

## TWENTY-SIXTH DAY — MORNING

Thursday, March 27, 1952

Council met at 10 o'clock. Roll called.

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

Councillor Evans asked why no provision had been made to subsidize a doctor for his area. The need there was as great as in any other part of the municipality. Councillor Naugle said no subsidy could be provided

before a doctor had been secured to serve the area. Councillor Evans suggested the subsidy could cover visits by Dartmouth doctors. Warden Dowell said the provincial government would not grant a subsidy unless the doctor was established in the area to be served. Councillor Evans said the council should make some arrangement to serve the area. The need should not be overlooked. Councillor Redmond pointed out that an additional sum of \$800 had been provided to cover either of the two areas mentioned if a resident doctor could be provided. Councillor Rodgers said the subsidy was provided to assist a doctor to become established in an area not served and would not be given to town or city doctors who answered calls into the municipality.

Councillors Evans and Isenor moved that council adjourn to go into committee work, to reconvene at 2 p.m. Carried.

#### TWENTY-SIXTH DAY — AFTERNOON

Thursday, March 27, 1952

Council met at 2 p.m. Roll called.

The report of the Arbitration Committee was read and adopted by council on motion of Councillors Naugle and Myers.

Council then began its study of the Municipal School Board's financial statements.

Councillor Rodgers said there was a misunderstanding in respect to the payment of tuition fees for those children from the county attending city or town schools. He had understood that the school sections were responsible to provide adequate school facilities and where they were not provided the section would be liable to pay the fees for attendance at other schools. The parents should not be required to pay these fees, although they had been forced to do so in the past. Councillor Naugle said he believed the school sections would be responsible for the bills and would have to decide how the money was to be raised. Councillor Redmond said the school sections were responsible even if they did not accept that responsibility willingly. Councillor Lomas suggested the fees could be paid from district funds. Councillor Rodgers said there was no legal provision for this.

Councillors Burris and Naugle moved that the Financial Statements, for the Municipal School Board and the Rural High School for the school year ending July 31, 1951, be adopted. Carried.

The report of the Special Committee re Division of Districts 12 and 14 was read.

Councillors Allen and Dauphinee moved that the report be adopted.

Councillor Leverman said this would mean that the councillor elected at the general election this year would have to serve the whole district, as at present, for three years. Warden Dowell said the elected councillor would represent the new district number 12, while a by-election would be held to select a councillor for the created district. Councillor Rodgers asked that a copy of the report be sent to the delegation which had asked for establishment of Spryfield as a separate district. Councillor Allen said the committee felt no definite action should be taken until the committee set up to consider the establishment of a metropolitan commission began its study. Councillor Rodgers said that could mean there would be no division of the district for five years.

The motion was voted on and carried.

Councillors Leverman and Rodgers asked to be recorded as voting against the motion.

Councillors Naugle and Settle moved that council adjourn to go into committee work to reconvene at 4 p.m. Carried.

Council reconvened at 4 p.m. Roll called.

The report of the Welfare Committee was read and adopted on motion of Councillors Naugle and Ferguson.

The report of the Revenue Committee was read.

Councillor Lomas asked the chairman to explain.

Councillor Allen said the appointment of Mr. Racine, as recommended by the Director of Assessment, had not been the unanimous choice of the committee. The majority had voted in favor of Mr. Lynch. Councillor Rodgers said the Director of Assessment had announced Mr. Racine as his choice to the committee and had spoken against a proposal that the choice be made by the council. The committee had feared that Mr. Lynch, if appointed by the committee, would be starting under a handicap since he had not been the choice of the Director of Assessment.

Councillor Myers said he did not believe the committee should leave the choice to the Director of Assessment. No person should be placed under a handicap because he had been chosen by the councillors rather than by Mr. MacGlashen. Councillor Evans asked how many years each man had lived in the county. Councillor Allen advised Mr. Racine had lived in the municipality for five years, while Mr. Lynch had been a life-long county resident.

The two applications for the position were read by the clerk.

Councillor Ferguson said the council should consider the recommendation of the committee on the matter since it had been appointed to select a person for the job. He pointed out Mr. Racine would have a navy pension while Mr. Lynch would have no other source of income aside from his salary. Councillor Redmond said he did not think the choice of the committee should be overruled by the Director of Assessment. Councillor Hutchinson said Mr. MacGlashen was responsible to council for the operation of his department and should have the power to select his assistants. Councillor Lomas said there would be no need to establish committees if this policy was followed. Councillor Burris said Mr. MacGlashen had been given authority to call for applications and interview applicants for the job and he had felt it was proper to abide by his recommendation. Councillor Myers said one of the council's functions would be removed if it did not have power to appoint its employees.

Councillor Leverman suggested the council interview both applicants. Mr. MacGlashen said he did not intend to suggest that Mr. Lynch, if hired by the council, would be under a handicap because of the fact. The committee had asked him to recommend a man and he had done so. He had no intention to dictate to the council. Councillor Rodgers asked for assurance that Mr. Lynch, if hired, would receive a fair opportunity to demonstrate his ability. Mr. MacGlashen said he would feel it his duty to co-operate with the council's choice. Councillor Allen asked Mr. MacGlashen if he would co-operate and Mr. MacGlashen said he would. Councillor Naugle said he was convinced Mr. MacGlashen would put the best interests of the municipality first.

Councillor Rodgers asked that the report be amended to provide for the recommendation that Mr. Lynch be hired as assistant assessor. The other committee members agreed.

Councillors Evans and Mosher moved that the report of the Revenue Committee, as amended, be adopted. Carried.

Councillor Leverman moved that council adjourn to 10 o'clock tomorrow morning. Carried.

## TWENTY-SEVENTH DAY — MORNING

Friday, March 28, 1952

Council met at 10 o'clock. Roll called.

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

Councillor Redmond asked when the report of the sub-committee, appointed by the Finance Committee to study the municipal office, would

be presented to council. The press reports had been unfair, creating an incorrect impression among ratepayers. Councillor Evans said the newspaper should correct that impression. Councillor Burriss said the sub-committees recommendations would be included in the report of the Finance Committee.

The report of the Resources Committee was read.

Councillor Dauphinee asked if his district was included in one of the areas for veterinary services. He was advised it was in the Halifax South-East area. He said he had wondered because charges had been made in the district over and above the set rates. Councillor MacMillan said he had been favorably impressed with the charges made under the service. The cost of drugs would be an additional charge. Councillor Dauphinee said there were no drugs involved in the case he mentioned. Councillor Cruikshank said an additional charge was also made for operations. Councillor Ferguson said in his experience the charges were reasonable and the service good. Councillor Rodgers asked if there was any assurance the provincial government would increase its subsidy if the municipality did so. Councillor Redmond said the committee had been given reason to hope this would be done.

Councillor Leverman asked what the committee planned to do in respect to the city market if the higher proposed rates were imposed after the council's meeting had been completed. The clerk said the committee apparently intended to negotiate with the city in that event. Councillor Evans said the committee was in no position to recommend positive action at this time. The agreement reached with the city representatives would have proven satisfactory to council but the Works Board had turned it down. Councillor Rodgers asked what had been the terms of that agreement. Councillor Myers said it was reported in the newspaper but was on a weekly and not a yearly basis. He did not believe the city particularly wished to maintain the market. Councillor Evans said it might become necessary for the county to take over the market and operate it if the building is to remain open for that purpose. The city could not be expected to take a loss. The committee had negotiated with the city's representatives and had made an agreement to reduce the suggested table rates to \$2.00 and \$2.50 for rack tables. He had also asked that more adequate provision be made for people of his race in committees but had not been successful in this request.

Councillor Myers said he did not see that much money had actually been spent on the market. A few changes had been made but most of the work had been for the remainder of the building. Councillor Lomas said the city had taken into consideration, in fixing the new schedule of rates, the fact that during part of the year few vendors used the market. That had probably been the reason for establishment of a yearly rate. The city wanted to be sure of getting the \$8,000 needed to cover maintenance and amortization costs. The main question was whether vendors would take the tables for an entire year. Councillor Settle pointed out the committee had been successful in reducing the amount from \$12,000 to \$8,000. He had interviewed vendors and found they were not too concerned about the matter at this time. They were wondering how the yearly rate was to be paid. Many of the vendors did not feel that \$80 per year was an excessive rate.

Warden Dowell asked what would be the rate for tables under the canopy and was advised it would be the standard table rate. Councillor Rodgers asked what would happen if all tables were not rented and the total of \$8,000 was not raised. Councillor Evans said in the past all tables had been used. Councillor Rodgers said the committee should seek a clear understanding of this matter. Councillor Myers pointed out that some vendors used tables only during part of the year. Those who would not hire a table for the whole year could not use the market. Councillor Redmond

said no information was available as to the city's action if all tables were not rented. Councillor Leverman said he believed the city would not accept less than the \$8,000 needed. If the market was to remain open all tables would have to be sold or the county would have to subsidize the market. Councillor Settle said meat dealers, if they decided to do business there, might add to the revenue.

Councillor Evans pointed out the committee was left in a difficult position. The rates did not go into effect until May 1 and if the vendors were dissatisfied, they would look to the committee for aid. He asked if it would be possible to hold a special session of council in case action was needed. Councillor Settle said there was some hope that the market would be used throughout the year now that better heating was provided. Councillor Myers suggested the committee seek to have the rate set at \$2 and that the council agree to cover any deficit from the \$8,000 needed by the city. All or most of the needed revenue might be produced from the table rentals. Councillor Settle said the committee would be in a better position at the next meeting of council to recommend definite action. Councillor Myers suggested that arrangements might be made for market space in the Dartmouth area. Deputy Warden Cruikshank said the council did not have sufficient information to take action now since the rates had not yet been approved by City Council. Councillor Turner pointed out the council had a special Market Committee to follow up the matter.

The motion to adopt the report was voted upon and carried.

Councillor Ferguson suggested that the following people be appointed to the board to investigate the matter of setting up pound sections in District 20: Thomas Bollong, Pope's Harbor; Edgar Cameron, Spry Harbor, and James Mason, Tangier.

Councillors Burris and MacMillan moved that the County Board of Health, the Printing and Reporting Committee, the Industrial Committee and the Commissioners of the Court House be appointed by the warden. Carried.

The warden named these bodies as follows:

County Board of Health—Councillors MacMillan, Hutchinson, Rodgers, Turner and Isenor.

Printing and Reporting—Councillor Allen, Warden Dowell and the clerk.

Commissioners of the Court House — Warden Dowell and Councillor Naugle.

