

The Solicitor said there was no power to do this.

Councillor Gates said he felt the council should allot a specified amount as expenses to the delegates.

Councillor Dauphinee and Allen moved that council adjourn to 10 a.m. tomorrow. Carried.

TWENTY-SECOND DAY—MORNING

Wednesday, March 28, 1951

Council met at 10 o'clock. Roll called.

The minutes of the previous day's session were read and adopted on motion of Councillors Ferguson and Isenor.

Council continued study of the financial statement.

Admiral Houghton and Colonel DeWolf were introduced to council by Warden Dowell.

Admiral Houghton said the area around Halifax and Dartmouth had been designated as a target area by the federal government. It was one of seven in Canada. A circle had been drawn from the centre of the city, with a radius of two and one-half miles. A cushion area, extending fifty miles beyond the target area, had also been drawn.

He said this cushion area would be depended upon to assist in case of a bomb blast within the target area and that the target area would also assist in case of bombing in the cushion area.

The county would have to be prepared to receive all refugees and casualties resulting from a bomb blast in the target area, he said.

Councillor Lomas asked what equipment would be provided for the cushion area.

Admiral Houghton said it was not proposed to provide much equipment. The city would largely depend upon its own resources.

Warden Dowell said it was proposed that the area within the target zone would come under the direction of Admiral Houghton.

Councillor Chisholm said more first aid training would be needed in the area. Admiral Houghton replied that first aid training would be necessary in all districts.

Councillor Allen asked the effective range of a bomb blast.

Admiral Houghton said an air burst would have an effective range of two miles. All buildings within a half-mile area would be reduced to rubble and casualties would be very heavy. All buildings within a mile would be damaged and would probably catch afire. It was unlikely that the bomb will burst right in the centre of the target area.

Councillor Allen asked how much of the county would be affected.

Admiral Houghton replied there would not be extensive damage beyond the two and a half mile target area.

Councillor Allen asked if there was much danger from radiation.

Admiral Houghton said this would not be a major problem in the event of an air burst but if there was an underwater burst then radiation would be serious. People would not be able to leave their homes for hours and possibly days.

He said there would be no prior plans for evacuation of the city's population. There would probably be only five minutes warning of an air raid. The best course of action would be to get inside a shelter and to stay there. If there was an underwater burst then it would be necessary to evacuate some of the people, who would be provided with proper clothing.

Councillor Ferguson asked the effective range of radiation in an underwater burst.

Admiral Houghton said it could be effective up to 50 miles with a strong wind.

Councillor Myers asked if Shearwater and Fairey Aviation Company would be included in the target area.

Admiral Houghton said they would be expected to provide their own organization.

Warden Dowell asked how first aid instructions were to be provided.

Admiral Houghton said St. John's Ambulance and the Red Cross Society would do this work. Even school children would receive instructions.

Councillor Chisholm asked what value an organization would have if people could not leave their shelters because of radiation.

Admiral Houghton said people could leave their shelters shortly after an air burst.

Councillor Burris asked if a shelter would offer much protection if it was underneath a bomb burst.

Admiral Houghton said a person within a half-mile of the burst would have one chance in ten of survival. The chance would increase to 50-50 in the one-half to one mile area.

Councillor Smith said some arrangements should be made to provide trained instructors for remote areas, where the people could not come to the city for instructions.

Colonel DeWolfe said the target area would include part of the county as well as the city and town. Admiral Houghton could not coordinate the organizations in the town or county without permission of the councils. He believed there should be one organization for the whole target area. It would be necessary to assure the highways were not blocked so that casualties could be removed and needed equipment could come into the area. He was sure some agreement could be worked out so that one organization could be set up for the whole area.

The provincial organization planned to utilize existing agencies. Heavy equipment would not be stockpiled but rather the equipment owned by contracting companies and by the government would be used when needed. A survey was underway to determine the amount of fire fighting equipment available in an emergency.

There might not be danger of an atomic attack since the enemy might decide to attack the people directly by biological means rather than to destroy the cities.

He said the provincial organization would not go into action until requested by the local organization. The provincial body would then send the necessary assistance and arrange to send casualties to facilities in other parts of the province.

The federal government had agreed to stockpile medical supplies. It would also provide an alarm system for each place in Nova Scotia over 20,000 in population. It had also agreed to assist in standardizing fire fighting equipment in the province.

Councillor Lomas said special training would be needed to cope with an atomic blast. Specially trained instructors would be needed.

Colonel DeWolfe said a number of doctors had taken special training and they would train instructors of the Red Cross and St. John's Ambulance.

Councillor Allen said he felt there should be one organization for the target area. This would avoid confusion in the event of an emergency.

Mr. MacGlashen said a good organization would probably save many lives.

Councillor Chisholm agreed the organization for the target area should be under one director.

Warden Dowell said the county was very short of fire fighting equipment and asked if additional equipment would be provided as in the last war. He stated that this equipment is very expensive and Canada is not at war as yet. Also such equipment deteriorates very rapidly. It was his considered opinion, however, that adequate fire fighting facilities would be provided as soon as possible after the outbreak of war—if as and when war is declared.

Colonel DeWolfe said at present it was not proposed to provide this equipment since Canada was not at war. This policy might change in the event of a war.

Warden Dowell asked how the local organizations should be started.

Colonel DeWolfe said Rockingham and Bedford should be part of the target area organization in his opinion.

Admiral Houghton said books had been prepared explaining the present organization. These could be distributed to each councillor for study and if additional information was desired then a meeting could be arranged with him.

Warden Dowell said it would be necessary to consult with city officials before decision was made as to the amount of co-ordination to be carried out with the city organization.

Councillor Settle said the councillors could not study the books until after the session. The councillors for the fringe area could then decide by majority vote if they wished to join with the city organization.

Councillor Naugle said the council had to decide what was to be done in respect of the remainder of the county.

Councillor Settle said the rest of the county would go into the provincial organization if the fringe area decided to go into the city organization.

Councillor Ferguson said the whole county should be organized since a bomb might drop outside the target area. The organizational work should go ahead immediately.

Councillor Chisholm said he felt the fringe area should be in the city organization with the rest of the county in the provincial organization.

Councillor Smith said the books should be sent to each councillor. The clerk said the books could be distributed from the municipal office. The council might decide to appoint a committee to go into the whole question. It was a very important matter and it might be decided that a special meeting of council would be advisable if necessary.

Councillor Burris asked what effect a separate organization for Dartmouth would have on the city's organization.

Councillor Allen said the districts near Dartmouth might go into that organization while those near Halifax could go into the city's organization.

Admiral Houghton said the town's organization would be set up on the same lines as the city's organization and their work would be largely co-ordinated.

Councillor MacMillan said the areas outside the target area could organize teams of trained workers to assist in the target area. The local program might be under the direction of the local doctor.

Colonel DeWolfe said a trained group should also remain in the local area to care for casualties sent in from the target area. Councillor MacMillan agreed.

Councillor Ferguson and Smith moved that council adjourn to 2 p.m. Carried.

TWENTY-SECOND DAY—AFTERNOON

Wednesday, March 28, 1951

Council met at 2 o'clock. Roll called.

A brief from the chief constable was read by the clerk.

Councillors Naugle and Evans moved that the brief be referred to the Constables Committee for consideration and a report to council.

Councillor Myers said the chief constable has been called in for only one meeting of the constables committee.

Warden Dowell said the committee had received reports from the chief constable and had dealt with these reports.

Councillor Myers said the chief constable should have been permitted to attend these meetings.

Councillor Mosher said the committee had asked for definite reports from the chief constable and had found he had been travelling into the county, at a rate of 10 cents per mile, to settle family disputes.

Councillor Myers said the chief constable should state his case to the council.

Councillor Settle said the council had already heard from the Constables Committee, and should hear from the chief constable.

Councillor Lomas said unfair advantage had been taken of the chief constable. He should be permitted to appear before council to defend himself.

Councillor Webber said the Constables Committee had made its recommendations after careful study. The council could either accept the report or turn it down.

Warden Dowell said the discussion was out of order. The motion for reconsideration should have been given immediately after the vote to adopt the report.

Councillor Gates said the chief constable should appear before council so that all councillors could be satisfied.

Councillors Ferguson, Dauphinee and Evans also felt the chief constable should appear before the council.

Councillor Evans stated that in seconding the motion to adopt the Report of the Constables Committee, he had been of the opinion that the Report would be coming back to Council.

Councillor Mosher said the chairman of the Constables Committee should be present if the chief constable was to appear before council.

Councillors Myers and Settle moved an amendment to the motion that the chief county constable be brought before the council to discuss the work of the constable's office.

Councillor Myers said he was willing to defer his amendment provided the chief constable appear before council before it ends its sessions.

Councillor Ferguson suggested that the chairman of the Constables Committee be requested to be present tomorrow to go into the matter.

The following resolution was moved by Councillors Redmond and Naugle:

RESOLUTION: "WHEREAS the Municipality of the County of Halifax has been approached by the Department of National Defence (Navy) for the use of a portion of the Grand Desert Beach as granted to this Municipality under the terms of Grant No. 21472 for the use of such part of said beach as a practice bombing range for aircraft of the Naval Services; BE IT THEREFORE RESOLVED that this Municipality lease to the Department of National Defence (Navy) that portion of said beach that they require for the purposes of a Practice Bombing Range on an annual basis, and at an annual rental of \$50.00 per year. Provided, however, that the terms of said lease shall provide that the Department of National Defence (Navy) shall carry on the trust that this Municipality is responsible for under the terms of Grant No. 21472 and further qualifying that trust in the following manner:

Lease to include—

- (1) Limit the use of beach to Practice Bombing Range.

- (2) To endeavour as far as possible to prohibit the removal of gravel on any large scale and to confine the removal of such gravel to local residents. Navy use of gravel to be limited to repairs of their general operation in this specific area, such as road maintenance, etc.
- (3) The Crown to have the right to erect buildings or installations on said property and be obliged to remove same on or prior to the termination of agreement.
- (4) That at or prior to the termination of agreement that the land be left in a clean and tidy condition.

Councillor Naugle said the navy did not intend to use the whole property and should not be leased more than they would use.

Councillor Dauphinee said the matter of a \$10 per day rate for committee meetings had again been discussed with the Minister of Municipal Affairs and he was unwilling to request a change in the Municipal Act. He suggested the council press for special legislation.

The solicitor said he doubted it could be put through the legislature at this session.

Councillor Dauphinee said it was an important matter. The county's work would be seriously handicapped if councillors were unwilling to attend committee meetings.

The resolution in regards to the lease of the Grand Desert beach was voted upon and carried.

The following Notice of Motion was given by Councillors Gates and Dauphinee:—

"THAT at a later Session they would move a Temporary Borrowing Resolution to the extent of \$25,000.00 for the construction of the Tufts Cove Sewer Outfall."

The following Notice of Motion was given by Councillors Gates and Lomas:—

"THAT at a later date, and at a later session, they would introduce a Temporary Borrowing Resolution to the amount of \$150,000.00 for Sewers in the Fairview Area."

The following Notice of Motion was given by Councillors Evans and Chisholm:—

"THAT at a later date and at a later Session they would introduce a Temporary Borrowing Resolution for the sum of \$25,000.00 to cover the Municipality's share of the cost of the Halifax North End Sewer, which Sewer was increased in size, to take the flow of Sewage from the Fairview Area to the Bedford Basin."

The following Notice of Motion was given by Councillor Gates and Ferguson:—

"THAT at a later date, and at a later session, they would introduce a Temporary Borrowing Resolution for the sum of \$193,000.00 for the installation of water and sewer services in the area of South Woodside."

Councillors Gates and Settle gave Notice of Motion, which would

be introduced at a later date and at a later Session:—

"THAT they would introduce a Borrowing Resolution for the issue and sale of Debentures up to \$36,000.00 to cover the present investment in the Tufts Cove Sewer."

Councillors Naugle and Webber gave Notice of Motion to the effect; "THAT at a later date and at a later Session they would introduce a Borrowing Resolution to an amount of \$102,000.00 for the issue and sale of Debentures for the Municipality to cover investments already made in water installations at Tufts Cove, Flawn Subdivision, Harbour Homes Subdivision and Glenwood Avenue."

Warden Dowell said the resolution passed which required the warden and the chairman of the finance committee to approve bills before they were paid would handicap the work of the municipal office. The clerk could not pay routine bills under that resolution.

Councillor Gates said he did not believe the clerk should make policy for the county.

Councillor Turner said the resolution should be amended to permit the clerk to pay routine bills.

Councillor Gates said he was concerned about bills that should have been paid but were not because the clerk did not feel they should be paid.

Warden Dowell said he was willing to leave the resolution as it is but it would cause much difficulty.

The clerk advised that the warden and Chairman of Finance Committee could give him power to sign routine bills without formal approval.

Councillor Settle said he did not believe it was a question of policy to pay bills contracted. The policy was involved in contracting the bills.

Councillor Gates said he did not agree.

The solicitor read a draft of proposed resolution which would permit payment of \$10 per day for committee work.

Councillors Dauphinee and Lomas moved that if the request to the provincial government for special legislation to increase the pay of councillors to \$10 per day for committee meetings is approved and passed by the legislature, then the new by-laws, as amended at this session, be amended to read that councillors be paid for committee meetings of council at a rate of \$10 for such committee meeting. Carried.

The report of the Committee on Veterinary Services was read.

Councillor Gates said at present the county paid money to the board but had no control of its activities.

Councillor Naugle said part of the county was not receiving the service and he did not think there should be a Municipal charge for a district service.

Councillor Settle said there were no councillors on the boards and possibly one member of each board should be a councillor. The board set the boundaries and engaged the veterinarians. The board reported to the Minister of Agriculture but not to the council.

Councillor Lomas asked if the Eastern Shore area was included in the area to be served.

Councillor Settle said the bounds had been extended to include the Eastern Shore area.

Councillor Lomas said people on the Eastern Shore should receive service but did not.

Councillor Webber said people in the Eastern Shore area were still paying high fees for veterinary service.

The clerk advised that Dr. Hendry had been appointed in July and was to serve the whole area.

Councillor Redmond said he had understood the scheme was to provide veterinary services at a flat rate.

Councillor Settle said the area could be zoned with a flat rate in the zones, or a flat rate could be apply over the whole area.

Councillor Webber said it was not good business practice to pay for a service and then not inform the public that the service was available.

Councillor Settle said the matter should be taken up with the member of the board from the Eastern Shore.

Councillor Gates said it appeared the service was not being received by many people.

Councillor MacMillan said the boundaries should be clearly defined.

Councillor Lomas said the service should be available for the whole county or should be abolished.

Councillor Ferguson said the service was badly needed on the Eastern Shore. Steps should be taken to assure it would be available to people in that area.

Councillors Cruikshank and Ferguson moved that the report be received and filed.

Councillor Naugle said he was not sure the service should be maintained if it would operate as at present.

Councillor Ferguson said he felt it should be continued for a year on a trial basis.

Councillor Gates asked if the agreement would end if the county did not appropriate money for that purpose.

The clerk said he felt the county would be obliged to continue with the agreement.

Councillors Ferguson and Redmond moved that council adjourn to 10 a.m. tomorrow. Carried.

TWENTY-THIRD DAY—MORNING

Thursday, March 29, 1951

Council met at 10 o'clock. Roll called.

A letter from the North Halifax County Improvement Association was read and filed on motion of Councillors Burris and Naugle.

A letter from Mr. Hatfield in regards to a private road at Wright's Cove was read by the clerk.

Councillor Settle suggested Mr. Hatfield be invited to present his views on the matter before the annual meeting is completed.

Councillor Evans also felt Mr. Hatfield should be invited to appear before the council.

Councillor Naugle said he felt the council could do little on the matter since a decision had already been made.

Councillors Settle and Evans moved that Mr. Hatfield be requested to appear before council Friday afternoon. Carried.

The minutes of the previous day's session were read and adopted on motion of Councillors Turner and Evans.

The motion by Councillors Cruikshank and Ferguson that the report of the committee on veterinary services be received and filed was voted upon and carried.

The Grand Jury was welcomed by Deputy Warden Cruikshanks.

Mr. Minshull foreman of the Grand Jury, said the members had made certain recommendations at the last session but these recommendations had not been implemented.

Mr. Mercer said the Grand Jury had again endorsed the recommendations made last year. The jail building should be abolished. There was inadequate lighting in the jail, plumbing facilities were inadequate, ventilation was poor, the covering on the kitchen table should be removed and the use of straw mattresses should be reconsidered. The Grand Jury found there was no work or recreation for the prisoners. Segregation was impossible. There should be a man on night duty in case of fire.

Mr. Shaw said he felt the councillors shared the opinions of the Grand Jury. The jail was not in keeping with a civilized approach to the problem of penal institutions. Abolition of the building should be the long range aim but immediate improvements should be made.

Mr. Minshull suggested the Council appoint two members to form a committee along with two members of the Grand Jury and two members of Halifax City Council.

Councillor Myers said the jail was not dirty and was whitewashed each year. The straw mattresses were used because they could be burned when they became dirty. Most of those convicted were sent to City Prison. Short term prisoners were retained at the jail in order to do the necessary work there. There was no shortage of reading material for the prisoners.

Councillor Chisholm said he had long favored a prison farm system where prisoners would have to do work and so would earn part of their maintenance.

Councillor Myers said the institution was not a jail but rather a lock-up.

Mr. Minshull said people were sentenced there for short terms.

Councillor Myers said magistrates did sentence some short term prisoners to the county jail so that they would not be obligated to do the heavy work at the city prison.

Councillor Settle said all councillors agreed the facilities were not as modern as desired. The building was outmoded. Some improvements could be made but the council did not have the power to institute all the changes it might find desirable. The jail was financed through the joint expenditures which involved the City of Halifax and Town of Dartmouth.

Councillor Gates said the jail was outmoded and the council should do all in its power to make improvements. The committee proposed by Mr. Minshull should be set up. The lack of fire protection was a very serious problem.

Councillor Myers said the plumbing facilities in the jail were in good working order.

Councillor Lomas agreed there should be a night watchman if lives were to be protected in the event of fire.

Councillor Settle said the Jail Committee had made recommendations each year but nothing could be done immediately because the joint expenditures had been made up.

Councillor Myers also said the recommendations of the Jail Committee had not been carried out.

Mr. Shaw said the Grand Jury felt the Jail Committee and the jail staff were doing an excellent job with the facilities available.

Mr. Mitchell said there was no one on duty from 11 p.m. to 7 a.m. He agreed there should be a night watchman. The plumbing was old but in good working order. The lights were turned out after 7 p.m.

Councillor Gates said he did not feel it right that the prisoners were without lights during the night.

Councillor Myers said some of the prisoners objected if the lights were on, while others wanted them on.

Mr. Mitchell said the prisoners could not read at night even if the present lights were on. The fire escape was not in good condition.

Councillor Rodgers suggested the Dartmouth council should be represented on the committee as proposed by Mr. Minshull since they were involved financially. Mr. Minshull agreed.

The members of the Grand Jury retired.

Councillor Lomas said lights would have to be installed in the cells if prisoners were to read during the evening.

Councillor Chisholm said the council should strive for the establishment of a prison farm system. A lot of prisoners would not wish to return if they had to work.

Councillor Myers said most of those in the jail were awaiting trial. A few serving sentences were needed to do the work or it would be necessary to hire additional workers.

Councillor Dauphinee suggested the council inspect the jail.

The clerk said that several Royal Commissions had investigated penal institutions and had made reports. They had also felt there should be a prison farm system.

Councillor Lomas said the Jail Committee had recommended the abolition of the present building and the establishment of an institution in the county. He asked if the prisoners were taken into the open air.

Mr. Mitchell said they were taken into the yard regularly during pleasant weather.

Councillor Myers said the prisoners had never complained of conditions.

Councillor Redmond also suggested council inspect the jail.

Councillor Turner said he also supported the idea of a prison farm system.

Councilor Ferguson said he had little sympathy with hardened criminals but was concerned over the plight of young first offenders who would be forced to mingle with hardened criminals.

Councillor Naugle said the council should not forget the financial limitations when considering changes that should be made.

Councillor Dauphinee and Evans moved that council adjourn until 2 p.m. in order to visit the county jail. Carried.

TWENTY-THIRD DAY—AFTERNOON

Thursday, March 29, 1951

Council met at 2 o'clock. Roll called.

Councillor Rodgers said he had been in consultation with the chief county constable and that he had expressed satisfaction with the report of the Constables Committee when it was explained.

Mr. Umlah said he had understood the constables office was to be locked and he was to spend most of his time on the road. He had no objection to collecting taxes but had felt he was obliged to carry out duties prescribed by the provincial statutes and realized he could not do this work and collect taxes also. If he was relieved of the policing duties he was willing to devote his time to tax collections.

The solicitor advised Mr. Umlah would not be obliged to devote time to policing duties if the council decided he should spend his time on tax collections.

Councillor Settle said he understood the chief constable was to be guided by county regulations and not by provincial legislation.

The solicitor said the chief constable was a county official.

Councillor Myers said the county would have no police force. There would be no official to direct county constables. The taxes paid to the municipal collector came in largely through the efforts of the constables and should be credit to the constables efforts.

Councillor Lomas said he did not believe any police force could pay its own way but felt the constables office had accomplished that objective.

It would be a backward step to abolish the office. The chief constable co-ordinated the work of the county constables.

Councillor Rodgers said the report of the Constables Committee had been adopted without a dissenting vote. The matter was closed. The report did not criticize the work of the chief constable. He had done an excellent job. The report recommended that the chief constable be allowed to spend his time in collecting taxes.

Mr. Umlah said he had misunderstood the report. He felt he had done a good job. It was a matter for council to decide and he would abide by council's decision.

Council Ferguson said both the chairman of the Constables Committee and the chief constable had expressed their satisfaction and the matter should be finalized.

Councillor Chisholm said he felt the chairman of the Constables Committee had given a clear-cut explanation of the matter.

Councillor Gates said the council would have to decide whether it intended to maintain a police force or a tax collection agency. The matter should receive careful study. He had hoped that the establishment of the constables office and appointment of a tax collector would make a major improvement in tax collections but very little improvement had been noted. Hospital accounts collection had grown worse.

The solicitor said county constables are not charged primarily with the duty of law enforcement. County police constables should be named for that purpose.

Councillor Lomas said he understood that the county constables were charged with law enforcement.

