

ORDINANCES
OF THE
YUKON TERRITORY

PASSED BY THE
YUKON COUNCIL

IN THE YEAR
1923

GEORGE PATTON MACKENZIE
GOLD COMMISSIONER



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

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J. A. M. H. MALTBY, King's Printer.

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CHAPTER 1

AN ORDINANCE RESPECTING SUCCESSION DUTIES

[Assented to June 29, 1923.]

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

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

2. This Ordinance shall apply only to the property and estates of persons whose death occurs subsequent to the coming into force of this Ordinance. Application of Ordinance

INTERPRETATION.

3. In this Ordinance, unless the context otherwise requires,— Interpre-

(1) "Aggregate value" means the fair market value of the property after the debts and incumbrances and other allowances authorized by Section 4 are deducted therefrom, and for the purposes of determining the aggregate value and the rate of duty payable the value of the property situate outside of the Yukon Territory shall be included; "Aggregate value."

(2) "Beneficial interest" means the fair market value of the property after the debts, incumbrances, and other allowances and exemptions authorized by this Ordinance are deducted therefrom; "Beneficial interest."

- "Child." (3) "Child" shall include any child of the deceased born in lawful wedlock, or legitimized, or any person adopted by the deceased as his child, or any person to whom during his infancy the deceased stood in *loco parentis* for a period of not less than five years immediately preceding his death or any lineal descendant of a child as above defined if born in lawful wedlock or legitimized;
- "Court." (4) "Court" shall mean the Territorial Court of the Yukon Territory;
- "Judge." (5) "Judge" shall mean a Judge of the Territorial Court of the Yukon Territory;
- "Dutiable value." (6) "Dutiable value" or "net value" means the fair market value of the property after the debts, incumbrances, and other allowances and exemptions authorized by this Ordinance are deducted therefrom;
- "Executor." (7) "Executor" includes Administrator;
- "Interest in expectancy." (8) "Interest in expectancy" includes an estate, income, or interest in remainder or reversion, and any other future interests, whether vested or contingent, but does not include a reversion, expectant on the determination of a lease;
- "Passing on the death." (9) "Passing on the death" means passing either immediately on the death or after an interval, either certainly, or contingently, and either originally or by way of substitutive limitation, whether the deceased was at the time of his death domiciled in the Yukon Territory or elsewhere;
- "Property." (10) "Property" includes real and personal property of every description and every estate and interest therein capable of being devised or bequeathed by will or of passing on the death of the owner to his heirs or personal representatives;
- "Territorial Treasurer." (11) "Territorial Treasurer" or "Treasurer" shall mean the Territorial Treasurer of the Yukon Territory.
- Net value, how arrived at. 4. In determining the net value of the property or any portion thereof of a deceased person, the aggregate value shall be taken as at the date of the death of the deceased, and allowances shall be made for reasonable funeral expenses, and for his debts and incumbrances, and

any debt or incumbrance for which an allowance is made shall be deducted from the aggregate value of the property, but an allowance shall not be made,—

(a) For debts incurred by the deceased, or incumbrances created by a disposition made by him unless such debts or incumbrances were incurred or created *bona fide* for full consideration in money or money's worth wholly for the deceased's use and benefit, and take effect out of his interest; nor

(b) For any debt in respect whereof there is a right to reimbursement from any other estate or person, unless such reimbursement cannot be obtained; nor

(c) More than once for the same debt or incumbrance charged upon different portions of the estate; nor

(d) For the expenses of administration of the estate except the expense of procuring letters probate or letters of administration, not including solicitor's fees; nor

(e) For the expenses of the execution of any trust.

5. This Ordinance shall not apply as respects the payment of succession duties,— Exemptions.

(a) To property passing under a will, intestacy, or otherwise to or for the use of any person or beneficiary whatsoever, where the net value of the property of the deceased does not exceed five thousand dollars; nor

(b) To property passing in the manner aforesaid, to or for the use of a resident or residents of the Territory, being the grandfather, grandmother, father, mother, husband, wife, child, son-in-law, or daughter-in-law of the deceased, where the net value of the property of the deceased does not exceed ten thousand dollars.

Property
passing
upon death.

6. Upon the death of any person the following, in addition to any other property passing, shall for the purposes of this Ordinance be deemed to pass upon the death of such person, that is to say,—

(a) All property of such deceased person or any interest therein, or income therefrom, which is voluntarily transferred by transfer, deed, grant, bargain, sale or gift, made in contemplation of the death of the transferrer, grantor, bargainer, vendor, or donor, or made, or intended to take effect in possession or enjoyment after such death, to any person in trust or otherwise, or by reason whereof any person becomes beneficially entitled in possession or expectancy to any property or the income thereof;

(b) Any property taken as a *donatio mortis causa* or under a disposition purporting to operate as an immediate grant or gift *inter vivos*, whether by way of grant, transfer, delivery, declaration of trust or otherwise, which has not been *bona fide* made two years before the death of the deceased, including property taken under any grant or gift, whenever made, of which property *bona fide* possession and enjoyment has not been assumed by the donee immediately upon the grant or gift, and thenceforward retained to the entire exclusion of the donor, and of any benefit to him by contract or otherwise;

(c) Any property which a person having been absolutely entitled thereto, has caused or may cause to be conveyed or transferred to or vested in himself, and any other person, jointly, whether by disposition or otherwise, so that the beneficial interest therein or in some part thereof, passes or accrues by survivorship on his death to such other person, including also any purchase or investment effected by the person who was absolutely entitled to the property, either by himself alone, or in concert or by arrangement with any other person;