Industrial Committee—Councillors Leverman, Allen and Naugle.

Councillor Rodgers moved that council adjourn to go into committee work, to reconvene at 2 p.m. Carried.

## TWENTY-SEVENTH DAY — AFTERNOON

Friday, March 28, 1952

Council met at 2 p.m. Roll called.

Warden Dowell appointed the Town Planning Board as follows: Councillors Dauphinee, Leverman, Settle and Allen; Mr. Hector Montgomery and Mr. Richard Tolson.

The report of the Municipal School Board was read.

Councillors Burris and Naugle moved that the report be adopted.

Councillor Rodgers drew attention to the fact that fees for children attending city and town schools would increase substantially and asked if parents were liable to pay these fees, in school sections where the facilities were not provided. He believed it was the responsibility of the school trustees. Inspector Silver said the school section was responsible for the provision of school privileges free of charge up to Grade 11. If these facilities were not provided he believed the school section was responsible to see that the amount to be paid in fees were levied. If the facilities were offered

but not accepted, then the fees were the parents' responsibility. Councillor Rodgers pointed out the child is required to have a certificate before being admitted to the city or town school to show that the fees have been paid and in the past parents had to pay the fees in order to obtain the certificate. Councillor Burris said he believed the school section was responsible and the matter should be taken up with the trustees. Councillor Redmond asked in what way the section could be obligated to pay the charges if the people voted against a levy for that purpose. Councillor Burris said this would be a violation of the education legislation. Councillor Redmond said the trustees could not raise the money by levy if the ratepayers did not vote in favor of the proposal. Inspector Silver read the governing legislation respecting this matter. It stated that Trustees could levy with the inspector's approval.

Councillor Rodgers said this meant a lot of parents had been penalized in the past by being charged for these fees. The school sections should have been advised that it was their responsibility. Councillor Redmond said pressure had been brought to bear on the parents when the matter should have been taken up with the trustees. Councillor Naugle said the parents should have taken the matter up with the trustees. Councillor Burris said any person could bring the matter to the attention of the trustees at a school meeting.

Councillor MacMillan asked if there were any known cases where the trustees had been asked to provide for the fees and had failed to do so. Councillor Rodgers said he knew of such cases. Councillor Redmond asked if the Municipal School Board had a responsibility to see that local boards discharged their duties. Inspector Silver read the legislation governing the duties of trustees.

Councillor Ferguson said for most people in the outside districts, it would be impossible for them to send their children to city or town schools even if the fees were paid because of the great expense.

Councillor Allen asked for information respecting the school at Terence Bay. Inspector Silver said he had arranged for a loan to construct this school. Councillor Allen asked why it had not been included in the school board's report and was told that it was an oversight but should be included. Councillor Smith traced briefly the history of the project.

The motion to adopt the report was voted upon and carried.

Warden Dowell read two letters from Sheet Harbor teachers respecting the request for an increase in teachers' salaries.

Councillors Myers and Mosher moved that the letters be filed.

Councillor Ferguson said he wondered how long the teachers would continue to serve if no official body took an active interest in their welfare. The council by its action had placed the future of the children in danger. Councillor Myers said he favored increases for teachers but did not feel it was a responsibility for the municipality.

The motion was voted upon and carried.

Councillor Allen asked if a motion by a councillor proposing bonuses for teachers would be ruled out of order. The warden said he would rule it out of order unless he received a contrary opinion from the solicitor. Councillor Burris said the county was facing either a strike of teachers or closed schools next school term. The council should take positive action now to avoid this situation rather than be forced to come back for a special meeting to deal with the matter. Councillor Naugle said he believed a councillor was entitled to bring forward an independent motion on this matter. Councillor Myers said he did not believe the matter could be re-opened now that council had made its decision. The solicitor had advised him it could be re-opened only with full consent of the council. Councillor MacMillan asked what objection there could be to re-examination of the

council's action. Councillor Myers said the council had already made its decision.

Councillors Myers and Smith moved that council adjourn to go into committee work and to reconvene at 10 a.m. to morrow. Carried.

### TWENTY-EIGHTH DAY — MORNING

Saturday, March 29, 1952

Council met at 10 o'clock. Roll called.

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

Councillors Turner and Myers moved that the District and Municipal Officers for District No. 28, as recommended by the councillor for the district, be approved. Carried.

Councillor Naugle asked what was to be done in respect to the City Market. The council had given no instructions on the matter to the committee. Councillor Rodgers said the minutes indicated the vendors were not too concerned about the rate but wanted to know on what basis the table charges were to be paid. He could see no reason why the council should guarantee any deficit in the operation of the market. Councillor Settle said he had discussed the matter only with a small group of the vendors. The problem was not to be solved so easily. Councillor Evans asked council to provide an amount in the estimates to cover a deficit, provided that the proposed \$2 and \$2.50 rates could be reimposed. If the yearly rates of \$80 and \$100 were imposed it would force many people out of the market. The Resources Committee had a responsibility in this matter and some provision should be made to permit that body to deal with the problem.

Councillor Myers suggested that the council guarantee any deficit outstanding if the \$2 and \$2.50 rates were imposed. Many people used the market only during the summer months, and it would not be profitable for them to continue to do so if the high rates were put into effect. Councillor Rodgers said it would be just as well for the council to take over the whole operation of the market as to subsidize the vendors. He did not believe this was the solution to the problem. Councillor Myers agreed his was not the most desirable solution but he could not think of any other.

Councillor Turner asked who was to continue negotiations in respect to the market. Warden Dowell said he believed it was a matter for the special Market Committee. Councillor Evans said the special committee had been instructed to report back to the Resources Committee and he felt the Resources Committee had the responsibility to deal with this matter. The by-laws provided that this was a duty of the committee.

Councillor Settle pointed out the city council had not yet finalized the matter of the rates. This council did not yet know officially what action was to be taken. Councillor Evans said the council must provide some protection for its ratepayers.

Councillors Evans and Settle moved that the council authorize the Finance Committee to include in their estimates, not more than \$2,000 to go toward any deficit on the city market operations.

Councillor Leverman asked what would happen if the deficit should be more than \$2,000. Councillor Myers said the council should not place any limit on the amount to be used for this purpose. Councillor Mosher said he did not see how the council could take any definite action at present, until the city's position was made more clear.

Councillor Evans asked for a recorded vote.

The motion was put to the council and the vote was recorded as follows: For — Councillors Allen, Isenor, Hutchinson, Burris, Turner, MacMillan, Webber, Redmond, Evans, Naugle, Settle, Myers, Smith,

Mosher, Dowell and Dauphinee. Against — Deputy Warden Cruikshank, Councillors Ferguson, Lomas, Leverman and Rodgers.

Warden Dowell declared that the motion was carried.

The following nominations were received for the Municipal Building Board: Herbert Myers, Woodside; G. D. Hogan, Rockingham; Frank Christie, Head of St. Margaret's Bay.

Councillors Rodgers and Burris moved that nominations cease. Carried.

Councillors Rodgers and MacMillan moved that the warden deposit a ballot for the three nominees. Carried.

The warden deposited a ballot for Mr. Myers, Mr. Hogan and Mr. Christie and declared them as the members of the Municipal Building Board.

Councillor Dauphinee criticized the press reports respecting the report of the special committee set up to study proposed divisions of Districts 12 and 14. He believed the reports left an incorrect impression.

Deputy Warden Cruikshank and Councillor Smith moved that council adjourn to go into committee work, until 2 p.m. Carried.

#### TWENTY-EIGHTH DAY — AFTERNOON

Saturday, March 29, 1952

Council met at 2 p.m. Roll called.

Councillor Mosher pointed out many of the councillors were not present for the session and he believed they should not have missed so important a session.

At the request of Councillor Lomas, Mr. Archibald read the names of the hospital visiting committee for last year. Councillor Lomas suggested that the name of Mrs. Claude Morris should be added to the list for this year. Councillor Settle reported that Rev. Mr. Willett was no longer in Dartmouth.

Councillors Evans and Naugle moved that the following people be appointed to the committee: Rev. G. S. Tanton, Tangier; Rev. Father Hooper, Dartmouth; Rev. J. D. N. MacDonald, Woodlawn; Mrs. C. H. Morris, Dartmouth; Mrs. Frank Settle, Cole Harbor. Carried.

Councillors Burris and Cruikshank moved that the rate for the Musquodoboit Rural High School be thirty-five cents per \$100 of assessment for the year, 1952.

Councillor Burris explained that there had been a surplus last year and the rate had been reduced for that reason. The new rate would provide sufficient revenue to operate the school.

The motion was voted upon and carried.

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

Councillors Burris and Naugle moved that the estimated expenditures of the County Jail, Commissioners of the County Court House and Joint Expenditures be adopted. Carried.

Councillors Dauphinee and Lomas moved that the report of the Committee on Finance re Sinking Funds be adopted. Carried.

Councillors Leverman and Allen moved

That a ferry be established in the Municipality between Oakland Road, Halifax City, and Jollimore Village and that subject to the approval of Council at its next session, a license to operate the same be granted on the order of the Trade Committee to a suitable applicant upon payment of the sum of One Dollar (\$1.00).

AND BE IT FURTHER RESOLVED that Council may at its next session revoke the license of any ferryman appointed pursuant to this Resolution appoint some other person or persons in the place of the ferryman whose license is revoked.



AND BE IT FURTHER RESOLVED that until the next session of Council, the Public Services Committee be and it is hereby authorized to determine hours of ferriage and the fares to be charged in respect of the ferry herein established.

Councillor Leverman said the resolution was introduced because it had developed that the City of Halifax did not have authority over this ferry. Many people depended upon the ferry for transportation to work and the present service was not sufficiently dependable. Councillor Lomas said the City Charter indicated that this was a matter for the city since the ferry travelled between city properties. He agreed somebody should have jurisdiction over the service. Councillor Burris pointed out county residents used the service and it would be well to have the ferry controlled by the county council.

The motion was voted upon and carried.

The special report of the Public Services Committee was read.

Councillors Leverman and MacMillan moved that the special report of the Public Services Committee re Armview Drive and Gaston Road, be adopted. Carried.

Councillors Dauphinee and Ferguson moved that the thanks of council be extended to Councillor Rodgers for his kind hospitality during the session in supplying soft drinks to the council. Carried.

Councillors Lomas and Burris moved that the thanks of council be extended to Hon. R. M. Fielding and Hon. G. Stevens for their hospitality in entertaining the councillors during the session. Carried.

