

ORDINANCES
OF THE
YUKON TERRITORY

PASSED BY THE
YUKON COUNCIL

IN THE YEAR
1940

GEORGE ALLEN JEKELL
CONTROLLER



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

BY

PIERCY POWELL, King's Printer

ORDINANCES
OF THE
YUKON TERRITORY

PASSED BY THE
YUKON COUNCIL

IN THE YEAR
1940

GEORGE ALLEN JEKELL
CONTROLLER



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

BY

PIERCY POWELL, King's Printer

TABLE OF CONTENTS

Chap.		Page.
1.	An Ordinance to amend "The Fur Export Tax Ordinance"	1
2.	An Ordinance to amend "The Companies Ordinance".....	2
3.	An Ordinance to amend "An Ordinance Respecting Insane Persons"	3
4.	An Ordinance to amend "The Motor Vehicle Ordinance".....	4-5
5.	An Ordinance Respecting the Practice of Chiropractic.....	6-8
6.	An Ordinance to Provide for the Imposition and Collection of a Tax on Gasoline and Fuel Oil.....	9-11
7.	An Ordinance Respecting Income Tax.....	12-14
8.	An Ordinance to amend "The Assessment Ordinance".....	15
9.	An Ordinance to amend "The Assessment Ordinance".....	16-17
10.	An Ordinance to amend "The Pharmaceutical Chemists' Ordinance"	17
11.	An Ordinance to amend "The Dental Ordinance".....	18
12.	An Ordinance to amend "The Yukon Medical Ordinance"	18
13.	An Ordinance to amend "The Legal Profession Ordinance"	19
14.	An Ordinance to amend "The Sale of Beer Ordinance".....	19
15.	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.....	20-25



CHAPTER 1

AN ORDINANCE TO AMEND "THE FUR EXPORT TAX ORDINANCE"

(Assented to June 15th, 1940.)

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

1. "The Fur Export Tax Ordinance," being Chapter 8 of the Ordinances of 1919, is hereby amended by striking out all the words in section 3 thereof beginning with the word "or" in the eighth line, and substituting therefor the following: "white, blue or black fox; wolf, coyote, beaver or fisher."

Sec. 3
amended.

CHAPTER 2

AN ORDINANCE TO AMEND "THE COMPANIES ORDINANCE"

(Assented to June 15th, 1940.)

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

Par. 4 of
Table "B"
restored.

1. "The Companies Ordinance," being Chapter 18 of the Consolidated Ordinances of the Yukon Territory, 1914, is hereby amended by restoring to Table "B" of the said Ordinance relating to fees, paragraph 4 of the said Table, which had been struck out by Chapter 5 of the Ordinances of 1917.

CHAPTER 3

AN ORDINANCE TO AMEND "AN ORDINANCE RESPECTING INSANE PERSONS"

(Assented to June 15th, 1940.)

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

"An Ordinance Respecting Insane Persons," being Chapter 46 of the Consolidated Ordinances of the Yukon Territory, 1914, is hereby amended by adding immediately after the word "thereof" in the fourth line of subsection (2) of section 3 of the Ordinance, the following words: "or with respect to whom an order is made under section 6 of this Ordinance as enacted by Chapter 4 of the Ordinances of 1938."

Sec. 3
amended.

CHAPTER 4

AN ORDINANCE TO AMEND "THE MOTOR VEHICLE ORDINANCE"

(Assented to June 15th, 1940.)

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

1.

Vehicles not
operated on
highways
need not be
registered.

"The Motor Vehicle Ordinance," being Chapter 66 of the Consolidated Ordinances of the Yukon Territory, 1914, is hereby amended by adding immediately after subsection (2) of section 4 of the said Ordinance the following:

"(3) The provisions of this Ordinance as to registration and display of permanent numbers shall not apply to vehicles which are not operated on highways."

2.

Speed limits.

The said Ordinance is further amended by striking out the words "one mile in four minutes" in the third line of section 16 thereof, and substituting therefor the words "twenty miles an hour"; and by striking out the words "one mile in six minutes" in the fourth line of said section 16, and substituting therefor the words "fifteen miles an hour."