Councillor Settle asked if the chief constable was satisfied with the explanations given by the chairman of the Constables Committee.

Mr. Umlah said he was willing to abide by the decision of the council on the matter.

Councillor Redmond said that the only decision facing council was whether it wanted the chief constable to act as a law enforcement officer or as a collector of taxes.

Councillor Gates asked what provisions should be made for constables in the budget.

Councillor Rodgers said the report had not recommended any changes in the salary and allowances to the chief constable and had recommended that Constable Longard's salary be reviewed in two months.

Mr. Brownell, Central Mortgage and Housing Corporation, was introduced by Warden Dowell.

The clerk advised that council sought an explanation as to the eviction of people living at Clarence Park.

Mr. Brownell said the corporation had built 171 war workers homes at Clarence Park in 1941-42. Following the war, any vacancies were given to World War II veterans. Later it had been decided that the develop-

ment would be used to house naval personnel from H.M.C. Shearwater as they became vacant and under this program 100 homes were allotted to naval personnel. Last fall it was decided to make 150 homes available for that purpose. A letter was sent to the residents of 41 homes in November advising that 21 houses would be retained by the corporation and that veterans were to get the preference for these houses. Vacancies at the Dartmouth development would be given to those evicted from the Clarence Park development as vacancies occurred, with a point system to be used to determine preference. At present 13 of the 41 families had moved, a few of whom went to the Dartmouth development.

Councillor Myers asked if these houses were subject to the rental controls and also if it was fair to evict war workers when the navy had plenty of room to erect its own housing development. He questioned if World War I veterans had been forgotten.

Mr. Brownell said the corporation was concerned only with veterans of World War II in respect to the houses.

Councillor Myers said it would cause people working in that area much difficulty if they had to move to Dartmouth.

Mr. Brownell said the corporation was not subject to rental regulations.

Councillor Myers said it appeared the federal government could do as it wished while ordinary citizens were bound by regulations.

Mr. Brownell said it had been decided to extend the rental of these houses to the war workers to June 30, 1951, if they were unable to find alternate accommodations.

Councillor Chisholm said the federal government had established rental regulations to govern other people but the government had broken its own laws.

Councillor Myers said he could not understand why the houses in Dartmouth would be sold to the town if there was not enough to provide for people needing accommodations.

Mr. Brownell said the houses would accommodate a certain number of people regardless of their ownership.

Councillor Gates said it was odd that the federal government had made rental laws for the people of Canada and then absolved itself from these laws. This was not a democratic situation. The government could raise rents or evict tenants at will.

Councillors Myers and Chisholm moved that the federal members of this constituency of Halifax be asked to take up with Central Mortgage and Housing Limited, the matter of 28 civilians who are occupying Central Mortgage and Housing Corporation Limited homes at Clarence Park and who have been asked to vacate their homes as of May 1, 1951 or a later date, and intercede on their behalf as these tenants concerned are workers in the nearby Fairey Aviation Company which is a company presently engaged in work associated with D.N.D. Navy and further be-

cause some of the people concerned are veterans of World War I. Carried.

Major Hill of the Salvation Army was introduced by Warden Dowell. He outlined the activities of the Salvation Army and said the organization was losing \$4,800 in care provided to county patients, over and above the amount paid by the county. He asked the county to assume a portion of this cost.

Councillor Gates asked if a complete record as to ability to pay was taken when patients entered the hospital.

Major Hill said this information was taken at time of admittance.

Councillor Chisholm said he had always been impressed with the work of the Salvation Army and felt the council should lend its support.

Councillor Myers asked if private patients payed the full rate and was advised by Major Hill that they did.

Councillor Settle asked what steps were taken as to the collection of hospital bills.

Major Hill said the organization took all steps possible before asking the county to pay the bill.

Councillors Isenor and Chisholm moved that Council adjourn to 10 a.m. tomorrow. Carried.

TWENTY-FOURTH DAY—MORNING

Friday, March 30, 1951

Council met at 10 o'clock. Roll called.

Minutes of the previous day's sessions were read and adopted on motion of Councillors Evans and Isenor.

Warden Dowell said he had been advised that Mr. Hatfield would be satisfied if he could discuss the matter of the private road for Wright's Cove residents with the County Planning Board.

Councillor Settle said he understood the board could not deal with the matter until a plan had been submitted. He felt Mr. Hatfield should have an opportunity to appear before council.

Councillor Gates said the board was willing to discuss the matter with Mr. Hatfield.

Councillor Settle said council had decided to give Mr. Hatfield an audience and did not feel that decision should be changed.

Warden Dowell said Mr. Hatfield would be invited to speak to council at the afternoon session.

Councillor Gates asked permission for the Finance Committee to retire to begin estimates. Permission was granted by the warden.

Tufts Cove Sewer Outfall—Temporary Borrowing—\$25,000.

Councillors Gates and Dauphinee moved the following resolution, which was carried.

"WHEREAS by Section 6 of Chapter 6 of the Acts of 1945, The Municipal Affairs Act, it is enacted among other things, in effect, that notwithstanding any of the provisions of any general or special Act of the Legislature of Nova Scotia every municipality of a county or district shall have full power and authority to borrow or raise by way of loan from time to time on the credit of such municipality such sum or sums as the Council thereof deems necessary for any municipal purpose whatsoever;

AND WHEREAS by Section 7 of said The Municipal Affairs Act, it is enacted among other things, in effect, that no money shall be borrowed under that Act until such proposed borrowing has been approved by the Minister of Municipal Affairs;

AND WHEREAS by said The Municipal Affairs Act it is further provided that sums to be borrowed under the Act shall in the discretion of the Municipal Council be borrowed or raised in one sum at one time or in instalments at different times and the sums required shall be borrowed or raised by the issue and sale of debentures of the municipality to such an amount as the council thereof deems necessary to raise such sums;

AND WHEREAS it is deemed necessary by the Municipal Council of the Municipality of the County of Halifax, for the purpose of installing a sewer outfall in the Tufts Cove area and acquiring or purchasing materials, machinery, implements and plant deemed requisite or advisable therefor, to borrow a sum not exceeding Twenty-five Thousand Dollars (\$25,000) in respect of the Tufts Cove area for the purpose of installing a sewer outfall in the said Tufts Cove area and acquiring, or purchasing materials, machinery, implements and plant deemed requisite or advisable therefore;

AND WHEREAS it is deemed expedient to postpone the issue of debentures and to borrow from The Royal Bank of Canada such sum or sums of money, not exceeding Twenty-five Thousand Dollars (\$25,000) as may be necessary for the purposes aforesaid, the sum or sums so borrowed to be repaid to said Bank out of the proceeds of the debentures when sold;

BE IT THEREFORE RESOLVED that the Municipality of the County of Halifax do, under and by virtue of the Municipal Affairs Act and subject to the approval of the Minister of Municipal Affairs, borrow or raise by way of loan on the credit of the Municipality a sum not exceeding Twenty-five Thousand Dollars (\$25,000) for the purposes aforesaid;

THAT under and in accordance with said the Municipal Affairs Act such sum be borrowed or raised by the issue and sale of debentures of the Municipality to such an amount as will raise the sum to be borrowed;

THAT the issue of such debentures be postponed and that the said Municipality do, under and by virtue of the provision of Sections 125A

of the Municipal Act, and subject to the approval of the Minister of Municipal Affairs, borrow from The Royal Bank of Canada a sum or sums of money not exceeding Twenty-five Thousand Dollars (\$25,000).

THAT such sum or sums be borrowed from said Bank for a period not exceeding twelve months, with interest thereon to be paid such Bank at the rate of 4 per centum per annum and that the amount so borrowed be repaid said Bank from the proceeds of the said debentures when sold."

Fairview Sewers—Temporary Borrowing—\$150,000.

Councillors Gates and Lomas moved the following resolution which was carried.

WHEREAS by Section 6 of Chapter 6 of the Acts of 1945, The Municipal Affairs Act, it is enacted among other things, in effect, that notwithstanding any of the provisions of any general or special Act of the Legislature of Nova Scotia every municipality of a county or district shall have full power and authority to borrow or raise by way of loan from time to time on the credit of such municipality such sum or sums as the council thereof deems necessary for any municipal purpose whatsoever;

AND WHEREAS by Section 7 of said The Municipal Affairs Act, it is enacted among other things, in effect, that no money shall be borrowed under that Act until such proposed borrowing has been approved by the Minister of Municipal Affairs;

AND WHEREAS by said The Municipal Affairs Act it is further provided that sums to be borrowed under that Act shall in the discretion of the Municipal Council be borrowed or raised in one sum at one time or in instalments at different times and the sums required shall be borrowed or raised by the issue and sale of debentures of the municipality to such an amount as the council thereof deems necessary to raise such sums;

AND WHEREAS it is deemed necessary by the Municipal Council of the Municipality of the County of Halifax for the purpose of installing sewer mains in the Fairview area of District No. 12 and acquiring or purchasing materials, machinery, implements and plant deemed requisite or advisable therefor, to borrow a sum not exceeding One Hundred and Fifty Thousand (\$150,000) in respect of the Fairview area of District No. 12 for the purpose of installing sewer mains in the said Fairview area of District No. 12 and acquiring, or purchasing materials, machinery, implements and plant deemed requisite or advisable therefore;

AND WHEREAS it is deemed expedient to postpone the issue of debentures and to borrow from The Royal Bank of Canada such sum or sums of money, not exceeding One Hundred and Fifty Thousand Dollars (\$150,000) as may be necessary for the purposes aforesaid, the sum or sums so borrowed to be repaid to said Bank out of the proceeds of the said debentures when sold;

BE IT THEREFORE RESOLVED that the Municipality of the County of Halifax do, under and by virtue of the Municipal Affairs Act and sub-

ject to the approval of the Minister of Municipal Affairs, borrow or raise by way of loan on the credit of the Municipality a sum not exceeding One Hundred and Fifty Thousand Dollars (\$150,000) for the purposes aforesaid;

THAT under and in accordance with said The Municipal Affairs Act such sum be borrowed or raised by the issue and sale of debentures of the Municipality to such an amount as will raise the sum to be borrowed;

THAT the issue of such debentures be postponed and that the said Municipality do, under and by virtue of the provisions of Sections 125A of The Municipal Act and subject to the approval of the Minister of Municipal Affairs, borrow from The Royal Bank of Canada such sum or sums of money not exceeding One Hundred and Fifty Thousand Dollars (\$150,000);

THAT such sum or sums be borrowed from said Bank for a period not exceeding twelve months, with interest thereon to be paid such Bank at the rate of 4 per centum per annum and that the amount so borrowed be repaid said Bank from the proceeds of the said debentures when sold.

South Woodside Temporary Borrowing—\$193,000.

Councillors Gates and Ferguson moved the following resolution which was carried.

"WHEREAS by Section 6 of Chapter 6 of the Acts of 1945. The Municipal Affairs Act, it is enacted among other things, in effect, that notwithstanding any of the provisions of any general or special Act of the Legislature of Nova Scotia every Municipality of a county or district shall have full power and authority to borrow or raise by way of loan from time to time on the credit of such municipality such sum or sums as the Council thereof deems necessary for any municipal purpose whatsoever;

AND WHEREAS by Section 7 of said The Municipal Affairs Act, it is enacted among other things, in effect, that no money shall be borrowed under that Act until such proposed borrowing has been approved by the Minister of Municipal Affairs;

AND WHEREAS by said The Municipal Affairs Act it is further provided that sums to be borrowed under that Act shall in the discretion of the Municipal Council be borrowed or raised in one sum at one time or in instalments at different times and the sum required shall be borrowed or raised by the issue and sale of debentures of the municipality to such an amount as the Council thereof deems necessary to raise such sums;

AND WHEREAS it is deemed necessary by the Municipal Council of the Municipality of the County of Halifax, for the purpose of installing a water system in such areas and acquiring or purchasing materials, machinery, implements and plant deemed requisite or advisable therefor, to borrow a sum not exceeding One Hundred and Eighteen Thousand Dollars (\$118,000) in respect of the South Woodside area of District

No. 28, and to borrow a sum not exceeding Seventy-five Thousand Dollars (\$75,000) for the purpose of installing a sewer main in the said South Woodside area of District No. 28 and acquiring, or purchasing materials, machinery, implements and plant deemed requisite or advisable therefore;

AND WHEREAS it is deemed expedient to postpone the issue of debentures and to borrow from The Royal Bank of Canada such sum or sums of money, not exceeding One Hundred and Ninety-three Thousand Dollars (\$193,000) as may be necessary for the purposes aforesaid, the sum or sums so borrowed to be repaid to said Bank out of the proceeds of the debentures when sold;

"BE IT THEREFORE RESOLVED that the Municipality of the County of Halifax do, under and by virtue of the Municipal Affairs Act and subject to the approval of the Minister of Municipal Affairs, borrow or raise by way of loan on the credit of the Municipality a sum not exceeding One Hundred and Ninety-three Thousand Dollars (\$193,000) for the purposes aforesaid;

"THAT under and in accordance with said the Municipal Affairs Act such sum be borrowed or raised by the issue and sale of debentures of the Municipality to such an amount as will raise the sum to be borrowed;

"THAT the issue of such debentures be postponed and that the said Municipality do, under and by virtue of the provisions of Sections 125A of The Municipal Act and subject to the approval of the Minister of Municipal Affairs, borrow from The Royal Bank of Canada a sum or sums of money not exceeding One Hundred and Ninety-three Thousand Dollars (\$193,000);

"THAT such sum or sums be borrowed from said Bank for a period not exceeding twelve months, with interest thereon to be paid such Bank at the rate of 4 per centum per annum and that the amount so borrowed be repaid said Bank from the proceeds of the said debentures when sold."

Fairview-Halifax North End Sewer—Temporary Borrowing—\$25,000.

Councillors Evans and Chisholm moved the following Resolution which was carried.

"WHEREAS by Section 6 of Chapter 6 of the Acts of 1945, The Municipal Affairs Act, it is enacted among other things, in effect, that notwithstanding any of the provisions of any general or special Act of the Legislature of Nova Scotia every Municipality of a county or district shall have full power and authority to borrow or raise by way of loan from time to time on the credit of such municipality such sum or sums as the Council thereof deems necessary for any municipal purpose whatsoever;

AND WHEREAS by Section 7 of said The Municipal Affairs Act, it is enacted among other things, in effect, that no money shall be bor-

rowed under that Act until such proposed borrowing have been approved by the Minister of Municipal Affairs;

AND WHEREAS by said The Municipal Affairs Act it is further provided that sums to be borrowed under that Act shall in the discretion of the Municipal Council be borrowed or raised in one sum at one time or in instalments at different times and the sum required shall be borrowed or raised by the issue and sale of debentures of the municipality to such an amount as the Council thereof deems necessary to raise such sums;

AND WHEREAS it is deemed necessary by the Municipal Council of the Municipality of the County of Halifax, for the purpose of paying the Municipality's share of the cost of a sewer main extending from the Dutch Village Road at Deal Settlement through to the Bedford Basin and also for the purpose of paying the Municipality's share on sewers that have been constructed by the City of Halifax along the Dutch Village Road, which sewers will be jointly used by residents of the County and City and acquiring or purchasing materials, machinery, implements and plant deemed requisite or advisable therefor, to borrow a sum not exceeding Twenty-five Thousand Dollars for the purpose of paying the Municipality's share of the cost of the sewer extending from the Dutch Village Road to the Bedford Basin and the sewers on the Dutch Village Road which have been constructed by the City of Halifax for the joint use of the County and City and acquiring, or purchasing materials, machinery, implements and plant deemed requisite or advisable therefore;

AND WHEREAS it is deemed expedient to postpone the issue of debentures and to borrow from The Royal Bank of Canada such sum or sums of money, not exceeding Twenty-Five Thousand Dollars (\$25,000) as may be necessary for the purpose aforesaid, the sum or sums so borrowed to be repaid to said Bank out of the proceeds of the debentures when sold;

BE IT THEREFORE RESOLVED that the Municipality of the County of Halifax do, under and by virtue of the Municipal Affairs Act and subject to the approval of the Minister of Municipal Affairs, borrow or raise by way of loan on the credit of the Municipality a sum not exceeding Twenty-Five Thousand Dollars (\$25,000) for the purposes aforesaid;

THAT under and in accordance with said The Municipal Affairs Act such sum be borrowed or raised by the issue and sale of debentures of the Municipality to such an amount as will raise the sum to be borrowed;

THAT the issue of such debentures be postponed and that the said Municipality do, under and by virtue of the provisions of Sections 125A of the Municipal Act and subject to the approval of the Minister of Municipal Affairs, borrow from the Royal Bank of Canada a sum or sums of money not exceeding Twenty-Five Thousand Dollars (\$25,000);

THAT such sum or sums be borrowed from said Bank for a period not exceeding twelve months, with interest thereon to be paid such Bank at the rate of 4 per centum per annum and that the amount so borrowed be repaid said Bank from the proceeds of the said debentures when sold."

Tufts Cove and Other Water borrowings—\$102,000.

Councillors Naugle and Webber moved the following resolution which was carried.

WHEREAS the Municipal Council of the Municipality of the County of Halifax is authorized by law to borrow or raise by way of loan by the issue and sale of debentures of the Municipality a sum not exceeding Ninety-Three Thousand Dollars (\$93,000.00) in respect of the Tufts Cove area of District 14G, and a sum not exceeding Four Thousand Dollars (\$4,000.00) in respect to an extension of the present Flawn Subdivision water installation in District 14D, together with a meter pit at the borders of the Town of Dartmouth; and a sum not exceeding Six Thousand Dollars (\$6,000.00) in respect to an installation of water mains in Harbour Homes Subdivision in District 14D and a sum not exceeding Six Thousand Dollars (\$6,000.00) in respect to the installation of water mains on Glenwood Avenue in District 14D;

AND WHEREAS the Municipality of the County of Halifax did, from its own funds in the year 1949, advance the sum of Six Thousand, Two Hundred and Fifteen Dollars and Seventy-Two Cents (\$6,215.72) to cover the cost of the original water installations in the Flawn Subdivision in the year 1949, and acquiring or purchasing materials, machinery, implements and plant, deemed requisite or advisable for any of the above water installations;

AND WHEREAS by the Municipal Affairs Act such sum shall in the discretion of the Municipal Council be borrowed or raised in one sum at one time or in installments at different times and the sum required shall be borrowed or raised by the issue and sale of debentures of the Municipality to such an amount as the Council deems necessary to raise for such sum;

AND WHEREAS it is deemed necessary by the said Council to borrow the sum of One Hundred and Two Thousand Dollars (\$102,000.00) for the purpose aforesaid by the issue and sale of debentures;

AND WHEREAS the said Council deems that the issue and sale of debentures of the Municipality to the amount of One Hundred and Two Thousand Dollars (\$102,000.00) as hereinafter mentioned will be necessary to raise the sum required;

BE IT THEREFORE RESOLVED that twenty (20) debentures of the said Municipality for One Thousand Dollars (\$1,000.00) each be accordingly issued and sold;

THAT the said debentures be numbered consecutively 51-A-1 to 51-A-102, both inclusive, be dated the first day of July, A.D. 1951 and be payable as follows:-

Debenture Numbers 51-A-1 to 51-A-4 in 1 year from the date thereof;
Debenture Numbers 51-A-5 to 51-A-8 in 2 years from the date thereof;
Debenture Numbers 51-A-9 to 51-A-12 in 3 years from the date thereof;
Debenture Numbers 51-A-13 to 51-A-16 in 4 years from the date thereof;
Debenture Numbers 51-A-17 to 51-A-20 in 5 years from the date thereof;
Debenture Numbers 51-A-21 to 51-A-24 in 6 years from the date thereof;
Debenture Numbers 51-A-25 to 51-A-29 in 7 years from the date thereof;
Debenture Numbers 51-A-30 to 51-A-34 in 8 years from the date thereof;
Debenture Numbers 51-A-35 to 51-A-39 in 9 years from the date thereof;
Debenture Numbers 51-A-40 to 51-A-44 in 10 years from the date thereof;
Debenture Numbers 51-A-45 to 51-A-49 in 11 years from the date thereof;
Debenture Numbers 51-A-50 to 51-A-54 in 12 years from the date thereof;
Debenture Numbers 51-A-55 to 51-A-59 in 13 years from the date thereof;
Debenture Numbers 51-A-60 to 51-A-64 in 14 years from the date thereof;
Debenture Numbers 51-A-65 to 51-A-70 in 15 years from the date thereof;
Debenture Numbers 51-A-71 to 51-A-76 in 16 years from the date thereof;
Debenture Numbers 51-A-77 to 51-A-82 in 17 years from the date thereof;
Debenture Numbers 51-A-83 to 51-A-88 in 18 years from the date thereof;
Debenture Numbers 51-A-89 to 51-A-95 in 19 years from the date thereof;
Debenture Numbers 51-A-96 to 51-A-102 in 20 years from the date thereof;

THAT the said debentures be payable at the Spring Garden Road Branch of the Royal Bank of Canada in Halifax or at the principal office of the Royal Bank of Canada in Montreal or Toronto, at the option of the holder;

THAT the said debentures bear interest payable half yearly at the said offices as follows:-

Debenture Numbers 51-A-1 to 51-A-29, both inclusive, at the rate of three and one-quarter (3¼) per centum per annum;

Debenture Numbers 51-A-30 to 51-A-64, both inclusive, at the rate of three and a half (3½) per centum per annum;

Debenture Numbers 51-A-65 to 51-A-102, both inclusive, at the rate of three and three-quarter (3¾) per centum per annum;

THAT the Warden of the said Municipality do sign and the Municipal Clerk do countersign the said debentures, that they do seal the same with the corporate seal of the said Municipality and that the said Clerk do sign the interest coupons or if the same are lithographed, either sign the same or have them impressed with a facsimile of his signature;

THAT the Warden and Clerk of the said Municipality do and they are hereby authorized to sell and deliver the said debentures at such price to such person and in such manner as they shall, subject to the approval of the Minister of Municipal Affairs, deem proper.

Tufts Cove Sewer borrowing—\$36,000.

Councillors Gates and Settle moved the following resolution which was carried.

