

## ASSESSMENT AND TAXATION ACT

Pursuant to subsection 56(3) of the *Assessment and Taxation Act*, the Commissioner in executive Council orders as follows:

1. The attached Mendenhall Access Roads Cost Recovery Local Improvement Tax Regulation is hereby made.

2. This order comes into force on March 31, 1994.

Dated at Whitehorse, in the Yukon Territory, this 31st day of March, 1994.

---

Commissioner of the Yukon

## LOI SUR L'ÉVALUATION ET LA TAXATION

Le Commissaire en conseil exécutif, conformément au paragraphe 56(3) de la *Loi sur l'évaluation et la taxation*, décrète ce qui suit :

1. Le Règlement prévoyant un impôt sur les améliorations locales afin de recouvrer les coûts concernant l'ouverture de chemins d'accès à Mendenhall paraissant en annexe est, par les présentes, établi.

2. Le présent décret entre en vigueur le 31 mars 1994.

Fait à Whitehorse, dans le territoire du Yukon, ce 31 mars 1994.

---

Commissaire du Yukon

**MENDENHALL ACCESS ROADS COST  
RECOVERY LOCAL IMPROVEMENT  
TAX REGULATION**

1. In these regulations, "local improvement" means the construction of access roads to serve the properties listed in Schedule 1.

2. The properties listed in Schedule 1 are declared to benefit from the local improvement.

3. To recover the cost of the local improvement there is levied on each property listed in Schedule 1 a local improvement tax consisting of the principal amount and the interest for that property in Schedule 1.

The local improvement tax

(a) shall be shown at a separate item on the tax notice for the property;

(b) is due and payable in the annual instalments shown on Schedule 1 at the same time as the general tax;

(c) is part of the total tax payable for the property; and

(d) may be paid in advance by paying the outstanding balance together with the interest accrued at the time of payment.

**RÈGLEMENT PRÉVOYANT UN IMPÔT  
SUR LES AMÉLIORATIONS LOCALES  
AFIN DE RECOUVRER LES CÔTS  
CONCERNANT L'OUVERTURE DE  
CHEMINS D'ACCÈS À MENDENHALL**

1. La définition suivante s'applique au présent règlement: « améliorations locales » la construction de chemins d'accès afin de desservir les biens-fonds énumérés à l'Annexe 1.

2. Les biens-fonds énumérés à l'Annexe 1 sont réputés profiter des améliorations locales.

3. Afin que le coût des améliorations locales soit recouvré, il est prélevé sur chaque bien-fonds apparaissant à l'Annexe 1 un impôt sur les améliorations locales constitué du montant en principal et de l'intérêt prévu à l'Annexe 1 pour ce bien-fonds.

L'impôt sur les améliorations locales

a) apparaît dans une rubrique sur l'avis d'imposition concernant le bien-fonds;

b) est exigible en versements annuels prévus à l'Annexe 1, à la même date que l'impôt général;

c) fait partie de l'impôt total exigible sur un bien-fonds;

d) peut être payé avant terme en payant le solde du montant en capital et les intérêts accumulés jusqu'à la date du paiement.