3.

Section 24 of the said Ordinance is hereby repealed and the following substituted therefor:

“24. (1) In case an accident occurs by which any person or property is injured directly or indirectly owing to the presence or operation of a motor vehicle on any highway, the person in charge of the motor vehicle shall remain at or forthwith return to the scene of the accident for the purpose of rendering assistance and giving the information required by this section.

Operator of vehicle to remain at scene of accident.

“(2) The person in charge of the motor vehicle at the time of the accident shall render all reasonable assistance, and shall give to anyone sustaining loss or injury and to any member of the Royal Canadian Mounted Police who is present, his name and address, and also the name and address of the owner of the motor vehicle and the number of the license of the motor vehicle. If any person to whom any information is required to be given under this subsection so requests, the person in charge of the motor vehicle shall give in writing the information required by this subsection.

Assistance to be rendered by person in charge of vehicle.

“(3) If the accident results in death or injury to any person, or in injury to property, the person in charge of the motor vehicle shall also make a written report of the accident, and shall within twenty-four hours mail or deliver the same to the Royal Canadian Mounted Police.”

Written statement in case of death.

CHAPTER 5

AN ORDINANCE RESPECTING THE PRACTICE OF CHIROPRACTIC

(Assented to June 15th, 1940.)

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

Short title.

1. This Ordinance may be cited as "The Chiropractic Ordinance."

2. In this Ordinance:

Interpreta-
tion.

"Chiropractic" means the science of palpating and adjusting the articulation of the human spinal column by hand only.

"Chiropractor" means any person whose method of treatment of the human body for disease and the causes of disease is confined solely to chiropractic.

Qualifica-
tions for
registration.

3. The following persons shall be entitled to practice as chiropractors in the Yukon Territory:

Any person who shall produce proof to the satisfaction of the Territorial Secretary that he has been admitted to practice as a chiropractor in any of the Provinces of Canada under the provisions of any law governing such practice, and that he is in good standing in such Province.

4. It shall be the duty of the Territorial Secretary to keep a register on which shall be entered the names of all persons who shall be admitted to practice as chiropractors under the provisions of this Ordinance, and he shall from time to time make the necessary alterations on the register in the addresses or qualifications of the persons so registered.

Register to be kept.

5. Each person practicing as a chiropractor shall pay to the Territorial Secretary on or before the 30th day of June in each year the sum of twenty dollars, and upon such payment the Territorial Secretary shall give to such practicing chiropractor a certificate showing such payment.

Fees payable.

(2) Should any practicing chiropractor fail to pay the annual fee in this section prescribed, such fee shall be recoverable with costs of suit in an action for recovery thereof by the Territorial Secretary.

6. No person other than a chiropractor registered under this Ordinance shall engage in the practice of a chiropractor or use the title "chiropractor," or any word, title or designation, abbreviated or otherwise, to imply that he is engaged in the practice of a chiropractor; and every person who contravenes any provision of this section shall be guilty of an offence against this Ordinance.

Use of title "chiropractor."

7. Subject to subsection (2), no person registered as a chiropractor under this Ordinance shall engage in the practice of the diagnosis or treatment of the human body for disease or the causes of disease, otherwise than as a chiropractor, unless he first applies to have his name stricken from the register of chiropractors and discontinues the use of the name "chiropractor" whether by way of advertisement or in any other manner which might signify that he was practicing as a chiropractor, within the meaning of this Ordinance.

Practice restricted to chiropractic.

(2) A person registered as a chiropractor under this Ordinance may in connection with his practice use X-ray shadow photographs of the human spinal column, provided that such photographs be taken by or under the supervision of a physician registered under "The Yukon Medical Ordinance."

Use of X-rays.

(3) Any person who contravenes any provision of this section, shall be guilty of an offence against this Ordinance.

Limitation
of scope of
Ordinance to
chiropractic.

8. Nothing in this Ordinance shall authorize any person to prescribe or administer drugs for use internally or externally, or to use or direct or prescribe the use of anaesthetics for any purpose whatsoever, or to practice medicine, surgery or midwifery, or to use any method other than chiropractic in the treatment of disease.