WHEREAS the Municipal Council of the Municipality of the County of Halifax is authorized by law to borrow or raise by way of loan by the issue and sale of debentures of the Municipality a sum not exceeding Thirty-Six Thousand Dollars (\$36,000.00) for the purpose of installing a sewer system in the Tufts Cove area of Polling District 14G, and acquiring or purchasing materials, machinery, implements and plant deemed requisite or advisable therefor;

AND WHEREAS by the Municipal Affairs Act such sum shall in the discretion of the Municipal Council be borrowed or raised in one sum at one time or in installments at different times and the sum required shall be borrowed or raised by the issue and sale of debentures of the Municipality to such an amount as the Council deems necessary to raise such sum;

AND WHEREAS it is deemed necessary by the said Council to borrow the sum or Thirty-Six Thousand Dollars (\$36,000.00) for the purpose aforesaid by the issue and sale of debentures;

AND WHEREAS the said Council deems that the issue and sale of debentures of the Municipality to the amount of Thirty-Six Thousand Dollars (\$36,000.00) as hereinafter mentioned will be necessary to raise the sum required;

BE IT THEREFORE RESOLVED that thirty-two (32) debentures of the said Municipality for One Thousand Dollars (\$1,000.00) each and eight (8) debentures for Five Hundred Dollars (\$500.00) each be accordingly issued and sold;

THAT the said debentures for One Thousand Dollars (\$1,000.00) each be numbered consecutively 51-B-1 to 51-B-32, both inclusive;

THAT the said debentures for Five Hundred Dollars (\$500.00) each be numbered consecutively 51-B-33 to 51-B-40, both inclusive;

THAT all the debentures be dated the first day of May, A.D., 1951, and be payable as follows:—

Debenture Numbers 51-B-1 to 51-B-2 in one year from the date thereof;

Debenture Numbers 51-B-3 to 51-B-4 in two years from the date thereof;

Debenture Numbers 51-B-5 to 51-B-6 in three years from the date thereof;

Debenture Numbers 51-B-7 to 51-B-8 in four years from the date thereof;

Debenture Numbers 51-B-9 to 51-B-10 in five years from the date thereof;

Debenture Numbers 51-B-11 to 51-B-12 in six years from the date thereof;

Debenture Numbers 51-B-13 to 51-B-14 in seven years from the date thereof;

Debenture Numbers 51-B-15 to 51-B-16 in eight years from the date thereof;

Debenture Numbers 51-B-17 to 51-B-18 in nine years from the date thereof;

Debenture Numbers 51-B-19 to 51-B-20 in 10 years from the date thereof;

Debenture Numbers 51-B-21 to 51-B-22 in 11 years from the date thereof;

Debenture Numbers 51-B-23 to 51-B-24 in 12 years from the date thereof;

Debenture Numbers 51-B-25 to 51-B-26 in 13 years from the date thereof;

Debenture Numbers 51-B-27 to 51-B-28 in 14 years from the date thereof;
Debenture Numbers 51-B-29 to 51-B-30 in 15 years from the date thereof;
Debenture Numbers 51-B-31 to 51-B-32 in 16 years from the date thereof;
Debenture Numbers 51-B-33 to 51-B-34 in 17 years from the date thereof;
Debenture Numbers 51-B-35 to 51-B-36 in 18 years from the date thereof;
Debenture Numbers 51-B-37 to 51-B-38 in 19 years from the date thereof;
Debenture Numbers 51-B-39 to 51-B-40 in 20 years from the date thereof;

THAT the said debentures be payable at the Spring Garden Road Branch of the Royal Bank in Halifax or at the principal office of the Royal Bank of Canada in Montreal or Toronto, at the option of the holder;

THAT the said debentures bear interest payable half-yearly at the said offices as follows:-

Debenture Numbers 51-B-1 to 51-B-14, both inclusive, at the rate of three and a quarter ($3\frac{1}{4}$) per centum per annum;

Debenture Numbers 51-B-15 to 51-B-28, both inclusive, at the rate of three and one-half ($3\frac{1}{2}$) per centum per annum;

Debenture Numbers 51-B-29 to 51-B-40, both inclusive, at the rate of three and three-quarters ($3\frac{3}{4}$) per centum per annum;

THAT the Warden of the said Municipality do sign and the Municipal Clerk thereof do countersign the said debentures, that they do seal the same with the corporate seal of the said Municipality and that the said Clerk do sign the interest coupons or if the same are lithographed, either sign the same or have them impressed with a facsimile of his signature.

THAT the Warden and Clerk of the said Municipality do and they are hereby authorized to sell and deliver the said debentures at such price to such person and in such manner as they shall, subject to the approval of the Minister of Municipal Affairs, deem proper.

Councillor Myers asked why \$20,000 had been allowed over the contract price for the South Woodside project.

Councillor Naugle said the contract was based on unit prices for removal of earth and stone. If more than the expected amount of stone had to be removed the total cost would increase, whereas the total cost would decrease if the expected amount of stone was not encountered.

Councillor Myers said the contractor should receive the contracted price regardless of the difficulties he encountered. If the contractor named a price for the job he should not receive more than the price.

Councillor Settle said the contract had not been based on a fixed price for the completed project. It had been based on a unit price for rock and earth removed. The county would be protected since an engineer would check the amount of rock and earth removed.

Councillor Chisholm said he did not believe the contractor should receive more than the price he had named for the project.

The clerk explained the engineers had estimated the amount of stone and earth to be removed and the contractor had based his estimates on these figures naming the amount to be charged per unit of rock or earth to be removed and the contractor had based his estimates on these figures naming the amount to be charged per unit of rock or earth removed. An amount over his total estimate had been allowed in case more earth had

to be removed than estimated by the engineer. The bond issue was made for the actual cost of the work after the project had been completed.

Councillor Settle asked if a similar allowance was made for all such projects and the clerk advised it was the standard practice.

Councillor Gates asked permission for the Finance Committee to retire to begin estimates. Permission was granted by the warden.

Councillors Naugle and Ferguson moved that the auditors report for the year 1950 be adopted. Carried.

Councillors Lomas and Mosher moved that the financial statement of the municipality for the year 1950 including revenue fund balance sheets, consolidated fund balance sheet, adjustment of current and capital surplus, revenue and expenditure statement, revenue and expenditure (joint expenditure board) be adopted. Carried.

Councillors Ferguson and Isenor moved that the various exhibits of the treasurer re municipal finance be filed. Carried.

Councillors Evans and Turner moved that the financial statement of the municipal school board together with the auditor's report be adopted. Carried.

Councillors Isenor and Smith moved that the estimated expenditures the county jail, commissioners of the court house and joint expenditures be adopted. Carried.

Councillors Lomas and Evans moved that Dr. F. P. Malcolm be appointed Medical Health Officer for the Halifax County Hospital. Carried.

Warden Dowell and Councillor Naugle moved that the report of the visiting committee to the County Hospital be re-appointed for another year. Carried.

Councillor Settle asked if a report had been received from that committee.

Warden Dowell said the report to council had not been received.

Councillor Ferguson said he understood a report would be made.

Councillor Lomas said he felt there should be a report to council.

Warden Dowell suggested the report could be incorporated into the minutes when received.

Councillors Naugle and Ferguson moved that the building board as presently constituted be appointed for another year, namely, W. J. Ward, A. A. MacArthur and R. E. Archibald. Carried.

Councillor Lomas said there was still some confusion in regards to the powers of special police constables. He had been advised the special police constable had more authority than an ordinary county constable.

The Solicitor said special police constables were appointed for a specific period.

Councillor Lomas asked if they did have special authority.

The solicitor said they did not.

Councillor Lomas asked for a clear explanation as to the duties of the special police constables.

Councillor Settle said the special police constables could be appointed for special duties just as cities appointed special police officers in addition to the regular members of the police force.

Councillor Evans said he did not yet know whether special police constables had the power to make arrests.

The solicitor said the ordinary county constable had the power to do policing duties but this was not their primary function. The county police constables should be appointed for policing work. He said he would prepare a brief on the matter for distribution to councillors.

Councillor Lomas said he understood that the special police constables had authority to maintain law and order.

Councillor Myers said the whole matter would be clearly explained.

Councillors Evans and Ferguson moved that council adjourn to 2 p.m. Carried.

TWENTY-FOURTH DAY—AFTERNOON

Friday, March 30, 1951

Council met at 2 p.m. Roll called.

Councillor Rose of Colchester County was introduced by Warden Dowell and he addressed council briefly.

The reports of boards of Health from Districts 7, 8, 11, 13, 15, 16, 17, 18, 19, 20, 22, 23, 25, 26, 27 and 28 were read and were received and filed on motion of Councillors Dauphinee and Evans.

Councillor Dauphinee said the list of district officers for District 9 could not be adopted until a building inspector had been added.

Warden Dowell said the council could not amend the list but could appoint a building inspector.

Councillor Dauphinee said he feared the matter might be forgotten.

Mr. Archibald advised the warden and three councillors could appoint a building inspector.

Councillors Isenor and Evans moved that the municipal and district officers named by the councillors on the several lists of proposed district and municipal officers handed to the clerk, be and they are hereby appointed for the year 1951 in the office to which they are named in the said lists. Carried.

Councillor Dauphinee said he felt the application by Mr. Smith for the position of Building Inspector in District 9 should not be accepted because the salary asked was excessive.

Councillor Mosher said he felt it was unfair to create District 9 as a building district in the first instance.

A letter was read from the teachers at the Musquodoboit Valley Rural High School asking for a cost of living bonus.

Councillor Dauphinee suggested it be handed to the Municipal School Board.

Councillor Naugle suggested it be received and filed.

Councillors Dauphinee and Mosher moved that the letter from the teachers be received and filed. Carried.

Warden Dowell asked what council wished to do in regards to rental controls.

Councillor Naugle said the council could not administer rental controls and further that it was not a municipal responsibility.

Councillor Redmond said he favored rental controls but did not think it was a municipal responsibility.

Deputy Warden Cruikshank said there were 1,325 rentals in the fringe area of the county.

Warden Dowell estimated the total number of rentals in the county at 2,000.

Councillors Dauphinee and Chisholm moved that whereas the matter of rental controls has been referred to the council and whereas in the opinion of councillors this matter should be handled by the provincial government, therefore be it resolved that no action be taken by this council. Carried.

Warden Dowell appointed Deputy Warden Cruikshank and Councillor Rodgers as the county's representatives on the penal reform committee proposed by the Grand Jury.

Councillors Turner and Evans moved that there be no half-yearly meeting this year.

Councillor Evans said it would be more businesslike to hold at least two meetings yearly. The matter should receive careful thought.

Warden Dowell said the council could hold special meetings when necessary.

Councillor Naugle said he did not see any great value in two yearly meetings since the date was fixed and there might not be business to be transacted when the time for the meeting comes up.

Councillor Evans said he felt it would be more efficient to deal with business matters as they arose.

Mr. Hatfield was introduced to council by Warden Dowell.

Mr Hatfield said he was satisfied if the matter could be dealt with by the County Planning Board but did not understand how the matter would be brought before the board. He requested that the council make provisions for the appointment of a commissioner to lay out the road for submission to the planning board if that body could not act until the question was brought to its attention.

The solicitor said the council had decided to defer the matter until an engineer was appointed. It was still to be decided whether a commissioner would be appointed to lay out the road to bring it before the planning board.

Councillor Dauphinee said the county had decided to hire an engineer and the matter could be placed in his hands,

The solicitor suggested the warden be empowered to appoint a commissioner after the engineer is hired.

Councillor Settle asked if land was to be purchased in this matter. Mr. Hatfield said the people were willing to purchase the land.

Councillor Settle said he was not particular as to how the permission to make the road was granted so long as there was no unnecessary delay.

Warden Dowell suggested the power to appoint a commissioner be given to himself and Councillor Gates if the engineer is not engaged within two months.

Councillor Gates assured Mr. Hatfield that the planning board would secure an engineer as soon as possible and that he would assist in laying out the road. The board would not accept a 20-foot right-of-way since the minimum was 25 feet. He suggested the people attempt to secure a 66-foot right-of-way in order to provide protection in case of future development.

Mr. Hatfield said he did not care if the work was done by an engineer or by a commissioner so long as the matter was not delayed until next year.

Councillor Gates said it could be dealt with by the planning board.

Councillor Settle said the area was within a building district so that the board could assure there was room for a 66 foot right-of-way in case of future building.

Councillor Gates said the board did not have this authority in this case.

Mr. Hatfield said he was satisfied to leave the matter in the hands of the engineer and the planning board.

Councillor Chisholm assured the board would not put an obstacle in the way of future development in the county. It was seeking to protect the interests of all people involved.

Warden Dowell asked if council intended to set up a committee to go into the question of civil defence.

Councillor Lomas said council was not sufficiently familiar to deal with the matter. Action could not be delayed too long because of the importance of the matter.

Councillor Settle said the booklets provided by Admiral Houghton would provide better understanding of the proposed set-up.

Councillor Chisholm said the committee should be established so that it would be in a position to work as soon as possible.

Councillor Webber said the establishment of committees would be the first step to be taken.

Councillor Lomas agreed.

Warden Dowell suggested the councillors could set up committees in their districts.

Councillor Turner said he thought this would be the best solution to the problem.

Councillor Dauphinee told council the planning board had no power to expropriate land in the matter of the private road at Wright's Cove but that the commissioner had that power.

Councillor Naugle said that would mean the hiring of the engineer would not solve the problem.

Councillor Settle suggested the commissioner be appointed by the council.

Mr. Hatfield said the council could delegate its power to appoint a commissioner.

Councillors Naugle and Turner moved that the warden and three councillors be authorized to approve a commissioner to lay out a private road in accordance with Chapter 8 of the Acts of Nova Scotia, 1926, if and where such appointment is necessary. Carried.

Councillors Dauphinee moved that the members of the Municipal School Board receive the sum of \$10 per day for attendance at board meetings. Carried.

Councillors Myers and Lomas moved that the by-laws be amended to provide for payment of councillors in accordance with the following proposed by-law:

Chapter 22

Payment of Councillors

"That the members of the council including the warden, shall be paid a remuneration of Three Hundred and Fifty Dollars for their actual attendance at the annual meeting of the council and in the event of there being a special meeting of the council, shall be paid at the rate of Ten Dollars per day for each day's actual attendance at such special meeting."

The resolution was carried.

Warden Dowell announced there would be no change in personnel of the following special committees: County Board of Health, Hospital Act, Veterinary Services, Public Services, Constables Committee, Special Medical Committee, Court House Commissioners.

Warden Dowell appointed the following councillors to the County Planning Board: Councillors Gates, Dauphinee, Allen and Settle.

The warden nominated Mr. R. F. Tolson as a member of the board.

Councillor Gates nominated Mr. Hector Montgomery as a member of the board.

Councillor Settle said he believed there should be outside representation from the Eastern part of the county.

Councillors Naugle and Evans moved that nominations cease.

Mr. Archibald deposited a ballot for Mr. Tolson and Mr. Montgomery. Warden Dowell declared them elected as the members of the board.

Councillors Gates and Dauphinee paid tribute to the work of Mr. Tolson on the board.

Councillor Settle said both Mr. Tolson and Mr. Montgomery deserved much credit for their work.

Councillors Gates and Rodgers moved that the warden, Councillor Allen and the clerk be a committee to secure tenders for reporting, and printing the proceedings of 1952, securing separate prices for each and to arrange for the purchasing of other printing during the year. Carried.

Councillors Gates and Webber moved that Dr. Charman be appointed County Health Officer at a salary of \$1,000 and as Jail Physician at a salary of \$500.

Deputy Warden Cruikshank asked if the salary of \$1,500 included both the position of county health officer and jail physician.

Councillor Gates explained that it did. The salary for county health officer was \$1,000 while that for the jail physician was \$500.

The motion was voted upon and carried.

Councillors Naugle and Allen moved that the auditors be re-appointed for another year. Carried.

Councillors Rodgers and Lomas moved that Lester Umlah be appointed as inspector of licenses for another year. Carried.

Councillors Gates and Cruikshank moved that council adjourn until 7:15 p.m. Carried.

TWENTY-FOURTH DAY—NIGHT

Friday, March 30, 1951

Council met at 7.15. Roll called.

The report of the Committee on Jury Lists was read and adopted on motion of Councillors Settle and Redmond.

The report of the Finance Committee re Sinking Funds was read and accepted on motion of Councillors Naugle and Turner.

The Clerk advised that contracts had been received to permit taking sewer lines across the Nova Scotia Hospital property.

Councillor Chisholm asked what portion of the cost of public services was borne by the Hospital and was advised by Councillor Gates that the Hospital paid for the services it received.

Councillor Lomas said he felt two elected representatives should sign the contract.

The Clerk advised that legislation required the Warden and Clerk to sign contracts.

Councillors Dauphinee and Ferguson moved that the Warden and Clerk be and they are hereby authorized to sign an agreement with the Minister of Highways and Public Works with respect to easements for Woodside Sewer, after resolution of Public Services Committee and the agreement has been approved by the Solicitor as to the proper form. Carried.

Councillor Chisholm said several tenders had been received in connection with a garbage collection system for Woodside but only one had stated where the garbage was to be disposed. The Solicitor had drafted an agreement for the service and he wished it ratified by Council.

The Clerk advised it would have to be ratified by the Council.

Councillor Settle said he wanted assurance that the garbage would not be disposed of in his District. The Council should know where the garbage collected would be placed before the agreement is ratified.

Councillor Myers said he wanted no garbage dumped in his District.

Councillor Naugle said there was adequate safeguards in legislation to insure that no improper disposal of garbage would be made.

The Clerk read the proposed contract.

Councillor Chisholm said the collector intended to burn the garbage.

Councillor Myers said some place for the disposal of garbage should have been provided before the system was started.

Councillor Chisholm assured there would be no inconvenience to any person in the disposal of the garbage.

Councillors Chisholm and Ferguson moved that the Warden and Clerk be and are hereby authorized to sign an agreement with one Lewis Laybolt of Woodside, to an amount of \$4,000 per annum, for removal of garbage in the Woodside area, the cost of which to be borne by the District Funds of District 28. Carried.

Warden Dowell appointed Councillors Settle, Gates, Evans, Naugle and Redmond as members of the MARKET COMMITTEE.

Warden Dowell appointed Councillors Cruikshank, Ferguson, Rodgers, Dauphinee, and Lomas as members of the BY-LAWS COMMITTEE.

Warden Dowell said he believed each District should set up a Committee for civil defence and notify Col. Dewolfe.

Councillor Naugle said he felt organization of the District Committees should be the first step.

Councillor Lomas said the Councillors should know what they were supposed to do before they began the project.

Councillor Settle said he thought there should be a central committee with representatives from the Council to deal with Admiral Houghton and Col. Dewolfe.

Councillor Gates said the City had not asked the co-operation of the County before its organization was established. He did not propose to become involved in the present arrangement.

Councillor Myers said it was important to have an organization in the event of an air attack.

Councillors Hutchinson and Ferguson moved that for the present time, it is agreed that each Councillor be requested to set up a Civilian Defence Committee in his own District and Communicate with Col. DeWolfe and advise him that the organization has been so organized.

Councillor Ferguson said the Council should begin immediately to organize the Committees.

The resolution was voted upon and carried.

Councillor Dauphinee asked to be recorded against the motion.

Councillor Naugle suggested that only one new man be appointed each year to the Board of Revision and Appeal to assure there would be

be two experienced men on the Board each year.

The Clerk advised the Board is appointed each year but one new member could be named yearly, leaving two experienced men, if Council agreed to this suggestion from the Assessment Committee.

Councillor Dauphinee said he did not feel the Board dealt with appeals in the best possible manner.

Councillors Hutchinson and Burris nominated Roy Hutchinson as a member of the Board for Halifax Centre.

Councillors Ferguson and MacMillan nominated Boyd Prest as a member of the Board for Halifax East.

Councillors Dauphinee and Redmond nominated Charles Fraser as a member of the Board for Halifax West.

Councillors Gates and Rodgers nominated Major T. C. Stevens as a member of the Board for Halifax West.

Councillors Lomas and Myers nominated George Monk as a member of the Board for Halifax East. It was regularly moved and seconded that nominations cease. The motion was put and carried.

Warden Dowell announced a vote would be taken on the names of Mr. Monk and Mr. Prest to represent Halifax East on the Board of Appeal. Councillors Allen and MacMillan were named as Scrutineers.

Warden Dowell announced Mr. Prest had received the majority of the votes and was appointed as a member of the Board of Appeal from Halifax East.

Councillors Gates and Rodgers withdrew the name of Major Stevens.

Councillors Naugle and Cruikshank moved that a ballot be deposited for Charles Fraser. Carried.

Warden Dowell announced Mr. Fraser was a member of the Board of Appeal for Halifax West. It was regularly moved and seconded that a ballot be deposited for Mr. Roy Hutchinson. Carried.

Warden Dowell announced Mr. Roy Hutchinson was the third member of the Board of Appeal for Halifax Centre.

A general discussion as to the appointment of delegates to the Union of Nova Scotia Municipalities' Convention followed.

Councillors Gates and Naugle moved that five elected representatives be nominated to attend the Convention of the Union of Nova Scotia Municipalities and also the Clerk and the Solicitor, and that the expense allowance be at a flat rate of \$75 each.

The motion was voted upon and defeated.

Councillor Settle said he felt all members of Council who wished to attend the Convention should be able to do so, with their expenses paid by the Municipality.

Councillors Settle and Redmond moved that the Solicitor and Clerk and as many delegates as wish to go to the Union of Nova Scotia Municipalities' Convention be authorized to go by this Council and further that the five voting delegates be named tonight, and further that the expense

allowance of each delegate be the sum of \$75. Carried.

The following voting delegates were nominated from the floor:—
Councillors Burris, Gates, Dowell, Dauphinee, Myers, Lomas and Allen.

Councillor Rodgers and Douphinee moved that nominations cease.
Carried.

Councillor Allen asked that his name be withdrawn.

Councillors Chisholm and Lomas moved that the first five Councillors nominated as voting delegates, be the voting delegates at the Union of Nova Scotia Municipalities' Convention. Carried.

The Warden asked how many Councillors wished to go to the Convention at Sydney this year. Councillors Ferguson, Naugle, Burris, Myers, Allen, Turner, Chisholm, MacMillan, Settle, Redmond, Dauphinee, Gates, Deputy Warden Cruikshank and Warden Dowell all indicated their intention to attend.

Councillors Gates and Dauphinee moved that Council adjourn to 10 o'clock tomorrow. Carried.