(d) Any property passing under any past or

future settlement, including any trust, whether expressed in writing or otherwise, and if contained in a deed or other instrument effecting the settlement, whether such deed or other instrument was made for valuable consideration or not as between the settler and any other person, made by deed, or other instrument not taking effect as a will, whereby an interest in such property or the proceeds of sale thereof, for life, or any other period, determinable by reference to death, is reserved either expressly or by implication to the settler, or whereby the settler may have reserved to himself the right by the exercise of any power to restore to himself or to reclaim the absolute interest in such property or the proceeds of sale thereof, or to otherwise resettle the same or any part thereof;

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

(f) Any property of which a person was at the time of his death competent to dispose; and a person shall be deemed competent to dispose of property if he has such an estate or interest therein, or such general or limited power as would if he were *sui juris*, enable him to dispose of the property as he should think fit or to dispose of the same for the benefit of his children, or some of them, whether the power is exercisable by instrument *inter vivos* or by will or by both, but exclusive of any power exercisable in a fiduciary capacity under a disposition not made by himself or as mortgagee. A disposition taking effect out of the interest of the person so dying shall be deemed to have been made by him, whether the concurrence of any other person was or was not required. Money which a person has a general power to charge on property shall be deemed to be property of which he has the power to dispose.

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

Provided, That if the moneys payable under the terms of any such policy of insurance to the husband, wife, child, father, or mother of the deceased does not exceed five thousand dollars the same shall not be dutiable hereunder; provided, however, that if any one beneficiary receives more than five thousand dollars by reason of the deceased having effected two or more contracts of insurance on his life then the moneys received or receivable by the beneficiary under such contracts shall not be subject to any exemption under this clause.

Rates of
duty.

7. (1) The following property as well as all other property subject to duty upon a succession shall be subject to duty at the rates hereinafter imposed:

(a) All property situate in the Territory and any interest therein or income therefrom passing on the death of any person, whether the deceased was, at the time of his death, domiciled in the Territory or elsewhere; and, where the deceased at the time of his death was domiciled in the Territory, all movable or personal property locally situate outside of the Territory, and any interest therein;

(b) Debts and sums of money due and owing from persons in the Territory to any deceased person at the time of his death on any contract or printed or written or sealed obligation or other specialty shall be property of the deceased situate in the Territory, without regard to the place where the printed, written, or sealed obligation or specialty shall be at the time of the death of the deceased;

(c) All property situate outside of the Territory belonging to a person not domiciled therein, if and to the extent that such property shall pass by devise, or on intestacy, or by transfer to a person domiciled therein;

(d) All simple contract debts due to a person domiciled in the Territory, whether the debtor resides in or outside of said Territory;

(e) All debts due to a person domiciled in the Territory, notwithstanding that the same may be wholly or partly secured by or be a charge upon land or other property outside of said Territory;

(f) All shares, stock, inscribed stock, dividend warrants, script, debentures, or other similar property or evidence or assurance thereof, notwithstanding that the same, or any of them, may be transferable or payable only at some place outside of the Territory, or that the head office or principal place of business of any company or corporation issuing the same may be outside of said Territory, if the same are owned by a person domiciled in said Territory.

(2) The enumeration of specified forms of property, in clauses (d), (e), and (f) of sub-section (1) shall not be deemed to limit in any way the generality of clauses (a), (b) and (c) thereof.

Clauses (a), (b) and (c) not limited by specified forms of property in other clauses.

(3) Property brought into the Territory for administration or distribution shall be deemed to be property situate in the Territory.

Property brought in for administration deemed to be property in the Territory.

8. (1) Save as otherwise provided the rate or rates of duty to which all such property shall be liable to succession duties hereunder shall be as set forth in the following table, the percentage payable on the share of any beneficiary being fixed by the following or by some one or more of the following considerations as the case may be:

Rates of duty.

(a) The net value of property of the deceased;

(b) The place of residence of beneficiary;

(c) The degree of kinship or the absence of kinship of the beneficiary to the deceased.

PERCENTAGES PAYABLE ON SHARES PASSING TO OR FOR THE USE OF				
1	2	3	4	5
Net value of the property of the deceased (Section 3).	Grandfather, grandmother, father, mother, husband, wife, child, son-in-law, or daughter-in-law of the deceased being a resident or residents of the Territory.	Any person or persons mentioned in column 2 not being a resident or residents of the Territory.	Any other lineal ancestor of the deceased a brother or sister of the deceased or any lineal descendant of such brother or sister or a brother or sister of the father or mother of the deceased or any lineal descendant of such last mentioned brother or sister.	Any other person or beneficiary.
Exceeding \$5,000 and not exceeding \$10,000	nil	½	5	10
Exceeding \$10,000 and not exceeding \$15,000	½	1	5½	11
Exceeding \$15,000 and not exceeding \$25,000	1	1½	6	12
Exceeding \$25,000 and not exceeding \$50,000	2	2½	7½	12½
Exceeding \$50,000 and not exceeding \$75,000	2½	3	10	14
Exceeding \$75,000 and not exceeding \$100,000	3½	4	11	15
Exceeding \$100,000 and not exceeding \$150,000	4½	5	11½	16
Exceeding \$150,000 and not exceeding \$200,000	5	5½	12	17½
Exceeding \$200,000 and not exceeding \$300,000	5½	6	12½	20
Exceeding \$300,000 and not exceeding \$500,000	6½	7	12½	22½
Exceeding \$500,000 and not exceeding \$750,000	8	8½	12½	25
Exceeding \$750,000 and not exceeding \$1,000,000	8½	9	12½	27½
Exceeding \$1,000,000	10	11	15	30

Provided, however, that no duty shall be payable on the share passing to any person mentioned in the second or third column, where the value of the property taken by such person wherever situate does not exceed \$2,000.00. Proviso.

