it is empty, and
 - (ii) lock and place his seal on the empty ballot box in a manner that will prevent it being opened without breaking the seal, and forthwith place and keep such ballot box in open view for the receipt of ballot papers.

Naming of candidates.

284. At the opening of the poll the deputy returning officer shall post in the polling station a list of the names of the candidates for election.

Voting by secret ballot.

285. The voting at every election shall be by secret ballot.

Electors.

286. Only persons who are qualified to vote at an election and,

- (a) whose names appear on the revised list of electors, or
- (b) who have complied with the requirements of section 288,

may vote at an election.

Challenge of voters.

287. If a person offering to vote at an election is challenged as unqualified by the deputy returning officer or by a candidate, agent or a duly qualified elector, the deputy returning officer shall require the person so offering to vote to take an oath in Form Q of Schedule C.

288. A person who is eligible to vote under section 238 but whose name does not appear on the revised list of electors, may vote at an election after taking an oath in Form R of Schedule C.

Electors whose names do not appear on revised list.

289. Any deputy returning officer appointed to attend at a polling station has the power of asking any question and receiving a declaration or oaths authorized to be asked of and made by electors.

Power to receive declaration, etc.

290. An elector is entitled at the same election to one vote for each candidate to be elected, but an elector entitled to vote as agent of a corporation shall not be prevented by this section from voting in both capacities.

No cumulative voting.

291. The voting procedure at the polling station shall be as follows:

Voting procedure.

- (a) upon a person presenting himself for the purpose of voting the deputy returning officer shall ascertain that the name of such person is entered or purports to be entered on the revised voters' list at his polling division, and shall cause such person's name to be entered in the proper column in the poll book;
- (b) if such person takes the oath or affirmation prescribed by this Ordinance that he is eligible to vote, the deputy returning officer shall cause to be entered opposite the name of such person in the proper column of the poll book "sworn" or "affirmed", as the case may be;
- (c) where any person required to take the oath or affirmation prescribed by this Ordinance refuses to take the same, the deputy returning officer shall cause to be entered in the proper column of the poll book opposite the name of such person the words "refused to be sworn or to affirm";
- (d) no person who has refused to take the oath or affirmation prescribed by this Ordinance when requested so to do shall receive a ballot paper or be admitted to vote;
- (e) whenever any vote is objected to, the deputy returning officer shall cause to be entered in the proper column of the poll book, opposite the voter's name, the words

“objected to”, and shall add thereto the name of the candidate or agent by whom the objection is made ;

- (f) after the proper entries respecting a person claiming to vote have been made in the poll book in the manner prescribed by this section, and if such person then appears to be entitled to vote, the deputy returning officer shall write his initials on the back of a ballot paper in such a manner that when the ballot paper is folded the initials can be seen without opening it, and deliver the initialed ballot to the person claiming to vote ;
- (g) the deputy returning officer either personally or through his poll clerk may, and upon request shall, explain the mode of voting as concisely as possible to any elector presenting himself for a ballot paper ;
- (h) the deputy returning officer shall cause to be placed on the voters' list a mark opposite or through the name of every elector receiving a ballot paper ;
- (i) each elector receiving a ballot paper shall forthwith proceed to the compartment provided for marking ballots and shall mark his ballot paper by placing a cross opposite the name of the candidate or candidates for whom he desires to vote ; he shall then fold the ballot paper so as to conceal the names of the candidates and the marks on the face of the paper but so as to expose the initials of the deputy returning officer, and on leaving the compartment shall forthwith and without exposing the face of the ballot papers to anyone or in any manner making known to any person for or against whom he has voted, deliver the same to the deputy returning officer who shall without unfolding the ballot paper verify his initials and at once deposit it in the ballot box in the presence of all other persons entitled to be present in the polling place ;
- (j) while an elector is in the voting compartment for the purpose of marking his ballot paper, no other person shall, subject to paragraph (k), be allowed
 - (i) in the same compartment, or
 - (ii) to be in any position from which the manner in which the elector marks his ballot paper may be observed ;

- (k) if an elector states he is unable to mark his ballot paper the deputy returning officer shall,
- (i) if requested by a candidate or agent, administer to such elector an oath that he is unable to mark his ballot paper,
 - (ii) mark the ballot paper of such elector as the elector directs and place the marked ballot paper in the ballot box, and
 - (iii) write in the poll book opposite the name of that elector the circumstances under which his ballot paper was marked;
- (l) any elector who has spoiled his ballot paper in marking it and discovers the fact before it has been placed in the ballot box may, upon returning the same to the deputy returning officer and proving the fact to him, obtain another ballot paper and the deputy returning officer shall mark upon the face of the ballot paper so returned the word "cancelled", and all ballot papers so marked shall be preserved by the deputy returning officer and by him returned to the returning officer; and
- (m) any elector who has received a ballot paper and who leaves the polling place without delivering the same to the deputy returning officer in the manner provided or after receiving the same, refuses to vote shall forfeit his right to vote at the election then pending and the deputy returning officer then shall make an entry in the poll book opposite the name of such elector in the column for remarks that such person received the ballot paper and did not return the same or that the person returned the ballot paper and declined to vote, in which latter case the deputy returning officer shall mark upon the face of the ballot paper the word "declined", and all ballot papers so marked shall be preserved by the deputy returning officer and by him returned to the returning officer in the manner hereinafter provided.

Ballot boxes
to be sealed
at close
of poll.

292. At the close of the poll the deputy returning officer in each polling station shall seal the ballot boxes so as to prevent the introduction of additional ballot papers.

Counting of
votes by the
deputy return-
ing officer.

293. (1) As soon as possible after the close of the poll the deputy returning officer shall open the ballot boxes used at his polling station and

- (a) examine the ballot papers and reject all those on the back of which his initials are not found or on which more votes are given than the elector is entitled to give or on which anything appears by which the voter can be identified;
- (b) make a notice of any objection made by any candidate or his agent to any ballot paper found in the ballot box and decide on any question arising out of the objection;
- (c) number all such notations of objection and place a corresponding number on the back of the ballot paper with the word "allowed" or "disallowed", as the case may be, and his initials;
- (d) count the votes given for each candidate by the ballot papers not rejected and make a written statement of the number of votes given to each candidate and the number of ballot papers rejected and not counted by him, which statement shall be then signed by him and such other persons authorized to be present as may desire to sign the same; and
- (e) certify in writing on the poll book the number of persons who have voted at the polling station at which he is appointed and make up into seven separate packets, sealed with his own seal and the seals of such agents as desire to affix their seal, as follows:
 - (i) the statement of votes for each candidate and of the number of rejected ballot papers,
 - (ii) the used ballot papers that have not been objected to and that have been counted,
 - (iii) the ballot papers that have been objected to but have been counted,

- (iv) the rejected ballot papers,
- (v) the declined and cancelled ballot papers,
- (vi) the unused ballot papers, and
- (vii) the copy of the revised list of electors used at the polling station.

(2) When the provisions of paragraph (e) of subsection (1) have been complied with, the deputy returning officer shall

Sealed packets to be placed in ballot boxes.

- (a) place the sealed packets marked on the outside with a memorandum designating their respective contents in the ballot box used at his polling station;
- (b) lock and seal the ballot box with the sealed packets contained therein and attach the key thereto; and
- (c) forthwith deliver the locked and sealed ballot box with the sealed packets contained therein to the returning officer in accordance with the returning officer's instructions.

(3) On the request of an agent or candidate, the deputy returning officer shall give to such agent or candidate a certificate showing the total number of votes cast for each candidate and the number of rejected ballot papers.

Certified list of candidates.

294. When the returning officer has received the ballot boxes used in the election, he shall

R.O. to declare result of poll.

- (a) examine the ballot boxes before opening them and make a written declaration as to their condition;
- (b) examine the statements of votes and add up the votes polled for each candidate;
- (c) prepare a statement of election returns, which statement shall set out the total number of votes received by each candidate;
- (d) publicly declare
 - (i) the candidate for the office of mayor and the candidates for the office of alderman, having the highest number of votes, to be duly elected, and

(ii) the number of votes given for each of the candidates for the office of mayor and alderman; and

(c) post a copy of the statement of election returns in the municipal office.

Opening of ballot boxes.

295. The deputy returning officer, poll clerk, candidates and agents, but no other person except with the sanction of the deputy returning officer may be in the polling station during the opening of the ballot boxes and counting of the votes.

Deputy returning officer may appoint assistants.

296. The deputy returning officer may appoint and swear in competent persons to assist him in counting the votes, except that he shall personally deal with all ballot papers rejected and objected to during the counting

R.O. to count certain votes.

297. (1) If a candidate or his agent requests the returning officer in writing before the result of the poll is publicly declared by the returning officer to count the votes received in a polling station, the returning officer shall forthwith count such votes.

R.O. may appoint persons to assist in counting votes.

(2) The returning officer may appoint and swear in competent persons to assist him in counting the votes, but the returning officer shall personally deal with all ballot papers rejected or objected to during the counting.

R.O. to verify correctness of ballot paper statement.

(3) When the returning officer counts the votes received at a polling station, he shall determine the correctness of the entries contained in the deputy returning officer's statement of votes that has previously been prepared in respect of that polling station and if such ballot paper statement

(a) is correct, he shall certify it as being so, or

(b) is not correct, he shall make the necessary corrections and certify it as being correct.

R.O. to make decision as to validity of certain ballots.

(4) Subject only to a recount by a judge as provided under this Ordinance, the decision of the returning officer as to any question arising in respect of any ballot paper shall be final.

Casting vote of R.O.

298. (1) Whenever at an election an equality of votes is found to exist between two or more candidates and the addition of one vote would entitle any one or more candidates to

be declared elected, the returning officer shall, when he makes the declaration referred to in section 297, give a casting vote in favour of one of the candidates.

(2) The returning officer shall record his casting vote referred to in subsection (1) by making an entry on the bottom of the statement of election returns indicating for which candidate such vote is cast.

Recording of casting vote.

299. (1) After the election the returning officer shall deliver to the clerk all ballot boxes, ballot papers, poll books and statements of votes used in the election and the clerk shall be responsible for their safekeeping and for their destruction when required.

Ballot boxes, ballot papers and poll books to be left with clerk.

(2) The clerk shall retain for six months all ballot papers, poll books and statements of votes that were delivered to him by the returning officer pursuant to subsection (1), and unless proceedings for a recount or an election petition are pending, destroy the same in the presence of two other persons who shall join with the clerk in a statutory declaration setting out the time and place that the ballots were destroyed, how destruction was effected, and that destruction took place in the presence of the declarants.

Destruction of ballot papers, etc.

300. The sum of money deposited with the clerk by a candidate

Forfeiture of deposit.

- (a) for the office of mayor shall be forfeited to the municipality if such candidate fails to receive one-half of the total number of votes received by the candidate elected mayor; or
- (b) for the office of alderman shall be forfeited to the municipality if such candidate fails to receive one-half of the total number of votes received by the candidate elected with the lowest number of votes;

and in all other cases the amount of the deposit shall be returned to the candidate.

RECOUNT

Application for a recount.

301. (1) If within five days after the returning officer has declared the result of the poll, any elector applies to a judge showing by affidavit reasonable grounds for holding a recount and enters into a recognizance before the judge in the sum of one hundred dollars with two sureties that he will prosecute the application and pay any costs he is adjudged to pay, the judge shall appoint a time and place for the holding of a recount.

Time for holding recount.

(2) The time appointed by the judge for the holding of a recount shall be not more than twenty-one days after the day on which the returning officer has declared the result of the poll.

Notice of holding of recount.

(3) Notice of the time and place appointed for the holding of the recount shall be served by the applicant on the returning officer and on each candidate or his agent, at least four days before the time appointed for the holding of the recount.

Clerk to deliver election material to the judge.

302. At the time and place appointed for the holding of the recount the clerk shall attend before the judge with the ballot boxes, ballot papers and poll books together with all other documents in the possession of the clerk that are relevant to the recount, and the same shall continue to be in the lawful custody of the clerk subject to the direction of the judge.

Procedure during recount.

303. (1) The judge shall decide what persons, other than the returning officer, candidates and agents may be present while the recount is taking place.

Idem.

(2) During a recount and during any recess or adjournment of a recount, the judge shall take or cause to be taken every precaution necessary to ensure that the manner in which any elector has voted shall not become known to any person other than those lawfully present during the recount.

Power and authority of judge.

304. The judge shall, on the recount, possess the like power and authority as to all matters arising upon the recount as are possessed by him upon a trial of an election petition: and in all cases costs shall be in the discretion of the judge.

305. During a recount the judge shall proceed as continuously as is possible to count the votes and shall, after hearing such evidence as he deems necessary, determine in a summary manner the result of the election.

Judge to determine result of election.

306. (1) On completion of the recount the judge shall inform the returning officer of the result of the poll, and the returning officer shall then forthwith publicly proclaim the result of the recount.

Result of recount.

(2) All reasonable expenses incurred by a judge in performing a recount shall be paid to that judge by the municipality as part of the expenses of the election.

Expenses of recount.