TWENTY-FIFTH DAY—MORNING

Saturday, March 31, 1951

Council met at 10 o'clock. Roll called.

The minutes of the previous day's session were read and adopted on motion of Councillors Dauphinee and Lomas.

Councillor Mosher said he wished to be recorded as a delegate to the Union of Nova Scotia Municipalities convention.

Councillor Naugle asked if the council was going to set up a committee to go into the question of larger school units. The committee could work in co-operation with the Municipal School Board.

Councillor Settle said he believed there should be more representation on the County Planning Board from the Eastern part of the county.

Warden Dowell said he had appointed the members with a view to having representatives from the districts where the most development was expected.

The clerk announced a petition had been received from Armdale residents asking that action be taken to have a warning signal placed at railway crossings there.

Councillor Gates and Webber moved that this council urge the Board of Transport Commissioners to give prompt attention to the petition of residents of Springvale Ave., and Joy Street, Armdale, Halifax County, asking that a proper warning signal on the Springvale Avenue Railway Crossing and urge the commissioners to have such warning signal installed by the Canadian National Railway at the earliest possible time. Carried.

Councillors Evans and Redmond moved that:

WHEREAS Edward Rent of Porter's Lake, District No. 16, was on or about the 21st day of March, A.D., 1951, duly committed to the Hall-

fax County Hospital under the Provisions of Chapter 53, R.S.N.S., "Of Local Asylums for Harmless Insane;"

AND WHEREAS the said Edward Rent is the owner of certain personal property, situate in District No 16 to wit:—One Heifer;

THEREFORE BE IT RESOLVED that the Overseers of the Poor for District No. 16 are hereby authorized and empowered to take such property and to sell the same in trust for the benefit of the poor of District No. 16, the proceeds of the sale to be appropriated for the benefit of the said Poor District, as ordinary funds of the District. Carried.

Councillor Dauphinee said porcupines were causing much destruction in the forests and that he felt there should be a bounty on these animals.

Councillors Burris and Naugle moved that the rural high school rate to be levied in the Musquodoboit Valley High School Area be at the rate of forty-four cents per \$100 of assessment for the year 1951. Carried.

Councillors Naugle and Ferguson moved that a committee of three councillors be appointed to work along with the school board in their study of the problem of reducing the number of school sections in Halifax County. Carried.

Councillor Evans questioned whether a special committee was necessary since the school board could do the work.

Councillor Naugle said a special committee would be of value.

Warden Dowell appointed Deputy Warden Cruikshanks, and Councillors Ferguson and Dauphinee as members of the committee.

Councillor Gates listed the major items of expenditure for the new budget. Substantial increases in many items had been included. If the assessment had not been changed the rate would be \$5.55 this year even allowing for new assessment. If the council did budget for a deficit it would be faced with the necessity of providing for that amount in subsequent budgets. This would be unsound business practice. It was necessary to budget for increased hospital rates. The county had a fine credit standing and this position should be maintained. There had been much discussion as to a rate of \$1 but the letters sent to the taxpayers did not say the rate would be at that amount.

Councillor Gates read the report of the Finance Committee.

Councillor Mosher said the people were told that the rate would be \$1. He did not think there should have been any announcement as to the rate when the actual figure was not known.

Councillor Myers said all the people in the county were expecting a rate of \$1 and he felt the rate should be held at that figure this year. He predicted there would be more appeals from assessment next year.

Councillor Lomas said the dollar had greatly decreased in value and that fact had to be considered in drawing up the budget.

Councillor Myers said it was not the fault of the Finance Committee that the rate was \$1.14. It would be desirable to keep the rate at \$1 this year.

Councillor Naugle said there had been no guarantee that the rate would be \$1. The rate would have been \$1 if the budget had remained comparable to last year's.

Councillor Myers said a rate of \$1 had been predicted in the press.

Councillor Mosher said the people all over the province were watching the budget this year. It would place the county in a difficult position.

Councillor Myers said he had been a member of the Finance Committee for 1950 but did not sign the report. The business had not been carried out in a legal fashion.

The warden said the report had to be signed by the chairman of a majority of the committee.

Councillor Chisholm said much new property had been added to the rolls but the rate was increased.

Councillor Burris said the rate was not based on total assessment since fixed assessment had been listed under ordinary revenue.

Councillor Gates said Councillor Myers had signed last year's Finance Committee report.

Councillors Gates and Lomas moved that the report of the Finance Committee be adopted.

Councillor Gates read the estimates.

Councillor Myers suggested copies of the report be sent to all councillors and the clerk said this would be carried out.

Councillor Myers said he had signed the report for 1950 while under the impression that it was for the work of the previous year.

Councillor Naugle said he thought the estimate for the hospital rates were too high.

Councillors Naugle and Ferguson moved that the estimate for hospital rates be reduced to \$60,000.

Councillor Gates said the higher amount had been allowed to provide for an expected increase this year. If the budget provided for a deficit it would mean an increased burden next year.

Councillor Naugle said no provision had been made for collections. If more effort was made the collections would make the proposed estimate unnecessary.

Councillor Gates said the collections had amounted to only 37 percent of the total last year. He did not believe the council should count on increased collections.

Councillor Myers said a collector had been appointed and asked why he did not collect hospital accounts. A lot of people who could afford to pay their bills did not do so.

Councillor Evans said he felt this to be true.

Councillor Myers said some doctors sent patients to hospital unnecessarily.

Councillor Lomas said greater efforts should be made to collect hospital accounts.

Councillor Ferguson said the county had made little effort to collect these accounts.

Councillor Gates said the county did not have the staff to collect these bills. If the estimate was reduced then the saving should be used to set up a collection department.

Councillor Myers said it would be worthwhile to pay 50 percent to have the bills collected.

Councillor Burris said it might be advisable to pass the bills to a collection agency.

Councillor Ferguson approved that suggestion. The problem was becoming increasingly difficult.

Councillor Myers said the county would have to pay the hospital bills in future years if enough money was not provided this year.

Councillor Lomas said he did not think the estimate for hospital accounts was too high. A concerted effort should be made to collect these accounts, however.

Councillor Gates said the hospital account had amounted to \$57,000 last year although the \$4 rate was not in effect for the whole year.

Councillor Naugle said the county should not encourage people to neglect their hospital bills by providing for payment in the budget.

Warden Dowell said the proposed estimate should stand but a special effort should be made to increase collections.

Councillor Lomas asked how long the deficit for hospital accounts had been in existence.

Warden Dowell said the deficit had been carried for many years.

Councillor Myers said the poor people would pay bills while those who could afford to pay their accounts would not do so.

Councillors Gates and Dauphinee moved that council adjourn to 3 p.m. The motion was defeated.

The resolution to reduce the estimate of hospital accounts to \$60,000 was voted upon. The motion was defeated.

The resolution to adopt the report of the Finance Committee was Carried.

Councillor Settle recommended a special committee to set up to go into the question of hospital accounts.

Councillors Gates and Lomas moved that the council instruct and empower the Committee on Finance to take any steps deemed necessary to improve collections of hospital bills. Carried.

Councillor Gates and Lomas moved that the thanks of the council be expressed to Magistrate R. E. Inglis for the use of his court room. Carried.

Councillors Dauphinee and Turner moved that the thanks of council be extended to The Halifax Chronicle-Herald and The Halifax Mail-Star for their courtesies in sending papers to the councillors daily. Carried.

The minutes of the morning's session were read and adopted on motion of Councillors Dauphinee and Evans.

Councillors Myers and Gates moved that a sincere vote of thanks be extended to Mr. Hayes for the excellent manner in which he has recorded the minutes of this council session. Carried.

Councillors Dauphinee and Allen moved that council adjourn "sine die." Carried.

God Save The King.

AUDITORS' 1950 REPORT

His Honor the Warden and Members of the County Council,
Municipality of the County of Halifax,
Halifax, Nova Scotia.

We have examined the books and vouchers of the following:

The Municipality of the County of Halifax for the year ended December 31, 1950, including the transaction of the Water and Sewer Utilities.

The Halifax County Hospital for the year ended December 31, 1950.

The Municipal School Board for the School year ended July 31, 1950.

The Municipal School Board for the School year ended July 31, 1950.

There are some 1948, the 1949 and 1950 approvals not on file at the Municipal Office of the details Statement of Expenditures made by the Clerk and Treasurer's Office to the Overseers of the Poor Districts and to the Districts.

The outstanding Hospital Accounts which are fully reserved for, were not verified by us.

The transfer made in 1950 of certain old arrears of taxes to a deferred record requires your approval.

We have been furnished with all the information and explanations we have required.

In our opinion, subject to the foregoing, the Balance Sheet of the Municipality of the County of Halifax for the year ended December 31, 1950, submitted herewith, is properly drawn up so as to exhibit a true and correct view of the affairs of the Municipality. The Statement of Revenue and Expenditure of the Municipality of the County of Halifax shows a true and correct summary of the operations of the Municipality for the year under review, according to the best of our information and the explanations given to us and as shown by the Books.

Respectfully submitted,

(Signed) FRANK E. SMITH, C.A.

WALTER A. STECH, C.A.

Halifax, N. S.
March 7, 1951.

FINANCIAL STATEMENT
Municipality of the County of Halifax, Balance Sheet
December 31, 1950

ASSETS

Cash on Hand or on Deposit			
Cash	\$ 3,554.96		
Royal Bank of Canada (Current Account).....	95,184.18		
Eastern Canada Savings & Loan Account.....	13,782.13		
Nova Scotia Savings, Loan & Bldg. Society..	25,156.77		
Royal Bank of Canada (Coupon Account).....	1,293.75		
		\$ 138,971.79	
Investments			
Dominion of Canada Bonds 3%, 1962, 1963, 1966.....	70,000.00		
Eastern Canada Savings & Loan Co., Debenture, 3% 1951.....	30,000.00		
Eastern Canada Savings & Loan Co., Debenture, 3% 1951.....	25,000.00		
		125,000.00	
Accounts Receivable			
Sundry	16,477.67		
Grace Maternity Hospital (Fully Reserved, See Contra).....	8,754.10		
Victoria General & Other Hospitals (Fully Reserved, See Contra)	206,979.90		
		232,211.67	
Due from Other Funds			
Commissioners for Fire Protection Woodside..	684.43		
Halifax County Hospital.....	2,556.84		
City of Halifax.....	622.45		
		3,863.72	
Taxes Receivable			
Municipal Taxes			
1942.....	797.85	1947.....	17,855.03
1943.....	2,108.62	1948.....	31,116.58
1944.....	5,104.11	1949.....	50,326.98
1945.....	7,143.25	1950.....	107,778.50
1946.....	10,039.64	(see Contra Reserve)	232,270.83
			232,270.83
Property Acquired at Tax Sale			
Vested Property	1.00		
		1.00	
Other Revenue Fund Assets			
Funds advanced for water and sewerage.....	27,847.30		
		27,847.30	
Total		\$760,166.31	

LIABILITIES

Accounts Payable (Other than below)		\$ 69,921.85
Due to Provincial Government		
Victoria General Hospital	\$ 49,610.40	
Director of Child Welfare	1,317.21	
		<u>50,927.61</u>
Debenture Interest		
Coupons not presented for payment	1,293.75	1,293.75
Other Revenue Fund Liabilities		
Due to Districts or Local Sections		
For Capital School Taxes	63,751.90	
For Snow Removal Fund	4,269.10	
Armdale Service Commission	126.09	
For Armdale Fire Service	30.74	
For Armdale Garbage Service	24.38	
For Bedford Street Lighting Service	1,731.20	
For Bedford Fire Service	6.82	
For Bedford Fire Protection	4,838.61	
For School Section No. 34, Halifax West, Ratepayers Association	2,632.64	
For Woodside Improvement Association	2,674.58	
For Falkland Village, Herring Cove, Spryfield Services	324.89	
For Spryfield Service Commission	2,130.78	
For Mooseland Street Lighting	149.00	
For Woodside Sewer Service	560.14	
For Rural High School	11,728.64	
For District Poor Relief	24,147.80	
District Credits	47,646.09	
Joint Expenditure Board	5,625.16	
Commissioners of the Court House re Building	9,304.40	
District No. 7—re Fire Loan	2,690.87	
		<u>\$ 184,393.83</u>
Reserves		
For Uncollectable Taxes (See Contra Taxes Receivable)	93,996.94	
For Hospital Accounts (See Contra Accounts Receivable)	206,979.90	
For Grace Hospital Accounts (See Contra Accounts)	8,754.10	
		<u>\$ 309,730.94</u>
Special Reserve for Future Expenses		
For Lien Law Expense	2,036.12	
Board of Revision	375.50	
Municipal Elections	1,254.42	
Revisors' Voters Lists	700.00	
Board of Health	467.47	
Bonus for Teachers	5,000.00	
Scholarships	150.00	
Vocational School	14,533.00	
Industrial Survey	2,000.00	
		<u>26,516.51</u>
Surplus		
Balance December 31, 1949	135,426.90	
Deduct Adjustments	18,045.08	
		<u>117,381.82</u>
		<u>\$760,166.31</u>

**CONSOLIDATED CAPITAL AND TRUST FUND BALANCE SHEET
(EXCLUSIVE OF JOINT EXPENDITURE)
AS AT DECEMBER 31, 1950**

ASSETS

General Fixed Assets

Office Furniture and Equipment \$ 13,441.25

Hallfax County Hospital

Farm.....\$ 1,500.00

Buildings & Equipment 375,304.38

376,804.38

District No. 7

Borrowings for Fire Purposes 12,000.00

District No. 12

Borrowings for Fire Purposes 60,000.00

Expenditures for Water Utility 103,849.16

Expenditures for Sewer Services..... 61,771.03

Tufts Cove Water, Sewer Services 99,372.67

336,992.86

TRUST FUNDS

Trust Funds

Deposits:

Eastern Canada Savings and Loan

Savings Account 3,155.84

Royal Bank of Canada

Savings Account 274.70

Investments—Dominion of Canada..... 200.00

3,630.54

Tax Sales Trust

Deposit Royal Bank of Canada

Savings Account 7,002.95

Investment—Dominion of Canada

3% Bonds 1957 1,350.00

8,352.95

\$739,221.93

**CONSOLIDATED CAPITAL AND TRUST FUND BALANCE SHEET
(EXCLUSIVE OF JOINT EXPENDITURE)
AS AT DECEMBER 31, 1950**

LIABILITIES

Debenture Debt Unmatured

Halifax County Hospital Serial Debentures 3½%, 1951-1969	\$ 56,000.00
District No. 7: Serial Debentures 3%, 1951-1961	11,000.00
District No. 12: Serial Debentures 3%, 1951-1963	52,000.00
Woodside Water Debentures 1950	98,000.00
Woodside Sewer Debentures 1950	59,000.00

Other Capital Liabilities

Dominion of Canada M.I.A. Act 2% 1951-1970	146,077.87
R. B. of Canada for Tufts Cove	99,372.67
	<hr/>
	\$521,450.54

Uncapitalized Expenditures

Advances to Water Utility	5,849.16
Advances to Sewer Services	2,771.03
	<hr/>
	8,620.19

Investment in Capital Assets (Capital Surplus)

Balance December 31, 1949	173,655.53
Additions 1950	23,512.23
	<hr/>
	197,167.76

TRUST FUNDS

Trust Funds

For Patients in Halifax Co. Hosp:.....	\$3,355.84
Appropriation for Capital Purposes for Halifax County Hospital.....	274.70
	<hr/>
	3,630.54
Lien Law Surplus	8,352.95
	<hr/>
	11,983.49
	<hr/>
	<u>\$739,221.98</u>

**CONTINUITY OF CURRENT SURPLUS
FOR YEAR ENDED DECEMBER 31, 1950**

Balance December 31, 1949		\$135,426.90
ADD		
Taxes for year 1940 to 1946 recovered \$	8,476.82	
Hospital Accts. coll. for prior years.....	8,198.38	
Grace Hospital Accounts collected for prior years	547.00	
	<u>17,222.20</u>	
LESS—Collector's Salary	3,000.00	
		<u>\$14,222.20</u>
Transferred from Reserve Bonus for Teachers	1,229.27	
		<u>15,451.47</u>
Surplus for year		<u>926.30</u>
		<u>\$151,804.67</u>

DEDUCT

Assessment Survey	\$25,787.47	
Furniture and Equipment	3,135.38	
Appropriation County Hosp. Capital.....	3,500.00	
Grant to Children's Hospital	2,000.00	
		<u>34,422.85</u>
		<u>\$117,381.82</u>

**CONTINUITY OF INVESTMENTS IN CAPITAL ASSETS
(CAPITAL SURPLUS)
FOR THE YEAR ENDED DECEMBER 31, 1950**

Balance December 31, 1949.....		\$173,655.53
Additions to Plant and Equipment		
Halifax County Hospital	3,489.09	
Serial Bonds Matured	2,000.00	
Principal Payment M.I.A. Act	5,887.76	
Additions to Office Equipment	3,135.38	
District 7 Fire Bonds Redeemed	1,000.00	
District 12 Fire Bonds Redeemed	8,000.00	
		<u>23,512.23</u>
		<u>\$197,167.76</u>

**STATEMENT OF REVENUE AND EXPENDITURE
(GENERAL SECTION)
FOR THE YEAR ENDED DECEMBER 31, 1950**

REVENUE

TAXATION:

Municipal Purposes (Including Poor and District Rates):

Real and Personal Property	\$325,074.10	
Poll Tax	29,836.50	
	<u>354,910.60</u>	
School Purposes		124,243.30
		<u>479,153.90</u>

Licenses & Permits:

Dog Taxes		7,137.00
Peddlers' Licenses		375.00
		<u>7,512.00</u>

Law Enforcements:

Fines Magistrate's Court		91.00
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Investment Earnings:

Interest Bank Deposits and Investments		8,218.86
Interest—Tax Arrears		5,837.17
		<u>14,056.03</u>

Service Charges:

Commission for collection of District and Capital School Rates		7,892.26
Municipal School Board for Administration		6,000.00
		<u>13,892.26</u>

GRANTS AND RECOVERABLES FROM OTHER GOVERNMENTS:**Provincial Government:**

In Lieu of Income Tax	6,198.15	
In Lieu of Bank Tax	1,012.50	
In Lieu of C. N. Railway Grant....	1,843.85	
In Lieu of Taxes—Nova Scotia		
Liquor Commission	695.91	
		9,750.41

From Other Cities and Town:**Municipal School Fund:**

City of Halifax (See Contra		
Education)	99,540.06	
Town of Dartmouth (See Contra		
Education)	8,255.69	
		107,795.75

Unclassified:

Maritime Tel. & Tel. Co. Ltd.	739.74	
Recovery from Halifax County		
Hospital for Debt Charges		
Serial Bond Redeemed	2,000.00	
Interest on Serial Bonds	2,018.34	
Principal Payments M.I.A. Act.....	5,887.76	
Interest Dominion Loan M.I.A Act	3,010.02	
		12,916.12
		13,655.86
		\$645,907.21

EXPENDITURES

GENERAL GOVERNMENT

**Executive, Legislative and Administrative
Salaries, Honorariums, Fees, etc.:**

Warden	\$ 600.00
Councillors	8,279.70
Committees	3,829.77
Clerk and Treasurer	5,000.00
Office Assistants	16,262.29
Extra Salaries	1,784.00
Superannuation	3,900.00

\$39,655.76

Assessment Department	10,000.00
Auditors	1,000.00
Commission Peddlers' Licenses	75.00
Tax Collection Expense	166.15
Solicitor	1,376.75
Chief County Constable	2,500.00
Expense Constable's Office	2,782.64
Fees to Constables re Dog Tax	3,559.50
Expense re Dogs	527.05

21,987.09

Office Expenses:

Postage	3,168.88
Printing and Stationery	3,129.50
Reporting and Printing Reports	1,532.74
Telephone	572.27
Surety Bonds	262.50
Contingencies	455.58
Service Charges for Machines	498.30

9,619.77

Other General Government Expenses:

Board of Appeal	108.30
Conventions	516.45
Unemployment Insurance	504.36
Reserve for Uncollectable Taxes	20,000.00
Town Planning	3,289.90
Veterinary Act	500.00

24,919.01

Provision for Future Expenses:

Revision Voters' Lists	700.00
Elections	300.00
Lien Law	300.00
Vocational School	4,000.00

5,300.00

\$101,481.63

Protection of Property and Persons:**Law Enforcements:**

Magistrate's Court Costs	12.00	
Coroners' Inquests	351.50	
Correctional Institutions Less Receipts on 1950 Accounts	5,578.05	
		<u>5,941.55</u>

Other Protection:

Bounties—Bears	440.00	
Wildcats	158.00	
		<u>598.00</u>
Sheep Act Claims and Fees		164.15

6,703.70

CONSERVATION OF HEALTH:

Health Officer, Salary and Expenses	476.60	
Registrars Vital Statistics	356.40	

833.00

EDUCATION:

Municipal School Fund (See Contra Account)	122,656.00	
Municipal School Board Total School Board Requisition	124,243.30	
Provision for Teacher's Bonus 1951	5,000.00	
Municipal School Board for Scholarships	150.00	

252,049.30

COMMUNITY SERVICES:**Grants**

Halifax County Exhibition	150.00	
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150.00

PUBLIC WELFARE

Poor Relief, Patients at County Hospital Less Receipts on 1950 Accounts	2,393.63	
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Child Welfare, Child Aid Societies Less Receipts on 1950 Accts.....	17,377.03	
Hospitalization, Medical Service, Indigent Sick, Less Receipts on 1950 Accounts	57,171.35	
Maternity Hospital, Less Receipts on 1950 Accounts	2,641.50	
Harmless Insane, Less Receipts on 1950 Accounts	19,940.38	
Insane, Less Receipts on 1950 Accounts	38,522.79	
	<hr/>	138,046.68

Grants to Hospitals:

Children's Hospital	500.00	
Eastern Shore Memorial Hospital	500.00	
Musquodoboit Valley Memorial Hospital	500.00	
Twin Oaks Memorial Hospital.....	500.00	
	<hr/>	2,000.00

Grants to Private Charitable Organizations:

Canadian National Institute for Blind	500.00	
Halifax Visiting Dispensary	200.00	
Canadian Red Cross	400.00	
Nova Scotia Home for Colored Children	100.00	
Nova Scotia Home for Colored Children — Special	100.00	
	<hr/>	1,300.00
	<hr/>	3,300.00