(2) The succession duties herein provided for shall be paid to the Treasurer, for the use of the Territory and shall be over and above the probate or other fees prescribed from time to time by law. Duties to be paid to Treasurer.

9. Where the share of any person mentioned in the second or third column of the table in the next preceding section exceeds fifty thousand dollars, or where the share of any person mentioned in the fourth column of the said table exceeds twenty-five thousand dollars, additional duty shall be payable on the taxable portion of such share at a rate set forth in the following table, the additional percentage payable on such share being determined by the following considerations: Special rate of duty in certain cases.

- (a) The value of the property taken, wherever situate;
- (b) The degree of kinship to the deceased.

Additional Percentages Payable When Individual Share Exceeds \$25,000 on Shares Passing to or for the Use of:		
1	2	3
Where individual share is as follows:	Beneficiaries mentioned in Cols. 2 or 3 of table in Section 8.	Beneficiaries mentioned in Col. 4 of table in Section 8.
Exceeding \$25,000 and not exceeding \$50,000	nil	1
Exceeding \$50,000 and not exceeding \$75,000	1	1½
Exceeding \$75,000 and not exceeding \$100,000	1½	2
Exceeding \$100,000 and not exceeding \$150,000	2	2½
Exceeding \$150,000 and not exceeding \$200,000	2	3
Exceeding \$200,000 and not exceeding \$300,000	2½	3½
Exceeding \$300,000 and not exceeding \$400,000	2½	4
Exceeding \$400,000 and not exceeding \$500,000	3	4½
Exceeding \$500,000 and not exceeding \$600,000	3½	5
Exceeding \$600,000 and not exceeding \$750,000	4	5
Exceeding \$750,000 and not exceeding \$1,000,000	4½	5½
Exceeding \$1,000,000	5	6

Where devise to executor or trustee in lieu of commission or allowance is excessive.

10. Where a bequest or devise of property, which otherwise would be liable to the payment of duty under this Ordinance, is made to an executor or trustee in lieu of commission or allowance, and the said bequest or devise exceeds what would be a reasonable compensation for the services of such executor or trustee, such excess shall be liable to duty, and a reasonable compensation shall, unless otherwise agreed upon with the Treasurer, be fixed by a Judge.

Where transfer for bona fide and proper consideration.

11. Nothing in this Ordinance contained shall render liable for duty any property *bona fide* transferred for a consideration that is of a value substantially equivalent to the property transferred.

Court may declare duty a lien in certain cases.

12. Where any person's estate is declared liable to duty in respect of any property which has previous to the death of such person been conveyed or transferred to some other person the court may declare the duty to be a lien upon such property and make such declaration although the amount of such duty has not been ascertained and where any property, in respect of which the estate would have been liable to duty had such property remained in the hands of the person to whom or for whose benefit it was conveyed or transferred by such deceased person, has been conveyed or transferred to any purchaser for valuable consideration the court may direct the person to whom or for whose benefit the said property was conveyed or transferred by such deceased person as aforesaid to pay the amount of the duty to which the estate would have been subject in respect of such property.

Applicants for probate or administration to file statement under oath.

13. (1) Every applicant, or if there be more than one of them, one of such applicants, for letters probate or letters of administration of the estate of a deceased person, or the resealing of any grant of probate or administration made by any court outside the Territory, shall before the issue of letters of probate or administration or such resealing, or within such time as may be limited by the court issuing such letters probate or letters of administration or authorizing such resealing, make and file with the Treasurer a full true and correct statement in duplicate under oath showing:

(a) A full itemized inventory in detail of all the property of the deceased person, including any property situate outside of the Territory and the fair market value thereof on the day of his death;

Inventory to show market value at date of death.

(b) The several persons so far as known to whom the same passes, their places of residence, the degrees of relationship, if any, in which they stand to the deceased, the property passing to each, and the value thereof.

Persons to whom property passes, and value.

(2) Such statement shall be made and filed in all cases without regard to the nature or value of the property of the deceased.

Proviso.

(3) The Public Administrator shall, as soon as possible, after the estate of a deceased person comes under his control, and before making any distribution of the estate in his hands, make and file with the Treasurer a statement under oath similar to and in all respects in compliance with the requirements of this section in the case of an applicant for probate or administration.

Sworn statement by Public Administrator.

(4) If the duty has not been paid or if security by a deposit of money to the satisfaction of the Treasurer has not been given, the applicant or applicants shall, in consideration of the grant applied for being made, furnish a bond in a penal sum equal to 10 per cent. of the dutiable value of the property of the deceased person in respect of which his estate may be or may become liable to succession duty under this Ordinance, the said bond to be executed by the applicant or applicants and two sureties or a guarantee company and to be approved by the Treasurer, conditioned for the due performance of the duty of the applicant or applicants, under this Ordinance as to accounting to the Government for the succession duty for which the property of the deceased is chargeable in default of payment being made by the person liable therefor.

Bond to be furnished.

Provided, however, that notwithstanding anything contained in this sub-section, in all cases in which the amount of duty payable under this Ordinance exceeds 10 per cent. of the dutiable value of the property of the

Bond in certain cases to be for an increased amount.

deceased person in respect of which the estate may be or may become liable to succession duty under this Ordinance, the penal sum in the bond to be furnished shall be equal to 20 per cent. of such dutiable value.

No bond required where no duty payable or by Public Administrator.

(5) Sub-section (4) as to the giving of security shall not apply to estates in respect of which no succession duty is payable or where the Public Administrator becomes and acts as the administrator of the estate.