BY-ELECTION

307. (1) Subject to subsection (2), when a vacancy occurs on the council, the council shall forthwith appoint a time for holding an election to fill such vacancy.

Council to appoint time for holding by-election.

(2) If a vacancy occurs within three months before the next regular municipal election the council may leave that vacancy unfilled until such election.

Vacancy near regular election.

308. The election to fill a vacancy on the council shall be conducted in the same manner as a regular municipal election except that

Proceedings at election to fill vacancy to be the same as during a regular election.

- (a) nomination day shall be within thirty days after the date on which the vacancy occurs; and
- (b) polling day shall be on the ninth day after nomination day.

VOTING ON BY-LAWS

309. In the case of a vote on a by-law

(a) the proceedings incidental to and at the poll shall be, as nearly as possible, the same as at an annual municipal election, and

Provisions of Ordinance relating to elections to apply.

(b) the word "elector" shall be read "ratepayer" and the word "election" shall be read "voting on a by-law"

Offences and prohibitions.

310. All provisions of this Ordinance prohibiting the doing of any act or making any act an offence under this Ordinance and prescribing penalties therefor applicable to the election of members of the council shall, unless a contrary intention appears, apply to the voting upon a by-law.

By-law illegal.

311. If a recount is applied for, the by-law shall not be passed until the application has been disposed of.

CORRUPT PRACTICES, BRIBERY, PERSONATION, ETC.

Corrupt practices.

312. Every person commits a corrupt practice who

- (a) by himself, or by any other person on his behalf, gives, lends or agrees to give or lend, or offers or promises, any money or valuable consideration, or gives or procures, or agrees to give or procure, or offers or promises, any office, place or employment to or for any voter, or to or for any person on behalf of any voter, or to or for any person in order to induce any voter to vote or refrain from voting at any municipal election or upon any municipal by-law, or who corruptly does any such act on account of such voter having voted or refrained from voting at any such election or upon any such by-law;
- (b) by himself or by any other person on his behalf, makes any gift, loan, offer or agreement to or for any person, in order to induce that person to procure or endeavour to procure the election of any person to serve as a member of the council or the passing or rejection of any municipal by-law, or the vote of any voter at any municipal election or for or against any such by-law;
- (c) by reason of any gift, loan, offer, procurement or agreement procures, or engages, promises or endeavours to procure, the election of any person to serve as a member of the council in any municipal election, or the passing or rejection of any municipal by-law, or the vote of any voter at any such election or for or against that by-law;
- (d) advances, pays, or causes to be paid, any money to or to the use of any other person with the intent that such money, or any part thereof, shall be expended in

bribery at any election of a person to serve as member of the council or at any voting upon a municipal by-law, or who knowingly pays or causes to be paid any money to any person in discharge or repayment of any money wholly or in part extended in bribery at any such election or at the voting upon any such by-law ;

- (e) before or during any election of a member of a council or the voting on any municipal by-law, by himself or any other person in his behalf, receives, agrees or contracts for any money, gift, loan or valuable consideration, office, place or employment, for himself or any other person, for voting or agreeing to vote, or refraining or agreeing to refrain from voting, at any such election or upon any such by-law ;
- (f) after any election of a member of a council or the voting upon any municipal by-law, by himself or any other person in his behalf receiving any money or valuable consideration on account of any person having voted or refrained from voting, or having induced any other person to vote or refrain from voting, at any such election or upon any such by-law ;
- (g) by himself or by or with any other person or by any other ways or means on his behalf, at any time, either before or during any municipal election or voting upon any municipal by-law, gives or provides, or causes to be given or provided, or is accessory to the giving or providing of, or, pays wholly or in part any expenses incurred for, any meat, drink, refreshment or other provisions, to or for any person in order to be elected, or for being elected or for procuring the election of any other person, or for procuring or preventing the passage of any such by-law, or for the purpose of influencing the person to whom such provisions are given or provided, or any other person, to give or refrain from giving his vote at such election or upon such by-law ;
- (h) during the voting at any municipal election or upon any municipal by-law, personates and falsely assumes to vote in the name of another person whose name

appears on the list of electors, whether such other person is living or dead or a fictitious person ;

- (i) having already voted at any municipal election or upon any municipal by-law, presents himself again to vote at the same election or upon the same by-law ;
- (j) without due authority supplies any ballot paper to any person ;
- (k) fraudulently puts into the ballot box any paper other than a ballot paper that he is authorized to put in ;
- (l) fraudulently takes out of the polling place any ballot paper ;
- (m) without due authority destroys, takes, opens or otherwise interferes with any ballot box or packet of ballots then in use for the purpose of the election ;
- (n) interferes or attempts to interfere with any voter in marking his ballot or who marks or causes to be marked a ballot paper so as to defeat the intentions of the voter or who at any time communicates any information he may be possessed of as to the candidate for whom any vote has been given or who induces any person to display the ballot paper so as to make known to him or to any other person the manner in which he has voted or for or against whom he has marked his ballot paper ;
- (o) being a duly appointed election officer neglects or refuses to discharge any duty under this Part ;
- (p) aids, incites, counsels, facilitates or is otherwise a party to the commission by any person of any of the acts in this section mentioned ; and
- (q) by himself or by any other person on his behalf, makes use of any force, violence or restraint, or inflicts or threatens the infliction by himself, or by or through any other persons, of any injury, damage or loss, or in any manner practices intimidation upon or against

any person, in order to induce or compel such person to vote or refrain from voting for a candidate at a municipal election or on a municipal by-law or in any way prevents or otherwise interferes with the free exercise of the franchise of any voter.

313. The actual personal expenses of any candidate and *bona fide* payments for the fair cost of printing and advertising shall be held to be expenses lawfully incurred, and the payments thereof shall not be a contravention of the provisions of section 315.

Saving provision.

PENALTIES

314. (1) Every person who commits a corrupt practice is guilty of an offence and is liable on summary conviction to a fine not exceeding five hundred dollars or to imprisonment for a term not exceeding six months or to both such fine and imprisonment.

Penalties.

(2) Every member of a council who is adjudged guilty of a corrupt practice shall forfeit his seat on the council and shall be disqualified from being a candidate or elector at any municipal election, or from voting upon any by-law, for the next succeeding three years and shall continue to be so disqualified until the amount that he has been adjudged to pay has been fully paid and satisfied.

Additional penalty for member of council.

315. All proceedings, other than a petition to contest a municipal election, against any person for any corrupt practices shall be commenced within two months after the municipal election or voting on a municipal by-law at which the offence was committed.

Time for commencement.

316. (1) The magistrate finding any person guilty of corrupt practices under this Ordinance shall report the same forthwith to the clerk of each municipality.

Report to clerk.

(2) The clerk shall enter in a book to be kept for the purpose the names of all persons who have been adjudged guilty of any corrupt practices and of which he has been notified by the magistrate who tried the case.

Record to be kept.

CONTROVERTED ELECTIONS

PETITION AND SECURITY

Election
petition.

317. (1) Any election in a municipality or the right of a person to sit on the council of a municipality may be questioned in an election petition on the ground that

- (a) the election is wholly void by reason of corrupt practices or offences committed at the election;
- (b) the person elected
 - (i) was at the time of the election disqualified.
 - (ii) was not duly elected by a majority of lawful votes,
 - (iii) has forfeited his seat on the council or his right thereto, or
 - (iv) has become disqualified to hold his seat or his seat has become vacant by disqualification.

Procedure by
election
petition only.

(2) An election shall not be questioned on any of the above grounds, except by an election petition.

Who may
present
petition.

318. (1) An election petition may be presented either by four or more persons who had a right to vote at the election or by a person who was a candidate at the election.

Idem.

(2) In the case of a petition alleging that a member of the council has forfeited his seat on the council or his right thereto or has become disqualified from holding his seat or that his seat has become vacant by disqualification or otherwise the petition may be presented by four or more persons whose names appear on the last revised list of electors of the municipality.

Respondent
to petition.

319. (1) A person whose election is questioned by an election petition and any returning officer or deputy returning officer of whose conduct a petition complains may be made a respondent to the petition and notice of the petition and a copy of the petition shall be served personally on the respondent within ten days after presentation unless the judge otherwise directs.

(2) Two or more candidates may be made respondents to the same petition, and their cases may be tried at the same time; but the petition shall be deemed to be a separate petition against each respondent.

Trial of petition.

320. A petition shall be presented to a judge by delivering it at the office of the clerk of the Court.

Delivery of petition to clerk of the Court.

321. (1) Subject to subsection (2), the petition shall be presented within two months after the day on which the election was held.

Time for presentation.

(2) Where a petition complains of the election of a person on the ground of corrupt practices and specifically alleges that a payment of money or other reward has been made or promised since the election by a person elected at the election, or on his account, in pursuance of furtherance of such corrupt practices, it may be presented at any time within two months after the date of the alleged payment or promise, whether or not any other petition against that person has been previously presented or tried.

Where complaint alleges corrupt practice.

322. A petitioner shall give such security in such amount, not exceeding two hundred dollars, as the judge directs.

Amount of security.

TRIAL

323. An election petition shall be tried in open court.

Trial.

324. The place of trial shall be within the limits of the municipality, except that the judge may, on being satisfied that special circumstances exist rendering it desirable that the petition be tried elsewhere, appoint some other convenient place for the trial.

Place of trial.

325. The judge may in his discretion adjourn the trial, from time to time, and from any one place to any other place within the limits of the municipality where he is sitting.

Adjournment of proceedings.

326. On the trial of a petition, unless the judge otherwise directs, any charge of any corrupt practice or offence shall be gone into, and evidence in relation thereto received.

Order of proceedings.

Evidence of respondent.

327. On the trial of a petition complaining of an election and claiming the office for some person, the respondent may give evidence to prove that that person was not duly elected in the same manner as if he had presented a petition against the election of that person.

Respondent ceasing to hold office.

328. The trial of a petition shall be proceeded with, notwithstanding that the respondent has ceased to hold the office in respect of which his election is questioned by the petition.

JUDGMENT

Judgment.

329. At the conclusion of the trial the judge shall determine

- (a) whether the person whose election is complained of, or any other person, was duly elected or whether the election was void; or
- (b) whether any member of the council has forfeited his seat on the council or his right thereto, or has become disqualified to hold his seat, or whether his seat has become vacant by disqualification or otherwise,

and shall forthwith certify in writing his judgment to the clerk of the municipality.

Report of judge.

330. Where a petition charges that any corrupt practice has been committed at an election, the judge shall, in addition to the certificate of judgment described in section 332 report in writing to the clerk of the municipality

- (a) whether any such corrupt practice or offence has or has not been shown to have been committed by, or with the knowledge and consent of, any candidate at the election and the nature of the corrupt practice or offence;
- (b) the names of all persons shown at the trial to have been connected or included in any such corrupt practice or offence; and
- (c) whether any corrupt practices have, or whether there is reason to believe that any corrupt practices have, extensively prevailed at the election.

331. Where a candidate who has been declared elected is by a decision of the judge, declared not to have been duly elected, all acts done by him in execution of the office before the time when the certificate or decision is certified to the clerk of the municipality, shall not be invalidated by reason of the declaration of non-election.

Acts done by alderman or mayor.

WITHDRAWAL OF PETITION

332. A petition shall not be withdrawn without the leave of the judge on special application made after public notice of the intention to make it has been given in such manner as the judge directs.

Withdrawal of petition.

333. (1) On the hearing of the application, any person who might have been a petitioner, may apply to be substituted as a petitioner, and the judge may, if he thinks fit, substitute him accordingly.

Substitution of petitioner.

(2) Where the proposed withdrawal is, in the opinion of the judge, induced by any corrupt bargain or consideration, he may, by order, direct that the security given on behalf of the original petitioner remain as security for any costs incurred by the substituted petitioner, and that, to the extent of the sum named in the security, the original petitioner and his sureties be liable to pay the costs of the substituted petitioner.

Withdrawal corruptly induced.

(3) Where the judge makes no direction as provided in subsection (1), then security to the same amount as is required in the case of a new petition, and subject to the same conditions, shall be given on behalf of the substituted petitioner, before he proceeds with his petition, and within a time, after the order of substitution, to be fixed in such order or otherwise.

Security to be given by substituted petitioner.

334. Except as otherwise provided in this Ordinance a substituted petitioner shall stand in the same position and be subject to the same liabilities as the original petitioner.

Position of substituted petitioner.

ABATEMENT OF PETITION

335. An election petition shall be abated by the death of a sole petitioner or in the case of several petitioners, by the death of the sole survivor of such petitioners.

Abatement of petition.

Effect of abatement.

336. The abatement of any election petition does not affect the liability of any petitioner, or of any person, to the payment of costs previously incurred.

Notice of abatement.

337. (1) On the abatement of a petition, public notice thereof shall, on the order of a judge, be given by the clerk of the municipality at the expense of the municipality; and within the time prescribed therein any person who might have been a petitioner may apply to that judge to be substituted as a petitioner, and the judge may, if he thinks fit, substitute him accordingly.

Security to be given.

(2) Security shall be given on behalf of a petitioner substituted pursuant to subsection (1) as in the case of a new petition.

COSTS

Costs.