DEBT CHARGES**Debenture Debt Charges:**

Principal Installment Serial De- bentures, County Hospital.....	2,000.00	
Interest on Serial Debentures, County Hospital	2,018.34	
	<hr/>	4,018.34

**Payments under the Municipal Improvements
Assistance Act:**

Principal Payments	5,887.76	
Interest	3,010.02	
		8,897.78

Temporary Debt Charges:

Exchange	132.65	
Interest on Bank O/D	1,283.96	
		1,416.61

14,332.73

Joint or Special Expenditures:

Joint Expenditures (Municipal Proportion)....	6,611.48
Provincial Highway Tax	35,222.13
District Rates	43,620.43
District Poor Rates	7,918.30
Armdale Street Lighting Service	1,717.38
Bedford Fire Protection Service	5,025.40
Bedford Street Lighting Service	3,042.69
Woodside Fire and Street Lighting Service	4,504.12
Falkland Village, Herring Cove & Spryfield Services	334.66
Ratepayers Association School Section No. 34	2,552.10
Woodside Sewer	1,571.20
Spryfield Service Commission	3,358.21
Mooseland Street Lighting Service	259.83
Rural High School	12,345.94

128,083.87

644,980.91

Surplus for year 926.30

GRAND TOTAL \$ 645,907.21

**STATEMENT OF REVENUE AND EXPENDITURE
(JOINT EXPENDITURE BOARD)
FOR THE YEAR ENDED DECEMBER 31, 1950**

REVENUE

Apportionment of Joint Charges			
Municipality of the County of Halifax	\$	6,611.48	
City of Halifax		44,686.39	
Town of Dartmouth		3,703.04	
			<u>55,000.91</u>
Other Revenue			
Surplus from 1949		2,799.09	
			<u>2,799.09</u>
			<u><u>\$57,800.00</u></u>

**REVENUE FUND BALANCE SHEET
(JOINT EXPENDITURE BOARD)
FOR THE YEAR ENDED DECEMBER 31, 1950**

ASSETS

Due by Municipality	\$5,625.16
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**CAPITAL FUND BALANCE SHEET
(JOINT EXPENDITURE BOARD)
AS AT DECEMBER 31, 1950**

ASSETS

Borrowings for Court House 1931	\$	67,000.00	
Borrowings for Court House 1933		15,000.00	
Borrowings for Court House 1949		32,000.00	
			<u>\$ 114,000.00</u>
Sinking Funds:			
1931 Loan			
Investments	\$	39,503.17	
Savings Bank		25.03	
			<u>\$ 39,528.20</u>
1933 Loan			
Investments		13,245.60	
Savings Bank		230.18	
			<u>13,475.78</u>
			<u>\$ 53,003.98</u>
			<u><u>\$167,003.98</u></u>

**STATEMENT OF REVENUE AND EXPENDITURE
(JOINT EXPENDITURE BOARD)
FOR THE YEAR ENDED DECEMBER 31, 1950**

EXPENDITURE

Commissioners of the Court House	\$ 12,085.94	
Interest Court House Loan 1931	3,350.00	
Interest Court House Loan 1933	750.00	
Sinking Fund Installment 1931	1,300.00	
Sinking Fund Installment 1933	500.00	
County Jail	11,547.27	
Juries	4,381.55	
Sheriff	1,846.10	
Clerk of Crown	790.55	
Printing and Stationery	2,976.77	
Criminal Prosecutions	7,915.09	
County Court Crier	1,408.45	
County Court Stenographer	1,661.00	
Consolidating Indexes	1,210.23	
Municipal Treasurer	430.00	
Miscellaneous Bank Charges on Coupons	21.89	
		<u>\$52,174.84</u>
Surplus for year		5,625.16
		<u>\$57,800.00</u>

**REVENUE FUND BALANCE SHEET
(JOINT EXPENDITURE BOARD)
FOR THE YEAR ENDED DECEMBER 31, 1950**

LIABILITIES

Surplus

\$5,625.16

**CAPITAL FUND BALANCE SHEET
(JOINT EXPENDITURE BOARD)
AS AT DECEMBER 31, 1950**

LIABILITIES

Debentures 1931 Loan, due June 1, 1961—5%	\$ 67,000.00	
Debentures 1933 Loan, due April 1, 1953—5%	15,000.00	
Debentures 1949 Loan due Sept. 1, Serials 1951-1959 3% (Balance)	32,000.00	
		<u>\$114,000.00</u>
Sinking Fund Reserves		
1931 Loan	39,528.20	
1933 Loan	13,475.78	
		<u>\$ 53,003.98</u>
		<u>\$167,003.98</u>

**MUNICIPALITY OF THE COUNTY OF HALIFAX
MUNICIPAL SCHOOL BOARD
REVENUE AND EXPENDITURE STATEMENT FOR
SCHOOL YEAR ENDING JULY 31, 1950**

Municipality—Taxes	\$ 124,243.30	
Municipality—Municipal School Fund	44,658.22	
Province of Nova Scotia—Equalization Fund	417,650.48	
Province of Nova Scotia—Conveyance Grants	19,915.08	
Province of Nova Scotia—High School Grants	815.00	
Province of N. S.—Grants—Specialized Teachers	1,449.43	
Tuition Fees—for Attendance City High Schools— Students' Share of Fees	\$ 2,050.00	
Grant from Province of N. S.	6,960.00	
From Municipal School Fund	1,615.13	10,625.13
Central Mortgage Corporation		2,157.00
Interest		492.88
		<hr/>
		\$ 622,006.52

EXPENDITURE

Teachers' Salaries: Rural Schools ..	\$ 114,746.07	
Village Schools ..	370,031.99	
		\$ 484,778.06
School Maintenance: Rural Schools ..	17,823.75	
Village Schools ..	75,337.97	
		93,161.72
Border Sections		4,614.15
Conveyance of Pupils		19,993.88
Attendance Officers		1,300.00
Administration—To Municipality of Co. of Halifax ..		6,000.00
General Expense		336.76
Municipal School Board Expense		1,196.82
Board of School Commissioners—Halifax City		10,625.13
		<hr/>
		\$ 622,006.52

**BALANCE SHEET
MUNICIPAL SCHOOL BOARD AS AT JULY 31, 1950**

ASSETS	
Current Account—Royal Bank of Canada	45,992.53
	<hr/>
	\$ 45,992.53
LIABILITIES	
Accounts Payable: Miscellaneous	6,225.14
Prov. of N. S. Equalization Fund ..	39,767.39
	<hr/>
	\$ 45,992.53

We have examined the Books and Accounts of the Municipal School Board for the fiscal year ended July 31, 1950.

All the information required has been furnished and, in our opinion, the above Balance Sheet and supporting statement of Revenue and Expenditure is properly drawn up so as to exhibit a true and correct view of the affairs of the Municipal School Board of the Municipality of the County of Halifax as at July 31, 1950, according to the best of our information and the explanations given to us and as shown by the Books and Records submitted.

FRANK E. SMITH, C.A.
WALTER A. STECH, C.A.
Auditors.

**FINANCIAL STATEMENT HALIFAX COUNTY HOSPITAL
AS AT DECEMBER 31, 1950**

ASSETS

Investments	\$ 31,350.00
Prepaid Insurance	1,238.24
Accounts Receivable	88,065.53
Capital Account New Building	186,458.15

INVENTORIES:

Farm Produce	\$ 5,663.15
Pigs and Chickens	1,559.50
Farm Fertilizer	300.00
Fuel	2,842.25
Farm Feed	480.95
Provisions and Groceries	1,870.07
Clothing	<u>2,759.12</u>

15,475.04

\$ 243,327.96

LIABILITIES

Royal Bank of Canada Capital	\$ 186,458.15
Royal Bank of Canada Current	1,632.98
Due Municipality	2,556.84
Radio Fund	190.00
Accounts Payable	752.53
Reserves for Depreciation	42,736.21

General Reserve:

Balance at Jan. 1/50 \$ 12,697.09

Deduct:

Loss on Year's Operation 3,695.84 9,001.25

\$ 243,327.96

REVENUE AND EXPENDITURE STATEMENT

HALIFAX COUNTY HOSPITAL

FOR THE YEAR ENDED DECEMBER 31, 1950

REVENUE

Board of Patients	\$ 121,386.69	
Interest—Investments and Bank	943.40	
Farm Revenue	33,213.44	
Truck Revenue	696.00	
		<u>\$ 156,239.53</u>
ADD: Deficit on year's operation		3,695.84
		<u>\$ 159,935.37</u>

EXPENDITURE

General Expenses:

Including Salaries, Interest on Bonds,
Bond Redemption, Coal, Light, etc. \$ 66,883.78

Supplies:

Including Groceries, Meats, Fish, Fruit, Tobacco, Clothing, Dry Goods, etc.	73,125.26	
Farm Expense	11,705.77	
Truck, Tractor and Bulldozer Expense	1,939.08	
Depreciation on Equipment	6,281.48	
		<u>\$ 159,935.37</u>

HALIFAX COUNTY HOSPITAL
DETAIL OF MAINTENANCE REVENUE
FOR THE YEAR ENDED DECEMBER 31, 1951

Municipality of the County of Halifax	\$ 60,335.12
Municipality of the County of Antigonish	10,482.80
Town of Antigonish	1,017.21
Municipality of the District of Chester	1,678.97
Town of Dartmouth	11,497.53
Town of Digby	834.34
Municipality of the County of Digby	417.17
Municipality of the District of Guysborough	1,724.64
Municipality of the County of Inverness	417.17
Town of Port Hawkesbury	417.17
Municipality of the County of Richmond	1,680.11
Municipality of the District of St. Mary's	417.17
Municipality of the County of Yarmouth	1,251.51
Town of Yarmouth	417.17
Municipality of the County of Victoria	417.17
Municipality of the District of Clare	1,525.53
City of Halifax	1,218.37
Town of Shelburne.....	67.43
Private Patients	10,496.43
Old Age Pensioners	15,073.68
	\$ 121,386.69

DETAIL OF APPROPRIATION FOR COUNTY HOSPITAL
CAPITAL PURPOSES

Balance January 1, 1950	\$ 261.19
Interest on Savings Account	2.60
	\$ 263.79
Transferred from Surplus Account	3,500.00
	\$ 3,763.79
LESS:	
Transferred to Capital Surplus for Capital Expenditure	3,489.09
Balance December 31st, 1950	274.70

HALIFAX COUNTY HOME AND MENTAL HOSPITAL

RESERVES FOR DEPRECIATION

AS AT DECEMBER 31, 1950

	Total Value	Rate	Deprecia- tion for year	Total Deprecia- tion to date
Automobile	\$ 2,363.13	25%	\$	\$ 1,266.97
Auto Truck	1,657.15	.....	.....	1,657.15
Boilers	3,050.00	10%	305.00	3,050.00
Farm Machinery	5,357.36	10%	535.00	4,564.03
Farm Tools	203.08	.....	.....	203.08
Food Elevators	1,400.00	10%	140.00	1,400.00
Furniture	5,975.74	5%	298.80	2,502.48
Kitchen Equipment	6,178.50	10%	617.85	5,658.91
Kitchen Machinery	837.20	.....	.....	837.20
Laundry Equipment	4,232.00	10%	423.20	2,986.87
Mattresses, Blankets, etc...	7,590.61	20%	1,518.12	6,452.01
Pumps	900.00	.....	.....	900.00
Refrigerators	994.00	.....	.....	994.00
Steel Beds	3,224.24	10%	322.42	1,916.03
Stokers	2,000.00	10%	200.00	2,000.00
Tools	253.37	.....	.....	253.37
Hospital Equipment	2,105.00	20%	93.00	2,105.00
Water Supply Machinery....	384.00	15%	57.60	230.40
Auxillary Lighting Plant....	2,367.00	10%	236.70	710.10
Bulldozer	7,668.95	20%	1,533.79	4,601.37
	<u>\$58,741.33</u>		<u>\$ 6,281.48</u>	<u>\$ 44,288.97</u>

**HALIFAX COUNTY HOSPITAL
DETAIL OF EXPENSE FOR YEAR 1950**

General Expense:

General Expense	\$ 2,987.95
Bedding	512.53
Bond Redemption	2,000.00
Bond Redemption Dominion Government Loan..	5,917.06
Car Expense	687.36
Cleaning Materials	373.34
Coal	8,700.00
Committee	617.70
Committee Building	245.00
Dentist	4.00
Disinfectants	322.25
Electric Light Bulbs	123.94
Electric Light	2,041.95
Electric Power	917.28
Floor Wax	142.00
Furniture	31.50
Hardware	69.24
Heating Repairs	240.55
Hospital Expense	242.31
Insurance	61.93
Interest	4,999.06
Laundry	178.44
Mops and Brooms	204.60
Medical Expenses re Patients	40.00
Paints	675.65
Paint Brushes	67.25
Religious	260.00
Salaries	31,195.31
Salary Health Officer	2,008.93
Telephone	459.45
	\$66,883.78

Farm Expense

Farm Expense General	\$ 799.13
Electric Light	101.33
Farm Feed	7,880.03
Farm Fertilizer	144.50
Seeds	109.58
Salaries	2,640.00
Farm Tools	31.20
Truck Expense	1,072.41
Truck Expense — Gas	330.89
Tractor Expense	223.34
Tractor Expense — Gas	312.44

\$13,644.85

HALIFAX COUNTY HOSPITAL—SUMMARY OF FARM PRODUCE

INVENTORY
DEC. 31, 1950

TOTAL FARM PRODUCE			USED IN HOSPITAL		USED ON FARM			INVENTORY		
Articles	Unit	Price	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value
Potatoes	Bus.	\$.60	4,458	\$ 2,674.80	1,890	\$ 1,134.00	483	\$ 289.80	2,085½	\$ 1,251.00
Turnips	"	.40	3,705	1,482.00	673	269.20	1,320	528.00	1,712	684.80
Mangles	"	.40	1,800	720.00			870	348.00	930	372.00
Carrots	"	1.25	528	660.00	350	437.50			178	222.50
Parsnips	"	1.50	250	375.00	120	180.00			130	195.00
Beets	"	.60	308	184.80	200	120.00			108	64.80
Radish	"	1.25	20	25.00	20	25.00				
Sweet corn on cob	"	2.00	258	516.00	258	516.00				
String Beans	"	1.50	609	913.50	609	913.50				
Green Tomatoes..	"	1.00	487	487.00	250	250.00	237	237.00		
Ripe Tomatoes.....	"	3.00	253	759.00	253	759.00				
Cabbage	Tons	20.00	100	2,000.00	40	800.00	18	360.00	42	840.00
Cauliflower	Head	.10	2,000	200.00	2,000	200.00				
Lettuce	"	.05	8,000	400.00	4,000	200.00	4,000	200.00		
Celery	"	.10	2,000	200.00	1,000	100.00			1,000	100.00
Oats	Bus.	1.15	387	445.05			200	230.00	187	215.05
Straw	Tons	12.00	28	336.00			10	120.00	18	216.00
Hay	"	18.00	67	1,206.00			28	504.00	39	702.00
Pumpkins	"	20.00	5	100.00	2	40.00	3	60.00		
Squash	"	20.00	7	140.00	3	60.00	4	80.00		
Cucumber	"	20.00	5	100.00	4	80.00	1	20.00		
Pod Peas.....	Bus.	2.00	500	1,000.00	500	1,000.00				
Swiss Chard.....	"	1.00	150	150.00	150	150.00				
Pork	Lbs.	.28	14,576	4,081.28	14,576	4,081.28				
Beef	"	.30	2,283	684.90	2,283	684.90				
Milk	Qts.	.12	48,203	5,784.36	48,203	5,784.36				
Eggs	Doz.	.55	9,125	5,018.75	9,125	5,018.75				
Fowl	Lbs.	.30	3,400	1,020.00	3,400	1,020.00				
Wood	Cords	10.00	50	500.00					50	500.00
Manure	Loads	1.00	300	300.00					300	300.00
Blueberries	Qts.	.25	1,000	250.00	1,000	250.00				
Mixed fruit & veg.				500.00		200.00				300.00
				\$ 33,213.44		\$ 24,273.49		\$ 2,976.80		\$ 5,963.15

REPORTS

INVENTORY OF PROVISIONS AND GROCERIES

32 Tins	Baking Powder	\$ 8.64
47 Tins	Beans (Wax)	6.70
84 Tins	Corn	4.00
20 Tins	Cocoa	8.00
77 Tins	Lima Beans (20 oz.)	6.72
288 Tins	Evaporated Milk	38.40
47 Tins	Peas	5.20
119 Tins	Salmon	37.00
200 Tins	Soups	21.60
13 Tins	Tomatoes (28 oz.)	2.00
40 Tins	Tomato Juice	3.00
233 Pkgs.	Dry Cereal	31.55
14 Pkgs.	Soda Biscuits	1.50
28 Pkgs.	Cream of Tarter	4.80
105 Pkgs.	Spices	65.00
8 Pkgs.	Dates	2.00
72 Pkgs.	Chopped Meat Base	31.20
15 Lbs.	Cocoanut	6.45
29 Lbs.	Fruitex	40.00
30 Lbs.	Prunes	5.70
32 Lbs.	Raisins	3.60
160 Lbs.	Rolled Oats	10.40
300 Lbs.	White Sugar	25.95
60 Lbs.	Brown Sugar	5.76
200 Lbs.	Coarse Salt	4.00
20 Lbs.	Tea	16.00
40 Lbs.	Tapioca	12.00
160 Lbs.	Margarine	59.60
80 Lbs.	Butter	48.40
856 Lbs.	Beef	320.28
653 Lbs.	Pork	215.49
80 Lbs.	Gelatine	39.00
250 Lbs.	Shortening	84.00
60 Lbs.	Boneless Cod	16.20
3 Bags	Cornmeal	16.20
1 Bag	Farina	6.35
30 Bags	Flour	178.50
18 Bot.	Catsup	1.75
18 Bot.	Extracts	2.10
110 Bot.	Grape Juice	30.00
28 Bot.	Marmalade	7.25
9 Bot.	Peanut Butter	3.68
13 Gal.	Extracts	240.50
30 Gal.	Molasses	28.50
10 Gal.	Vinegar	3.50
39 Jars	Prepared Mustard	3.10
1 Case	Oranges	8.50

1,720.07

Stock in Pantry..... 150.00

\$1,870.07

INVENTORY OF FUEL, GAS AND OILS

225 Tons Coal	@	\$11.75	\$2,643.75
90 Gal. Diesel Oil	@	.16	14.50
510 Gal. Gas	@	.23	117.30
107 Gal. Oil No. 30	@	.45	48.15
140 Lbs. Grease	@	.13	18.55

\$2,842.25

INVENTORY OF MILL FEEDS

5 Bags Middlings	@	3.40	17.00
3 " Bran	@	3.30	9.90
10 " Laying Mash	@	4.35	43.50
25 " Hen Scratch	@	3.90	97.50
3 " Shells	@	1.60	4.80
7 " Hog Grower	@	4.00	28.00
5 " Dairy Ration	@	3.85	19.25
60 " Growing Mash	@	4.35	261.00

\$ 480.95

INVENTORY OF FERTILIZERS

300 Loads Manure	@	\$ 1.00	\$ 300.00
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INVENTORY OF PIGS AND CHICKENS

48 Pigs	@	\$12.00	\$ 576.00
562 Hens	@	1.75	983.50

1,559.50

INVENTORY OF CLOTHING & FOOTWEAR

8 Pr. Canvas Boots	@	\$ 3.50	\$ 28.00
6 Pr. Leather Boots	@	5.33	32.00
80 Pr. Lumberman's Rubbers	@	3.75	300.00
11 Pr. Rubber Boots	@	6.50	71.50
26 Pr. Braces	@	1.00	26.00
150 Pr. Combinations	@	3.75	393.75
95 Pr. Felt Insoles	@	.15	14.25
6 Pr. Work Gloves	@	.50	3.00
46 Pr. Pyjamas	@	3.75	172.50
212 Pr. Men's Socks	@	.25	53.00
37 Pr. Child's Socks	@	.25	9.25
28 Pr. Sneakers	@	1.95	54.60
4 Pr. Leather Shoes	@	8.00	32.00
119 Pr. Men's Trousers	@	4.75	565.25
2 Sport Jackets	@	8.00	16.00
4 Parka Jackets	@	10.00	40.00
45 Shirts	@	3.00	135.00
9 Child's Sweaters	@	.50	4.50
7 Jumbo Sweaters	@	4.50	31.50
6 Coat Sweaters	@	4.50	27.00
2 Suits (2 piece)	@	30.00	60.00
10 Undershirts	@	3.00	30.00
54 Dresses	@	2.98	160.92
010 Sweaters	@	1.19	11.90
19 Suits Underwear	@	3.95	75.05
80 Pr. Shoes	@	3.98	318.40
75 Pr. Stockings	@	1.25	93.75

\$2,759.12

**STATEMENT OF MUNICIPAL TAXES PAID AND OUTSTANDING
BY DISTRICTS FOR 1950**

Dist. No.	1950 Taxes Paid in '50	1940-49 Taxes Paid in '50	Total Taxes Paid in '50	1950 Taxes Out-standing	1942-49 Taxes Out-standing	Total Taxes Out-standing
7	\$20,311.48	\$2,586.75	\$22,898.23	\$ 2,577.80	\$ 2,322.77	\$ 4,900.57
8	34,961.49	6,653.44	41,614.93	9,095.56	9,541.42	18,636.98
9	13,102.31	1,921.18	15,023.49	3,324.35	3,541.34	6,865.69
10	3,843.80	1,270.78	5,114.58	3,054.75	4,037.51	7,092.26
11	11,142.56	5,895.70	17,038.26	4,627.54	3,506.09	8,133.63
12	64,218.85	19,517.42	83,736.27	28,620.29	28,682.02	57,302.31
13	9,168.59	1,567.68	10,736.27	2,585.29	2,967.71	5,553.00
14D	14,351.59	4,397.83	18,749.42	4,452.95	4,029.11	8,482.06
14G	6,539.69	2,535.23	9,074.92	5,329.25	6,159.85	11,489.10
15	3,458.98	637.11	4,096.09	985.36	1,231.20	2,216.56
16	1,521.37	1,326.00	2,847.37	2,573.12	9,662.96	12,236.08
17	6,634.87	1,491.59	8,126.46	1,986.25	3,224.32	5,210.57
18	5,274.36	1,121.53	6,395.20	1,532.15	2,356.17	3,888.32
19	7,955.66	1,019.54	8,975.20	1,877.27	1,963.22	3,840.49
20	6,416.33	1,667.62	8,083.95	2,455.32	3,653.45	6,108.77
21	10,311.78	1,114.63	11,426.41	2,649.84	2,819.42	5,469.26
22	7,170.13	2,144.31	9,314.44	2,037.49	3,042.71	5,080.20
23	25,177.30	4,376.93	29,554.23	4,324.53	2,924.72	7,249.25
24	9,750.16	1,842.60	11,592.76	3,932.28	6,064.06	9,996.34
25	7,024.96	1,867.88	8,892.84	3,068.57	3,778.26	6,846.83
26	4,720.89	2,285.57	7,006.46	2,108.11	1,877.69	3,985.80
28	25,474.04	5,524.71	30,998.75	9,192.05	11,165.53	20,357.58
27	72,844.21	3,652.05	76,496.26	5,388.38	5,940.80	11,329.18
	\$371,375.40	\$447,793.48	\$ 76,418.08	\$107,778.50	\$124,492.33	\$232,270.83