Councillors Ferguson and Turner moved that the thanks of council be extended to Magistrate Inglis for enabling this council to meet in his court room for this session.

Councillor Mosher said he believed the council was entitled to proper facilities for its meeting. The council had to transact much business of vital interest to the ratepayers. It should not be told to vacate a room before the business was finished. Councillor Lomas agreed.

The motion was voted upon and carried.

Councillor Lomas asked if there were any immediate plans for the provision of adequate, permanent facilities for the council. Warden Dowell said there were no immediate plans. Any expenditure of money would have to receive the approval of the various participating bodies.

Councillors Evans and Dauphinee moved that council adjourn to 4 p.m. Carried.

Council reconvened at 4 p.m. Roll called

The following resolution was moved by Councillors Dauphinee and Naugle:

WHEREAS Council was informed at its last annual session that the capital cost and maintenance of the Vocational High School would exceed the amounts which had been provided for in agreements made with the Province of Nova Scotia and other participating Municipalities in previous years;

AND WHEREAS the Province of Nova Scotia is desirous of executing a new agreement on behalf of the same parties who entered into earlier agreements which new agreement is to be effective over a period of years, is to contain no alteration in the proportion of capital cost and maintenance as specified in the original agreement of 1948, but is to contain a reasonable governing clause limiting the amounts to be paid under the agreement;

THEREFORE BE IT RESOLVED that,—

(a) this Council re-affirm its desire of not limiting the education programme to be carried out in the said Vocational High School;

(b) this Council assent to an increase in expenditure for the Vocational High School for the next school year to an amount of \$13,000 which

would be the increased cost of maintenance, interest and amortization upon the capital cost of the Vocational High School to the same extent as if the Municipality had entered into the proposed new agreement.

Councillor Lomas asked how much increase this would mean as compared with last year. The clerk advised there would be little increase. Councillor Lomas asked what the county's position would be compared with the Town of Dartmouth and the City of Halifax. The clerk advised they were also going along with the new scheme.

The motion was voted upon and carried.

The report of the Finance Committee was read by Councillor Allen. Councillors Allen and Dauphinee moved that the report be adopted.

Councillor Myers asked why a copy of the report had not been provided each councillor. He did not believe the council should adopt so important a report until the councillors had been given an opportunity to study it. Warden Dowell said the councillors had never received a copy of the report in that manner. Copies were mailed out at a later date.

Councillor Burris said he felt the report was a most satisfactory one. He was particularly pleased to see some provision had been made for teachers salary increases. Councillor Lomas said he noted there were to be certain adjustments respecting the municipal office. He asked why the study had been made. Councillor Allen said there had been certain alleged charges and that a special sub-committee of the old Finance Committee had made a study of the matter and had made certain recommendations. He emphasized there had been no question of finances involved in the matter. It was a matter of avoiding an overlapping of duties. Councillor Redmond said he did not believe the report should be adopted in this manner. The councillors should have a better opportunity to study it. The report provided that taxes become due after one month after billing. He did not believe collection should be made on warrant, with interest, within a few weeks after the bills were received. Councillor Lomas said press reports indicated that people were not receiving proper treatment at the municipal office. He asked if there was any truth in these reports. Councillor Allen said there had been some complaints and that the necessary changes had been made to remedy the situation. Councillor Leverman asked that the newspapers give an explanation respecting this matter to correct false impressions.

The list of estimates and anticipated revenues were read by the clerk.

Councillor Lomas asked why an estimated revenue of \$8,000 had been allowed for Maritime Telegraph and Telephone Company. The clerk advised that was about the amount that would be received if the bill presently before the Legislature was passed. Councillor Lomas asked what the revenue of \$800 from the Liquor Commission was for. The warden advised it was from the assessment of the liquor store at Sheet Harbor. Councillor Lomas said it might be possible to get more revenue from this source. He intended to make a motion on the matter.

Councillor Naugle said he believed the report was a satisfactory one. Councillor Myers said he did not disagree with the report but he believed all councillors should have been provided copies so that they could study the proposed expenditures. Councillor Ferguson also complimented the committee on the report, saying he had been pleasantly surprised at the tax rate since he had feared it might be higher.

Councillor Mosher objected to the press coverage given the sessions. Councillor MacMillan said the report was most satisfactory. He asked why an allocation had been made for poor relief. The clerk explained it was to cover the municipality's share of the cost of maintaining indigent poor patients at the county hospital. Councillor Myers asked that councillors

be provided a copy of the report. Councillor Lomas said this might be kept in mind for next year.

The motion to adopt the report was voted upon and carried.

Councillors Redmond and Myers asked to be recorded as voting against the motion.

Councillor Lomas said the municipality had few sources of revenue and he believed the council should go on record as favoring the establishment of taverns in the municipality.

Councillors Lomas and Myers moved that this council go on record as favoring taverns in the county.

Councillor Myers said he would like to make a motion to have the report of the Finance Committee reconsidered. Warden Dowell said he could not give a ruling on the matter.

The motion respecting establishment of taverns was voted upon and defeated.

The minutes of the day's sessions were read and adopted on motion of Councillors Lomas and MacMillan.

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

God Save The Queen.

## AUDITOR'S REPORT

His Honour the Warden and Members of the County Council,  
Municipality of the County of Halifax,  
Halifax, N. S.

We have examined the books and records of the following:—

The Municipality of the County of Halifax for the year ended December 31, 1951, including the transactions of the Water and Sewer Utilities.

The Halifax County Hospital for the year ended December 31, 1951.

The Municipal School Board for the School year ended July 31, 1951.

The Poor Relief Order Form introduced in 1950 is apparently not generally used, as some Districts still follow the old method. We recommend uniform system be carried out.

If the copies of the detail statements of the Poor and Districts for 1951 and prior years are not filed at the Municipal Office, some arrangements must be made to show that these accounts are in order each year.

The transfers made in 1951 of certain arrears of taxes to a deferred record requires your approval.

The expenditures for Public Welfare have increased greatly, far in excess of the 1951 estimates.

The volume of detail work carried on through the County Office has increased manifold in the last year or so due to the setting up of new County services. The two new posting machines were put into operation during the year. The tax arrears of prior years were posted to Ledger cards and the 1951 rates; also Capital School and other charges were set up. The checking and proving the Ledger Card Balance with the Tax Ledger Controls has taken extra office time of your Clerk and Treasurer and his Assistants. This has necessitated that they had to work regularly after office hours to keep the books and records up to date.

In our opinion, subject to the foregoing, the Balance Sheet of the Municipality of the County of Halifax for the year ended December 31, 1951, 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

Chartered Accountant  
Walter E. Stech  
Chartered Accountant

Adopted, March 25th, 1952

## FINANCIAL STATEMENT

Municipality of the County of Halifax, Balance Sheet, December 31, 1951

## ASSETS

## Cash on hand or on Deposit

Cash .....	\$	764.81	
Royal Bank of Canada—Current Account .....		68,619.07	
Nova Scotia Savings, Loan & Bldg. Society .....		25,789.61	
Royal Bank of Canada (Coupon Account) .....		191.25	
			\$ 95,364.74

## Investments

Dominion of Canada Bonds 3%, 1962, 1963, 1966 .....		70,000.00	
Eastern Canada Savings and Loan Company Debenture, 3½%, 1952 .....		30,000.00	
Eastern Canada Savings and Loan Company Deposit Receipt .....		25,000.00	
" .....	25,000.00		
" .....	35,191.45	85,191.45	
			210,191.45

## Accounts Receivable

Sundry .....		20,780.17	
Hospital Accounts .....		19,051.93	
Grace Maternity Hospital Accounts (Fully Reserved see Contra) .....		10,731.18	
Victoria General and Other Hospitals (Fully Reserved see Contra) .....		206,395.02	
			256,958.30

## Due from Other Funds

Commissioners for Fire Protection, Woodside...		211.81	
Public Service .....		16,129.52	
			16,341.33

## Taxes Receivable

## Municipal Taxes

1942.....\$ 39.29	1947.....\$ 10,426.62	
1943..... 1,402.29	1948..... 16,850.58	
1944..... 3,308.20	1949..... 25,703.50	
1945..... 4,882.65	1950..... 44,661.43	
1946..... 6,186.06	1951..... 179,850.19	
(See Contra Reserve) .....		293,310.81

## Property Acquired at Tax Sale

Vested Property .....		1.00	
			1.00

## Other Revenue Fund Assets

Funds advanced for Water and Sewerage.....		34,039.93	
			906,207.56

## LIABILITIES

Accounts Payable (other than below) .....		\$ 18,339.32
<b>Due to Provincial Government</b>		
Victoria General Hospital .....	\$ 63,506.43	
Director of Child Welfare .....	7,059.30	
		<u>70,565.73</u>
<b>Debenture Interest</b>		
Coupons not presented for Payment.....	191.25	
		<u>191.25</u>
<b>Other Revenue Fund Liabilities</b>		
<b>Due to Districts or Local Sections</b>		
For Capital School Taxes .....	13,292.91	
For Snow Removal Fund .....	4,257.90	
For Armdale Service Commission .....	2,525.58	
For Armdale Fire Service .....	30.74	
For Bedford Street Lighting Service .....	1,737.20	
For Bedford Fire Service .....	6.82	
For Bedford Fire Protection .....	4,035.47	
For School Section No. 34, Halifax West, Rate- payers' Association .....	3,045.71	
For Woodside Improvement Association .....	2,142.72	
For Falkland Village, Herring Cove, Spryfield Services .....	29.89	
For Spryfield Service Commission .....	826.66	
For Mooseland Street Lighting .....	167.29	
For Woodside Sewer Service .....	430.47	
For Rural High School .....	5,810.78	
For 1951/52 Capital School Taxes .....	103,247.33	
For District Poor Relief .....	23,931.34	
For District Credits .....	62,862.89	
Joint Expenditure Board .....	1,527.68	
Commissioners of Court House re Building Fund	9,304.40	
District No. 7 re Fire Loan .....	2,690.87	
		<u>241,904.65</u>
<b>Reserves</b>		
For Uncollectable Taxes (See Contra Taxes Receivable) .....	99,968.24	
For Hospital Accounts (See Contra Accounts Receivable) .....	206,395.02	
For Grace Hospital (See Contra Accounts).....	10,731.18	
		<u>317,094.44</u>
<b>Special Reserve for Future Expenses</b>		
For Lien Law Expense .....	1,559.12	
Board of Revision .....	375.50	
Elections .....	1,415.30	
Revisors of Voters' Lists .....	1,400.00	
Board of Health .....	467.47	
Bonus for Teachers and Scholarships .....	5,000.00	
Vocational School—Capital Purposes .....	27,533.00	
Industrial Committee .....	2,000.00	
Unused Portion 1951 Assessment for School Purposes .....	85,191.45	
Unused Portion 1951 Assessment for Rural High ...	8,716.18	
Printing Annual Reports .....	1,600.00	
		<u>135,258.02</u>
<b>Surplus</b>		
Balance December 31, 1950 .....	117,381.82	
Add Surplus for Year .....	5,472.33	
		<u>122,854.15</u>
		<u><u>906,207.56</u></u>

