

IN THE SUPREME COURT OF THE NORTHWEST TERRITORIES

BETWEEN:

THE CITY OF YELLOWKNIFE

Applicant  
(Respondent)

- and -

CURRY CONSTRUCTION 1979 LTD.

Respondent  
(Applicant)

**REASONS FOR JUDGMENT**

1           The application of The City of Yellowknife in the present instance substantially succeeds, and the cross-application in the main fails, for the reasons given today in the cognate proceedings between these parties in which s.83(c) of the *Property Assessment and Taxation Act*, R.S.N.W.T. 1988, c. P-10 is held to authorize municipalities in the Northwest Territories to impose punitive rates of interest, by way of penalty, upon defaulting property-taxpayers subject only to the maximum interest rate set by s.83(c).

2           It is agreed between the parties that the certificate of tax arrears presented earlier to the Court, when filing of the certificate pursuant to s.96 of the Act was authorized by an order made *ex parte*, shall be effectively modified to exclude amounts other than for property tax as defined by the Act. On that basis, therefore, the *ex parte* order is set aside and leave is granted to the City to file a fresh certificate showing the

modified amounts as agreed.

- 3 Success being divided, each party shall bear its own costs of the present proceedings.

M.M. de Weerd  
J.S.C.

Yellowknife, Northwest Territories  
March 14th 1995

Counsel for the Applicant: Ms. Yvonne M. MacNeill

Counsel for the Respondent: Joe Miller, Esq.