Heirs, legatees, etc., liable for duty.

14. Every heir, legatee, donee, or other successor, and any person to whom the property passes for any beneficial interest in possession or in expectancy shall be liable for the duty upon so much of the property as so passes to him.

Treasurer not satisfied with statement or inventory, appraiser to be appointed.

15. (1) Where the Treasurer is not satisfied with the sworn valuation in any inventory or statement filed or that all property which should have been included therein has been included, he shall so report in writing to the Commissioner, who may appoint an appraiser to make a valuation of any property disclosed in the inventory or of any property wrongfully omitted therefrom and to do such other matters or things in connection therewith as may be referred to him.

Notice to be given by appraiser.

(2) Any appraiser appointed under the provisions of this section shall forthwith give due and sufficient written notice to the executor or administrator or to the Public Administrator, as the case may be, and to such other persons as the Treasurer directs, of the time and place at which he will appraise the property included in the inventory or any property in which in his opinion should be included therein, and shall appraise the same accordingly at its fair market value, and make a written report in duplicate of the appraisement, together with such other facts in relation thereto as the Treasurer may by order require and such report shall be forthwith filed in the office of the Treasurer; and, for the purpose of said inquiry and appraisement, the said appraiser shall have all the powers which may be conferred upon commissioners under the Public Inquiries Ordinance, Chapter 45 of the Consolidated Ordinances, 1914.

(3) The appraiser shall be entitled to receive the sum of \$10.00 per day for services performed under this Ordinance and his actual and necessary travelling expenses and the same shall be paid to him by the Treasurer out of the Consolidated Revenue Fund.

Appraiser's fees.

(4) Where the valuation by such appraiser of the property within or without the Territory passing to any beneficiary is greater than the valuation in the inventory filed, the sum paid by the Treasurer under the provisions of the preceding sub-section shall in case such beneficiary is a sole beneficiary or is the only one of the beneficiaries in respect of whose property an increase in valuation has been made, be added to and form part of the succession duties payable on the share of such beneficiary, and in case there is more than one beneficiary the valuation of whose property has been increased as aforesaid there shall be added to and form part of the succession duties payable on the share of each such beneficiary, such part of such sum as the Treasurer shall see fit, the total thereof not to exceed such sum, and any sum or sums added under the provisions of this sub-section shall be recoverable in the same manner as succession duties may be recoverable under this Ordinance and shall create the like lien.

Payment of appraiser's fees, where values increased.

16. (1) The Treasurer shall, upon receiving the report of the appraiser, forthwith make an assessment, deciding and fixing the cash value at the date of the death of the decedent of every estate, life estate, annuity, contingent interest, remainder, interest in expectancy, and every other estate and interest whatsoever, and also assessing the rate or rates of duty applicable thereto and the amount of succession duty payable, and shall immediately give notice thereof by registered letter to such parties as by the rules of the Territorial Court would be entitled to notice in respect of like interests in an analogous proceeding; and the value of every future or contingent or limited estate, income, or interest, shall, for the purpose of this Ordinance, be determined by the Schedule hereto, provided that the rate of interest to be assessed in computing the present value of all future interests and contingencies shall be 5 per cent. per annum and the Treasurer shall determine the value of such future or contingent or limited estate, income or interest upon the facts contained

On appraiser's report Treasurer shall fix value.

in such report and such assessment upon being filed in the office of the Treasurer shall be deemed to declare correctly the aggregate and dutiable value respectively of every such estate, the rate or rates of duty applicable thereto and the amount of succession duty payable, until varied, rescinded, or otherwise altered on appeal.

Appeal from appraisal or assessment.

(2) The Treasurer or any interested person dissatisfied with the appraisal or assessment may, within thirty days after making and filing of such appraisal or assessment, appeal therefrom to the Judge, and, upon such appeal, the said Judge shall have jurisdiction to determine all questions of valuation and the liability of the appraised estate or any part thereof for such duty.

Duty not to run until party comes into possession.

17. In all cases where there has been a devise, descent or bequest of property liable to succession duty, to take effect in possession or to come into actual enjoyment after the expiration of one or more life estates, or a period of years, the duty on such future estate or interest shall not be payable nor interest begin to run thereon until the person or persons liable for the same shall come into actual possession of such estate or interest by the determination of the estates for life or years, and the duty shall be assessed upon the value of the estate or interest at the time the right of possession accrues as aforesaid.

Treasurer may commute duty in certain cases.

18. The Treasurer, in his discretion, upon application made by any executor or administrator, or by any person entitled to a future estate or interest, may compute the duty which would, or might but for the commutation, become payable in respect of such future estate or interest for a certain sum to be presently paid, and for determining that sum shall cause a present value to be set upon such duty, in the manner provided for computing the value of future interests by Section 16 of this Ordinance.

Procedure where difficult to ascertain values.

19. Where, by reason of the number of deaths on which property has passed, or of the complicated nature of the interests of different persons in property which has passed on death, or from any other cause, it is difficult to ascertain exactly the amount of succession duty payable in respect of any property or any interest therein, or so to ascertain the same without undue expense in proportion

to the value of the property or interest, the Treasurer, on the application of any person accountable for any duty thereon, and upon his giving to him all the information in his power respecting the amount of the property and the several interests therein, and other circumstances of the case, may, by way of composition for the duty payable in respect of the property or interest, and the various interests therein, or any of them, assess such sum on the value of the property or interest, as having regard to the circumstances appear proper, and may accept payment of the sum so assessed in full discharge of all claims for duties in respect of such property or interest, and shall give a certificate of discharge accordingly.

Certificate.