338. (1) All costs, charges and expenses of, and incidental to, the presentation of an election petition and the proceedings consequent thereon shall be defrayed by the parties to the petition, or by the municipality, in such manner and proportion as the judge determines.

Notice to municipality.

(2) Before any order as to costs is made against a municipality, a summons to show cause why such an order should not be made shall be served on the clerk of the municipality affected, and if such order is made the municipality is entitled to notice of the taxation of such costs.

Enforcement of payment of costs

(3) An order for costs may be enforced by execution in the manner provided by law.

Decision of judge final.

339. The decision of a judge on any election petition is final and no appeal lies from that decision.

PART VI.

ACTION, SUITS AND EXECUTIONS

Limitation of actions against municipality.

340. Except as otherwise provided in this Ordinance, every action against a municipality

(a) for the unlawful doing of anything purporting to have been done by the municipality under the powers conferred by any Ordinance, and which might have been

lawfully done by the municipality if acting in the manner prescribed by law, shall be commenced within six months after the cause of the action first arose; and

- (b) other than those mentioned in paragraph (a) shall be commenced within one year after the cause of the action arose.

341. (1) No writ of execution against a municipality shall be issued without leave of a judge and every judge has discretion to permit the writ to issue at such time and upon such conditions as he shall think proper, or he may refuse to permit the writ to be issued, or he may suspend execution thereunder upon such terms and conditions as he may think proper or expedient, having regard to the reputed insolvency of the municipality and the security afforded to the person entitled to the judgment by reason of its registration.

Execution against municipality by leave of a judge.

(2) An appeal from the decision of any judge, with reference to any application for a writ of execution, may be taken by either party under the same rules as may for the time being apply to any other order made by a judge in chambers.

Appeal.

342. Where by this Ordinance or any by-law made thereunder a writ, notice or other document is required to be served on or sent by registered post to the municipality or the clerk, it shall be served or sent by leaving it at or sending it by registered post to the office of the clerk.

Service generally.

343. Where the amount owing on a writ of execution together with all costs thereon is not paid to the sheriff within one month after service on the clerk, the sheriff shall examine the assessment rolls of the municipality and shall, in like manner as rates are struck for general municipal purposes but without limiting the amount of the rate, strike a rate on the dollar sufficient to cover the amount due on the execution, with such addition to same as the sheriff deems sufficient to cover the interest and his own fees.

If amount claimed not paid, rate may be struck.

344. The sheriff shall, after striking a rate pursuant to section 343, issue a praecipe under his hand and seal of office directed to the clerk of the municipality and shall annex the praecipe to every tax roll showing the rate and particulars

Praecipe.

thereof, stating that the municipality had neglected to satisfy the writ of execution and commanding the clerk to levy the rate forthwith.

Return of
praecipe with
amount
levied.

345. Where at the time of levying a rate pursuant to the praecipe of the sheriff the tax demand notices for that year have not been issued, the clerk shall add a column on the notices, headed "Execution Rate in A.B. v. the Municipality", and shall insert therein the amount required to be levied in accordance with the praecipe received by him, but where the tax demand notice for the year has been issued, he shall proceed to issue separate tax demand notices for the execution rate.

Surplus.

346. The sheriff shall, after satisfying the execution and all fees thereon, pay any surplus within ten days after receiving the same to the clerk and such amounts shall form part of the general revenue fund of the municipality.

Municipality
may borrow
money to pay
into court or
to pay costs
of actions.

347. In the event of any municipality being ordered or required to pay into the Court any moneys as security for the payment of any judgment or other debt, or as security for any damages or costs, or as security for the costs of any appeal from the decision of any Court or any arbitrator, the council of the municipality may borrow such sums of money as may be requisite for that purpose.

Corporate
seal, etc.,
not to be
taken in
execution.

348. The corporate seal, tools, machinery, equipment and records, office furniture, fixtures and fittings of every municipality shall be exempt from forced seizure or sale by any process of law.

Costs earned
by salaried
officer of
municipality.

349. In any court proceedings under this Ordinance costs awarded to a municipality shall not be disallowed or reduced upon such taxation merely because the solicitor or counsel who earned such costs, or in respect of whose services costs are charged, was a salaried officer of the municipality performing such services in the discharge of his duty and remunerated therefor by his salary, or for that or any other reason not entitled to recover any costs from the municipality in respect of the services so rendered, but the costs recovered by or on behalf of a municipality in such case shall be paid to the municipality.

PART VII

MISCELLANEOUS PROVISIONS

GENERAL OFFENCES AND PENALTIES

350. Every duly appointed officer of a municipality who neglects or refuses to discharge any duty under this Ordinance for which no penalty is provided, is guilty of an offence and liable on summary conviction to a fine not exceeding one hundred dollars.

Failure of officer of municipality to perform duties.

351. Every person who obstructs or hinders any person while engaged under the authority of a municipality in making an examination of or in constructing, maintaining or or repairing any public work in the municipality or any work connected therewith on any land in the municipality or generally in carrying out his duties is guilty of an offence and liable upon summary conviction to imprisonment for a period not exceeding thirty days or to a fine not exceeding fifty dollars or to both the fine and imprisonment.

Interference with officer of municipality.

352. Notwithstanding the provisions of any other Ordinance, all fines and penalties imposed by or under the authority of this Ordinance shall, upon recovery, be paid to the clerk and form part of the general revenue fund of the municipality concerned.

Recovery of fines and penalties.

APPOINTMENT OF ADMINISTRATOR

353. (1) In any case where a municipality is in serious financial difficulty and the Commissioner deems it in the best interests of the municipality and the ratepayers and creditors thereof that its affairs be conducted by an independent administrator, the Commissioner may, by order in writing, appoint a person as the administrator of the municipality.

Appointment of administrator.

(2) From and after the date of the appointment of an administrator of a municipality the council shall be deemed to have retired from office and to be no longer qualified to act for or on behalf of the municipality or to exercise any of the powers and duties vested in the council by this or any other Ordinance.

Council deemed to have retired.

Powers and duties of administrator.

354. From and after the time when the appointment of the administrator becomes effective and he assumes office, the administrator shall, subject to this Ordinance, have, possess, enjoy and may exercise all the powers and duties of a duly constituted council.

Right to receive documents.

355. (1) The administrator may demand and is entitled to receive from the proper officers of the municipality all moneys, securities, evidence of title, books, assessment rolls, tax rolls, by-laws, papers and documents of or relating to the affairs of the municipality in their possession or under their control.

Failure to comply with demand of administrator.

(2) Any person who fails or refuses to comply with the demand of the administrator made pursuant to subsection (1) is guilty of an offence and liable upon summary conviction to a fine not exceeding one hundred dollars.

Administrator to be bonded.

356. The administrator shall, before entering upon his duties, be bonded by guarantee bond in such amount as the Commissioner determines for the due and faithful performance of his duties.

Administrator to be guided by advice of Commissioner.

357. (1) In the administration of the affairs of the municipality, and prior to the making of any expenditure or the incurring of any liability on account of the municipality, the administrator shall consult with and be guided by the advice and directions of the Commissioner, as the order appointing the administrator or any subsequent order from time to time provides.

Committee of ratepayers.

(2) The Commissioner shall appoint a local committee of two or more ratepayers with whom the administrator shall consult in relation to the conduct of the affairs of the municipality.

Release of outstanding assets.

358. (1) For the purpose of realizing upon the outstanding assets of the municipality comprising arrears of taxes and other liquid assets, the administrator shall have all the powers and duties of the council under this Ordinance and shall use all lawful means for collecting and realizing upon the same.

(2) All amounts realized upon such assets shall be devoted to the payment of the then existing liabilities of the municipality in such manner and to such extent as is determined by the Commissioner.

Expenditure of amounts realized.

359. Notwithstanding anything in this Ordinance, the Commissioner shall have the exclusive right to determine the rates upon which taxes shall be levied in any municipality for which an administrator has been appointed.

Right of Commissioner to determine tax rate.

360. (1) The administrator shall keep proper and correct books of account relating to the affairs of the municipality, showing the true and exact financial condition thereof, and the books shall, at any time, be open to the examination and inspection of the Commissioner or any person authorized by him in that behalf.

Books of account.

(2) At least once every month or as specified in the order of appointment, the administrator shall furnish to the Commissioner a statement of the financial condition of the municipality, including a statement of its assets and liabilities.

Statements of account.

(3) A record of all proceedings had and taken by the administrator from time to time, relating to the affairs of the municipality, shall be kept by the administrator.

Records.

361. All by-laws passed by the administrator for the purposes of the municipality shall, before becoming effective be submitted to and approved by the Commissioner.

By-laws to be approved by Commissioner.

362. The administrator shall be paid out of funds of the municipality such compensation for his services, in addition to all reasonable travelling and other expenses incurred by him, as the Commissioner determines.

Compensation.

363. In any case where the Commissioner in his discretion considers it advisable to provide that the affairs of the municipality shall again be conducted by a council, he may by order in writing revoke the appointment of the administrator and make suitable provisions for the election of a new council for the municipality and may, if he deems proper, require the municipality and its officers to submit to him from time to time for approval its programme of expenditures in like manner as is required under this Part where a municipality is under the supervision of an administrator.

Revocation of appointment.

INSPECTOR OF MUNICIPALITIES

- Appointment. 364. (1) The Commissioner may appoint an Inspector of Municipalities who shall have such powers and duties as the Commissioner may assign to him.
- Idem. (2) In the absence of any other person so appointed the Territorial Treasurer shall hold the office of Inspector of Municipalities.

TRANSITIONAL AND REPEAL

365. (1) Subject to subsections (2) and (3) the *Municipal Ordinance*, being chapter 79 of the Revised Ordinances of the Yukon Territory 1958, is repealed and this Ordinance shall come into force on the day it is assented to.

(2) Part XII of the said Ordinance is repealed on the 1st day of January, 1960, and Part IV of this Ordinance shall come into force on that date.

(3) Divisions II to VI of Part I of the said Ordinance are repealed on the first day of February, 1960, and Part V of this Ordinance shall come into force on that date, except that section 238 of this Ordinance shall be deemed to have come into force on the fifteenth day of October, 1959.

(4) Part II of the *Poll Tax Ordinance*, being chapter 89 of the Revised Ordinances of the Yukon Territory, 1958, is repealed.

366. (1) Notwithstanding anything in this Ordinance or the *Municipal Ordinance*, being chapter 79 of the Revised Ordinances of the Yukon Territory 1958,

- (a) the list of voters of a municipality for the year 1959 as revised and certified by a judge shall be deemed to be the revised list of electors of that municipality until a new revised list of electors is prepared in accordance with this Ordinance; and
- (b) the term of office
 - (i) of the two candidates last nominated and declared elected as alderman at the last nomination day, or

(ii) of the two aldermen polling the smallest number of votes in the last municipal election,

held in each of the cities of Whitehorse and Dawson prior to the coming into force of Part V of this Ordinance shall be one year.

(2) For the purposes of subsection (1), a candidate shall be deemed to have been nominated when, pursuant to the *Municipal Ordinance*, being chapter 79 of the Revised Ordinances of the Yukon Territory 1958, his nomination papers are delivered to the clerk.

367. The real property assessment roll of a municipality as revised and adopted for the year 1959 shall be deemed, for the purposes of this Ordinance, to be the revised real property assessment roll of that municipality until a new real property assessment roll is revised and adopted under this Ordinance.

SCHEDULE A

Boundaries of the City of Dawson

Being those subdivisions of Lots numbered one, two, three, four, five, six, twelve and twenty-five in Group numbered one thousand and fifty-two in the Yukon Territory known as the Government Reserve Addition, the Harper Estate, the Ladue Estate, the Smith Addition and the Roman Catholic Mission Addition, the Day Addition, the Menzies Addition, the Government Addition and the Government Addition (East) in and to the Townsite of Dawson respectively.