DETAILS OF VARIOUS DISTRICT BALANCES

AS AT DECEMBER 31, 1950

DISTRICT	DISTRICT CREDITS	POOR CREDITS	SNOW CREDITS
7	\$ 4,607.26	\$ 1,631.03	\$ 286.02
7 (Fire)	2,539.35		
7 (Cole vs. Lively)	84.00		
8	3,883.85	1,185.85	128.45
9	2,891.41	3,434.66	33.19
10	725.64	110.13	32.55
11	1,180.35	156.20	24.42
12	18,822.74	799.25	161.22
12 (Armdale Fire Station)	20.00		
12 (Fairview Fire Station)	60.00		
12 (Lakeside Fire Station)	60.00		
12 (Spryfield Fire Station)	60.00		
12 (Josey vs. Little)		6.00	
13	1,667.46	1,876.19	7.90
14	1,084.35	1,013.90	653.26
15	303.09	619.38	
16	302.99	721.12	11.32
17	315.14	768.66	
17 (James Brindley)		553.24	
18	806.65	672.18	474.05
19	80.49	118.89	7.87
20	1,176.50	44.01	339.60
21	2,045.79	51.20	12.78
22	1,538.66	868.94	30.74
23	297.52	6.08	1,223.26
24	345.84	410.19	372.33
25	85.97	18.17	
26	939.71	1,084.55	278.11
27	200.00	940.04 Dr.	193.03
27 (Murphy vs. Mabee)		8.00	
28	4,296.20	8,526.02	
28 (Ross Daniels vs. Lowe)		100.00	
28 (McDow vs. MacKenzie)		220.00	
	<u>\$ 50,336.96</u>	<u>\$ 24,147.80</u>	<u>\$ 4,269.10</u>

ASSESSMENTS FOR YEAR 1951

District	Real	Personal	Exempt	Total
7	3,904,075	399,825	1,846,725	2,457,175
8	3,261,350	742,300	581,600	3,422,050
9	1,984,300	374,625	920,525	1,438,400
10	823,100	99,225	224,125	698,202
11	2,395,700	584,000	1,679,675	1,300,025
12	8,214,425	1,334,800	2,219,650	7,329,575
13	3,507,100	535,750	3,107,650	935,200
14D	2,482,125	552,950	768,100	2,266,975
14G	1,529,125	298,450	717,700	1,109,875
15	616,900	101,425	359,725	358,600
16	233,325	74,425	54,125	253,625
17	867,875	154,875	414,825	607,925
18	763,725	194,525	408,625	549,625
19	792,250	247,675	226,775	813,150
20	503,650	183,300	189,100	497,850
21	2,172,900	276,250	1,521,550	927,600
22	473,200	161,125	159,050	475,275
23	1,944,675	233,575	332,650	1,845,600
24	1,102,800	244,375	553,075	794,100
25	877,425	150,650	409,500	618,575
26	432,625	139,650	64,700	507,575
27	3,889,650	955,125	1,378,800	3,465,975
28	7,211,975	382,225	1,405,775	6,188,425
	<u>\$49,984,275</u>	<u>\$8,421,125</u>	<u>\$19,544,025</u>	<u>\$38,861,375</u>

DETAIL OF COUNTY HOME AND MENTAL HOSPITAL**INVESTMENTS DECEMBER 31, 1950**

One	(1)	Dominion of Canada 4th Victory Loan Bond, 3%, due May 1, 1957, Bearer, No. H0067456	\$ 50.00
Three	(3)	Dominion of Canada 4th Victory Loan Bonds, 3%, due May 1, 1957, Bearer, Nos. A317735-36-37, @ \$100.00 each.....	300.00
One	(1)	Dominion of Canada 4th Victory Loan Bond, 3%, due May 1, 1957, Fully Registered, No. L4-V02601	5,000.00
One	(1)	Dominion of Canada 4th Victory Loan Bond, 3%, due May 1, 1957, Fully Registered, No. L4-Z31749	500.00
Four	(4)	Dominion of Canada 5th Victory Loan Bonds, 3%, due January 1, 1959, Fully Registered, Nos. L7-M31054-55-56-57, @ \$1,000.00 each	4,000.00
One	(1)	Dominion of Canada 7th Victory Loan Bond, 3%, due February 1, 19 62, Fully Registered, No. P3-V04664	5,000.00
One	(1)	Dominion of Canada 8th Victory Loan Bond, 3%, due October 1, 1963, Fully Registered, No. P5-V03063	5,000.00
One	(1)	Dominion of Canada 8th Victory Loan Bond, 3%, due October 1, 1963, Fully Registered, No. P5-Z30920	500.00
One	(1)	Dominion of Canada 8th Victory Loan Bond, 3%, due October 1, 1963, Fully Registered, No. P5-V03064	5,000.00
One	(1)	Dominion of Canada 8th Victory Loan Bond, 3%, due October 1, 1963, Fully Registered, No. P5-M34559	1,000.00
One	(1)	Dominion of Canada 9th Victory Loan Bond, 3%, due September 1, 1966, Fully Registered, No. P7-V07950	5,000.00
			<hr/>
			\$31,350.00

DETAIL OF MUNICIPAL INVESTMENTS**DECEMBER 31, 1950**

One	(1) Dominion of Canada 7th Victory Loan Bond, 3% due February 1, 1962, Fully Registered, No. P3-X02124	\$ 10,000.00
Two	(2) Dominion of Canada 7th Victory Loan Bond, 3% due February 1, 1962, Fully Registered, Nos. P3-V03191-2 @ \$5,000.00 each	10,000.00
One	(1) Dominion of Canada 8th Victory Loan Bond, 3% due October 1, 1963, Fully Registered, No. P5-X02033	10,000.00
Two	(2) Dominion of Canada 8th Victory Loan Bonds, 3% due October 1, 1963, Fully Registered, Nos. P5-V03062, 01113, @ \$5,000.00 each	10,000.00
One	(1) Dominion of Canada 8th Victory Loan Bond, 3% due October 1, 1963, Fully Registered, No. P5-X02034	10,000.00
Two	(2) Dominion of Canada 9th Victory Loan Bonds, 3% due September 1, 1966, Fully Registered, Nos. P7-X01763-4, @ \$10,000.00 each	20,000.00
One	(1) Eastern Canada Savings & Loan Company Debenture, 3% due December 1, 1950, Fully Registered, No. 6194	30,000.00
One	(1) Eastern Canada Savings & Loan Company Debenture, 3% due December 31, 1950, Fully Registered, No. 6242	25,000.00
		<u>\$ 125,000.00</u>

DETAIL OF LIEN LAW INVESTMENTS**DECEMBER 31, 1950**

One	(1) Dominion of Canada 4th Victory Loan Bond, 3% due May 1, 1957, Bearer, No. L4-E034823	\$ 1,000.00
Three	(3) Dominion of Canada 4th Victory Loan Bonds, 3% due May 1, 1957, Bearer, Nos. A538205-6-7, @ \$100.00 each	300.00
One	(1) Dominion of Canada 4th Victory Loan Bond, 3% due May 1, 1957, Bearer, No. H0067566	50.00
		<u>\$ 1,350.00</u>

REPORT OF FINANCE COMMITTEE RE SINKING FUNDS

To His Honor the Warden and County Council.

Councillors:

Your Committee on Finance beg leave to submit herewith a statement of Municipal Sinking Funds on December 31, 1950, and how invested.

Court House Loan 1931 authorized by Chapter 123, Acts 1931 for \$67,000.00.

1949			
Dec. 31	Amount of Fund		\$ 36,993.06
1950.	Interest on Bonds Received		1,209.94
Dec. 31	Interest on Bank Account		.20
	Annual Installment	1,300.00	
	Appreciation on Bonds Sold	25.00	
			<u>\$ 39,528.20</u>

Invested as follows:

Three (3)	Dominion of Canada Bonds, 3%, due March 1, 1954, Bearer, Nos. K8-A387225-387226-387227, at \$100.00 each	300.00
Two (2)	Dominion of Canada Bonds, 3% due June 1, 1960 Fully Registered Nos. M14653-14654, \$1,000.00 each	2,000.00
Two (2)	Dominion of Canada Bonds, 3%, due February 1, 1962, Bearer, Nos. A170793-170794, at \$100.00 each	200.00
Five (5)	City of Halifax Bonds, 3%, due November 1, 1961, Bearer, Nos. N1785-1786-1787-1788-1789, \$1,000.00 each	5,000.00
Three (3)	City of Halifax Bonds, 3%, due November 1, 1962 Bearer, Nos. N1938-1939-1940, \$1,000.00 each	3,000.00
Five (5)	City of Halifax Bonds, 3%, due November 1, 1963, Bearer, Nos. N2072-2073-2074-2075-2076, \$1,000.00 each	5,000.00
One (1)	City of Halifax Bond, 3¼%, due November 1, 1961, Bearer, No. 01398	995.00
One (1)	City of Halifax Bond 3¼%, due November 1, 1962, Bearer, No. 01551	992.50
Two (2)	Town of Wolfville Bonds, 4%, due July 15, 1960, Bearer, Nos. L67-68, at \$500.00 each	1,000.00
Four (4)	Town of New Glasgow Bonds, 5%, due November 1, 1958, Bearer, Nos. W177-181-197-198, at \$500.00 each	2,020.00
One (1)	Town of Amherst Bond, 3¼%, due December 1, 1961, Bearer, No. 49A-23	1,006.25
Three (3)	Public Service Commission of Bridgewater, 3¼%, due June 1, 1960, Bearer, Nos. W36-37-38, at \$1,000.00 each	3,007.50
One (1)	Municipality of the County of Halifax Bond, 5%, due June 1, 1961, Bearer, No. 71	566.92
One (1)	Eastern Canada Savings & Loan Bond, 3¼%, due June 1, 1961, Fully Registered, No. 5468	765.00
One (1)	Eastern Canada Savings & Loan Bond, 3½%, due January 2, 1955, Fully Registered, No. 5046	730.00
One (1)	Eastern Canada Savings & Loan Bond, 3½%, due June 1, 1955, Fully Registered, No. 5113	1,700.00
One (1)	Eastern Canada Savings & Loan Bond, 3½%, due December 31, 1955, Fully Registered, No. 5177	530.00

One	(1)	Eastern Canada Savings & Loan Bond, 3¼%, due December 31, 1956, Fully Registered, No. 5379	625.00
One	(1)	Eastern Canada Savings & Loan Bond, 3¼%, due June 1, 1961, Fully Registered, No. 5631	550.00
One	(1)	Eastern Canada Savings & Loan Bond, 3¼%, due June 1, 1961, Fully Registered, No. 5859	1,000.00
One	(1)	Nova Scotia Savings, Loan & Building Society Debenture, 3¼%, due June 1, 1956, Fully Registered, No. B4006	1,700.00
One	(1)	Nova Scotia Savings, Loan & Building Society Debenture, 3¼%, due July 1, 1957, Fully Registered, No. 4267	1,800.00
One	(1)	Nova Scotia Savings, Loan & Building Society Debenture, 3.6%, due June 1, 1961, Fully Registered, No. B5216	2,965.00
One	(1)	Nova Scotia Savings, Loan & Building Society Debenture, 3¼%, due June 1, 1961, Fully Registered, No. B5655	2,050.00
		Savings Account Eastern Canada Savings & Loan Company No. 2127	25.03

\$ 39,528.20

Court House Loan 1933, authorized by Chapter 113, Acts 1932, for \$15,000.00.

1949		Amount of Fund	12,522.98
Dec.	31	Interest on Bonds Received	445.29
1950		Interest on Bank Account .....	.01
Dec.	31	Annual Installment	500.00
		Appreciation on Bonds Sold	7.50

\$ 13,475.78

Invested as follows:

One	(1)	Dominion of Canada Bond, 3%, due March 1, 1954, Bearer, No. K8-B054357	500.00
Two	(2)	City of Halifax Bonds, 5½%, due January 1, 1953, Bearer, Nos. 4622-4623, at \$1,000.00 each	2,010.60
Four	(4)	Town of Wolfville Bonds, 4%, due July 15, 1953, Bearer, Nos. L37-38-39-40, at \$500.00 each	2,000.00
One	(1)	Eastern Canada Savings & Loan Company Bond, 3%, due June 1, 1952, Fully Registered, No. 5469	235.00
One	(1)	Eastern Canada Savings & Loan Company Bond, 3¼%, due May 1, 1953, Fully Registered, No. 5713	750.00
One	(1)	Eastern Canada Savings & Loan Company Bond, 3½%, due December 31, 1953, Fully Registered, No. 5860	890.00
One	(1)	Eastern Canada Savings & Loan Company Bond, 3½%, due April 1, 1953, Fully Registered, No. 5047	940.00
One	(1)	Eastern Canada Savings & Loan Company Bond, 3½%, due April 1, 1953, Fully Registered, No. 5112	600.00

One	(1)	Eastern Canada Savings & Loan Company Bond, 3½ %, due April 1, 1953, Fully Registered, No. 5178	180.00
One	(1)	Nova Scotia Savings, Loan & Building Society Bond, 3¼ %, Fully Registered, due April 1, 1953, No. 4007	600.00
One	(1)	Eastern Canada Savings & Loan Company Bond, 3%, due April 1, 1953, Fully Registered, No. 5380	250.00
One	(1)	Eastern Canada Savings & Loan Company Bond, 3%, due July 2, 1952, Fully Registered, No. 5467	760.00
One	(1)	Eastern Canada Savings & Loan Company Bond, 3%, due April 1, 1953, Fully Registered, No. 5632	1,120.00
One	(1)	Nova Scotia Savings, Loan & Building Society Bond, 3¼ %, due April 1, 1953, Fully Registered, No. B5217	935.00
One	(1)	Nova Scotia Savings, Loan & Building Society Bond, 3¼ %, due April 1, 1953, Fully Registered, No. B5656 ..	1,475.00
Four	(4)	Savings Account Royal Bank of Canada, Spring Garden Road, No. 1596	230.18
			\$ 13,475.78

We have examined the above securities and found them as above stated.

W. J. DOWELL

Warden

N. A. GATES

Chairman Finance Committee

We, the undersigned, hereby certify that we have examined the Sinking Funds and find same to be as above stated.

We have also examined the securities held for Sinking Fund Purposes and certify that total amounts to \$53,003.98. These Sinking Funds are in connection with Bonds issued for Joint Purposes for Capital Expenditures on the Court House.

FRANK E. SMITH, C.A.

WALTER A. STECH, C.A.

Auditors.

ANNUAL REPORT OF THE JAILOR OF THE COUNTY OF HALIFAX FOR THE YEAR ENDING DECEMBER 31, 1950

To His Honor the Warden and Councillors of the Municipality of the County of Halifax.

Gentlemen:

I beg to submit my report of the County Jail for the year ending December 31, 1950.

During the year there were committed to the jail 624 Criminals, and 37 Debtors, showing a decrease of 36 Criminals and 25 Debtors, the total being 61 less than the previous year. The total number of prisoners committed during the year was 661. On December 31st, there were 15 male prisoners in the jail. The largest number of prisoners in the jail at one time during the year was on January 29th with 33 males and 4 females. At the present time there are two men in the jail charged with murder.

The sanitary conditions of the jail are very good. The walls are kept white-washed, and there is plenty of heat and fresh air. The jail is free from vermin.

The health of the inmates has been good, except the usual ailments which have been looked after by the jail physician. The conduct of the prisoners has been very good during the year. They were getting their usual time in the yard until it got too cold.

Your Jail Committee has visited the jail and has seen all the inmates and has inquired for complaints.

During the year 107 served sentences in the jail, 28 were sent to the City Prison and 49 sent to Dorchester Penitentiary.

The amount of money received during the year for Board of Prisoners under the Nova Scotia Liquor Commission Act and Debtors was \$798.30 all of which has been paid over to the Municipal Clerk.

We had to put a new water pipe from the jail to the Court House this year, as there was a break in the old water line. The labour was all done by the prisoners and we have plenty of water pressure now.

I would like to call to your attention the fact that the Turnkeys made a request last year for an increase in their salary, and also a request was put in for an increase in the Board paid for the two Turnkeys. This was recommended by the Council last year, but has not been received yet.

The building is in good repair, considering its age.

Adopted February 28, 1951. Respectfully submitted,
(Signed) George Mitchell, Jailor.

LIST OF CRIMES

Assault	26	Indecent Assault	7
Actual Bodily Harm	19	Incapable	1
Affray	2	Immigration Act	1
Abandoning child	1	Liquor Control Act	97
Arson	2	Lands and Forest Act.....	6
Break, Enter and Theft..	74	Motor Vehicle Act	18
Bastardy Act	9	Murder	1
Breach of Parole	1	Mischief	5
Customs Act	1	Maintenance Act	3
Common Nuisance	1	Obstructing Police Officer	5
Conspiracy	2	Purgery	1
Carnal Knowledge	2	Rape	4
Concealed weapons	2	Rape Attempt	3
Damage to property	9	Robbery with violence	18
Drunken Driving	50	Receiving Stolen Goods.....	13
Drug Act	2	Suicide Attempt	1
Disturbance	4	Shooting with intent	1
Dog Act	2	Theft	115
Employment Ins. Act	1	Theft of car	10
Fraud	1	Vagrancy	69
False Pretences	12	Witness	2
Forgery	14	Debtors	37
Gasoline Tax Act	1		
Grevious Bodily Harm	5	Total	'661

REPORT OF JAIL PHYSICIAN

February 28, 1951

His Honour the Warden and Councillors,
Municipality of the County of Halifax.
Gentlemen:

Since taking over the duties of Jail Physician from Dr. McKinnon, I have found the sanitary conditions in the jail at all times to be good.

The general health of the prisoners I would say has been good, no serious illnesses having occurred during my term of office.

Several cases have been referred to the Victoria General Hospital for diagnosis, and treatment in the wards and in the Out-patients Department.

During the recent influenza epidemic, I am pleased to report that no serious outbreak occurred among the prisoners.

Respectfully submitted,

(Signed) J. H. CHARMAN, M.D.,
County Medical Officer.

Received and Filed, March 1, 1951.

REPORT OF HEALTH OFFICER

His Honour the Warden and Councillors,
Municipality of the County of Halifax.

Gentlemen:

I am unable to give you a complete statistical analysis of the infectious diseases which occurred in the County during 1950. By far the greater majority of these cases are not reported to me by the doctors in charge. For the milder forms of childhood diseases, many do not even call a doctor to see the case.

There have been two major epidemics in the county during this year. The influenza epidemic, which has been very wide-spread over the whole county during the past month, appears to be practically over. No deaths directly attributed to this epidemic have been reported.

The other epidemic, which was rampant through the more thickly populated areas in the county, was infectious hepatitis, or infectious jaundice. This was especially wide-spread in the Fairview, Rockingham, and surrounding districts. This is a severe and relatively long lasting infection of the liver, which takes approximately three to six weeks to clear up. There is no specific medical treatment for it.

I feel that the high incidence of this infection in the above-mentioned district is due in a large part to the poor sanitary conditions prevailing in these districts. In regards to water supply and sewage disposal, these districts have long since outgrown a cess pool and well with which they are largely supplied. I feel that before long steps will have to be taken to remedy this situation. The absence of the more serious epidemics such as typhoid can probably be attributed to the few incidents of the disease in this country, because the sanitary conditions in the more thickly populated sections are poor to say the least.

In so far as preventive medicines are concerned, clinics have been held in the schools at Jollimore, Spryfield, Hubbards, Head of St. Margaret's Bay, Fall River, Wellington and Grand Lake. In addition to this, many from the Armdale area have been vaccinated and inoculated at the regular clinics held in Sir John Thompson's School in the city.

In the eastern section a total of 56 clinics in 19 districts were held. 2,752 inoculations and 218 vaccinations were done by myself and doctors in these districts. Tuberculin surveys were done on 344 children with 35 positive being found. No active cases of tuberculosis were found in this group on X-Ray.

Well Baby Clinics were set up at New Road, where 68 attended and at North Woodside, where 11 are attending so far. These are held monthly by Miss MacDougall.

Respectfully submitted,

(Signed) J. H. CHARMAN, M.D.,

Received and Filed, March 1 1951

County Medical Officer.

ANNUAL REPORT OF THE DIRECTOR OF ASSESSMENT 1952
THE LAW COURTS
HALIFAX, N. S.
FEBRUARY 24, 1951

Warden W. J. Dowell, and
Members of the Municipal Council,
Municipality of the County of Halifax.
Sirs:

The reassessment survey of all properties in the Municipality of the County of Halifax for tax purposes, which was undertaken four years ago, was completed in January of this year with the finalization of the roll by the Board of Appeal. The Municipal Clerk at this session of the Municipal Council will present the Assessment Roll for 1951.

It is a project that actually began June 15th, 1947 and the reassessment of Halifax County has been a tremendous undertaking. It is an undertaking that should be carried forward in future years. Its importance is due to the fact that assessment is the base of the whole financial structure of this or any other Municipal Government.

Assessment problems will continue in this County. The work will certainly not become lighter due to the tremendous area (1,398,669 acres), the rapid growth in population, and the great variety of assessment, which certainly cannot be matched by any other Municipality in the Maritimes, if in Canada. Halifax County is a fast growing municipality. It is doubtful whether the great development that has taken place to the north, east and west of Halifax and Dartmouth can be matched anywhere in the Maritime Provinces.