(2) Provided that the certificate shall not discharge any person from any duty in case of fraud or failure to disclose material facts.

Certificate shall not operate in case of fraud.

20. The duties imposed by this Ordinance, unless otherwise herein provided for, shall be due and payable at the death of the deceased, or within one year thereafter, and if the same are paid within one year, no interest shall be charged, or collected thereon, but if not so paid, interest at the rate of 6 per cent per annum shall be charged and collected from the expiry of such period of one year, and such duties, together with the interest thereon, shall be and remain a lien upon the property in respect to which they are payable until the same are paid.

When duties shall be payable.

21. A judge may make an order upon the application of any person liable for the payment of said duty, extending the time fixed by law for the payment thereof, and also the date when the interest shall be chargeable, where it appears to such judge that payment within the time prescribed by this Ordinance is impossible owing to some cause over which the person liable has no control.

Judge may extend time.

22. No executor or trustee shall in the first instance be personally liable to pay the duty on any property to which any legatee, donee, or other successor is beneficially entitled, but an executor, trustee, or other person in whom any interest in any property so passing to any legatee, donee, or other successor, or the management thereof is at any time vested, shall not transfer such property to the

Liability of executor and trustee.

person so entitled without deducting therefrom the duty for which such successor is liable, and any executor, trustee or other person who transfers such property without deducting the duty therefrom shall pay the Treasurer the amount of such duty in respect of such property and interest thereon, together with an additional rate of 50 per cent. of the duty payable in respect of such property, and such combined amounts shall be recoverable against the executor, trustee, or other person so chargeable.

Executors' power to sell.

23. Executors and trustees shall have power to sell so much of the property of the deceased as will enable them to pay said duty in the same manner as they may be enabled by law so to do for the payment of debts of the testator or intestate.

Executors to pay to Treasurer.

24. Every sum of money retained by an executor, administrator, or trustee, or paid into his hands for the duty on any property, shall be paid by him forthwith to the Treasurer.

Refund to legatee.

25. Where any debt shall be proven against the estate of a deceased person after the payment of legacies or distribution of property from which the same duty has been deducted or upon which it has been paid, and a refund is made by the legatee, devisee, heir, or next of kin, a proportion of the duty so paid shall be repaid to him by the executor, administrator or trustee, if the said duty has not been paid to the Treasurer, or by the Treasurer if it has so been paid.

Judge may order parties to appear.

26. If it appears to the Judge that any duty accruing under this Ordinance has not been paid according to law, he shall make an order directing the persons interested in the property liable to the duty to appear before the court on a certain day, to be therein named, and show cause why said duty should not be paid. The service of such order and the time, manner and proof thereof, and fees therefor, and the hearing and determining thereon, and the enforcement of the judgment of the Court thereon, shall be according to the practice in or upon enforcement of a judgment of the Territorial Court.

Costs in discretion of Judge.

27. The costs of all such proceedings shall be in the discretion of the Court or Judge, and shall be upon the

Territorial Court scale, unless and until another tariff shall be provided.

28. The Commissioner may make regulations for carrying into effect the provisions of this Ordinance, and such regulations shall be laid before the Yukon Council forthwith, if the Council is in session at the date of making such regulations, and if the Council is not in session, such regulations shall be laid before the Council within the first fourteen days of the session next after such regulations are made.

Regulations made by Commissioner.

29. Except as to the property and estates of persons whose death shall have occurred before the coming into force of this Ordinance Chapter 85 of the Consolidated Ordinances, 1914, is hereby repealed.

Repeal.

SCHEDULE.

Expectation.		Expectation.		Expectation.		Expectation.	
Age.	Years.	Age.	Years.	Age.	Years.	Age.	Years.
0.....	57.64	25.....	38.44	50.....	20.51	75.....	6.56
1.....	56.64	26.....	37.65	51.....	19.84	76.....	6.17
2.....	55.64	27.....	36.93	52.....	19.17	77.....	5.85
3.....	55.09	28.....	36.18	53.....	18.50	78.....	5.48
4.....	54.83	29.....	35.47	54.....	17.81	79.....	5.22
5.....	53.83	30.....	34.75	55.....	17.14	80.....	4.93
6.....	53.08	31.....	34.04	56.....	16.53	81.....	4.61
7.....	52.67	32.....	33.30	57.....	15.90	82.....	4.36
8.....	51.17	33.....	32.59	58.....	15.26	83.....	4.04
9.....	50.80	34.....	31.86	59.....	14.64	84.....	3.84
10.....	48.89	35.....	31.15	60.....	13.99	85.....	3.58
11.....	49.36	36.....	30.41	61.....	13.42	86.....	3.44
12.....	48.38	37.....	29.69	62.....	12.83	87.....	3.26
13.....	47.50	38.....	28.97	63.....	12.26	88.....	3.05
14.....	46.60	39.....	28.27	64.....	11.72	89.....	2.94
15.....	45.90	40.....	27.57	65.....	11.17	90.....	2.68
16.....	45.14	41.....	26.85	66.....	10.65	91.....	2.46
17.....	44.23	42.....	26.14	67.....	10.12	92.....	2.25
18.....	43.39	43.....	25.42	68.....	9.61	93.....	2.34
19.....	42.64	44.....	24.69	69.....	9.13	94.....	2.90
20.....	41.98	45.....	23.98	70.....	8.68	95.....	1.90
21.....	41.24	46.....	23.27	71.....	8.16	96.....	1.06
22.....	40.51	47.....	22.57	72.....	7.65	97.....	1.00
23.....	39.84	48.....	21.89	73.....	7.24	98.....	.50
24.....	39.15	49.....	21.20	74.....	6.83		

CHAPTER 2

AN ORDINANCE TO AMEND "THE JURIES ORDINANCE."