SCHEDULE B

Boundaries of the City of Whitehorse

Being all those pieces or parcels of land in Group eight hundred and four in the Yukon Territory described as follows:

- (a) the whole of Lots one, two, three, four, five, six, eight and nineteen according to a plan of survey of record number eight thousand four hundred and six in the Legal Surveys and Aeronautical Charts Division of the Department of Mines and Technical Surveys at Ottawa;
- (b) the whole of Lot seven according to said plan eight thousand four hundred and six, saving and excepting therefrom that portion of said lot seven lying within the Whitehorse Airport Reserve;
- (c) all those pieces or parcels of land which lie between the easterly boundaries of Lots one, four, five and eight and the ordinary high water mark of the Yukon River;
- (d) all that parcel lying northeasterly of and adjoining boundaries of Lot three hundred and nine, said parcel being more particularly described as follows:

Beginning at a standard post, pits and mound marking the most northerly corner of said Lot: thence on a bearing of one hundred and fifty-nine degrees and twenty-one minutes along the easterly boundary of said Lot a distance of five hundred and eighty-seven feet and nineteenth of a foot to the point of commencement; thence continuing along the last aforesaid course a distance of fifteen hundred feet, more or less, to a standard post, pits and mound; thence on a bearing of sixty-nine degrees and twenty-one minutes a distance of thirteen hundred and fifty feet, more or less, to a standard post, pits and mound; thence on a bearing of one hundred and fifty-nine degrees and twenty-one minutes along the most easterly boundary of said Lot a distance of five hundred feet to a point; thence easterly and perpendicular to the last aforesaid boundary a distance of eight hundred and fifty feet to a point; thence northerly and perpendicular to the last aforesaid course a distance of two thousand feet to a point; thence westerly in a straight line to the

point of commencement; as said boundaries and posts are shown on a plan of record number forty-two thousand three hundred and ninety-nine in the Legal Surveys and Aeronautical Charts Division of the Department of Mines and Technical Surveys at Ottawa; said parcel containing by admeasurement eighty-five acres and five-tenths of an acre, more or less;

- (e) All that parcel lying westerly of and adjoining boundaries of Lot three hundred and nine, said parcel being more particularly described as follows:

Commencing at a standard post, pits and mound marking the most southerly corner of said Lot; thence on a bearing of three hundred and thirty-nine degrees and twenty-one minutes a distance of twenty-four hundred feet, more or less, to a standard post, pits and mound; thence on a bearing of two hundred and forty-nine degrees and twenty-one minutes a distance of six hundred feet, more or less, to a standard post, pits and mound; thence northerly along the most westerly boundary of said Lot to a point on the easterly ordinary high water mark of the Yukon River; thence southerly along said high water mark to a point on the westerly production of the most southerly boundary of said Lot, as said boundaries and posts are shown on a plan of record number forty-two thousand three hundred and ninety-nine in the Legal Surveys and Aeronautical Charts Division of the Department of Mines and Technical Surveys at Ottawa; thence easterly along said production to the point of commencement; said parcel containing by admeasurement approximately ninety-eight acres; and

- (f) the whole of Lots numbered three hundred and eight and three hundred and nine according to a plan of survey of record number forty-two thousand three hundred and ninety-nine in the Legal Surveys and Aeronautical Charts Division of the Department of Mines and Technical Surveys at Ottawa.

MUNICIPAL
SCHEDULE C
FORM A
(Section 16)

OATH OF OFFICE (Mayor and Aldermen)

I,, (Mayor-elect — Alderman-elect) for the municipality of do swear

1. That I am a ;
(Canadian citizen or British subject)
2. That I am not in any way disqualified from holding the office of ;
(mayor or alderman)
3. That I have not, nor will I have while holding office, any interest, directly or indirectly, in any contract or services connected with the said municipality, except such as I may lawfully have under the provisions of the *Municipal Ordinance*;
4. That I have not, by myself or any other person, knowingly employed any bribery, corruption, or intimidation to gain my election; and
5. That I will faithfully perform the duties of my office, and will not allow any private interest to influence my conduct in public matters.

So help me God.



FORM B

(Section 16 & 18)

OATH OF ALLEGIANCE

I, _____, do swear that I will be faithful and bear true allegiance to Her Majesty Queen Elizabeth the Second, her heirs and successors according to law. So help me God.

FORM C

(Section 48)

OATH OF OFFICE (Municipal Employee)

I, _____, do swear

1. That I will truly, faithfully, impartially and to the best of my knowledge and ability, execute the office of _____ to which I have been appointed for the municipality of _____;
2. That I have not received any payment or reward or promise of such for the exercise of any partiality, neglect or other undue exercise of the said office; and
3. That I have not myself, or on behalf of any other person, either directly or indirectly, any interest in any contract with or on behalf of the said municipality.

So help me God.

MUNICIPAL

FORM D

(Section 138(2))

ASSESSOR'S OATH

I, (name of assessor) , do swear that after inspection and inquiry and to the best of my knowledge and belief the foregoing assessment roll is correct and according to law, and that nothing has been unduly or fraudulently omitted therefrom or inserted therein. So help me God.

FORM E

(Section 141(3))

ASSESSOR'S OATH ON REWRITTEN ASSESSMENT ROLL

I, (name of assessor) , do swear that to the best of my knowledge and belief the foregoing general assessment roll is a true and accurate copy of that portion of the general assessment roll for the year.....which has been adopted by the council of the municipality for the year, and that no change has been made in the assessment values and nothing has been unduly or fraudulently omitted therefrom or inserted therein. So help me God.

FORM F

(Section 211)

NOTICE OF TAX ARREARS

You are hereby notified that there are now taxes in arrears to the amount of \$.....due by you to the Municipality of.....and that you are required to pay these taxes to the municipality within thirty days after service of this notice upon you, and in default of your so doing, an application will be made to a judge for an order to compel you to pay the taxes, together with such costs as the judge awards.

FORM G

(Section 226)

TAX SALE CERTIFICATE

I hereby certify that under the provisions of the *Municipal Ordinance*, I have this day sold for the arrears of taxes and costs to of in the that parcel of land and premises situate in and being composed of (describe the land), for the sum ofdollars.

Dated this day of 19..... (Seal) Clerk of.....

Note: Where real property is sold for more than the amount of the arrears of taxes and costs, the tax sale certificate shall omit all the words following the description of the land and preceding the date clause and shall contain instead thereof the following:

“for the sum of.....dollars, of which the sum of.....dollars, being the amount of the arrears of taxes and costs for which the property was sold has been received, the balance to be paid to me by the said.....within one month after notification that a transfer of the property has been prepared, and in default of payment thereof within the time specified all rights of the said.....in respect of the property and the money already paid by him shall be forfeited by him”

CERTIFICATE OF REDEMPTION

I hereby certify that
 (describing the real property), sold for taxes on the
day of....., 19....., were this day
 duly redeemed byon
 behalf of.....and that I have received from
in full payment of the redemption.
 the sum of.....dollars.
 Dated this.....day of.....19.....

.....
 Clerk.

FORM I

ELECTION OFFICERS OATH

1., do swear
1. That I will act faithfully in my capacity of.....
for (Municipality or Polling
 Division) of.....without partiality,
 fear, favour or affection at the pending election;
2. That I will not unlawfully attempt to ascertain the
 candidate or candidates for whom an elector has voted
 and will not in any way aid in the unlawful discovery
 of the same; and
3. That I will keep secret all knowledge which may come
 to me of the person for whom an elector has voted.
 So help me God.

FORM J

(Section 268(1))

NOMINATION NOTICE

Public notice is hereby given to the electors of the Municipality ofthat I require the presence of the said electors at on the day of.....19....., at the hour of ten o'clock in the forenoon, for the purpose of nominating persons to represent them as (state the offices to be filled).

The mode of nomination of candidates shall be as follows:

1. Candidates shall be nominated in writing by two duly qualified electors of the municipality;
2. The nomination paper shall be delivered to the returning officer at any time between the date of this notice and noon on the day of nomination;
3. The nomination papers shall be in the form prescribed in the *Municipal Ordinance*, and shall state the name, residence and occupation of the person nominated in such manner as to sufficiently identify such candidates; and
4. The nomination paper shall be subscribed to by the candidate.

In the event of a poll being necessary, such poll will be opened at on the day of 19....., between the hours of and.....(mention all polling places, days and hours) of which every person is hereby required to take notice and govern himself accordingly.

Given under my hand at.....this.....day of.....19.....

.....
Returning Officer



NOMINATION PAPER

We, residing at
 in the Municipality of (occupation),
 and residing at in
 the Municipality of (occupation),
 hereby nominate (full name of candidate) residing at
 in the Municipality of
 (occupation), as a candidate at the election now about to be
 held for.....in the Municipality of

Each of us hereby declares that to the best of his knowl-
 edge, information and belief, the above-named candidate :

- (a) is of the full age of twenty-one years :
- (b) is a Canadian citizen or other British subject ;
- (c) is legally qualified to be nominated, elected and to hold
 the office of in this
 Municipality : and
- (d) is not subject to any of the disqualifications set out in
 section 241 of the *Municipal Ordinance*.

Dated at thisday of
19.....

.....
 Nominator

.....
 Nominator

I consent to the above
 nomination
 Candidate

FORM L

(Section 269)

CANDIDATE'S DECLARATION

I, _____, residing at _____
in the _____ of _____, (occupation)
do solemnly declare:—

1. That I am fully qualified to be nominated, elected and
to hold the office of _____ for the Muni-
cipality of _____;

2. That I am of the full age of twenty-one years, and that
I am a Canadian citizen or other British subject;

3. That I am possessed of the property qualification by law
required for the office of _____ of the
Municipality of _____;

4. The property upon which I base my qualification is
situate within the said municipality and is known and
described as _____;

5. That I have not sold or otherwise disposed of my in-
terest in the real property described in paragraph 4, and there
are no arrears of taxes due to the Municipality in respect of
that real property;

6. That I have examined the list of electors of the Muni-
cipality, and I find thereon the name of _____
and the name of _____, who have subscribed
to my nomination;

7. That I have examined the assessment roll of the muni-
cipality for this current year and I find on the said assess-
ment roll, the name of myself;

8. That I am not in any way disqualified by law from
holding the office of _____ for the Muni-
cipality of _____; and

9. That I make this solemn declaration conscientiously
believing it to be true, and knowing that it is of the same
force and effect as if made under oath and by virtue of the
Canada Evidence Act.

Declared before me at _____ }
this _____ day of _____ }
_____ 19_____ } _____

NOTICE OF ELECTION

Municipality of.....

Public notice is hereby given to the electors of the municipality aforesaid that a poll has become necessary at the election now pending, and that I have granted such poll; and further, that the persons duly nominated as candidates at the said election, for whom only votes will be received, are:—

Surname	Other names	Whether for mayor or alderman	Term of office	Residential address	Occupation

(As in the nomination papers)

Such poll will be open at on the day of 19..... between the hours of (mention all polling places, days and hours), of which every person is hereby required to take notice and govern himself accordingly.

Given under my hand this day of 19.....

.....
Returning Officer

MUNICIPAL

FORM N

(Section 278)

POLL BOOKS

Name of Voter	Sworn or Affirmed	Objection	Remarks

FORM O

(Section 279(1))

BALLOT PAPER FOR ELECTION OF MAYOR

FOR MAYOR	
JONES, John	
LOW, Sam	
PATRICK, James	

FORM P

(Section 279(2))

BALLOT PAPER FOR ELECTION OF THE ALDERMEN

FOR ALDERMEN	
ABEL, James	
BRUCE, Don	
FERGUSON, John	
MILTON, Tom	
PETERS, James	

MUNICIPAL

FORM Q

(Section 287)

OATH OF CHALLENGED VOTER

Do you solemnly swear

1. that you are the person named, or purporting to be named by the name of on the electors list now shown to you;
2. that you have not before voted at this election;
3. that you have not received or been promised any consideration whatsoever for voting at this election;
4. that you are a ratepayer or the spouse of a ratepayer;

OR

that you are a householder or spouse of a householder who has resided in the municipality for not less than six months immediately prior to the date of the election and are liable for payment, directly or indirectly, of a yearly rental of not less than one hundred and eighty dollars in respect of your occupation of real property within the municipality; and

5. that you are a Canadian citizen or other British subject of the full age of twenty-one years.

So help you God.

FORM R

(Section 288)

OATH OF UNLISTED VOTER

Do you solemnly swear

1. that you are of the full age of twenty-one years;
2. that you are a Canadian citizen or other British subject;
3. that you are otherwise qualified to vote within the meaning of section 238 of the *Municipal Ordinance*;
4. that you have not before voted at this election; and
5. that you have not received or been promised any consideration whatsoever for voting at this election.

So help you God.

CHAPTER 2

ORDINANCES OF THE YUKON TERRITORY
1959 (Second Session)AN ORDINANCE TO PROVIDE FOR THE IMPOSITION
AND COLLECTION OF TAXES ON REAL PROPERTY
IN THE YUKON TERRITORY

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CHAPTER 2

1959 (Second Session)

AN ORDINANCE TO PROVIDE FOR THE IMPOSITION
AND COLLECTION OF TAXES ON REAL PROPERTY
IN THE YUKON TERRITORY

(Assented to December 12th, 1959.)

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

SHORT TITLE

- Short Title. 1. This Ordinance may be cited as the *Taxation Ordinance*.

INTERPRETATION

- Definitions. 2. In this Ordinance
- "Assessor". (a) "Assessor" means the person appointed Assessor for the Territory pursuant to section 6;
- "Collector". (b) "Collector" means a person appointed Collector of Taxes for the Territory pursuant to section 56 and includes any lawful deputy of the Collector;
- "Land". (c) "land" means the soil or ground without improvements and includes all substances in or under land;
- "Municipality". (d) "municipality" means a municipality established under the *Municipal Ordinance*;
- "Occupier". (e) "occupier" means an occupier of land and includes the resident occupier of land or, if there is no resident occupier, the person entitled to the possession thereof, a leaseholder and a person having or enjoying in any way for any purpose whatsoever the use of land otherwise than as owner, whether or not the land or part thereof is an unsurveyed area, and also includes a squatter;

- (f) "Owner" means an owner of real property and includes a person having any right, title, estate or interest in real property other than that of an occupier or mortgagee; "Owner".
- (g) "real property" means land and all buildings, fixtures and things erected upon or under or affixed thereto, but shall not include such buildings, fixtures and things in, on or under mineral land used solely for the purpose of obtaining minerals from the ground, or for concentrating and sampling the same; "Real property".
- (h) "taxes" means real property taxes imposed pursuant to this Ordinance and includes any interest or penalties payable in respect of unpaid taxes as provided in this Ordinance; "Taxes".
- (i) "trustee" means an executor, administrator, guardian, committee, receiver or any person having or taking upon himself the possession, administration or control of property affected by an express trust, or having by law possession, management and control of the property of a person under any legal disability. "Trustee".