**CONSOLIDATED CAPITAL AND TRUST FUND BALANCE SHEET**  
**(EXCLUSIVE OF JOINT EXPENDITURE)**  
**AS AT DECEMBER 31, 1951**

**ASSETS**

<b>General Fixed Assets</b>		
Office Furniture and Equipment .....	\$	28,042.40
<b>Halifax County Hospital</b>		
Farm .....	\$	1,500.00
Buildings and Equipment .....	725,304.38	
		726,804.38
<b>District No. 7</b>		
Borrowing for Fire Purposes .....	12,000.00	
<b>District No. 12</b>		
Borrowings for Fire Purposes .....	60,000.00	
Expenditure for Water Utility .....	208,422.14	
Expenditures for Sewer Service—Woodside ....	61,771.03	
Expenditures for Sewer Services—Tufts Cove..	36,370.62	
		378,563.79

**TRUST FUNDS**

<b>Trust Funds</b>		
<b>Deposits:</b>		
Eastern Canada Savings and Loan Savings Accounts .....	3,975.25	
Royal Bank of Canada Savings Account .....	277.40	
		4,252.65
<b>Tax Sales Trust</b>		
Deposit Royal Bank of Canada Savings Account	6,128.34	
Investment — Dominion of Canada 3% Bonds 1957 .....	1,350.00	
		7,478.34
		<u>\$1,145,141.56</u>

**CONTINUITY OF CURRENT SURPLUS**  
**FOR THE YEAR ENDED DECEMBER 31, 1951**

Balance December 31, 1950 .....		\$117,381.82
<b>ADD</b>		
Taxes for year 1942 to 1946 Recovered .....	\$	6,512.48
Hospital Accounts Collected for prior years.....	18,333.79	
Grace Hospital Accounts Collected for prior years....	2,276.50	
Children's Hospital Accounts Collected for prior years	992.60	
	28,115.37	
Less Collector's Salary .....	3,000.00	
		25,115.37
Transferred from Reserve Bonus for Teachers.....	2,750.42	
Transferred from Reserve for Scholarships.....	50.00	
		2,800.42
		145,297.61
<b>DEDUCT</b>		
Furniture and Equipment .....	14,601.15	
Deficit for year .....	7,842.31	
		22,443.46
		<u>122,854.15</u>

**CONSOLIDATED CAPITAL AND TRUST FUND BALANCE SHEET  
(EXCLUSIVE OF JOINT EXPENDITURE)  
AS AT DECEMBER 31, 1951**

**LIABILITIES**

**Debenture Debt Unmatured**

Halifax County Hospital Serial Debentures, 1952-1969 .....	\$ 53,500.00	
Halifax County Hospital Debentures, 1952-1971..	350,000.00	
District No. 7 Serial Debentures, 3%, 1952-1961	10,000.00	
District No. 12 Serial Debentures, 3%, 1952-1963	48,000.00	
Woodside Water Debentures 1950 .....	96,000.00	
Woodside Sewer Debentures 1950 .....	57,000.00	
Tufts Cove Sewer Debentures 1951 .....	36,000.00	
Tufts Cove and Other Water Debentures 1951...	102,000.00	
<b>Other Capital Liabilities</b>		
Dominion of Canada M.I.A. Act, 2% 1952-1970..	140,071.77	
		<b>\$ 892,571.77</b>
<b>Uncapitalized Expenditures</b>		
Advances to Water Utility, North Woodside....	2,752.82	
Advances to Sewer Services, North Woodside....	2,771.03	
Advances to Sewer Services, Tufts Cove .....	370.62	
Advances to Private Services, Tufts Cove and Others .....	5,669.32	
		<b>11,563.79</b>
<b>Investment in Capital Assets (Capital Surplus)</b>		
Balance December 31, 1950 .....	197,167.76	
Additions 1951 .....	32,107.25	
		<b>229,275.01</b>

**TRUST FUNDS**

<b>Trust Funds</b>		
For Patients in Halifax Co. Hosp. ....	\$3,975.25	
Appropriation for Capital Purposes for Halifax County Hospital .....	277.40	4,252.65
Lien Law Surplus .....		7,478.34
		<b>11,730.99</b>
		<b>\$1,145,141.56</b>

**CONTINUITY OF INVESTMENTS IN ASSETS  
(CAPITAL SURPLUS)  
FOR THE YEAR ENDED DECEMBER 31, 1951**

Balance December 31, 1950 .....	\$197,167.76
Additions to Office Equipment .....	\$14,601.15
Serial Bonds .....	2,500.00
Principal Payment M.I.A. Act .....	6,006.10
District 7—Fire Bonds Redeemed .....	1,000.00
District 12—Fire Bonds Redeemed .....	4,000.00
North Woodside Water Bonds Redeemed .....	2,000.00
North Woodside Sewer Bonds Redeemed .....	2,000.00
	<b>32,107.25</b>
	<b>\$229,275.01</b>



**STATEMENT OF REVENUE AND EXPENDITURE  
(GENERAL SECTION)  
FOR THE YEAR ENDED DECEMBER 31, 1951**

**REVENUE**

**TAXATION:**

**Municipal Purposes (including Poor and District Rates)**

Real and Personal Property ....	\$ 431,619.71	
Poll Tax .....	28,001.00	
		\$ 459,620.71
School Purposes .....		141,985.75
Capital School Purposes .....		223,952.19
		\$ 825,558.65

**Licenses and Permits:**

Dog Taxes .....	7,236.50	
Peddlers' Licenses .....	230.00	7,466.50

**Law Enforcements:**

Fines — Magistrate's Court ..		51.50
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**Investment Earnings:**

Interest — Bank Deposits and Investments .....	4,542.05	
Interest—Tax Arrears .....	8,695.17	
		13,237.22

**Service Charges:**

Commission for collection of District and Capital School Rates ..	16,098.75	
Municipal School Board for Administration .....	7,500.00	23,598.75

**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 Towns:**

**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. ...	801.18	
Transfers from Reserves .....	19,191.05	
Fairey Aviation Limited .....	2,000.00	
Sundry Revenue .....	11.00	
Recovery from Halifax County Hospital for Debt Charges		
Serial Bonds Redeemed .....	2,500.00	
Interest on Serial Bonds .....	1,945.41	
Principal Payment M.I.A. Act ..	6,006.10	
Interest Dominion Loan MIA Act	2,891.68	
		13,343.19
		35,346.42
		7,842.31

Deficit for Year .....

1,030,647.51

EXPENDITURES

GENERAL GOVERNMENT

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

Warden .....	600.00	
Councillors .....	8,154.30	
Committees .....	3,452.70	
Clerk and Treasurer .....	5,000.00	
Office Assistants .....	19,615.52	
Extra Salaries .....	2,091.58	
Superannuation .....	3,900.00	
	<hr/>	\$ 42,814.10

Assessment Department .....	23,267.29	
Auditors .....	1,000.00	
Engineer .....	2,200.00	
Commission Peddlers' Licenses ..	46.00	
Tax Collection Expense .....	294.51	
Solicitor .....	1,500.00	
Chief County Constable .....	2,125.00	
Expenses of Constable's Office	2,574.71	
Fees to Constables re Dog Tax	3,618.00	
Expense re Dogs .....	605.75	
Lunacy Certificates .....	5.00	
	<hr/>	37,236.26

Office Expenses

Reporting and Printing Reports	132.64	
Postage .....	3,240.54	
Printing and Stationery .....	4,443.25	
Telephone .....	609.50	
Surety Bonds .....	373.02	
Contingencies .....	479.55	
Service Charges for Machines ..	656.80	
	<hr/>	9,935.30

Other General Government Expenses:

Board of Appeal .....	226.75	
Conventions .....	785.35	
Unemployment Insurance.....	363.83	
Elections .....	139.12	
Reserve for Uncollectible Taxes	15,000.00	
Town Planning .....	3,671.80	
Veterinary Act .....	658.10	
	<hr/>	20,844.95

Provision for Future Expenses:

Vocational School .....	13,000.00	
Revisors Voters' Lists .....	700.00	
Elections .....	300.00	
Reporting and Printing		
Annual Reports .....	1,600.00	
	<hr/>	15,600.00
		<hr/>
		\$ 126,430.61

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

Coroners' Inquests .....	452.20	
Correctional Institutions .....	11,706.95	12,159.15

**Other Protection:**

Bounties—Bears .....	620.00	
Bounties—Wildcats .....	150.00	
		770.00
Sheep Act—Claims and Fees ..		191.50
		<u>73.00</u>

13,120.65  
73.00

**Public Works:****Conservation of Health:**

Health Officer—Salary .....	1,000.03	
Doctor's Assistance .....	800.00	
Registrars' Vital Statistics ....	318.00	
		2,118.03

2,118.03

**Education:**

Municipal School Fund (See Contra Account).....	\$122,656.00	
Municipal School Board— Total School Board Requisition....	141,985.75	
Provision for Teachers' Bonuses 1952.	4,000.00	
Municipal School Board for Scholarships .....	400.00	
Municipal School Board for Equipment Grant .....	600.00	
		<u>\$269,641.75</u>

\$269,641.75

**Public Welfare:**

Poor Relief, Patients at County Hospital .....	3,016.50	
Child Welfare — Children's Aid Societies .....	23,574.59	
Hospitalization — Medical Services, Indigent Sick less receipts on 1951 Accounts .....	107,013.23	
Maternity Hospital, less receipts on 1951 Accounts .....	4,253.58	
Insane, less receipts on 1951 Accounts	43,480.85	
Harmless Insane, less receipts on 1951 Accounts .....	21,904.10	
		<u>203,242.85</u>

203,242.85

**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
	<u>2,000.00</u>

2,000.00

**Grants to Private Charitable Organizations:**

Canadian Red Cross .....	400.00
Canadian National Institute for Blind .....	500.00
Nova Scotia Home for Colored Children .....	100.00
Salvation Army .....	300.00
Society for Prevention of Cruelty....	100.00