[Assented to June 29, 1923.]

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

Sec. 5.
amended.

1. Section 5 of "Juries Ordinance," being Chapter 49 of the Consolidated Ordinances, 1914, is hereby amended by adding immediately after sub-section 6 the following sub-section:

Preparation
of list
where no
Deputy
Clerk.

7. When the Court orders such a list to be prepared for any place in the Territory to which no Deputy Clerk has been appointed, the Judge may direct such list to be prepared by the Clerk of the Court at Dawson.

CHAPTER 3

AN ORDINANCE TO AMEND "THE COMPANIES ORDINANCE."

[Assented to June 29, 1923.]

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

1. Section 183 of "The Companies Ordinance," being Chapter 18 of the Consolidated Ordinances, 1914, is hereby amended by inserting immediately after the word "and" in the seventh line of said section the following words: Sec. 183 amended.

"In the case of by-laws affecting its dealings with the public, the fixing and collection of tolls, charges, rates, or levies for the public service given by the company."

CHAPTER 4

AN ORDINANCE TO SUSPEND THE OPERATION OF "THE CROWN GRANT TAX ORDINANCE."

[Assented to June 29, 1923.]

Preamble.

Whereas, It is deemed advisable to suspend the operation of "The Crown Grant Tax Ordinance," being Chapter 5 of the Ordinances of 1919, and the Ordinances in amendment thereof for a period of three years, except as to assessments thereunder to and including the present year 1923:

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

Operation of Ordinance suspended during 1924, 1925 and 1926.

1. The operation of "The Crown Grant Tax Ordinance" and all Ordinances in amendment thereof shall be suspended in and during the calendar years 1924, 1925 and 1926. Such suspension shall in no way interfere with, hinder or suspend the carrying out of the provisions of said Ordinance and amending Ordinances so far as concerns the assessment and collections of taxes thereunder for any year from the coming into force of the said Ordinance up to and including the present year 1923, and all proceedings and things necessary for the recovery of such taxes for the years last mentioned, or the sale of property for unpaid taxes, and all proceedings and things necessary to be done or that may be done both before and subsequent to any such sale as provided by the said Ordinance and amendments, may be had and done notwithstanding any of the provisions of this Ordinance.

Proviso.

Ordinance to come into full operation 1 Jan., 1927.

2. The said "The Crown Grant Tax Ordinance" and Ordinances in amendment thereof shall again come into full operation from and after the first day of January, 1927.

CHAPTER 5

AN ORDINANCE TO AMEND "THE YUKON GAME ORDINANCE."

[Assented to June 29, 1923.]

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

1. Sub-section (2) of section 4 of "The Yukon Game Ordinance" is hereby repealed and the following substituted therefor:

Sub-sec. 2 of Sec. 4 repealed.

(2) North of the Arctic Circle, any beaver, muskrat or otter between the thirtieth day of June and the thirty-first day of December, and

Close season for beaver, muskrat and otter north of Arctic Circle.

South of the Arctic Circle, any beaver or otter between the fifteenth day of May and the thirty-first day of December.

Beaver and otter south of Arctic Circle.

Provided that no beaver shall be hunted, trapped, taken or shot at, injured, molested or killed before the first day of January, 1924.

Beaver protected till 1 January, 1924.

2. Sub-section (3a) of section 4 of said Ordinance as enacted by Chapter 5 of the Ordinances of 1922 is hereby repealed and the following enacted in lieu thereof:

Sub-sec. 3a of Sec. 4 repealed.

(3a) North of the Arctic Circle, any fox between the first day of April and the fifteenth day of November, and

Close season for foxes, north of Arctic Circle.

South of the Arctic Circle, any fox between the first day of March and the fifteenth day of November.

Close season for foxes, south of Arctic Circle.

Provided that this provision shall not be held to annul or in any way conflict with any provision of "The Fox

Not to conflict with provisions

of "Fox
Protection
Ordinance."

Protection Ordinance," being Chapter 38 of the Consolidated Ordinances, 1914.

Sub-sec. 4
of Sec. 4
repealed.

3. Sub-section (4) of section 4 of said Ordinance, as amended by Chapter 2 of the Ordinances of 1921, is hereby repealed and the following substituted therefor:

Close season
for muskrat
south of
Arctic
Circle.

(4) South of the Arctic Circle, any muskrat between the first day of June and the first day of December.

4. Sub-section (1) of section 11 of said Ordinance is hereby amended by adding thereto the following:

No Indian to
be licensed
as Chief
Guide.

"Provided that no Indian shall be licensed as a Chief Guide."

5. Sub-section (2) of said section 11 is hereby repealed and the following enacted in lieu thereof:

Penalty for
acting as
Guide or
Assistant
Guide
without
license.

(2) Any person who acts as Guide, Assistant Guide, or Camp Helper to any non-resident hunter without first having procured a license as required by this Ordinance shall be guilty of an offence against this Ordinance. No Indian shall act as Assistant Guide or Camp Helper without having first procured a license to so act, and any Indian so acting without license shall be guilty of an offence against this Ordinance.

Indians must
have license
before
acting.

6. The following sections are hereby added as sections 15a and 15b of said Ordinance:

Injury to
beaver dams
or houses
forbidden.

15a. It shall be unlawful to dig up, injure or destroy any beaver dam, beaver house or runway unless such injury or destruction becomes necessary in the carrying on of *bona fide* mining operations or in the course of driving timber on any stream.

Traps set for
fur bearing
animals not
to remain
set.