## SCHEDULE 1

### MENDENHALL ACCESS ROADS COST RECOVERY LOCAL IMPROVEMENT TAX REGULATION

Description	Service	Principal	Interest	Term Years	First Year	Last Year	Annual Payment
Lot 1, Quad 115/A16, Plan 88-124	Road	\$1,000	6.0%		1994	2003	135.87
Lot 2, Quad 115/A16, Plan 88-124	Road	\$1,000	6.0%		1994	2003	135.87
Lot 3, Quad 115/A16, Plan 88-124	Road	\$1,000	6.0%		1994	2003	135.87
Lot 4, Quad 115/A16, Plan 88-124	Road	\$1,000	6.0%		1994	2003	135.87
Lot 5, Quad 115/A16, Plan 88-124	Road	\$1,000	6.0%		1994	2003	135.87
Lot 6, Quad 115/A16, Plan 88-124	Road	\$1,000	6.0%		1994	2003	135.87
Lot 7, Quad 115/A16, Plan 88-124	Road	\$1,000	6.0%		1994	2003	135.87
Lot 8, Quad 115/A16, Plan 88-124	Road	\$1,000	6.0%		1994	2003	135.87
Lot 9, Quad 115/A16, Plan 88-124	Road	\$1,000	6.0%		1994	2003	135.87
Lot 10, Quad 115/A16, Plan 88-124	Road	\$1,000	6.0%		1994	2003	135.87
Lot 11, Quad 115/A16, Plan 88-124	Road	\$1,000	6.0%		1994	2003	135.87
Lot 12, Quad 115/A16, Plan 88-124	Road	\$1,000	6.0%		1994	2003	135.87
Lot 13, Quad 115/A16, Plan 88-124	Road	\$1,000	6.0%		1994	2003	135.87
Lot 14, Quad 115/A16, Plan 88-124	Road	\$1,000	6.0%		1994	2003	135.87
Lot 15, Quad 115/A16, Plan 88-124	Road	\$1,000	6.0%		1994	2003	135.87
Lot 16, Quad 115/A16, Plan 88-124	Road	\$1,000	6.0%		1994	2003	135.87
Lot 17, Quad 115/A16, Plan 88-124	Road	\$1,000	6.0%		1994	2003	135.87
Lot 18, Quad 115/A16, Plan 88-124	Road	\$1,000	6.0%		1994	2003	135.87
Lot 19, Quad 115/A16, Plan 88-124	Road	\$1,000	6.0%		1994	2003	135.87
Lot 20, Quad 115/A16, Plan 88-124	Road	\$1,000	6.0%		1994	2003	135.87
Lot 21, Quad 115/A16, Plan 88-124	Road	\$1,000	6.0%		1994	2003	135.87
Lot 22, Quad 115/A16, Plan 88-124	Road	\$1,000	6.0%		1994	2003	135.87
Lot 23, Quad 115/A16, Plan 88-124	Road	\$1,000	6.0%		1994	2003	135.87
Lot 24, Quad 115/A16, Plan 88-124	Road	\$1,000	6.0%		1994	2003	135.87
Lot 25, Quad 115/A16, Plan 88-124	Road	\$1,000	6.0%		1994	2003	135.87
Lot 26, Quad 115/A16, Plan 88-124	Road	\$1,000	6.0%		1994	2003	135.87
Lot 27, Quad 115/A16, Plan 88-124	Road	\$1,000	6.0%		1994	2003	135.87
Lot 28, Quad 115/A16, Plan 88-124	Road	\$1,000	6.0%		1994	2003	135.87
Lot 29, Quad 115/A16, Plan 88-124	Road	\$1,000	6.0%		1994	2003	135.87
Lo 30, Quad 115/A16, Plan 88-124	Road	\$1,000	6.0%		1994	2003	135.87
Lot 31, Quad 115/A16, Plan 88-124	Road	\$1,000	6.0%		1994	2003	135.87
PCL C, Quad 115/A16, Agreement for Sale	Road	\$1,000	6.0%		1994	2003	135.87
PCL D, Quad 115/A16, Agreement for Sale	Road	\$1,000	6.0%		1994	2003	135.87
PCL F, Quad 115/A16, Agreement for Sale	Road	\$1,000	6.0%		1994	2003	135.87
PCL G, Quad 115/A16, Agreement for Sale	Road	\$1,000	6.0%		1994	2003	135.87
PCL H, Quad 115/A16, Agreement for Sale	Road	\$1,000	6.0%		1994	2003	135.87
PCL I, Quad 115/A16, Agreement for Sale	Road	\$1,000	6.0%		1994	2003	135.87
PCL J, Quad 115/A16, Agreement for Sale	Road	\$1,000	6.0%		1994	2003	135.87
PCL K, Quad 115/A16, Agreement for Sale	Road	\$1,000	6.0%		1994	2003	135.87
PCL L, Quad 115/A16, Agreement for Sale	Road	\$1,000	6.0%		1994	2003	135.87

**ANNEXE 1**

**RÈGLEMENT PRÉVOYANT UN IMPÔT SUR LES AMÉLIORATIONS LOCALES AFIN DE RECOUVRER LES COÛTS  
CONCERNANT L'OUVERTURE DE CHEMINS D'ACCÈS À MENDENHALL**