1,400.00      3,400.00

**DEBT CHARGES:**

**Debenture Debt Charges:**

Principal Installment Serial Debentures	
County Hospital .....	2,500.00
Interest on Serial Debentures County	
Hospital .....	1,945.41
Principal and Interest Woodside Sewer	
Debentures — Municipality Share..	2,743.82

7,189.23

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

Principal Payment .....	6,006.10
Interest .....	2,891.68

8,897.78

**Temporary Debt Charges:**

Exchange .....	16207
Interest on Bank Overdraft .....	174.17

336.24      16,423.25

**Joint or Special Expenditures:**

Joint Expenditures (Municipal Proportion .....	6,424.89
Provincial Highway Tax .....	35,222.13
District Rates .....	73,481.19
District Poor Rates .....	8,882.00
Armdale Street Lighting Service .....	8,198.88
Bedford Fire Protection Service .....	6,194.05
Bedford Street Lighting Service .....	4,158.35
Woodside Fire and Street Lighting .....	4,950.85
Ratepayers Association School Section 34.....	3,646.24
Woodside Sewer .....	1,791.51
Spryfield Service Commission .....	3,686.05
Mooseland Street Lighting Service .....	317.50
Capital School Tax Levy .....	223,952.19
Rural High School .....	15,291.54

396,197.37

1,030,647.51

**STATEMENT OF REVENUE AND EXPENDITURE  
(JOINT EXPENDITURE BOARD)**

**FOR THE YEAR ENDED DECEMBER 31, 1951**

**REVENUE**

Apportionment of Joint Charges			
Municipality of the County of Halifax .....	\$	6,424.89	
City of Halifax .....		43,436.57	
Town of Dartmouth .....		3,599.38	
			<u>53,460.84</u>
Other Revenue			
Surplus from 1950 .....		5,625.16	5,625.16
			<u>\$59,086.00</u>

**REVENUE BALANCE SHEET (JOINT EXPENDITURE BOARD)  
FOR THE YEAR ENDED DECEMBER 31, 1951**

**ASSETS**

Due by Municipality .....\$1,527.68

**CAPITAL FUND BALANCE SHEET (JOINT EXPENDITURE BOARD)  
AS AT DECEMBER 31, 1951**

**REVENUE FUND BALANCE SHEET  
(JOINT EXPENDITURE BOARD)**

**FOR THE YEAR ENDED DECEMBER 31, 1951**

**ASSETS**

Borrowings for Court House 1931.....	\$67,000.00		
Borrowings for Court House 1933.....	15,000.00		
Borrowings for Court House 1948.....	28,000.00		
			<u>\$110,000.00</u>
Sinking Funds:			
1931 Loan Investments .....	\$42,103.17		
Savings Bank .....	45.95		
			<u>\$42,149.12</u>
1933 Loan Investments .....	14,445.60		
Savings Bank .....	10.24		
			<u>14,455.84</u>
			<u>56,604.96</u>
			<u>\$166,604.96</u>

**STATEMENT OF REVENUE AND EXPENDITURE  
(JOINT EXPENDITURE BOARD)  
FOR THE YEAR ENDED DECEMBER 31, 1951**

**EXPENDITURE**

Commissioners of the Court House .....	\$ 9,523.14	
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	
Bonds redeemed Court House Loan 1949.....	4,000.00	
Interest Court House Loan .....	960.00	
County Jail .....	14,669.87	
Juries .....	5,340.40	
Sheriff .....	1,819.50	
Clerk of Crown .....	731.65	
Printing and Stationery .....	2,306.18	
Criminal Prosecutions .....	7,584.41	
County Court Crier .....	1,497.34	
County Court Stenographer .....	1,891.50	
Municipal Treasurer .....	430.00	
Miscellaneous Bank Charges on Coupons .....	40.33	
Superannuation .....	864.00	
	57,558.32	
Surplus for Year .....		1,527.68
		\$59,086.00

**REVENUE BALANCE SHEET (JOINT EXPENDITURE BOARD)  
FOR THE YEAR ENDED DECEMBER 31, 1951**

**LIABILITIES**

Surplus .....	\$1,527.68
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**CAPITAL FUND BALANCE SHEET (JOINT EXPENDITURE BOARD)  
AS AT DECEMBER 31, 1951**

**REVENUE FUND BALANCE SHEET  
(JOINT EXPENDITURE BOARD)  
FOR THE YEAR ENDED DECEMBER 31, 1951**

**LIABILITIES**

Debentures 1931 Loan due June 1, 1961—5% .....	\$67,000.00	
Debentures 1933 Loan due April 1, 1952—5% .....	15,000.00	
Debentures 1948 Loan due Sept. 1, 1952-1959.....	28,000.00	
	\$110,000.00	
Sinking Fund Reserves		
1931 Loan .....	42,149.12	
1933 Loan .....	14,455.84	
	56,604.96	
		\$166,604.96

**STATEMENT OF MUNICIPAL TAXES PAID AND OUTSTANDING  
BY DISTRICTS FOR 1951**

Dist. No.	1951 Taxes Paid in '51	1941-50 Taxes Paid in '51	Total Taxes Paid in '51	1951 Taxes Out-standing	1943-50 Taxes Out-standing	Total Taxes Out-standing
7 ...	\$ 34,352.08	\$ 2,336.73	\$ 36,688.81	\$ 4,797.14	\$ 2,376.10	\$ 7,173.24
8 ...	61,997.76	7,986.55	69,984.31	13,273.70	9,838.35	23,112.05
9 ...	20,400.99	2,792.54	23,193.53	5,148.18	3,781.64	8,929.82
10 ...	9,621.91	2,583.58	12,205.49	5,043.25	3,888.19	8,931.44
11 ...	22,040.99	3,590.12	25,631.11	7,897.28	3,927.48	11,824.76
12 ...	155,046.27	26,133.20	181,179.47	64,876.39	24,396.04	89,272.43
13 ...	13,166.45	2,139.81	15,306.26	3,979.49	2,788.65	6,768.14
14D	40,082.39	3,671.98	43,754.37	12,214.96	4,532.40	16,747.36
14G	15,297.02	3,329.53	18,626.55	9,121.47	6,445.80	15,567.27
15 ...	3,893.32	952.51	4,845.83	748.98	1,247.00	1,995.98
16 ...	2,548.07	2,643.85	5,191.92	3,046.10	9,300.23	12,346.33
17 ...	8,021.38	1,770.89	9,792.27	1,698.02	3,252.79	4,950.81
18 ...	6,600.06	1,406.55	8,006.61	1,422.50	2,277.02	3,699.52
19 ...	10,327.68	1,564.20	11,891.88	2,094.78	2,079.72	4,174.50
20 ...	7,376.04	1,784.10	9,160.14	2,066.26	4,140.52	6,206.78
21 ...	19,404.60	2,028.20	21,432.80	3,824.39	3,208.24	7,032.63
22 ...	7,826.38	1,908.14	9,734.52	2,354.11	2,838.12	5,192.23
23 ...	27,936.04	5,682.52	33,618.56	4,526.99	1,402.76	5,929.75
24 ...	11,460.66	7,560.77	19,021.43	3,566.10	2,091.82	5,657.92
25 ...	8,253.19	4,348.13	12,601.32	2,744.34	2,104.16	4,848.50
26 ...	5,271.02	2,948.57	8,219.59	1,769.97	751.00	2,520.97
27 ...	57,135.92	8,561.95	65,697.87	16,120.84	10,749.49	26,870.33
28 ...	93,489.31	4,994.34	98,483.65	7,514.95	6,043.10	13,558.05
<hr/>						
	\$641,549.53	\$102,718.76	\$744,268.29	\$179,850.19	\$113,460.62	\$293,310.81

DETAILS OF VARIOUS DISTRICT BALANCES  
AS AT DECEMBER 31, 1951

District	District Credits	Poor Credits	Snow Credits
7 .....	\$ 4,560.63	\$ 1,332.58	\$ 286.02
8 .....	6,123.23	246.03	128.45
9 .....	4,073.58	3,284.72	33.19
10 .....	92.32	5.14	32.55
11 .....	3,939.26	245.94	23.42
12 .....	14,634.54	2,463.70	150.02
13 .....	2,129.66	2,207.78	7.90
14 .....	5,972.21	13.17	653.26
15 .....	292.59	934.09	
16 .....	307.49	330.33	11.32
17 .....	1,172.22	1,013.11	
18 .....	1,396.46	783.11	474.05
19 .....	318.93	78.19	7.87
20 .....	1,009.29	45.87	339.60
21 .....	2,316.71	57.08	12.78
22 .....	2,130.97	624.59	30.74
23 .....	1,656.93	44.39	1,223.26
24 .....	586.40	278.47	372.33
25 .....	150.71	45.30	
26 .....	1,181.72	1,273.88	278.11
27 .....	1,401.41	1,070.31	193.03
28 .....	6,782.63	6,539.51	
District 7 Fire .....	2,577.39	Josey vs Little 24.00	
District 12 .....		Conrod vs Conrod 500.00	
Armdale .....	33.70	Power vs Bonnenfant 12.00	
Fairview .....	253.40	Hyland vs Kidson 150.05	
Lakeside .....	259.13	Murphy vs Mabee 8.00	
Spryfield .....	200.25	Lowe vs Daniels 100.00	
		MacKenzie vs McDow 220.00	
	<u>\$65,553.76</u>	<u>\$23,931.34</u>	<u>\$4,257.90</u>



## DETAIL OF MUNICIPAL INVESTMENTS

DECEMBER 31, 1951

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 Bond, 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 and Loan Company Debenture, 3½% due December 1, 1952, Fully Registered, No. 7132 .....	30,000.00
One	(1)	Eastern Canada Savings and Loan Company Deposit Receipt No. 616 .....	25,000.00
One	(1)	Eastern Canada Savings and Loan Company Deposit Receipt No. 617 .....	\$25,000.00
One	(1)	Eastern Canada Savings and Loan Company Deposit Receipt No. 618 .....	25,000.00
One	(1)	Eastern Canada Savings and Loan Company Deposit Receipt No. 619 .....	35,191.45
			<u>85,191.45</u>
			<u>\$210,191.45</u>

## DETAIL OF LIEN LAW INVESTMENTS

DECEMBER 31, 1951

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 Bond, 3%, due May 1, 1957, Bearer, Nos. A-538205-6-7, @ \$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>