PART I

TAXATION AND ASSESSMENT

3. Subject to this Ordinance, all real property within the Territory is liable to taxation, subject to the following exceptions: Real property liable to taxation.

- (a) all real property held by Her Majesty or for the public use of the Territory;
- (b) all public or separate schools, including any residences in connection therewith and the contiguous lands used in connection with such schools, to the extent of not more than four acres in respect of each school;
- (c) all real property owned by a municipality;
- (d) all real property situated within a municipality other than mineral claims;

(e) all real property used for a university, hospital, orphanage, asylum or home for the care of the aged or infirm:

(f) churches and buildings ^{including residences in connection therewith} ~~erected for Sunday school purposes owned, occupied and used by a religious denomination for the purpose of public worship and the contiguous land used in connection therewith~~ ^{to the extent of not more than two acres in respect of each church or building, but not including any other buildings not being churches or Sunday schools erected on church property;} ^{such churches}

1960(12)

(g) all real property used for a public library, a literary or scientific institute or society or any patriotic, educational or charitable institute to the extent of not more than two acres in respect of each:

(h) all real property used for an agricultural or horticultural society to the extent of not more than twenty acres in respect of each society: and

(i) lands used for a cemetery to the extent of not more than ten acres in respect of each cemetery.

Interest of occupier.

4. Every person who is an occupier of any real property referred to in paragraph (a) of section 3 otherwise than in an official capacity as a servant of the Crown or as a member of the Visiting Forces as defined in the *Visiting Forces (North Atlantic Treaty) Act* is liable to taxation in the same way as if he were the owner of the property.

Buildings on exempt land.

5. (1) Where real property is exempt from taxation but a right, interest or estate of an occupier is taxable and a building is erected, placed or occupied on the land and is not included as forming part of such right, interest or estate, the Assessor shall assess the buildings in the name of the occupier, whether or not it forms part of the freehold and whether or not the occupier has the right to remove it from the land.

Buildings on leased land.

(2) Where a dwelling, warehouse or other building situate on land held under lease or owned by an occupier is not annexed thereto, or the lessee has the right to remove it therefrom, it shall be assessed as part of the land and not as personal property.

ASSESSORS AND ASSESSMENT ROLL

6. The Commissioner shall appoint an Assessor for the Territory who shall, subject to this Ordinance, make an annual assessment of all real property in the Territory.

Appointment of Assessor.

7. The Assessor shall,

Duties of Assessor.

(a) after inspection and inquiry, and aided by information furnished to him, value all real property in the Territory liable to taxation and according to his best judgment prepare an assessment roll in which he shall set forth correctly all the particulars and information required in the form prescribed by the Commissioner; with the approval of the Commissioner, the inspection of any real property may be dispensed with if the Assessor has made such an inspection within the year immediately preceding and has filed completed valuation forms in the office of the Territorial Secretary;

(b) enter in the assessment roll in the prescribed form information required by this Ordinance, together with any additional information specified by the Commissioner; and

(c) enter every parcel of land other than exempt land in the assessment roll by its legal description.

8. All real property in the Territory liable to taxation shall be included in the assessment roll.

All real property to be included.

9. (1) All real property shall be assessed in the name of the registered owner.

Real property to be assessed in name of the registered owner.

(2) Real property held in the name of a trustee shall be assessed against the trustee, with the addition to his name of an indication as to his representative character.

Real property held by Trustee.

(3) Where any real property is owned by more than one person and the names of those persons have been furnished to the Assessor, the real property shall be assessed to them in the proportions that it belongs to each respectively.

Real property owned by more than one person.

INFORMATION FOR ASSESSORS

Information for Assessors.

10. (1) Every person shall furnish to the Assessor any information in his possession or means necessary to enable the Assessor to perform his official duties, and every person having property liable to assessment, if so required, shall deliver to the Assessor a statement in writing signed by him or, in his absence, by his agent, containing the particulars required to be entered in the assessment roll respecting the property.

Failure to furnish information.

(2) Any person who fails to comply with the provisions of subsection (1) within sixty days after having been notified in writing by the Assessor to do so is guilty of an offence and liable on summary conviction to a fine not exceeding fifty dollars.

Assessor not bound.

(3) No Assessor shall be bound by any information furnished to him pursuant to subsection (1) and the Assessor may, if he has reason to doubt its accuracy, assess the property in a manner and for such amount as he believes proper.

Making false or misleading statements to assessor prohibited.

11. Every person who makes a false or misleading statement to an Assessor engaged in carrying out his duties or functions under this Ordinance is guilty of an offence and liable on summary conviction to a fine not exceeding fifty dollars or to imprisonment for a period not exceeding thirty days or to both the fine and imprisonment.

NON-PERFORMANCE OF DUTIES BY ASSESSOR

Failure by Assessor to perform duties.

12. (1) Every Assessor who negligently fails to perform his duties under this Ordinance or omits to insert in the assessment roll of the Territory any of the information required that, with reasonable effort and diligence, he could have obtained, is guilty of an offence and liable on summary conviction to a fine of fifty dollars for each such failure or omission.

Saving provision.

(2) Nothing in subsection (1) shall be held to interfere with any other remedy provided for by law against an Assessor for any neglect or breach of duty.

VALUATION

13. Lands shall be assessed at their fair value and in determining the value the Assessor shall consider among other things the advantages and disadvantages of location, the quality of soil, the annual rental value that in his opinion the lands are worth for any purpose to which they may reasonably be put, the value of any standing timber and such other considerations as the Assessor may deem proper or the Commissioner may specify.

Lands to be assessed at fair value.

14. (1) Improvements to land shall be assessed at two-thirds of their fair value.

Assessment of improvements.

(2) The Assessor may assess the value of an improvement at less than two-thirds of its fair value in any case where, in his opinion, the disadvantages of location or other circumstances affecting its value would justify him in so doing.

Idem.

15. In assessing real property, the value of the land and of the buildings and improvements thereon shall be ascertained and set down separately in the assessment roll, and the total assessed value of the real property shall be the total sum of such assessed values.

Assessment of land and improvements to be ascertained separately.

1966(2nd) ISA - poles, cables, towers, trunks, pipes, TV.
RETURN OF ASSESSMENT ROLL

16. (1) The Assessor shall forward to the Commissioner the assessment roll not later than the first day of September in the year preceding the year in which taxes are to be levied on the assessment.

Assessment roll to be forwarded to Commissioner.

(2) To the assessment roll shall be attached a sworn or affirmed certificate of the Assessor in Form A of the Schedule.

Certificate of Assessor.

17. The Commissioner upon receipt of an assessment roll shall examine it and note any errors appearing in it having reference to the provisions of this Ordinance.

Examination by Commissioner.

18. The Assessor upon return of the roll from the Commissioner shall at once correct any errors noted by the Commissioner.

Correction of errors.

ADOPTION OF EXISTING ASSESSMENT ROLL

Adoption of existing roll.

19. (1) The Commissioner may adopt the whole or any part of the last revised assessment roll of the Territory as the assessment roll or part thereof, as the case may be, for the following year, but no such assessment roll may be adopted for more than six consecutive years.

Effect.

(2) Where the whole or any part of the assessment roll has been adopted for any year, no assessment of real property in the Territory need be made in respect of that year, and the assessment roll for that year shall consist of

- (a) the whole or the part, as the case may be, of the assessment roll so adopted;
- (b) assessments of real property in respect of which the assessment roll for the previous year has not been adopted: and
- (c) new assessments of real property not included in the assessment roll for the previous year.

Re-writing of assessment roll.

(3) The Commissioner may require an assessment roll adopted in any year by the Territory to be rewritten, in which case the Assessor shall attach to the roll a sworn or affirmed certificate in Form B of the Schedule.

Special examiner.

20. The Commissioner may appoint a special examiner to examine the assessment of the Territory, and where any such examiner examines an assessment he shall certify the result of such examination in the form prescribed by the Commissioner.

Errors and omissions.

21. The Assessor may correct clerical errors or omissions found in a new assessment roll, prior to the sitting of the Court of Revision, but material errors or omissions in a new roll and all errors and omissions in an adopted or re-written roll shall be corrected by way of complaint to the Court of Revision.

NOTICE OF ASSESSMENT AND OF SITTINGS OF COURT OF REVISION

Notices.

22. (1) When the assessment roll has been examined by the Commissioner and corrected, the Assessor shall

- (a) send by mail to every person listed therein whose real property or interest therein is assessed at an increased value or newly assessed or to the agent of that person a notice to that effect and shall keep a proper record of same, including a notation of the date of mailing; and
- (b) by posting it in the assessor's office and by publication in at least two issues of a newspaper published or circulated in the Territory give thirty days public notice that the assessment roll to be revised has been deposited in the office of the Assessor and will remain open for the inspection by any person for a period of fifteen days from the date of the notice;

and the notices shall

- (c) give notice that any person desiring to complain against the assessment must lodge his complaint in the office of the Assessor at least ten days before the date fixed for the sitting of the Court of Revision;
- (d) give notice that the Court of Revision will sit for the revision of the assessment roll and to hear complaints on the date fixed in the notice; and
- (e) fix the place, date and hour of the sittings of the Court of Revision.

(2) The notices referred to in subsection (1) shall be in such form as is prescribed by the Commissioner. Form of notices.

DEFECTS IN FORM

23. (1) No assessment shall be invalid by reason of Defects in assessment.
- (a) any defect in form;
 - (b) the omission of assessable property from the assessment roll;
 - (c) an error in any notice;
 - (d) the non-return of the assessment roll at the time specified;

- (e) occupied property being wrongly entered in the assessment roll as unoccupied, or unoccupied property being wrongly entered therein as occupied; or
- (f) property having been entered in any class or column of the assessment roll in which it does not belong.

Defect not to affect liability.

(2) Failure to enter in an assessment roll any of the particulars required by this Ordinance shall not affect the liability of any person to taxation by the Territory if the description of the land and the assessed value of the real property in respect thereof is correctly set out in the assessment roll.

Idem.

(3) Where a person is assessed as the owner of real property and is in fact not the owner thereof, any taxes levied against the property shall nevertheless be a valid charge against that property.

REVISION OF ASSESSMENT ROLL

Commissioner to establish Courts of Revision.

24. (1) The Commissioner shall establish one or more Courts of Revision for the Territory or such portions thereof as he may designate.

Members.

(2) Not less than three persons shall be appointed as members of each Court of Revision and the Commissioner shall designate one of the members so appointed to be president of the Court.

Oath.

(3) Every member of a Court of Revision shall, before entering upon his duties, take and subscribe an oath set out in Form C of the Schedule.

Court to be presided over by President.

25. (1) The Court of Revision shall be presided over by the President or in his absence by a chairman chosen from amongst the members present.

Clerk of Court.

(2) The Assessor shall act as the clerk of the Court and shall record its proceedings and in his absence the Court may appoint any other person to act as clerk.

(3) The President and two members shall constitute a quorum of the Court of Revision and if a quorum is not present, the Court shall stand adjourned to the next day not a holiday, and so on from day to day until there is a quorum.

Quorum.

26. For the purpose of revising an assessment roll and deciding any complaints with respect thereto, the Court of Revision not later than the fifteenth day of December of the year preceding the year in which taxes are to be levied shall meet at a time and place to be designated by the Commissioner to deal with and consider the assessment roll of the Territory.

Annual meetings of Court.

27. All questions respecting the revision of an assessment roll and deciding any complaints with respect thereto shall be decided by a majority of the votes of the members sitting.

Majority vote of Court.

28. No person interested directly or indirectly in any real property in connection with any assessment to which a complaint relates shall act as a member of the Court of Revision hearing and determining the complaint.

Persons not qualified to sit.

29. (1) Any person, whether named in the assessment roll or not, including the Assessor, may apply by way of complaint to the Court of Revision for a revision of the assessment roll or any part of it either

Applications for revision of roll.

- (a) to increase or reduce the assessment of his own property or that of another person,
- (b) to have entered or struck off the roll property owned by himself or another, or
- (c) to correct errors in any name or description of any properties, whether the error complained of be of omission or commission.

(2) Every complaint shall be in writing, addressed to and left with the Assessor at least ten days prior to the sitting of the Court of Revision and shall state the grounds, the nature of the complaint and describe the property that is the subject thereof.

Form of complaint.

Notice to complainants.

30. The Assessor shall notify every person filing a complaint, informing him of the date, place and hour fixed for the sitting of the Court of Revision.

Notice of complaint.