This Municipality must be prepared to keep pace with this terrific growth in population and development.

There were many reasons why the Municipal Council by unanimous vote decided to undertake a complete revision of assessment, but the two principal reasons were, (1) to equalize assessments, that is, have people pay their fair share of the tax burden, and (2) to place every eligible taxpayer on the rolls and lighten the burden for others.

The very foundation of sound democratic government must be built on the concept that all must not only share the privileges of citizenship, but must also bear a share of the responsibilities. All must contribute but only his just share,—and this includes taxes.

I do not claim that perfection has been achieved in the assessment rolls of this County in four years. "Utopia" has not been reached and it is indeed doubtful whether any human will ever reach this goal in the tax field. I do know that a considerable improvement has been made. And I do know that the assessment staff has done a conscientious job without fear or favor to any individual.

"Realistic" Basis—Low Rate

Generally the results of the reassessment project are that the County will have a more "realistic" basis of assessment which this year totals nearly 40 millions of dollars instead of 8 millions last year. There are nearly 26,000 assessments on the tax rolls this year, instead of 21,500. The majority of people will pay less tax dollars, but some who have either been missing from the rolls or who have been underassessed in comparison to others will definitely pay more. The County of Halifax will have a tax rate in the vicinity of \$1.00 instead of \$4.50. This of course is dependent on the budget of the Council for the present year.

Equalization has been carried out by a systematic search for missing property and a detailed examination of improvements, using a single method of appraisal to replace the 40 odd methods and ideas which 40 odd local assessors had been using in years past. I have already outlined in some detail the method to the Assessment Committee and the Council in past reports and will not dwell on the subject in this report.

Search for property has been aided by every method available Crown Lands sheets and Sub-division Plans. The staff also had the to the Assessment staff—the Registry Office, the Probate Court, the assistance and co-operation of the District Councillors and District Assessors. And in fact every property owner has contributed by lending his assistance and giving the assessment staff complete co-operation. The result has been that a trained and intelligent staff, capable of using all of these aids, has added many hundreds of properties and taxpayers to the assessment roll of this County.

Assessment Total \$38,861,375

For many years assessment in Halifax County was carried out locally by local assessors, without training, without the assistance of the Registry and Probate Court, and with little financial remuneration. At first this system, without any method or direction, did not work out too badly but as the County grew and developed, particularly in the "fringe" area, it was impossible for local assessors to carry out the duties adequately and to the best advantage of the Municipality, without a system, training, and direction. The day of part-time assessment on a general hit or miss method had passed.

The general result of the assessment survey will be welcomed by most County taxpayers. The result, as stated before, is a higher or more "realistic" basis of assessment and possibly the lowest municipal tax rate in Canada. Not all taxpayers are happy. For some it will mean an increase, but even in the great majority of these cases there has been little protest due to the fact that many realize they have been very fortunate over a long period of years.

A complete and detailed summary of assessment for the County, all Districts and all School Sections is attached to this report. It shows the total taxable assessment in the County for 1951 is \$38,861,375. Last year the net total was \$8,064,517. This is an overall average increase of 482 percent. The report shows exempt property totals \$19,543,925 which includes Department of National Defence and other Government property, Railways, Schools, Churches, widows, etc.

25,940 Assessments

The total number of individual assessments (non-resident, resident and poll) has increased from 21,532 in 1950 to 25,940 in 1951. The largest District from a standpoint of population and assessment is District 12, with a net taxable assessment of \$7,329,575. In District 12 there are 589 non-resident assessments, 3,516 resident assessments and 462 straight poll taxpayers. District 16 is the smallest from an assessment standpoint with a taxable total of \$253,925. District 16 also had the highest basis of assessment under the old system of all 22 Districts.

The heaviest gains in assessment under the new assessment system have unquestionably been made in the "fringe" areas, particularly Districts 14D, 14G, 28, 27 and 8. In these Districts hundreds of ratepayers have been added to the roll and the building development in the past year has been tremendous. Of all "fringe" areas the best assessed District under the "local" assessor system was District 12. There were fewer property omissions from the roll in this District than any of the others. But the growth in the past year has been considerable. In all of the fringe areas it was impossible for "local assessors" on a part-time basis to cope with the tremendous growth and consequently hundreds of taxpayers were omitted from the rolls.

The assessment survey has proved beyond any reasonable doubt that the area which was assessed the highest (by comparison) under the old system were Districts along the Eastern Shore. Any Councillor familiar with these Districts knows that there has been very little development in the past 30 years. Very few new homes have been built,

and there has been very little demand for land. Consequently real estate values in this area, particularly east of Jeddore to the County line have not advanced to any degree except in the Village of Sheet Harbor. There are indications, however, that the next few years may change all this. The paving of a first class Eastern Shore highway and the possible erection of the Halifax Dartmouth bridge may result in a great boom and development for the long neglected but beautiful Eastern Shore.

APPEAL CASES TOTAL 73.

After the Assessment rolls were completed for all Districts in November and December 23,239 assessment notices were mailed to all non-resident and resident property owners. This was the first time that all ratepayers of this County received an individual notice of assessment and appeal. The Assessment Act only requires that non residents be notified and that an Assessment roll for each District be posted in a public place. This County has gone far beyond the requirements of the Act. In addition to the individual notice to all property owners, assessment rolls were posted in the District, and a copy was available for the public in the Municipal Clerk's Office.

After the notices went out there were several hundred letters, personal calls at the office, and telephone calls inquiring why the assessments went up. Explanations were made by the staff regarding the method of appraisal and comparisons were made in relation to other properties. Nearly all appeared satisfied, but many expressed great concern over the future school and district rates rather than the County rate. In several cases persons who had moved away since the rolls were posted were struck off, others who had moved into the District were added to the roll. In several other cases errors in arithmetic on the property card were corrected and adjustments made, and in several cases where too much land was charged deductions were made and ratepayers notified of change.

A total of 73 appeals were filed with the Municipal Clerk from the 22 Districts. The great majority of these appeals were of a very minor nature and many concerned small personal property assessments.

The appeals filed by Districts follows:

District 7, (Hubbards) 8, Dist. 8 (Bedford) 5, Dist. 9 (Glen Margaret) 6, Dist. 10 (Terence Bay) 5, Dist. 11 (Herring Cove) 2, Dist. 12 (Fairview-Armdale) 9, Dist. 13 (Eastern Passage) 0, District 14D (Port Wallis-Westphal) 5, Dist. 14G (Tufts Cove) 5, District 15 (Lawrencetown) 2, Dist. 16 (Preston) 2, Dist. 17 (Chezzetcook) 1, Dist. 18 (Musquodoboit Harbor) 2, Dist. 19 (Jeddore) 4, Dist. 20 (Tangier) 2, Dist. 21 (Sheet Harbor) 2, Dist. 22 (Moser River) 0, Dist. 23 (Upper Musquodoboit) 6, Dist. 24 (Middle Musquodoboit) 2, Dist. 25 (Meagher's Grant) 0, Dist. 26 (Dutch Settlement) 0, Dist. 27 (Waverly) 5, Dist. 28 (Woodside) 0.

Of the total appeals 73 there were 18 who did not appear before the Appeal Board after notification by the Municipal Clerk. These assessments were confirmed by the Board. Those who appeared before the Board and argued for reduction and whose assessments were confirmed numbered 35. Therefore there were 53 of 73 assessment appeals confirmed. The total number receiving some reduction by the Board totalled 20. But of the 20 who received some reduction eight were recommended for a reduction by the assessors for various reasons, buildings had been removed or demolished since the assessment was made, or personal property no longer existed or due to the fact that in several cases the Assessors had been unable to view the personal property as the owners had been absent when the assessment was made.

All cases before the Appeal Board were of a very minor nature except in four cases and reductions allowed by the Board in 16 of the 20 successful appellants averaged only \$245. The four appeals involving the largest amounts were St. James Church Hall, C. E. MacCulloch, F. D. Smith and the Killag Sweet Gold Mines. The decisions regarding these four cases and all cases heard by the Board is contained in the Board of Appeal Report which will be presented to the Council in a separate report.

Special Property Problems

Special or unusual property assessment, which is of an involved and often technical nature, which present special problems should be mentioned in this report. This property includes light and power and telephone lines and equipment, woodlands, aircraft and equipment, road building and construction equipment, theatres, garages etc. Property of this nature has too often been completely ignored by "local assessors" under the old system because of the involved and special problems these assessments presented.

One company alone, with considerable holdings in several districts was assessed \$39,325 in 1950. On the 1951 roll these properties have been assessed \$688,725. Its County tax contribution will increase from \$1,700 annually to approximately \$6,900., and will also contribute in more liberal proportions to schools and districts. The less to the ratepayers of the County in this one assessment alone would run close to \$100,000 over the past 10-12 year period.

Many thousands of acres of woodland have been added to the tax rolls. One case alone added a 6,000 acre block, which had never been assessed before. This Company's holdings in Halifax County totalled 15,000 acres but one 6,000 acre block lying in one District had been completely overlooked.

Two aircraft companies (TCA and Pulsifer) are added to the rolls. T. C. A. is Government owned, the aircraft cannot be taxed, but equipment has been assessed for \$10,000. After consulting with Councillor Naugle, the Chairman of the Assessment Committee, I negotiated with Fairey Aviation Company, which was with Council's approval assessed under the Bonus Act in 1948. I pointed out to the Company that due to reassessment of the County the Company would pay considerably less than in 1950 due to the much lower tax rate. After considering the matter in detail the Company very generously consented to make a special contribution of \$2,000 annually over and above the original fixed assessment. This they were not compelled to do, and demonstrated a desire on the part of Fairey Aviation to be fair with this Municipality, which had been fair when the Company had been assessed under the terms of the Bonus Act.

Road building equipment is another type of property, difficult to keep track of due to its movement from place to place. Only with a permanent assessment department is it possible to cope with this problem. Road building equipment is assessed \$249,250 on the 1951 roll which amounts to a fairly considerable assessment from a tax dollar standpoint.

This year the occupants of 143 houses and apartments in the "Shearwater" development at Eastern Passage have been assessed for personal property. All of the real property including the buildings owned by the crown is exempt from taxation. The same situation will exist in the huge Tufts Cove development. It would be well for this Council to consider making special representations to Ottawa in this regard.

Also added to the tax rolls of the County this year are hundreds of juke boxes, coin machines, ice cream freezers and soft drink coolers in all districts.

Regarding the loss of revenue which has resulted to this Municipality from inadequate assessment, it is an impossibility to estimate how many hundreds of thousands of dollars in revenue have been lost to the ratepayers of all Districts. That is "spilt milk" or "water under the bridge" now. Only by holding efficient assessors responsible for the tax rolls of the County can Council assure ratepayers that such errors and omissions will not be repeated in the future.

Several cases of omission have been mentioned above but there are many more too numerous to mention in any detail.

To be Completed this year

Two large assessments have yet to be completed properly. They are the Crown Lands (woodland) held by the Province of Nova Scotia, which are exempt from taxation and the lines and equipment of the Maritime Telegraph and Telephone Company Limited which has a special tax concession and not assessed and taxed like other ratepayers.

No loss of revenue resulted from failure to complete these assessments with accuracy. During the past year considerable time and effort was spent in obtaining information on these properties, but pressure to complete all other assessments forced a delay in their finalization.

The Maritime Telegraph and Telephone Company pays taxes on a pole mile basis only, because of legislation incorporating the Company in 1910, and the total received for all purposes for the whole County for these lines in 1950 totalled \$739.74. Company engineers and officials are now working with the County Assessment Department in order to make an accurate appraisal of the Company property in this County.

Acreage of Crown Lands (woodlands) which spread out all over the County in nearly all Districts must be split up into Districts and then into School Sections and then valued for assessment purposes, whether these Crown Lands will be subject to taxation in the future or not.

Exempt Property

Exempt property (exclusive of crown woodlands) in the County is assessed at \$19,543,925. One of the largest and most valuable assessments in this group is the Nova Scotia Power Commission, whose plants and lines extend completely over the majority of Districts. This assessment totals \$2,501,675. The exempt portion of this property is \$2,385,925 and the Commission is expected to pay on \$115,750. Some years ago it consented to pay taxes in the Sheet Harbor District and the Head of St. Margaret's Bay. Because plants and employees homes were located there.

The Nova Scotia Hospital property at Woodside is another property of the Province of Nova Scotia which is completely exempt. It is undoubtedly one of the most valuable and desirable properties from an industrial and home development standpoint in the County of Halifax. It is assessed over \$1,000,000. The fact that this property is owned by the Provincial Government represents a heavy loss to the County and more particularly to Woodside.

The huge "Shearwater" base and its development and the "War-time" housing units, located in Eastern Passage are two more large and valuable properties which are completely exempt from taxes. The Navy Magazine property fronting on Bedford Basin between Bedford and Tufts Cove contains over 2,200 acres including the Albrow Lake wireless Station. As Council is well aware a very large naval development is underway in Tufts Cove and homes will be provided for hundreds of naval personnel within the next two years. This will add very considerably to the value of exempt property owned by the Government of Canada in this County.

WIDOW'S EXEMPTION

Whenever exempt property is discussed the exemption that interests most people and causes the most discussion is the \$400 exemption allowed "widows, unmarried women, and wives deserted by their husbands". The Assessment Department has been concerned and the Assessment Committee has discussed the matter on several occasions, including a recent two hour conference with the Minister of Municipal Affairs, the Hon. R. M. Fielding, K.C., M.L.A.

In order to place statistics before the Council regarding the number of persons qualified for this exemption and the amounts that they will be required to pay, a somewhat detailed report in attached to this report. It shows that there are 1,022 widows, spinsters, and deserted wives who qualify for the \$400. exemption. Total exemptions for widows' totals over \$350,000. The report shows that despite a higher basis of assessment 250 widows are still completely exempt from taxes. The table indicates the approximate amounts the remainder may pay.

It is true that there are widows in poor circumstances. It is also true that there are a large number of widows in far better financial circumstances than other people who receive no exemption and who must pay taxes. It is also true that the Assessment Act provides how destitute people who are unable to pay may be completely relieved of taxation.

If exemptions are to be granted and any change made in amending the Assessment Act regarding widow's exemptions, I would favor some form of "means test", which would mean relief for needy widows but not for the wealthy, who in several cases are better able to pay than members of this Council.

In the case of widow's exemptions I wish to point out that each individual case has been considered with only the Assessment Act as a guide. It is true that in past years many "local" assessors abused the exemption section of the Act and allowed many exemptions, where they were not justified by the provisions of the Act. Several cases were discovered where properties were actually owned by the son. This was done to qualify for and obtain the benefit of the exemption. In many cases men were assessed for property which was actually owned by the wife. The local assessor was easily convinced to place the property in the husband's name so that the \$5.00 poll tax could be avoided.

Most Difficult Problem

The most difficult problem that confronts the Assessment Department in this County is the assessment of woodlands. Some new method of assessing woodland fairly at the least possible expense to the Municipality, and to encourage good forestry practise is desirable.

Assessment of Woodland in Nova Scotia today means the appraisal of land and standing timber. In a County as large as Halifax and with many hundreds of thousands of acres it is an impossibility to cruise these lands annually to arrive at adequate assessments. If it was possible it would be very expensive, and the income from the assessment would probably be a good deal lower than the cost of assessing these lands. I believe that some new method must be found, not only for Halifax but for every other Municipality in the Province.

One method that has been suggested is that timberlands should be assessed not for the standing crop but only on the ability of the land to produce timber. This suggestion has considerable merit and for the following reasons:

- (1) It would be an economical method for the Municipality—once lands were assessed on growth ability the assessment would stand possibly for 100 years. It would be unnecessary to cruise the lands annually.

- (2) It would be fair to the individual and to the Municipality, each would be guaranteed a fixed assessment and an almost guaranteed tax income for the Municipality.
- (3) Such a method would encourage good forestry practise, and would aid in the preservation of our natural resources for future generations. The present method is encouraging woodlot owners to cut indiscriminately and sell the barren land to the Crown to avoid the next 20-40 years taxes on the land.

But before any recommendation in this regard is made it is essential that all angles of the problem must be fully explored. This could best be done by conference with the Department of Lands and Forests, recognized and qualified foresters of this Province, and representatives of the Municipalities.

School Sections

In previous assessment reports I mentioned the necessity and desirability for the consolidation of 150 or more school sections in the County of Halifax into one section for assessment and capital tax purposes or possibility several "area" sections. From the assessment standpoint this is very desirable because large numbers of faulty and inadequate section descriptions would be eliminated and then all property would contribute for school purposes. This year the total assessment for property in "zero" school section totals \$1,208,450.

If the 150 or more school sections are to continue it will be necessary to make considerable improvements in these section boundaries by clarifying descriptions, which are completely inadequate and out of date with present requirements. If Council is considering any major change in this problem of school sections toward some form of consolidation then it would be best to wait until this action is taken and thus save a considerable amount of time and money which will have to be devoted to the job if the 150 odd sections are to continue as they have in the past.

Poll Tax Revenue

All males between the ages of 21-60 who are assessed under \$200. are required to pay a \$5.00 poll tax. All who are assessed \$200. or more pay a \$1.00 poll tax. With the great increase in assessment, concern was expressed that there would be very few people assessed less than \$200. and consequently there would be a great loss of revenue from poll taxes.

The following statistics are necessary for the Municipal Council to see exactly what the trend in poll taxes has been so that loss or gain can be assessed in this tax field.

Summary Poll Taxes 1950

6,673 assessed over \$200. @ \$1.00.....	\$ 6,673.
3,438 assessed less than \$200. @ \$5.00.....	17,190.
1,959 assessed straight \$5.00 poll.....	9,795.
Total	\$33,658.

Summary Poll Taxes 1951

8,505 assessed over \$200. @ \$1.00.....	\$ 8,404.
1,427 assessed under \$200. @ \$5.00.....	\$ 7,135.
3,124 assessed straight \$5.00 poll.....	15,620.
Total	\$31,159.

It would appear from a casual glance of the above figures that the Municipality will lose about \$2,000. from poll taxes. This is not completely true. Many assessors in 1950 failed to indicate on their rolls who was eligible for poll tax, and in making the 1950 summary we counted every male person on the roll. A large number of these were certainly ineligible and did not pay. The assessment roll for poll taxes this year is definitely more accurate and with correct addresses than the 1950 roll. There should be improved poll tax collections this year for that reason.

In compiling the above tables for submission to Mr. Hattie for the Finance Committee, along with the figures as above I included the following brief memorandum; "In compiling the above figures Mr. Smiley counted poll tax against EVERY male on the 1950 roll. This was necessary because most assessors did not indicate age or whether the man was eligible for poll tax. You can certainly be safe in saying that poll tax collections in 1951 should greatly exceed 1950".

Improved Collections

There is every reason to believe that with all persons owning property on the tax rolls and with proper names of persons actually owning the property and with proper addresses that this will greatly aid in tax collections. After the mailing of assessment notices to every ratepayer a large number were returned because of changes of address, etc. Immediately the assessment department checked all of these improper addresses and corrected them so that when the tax bills go out the bills will find the proper persons. I plan that a similar check be made after the bills go out in order that the Collection Department can then redirect the bills to the proper addresses. I believe that this will be a great improvement over previous years and will aid the Tax Department in its collections.

The Assessment Act of Nova Scotia gives assessors the power to add persons who have been omitted from the rolls. By this Section of the Act the Assessment Department will add names until June 30th. This should realize a considerable amount of taxes over and above the \$38,861,375 assessment total, which was the total when the Appeal Court completed its session. The County has been losing considerable amount of revenue by local assessors completing their books on November 15th, and not bothering to add persons who are eligible for taxation.

At the last meeting of the Assessment Committee I recommended that the completion of the roll be set back from November 15th. to December 31st., and that the Appeal Court meet on the fourth Tuesday in January instead of the First Tuesday. The Committee has urged the Minister of Municipal Affairs to enact legislation to permit Halifax County to complete its rolls at this later date.

This will mean that the Assessment Roll which is submitted to Council at its annual meeting will be fresher, more complete, more accurate and with higher assessment totals for this Council to budget on. With an Assessment Department as it now exists and with modern machinery for printing the rolls and preparing assessment notices we do not need the six weeks period from November 15th. until the end of December to prepare and mail out notices etc. December 31st. is the end of the year, the end of the Registry of Deeds year and is the natural cutting off point for the completion of the Assessment roll for the following year. It will add to the efficiency of both the Assessment and Tax Collection Departments.

Aids to Department

In this report it is important to acknowledge three agencies which greatly contribute to the efficiency of the Assessment Department. I refer to the Registry of Deeds Office, the Probate Court, and the County Planning Board.

Last year (1950) there were 2,230 recorded transfers of property in the Municipality which the Assessment Department handled. Our area assessors were supplied with a complete description of all these properties. They aided immeasurably in telling the assessors exactly

what was being bought and sold and how much, and in addition the deeds were instrumental in the discovery of a group of properties which never had appeared on the tax rolls. The same is true of the Probate Court. Since June of 1947 we have built up our assessment records by obtaining these important and very essential deed descriptions. How County assessors functioned for so many years without such records is difficult to understand. By way of comparison the Assessment Department of the City of Halifax had 1,347 recorded transfers in 1949 and the Town of Dartmouth 253 in 1950. The City total for 1950 is about the same as 1949, but 1950 totals are not available at present. These figures, without taking into account the large number of unrecorded transfers, and the constant flow of people from one place to another will give some indication the size of the assessment job in the County of Halifax with its great area and its population growing by leaps and bounds.

The County Planning Board has been of great assistance to our tax work by the supplying of copies of every sub-division plan in the County. You will hear the Planning Board report as to the large number of sub-divisions which have been approved and the building boom which took place last year and shows every indication of continuing without letup. It is necessary for the Assessment Department to keep up with this development, which has already placed the City of Halifax and the Town of Dartmouth in the shade as far as building and development are concerned.