15b. No person shall allow any trap set for the purpose of trapping any fur bearing animal to remain set after the expiration of fifteen days from the last day of the open season provided by this Ordinance for the hunting and killing of any such animal. This section shall apply to Indians.

7. The following sub-section shall be added immediately after sub-section (3) of section 10 of said Ordinance:

Applies to Indians.

(4) Every such license holder shall be entitled to receive from the Territorial Secretary, or the Territorial Agent at Whitehorse, a certificate enumerating the game killed by him under the authority of his license, in such form and manner as may be prescribed by the Territorial Secretary. Such certificate shall set forth a description of the game killed, together with the measurements of the trophy produced therefrom, the number of the license, the locality where such game was killed, and the name of the Chief Guide accompanying the licensee. The Territorial Secretary and the Territorial Agent at Whitehorse shall keep a record book of all certificates issued and such record book shall contain the official record of all game killed and exported as trophies by licensed non-resident hunters.

License holder entitled to certificate of number of animals killed, etc.

8. Section 36 of said Ordinance is hereby amended by adding thereto the following as sub-section (3) thereof:

(3) The close season for fur bearing animals as provided by this Ordinance shall apply to Indians. ,

Close season for fur bearing animals applies to Indians.

CHAPTER 6

AN ORDINANCE TO AMEND "THE FUR EXPORT TAX ORDINANCE"

[Assented to June 29, 1923.]

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

1. Schedule "A" to Chapter 8 of the Ordinances of 1919, as amended by Chapter 3 of the Ordinances of 1921, is hereby repealed and the following substituted therefor:

SCHEDULE "A"—(Section 4)

New
Schedule
of Taxes.

For each weasel	\$.05
For each muskrat05
For each lynx	1.00
For each wolverine40
For each bear	Free
For each otter75
For each beaver	1.00
For each marten	1.00
For each mink25
For each red or white fox.....	1.00
For each cross fox	2.00
For each silver or black fox.....	3.00
For each wolf	Free
For each coyote	Free

2. This Ordinance shall come into force on the first day of January, 1924.

CHAPTER 7

AN ORDINANCE TO AMEND "THE DENTAL ORDINANCE."

[Assented to June 29, 1923.]

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

1. Sub-section (2) of section 10 of the Dental Ordinance, being Chapter 7 of the Ordinances of 1920, is hereby amended by inserting after the word "practitioner" in the first line thereof the words "except as herein otherwise provided," and by adding thereto the following as sub-section (2a) thereof:

(2a) Provided that the Commissioner may, in his discretion, grant to any dentist now or hereafter practising in Alaska, who has the qualifications necessary to enable him to register in the Yukon Territory under said Ordinance, a permit to practise dentistry at Whitehorse or at Carcross, in the Yukon Territory, on payment to the Territorial Treasurer of a fee of \$50.00; and, upon payment of such fee, the Territorial Treasurer shall issue to the person obtaining such permit a certificate therefore entitling him to practise as aforesaid until the thirtieth day of April next following the date of such permit.

2. This Ordinance shall not come into force until the thirtieth day of April, 1924.

CHAPTER 8

AN ORDINANCE TO FURTHER AMEND "THE COMPANIES ORDINANCE."

[Assented to June 29, 1923.]

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

Sec. 2
amended.

1. Section 2 of said Ordinance, being Chapter 18 of the Consolidated Ordinances, 1914, is hereby amended by striking out the words "or the Parliament of Canada" where they occur in the twelfth line of said section 2 thereof. Provided that this amendment shall not be held to make said Ordinance apply to any company incorporated under the laws of the Dominion of Canada prior to the first day of July, 1923.

CHAPTER 9

AN ORDINANCE TO AMEND "THE MOTOR VEHICLE ORDINANCE."

[Assented to June 29, 1923.]

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

1. Sections 7 and 8 of said Ordinance, being Chapter 66 of the Consolidated Ordinances, 1914, are hereby amended by striking out the words "fifteenth day of July" where they occur in the second line of said sections respectively and inserting in lieu thereof the words "first day of April."

Secs. 7 and
8 amended.

Date of
expiry of
licenses.

2. All licenses issued under the provisions of said Ordinance between this date and the first day of March next shall expire on the thirty-first day of March, 1924.

Licenses
issued
hereafter
up to
March 1,
1924, expires
31 March,
1924.

CHAPTER 10

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

[Assented to June 29, 1923.]

Whereas, It appears by Message from George Patton MacKenzie, Esquire, the Gold Commissioner of the Yukon Territory, and in the Supplementary Estimates accompanying the same, that the sums hereinafter mentioned in Schedule "A" are required to defray certain further expenses of the Public Service of the Yukon Territory and the City of Dawson, and for the purposes relating thereto for the year ended March 31, 1923; and,

Whereas. It appears by Message from George Patton MacKenzie, Esquire, the Gold Commissioner of the Yukon Territory, and the Estimates accompanying the same, that the sums hereinafter mentioned in Schedule "B" to this Ordinance are required to defray certain expenses of the Public Service of the Yukon Territory, and for the purposes relating thereto for the twelve months ending March 31, 1924; and,

Whereas, It appears by Message from George Patton MacKenzie, Esquire, the Gold Commissioner of the Yukon Territory, and in the Estimates accompanying the same, that the sums hereinafter mentioned in Schedule "C" to this Ordinance are required to defray certain expenses of the Public Service of the City of Dawson and for purposes relating thereto for the twelve months ending March 31, 1924.