31. (1) In the case of a complaint by one person against another, the Assessor shall mail, within four days after the expiration of the time within which complaints may be received, to each person in regard to whom an assessment is sought to be altered, or to his agent, a notice stating the nature of the complaint, the place where and the date and hour when the Court of Revision will sit.

Notice not required.

(2) Where the address of a person in respect of whom a complaint has been lodge is not known to the Assessor, no notice need be sent to that person.

Powers of Court.

32. (1) A Court of Revision has power to require the attendance, swearing and examination of witnesses and the production and inspection of documents.

Penalty.

(2) Every person who fails to comply with an order of the Court of Revision made pursuant to subsection (1) is guilty of an offence and liable on summary conviction to a fine not exceeding one hundred dollars or to imprisonment for a term not exceeding three months or to both fine and imprisonment.

Witnesses.

33. (1) A party to a complaint may obtain from the Assessor a subpoena requiring the attendance of any person as a witness to give evidence at the hearing of the complaint before the Court of Revision and the subpoena shall be signed by the Commissioner and sealed with the seal of the Territory.

Attendance on payment of fees.

(2) Every witness served with a subpoena described in subsection (1) and paid the required witness fee as in an action before a judge shall be bound to attend and give evidence to the Court.

Swearing of witnesses.

(3) All evidence before the Court of Revision shall be given under oath or affirmation, which shall be administered by the clerk of the Court.

Determination of complaints.

34. The Court of Revision shall examine the items in the assessment roll complained against and hear and determine all complaints filed within the time limited for receiving them.

35. The Court of Revision may hear all complaints arising out of the general assessment on the same day, or if deemed advisable, adjourn from time to time until all complaints have been heard and determined, but the hearing and determination of all such complaints shall be completed before the first day of January in the year in which the taxes are to be levied.

Adjournment.

36. The Court of Revision may, after hearing a complaint, postpone consideration thereof to some future time and the complainant shall, if required by the Court, produce all relevant books, papers and documents and answer all proper questions and give all necessary information affecting the property or matter under consideration.

Production of documents.

37. The Court of Revision may hear and determine a complaint, whether the complainant or the party against whom the complaint is made be present or not.

Absence of parties.

38. (1) After having heard the party making the complaint and the party against whom the complaint is made, if they be present, and if required, their witnesses and the Assessor, the Court of Revision may either raise or lower the assessment complained against or confirm it as it is.

Revision of assessment.

(2) Except as provided in this Ordinance, no change in the assessment roll shall be made except upon complaint and after due notice thereof has been given in the manner herein provided.

Idem.

(3) Notwithstanding the provisions of this Ordinance requiring real property to be assessed according to its fair value, the amount of the assessment of any real property complained against shall not be varied by the Court of Revision if the value at which it is assessed bears a fair and just relation to the value at which other real property in the Territory is assessed, but the Court of Revision without determining the complaint, may order a new assessment to be made of the whole Territory or of any portion thereof that includes the real property in respect of which the complaint has been made.

New assessment may be ordered.

(4) The Assessor in making a new assessment shall be guided by such directions as are given by the Court of Revision, and the assessment so made in any year shall not be

Assessor to be guided by directions of Court of Revision.

subject to a complaint of any kind except in so far as the amount thereof is raised above the amount previously fixed.

Re-opening of assessment.

39. Upon a complaint on any ground against an assessment, the Court of Revision may re-open the whole question of the assessment so that omissions from or errors in the assessment roll may be corrected, and the revised figure at which the assessment should be made and the person who should be assessed therefor may be entered upon the roll by the Court of Revision.

Report to Commissioner.

40. (1) As soon as all complaints have been heard and determined, the Court of Revision shall report to the Commissioner.

Notification to complainants.

(2) Not later than six days following completion of the sittings of the Court of Revision, the Assessor shall notify in writing, by registered mail, each complainant and person affected as to the decision of the Court in respect of the complaint.

Alterations in an assessment roll.

41. Any alterations made in an assessment roll shall be entered on the roll in red ink by the Assessor with the date of the making of the alteration, and shall be initialled by the Assessor.

Roll as finally adopted to be binding on both parties.

42. An assessment roll as finally passed by the Court of Revision, except in so far as it may be further amended on appeal to a judge, shall be valid and binding on all parties affected thereby, notwithstanding any defect, error or misstatement therein or with regard thereto, or in the notices required, or any omission to deliver, publish or transmit any such notices.

1967 (1st)
4 & A. Appeals to
Commissioner
on or before Sept 1
Appeals to judge.

APPEALS FROM COURT OF REVISION

Procedure on appeal

43. (1) Any person dissatisfied with the decision of the Court of Revision or with the omission, neglect or refusal of the Court to hear or determine a complaint, may appeal therefrom to a judge.

(2) The procedure on appeal shall be as follows:

(a) the appellant shall, within fifteen days from the date of mailing of the notice of the decision of the Court of

Revision, serve upon or send by registered mail to the Assessor a written notice of appeal stating the grounds upon which he intends to appeal;

- (b) the appellant shall, with his notice of appeal, deposit with the Assessor as security for the costs of the appeal, the sum of five dollars for the initial entry on the assessment roll appealed against and two dollars for each additional entry on the roll and that deposit shall be taken into account by the judge in dealing with the costs of the appeal;
- (c) as soon as the time limited for notices of appeal has expired, the Assessor shall forthwith notify the judge of the appeals, if any, giving the names of the appellants and a brief statement of the grounds of each such appeal and shall at the same time ask to have a time and place fixed for hearing the appeals;
- (d) the judge shall appoint a time and place for hearing the appeals;
- (e) upon receiving notice of the time and place appointed, the Assessor shall give notice to all parties affected thereby of the time and place fixed for hearing the appeals and in his notice he shall state the grounds given for the appeal;
- (f) the Assessor shall cause a notice of the hearing to be posted up in his office listing the names of the appellants and all persons affected thereby, together with the time and place fixed for the hearing thereof;
- (g) if the judge so requests, the Assessor shall attend at the hearing of the appeals with the assessment roll, the minutes of the Court of Revision and all documents and papers having a bearing thereon;
- (h) for the purpose of any appeal, witnesses may be produced by any parties and may be required to give evidence and to produce all books, papers, documents or writings in their possession or control relevant to the appeal, and any party to an appeal may obtain from the

clerk of the Court a subpoena requiring the attendance of a person as a witness at the hearing of the appeal: and

- (i) the appeal shall be heard at the time and place appointed therefor, and the hearing thereof may be adjourned from time to time and judgment thereon may be reserved, but a return of the judgment shall be made to the Assessor before the first day of February in the year in which taxes are to be levied on the assessment.

New assess-
ment may be
ordered
by judge.

44. (1) Notwithstanding the provisions of this Ordinance requiring real property to be assessed according to its fair value, the amount of the assessment of any real property in respect of which an appeal has been taken to a judge shall not be varied by the judge if the value at which it has been assessed bears a fair and just relation to the value at which other real property in the Territory is assessed, but the judge, without determining the appeal, may order a new assessment to be made of the whole Territory, or any portion thereof that includes the real property in respect of which the appeal has been taken.

Directions to
be given by
judge.

(2) The Assessor in making any new assessment ordered by a judge shall be guided by such directions as are given to him by the judge, and the assessment so made in any year shall be final and shall not be subject to complaint or appeal of any kind.

Time for
return of
roll.

(3) The order directing the Assessor to make a new assessment shall fix the date when the Assessor is to certify the roll and make a return thereof to the Commissioner.

Re-opening of
assessment by
judge.

45. Upon an appeal on any ground from the decision of the Court of Revision, the judge may re-open the whole question of the assessment so that omission from or errors in the assessment roll may be corrected and the revised figure at which the assessment should be made and the persons who should be assessed therefor may be placed upon the roll by the judge.

Costs.

46. (1) The costs of proceedings before the Court of Revision or before a judge shall be paid by or apportioned

between the parties in such manner as the Court or the judge hearing the complaint or appeal deems fit.

(2) Where costs are ordered to be paid by a party to a complaint or appeal, or by the Assessor or any other person, payment thereof when ordered by the Court of Revision may be enforced by distress warrant under the hand of the Commissioner and the seal of the Territory and when ordered by the judge, may be enforced, upon filing the order with the clerk of the Court, as a judgment of the Court.

Payment of costs to be enforced by distress warrant.

(3) The costs in any case before the Court of Revision or before a judge shall be confined to the costs of witnesses and of procuring their attendance. except that in no case shall the costs exceed fifty dollars.

Taxable costs.

47. After the judge has heard and determined all the appeals, he shall, before the first day of February of the year in which taxes are to be levied on the assessment, make a report to the Assessor who shall forthwith make the changes, if any, ordered to be made in the assessment roll in red ink and initial each change and attach a copy of the report to the roll.

Report to Assessor.

48. (1) An assessment roll of the Territory shall be held to be finally revised,

Roll held to be finally revised.

- (a) if no complaint has been made to the Court of Revision, on the day of the report of the Court to the Commissioner,
- (b) if there has been a complaint to the Court of Revision and no appeal has been taken therefrom, at the expiration of the time fixed for appeals with respect thereto to a judge, or
- (c) if an appeal has been taken from the Court of Revision, on the day on which the Assessor makes the changes, if any, ordered by the judge and attaches to the roll a copy of the report of the judge.

(2) Where a new assessment is ordered in any year and no lands are valued above their previous assessment for that year, the roll shall be held to be finally revised on the date on which the Assessor certifies the roll.

Idem.

Item.

49. The roll as finally revised shall be taken and held to be the assessment roll of the Territory for all purposes until such time as a new assessment roll is finally revised.

PART II

ESTIMATES AND LEVY OF TAXES

Rates.

50. (1) On or before the first day of February in each year the Commissioner shall, in accordance with this Ordinance, levy taxes at a uniform rate per dollar on the assessed value of all real property in the Territory liable to taxation under this Ordinance as he deems necessary in order to provide for the raising of revenues of the Territory sufficient to meet the estimated expenditures of the Territory for the ensuing fiscal year. *other than those expenditures in respect of which a tax is levied pursuant to section 50A.*

1967(1st)

Method of determining rates.

(2) In determining the rate or rates the Commissioner shall make allowance for

1967(1st)

50A - water and Sewerage system payments

(a) the probable amounts of the receipts from all sources of revenue, other than real property taxes, for the year;

(b) the probable amount of any abatement, losses and expenses that may occur in the collection of real property taxes;

(c) the probable amount of real property taxes that may not be collected; and

(d) the amount necessary to defray the expenses of the public service of the Territory for the year including any deficiency from any preceding year.

Minimum tax.

51. Where the taxes payable in respect of any real property in the Territory are less than ten dollars per annum, the amount payable in respect thereof for that year shall be ten dollars.

TAX ROLLS

Preparation of tax roll.

52. (1) Forthwith after the final revision of the real property assessment roll and the levying of the rates by the Commissioner, the Assessor shall make out a tax roll in which he shall enter all taxable real property in respect of which a person is taxable by the Territory comprised in the assessment roll.

(2) The tax roll shall be in a form prescribed or approved by the Commissioner and shall set forth Form of tax roll.

- (a) the name in full and the address of every person whose real property or interest therein is assessed in the assessment roll;
- (b) the description of the real property assessed and the assessed value thereof;
- (c) the rates levied on that property including all rates and charges the proceeds of which are required to be distinctly and separately accounted for;
- (d) the amount for which each person is liable for each purpose; and
- (e) the total amount required to be paid by each person.

53. Where it appears to the Assessor that real property liable to assessment and taxation has not been assessed, he shall with the approval of the Commissioner, enter the property on the tax roll next prepared thereafter, as well for the arrears omitted for the year last preceding as for the taxes for the then current year. Lands not assessed.

54. The tax roll shall have a column in which shall be entered arrears of taxes due in respect of every piece of real property liable to taxation by the Commissioner, and the arrears shall be set down opposite the name of the person liable therefor. Entry of arrears of taxes.

55. The Assessor shall upon completion of the tax roll forward it to the Collector of Taxes for the Territory. Tax roll to be sent to Collector.

PART III

COLLECTION AND ENFORCEMENT

COLLECTION OF TAXES

56. The Commissioner shall appoint a Collector of Taxes for the Territory who, subject to this Ordinance, shall be responsible for the collection of all taxes payable under this Ordinance. Appointment of Collector.

Failure by Collector to perform duties.

57. (1) Every Collector who neglects or fails to perform his duties under this Ordinance is guilty of an offence and liable on summary conviction to a fine of fifty dollars for each such failure or omission.

Saving provision.

(2) Nothing in subsection (1) shall be held to interfere with any other remedy provided for by law against the Collector for any neglect or breach of duty.

When taxes payable.

58. (1) All real property taxes levied in and for any year shall be deemed to have been imposed and to be due and payable on the first day of April of that year.

Repealed 1967 (1st)

Discount.

(2) The Commissioner may provide for the granting of a discount not exceeding five per cent of all payments of taxes made on or before the thirty-first day of March of the year in which the taxes are levied.

1967 (1st)
58(2a) Penalty of 6% on 9/31 or 1st April if payable on any 1. in end yr.

Penalty.