Woodland Index

Before another year is out it is hoped that the Assessment Department will have accounted for every acre of woodland in the County. Since the completion of the 1951 Assessment Roll, Mr. G. D. Smiley and Mr. Lewis Cook have begun work on a woodland Index. This index will mean that the Assessment Department will have a complete record of every woodlot as to acreage and present ownership, and that the assessor can tell at a minute's notice the owner of that lot after it is indicated on the Crown Land sheets. This record is not only valuable to the Assessment Department, but to the Tax Collection Department, Councillors, Barristers, Lumbermen and in fact will be a valuable service to all ratepayers of the County.

The bulk of assessment work in 1950 was in District 12, by far the greatest district in population and assessment and still growing rapidly. The work in this district was in charge of Mr. W. P. Anderson, who turned in a complete and thorough job, assisted by Mr. Edward Gardiner, and from time to time by part-time assistants, Mr. George Leslie and Mr. Phillip Hope. The people of District 12 were most co-operative and the assessors were greatly aided by sub-division plans. In the other Districts complete back-checks were made, rolls prepared and notices sent out.

Assessment Staff

Before finalizing this report I would bring to Council's attention the area assessors, who in my opinion, are well qualified for this type of municipal work. There is no person except myself who realizes what long hours these area assessors put in to complete the Assessment Roll for this Council. They have proved themselves to be not only hard-working, but conscientious and efficient and in my opinion overcame great obstacles to turn in a magnificent job.

Mr. Gordon D. Smiley, whose home is Port Dufferin, was the area assessor for the Eastern Shore including Districts 15-22 inclusive. Mr. Fulton K. Andrews of Elmsvale, Middle Musquodoboit, was in charge

of assessment in the Musquodoboit Valley area (Districts 23, 24, 25, 26 and 27 which includes Fall River, Waverley, part of Bedford and the three Sackvilles).

Mr. Lewis Cook of Glen Margaret is the area assessor for the St. Margaret's Bay area and includes Districts 7, 9, 10, and 11. Mr. Russell Atkinson had charge of Assessment in Woodside and Imperoyal (District 28) and Cole Harbor, Woodlawn, Westphal, Port Wallis, (District 14D), and Tufts Cove, (District 14G).

Miss Gloria McCarthy is the addressograph operator, who last year set 25,940 assessment and tax plates. Miss Jean Spence worked in the Assessment Office and her work included the supplying the assessors with 2,230 copies of property descriptions copied from the recorded deeds.

Mr. M. E. Mullan, who had charge of the commercial assessment in the County, completed his work early in January, and has just recently accepted the chief assessor's post in the Town of Dartmouth, where a complete revision of assessment will be made. Mr. Stanley Myers of Eastern Passage resigned during the year to go into business. I regretted his departure as he was actively connected with reassessment since its inception.

During the year I have answered a large number of inquiries from other Municipalities in Nova Scotia and New Brunswick, who are anxious to undertake an assessment survey similar to that carried out in this County. As far as time would permit I tried to assist them with advice, which was the result of experience in this County. They seem to have similar problems, but certainly not on as grand a scale as this Municipality. During December I had the honor to address the Annual meeting of the Municipal Finance Officers Association of Nova Scotia on invitation of the Department of Municipal Affairs. I spoke on assessment work in this County.

In a period of taxes—higher taxes, corporation taxes, excess profits taxes, higher municipal, more and greater demands by the people for public services and better education facilities, the Municipality of the County of Halifax, through wise and progressive administration, has been able to keep step with the demands of the times by building adequate hospitals for the sick, the installation of necessary and vital services, the building of schools and many other necessary and vital improvements to the life of this County.

In spite of all these improvements at considerable cost the County Council for more than a decade, through astute financing and planning has been one of the few, if not the only municipal government which has not in this period raised the County tax rate. This is indeed a notable achievement for the period in which we live.

The future of Halifax County is undoubtedly bright. It is a progressive and a fast growing County. I believe that a realistic basis of assessment accompanied by one of the lowest tax rates in the Country will in no way impair the continued growth and development. I believe that the reverse will be true—a low tax rate, an assessment total indicative of the great resources of this Municipality, and sound efficient administration will encourage industry to locate here. It will certainly encourage home builders, who with a glance at higher rates in the City and Town, will build their homes beyond the boundaries of Halifax City or Town of Dartmouth.

The great development that has taken place in the metropolitan area in the past ten years gives every indication of continuing. The County of Halifax, unlike the Town of Dartmouth and the City of

Halifax, has unlimited room to expand and develop. The greatest development in the County in the next ten years will be in the Sackvilles beyond Bedford on the Windsor highway. A boom may also be expected in the Herring Cove area and the western side of the St. Margaret's Bay due to improved highways. There will be a great development on the Eastern Shore. A new paved highway and the possible erection of a bridge will do much to enhance this area's popularity and real estate values. The greatest development in the past few years has occurred in District 12 and the building rate continues. It will soon be "busting at the seams" if the expansion rate continues.

Revaluation of property for assessment purposes was made possible for several reasons—but principally because ratepayers generally were dissatisfied and Councillors realized that there were inequalities, that many properties and taxpayers were missing from the tax rolls, Laws are not usually enacted and certainly not enforced unless the public is sympathetic and the majority desire such laws and their enforcement. This holds true in assessment reform. It was possible to resurvey this County for assessment purposes simply because ratepayers and their Council representatives were convinced that assessment improvement was not only desirable but most essential for sound business reasons. Ratepayers have been most co-operative in all 22 Districts and for this reason I believe assessment records and individual property records in this County cannot be surpassed by other municipal governments.

In closing this general report on the reassessment of this Municipality I would bring to Council's attention a letter dated February 20th., 1951 from the Deputy Minister of the Department of Municipal Affairs, Mr. W. E. Moseley, K.C. It was indeed gratifying to me to receive this letter and because I believe it to be of interest to the Council I quote from Mr. Moseley's letter:

"This Department has been interested in following the progress of the reassessment of Halifax County and in learning the results now that that work is practically completed.

"The need for better assessment by Municipalities is becoming more generally recognized. While assessments in many places in the Province are still far from satisfactory, yet in practically every case the Council is sensible of this condition and is anxious to correct it. This Department has given very much thought to how best we could help such Municipalities without doing the actual assessing for them.

"It is hardly necessary to say that in most Municipalities some properties are completely omitted from the roll and many others are assessed either too high or too low. Modern assessment practises stress the uniformity of assessment, and a systematic reassessment such as yours will result in all properties being placed on the roll. This leads to equitable distribution of the burden of taxation in accordance with the policy of the Act. In turn this prevents friction and dissatisfaction among ratepayers and helps alley any suspicion by one individual that he is being discriminated against or that his neighbor is being treated too easily.

"The credit rating of a Municipality is very important, and two factors upon which this is based are its assessment and its tax rate. It is

generally considered that a Municipality whose net debenture debt exceeds 15% of its assessment is approaching a dangerous condition. Furthermore, a high tax rate leaves a bad impression. Adherence to the principles laid down by The Assessment Act will inevitably result in a roll several times higher than might otherwise be the case; this in turn leads to a lower tax rate. Thus is accomplished, practically in one step, the desirable objective of giving to the investor a high opinion of the standing of the Municipality and enabling it to borrow money on more favorable terms.

"Where several Municipalities contribute to Joint Expenditures, comparable assessments are essential. Equitable distribution of the joint burden among sharing Municipalities is just as important as is the distribution of Municipal Expenditures among ratepayers, and for the same reasons.

"It is interesting to note that your results to date support our opinions in that, firstly, there were very many properties not assessed, secondly, there were many assessments not fair or comparable between ratepayers and thirdly, your total net assessment has been increased from \$8,000,000. to almost \$40,000,000.

"It must be very gratifying to yourself and to the Municipality to have completed this work and to have attained these results."

I also wish in this report to acknowledge the great assistance and the co-operation that I received from the Assessment Committees and Councillors in the past four years, particularly that of the Assessment Chairman, Coun. M. H. Naugle.

I wish also to express my appreciation for the assistance at all times of the Warden, Mr. W. J. Dowell, the Municipal Clerk, Mr. R. G. Hattie, the Collector, Mr. Martin Archibald, the Solicitor, Mr. R. G. Murray, Mr. Harry Murphy of the Registry of Deeds and his staff, the staff of the Probate Court, and the Minister of Municipal Affairs, the Hon. R. M. Fielding, K.C., M.L.A. and his staff.

The Halifax Herald Limited, through its newspapers, the Chronicle-Herald and The Mail-Star, rendered an important service to this Municipality, with its editorials and news stories to inform the ratepayers of the County what reassessment meant. The explanations given in these news stories made ratepayers acquainted with the reassessment plan and saved many hours of individual explanation by the assessors on the road.

In concluding this report on the completion of the reassessment survey and the 1951 Assessment Roll I wish to express my sincere appreciation to all Councillors for the assistance rendered and the encouragement they gave me in the past four years

Respectfully submitted,

H. S. MacGLASHEN,
Director of Assessment.

Adopted March 2, 1951.

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REPORT OF THE ASSESSMENT COMMITTEE

To His Honor the Warden and Councillors of the Municipal Council.
Gentlemen:—

Your Committee on Assessment has met from time to time throughout the year, and have watched the finalization of the new Assessment with great interest. There have been many problems that have arisen from time to time but all have been surmounted; the new Assessment has been finalized and the Committee is pleased with the final results. At this time we wish to commend Mr. MacGlashen and his staff, who have all worked so assiduously to bring the new Assessment to a satisfactory conclusion. It has been a tremendous effort that required an endless amount of detailed work. It was only finalized after many long hours spent in the final drive to get all Districts rechecked, all addressograph plates corrected and the final rolls completed, posted in the Districts and Assessment Notices in the mails on time. They are to be congratulated on their work.

Mr. MacGlashen has given you his detailed report and the detail of the new Assessment, showing the comparison of Assessment and number of Ratepayers for the year 1951, as compared with the year 1950. He has also outlined the present activities of the Assessment Department and it will not be necessary to elaborate further on the items that have been thoroughly covered in his report.

The Committee, however, wish to bring Council's attention to certain things that have been mentioned and perhaps elaborate a little more fully on these points.

Last year Council charged this Committee to further investigate the Widow's Exemption, as it applies to all Towns and Municipalities in Nova Scotia, under the Assessment Act. The Committee has discussed the matter thoroughly themselves, they have consulted with the Department, they have talked with the Minister of Municipal Affairs. Several distinct points were brought to the Committee's attention as a result of this study.

1. There can be no doubt that the \$400 Exemption has been applied in the past in instances where it should not have been applied.
2. There are, as Mr. MacGlashen stated in his report, Widows in poor circumstances. There are also those who own valuable property and are in far better financial circumstances than many men who are aged, have ceased to earn an income, and yet are required by law to pay their fair share of the Tax load.
3. The Act governing the amount of exemption is a Provincial Act, and if changed, would apply to all Towns and Municipalities, and it is not possible to have special legislation for a single unit.
4. It has been pointed out too, that where the Assessment in Halifax County is on a higher level than probably any other Town or Municipality in the Province, and where the Tax Rate will be relatively low, that in addition to widows, who are still exempted at the \$400 amount, there are also many others who are assessed but, will pay less Taxes than if they were properly assessed in other Municipalities and had to contend with the high Tax Rate that prevails in many of these.

Accordingly, the Committee, when the total statistics had been prepared by Mr. MacGlashen and when the Appeal Court had finished its hearings, studied the situation further and found:—

1. There was only one appeal to the Appeal Board from a Widow.

2. Out of the 1022 widows assessed,—
250 are completely exempt;
A further 321 will be paying between No Dollars and Eight Dollars in County Rates per annum;
A further 321 will be paying only between Eight Dollars and Sixteen Dollars in County Rates per annum, which leaves less than one-third of the total who will be paying any appreciable amount in County Taxes.
3. As the Minister pointed out to the Committee, there have been many changes in social legislation since the Assessment Act was enacted, which has improved, to some extent, the financial circumstances of this group of people. He particularly referred to the Old Age Pensions, Mothers' Allowances, Children's Allowances, and various types of other Pension Allowances.
4. Just prior to this Council Meeting, several members of the Council were asked by the Committee if there had been complaints in this regard to the individual Councillor.
There had been but two enquiries in six Districts.
5. It must be realized that there are provisions in the Assessment Act that provide for destitute people.

Because of the above, the Committee unanimously recommends to the Council that as this is the first year of the new Assessment and because of the reasons enumerated above, that it would be inadvisable to ask for any changes in legislation at this time.

Last year Mr. MacGlashen showed Council on a map posted back of the desk, what Assessment Areas it was planned to use for purposes of Assessment. Your Committee has watched the development of this System and are convinced that it is a sound one. We have also studied the work that has to be carried out in the field, and the great mass of detail that must be followed up in the Assessment Office, the Registry Office, etc.

The Committee recommends that the staff remain as is at the present time for the coming year, as in order to carry on properly and efficiently, the staff is now paired down to what is considered a practical minimum.

Since the 1951 Roll had been completed these men are profitably engaged in the Registry Office; still searching titles; making copies of plans of Subdivision that had been made in various parts of the County, prior to the County Planning Board being established, and in this work alone are doing a job that is time-consuming and yet extremely important for Assessment purposes. Also for the first time in history, the Assessment Department is starting to index all original Crown Land Grants and carry the indexing down with references of transfer, etc., to the present owners. This requires cooperation on the part of the Department of Lands and Forests and vast amount of detail work with that Department and also with the Registry of Deeds. Also it must be remembered that the terms of the Assessment Act of the Province of Nova Scotia allow additions to the Assessment Roll up to the end of June. This has never properly been done before, but in the opinion of the Director of Assessment, this can be profitably followed through this year.

In spite of all efforts to have addresses, names, initials, etc., absolutely correct, there was always some notices that do not get to the party concerned, due to the fact that they have moved, or some other reason, by the time the notice is sent, and during the past year, the first time in the history of the Municipality, the Assessment Department has followed up every Notice that has been returned through the mails and they have succeeded in getting proper addresses for practically 100% of those returned. It is proposed that the Assessment Department follow-up returned Tax Notices in the same way, so that we can insure that the maximum number of Ratepayers get their County Tax Bill when they should.

Also the Assessment Department is keeping up-to-date on changes and ownership of property and it is not proposed to run the Collector's Roll until just immediately before Tax billing takes place. If this is carried out, there will be a great many corrections made in names of owners of property, although the amounts will not be changed, due to the reason that people still sell properties and transfer them, even after the Assessment Roll has been completed. For example, this year in one District there are more than 140 recorded transfers since the Assessment Roll has been completed. It is not logical, nor is it good business, for the Tax Bill to go to the former owner of the property concerned, if the Assessment Department can tie the property down to the new owner.

During the last year, the Assessment Department made copies of 2,240 recorded transfers of property. This compares with about 1,300 in the City of Halifax and about 200 in the Town of Dartmouth, which is just an indication of the Assessment problem that has to be met in Halifax County, as compared with the City of Halifax and the Town of Dartmouth. Also it must be pointed out that where the County covers a wide expansive territory, this mileage adds appreciably to the difficulties of assessment work, and is a matter that neither the City nor the Town have to contend with.

The Committee therefore, recommends:—

1. That the Assessment Office, as presently organized, carry on with the Assessment in this County;
2. That Mr. Hugh S. MacGlashen be appointed as Director of Assessment for the Municipality of the County of Halifax;
3. That the following members of the staff of the Director of Assessment be appointed as Assistants to the Director of Assessment: Gordon B. Smiley, Fulton K. Andrews, Walter Purcell, Russell Atkinson, Lewis Cook and William P. Anderson.

Up to the present time the Assessment Department has been working on an Assessment Survey and its expenses were paid partly out of Current Revenue and partly out of Surplus. As the Committee stated last year in its report to Council, the Committee feels that now since the Survey has been completed, that the Assessment Department should operate on an amount placed in the Estimates and to be charged up entirely to Current Revenue.

Your Committee has considered a budget, which they feel is a fair and equitable Budget for the Assessment Department to operate under for the year 1951,—

5 Regular Assessors @ \$2400.00 per annum	\$ 12,000.00
(These men have been earning approximately this amount for the past two or three years)	
1 Part Time Assessor—Mr. Andrews	\$ 1,600.00
(It is felt that the services of this man will not be required for the full 12-month period)	
1 Addressograph Operator	\$ 1,426.00
(This Operator can also perform some stenographic duties)	
Mileage	\$ 2,500.00
(This is approximately the same amount that was used by the four to five cars on the road last year)	
Board	
(It is not proposed to pay board when the men are anywhere near the City but will be necessary when working in some of the more remote areas)	\$ 700.00
Director of Assessment Salary	\$ 3,500.00
Expenses	
(It is to be noted that the Director of Assessment pays all his own travelling expenses and board)	\$ 1,500.00
	<u>\$ 23,226.00</u>

The Committee recommends that the total sum of \$23,226.00 be taken out of Current Revenue for the operation of the Assessment Department for the year 1951.

Adopted, March 2, 1951.

Respectfully submitted,
(Signed by Committee)

REPORT OF SPECIAL COMMITTEE RE ELECTIONS

His Honor the Warden and
Members of the Council of the Municipality of the County
of Halifax:

At the last regular session of Council, a resolution was passed that a special committee of three members of Council be appointed to investigate the matter of the inadequate election machinery for Municipal elections, including the proper payment of officials such as Presiding Officers, Poll Clerks, etc., employed in the elections. This committee was further asked to report, with recommendations if found desirable, to the next regular meeting of Council.

Your committee convened on three separate occasions during the year, analyzed the existing election machinery and developed certain ideas for reforming same which are herein presented.

Members of the Council are all aware that existing election procedure is not entirely satisfactory and the first task undertaken by your committee was to determine what should be accomplished.

1. Obtaining the most complete lists of all eligible voters in each Polling District of the Municipality.
2. An inexpensive yet workable system of revision of lists to ensure all eligible voters an opportunity to vote.
3. Ensuring a sufficient number of Polling stations for voters.
4. That officials employed in the conduct of an election be adequately remunerated in accordance with service rendered.

Having made this analysis, your committee proceeded to examine the existing legislation pertaining to elections. This was found in four Acts:—

1. The Municipal Act of 1923, with amendments.
2. The Nova Scotia Franchise Act, Chapter 3, 1923, with amendments.
3. The Provincial Electoral Franchise Act, 1945.
4. The Nova Scotia Elections Act, 1947.

The Nova Scotia Franchise Act purports to deal with the preparation of lists and the revising of same, but your committee found its provisions to be unrealistic in respect to modern conditions, both as to preparation of lists and the revision of lists when made. The lists, for example, were to be taken from Assessment Rolls in view of the fact that in former years a person's qualifications to vote depended on his assessment in the County. This is no longer a proper basis for preparing election lists and will have to be largely done away with.

Your committee also discovered that corporations, who might be large ratepayers in the County, were not permitted to be listed as a voter in a voter in Municipal elections.

As to revision of lists, the procedure established by this Act appeared to your committee to be entirely unsatisfactory. Revisal Sections were to be set up in the County and the net result was that the reviser would certify as correct the list of a reviser for another district without having any idea of the eligible voters in that district.

Also, appeals from the revisers were to be directed to the Sheriff of the County and thence to the County Court. This procedure for appeals was elaborate and cumbersome in the opinion of your committee and also unrealistic in view of the present position of the Sheriff and County Court Judge, neither of whom, your committee believes, would be interested in having appeals of this nature.

Your committee recommends that this Act be thoroughly revised as follows:

(a) That the election lists to be used in Municipal elections be the same lists, with necessary additions and amendments, as was used at Provincial Election immediately preceding the Council election for which the lists are to be prepared.

(b) That, instead of having revisal sections and the system of appeals provided by the Nova Scotia Franchise Act, a simple system of revision be set up as follows:

1. That there be one Reviser for each Polling District.

2. One, or possibly two, Revising Officers or Barristers for the whole of the Municipality to whom persons claiming entitlement to vote could appeal directly from the Reviser.

(c) That Polling Districts and Polling Stations in the County correspond exactly with the Districts and Stations used in the Provincial election.

(d) That the election lists be prepared by the revisers from the Provincial lists, a copy posted in each Polling District and the necessary copies be forwarded to the Revising Officer (or Barrister) who would be responsible for forwarding completed and amended lists to the Municipal Clerk.

(e) That corporations resident in the County be entitled to vote in Municipal elections in a similar manner as corporations are entitled to do in the City of Halifax.

In respect to the payment of officials employed in the conduct of an election, Council is aware of the present inequitable system of payment. In its place, the following schedule of fees is recommended by your committee.

1. **Presiding Officers**—for services on Nomination Day \$ 6.00

- | | |
|--|---------|
| 2. Presiding Officers (and D.P.O.'s) — including all oaths and travel to and from Poll, when resident within five miles of Polling Station | \$ 9.00 |
| 3. For travel of P.O.'s and D.P.O.'s —when resident more than five miles from Polling Station at which he presides, to and from such Polling Station and to obtain and deliver ballot boxes, unless sent by mail when postage will be allowed, not exceeding per mile | .12 |
| 4. Poll Clerks —for service at ordinary poll, including travel when resident within five miles of Polling Station | 6.00 |
| 5. For travel of Poll Clerks —as in 3 above | .12 |
| 6. For Constables when necessarily employed at Poll | 4.00 |
| 7. Polling Stations: | |
| (a) for use of a building or part of a building including fuel, light, furniture and screen..... | 10.00 |
| (b) for each additional polling station in the same building, as in (a) | 5.00 |
| 8. Printing of Ballots: | |
| (a) when printed with the names of two or more candidates, not to exceed per thousand..... | 7.50 |
| (b) when printed with the names of more than three candidates, not to exceed per thousand | 8.00 |

As to Revisers and Revising Officers (or Barristers), your committee wishes to point out that, under the new system recommended in this report, the cost of preparing new lists will necessarily be greater than in the past, but it is felt that only in this manner can reasonably accurate lists be obtained. What these officials will be paid will depend on the amount of money Council feels prepared to allot for the purpose of properly revising election lists.

In conclusion, this committee recommends that Council go on record as favouring:

- (a) a complete revision of the Nova Scotia Franchise Act along the lines suggested in this report.
- (b) that the name of the Act be changed to "Municipal Franchise Act of Nova Scotia."
- (c) that election officers be paid in accordance with the foregoing schedule.
- (d) that these suggestions be incorporated in a report to be presented to the next meeting of the Union of Municipalities with a view to obtaining the necessary legislation at the next session of the Nova Scotia Legislature.

Adopted, March 3, 1951.

Respectfully submitted,
(Signed by the Committee)