Offences and
penalties.

9. Every person who is guilty of an offence against this Ordinance shall upon summary conviction thereof before any justice of the peace, be liable to a penalty not exceeding one hundred dollars and in default of payment forthwith after conviction to imprisonment for a period not exceeding one month.

Fee for
registration.

10. The fee for registration under any clause of this Ordinance is fifty dollars (\$50.00).

Conviction
not to be
made for
practising
before date
this
Ordinance.

11. No person shall be convicted under the "Yukon Medical Ordinance" or any other Ordinance of the Yukon Territory by reason of having practiced as a chiropractor at any time before the coming into effect of this Ordinance.

CHAPTER 6

AN ORDINANCE TO PROVIDE FOR THE IMPOSITION AND COLLECTION OF A TAX ON GASOLINE AND FUEL OIL.

(Assented to June 15th, 1940.)

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 "Gasoline and Fuel Oil Tax Ordinance." Short title.

2. In this Ordinance:

"Gasoline" and "Fuel Oil" mean the liquids derived from petroleum or natural gas, and all other liquids by whatever name known or sold prepared or compounded for the purpose of generating power by means of internal combustion, with the exception of kerosene, and without limiting the generality of the foregoing definition, include gasoline, fuel oil, diesel oil and distillate of every grade. Interpretation.

"Purchaser" means any person who within the Territory purchases gasoline or fuel oil when sold for the first time after its importation into the Territory.

"Vendor" means any person who within the Territory sells gasoline or fuel oil for the first time after its importation into the Territory.

10 GASOLINE AND FUEL OIL TAX ORDINANCE

Tax levied.

3. Every purchaser shall pay to the Territory a tax equal to three cents per Imperial gallon of all gasoline and fuel oil purchased by him, which tax shall be levied and collected in the manner provided by this Ordinance.

Vendor to collect tax at time of sale.

4. Every vendor at the time of the sale of any gasoline or fuel oil to a purchaser shall levy and collect the tax imposed by this Ordinance in respect of the gasoline or fuel oil and shall, on or before the fifteenth day of the month next following that in which the sale takes place, pay over to the Territorial Treasurer the full amount of the tax.

Return by vendors.

5. Every vendor shall with each monthly payment furnish to the Territorial Treasurer a return showing all sales of gasoline or fuel oil made by him to purchasers during the preceding month, which return shall be in such form as to provide the Treasurer with full particulars of such sale. The Treasurer may from time to time prescribe the form which shall be used for such purpose.

Particulars to be shown by vendors.

(2) Every vendor shall, in every account or invoice furnished by him with respect to any sale of gasoline or fuel oil made by him, state the date of sale, the number of gallons of gasoline or fuel oil sold, the price per gallon, the rate of tax per gallon, and the total tax.

Tax to be paid by users.

6. Every person who keeps or has in his possession or under his control for use or consumption by himself, his family, agent or employee, or in any business or occupation in which he is interested or employed, any gasoline or fuel oil respecting which no tax has been paid under this Ordinance, or any part thereof, pay to the Territory a tax equal to three cents per Imperial gallon of the gasoline or fuel oil.

(2) No person shall use or consume any gasoline or fuel oil unless a tax has been paid in respect thereof under this Ordinance.

(3) Every person who uses or consumes any gasoline or fuel oil in violation of the provisions of this section shall be guilty of an offence against this Ordinance.

(4) In any prosecution for failure to pay the tax imposed by this section, the burden of proving that a tax has been paid in respect of the gasoline or fuel oil used or consumed shall be upon the defendant.

7. The Territorial Treasurer, every agent authorized by him in writing for that purpose, and every member of the Royal Canadian Mounted Police, may without warrant enter upon any premises on which he has cause to believe that any gasoline or fuel oil is kept or had in possession, and may inspect the premises and all gasoline or fuel oil found thereon, and may interrogate any person who is found on the premises or who owns, occupies or has charge of the premises. Inspection of premises.

(2) Every person interrogated under this section who refuses to answer any question put to him respecting the gasoline or fuel oil kept or had on the premises, or who fails to produce for inspection any book, record or document, or any barrel, tank or receptacle in his possession or under his control which he is required to produce for the purpose of inspection, shall be guilty of an offence against this Ordinance. Questioning of persons respecting gasoline.