(3) All taxes remaining unpaid after the thirtieth day of April in the year in which such taxes are levied shall bear interest from that date at the rate of six per cent per annum.

Demand for taxes.

59. (1) On or before the fifteenth day of February in each year the Collector shall transmit by mail a demand for payment of the taxes payable under this Ordinance to each person liable therefor, whose name appears on the tax roll, or to his agent if the address of the agent has been transmitted to the Collector.

Repealed 1967 (1st)

Idem.

(2) The demand shall state the time when the taxes are required to be paid and any discounts or penalties are to be applied or charged.

Evidence of mailing.

(3) The Collector shall enter the date of mailing the demand in the tax roll opposite the property or the name of the person taxed, and that entry shall be received in evidence in any court proceeding and shall be *prima facie* proof of the mailing thereof.

Taxes to be a lien on land and take priority.

60. (1) Unless otherwise provided for by this or any other Ordinance, taxes due and payable in respect of any real property shall be a lien on that property having preference and priority over the claim, lien, privilege or encumbrance of any person except Her Majesty, and shall not require registration in order to preserve it.

(2) No change of ownership or possession and no seizure by a sheriff, bailiff, landlord or other person shall defeat the lien.

Lien not defeated.

61. (1) Notwithstanding anything in this Ordinance, where property upon or in respect of which taxes are due and payable

Property subject to distress and sale.

(a) is seized by a sheriff, bailiff, landlord or other person, or

(b) comes into the possession of a trustee in bankruptcy or a liquidator,

the sheriff, bailiff, landlord, trustee, liquidator or other person shall pay the taxes owing in respect of that property to the extent of the proceeds of the property coming into his hands and prior to the payment of any other fees, charges, liens or claims, except

(c) the lawful fees and expenses of any seizure or of a sale thereunder, or of any proceedings to recover possession, and

(d) claims for wages or salary, not exceeding three months, provided for in the *Bankruptcy Act* or any law or Ordinance relating to winding-up.

(2) Liability to pay taxes under subsection (1) extends to all taxes that have become due prior to the day when the proceeds of the seizure or any part thereof become distributable, and, in the case of a liquidator, prior to the date of the winding-up order.

Extent of liability.

REMEDIES TO ENFORCE PAYMENT OF TAXES

62. (1) Where taxes are due or payable on or in respect of real property occupied by a tenant, the Collector may give the tenant notice in writing requesting him to pay to the Territory the rent as it becomes due from time to time to the amount of the taxes due and unpaid.

Notice to tenant of property.

(2) Payment of rent by a tenant to the Collector pursuant to a notice by the Territory requiring him to do so has the same effect, as between the tenant and landlord, as if the

Effect of payment by tenant.

rent so paid or recovered has been paid by the tenant directly to the landlord.

Where premises damaged or destroyed.

63. (1) Where any premises in respect of which taxes are due are damaged or destroyed, any amount payable to a person under a policy of insurance upon such premises shall, to the extent of the taxes due thereon, be paid by the insurer to the Territory, and in default thereof the Territory may sue for and recover the unpaid taxes from the insurer.

Notice of loss to be given by insurer.

(2) Every insurer shall, within forty-eight hours after receiving notice of loss under the policy of insurance, notify the Territory of the loss by registered mail, and shall not pay any amount under the policy of insurance to the insured or to any other person entitled thereto until the taxes outstanding against the insured premises have been paid.

Extent of liability of insurer to pay Territory.

(3) The requirements of subsection (1) as to payment by the insurer to the Territory of the insurance money apply only to the extent of the amount of the insurance money not used or to be used in or towards rebuilding, reinstating or repairing the premises damaged or destroyed or in or towards acquiring, constructing or repairing other premises in the Territory to take the place of the premises so destroyed or damaged.

Effect of payment by insurer.

(4) Any payment by an insurer to the Territory pursuant to this section has the same effect, as between the insurer and the insured, as if the amount so paid had been paid by the insurer directly to the insured.

Saving provision.

64. Nothing in sections 62 and 63 shall be held to prevent or impair any other remedy available to the Territory for the recovery of taxes.

Removal of buildings from lands on which taxes unpaid

65. (1) Where a building is removed from the land upon which it is situated to other land and taxes are unpaid in respect of the building or the land from which it was removed, the Collector may transfer the unpaid taxes in respect thereof to land to which the building is removed and the taxes may be collected as if originally levied thereon.

Consent of Commissioner.

(2) Where taxes on a building or on the land on which it is situate are unpaid, the building shall not be removed from the land except with the prior consent of the Commissioner.

(3) Every person removing a building, without the consent of the Commissioner, from the land on which it is situate when he knows that the taxes are unpaid on the building or on the land on which it is situate is guilty of an offence and liable on summary conviction to a fine not exceeding fifty dollars.

Failure to obtain consent.

66. (1) Where a person fails to pay his taxes within thirty days after they become due and payable, the Territory may, subject to the exemptions contained in the *Landlord and Tenant Ordinance*, levy the taxes or any part thereof with costs by distress and sale of any goods or chattels found on the premises on which the taxes have been levied or in the possession of the person liable to pay the taxes wherever found, but no distress or sale shall be made on goods or chattels of any person other than the person liable to pay the taxes if the other person owns or is entitled to possession of the goods and chattels.

Right to levy by distress or sale.

(2) The restriction contained in subsection (1) upon the distress and sale of goods and chattels of a person other than the person liable to pay the taxes does not apply

Extent of right to levy.

(a) to the interest of the person so liable in any goods and chattels in his possession under a contract for purchase or by which he may or is to become the owner thereof upon the performance of a condition; or

(b) where the goods and chattels are claimed by the wife, husband, daughter, son, daughter-in-law or son-in-law of the person so liable, or by any other relative of his if this other relative lives as a member of his family on the same premises, or by any person whose title is derived from any of them.

67. (1) The Commissioner, by Order, may authorize the Collector to issue a warrant on behalf of the Territory authorizing the person named therein to levy taxes in arrears by distress or sale in the manner provided in this Part.

Warrant to levy by distress or sale.

(2) The Order directing the levy and distress may be of general application or of specific application and may provide for the levy being made for all or any part of the taxes in arrears.

Order may be general or specific.

Costs.

(3) The costs recoverable upon distress and sale are those payable under the *Distress Ordinance*.

Right to enter upon lands.

68. (1) Any authorized person effecting a seizure of goods and chattels has the right to enter upon the real property and to break open and enter a building, yard or place in which goods and chattels liable to seizure for payment of taxes are located and to take and seize the goods and chattels and remove them from the premises.

Notice of seizure.

(2) The person effecting seizure of goods and chattels shall give notice thereof to the person liable to pay the taxes by personal service or by leaving a copy of the notice with an adult member of his family at his usual place of residence or if the person liable to pay the taxes, or an adult member of his family, cannot be found, a copy of the notice shall be posted in some conspicuous part of the premises where the goods and chattels are seized.

Acknowledgment of seizure.

(3) Where a person whose taxes are in arrears gives a written acknowledgment to the Collector that his goods and chattels are under seizure for non-payment of taxes, the acknowledgment has the same force and effect as an actual seizure made under subsection (1).

Release from seizure.

69. The Territory may release goods and chattels held under seizure upon part of the claim in respect of which the seizure was made being satisfied, without prejudice to its right to recover for the balance of the claim.

Notice to third person.

70. (1) Where the Territory receives notice that a person whose goods and chattels have been seized under section 68 is liable for rent due and payable to a third person or that a third person claims an interest in the goods and chattels seized, the Collector shall forthwith mail to the third person a notice of the seizure and the Territory shall not make any release of the seizure until at least ten days after the Collector has mailed to the third person a notice of its intention to do so.

Liability for loss or destruction of goods under seizure.

(2) The Territory is not responsible for the loss or destruction of goods and chattels while under seizure, unless the loss or destruction

- (a) is due to the negligence of the Territory or its officers or servants, or
- (b) is due to their having been moved, where the goods and chattels are moved from the premises where the seizure was effected.

71. (1) Public notice of the time and place at which goods and chattels distrained are to be sold and of the name of the person liable for the payment of the taxes shall, at least eight days before the sale, be posted up in at least two public places in the neighbourhood where the distress was made and published in one issue of a newspaper published or circulated in the area of the Territory in which the goods and chattels are located.

Notice of sale.

(2) At the time fixed in the notice, the Collector or person authorized by him shall sell at public auction the goods and chattels distrained or so much thereof as are necessary to realize the taxes and costs.

Sale by public auction.

(3) Where property distrained is sold for more than the amount of the taxes and costs, and if no claim to the surplus is made by any other person, it shall be paid to the person in whose possession the property was when the distress was made; but if other claim to the surplus is made, it shall be paid over by the Collector to the clerk of the Court, who shall retain the money until the rights of all parties have been determined.

Where surplus realized.

72. If at any time after a demand for taxes has been made and before the time for payment thereof expires, the Collector has reason to believe that a person liable for payment of taxes is about to remove goods and chattels out of the Territory that would be otherwise subject to distress under this Ordinance, the Collector may make an affidavit to that effect before a judge and the judge may issue a warrant to the Collector or other person named therein, authorizing him to levy for the taxes, costs and expenses in the manner provided by this Ordinance.

Removal of goods subject to distress from Territory.

73. Where the taxes imposed in respect of any right, interest or estate of a person occupying or leasing Crown lands are in arrears, the following proceedings, amongst others, may be taken:

Proceedings against occupier or tenant of Crown Land.

- (a) the Collector may serve upon the occupier or tenant of such lands a notice signed by him in the form set out in Form D of the Schedule;
- (b) the notice may be served upon the occupier or tenant either personally or by depositing it in some conspicuous place on the premises, or leaving it with some adult person ^{thereon at the permission of} ~~thereon~~ ^{it by registration & stating address, to the consent of the occupier or his last address, as shown in the records of the collector} ~~thereon~~;
- (c) if the arrears are not paid in accordance with the notice, the Territory may, after the expiration of thirty days, file the notice and an affidavit of service thereof with the clerk of the Court who shall thereupon enter the matter on the list of cases to be disposed of at the next sittings of that Court; and
- (d) at the sittings of the Court the judge may hear any of the parties and may make such order as he thinks proper for payment of the taxes and costs, and the order shall be deemed to be a judgment of the Court upon which execution may be issued, and the execution shall have priority over any other execution or encumbrance or claim of any kind.

Production of tax roll to be prima facie evidence.

74. The production of a tax roll or a copy thereof or so much thereof as relates to the taxes payable by a person, purporting to be certified by the Collector as a true copy, shall in any action, cause or proceedings, be received in evidence and be *prima facie* proof that the taxes are payable as and by the person disclosed therein and that the demand for taxes entered therein as given was fully given.

SALE OF REAL PROPERTY FOR TAXES

Sale of real property for taxes.

75. (1) Where the whole or any portion of the taxes payable in respect of any real property in the Territory remain due and unpaid for more than one year after the first day of May of the year in which such taxes were imposed, the real property shall, subject to this Ordinance, be sold by the Territory for arrears of taxes accruing and unpaid thereon up to the date of preparation of the tax list hereinafter referred to.

(2) The Collector shall, before the thirty-first day of May in each year, prepare a tax list of all real property within the Territory liable to be sold for arrears of taxes with the amount of the tax arrears owing in respect of the real property set opposite the description of the property.

Tax lists of real property liable to be sold.

(3) The tax list shall not include real property exempted from taxation under this Ordinance.

Real property not included in list.

76. The Commissioner shall sign the tax list and cause it to be affixed with the seal of the Territory and shall transmit the same to the Collector with a warrant under the hand of the Commissioner commanding him to hold a tax sale.

Warrant for tax sale.

77. The Collector shall forthwith upon receiving the warrant and tax list proceed to advertise for sale the real property included in the tax list.

Lands to be advertised for sale.

78. (1) The Collector shall prepare a copy of the tax list and shall include therein, in a separate column, a statement of the costs for advertising chargeable against each piece of real property, and shall cause a copy thereof

Copy of list to be published in newspaper.

- (a) to be posted in the office of every Territorial agent and in at least five other conspicuous places in the area of the Territory where the land is situated; and
- (b) to be published in the *Yukon Gazette* and in a newspaper published or circulated in the area of the Territory in which the land is situated.

(2) The costs chargeable for advertising shall not exceed five dollars for each piece of real property so advertised.

Cost of advertising.

79. (1) The advertisement shall contain a notification that unless the arrears of taxes and costs are sooner paid, the Collector will offer the property for sale at public auction at the time and place specified in the advertisement.

Information to be included in advertisement.

(2) The sale shall take place as advertised not later than the fifteenth day of July in each year at such convenient public place in the area of the Territory in which the land is situated as the Collector selects.

Time and place of sale.

Officer or employee of Territory not to become purchasers.

80. No officer or employee of the Territory is entitled to purchase any real property at a tax sale in the Territory or otherwise to become the tax sale purchaser of real property offered for sale by the Territory for tax arrears.

Sale of lands by public auction.