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

1. From and out of the sum at the disposal of the Yukon Council there shall be paid and applied a further sum, not exceeding in the whole two hundred fifty-two thousand nine hundred ninety-eight dollars and thirty-four cents, for defraying the several charges and expenses of the Public Service of the Yukon Territory for the year ended March 31, 1923, as set forth in Schedule "A" to this Ordinance and from and out of the sums at the disposal of the Yukon Council there shall be paid and applied a further sum not exceeding in the whole five hundred and fifty-five dollars and seventy-four cents for defraying the several charges and expenses of the Public Service of the City of Dawson for the year ended March 31, 1923, as set forth in Schedule "A" to this Ordinance.

2. From and out of the funds at the disposal of the Yukon Council there shall, and may be paid and applied, a sum not exceeding on the whole two hundred twenty-five thousand nine hundred and six dollars and sixty-nine cents, for defraying the several charges and expenses of the Public Service of the Yukon Territory for the twelve months ending March 31, 1924, as set forth in Schedule "B" to this Ordinance.

3. From and out of the funds at the disposal of the Yukon Council there shall, and may be paid and applied a sum not exceeding thirty-seven thousand seven hundred and seventy-eight dollars and fifty-six cents for defraying the several charges and expenses of the Public Service of the City of Dawson for the twelve months ending March 31, 1924, as set forth in Schedule "C" to this Ordinance.

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

SCHEDULE "A."

Further sums granted to the Commissioner by this Ordinance for the twelve months ended March 31, 1923, and the purposes for which they are granted:

Salaries and travelling expenses	\$ 108.16
Yukon Council, travelling expenses	61.05
Dawson School	34.00
Mayo School	112.72
Mayo Hospital, construction	15,207.05
Public Health and care indigents	595.59
Assay Office, Mayo	796.45
Printing and stationery	19.16
Roads, Bridges and Public Works	13,696.35
The Government Liquor Ordinance, Liquor Stores	222,367.81
	<hr/>
	\$252,998.34
City of Dawson, Fire Department	555.74

SCHEDULE "B."

Sums granted to the Commissioner by this Ordinance for the twelve months ending March 31, 1924, and the purposes for which they are granted:

SALARIES AND TRAVELLING EXPENSES.

Salaries	\$10,200.00
Travelling expenses	1,400.00
	<hr/>
	\$11,600.00

YUKON COUNCIL.

Indemnity and travelling expenses	1,350.00
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SCHOOLS.

Schools generally	\$ 4,600.00
Dawson School	19,400.00
St. Mary's School	3,100.00
Whitehorse School	6,200.00
Mayo School	3,000.00
Assisted Schools	3,200.00
	<hr/>
	39,500.00
	<hr/>
Carried forward	\$52,450.00

Brought forward \$52,450.00
 HOSPITALS, CHARITIES AND PUBLIC HEALTH.

Grant, St. Mary's Hospital.....	\$12,000.00	
Grant, St. Mary's' Hospital, to liquidate liabilities	2,000.00	
Grant, Mayo Hospital	7,000.00	
Grant, Whitehorse Hospital	4,800.00	
Medical Health Officer	1,200.00	
Assistant Medical Health Officer Mayo	600.00	
Assistant Medical Health Officer, Whitehorse	600.00	
Public Health and care Indigents	4,000.00	
		32,200.00

GRANTS, LIBRARIES, READING ROOMS, ETC.

Dawson Free Library	\$1,000.00	
Whitehorse Reading Room	500.00	
Mayo Circulating Library	200.00	
Yukon Law Library	300.00	
Whitehorse Law Library	50.00	
Painting fence, Whitehorse Ceme- tery	200.00	
Yukon Soldiers' Memorial Fund, G. W. V. A.....	200.00	
Fencing Mayo Public Cemetery.....	300.00	
City of Dawson—Portion Poll Tax	2,500.00	
City of Dawson—Portion Liquor Profits	9,500.00	
		14,750.00

MISCELLANEOUS.

Territorial Agent, Whitehorse	\$ 450.00	
Town of Whitehorse	6,600.00	
Territorial Assay Office	6,000.00	
Printing and stationery	3,000.00	
Town of Mayo, fire protection (including \$2,627.63 outstand.)	5,500.00	
Town of Mayo, streets and side- walks	1,500.00	
Contingencies	2,800.00	
Cost of collection Poll Tax.....	600.00	
		26,450.00

Carried forward\$125,850.00

Brought forward\$125,850.00

ROADS, BRIDGES AND PUBLIC WORKS.

Glacier summer road	\$ 2,750.00	
Dawson cable ferry	2,000.00	
Bonanza to Indian road	2,500.00	
Indian to Stewart road	1,000.00	
Stewart to Yukon Crossing road....	750.00	
Hunker-Dominion road	13,000.00	
Dome-Sulphur road	900.00	
Klondike road	2,500.00	
Mayo District roads	30,000.00	
Flat Creek to Minto Bridge road....	5,000.00	
Mayo to Yukon road	5,000.00	
Whitehorse District roads	4,900.00	
Whitehorse to Yukon Crossing road	2,500.00	
Railway bridge repairs	3,000.00	
Winter roads	6,000.00	
Purchase road machinery and equip- ment	12,000.00	
Mayo Hospital site and sidewalk....	1,025.00	
To reimburse Yukon Gold Co. in the matter of emergency recon- struction of Twelvemile road....	500.00	
Road contingencies	4,731.69	
		100,056.69
		<u>\$225,906.69</u>

SCHEDULE "C."

CITY OF DAWSON.

Fire Department	\$24,700.00	
Street lighting	2,550.00	
Printing and stationery	400.00	
Salaries	2,000.00	
Contingencies	750.00	
Streets and sidewalks	7,378.56	
		<u>\$37,778.56</u>

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

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