8. Every vendor who in violation of section 4 fails to collect and pay over any tax imposed by this Ordinance, or who in violation of section 5 fails to furnish any return required under that section or who violates any provision of subsection (2) of section 5, shall be guilty of an offence against this Ordinance. Offence.

9. Every person guilty of an offence against this Ordinance shall be liable, on summary conviction, to a fine not exceeding five hundred dollars, and in default of payment to imprisonment for a term not exceeding three months, and each day's continuance of the act of default out of which the offence arises, shall constitute a separate offence; but nothing contained in this section nor the enforcement of any penalty thereunder shall suspend or affect any remedy for the recovery of any tax or amount payable under this Ordinance. Penalty.

10. Provided that notwithstanding anything contained in this Ordinance, gasoline or fuel oil used in stationary engines, and fuel oil used for heating purposes shall not be subject to the tax hereby imposed. Oil and gasoline used in stationary engines or for heating exempt.

11. This Ordinance shall come into effect on the fifteenth day of June, 1940, and all gasoline and fuel oil used or purchased beginning with that day shall be subject to the tax hereby imposed.

CHAPTER 7

THE INCOME TAX ORDINANCE

(Assented to June 15th, 1940.)

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

Short title:

1. This Ordinance may be cited as: "The Income Tax Ordinance, 1940."

Tax to be levied.

2. There shall be assessed, levied and paid upon the income during the preceding year of every person

- (a) residing or ordinarily resident in the Yukon Territory in such year; or
- (b) who sojourns in the Yukon Territory for a period or periods amounting to one hundred and eighty-three days in such year; or
- (c) who is employed in the Yukon Territory in such year; or
- (d) who, not being resident in the Yukon Territory, is carrying on business in the Territory in such year; or
- (e) who, not being resident in the Yukon Territory, derives income from services rendered in the Territory in such year, otherwise than in the course of regular or continuous employment, for any person resident or carrying on business in the Territory; or

- (f) who, before his appointment, was a resident of the Yukon Territory, and is now or hereafter becomes a Minister, High Commissioner, officer, servant, or employee of the Government of Canada, or an Agent General for any of the Provinces or Territories of Canada; or any officer, servant, or employee thereof, resident outside of Canada, except upon income arising from his official position,

a tax at the rates hereinafter specified.

3. Subject as herein otherwise provided the provisions of the Income War Tax Act of Canada, being Chapter 97 of the Revised Statutes of Canada, 1927, and all amendments thereto, are hereby enacted, *mutatis mutandis*, and as so enacted shall form part of this Ordinance and operate throughout the Yukon Territory as though enacted hereby verbatim.

Federal
Income War
Tax Act
applies.

4. The rate or rates of taxation shall be thirty per cent of the rate or rates under the Income War Tax Act, Chapter 97, R.C.S. 1927, and amendments thereto.

Rate to be
30% of
Federal
levy.

5. (a) The "Commissioner of the Yukon Territory" shall be read in substitution for the word "Minister" where contained in the said Act.

"Commis-
sioner."

(b) The "Council of the Yukon Territory" shall be read in substitution for the words "Treasury Board" where contained in the said Act.

"Council."

6. (1) Notwithstanding anything contained in section 8 of the Income War Tax Act, a taxpayer shall not be entitled to deduct from the tax that would otherwise be payable by him under this Ordinance any amount paid to Canada for income tax.

No deduc-
tion for
Federal Tax
paid.

(2) Paragraph (a) of section 8 of the said Income War Tax Act shall read as follows:

- "(a) The amount paid to Great Britain or any of its self-governing colonies or dependencies or any of the Provinces of Canada for income tax in respect of the income of the taxpayer derived from sources therein."

Deduction
from income
of amount of
Federal Tax
paid.