## DISTRICT FUNDS—REVENUE AND EXPENDITURE STATEMENT

## DISTRICT NO. 7

Revenue:—			
Jan. 1, 1951	Balance .....		\$ 4,607.26
	Levy less reserve .....		3,499.70
	Interest .....		67.55
			<u>\$ 8,174.51</u>

Expenditures:—			
	Fireman .....	\$1,250.00	
	Garage Rental and Maintenance .....	205.33	
	Interest Fire Loan .....	315.00	
	Bonds Redeemed .....	1,000.00	
	Insurance on Fire Engine .....	241.65	
	Sanitary Inspector .....	134.50	
	Vehicle Licenses .....	1.00	
	Fire Manuals .....	5.00	
	Dawn Snair .....	367.00	
	Sundries .....	19.40	
	Bldg. Inspector .....	75.00	3,613.88
			<u>\$ 4,560.63</u>
	Balance Dec. 31, 1951 .....		\$ 4,560.63

## DISTRICT NO. 8

Revenue:—			
Jan. 1, 1951	Balance .....		\$ 3,883.85
	Levy less reserve .....		3,248.70
	Interest .....		75.36
			<u>\$ 7,207.91</u>

Expenditures:—			
	Building Inspector .....	\$ 835.88	
	Fire Protection .....	160.00	
	Advertising .....	56.70	
	Stationery .....	12.10	
	Sundries .....	20.00	1,084.68
			<u>\$ 6,123.23</u>
	Balance Dec. 31, 1951 .....		\$ 6,123.23

## DISTRICT NO. 9

Revenue:—			
Jan. 1, 1951	Balance .....		\$ 2,891.41
	Levy less reserve .....		1,368.16
	Interest .....		51.81
			<u>\$ 4,311.38</u>

Expenditures:—			
	Building Inspector .....	\$ 152.80	
	Fire Protection .....	75.00	
	Sundries .....	10.00	237.80
			<u>\$ 4,073.58</u>
	Balance Dec. 31, 1951 .....		\$ 4,073.58

## DISTRICT NO. 10

<b>Revenue:—</b>			
Jan. 1, 1951	Balance .....	\$	725.64
	Interest .....		9.68
			<u>735.32</u>
<b>Expenditures:—</b>			
	Transferred to Poor .....	\$	625.00
	Sundries .....		18.00
			<u>643.00</u>
	Balance Dec. 31, 1951 .....	\$	92.32

## DISTRICT NO. 11

<b>Revenue:—</b>			
Jan. 1, 1951	Balance .....	\$	1,180.35
	Levy less reserve .....		3,701.00
	Interest .....		38.26
			<u>4,919.61</u>
<b>Expenditures:—</b>			
	Fire Protection .....	\$	325.00
	Building Inspectors .....		28.00
	Transfer to Poor Account .....		597.35
	Sundries .....		30.00
			<u>980.35</u>
	Balance Dec. 31, 1951 .....	\$	3,939.26

## DISTRICT NO. 12

<b>Revenue:—</b>			
Jan. 1, 1951	Balance .....	\$18,822.74	
	Levy less reserve .....	27,843.48	
	Sundry credits .....	504.00	
			<u>\$47,170.22</u>
<b>Expenditures:—</b>			
	Bond Redemption .....	\$4,000.00	
	Bond Interest .....	1,560.00	
	Transfer to Poor Account .....	8,000.00	
	City of Hfx. re Fires see contra Sundry Credits .....	225.00	
	Firemen's Salaries .....	6,837.43	
	Fire Station Maintenance and Gas, Oil, etc. on trucks .....	1,109.30	
	Heat .....	1,574.69	
	Light .....	435.45	
	Telephone .....	440.21	
	Insurance .....	671.45	
	Capital Expenditures .....	2,061.50	
	Casual Labour .....	237.60	
<b>Other District Expenses</b>			
	District Employees .....	4,076.22	
	Board Meetings .....	471.80	
	Garbage Dump .....	145.10	
	Office Supplies .....	189.93	
	Loan Lakeside Fire Dept. ....	500.00	
			<u>32,535.68</u>
	Balance Dec. 31, 1951 .....		<u>\$14,634.54</u>

## DISTRICT NO. 13

## Revenue:—

Jan. 1, 1951	Balance .....	\$ 1,667.46	
	Levy less reserve .....	441.82	
	Interest .....	28.38	
			\$ 2,137.66

## Expenditures:—

Constables' Fees .....	\$ 8.00	8.00	
Balance Dec. 31, 1951 .....			\$ 2,129.66

## DISTRICT NO. 14

## Revenue:—

Jan. 1, 1951	Balance .....	\$ 1,084.35	
	Levy less reserve .....	6,455.63	
	Interest .....	63.41	
			\$ 7,603.39

## Expenditures:—

Transfer to Poor Account .....	\$1,000.00		
Advertising .....	12.18		
Board of Health .....	166.00		
District Officers .....	450.00		
Sundries .....	3.00	1,631.18	
Balance Dec. 31, 1951 .....			\$ 5,972.21

## DISTRICT NO. 15

## Revenue:—

Jan. 1, 1951	Balance .....	\$ 303.09	
	Interest .....	4.50	
			\$ 307.59

## Expenditures:—

Sundries .....	\$ 15.00	15.00	
Balance Dec. 31, 1951 .....			\$ 292.59

## DISTRICT NO. 16

## Revenue:—

Jan. 1, 1951	Balance .....	\$ 302.99	
	Interest .....	4.50	
			\$ 307.49
Balance Dec. 31, 1951 .....			\$ 307.49

## DISTRICT NO. 17

## Revenue:—

Jan. 1, 1951	Balance .....	\$	315.14
	Levy less reserve .....		864.62
	Interest .....		11.46
			<u>1,191.22</u>

## Expenditures:—

Sundries .....	\$	19.00	19.00
Balance Dec. 31, 1951 .....			<u>\$ 1,172.22</u>

## DISTRICT NO. 18

## Revenue:—

Jan. 1, 1951	Balance .....	\$	808.65
	Levy less reserve .....		588.17
	Interest .....		16.64
			<u>1,411.46</u>

## Expenditures:—

Sundries .....	\$	15.00	15.00
Balance ec. 31, 1951 .....			<u>\$ 1,396.46</u>

## DISTRICT NO. 19

## Revenue:—

Jan. 1, 1951	Balance .....	\$	80.49
	Levy less reserve .....		290.11
	Interest .....		3.16
			<u>373.76</u>

## Expenditures:—

Poor Relief .....	\$	33.83	54.83
Sundries .....		21.00	
Balance Dec. 31, 1951 .....			<u>\$ 318.93</u>

## DISTRICT NO. 20

## Revenue:—

Jan. 1, 1951	Balance .....	\$	1,176.50
	Levy less reserve .....		1,655.85
	Interest .....		16.94
			<u>2,849.29</u>

## Expenditures:—

Eastern Shore Memorial Hospital .....	\$1,700.00		
Transferred to Poor .....	100.00		
Re Pound .....	20.00		
Sundries .....	20.00		1,840.00
Balance Dec. 31, 1951 .....			<u>\$ 1,009.29</u>

## DISTRICT NO. 21

Jan. 1, 1951	Balance .....		\$ 2,045.79
	Levy less reserve .....		5,255.22
	Interest .....		30.70
			<u>\$ 7,331.71</u>
<b>Expenditures:—</b>			
	Transferred to Poor Account .....	\$1,800.00	
	Eastern Shore Memorial Hospital .....	3,200.00	
	Sundries .....	15.00	5,015.00
			<u>\$ 2,316.71</u>
	Balance Dec. 31, 1951 .....		\$ 2,316.71

## DISTRICT NO. 22

<b>Revenue:—</b>			
Jan. 1, 1951	Balance .....		\$ 1,538.66
	Levy less reserve .....		2,271.47
	Interest .....		30.84
			<u>\$ 3,840.97</u>
<b>Expenditures:—</b>			
	Eastern Shore Memorial Hospital .....	\$1,700.00	
	Sundries .....	10.00	1,710.00
			<u>\$ 2,130.97</u>
	Balance Dec. 31, 1951 .....		\$ 2,130.97

## DISTRICT NO. 23

<b>Revenue:—</b>			
Jan. 1, 1951	Balance .....		\$ 297.52
	Levy less reserve .....		2,629.37
	Interest .....		15.04
			<u>\$ 2,941.93</u>
<b>Expenditures:—</b>			
	Transferred to Poor .....	\$ 750.00	
	Musquodoboit Valley Hospital .....	500.00	
	Sundries .....	35.00	1,285.00
			<u>\$ 1,656.93</u>
	Balance Dec. 31, 1951 .....		\$ 1,656.93

## DISTRICT NO. 24

<b>Revenue:—</b>			
Jan. 1, 1951	Balance .....		\$ 345.84
	Levy less reserve .....		754.85
	Interest .....		7.48
			<u>\$ 1,108.17</u>
<b>Expenditures:—</b>			
	Musquodoboit Valley Hospital .....	\$ 500.00	
	Fire Equipment .....	21.77	521.77
			<u>\$ 586.40</u>
	Balance Dec. 31, 1951 .....		\$ 586.40

## REPORTS

## DISTRICT NO. 25

Revenue:—			
Jan. 1, 1951	Balance .....	\$	85.97
	Levy less reserve .....		1,175.39
	Interest .....		6.80
		\$	1,268.16

Expenditures:—			
	Musquodoboit Valley Hospital .....	\$	300.00
	Transferred to Poor .....		700.00
	Fire Equipment .....		72.45
	Orthopedic Equipment .....		30.00
	Sundries .....		15.00
			1,117.45

Balance Dec. 31, 1951 ..... \$ 150.71

## DISTRICT NO. 26

Revenue:—			
Jan. 1, 1951	Balance .....	\$	939.71
	Levy less reserve .....		241.11
	Interest .....		15.90
		\$	1,196.72

Expenditures:—			
	Sundries .....	\$	15.00
			15.00
	Balance Dec. 31, 1951 .....	\$	1,181.72

## DISTRICT NO. 27

Revenue:—			
Jan. 1, 1951	Balance .....	\$	200.00
	Levy less reserve .....		1,644.96
	Interest .....		9.45
		\$	1,854.41

Expenditures:—			
	Building Inspector .....	\$	100.00
	Sanitary Inspector .....		232.80
	Board of Health .....		90.00
	Sundries .....		30.20
			453.00
	Balance Dec. 31, 1951 .....	\$	1,401.41

## DISTRICT NO. 28

Revenue:—			
Jan. 1, 1951	Balance .....	\$	4,296.20
	Levy less reserve .....		5,877.54
	Interest .....		80.27
		\$	10,254.01