81. (1) At the time and place appointed for the sale, the Collector shall, if the arrears of taxes and costs have not been paid, offer the property for sale by public auction, one piece at a time, and in so doing shall specify the amount stated in the advertisement as the arrears of taxes thereon, and shall sell each piece to the highest bidder, subject to redemption as hereinafter provided.

Where parcel subdivided.

(2) Where a parcel of land is owned by one person but has been assessed in separate parts or portions, each part or portion shall be sold separately for the respective taxes in arrears thereon.

Where full amount of arrears cannot be realized.

82. If the real property cannot be sold for the full amount of the arrears of taxes and costs, the Collector may, with the approval of the Commissioner, sell the same to any person other than the owner for any reasonable amount that he may be able to realize and shall in such case accept the amount so realized as full payment of the arrears of taxes and costs.

Territory to become purchaser.

83. Subject to section 82, where the real property cannot be sold at a tax sale for the full amount of the arrears of taxes and costs, the Collector shall declare the Territory to be the purchaser thereof.

Liability of former owner for taxation.

84. Until the time for redemption has expired real property purchased by the Territory at a tax sale continues to be liable to assessment and taxation by the Territory in the name of the former owner thereof.

Omissions in tax sale list.

85. Omission to include in the tax list property liable for sale for taxes does not operate to prevent the sale of such real property at a subsequent sale for all arrears of taxes that are then due thereon.

Lands improperly sold.

86. (1) Where it appears to the Commissioner that real property in the Territory has been improperly sold for taxes, the Commissioner on behalf of the owner thereof shall redeem the same.

(2) For the purposes of subsection (1), the redemption shall be deemed to restore the real property, including liability for taxes in respect thereof, to the position in which it stood before being placed on the tax list.

Idem.

87. (1) Where any real property is sold for a greater amount than the amount of the arrears of taxes and costs, the purchaser shall pay at the time of the sale the amount of the arrears and costs, but if the real property is not subsequently redeemed he shall pay the balance of the purchase money and any subsequent taxes accruing in respect of the property within one month after the date upon which the Collector notifies him that a transfer to him has been prepared.

Where surplus realized.

(2) If the balance of the purchase money and any subsequent taxes accruing is not paid by the purchaser or his assignee within the time prescribed, he shall forfeit all rights in respect of the property and in respect of the money paid by him therefor at the time of the sale or at any subsequent time, and the property shall be in the same position as if it had been redeemed.

Where purchase money not paid within time prescribed.

88. The Collector, upon a sale of real property at a tax sale, shall without charge give to the purchaser a tax sale certificate under his hand and the seal of the Territory, in the form set out in Form E of the Schedule.

Tax sale certificate.

89. All rights of the purchaser under a tax sale certificate may be assigned to any person not prohibited under this Ordinance from purchasing real property in the Territory at a tax sale.

Rights of purchaser may be assigned.

90. (1) Upon the expiration of one year from the date upon which the tax sale was held, the Collector shall notify by registered mail all persons having a registered interest or encumbrance, or an interest or encumbrance of which the Collector has notice, in or upon any parcel of land sold for taxes, that application will be made to a judge for confirmation of the tax sale.

Notice of application for confirmation of sale.

(2) The notice shall specify the place at which the application will be heard and the time thereof, which shall be not less than thirty days after the date upon which the notice is mailed.

Time and place of hearing of application.

Application to judge.

91. (1) Unless the real property sold for taxes has since been redeemed, the Collector shall, at the time and place specified in the notice, make application to the judge for confirmation of the sale of the real property sold at the tax sale.

Information in support of application.

(2) The Collector shall submit in support of the application

- (a) a list of all real property sold at the tax sale and not redeemed;
- (b) the names, addresses and occupations of the purchasers; and
- (c) evidence of the mailing of notice of the application to all parties having a registered interest or encumbrance or an interest or encumbrance of which the Collector has notice, in or upon the real property concerned.

Confirmation of sale.

92. (1) The judge upon being satisfied that the sale of any real property sold at a tax sale and all subsequent proceedings in relation thereto have been carried out in accordance with the requirements of this Ordinance, shall confirm the sale.

Copy of Order to be sent to Registrar.

(2) A copy of every Order of confirmation made by the judge and certified by the clerk of the Court shall be sent to the Registrar of Titles for the Yukon Land Registration District.

Transfer to be prepared.

93. (1) Upon confirmation by the judge of the sale for taxes of any piece of real property the Collector shall prepare a transfer to the tax sale purchaser in the form prescribed by the *Land Titles Act* and shall affix his signature and the seal of the Territory thereto.

Conditions precedent to registration of transfer.

(2) When the transfer referred to in subsection (1) is prepared, the tax sale purchaser shall pay to the Collector

- (a) the balance, if any, of the purchase money as provided in section 87,
- (b) all taxes on the real property that have accrued subsequently to the date of the tax sale and remain unpaid, and

- (c) the registration fees prescribed by the *Land Titles Act* for registering the transfer in the Land Titles Office for the Yukon Land Registration District.

(3) Upon the tax sale purchaser paying to the Collector the amount referred to in subsection (2), the Collector shall

Registration of transfer and payment of surplus to original owner.

- (a) cause the transfer to be registered in the Land Titles Office for the Yukon Land Registration District, and

- (b) pay over to the original owner of the real property the amount referred to in paragraph (a) of subsection (2) or when the original owner of the property cannot be located the Collector shall after three years pay the amount into the Yukon Consolidated Revenue Fund.

REDEMPTION

94. (1) Any person, including the Territory, on behalf of the owner of real property sold at a tax sale, or of his heirs, may, at any time within one year from date of the sale, redeem the property by paying to the Collector the amount of the arrears of taxes and costs for which the property was sold, together with an additional sum as a penalty equal to ten per cent of such amount.

Redemption within one year.

(2) Where the tax sale purchaser has paid taxes accruing subsequently to the date upon which the real property was sold, the person redeeming shall also pay to the Collector the amount of the taxes so paid and an additional sum as a penalty equal to ten per cent thereof.

Penalties.

(3) Notwithstanding subsection (1), real property sold at a tax sale may be redeemed at any time prior to the delivery of the transfer to the tax sale purchaser, upon payment of the amount that would have been payable upon redemption within one year from the date of the sale, together with interest thereon at seven per cent per annum from the end of such year until the date of redemption.

Redemption prior to delivery of transfer.

95. (1) The Collector may in any case before issuing a certificate of redemption demand and be entitled to receive from the person redeeming the real property all arrears of taxes accruing subsequently to the date upon which the real property was sold.

Right to demand taxes accruing subsequently to sale.

Certificate of redemption.

(2) Subject to subsection (1), the Collector shall give to the person redeeming the real property a certificate of redemption in Form F of the Schedule sealed with the seal of the Territory.

Effect of redemption.

96. (1) Upon payment to the Collector of the amount required hereunder to be paid upon redemption, all right and interest of the tax sale purchaser in the real property redeemed shall cease, and all taxes for which the real property was sold shall be deemed to have been paid in full.

Amount to be paid to tax sale purchaser.

(2) Notwithstanding subsection (1), the tax sale purchaser upon redemption of the real property is entitled to receive from the Territory

(a) a return of his purchase money and any taxes accruing subsequently to the date of the tax sale that have been paid by him, and

(b) the sums paid as penalties pursuant to section 94.

Notice of redemption to tax sale purchaser.

97. The Collector, immediately after the redemption of the real property, shall notify the tax sale purchaser or his assignee that the property has been redeemed, and upon delivery to him of the tax sale certificate shall pay over to the tax sale purchaser the full amount to which he is entitled under section 96.

PART IV

MISCELLANEOUS PROVISIONS

OFFENCES AND PENALTIES

Offences for which no other penalty specifically provided.

98. Every person who violates any provisions of this Ordinance for which no other penalty is provided in this Ordinance is guilty of an offence, and liable on summary conviction to a fine not exceeding fifty dollars or to imprisonment for a period not exceeding thirty days or to both the fine and imprisonment.

TRANSITIONAL AND REPEAL

99. (1) The *Taxation Ordinance*, being chapter 103 of the Revised Ordinances of the Yukon Territory 1958, is repealed and this Ordinance shall come into force on the 1st day of April, 1960.

(2) The revised real property assessment roll of the Territory as confirmed and authenticated by the Court of Revision of the Territory for the year 1959 shall be deemed, for the purpose of this Ordinance, to be the revised real property assessment roll of the Territory until a new real property assessment roll is revised and adopted under this Ordinance.

SCHEDULE

FORM A

(Section 16 (2))

ASSESSOR'S OATH

I, (name of Assessor) , do swear that after inspection and inquiry and to the best of my knowledge and belief the foregoing assessment roll is correct and according to law, and that nothing has been unduly or fraudulently omitted therefrom or inserted therein. So help me God.

FORM B

(Section 19 (3))

ASSESSOR'S OATH ON RE-WRITTEN ASSESSMENT

ROLL

I, (name of Assessor) , do swear that to the best of my knowledge and belief the foregoing assessment roll is a true and accurate copy of that portion of the assessment roll for the year.....which has been adopted by the Commissioner of the Yukon Territory for the year....., and that no change has been made in the assessment values and nothing has been unduly or fraudulently omitted therefrom or inserted therein. So help me God.

FORM C

(Section 24 (2))

OATH OF MEMBER OF COURT OF REVISION

I,, do solemnly swear that I, as a member of the Court of Revision of the (Yukon Territory or.....area of the Yukon Territory), will decide honestly, to the best of my judgment and ability, and without fear, favour or partiality, the complaints that may be brought before the said Court. So help me God.

FORM D

(Section 73)

NOTICE OF TAX ARREARS

You are hereby notified that there are now taxes in arrears to the amount of \$.....due by you to the Yukon Territory and that you are required to pay these taxes to the Territory within thirty days after service of this notice upon you, and in default of your so doing, an application will be made to a judge for an order to compel you to pay the taxes, together with such costs as the judge awards.

FORM E

(Section 88)

TAX SALE CERTIFICATE

I hereby certify that under the provisions of the *Taxation Ordinance*, I have this day sold for the arrears of taxes and costs to of in the Yukon Territory that parcel of land and premises situate in and being composed of (describe the land) , for the sum of dollars.

Dated this day of, 19.....
 (Seal) _____

Collector

(Note: Where real property is sold for more than the amount of the arrears of taxes and costs, the tax sale certificate shall omit all the words following the description of the land and preceding the date clause and shall contain instead thereof the following:

“for the sum of dollars, of which the sum of dollars, being the amount of the arrears of taxes and costs for which the property was sold has been received, the balance to be paid to me by the said within one month after notification that a transfer of the property has been prepared for delivery to him, and in default of payment thereof within the time specified all rights of the said in respect of the property and the money already paid by him shall be forfeited by him.”)

FORM F

(Section 95(2))

CERTIFICATE OF REDEMPTION

I hereby certify that.....(describing
the real property), sold for taxes on the.....day of
....., 19....., were this day duly redeemed
by.....or by.....on behalf of
.....and that I have received from
.....in full payment of the redemption,
the sum of.....dollars.

Dated this.....day of.....19.....

(Seal)

Collector

CHAPTER 3

 ORDINANCES OF THE YUKON TERRITORY
 1959 (Second Session)

 AN ORDINANCE TO AUTHORIZE THE COMMISSIONER
 TO GRANT A FRANCHISE TO THE YUKON
 ELECTRICAL COMPANY LIMITED FOR THE
 DISTRIBUTION OF ELECTRICAL POWER IN THE
 AREA OF WATSON LAKE, IN THE YUKON TERRITORY

(Assented to December 12th, 1959.)

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

1. The Commissioner is hereby authorized to grant a franchise to The Yukon Electrical Company Limited for the distribution of electrical power in the area of Watson Lake, in the Yukon Territory, upon such terms and conditions as the Commissioner considers satisfactory. Commissioner may grant franchise.

2. The Commissioner shall cause a franchise granted pursuant to section 1 to be tabled at the first session of the Territorial Council following such grant. Tabling.

CHAPTER 4

ORDINANCES OF THE YUKON TERRITORY
1959 (Second Session)

AN ORDINANCE TO AMEND THE GAME ORDINANCE
(Assented to December 12th, 1959.)

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

Chapter 50
R.O.Y.T.
1958.

1. Subsection (1) of Section 39 of the Game Ordinance is repealed and the following substituted therefor:

“(1) The Director may, upon application therefor, issue an outfitter’s licence to any natural person who is a resident and a bona fide owner of equipment in good condition and repair that in his opinion is sufficient to take care of at least four hunters in the field.”

CHAPTER 5

ORDINANCES OF THE YUKON TERRITORY
1959 (Second Session)

AN ORDINANCE TO AMEND THE
TAXATION ORDINANCE

(Assented to December 12th, 1959.)

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

1. Paragraph (h) of Section 2 of the Taxation Ordinance is repealed and the following substituted therefor:

R.O.Y.T.
1958
Chap. 103.

“(h) “land” includes land covered by water and underwood growing upon land and all improvements, fixtures, buildings, machinery or other things erected upon or under or affixed to land, but shall not include such improvements, fixtures, machinery or things in, on or under mineral land used solely for the purpose of obtaining minerals from the ground,” or for concentrating and sampling the same.”