7. "Income," as defined in the said Income War Tax Act of Canada, shall be subject to the following deduction; namely, the amount which the taxpayer has paid or is liable to pay to Canada as tax for the corresponding period under the Income War Tax Act, excepting therefrom the taxes imposed by sections 9B and 88 of the said Act: Provided, however, that in the case of a non-resident such deduction shall be limited to such proportion of the tax paid or payable under the said Act as the taxable income of the taxpayer in the Territory bears to the taxable income of the taxpayer in the Dominion.

8. Sections 9B, 39A, 88, and 90 of the said Income War Tax Act shall not apply.

Agreement
to provide
for collection
of tax.

9. (1) The Commissioner of the Territory may from time to time enter into an agreement with the Government of Canada under which, upon the terms and conditions therein provided, the Government of Canada shall collect on behalf of the Territory the taxes imposed by this Ordinance.

(2) Without restricting in any way the generality of subsection 1 of this section, the agreement may provide for the method of accounting for taxes collected, the making of refunds and the nature of the audit, if any, to be made by the Territory in respect of the collection of taxes by the Government of Canada.

(3) The Commissioner of the Territory may authorize any officer of the Department of National Revenue of Canada to exercise and perform on behalf of the Territory and in respect of the tax imposed by this Ordinance, and for the enforcement of the payment thereof, any of the powers granted to or duties imposed upon such officers under the said Act.

Tax applies
to income
for 1940
and all
subsequent
periods.

10. The tax imposed by this Ordinance shall be applicable to the income of the year 1940 and fiscal periods ending therein and of all subsequent years and periods.

CHAPTER 8

AN ORDINANCE TO AMEND "THE ASSESSMENT ORDINANCE"

(Assented to June 15th, 1940.)

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

1. "The Assessment Ordinance," being Chapter 5 of the Consolidated Ordinances of the Yukon Territory, 1914, is hereby amended by striking out subsection 2 of section 2 of the said Ordinance, comprising the definition of "Income."

Subsec. 2 of
sec. 2
repealed.

2. The said Ordinance is further amended by striking out the words "and the income of every person carrying on any profession, trade, calling, employment, labour or occupation or filling any place or filling or exercising any office and of every person residing in any town" in the first, second, third, fourth and fifth lines of section 3 thereof, and by striking out subsection (1) of the said clause 3.

Provisions
affecting
income
repealed.

3. The said Ordinance is further amended by striking out part (j) of section 4 thereof.

4. No assessment in respect of income shall be made under the said Ordinance for any income earned during the year 1940.

No
assessment
respecting
income for
1940.

5. The said Ordinance is further amended by adding immediately after part (46) of section 20 thereof the following:

(47) Moving Picture Theatres, \$25.00.

Moving
Picture
Theatres.

CHAPTER 9

AN ORDINANCE TO AMEND "THE ASSESSMENT ORDINANCE"

(Assented to June 15th, 1940.)

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

1.

"The Assessment Ordinance," being Chapter 5 of the Consolidated Ordinances of the Yukon Territory, 1914, is hereby amended by adding thereto immediately after subsection 1 of section 20 of the said Ordinance, the following subsection:

License fees
increased.

"20-2. Each and every license fee provided for by section 20 of the said "The Assessment Ordinance" and amendments thereto, shall be increased by 20 per cent."

2.

The said Ordinance is further amended by adding immediately after section 19 of the said Ordinance, the following subsection:

Taxes under
Sec. 19
increased.

"(2) Each and every tax provided for by section 19 of the said "The Assessment Ordinance" and amendments thereto, shall be increased by 20 per cent."

3.

The said Ordinance is further amended by striking out the figures "\$100.00" in the sixth line of section 17-A thereof (as enacted by Chapter 3 of the Ordinances of 1932) and substituting therefor the figures "\$200.00."

Fees for
non-resident
insurance
agents
increased.

4.

The said Ordinance is further amended by striking out the figures "\$100.00" in the eighth line of section 17-B (1) thereof (as enacted by Chapter 5 of the Ordinances of 1937) and substituting therefor the figures "\$200.00."

License fees for soliciting merchandise orders increased.

5.

The increased fees and taxes provided for by sections 1, 2, 3 and 4 of this Ordinance shall be paid by every person taking out a license, or becoming subject to a tax after the date of coming into force of this Ordinance.