Description	Service	Principal	Intérêt	Durée du terme	Début du terme	Fin du terme	Versement Annuel
Lot 1, Quad. 115/A16, Plan 88-124	Chemin	1 000 \$	6,0%		1994	2003	135,87
Lot 2, Quad. 115/A16, Plan 88-124	Chemin	1 000 \$	6,0%		1994	2003	135,87
Lot 3, Quad. 115/A16, Plan 88-124	Chemin	1 000 \$	6,0%		1994	2003	135,87
Lot 4, Quad. 115/A16, Plan 88-124	Chemin	1 000 \$	6,0%		1994	2003	135,87
Lot 5, Quad. 115/A16, Plan 88-124	Chemin	1 000 \$	6,0%		1994	2003	135,87
Lot 6, Quad. 115/A16, Plan 88-124	Chemin	1 000 \$	6,0%		1994	2003	135,87
Lot 7, Quad. 115/A16, Plan 88-124	Chemin	1 000 \$	6,0%		1994	2003	135,87
Lot 8, Quad. 115/A16, Plan 88-124	Chemin	1 000 \$	6,0%		1994	2003	135,87
Lot 9, Quad. 115/A16, Plan 88-124	Chemin	1 000 \$	6,0%		1994	2003	135,87
Lot 10, Quad. 115/A16, Plan 88-124	Chemin	1 000 \$	6,0%		1994	2003	135,87
Lot 11, Quad. 115/A16, Plan 88-124	Chemin	1 000 \$	6,0%		1994	2003	135,87
Lot 12, Quad. 115/A16, Plan 88-124	Chemin	1 000 \$	6,0%		1994	2003	135,87
Lot 13, Quad. 115/A16, Plan 88-124	Chemin	1 000 \$	6,0%		1994	2003	135,87
Lot 14, Quad. 115/A16, Plan 88-124	Chemin	1 000 \$	6,0%		1994	2003	135,87
Lot 15, Quad. 115/A16, Plan 88-124	Chemin	1 000 \$	6,0%		1994	2003	135,87
Lot 16, Quad. 115/A16, Plan 88-124	Chemin	1 000 \$	6,0%		1994	2003	135,87
Lot 17, Quad. 115/A16, Plan 88-124	Chemin	1 000 \$	6,0%		1994	2003	135,87
Lot 18, Quad. 115/A16, Plan 88-124	Chemin	1 000 \$	6,0%		1994	2003	135,87
Lot 19, Quad. 115/A16, Plan 88-124	Chemin	1 000 \$	6,0%		1994	2003	135,87
Lot 20, Quad. 115/A16, Plan 88-124	Chemin	1 000 \$	6,0%		1994	2003	135,87
Lot 21, Quad. 115/A16, Plan 88-124	Chemin	1 000 \$	6,0%		1994	2003	135,87
Lot 22, Quad. 115/A16, Plan 88-124	Chemin	1 000 \$	6,0%		1994	2003	135,87
Lot 23, Quad. 115/A16, Plan 88-124	Chemin	1 000 \$	6,0%		1994	2003	135,87
Lot 24, Quad. 115/A16, Plan 88-124	Chemin	1 000 \$	6,0%		1994	2003	135,87
Lot 25, Quad. 115/A16, Plan 88-124	Chemin	1 000 \$	6,0%		1994	2003	135,87
Lot 26, Quad. 115/A16, Plan 88-124	Chemin	1 000 \$	6,0%		1994	2003	135,87
Lot 27, Quad. 115/A16, Plan 88-124	Chemin	1 000 \$	6,0%		1994	2003	135,87
Lot 28, Quad. 115/A16, Plan 88-124	Chemin	1 000 \$	6,0%		1994	2003	135,87
Lot 29, Quad. 115/A16, Plan 88-124	Chemin	1 000 \$	6,0%		1994	2003	135,87
Lot 30, Quad. 115/A16, Plan 88-124	Chemin	1 000 \$	6,0%		1994	2003	135,87
Lot 31, Quad. 115/A16, Plan 88-124	Chemin	1 000 \$	6,0%		1994	2003	135,87
PCL C, Quad. 115/A16, Agreement for Sale	Chemin	1 000 \$	6,0%		1994	2003	135,87
PCL D, Quad. 115/A16, Agreement for Sale	Chemin	1 000 \$	6,0%		1994	2003	135,87
PCL E, Quad. 115/A16, Agreement for Sale	Chemin	1 000 \$	6,0%		1994	2003	135,87
PCL F, Quad. 115/A16, Agreement for Sale	Chemin	1 000 \$	6,0%		1994	2003	135,87
PCL G, Quad. 115/A16, Agreement for Sale	Chemin	1 000 \$	6,0%		1994	2003	135,87
PCL H, Quad. 115/A16, Agreement for Sale	Chemin	1 000 \$	6,0%		1994	2003	135,87
PCL I, Quad. 115/A16, Agreement for Sale	Chemin	1 000 \$	6,0%		1994	2003	135,87
PCL J, Quad. 115/A16, Agreement for Sale	Chemin	1 000 \$	6,0%		1994	2003	135,87
PCL K, Quad. 115/A16, Agreement for Sale	Chemin	1 000 \$	6,0%		1994	2003	135,87
PCL L, Quad. 115/A16, Agreement for Sale	Chemin	1 000 \$	6,0%		1994	2003	135,87