CHAPTER 10

AN ORDINANCE TO AMEND "THE PHARMACEUTICAL CHEMISTS' ORDINANCE"

(Assented to June 15th, 1940.)

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

1.

"The Pharmaceutical Chemists' Ordinance," being Chapter 14 of the Consolidated Ordinances of the Yukon Territory, 1914, is hereby amended by striking out the figures "\$10" in the third line of section 14 thereof and substituting therefor the figures "\$12.00."

Fee increased.

CHAPTER 11

AN ORDINANCE TO AMEND "THE DENTAL ORDINANCE"

(Assented to June 15th, 1940.)

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

1.

Fees
increased.

"The Dental Ordinance," being Chapter 7 of the Ordinances of the Yukon Territory, 1920, is hereby amended by striking out the figures "\$10.00" in the fourth line of subsection (1) of section 10 of the said Ordinance and by substituting therefor the figures "\$12.00," and by striking out the figures "\$150.00" in the fourth line of subsection (2) of said section 10, and substituting therefor the figures "\$180.00."

CHAPTER 12

AN ORDINANCE TO AMEND "THE YUKON MEDICAL ORDINANCE"

(Assented to June 15th, 1940.)

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

1.

Fee
increased.

"The Yukon Medical Ordinance," being Chapter 64 of the Consolidated Ordinances of the Yukon Territory, 1914, is hereby amended by striking out the word "twenty" in the third line of subsection 1 of section 6 of the said Ordinance, and by substituting therefor the following words "twenty-four."

CHAPTER 13

AN ORDINANCE TO AMEND "THE LEGAL PROFESSION ORDINANCE"

(Assented to June 15th, 1940.)

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

1.

"The Legal Profession Ordinance," being Chapter 50 of the Consolidated Ordinances of the Yukon Territory, 1914, is hereby amended by striking out the words "twenty-five" where they occur in the fourth line of subsection 1 of section 11, and in the tenth and fourteenth lines of subsection 3 of section 11, and by substituting therefor in each instance the word "thirty."

Fee increased.

CHAPTER 14

AN ORDINANCE TO AMEND "THE SALE OF BEER ORDINANCE"

(Assented to June 15th, 1940.)

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

1.

"The Sale of Beer Ordinance," being Chapter 2 of the Ordinances of 1925, and amendments thereto, is hereby amended by adding the following section immediately after section 12 of the said Ordinance:

"12-A. The license fees provided for by section 12 of this Ordinance are hereby increased by 20 per cent in each instance. Such increased fees shall be paid by any person taking out a license after the date on which this Ordinance comes into effect.

Fees increased.

CHAPTER 15

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 15th, 1940.)

Whereas, It appears by Message from George Allen Jeckell, Esquire, the Controller 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 31st, 1940; and,

Whereas, It appears by Message from George Allen Jeckell, Esquire, the Controller of the Yukon Territory, and in the Estimates accompanying the same, that the sums hereinafter mentioned in Schedule "B" to this Ordinance are required to defray certain expenses of the Public Service of the Yukon Territory, and for the purposes relating thereto, for the twelve months ending March 31st, 1941; and,

Whereas, It appears by Message from George Allen Jeckell, Esquire, the Controller of the Yukon Territory, and in the Estimates accompanying the same, that the sums hereinafter mentioned in Schedule "C" to this Ordinance, are required to defray certain expenses of the Public Service of the City of Dawson, and for the purposes relating thereto, for the twelve months ending March 31st, 1941;

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

1. From and out of the sums at the disposal of the Yukon Council there shall be paid and applied a further sum not exceeding in the whole one hundred and sixty-five thousand eight hundred and twenty-four dollars and ninety-two cents for defraying the several charges and expenses of the Public Service of the Yukon Territory for the year ending March 31st, 1940 as set forth in Schedule "A" of this Ordinance; and from and out of the sums at the disposal of the Yukon Council there shall be paid and applied a further sum not exceeding in the whole one hundred and sixty-eight dollars and fifteen cents for defraying the several charges and expenses of the Public Service of the City of Dawson for the year ending March 31st, 1940, as set forth in Schedule "A" of this Ordinance.

2. From and out of the funds at the disposal of the Yukon Council there shall and may be paid and applied a sum not exceeding in the whole two hundred and sixteen thousand four hundred and fifty dollars for defraying the several charges and expenses of the Public Service of the Yukon Territory for the twelve months ending March 31st, 1941, as set forth in Schedule "B" of this Ordinance.

3. From and out of the funds at the disposal of the Yukon Council there shall and may be paid and applied a sum not exceeding forty-two thousand three hundred dollars for defraying the several charges and expenses of the Public Service of the City of Dawson for the twelve months ending March 31st, 1941, as set forth in Schedule "C" of this Ordinance.

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

SCHEDULE "A"

Further sums granted to the Controller by this Ordinance for the twelve months ending March 31st, 1940, and for the purposes for which they are granted:

SCHOOLS:	
Dawson	\$ 2,065.59
HOSPITALS, CHARITIES AND PUBLIC HEALTH:	
Public Health and Care of Indigents.....	2,769.85
MISCELLANEOUS:	
Contingencies	\$ 1.94
Aviation fields	153.02
	154.96
ROADS, BRIDGES AND PUBLIC WORKS.....	2,859.94
THE GOVERNMENT LIQUOR ORDINANCE.....	157,774.58
	<u>\$165,824.92</u>
CITY OF DAWSON:	
Printing and stationery	\$ 61.20
Contingencies	106.95
	<u>\$ 168.15</u>

SCHEDULE "B"

Sums granted to the Controller by this Ordinance for the twelve months ending March 31st, 1941, and the purposes for which they are granted:

SALARIES AND TRAVELLING EXPENSES	
Salaries	\$ 6,600.00
Travelling expenses	700.00
	<u>\$ 7,300.00</u>
Carried forward	<u>\$ 7,300.00</u>

Brought forward \$ 7,300.00

YUKON COUNCIL

Sessional Indemnity and Trav.

Expenses	\$ 1,425.00	
Election of new Council.....	2,200.00	
Plebiscite re. Sale of Liquor.....	800.00	
	<hr/>	4,425.00

SCHOOLS

Schools Generally	\$ 4,175.00	
Dawson School	14,425.00	
St. Mary's School.....	3,300.00	
Whitehorse School	7,445.00	
Mayo School	3,420.00	
Carcross School	2,600.00	
Elsa Camp School	2,300.00	
Auto Transportation	1,800.00	
	<hr/>	39,465.00

HOSPITALS, CHARITIES AND PUBLIC HEALTH

Grant, St. Mary's Hospital.....	\$ 36,000.00	
Grant, Mayo Hospital	7,000.00	
Grant, Whitehorse Hospital	6,000.00	
Salary, Medical Health Officer, etc., Dawson	1,200.00	
Salary, Medical Health Officer, etc., Mayo	300.00	
Salary, Medical Health Officer, etc., Whitehorse	300.00	
Public Health and Care of Indigents	27,000.00	
	<hr/>	77,800.00

GRANTS TO LIBRARIES, READING ROOMS, ETC.

Dawson Library and Reading Room	\$ 900.00	
Whitehorse Library and Read- ing Room	450.00	
Mayo Library and Reading Room	450.00	

Carried forward	\$ 1,800.00	\$ 128,990.00
-----------------------	-------------	---------------

Brought forward	\$ 1,800.00	\$128,990.00
Yukon Law Library	200.00	
City of Dawson	16,000.00	
	<hr/>	18,000.00

MISCELLANEOUS EXPENDITURES

Territorial Agent, Whitehorse..	\$ 750.00	
Town of Whitehorse	5,150.00	
Territorial Agent and telephone, Mayo	600.00	
Town of Mayo	5,325.00	
Assay Office, Keno	5,200.00	
Printing and Stationery.....	1,500.00	
Contingencies	1,500.00	
Aviation Fields	2,000.00	
	<hr/>	22,025.00

ROADS, BRIDGES AND PUBLIC WORKS

Dawson to Miller Creek and International Boundary	\$ 400.00	
Dawson Cable Ferry	3,000.00	
Hunker-Dominion and Sulphur Roads	7,000.00	
Bonanza, Quartz and Indian River Roads	2,000.00	
Klondike Road	2,500.00	
Mayo District Roads	7,000.00	
Whitehorse District Roads.....	4,000.00	
Kluane Junction to Yukon Cross- ing and Mount Free Gold Roads	800.00	
Overland Road, Dawson and Mayo to Whitehorse not otherwise provided	200.00	
Winter Roads	5,000.00	
Maintenance, Garages and Road Equipment, Dawson District	12,000.00	
Sundry Roads and General Ex- pense	3,535.00	
	<hr/>	47,435.00
		<hr/>
		<u>\$216,450.00</u>

SCHEDULE "C"

CITY OF DAWSON

Fire Department	\$ 10,106.00	
Hydrant Service	13,356.00	
Street Lighting	2,550.00	
Printing and Stationery	300.00	
Salaries	1,120.00	
Contingencies	150.00	
Streets and Sidewalks	11,718.00	
	<hr/>	\$ 39,300.00
Reconstruction of Garbage Pier destroyed by fire		3,000.00
		<hr/>
		<u>\$ 42,300.00</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 works or repairs by the Controller of the Yukon Territory, be taken from said item and become part of and be added to the amount provided for Contingencies to such Roads, Bridges and Public Works, and shall thereafter be at the disposal of the Controller of the Yukon Territory for Roads, Bridges and Public Works.

INDEX

TO

ORDINANCES OF 1940

The figures refer to the top paging.

	Page.
Assessment Ordinance, amended	15
Subsection 2 of section 2 repealed.....	15
Provisions affecting income repealed.....	15
Par. (j) of section 4 repealed.....	15
Income not to be assessed for 1940.....	15
Theatres, Moving Picture, License for.....	15
Assessment Ordinance, amended	16
License Fees increased by 20%.....	16
Taxes provided by section 19 increased 20%.....	16
Section 17-A amended	16
Chiropractic Ordinance	6
Application of Medical Ordinance to persons heretofore practicing	8
Chiropractic—defined	6
Practice of by unregistered person prohibited	7
Use of X-ray in practice of.....	7
Who may practice	6
Practice restricted to	7
Use of title	7
Drugs, not to be administered.....	8
Fees payable	7-8
Offences and Penalties	8
Regiser	7
Registration fee	8
X-rays, use of	7
Companies Ordinance, amended	2
Paragraph 4 of Table "B" restored.....	2
Dental Ordinance, amended	18
Fees increased	18
Fur Export Tax Ordinance, amended	1
Sec. 3 amended	1
Gasoline and Fuel Tax Ordinance	9
Exemptions	11
Gasoline and oil used in stationary engines and fuel oil for heating exempt	11

The figures refer to the top paging.

	Page.
Inspection of premises	11
Interpretation	9
"Gasoline and Fuel Oil" defined.....	9
"Purchaser" defined	9
"Vendor" defined	9
Offences	11
Penalties	11
Tax, amount of	10
Vendor to collect	10
Users to pay	10
Income Tax Ordinance	12
Application—to income for 1940 and subsequent periods.....	14
Collection of Tax—to be provided for by agreement with Government of Canada	14
"Commissioner" to be read for "Minister".....	13
"Council of Yukon" to be read for "Treasury Board".....	14
Deduction—Federal Tax paid not allowed.....	13
Federal Tax may be deducted from Income.....	13
Income War Tax Act—application of.....	13
Persons on whom tax to be levied.....	12
Tax—rate of	13
Insane Persons Ordinance, amended	3
Section 3 amended.....	3
Legal Profession Ordinance, amended	19
Fee increased	19
Motor Vehicle Ordinance, amended	4
Accidents—Operator to remain at scene of.....	5
Assistance to be rendered by person in charge of vehicle at scene of.....	5
Written statement in case of death in.....	5
Registration vehicles not operated on highways not required	4
Speed limits	4
Pharmaceutical Chemists' Ordinance, amended	17
Fee increased	17
Sale of Beer Ordinance, amended	19
Fees increased	19
Supply	20-25
Yukon Medical Ordinance, amended	18
Fee increased	18