Expenditures:—			
	Garbage Collection .....	\$2,999.96	
	District Officers .....	200.00	
	Advertising .....	39.42	
	Board of Health .....	60.00	
	Kings Printer .....	12.00	
	Snow Removal, etc. ....	160.00	
			3,471.38

Balance Dec. 31, 1951 ..... \$ 6,782.63

**BALANCE SHEET**  
**MUNICIPAL SCHOOL BOARD**  
**MUNICIPALITY OF THE COUNTY OF HALIFAX**

As at July 31, 1951

**ASSETS**

Municipal School Board General Assets:			
Royal Bank of Canada .....		\$33,069.46	
Accounts Receivable:			
Dominion of Canada re Shear-			
water .....	\$ 6,530.00		
Province of Nova Scotia			
Conveyance Grants .....	254.25	6,784.25	
			<hr/>
Rural High School Assets:			
Prepaid Expenses .....	1,835.79		
Busses—Conveyance for Children ...	34,668.26		
Capital Surplus—Savings a/c 2270	331.74	36,835.79	
			<hr/>
			<u>\$76,689.50</u>

**LIABILITIES**

Municipal School Board—General Liabilities:			
Due Equalization Fund Prov. of N. S. ....		\$34,287.57	
Miscellaneous Accounts Payable .....		6,411.53	
Rural High School Liabilities:			
Loan from School Bus Loan Fund	\$32,036.69		
Due Prov. of N. S. ....	2,090.95		
Due Municipality re area levy .....	1,862.76		
			<hr/>
		35,990.40	
			<u>\$76,689.50</u>



**REVENUE AND EXPENDITURE STATEMENT**  
**MUNICIPAL SCHOOL BOARD**  
**MUNICIPALITY OF THE COUNTY OF HALIFAX**  
**FOR THE SCHOOL YEAR ENDING JULY 31st, 1951**

**REVENUE**

Municipality of the County of Halifax .....	\$124,243.30	
Municipal School Fund .....	44,330.11	
Province of Nova Scotia—Equalization Fund .....	474,369.94	
—Conveyance Grants .....	22,074.76	
—High School Grants .....	1,940.00	
—Specialized Teachers .....	3,235.43	
Tuition Fees—Attendance City High Schools:		
—Students' Share .....	\$3,172.50	
—Municipal School Fund .....	1,395.65	
		4,568.15
Central Mortgage Coproration Limited .....		2,157.00
Dominion Government re Shearwater School .....		6,530.00
Interest .....		805.55
		<u>\$684,254.24</u>

**EXPENDITURE**

Teachers' Salaries:		
Rural Schools .....	\$113,843.00	
Village Schools .....	414,388.65	\$528,231.65
Maintenance:		
Rural Schools .....	17,572.37	
Village Schools .....	79,175.13	
		96,747.50
Border Sections .....		4,616.39
Conveyance of Pupils .....		22,407.74
Attendance Officers .....		1,300.00
Administration—Municipality of the County of Halifax .....		7,500.00
General School Board Expense .....		103.21
Municipal School Board Expenses .....		1,748.90
Miscellaneous (Closed Sections, etc.) .....		955.70
Rural High School—(savings re closed rooms in area) .....		3,750.00
Board of School Commissioners City of Halifax		
Tuition Fee—County High School Pupils:		
Students' Share .....	\$ 3,172.50	
Municipal School Fund (Contra) .....	1,395.65	
Province of Nova Scotia .....	12,325.00	16,893.15
		<u>\$684,254.24</u>

**REVENUE AND EXPENDITURE STATEMENT**  
**MUSQUODOBOIT RURAL HIGH SCHOOL**  
**FOR THE SCHOOL YEAR ENDING JULY 31st, 1951**

**REVENUE**

Province of Nova Scotia .....	\$42,025.82	
Municipality—Levy on Rural High area .....	11,728.64	
Municipal School Board—from savings accrued from closing high school rooms .....	3,750.00	
		<u>\$57,504.46</u>

**EXPENDITURE**

Teachers' Salaries .....	\$25,716.59	
Miscellaneous Expense .....	69.77	
Operational Cost of Bus System:		
Maintenance and Operation .....	\$4,095.50	
Salaries Bus Drivers .....	7,369.00	
Private Feeder Lines to meet Busses .....	1,427.70	
Instalment Bus Loan .....	1,245.14	
		14,137.34
Tools for Garage .....		1,963.37
Maintenance of Building:		
Supplies—Wax, etc. ....	1,481.76	
Janitor Service .....	2,293.33	
		3,775.09
School Supplies and Teaching Equipment .....		747.60
Telephone .....		86.46
Light and Power .....		948.51
Coal .....		1,996.84
Insurance .....		3,047.56
Unemployment Insurance .....		144.88
Manual Training Department .....		623.70
Domestic Science Department .....		159.80
Physical Education Department .....		133.24
Surplus on Year's Operation:		
Due Prov. of N. S. ....	2,090.95	
Due Municipality re District Levy .....	1,862.76	
		3,953.71
		<u>\$57,504.46</u>

**FINANCIAL STATEMENT HALIFAX COUNTY HOSPITAL  
AS AT DECEMBER 31, 1951**

**ASSETS**

Due from the Municipality .....		\$ 2,561.70
Royal Bank of Canada Current .....		2,415.88
Royal Bank of Canada Capital .....		7,624.63
Investments .....		31,350.00
Pre-paid Insurance .....		786.32
Accounts Receivable .....		10,867.93
Inventories:		
Farm Produce .....	\$8,554.15	
Groceries and Provisions .....	1,904.22	
Clothing .....	4,361.90	
Farm Feeds .....	112.30	
Pigs and Chickens .....	1,890.00	
Fuel .....	675.73	
		\$17,498.30

\$73,104.76

**LIABILITIES**

Capital Account New Building .....		\$ 7,309.99
Radio Fund .....		190.00
Accounts Payable .....		8,510.69
Reserves for Depreciation .....		47,392.70
General Reserve:		
Balance at Jan. 1/51 .....	\$9,001.25	
ADD: Profit on year's operation .....	700.13	
		\$ 9,701.38

\$73,104.76

**REVENUE AND EXPENDITURE STATEMENT  
HALIFAX COUNTY HOSPITAL  
FOR THE YEAR ENDED DECEMBER 31, 1951  
REVENUE**

Board of Patients .....	\$148,187.88
Interest—Investments and Bank .....	943.14
Cash Discounts .....	204.20
Farm Revenue .....	42,493.00
Truck Revenue .....	96.00
	<u>\$191,924.22</u>

**EXPENDITURE**

General Expenses:	
Including Salaries, Interest on Bonds, Bond Redemption, Fuel, Lights, etc. ....	\$ 82,268.09
Supplies:	
Including Groceries, Meat, Fish, Fruit, Tobacco, Cloth- ing, Dry Goods, etc. ....	86,029.84
Farm Expense .....	14,969.21
Truck, Tractor and Bulldozer Expense .....	2,300.46
Depreciation on Equipment .....	5,656.49
	<u>\$191,224.09</u>
ADD: Profit on year's operation .....	700.13
	<u>\$191,924.22</u>

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

Municipality of the County of Halifax .....	\$ 66,415.47
Municipality of the County of Antigonish .....	14,088.87
Town of Antigonish .....	2,124.11
Municipality of the County of Cumberland .....	748.45
Municipality of the District of Chester .....	3,142.11
Municipality of the District of Clare .....	1,388.27
Municipality of the County of Digby .....	435.57
Town of Digby .....	862.23
Town of Dartmouth .....	16,931.12
Municipality of the District of Guysborough .....	2,440.87
City of Halifax .....	1,371.05
Municipality of the County of Inverness .....	448.85
Town of Port Hawkesbury .....	399.14
Municipality of the County of Queens .....	109.28
Municipality of the County of Richmond .....	4,793.24
Municipality of the District of St. Mary's .....	333.35
Town of Truro .....	284.14
Municipality of the County of Victoria .....	461.70
Municipality of the County of Yarmouth .....	1,307.22
Town of Yarmouth .....	436.78
Private Patients .....	12,770.68
Private Old Age Pensioners .....	16,895.38
	<u>\$148,187.88</u>

**DETAIL OF APPROPRIATION FOR COUNTY HOSPITAL  
CAPITAL PURPOSES**

Balance January 1, 1951 .....	\$	274.70
Interest on Savings Account .....		2.70
Balance December 31, 1951 .....	\$	277.40

**HALIFAX COUNTY HOME AND MENTAL HOSPITAL  
RESERVES FOR DEPRECIATION  
AS AT DECEMBER 31, 1951**

	Total Value	Rate	Depreciation for year	Total Depreciation To Date
Automobile .....	\$ 2,363.13	25%	\$ 590.79	\$ 1,857.76
Auto Truck .....	1,657.15			1,657.15
Boilers .....	3,050.00	•		3,050.00
Farm Machinery .....	5,357.36	10%	535.00	5,099.03
Farm Tools .....	203.08			203.08
Food Elevators .....	1,400.00			1,400.00
Furniture .....	5,975.74	5%	298.80	2,801.28
Kitchen Equipment .....	6,178.50	10%	519.59	6,178.50
Kitchen Machinery .....	837.20			837.20
Laundry Equipment .....	4,232.00	10%	423.20	3,410.07
Mattresses, Blankets, etc. ...	7,590.61	20%	1,138.60	7,590.61
Pumps .....	900.00			900.00
Refrigerators .....	994.00			994.00
Steel Beds .....	3,224.24	10%	322.42	2,238.45
Stokers .....	2,000.00			2,000.00
Tools .....	253.37			253.37
Hospital Equipment .....	2,105.00			2,105.00
Water Supply Machinery .....	384.00	15%	57.60	288.00
Auxiliary Lighting Plant ...	2,367.00	10%	236.70	946.80
Bulldozer and Tractor .....	7,668.95	20%	1,533.79	5,135.16
	<b>\$58,741.33</b>		<b>\$5,656.49</b>	<b>\$48,945.46</b>

HALIFAX COUNTY HOSPITAL  
 DETAIL OF EXPENSE FOR YEAR 1951

Expense General:

General Expense .....	\$ 3,212.19
Advertising .....	197.57
Bond Redemption .....	2,500.00
Bond Redemption M.I.A. Act .....	5,976.52
Car Expense .....	738.83
Cleaning Materials .....	759.87
Fuel .....	9,704.50
Committee (Regular and Building) .....	2,386.45
Cutlery .....	17.40
Dishes .....	756.58
Disinfectants .....	101.60
Electric Bulbs and Batteries .....	256.05
Electric Light .....	3,066.55
Electric Power .....	1,285.91
Furniture .....	747.00
Hardware .....	141.07
Heating Repairs .....	461.76
Hospital Expense .....	319.79
Insurance .....	892.38
Interest .....	4,868.58
Kitchen Equipment .....	126.15
Laundry .....	268.46
Mops and Brooms .....	272.16
Paint .....	984.37
Paint Brushes .....	124.16
Religious .....	260.00
Salaries .....	37,970.72
Salary Health Officer .....	2,500.00
Telephone .....	343.55
Transportation .....	1,118.80
Depreciation .....	5,656.49
	<u>\$87,924.58</u>

Farm Expense:

Farm Expense General .....	\$ 1,004.85
Electric Light .....	132.47
Farm Feed .....	9,813.90
Fertilizer .....	300.00
Seeds .....	614.29
Salaries .....	2,940.00
Tools .....	163.70
Truck Expense .....	896.85
Tractor Expense .....	383.59
Truck and Tractor and Bulldozer—Gas .....	1,020.02
	<u>\$17,269.67</u>

## HALIFAX COUNTY HOSPITAL—SUMMARY OF FARM PRODUCE

Articles	Unit	TOTAL FARM PRODUCE			USED IN HOSPITAL		USED ON FARM		INVENTORY DEC. 31, 1951	
		Price	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value
Potatoes.....	Bus.	\$ 2.00	3,802	\$ 7,604.00	1,831	\$3,662.00			1,971	\$3,942.00
Turnips.....	"	.50	1,627	813.50	781	390.50			650	325.00
Mangles.....	"	.50	1,850	925.00			815	407.50	1,035	517.50
Carrots.....	"	1.50	650	975.00	405	607.50			245	367.50
Beets.....	"	1.00	382	382.00	225	225.00			157	157.00
Parsnips.....	"	2.00	350	700.00	208	416.00			142	284.00
Radish.....	"	1.25	20	25.00	20	25.00				
Pod Peas.....	"	2.00	450	900.00	450	900.00				
String Beans.....	"	1.75	578	1,011.50	578	1,011.50				
Sweet Corn on cob	"	2.75	350	962.50	233	640.75	117	321.75		
Green Tomatoes..	"	1.25	500	625.00	325	406.25	175	218.75		
Ripe Tomatoes....	"	3.00	218	654.00	218	654.00				
Cabbage.....	Ton	20.00	104	2,080.00	60	1,200.00	5	100.00	39	780.00
Cauliflower.....	Head	.10	3,000	300.00	3,000	300.00				
Lettuce.....	"	.05	8,000	400.00	6,000	300.00	2,000	100.00		
Celery.....	"	.08	2,200	176.00	1,800	144.00	400	32.00		
Oats.....	Bus.	1.15	350	402.50			189	217.35	161	185.15
Straw.....	Ton	18.00	25	450.00			14	252.00	11	198.00
Hay.....	"	18.00	90	1,620.00			40	720.00	50	900.00
Pumpkins.....	"	20.00	10	200.00	5	100.00	5	100.00		
Squash.....	"	30.00	10	300.00	5	150.00	5	150.00		
Cucumbers.....	"	20.00	6	120.00	5	100.00	1	20.00		
Swiss Chard.....	Bus.	1.00	150	150.00	150	150.00				
Beef.....	lb.	.50	2,878	1,439.00	2,878	1,439.00				
Pork.....	lb.	.35	14,850	5,197.50	14,850	5,197.50				
Milk.....	Qt.	.12	52,550	6,306.00	52,550	6,306.00				
Eggs.....	Doz.	.50	10,173	5,086.50	10,173	5,086.50				
Fowl.....	lb.	.35	3,000	1,050.00	3,000	1,050.00				
Fruit and Veg....				500.00		200.00				300.00
Manure.....	Loads	1.00	438	438.00						438.00
Wood.....	Cords	8.00	50	400.00			30	240.00	20	160.00
				<u>\$42,493.00</u>		<u>\$30,961.50</u>		<u>\$2,977.35</u>		<u>\$8,554.15</u>

INVENTORY OF FUEL, GAS AND OILS ON HAND DECEMBER 31, 1951

ARTICLES	PRICE	VALUE
4 Tons Coal .....	@ \$15.00	\$ 60.00
1,200 Gal. Furnace Oil .....	@ 17.30 per 100	207.60
1,200 Gal. Bunker C .....	@ 9.80 per 100	117.60
225 Gal. Diesel Oil .....	@ 18.40 per 100	41.38
109 Gal. Oil No. 30 .....	@ .95	103.55
100 Gal. Gas .....		25.60
16 Empty Barrels .....	@ 7.50	120.00
		<u>\$ 675.73</u>

INVENTORY OF MILL FEEDS ON HAND DECEMBER 31, 1951

4 Bags Pig Starter .....	@ \$ 4.55	\$ 18.20
18 Bags Laying Mash .....	@ 4.60	82.80
1 Bag Bran .....	@ 3.30	3.30
2 Bags Scratch Feed .....	@ 4.00	8.00
		<u>\$ 112.30</u>

INVENTORY OF PIGS AND CHICKENS ON HAND DECEMBER 31, 1951

70 Pigs .....	@ \$12.00	\$ 840.00
600 Hens .....	@ 1.75	1,050.00
		<u>\$1,890.00</u>

INVENTORY OF CLOTHING AND FOOTWEAR DECEMBER 31, 1951

18 Winter Caps .....	@ \$ 1.50	\$ 27.00
20 Pr. Combinations .....	@ 3.75	75.00
192 Pr. Pants .....	@ 4.75	912.00
169 Pr. Work Shirts .....	@ 3.00	507.00
68 Pr. Pyjamas .....	@ 3.75	255.00
46 Jackets .....	@ 10.00	460.00
4 Jumbo Sweaters .....	@ 5.00	20.00
32 Pr. Overalls .....	@ 6.00	192.00
12 Pr. Gloves .....	@ .50	6.00
75 Pr. Insoles .....	@ .40	30.00
231 Pr. Socks .....	@ .85	196.35
90 Pr. Braces .....	@ 1.00	90.00
174 Pr. Sneakers .....	@ 3.00	522.00
3 Pr. Work Boots .....	@ 7.00	21.00
5 Pr. Canvas Boots .....	@ 3.50	17.50
46 Pr. Lumberman Rubbers .....	@ 4.00	184.00
4 Pr. Rubber Boots .....	@ 6.50	26.00
74 Nightgowns .....	@ 2.50	185.00
106 Pr. Sneakers .....	@ 3.00	318.00
20 Pr. Shoes .....	@ 8.00	160.00
35 Dresses .....	@ 3.75	131.25
5 Sweaters .....	@ 1.19	5.95
3 Suits Underwear .....	@ 3.95	11.85
15 Pr. Stockings .....	@ .60	9.00
		<u>\$4,361.90</u>



## INVENTORY OF PROVISIONS AND GROCERIES DECEMBER 31, 1951

ARTICLES		PRICE	VALUE
3 Cases	Evaporated Milk, 48's	@ \$ 7.25 per case	\$ 21.75
3 "	Dry Cereal	@ 5.35 per case	16.05
2 "	Baking Powder, 48/1's	@ .25 each	12.00
4 "	String Beans	@ 3.98 per case	15.82
2 "	Cornstarch, 40/1's	@ 2.28 per case	6.84
3 "	Apple Juice	@ .16 each	6.40
2 "	Grapefruit Juice	@ 2.90 per case	5.80
3 "	Corn	@ 3.18 per case	9.54
1 "	Raisins	@ 5.64 per case	5.64
2 "	Peas	@ 4.85 per case	9.70
4 "	Tomatoes	@ 5.75 per case	23.00
16 Pkgs.	Unsweetened Chocolate	@ .46 per pkg	7.36
18 "	Baking Soda	@ .10 per pkg	1.80
36 "	Chopped Meat Base, 3 doz.	@ 5.20 per doz	15.60
26 "	Pepper, 1 lb. pkg.	@ 1.45 per lb	37.70
6 "	Currants	@ .24 per pkg	1.44
21 "	Soda Biscuits	@ .29 per pkg	6.09
100 Lbs.	Tea	@ .60 per lb	60.00
96 Pkgs.	Spices	@ 5.87 per case	23.48
24 Lbs.	Icing Sugar	@ .12 per lb	2.88
20 "	Fruitex	@ 1.50 per lb	30.00
20 "	Cocoonut	@ .30 per lb	6.00
10 Tins	Dry Mustard	@ .48 per tin	4.80
19 Bot.	Peanut Butter, 1½ case	@ 4.80 per case	7.20
8 "	Catsup	@ .21 each	1.68
1 Box	Prunes, 30's	@ .26 per lb.	7.80
2 "	Apricots, 4 doz.	@ 6.10 per doz	24.40
45 Gals.	Molasses	@ .86 per gal	38.70
2 Bags	Rice	@ 12.65 per bag	25.30
7 "	Sugar	@ 10.35 per bag	72.45
2 "	Brown Sugar, 200 lb.	@ 10.10 per 100	20.20
2 "	Rolled Oats	@ 7.60 per bag	15.20
3 "	Cornmeal	@ 8.50 per bag	25.50
1 "	Farina	@ 7.70 per bag	7.70
2 "	Barley	@ 6.52 per bag	13.04
1 "	Course Salt	@ 1.95 per bag	1.95
1 "	Fine Salt	@ 1.03 per bag	1.03
2 "	Onions	@ 4.25 per bag	8.50
20 Lbs.	Yeast	@ .24 per lb	4.80
66 "	Butter	@ .68½ per lb	44.88
150 "	Margarine	@ .36 per lb	54.00
700 "	Beef	@ .50 per lb	350.00
414 "	Pork	@ .35 per lb	144.90
165 "	Halibut	@ .50 per lb	82.50
40 "	Bologna	@ .42 per lb	16.80
½ Bbl.	Herring	@ 6.00 per ½ Bbl.	6.00
75 Bags	Flour	@ 6.00 per bag	450.00
	Stock in Pantry		150.00

\$1,904.22

## DETAIL OF HALIFAX COUNTY HOSPITAL INVESTMENTS

DECEMBER 31, 1951

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 Bond, 3%, Bearer, due May 1, 1957, 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 Bond, 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, 1962, 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
			<u>\$ 31,350.00</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, 1951, and how invested.

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

1950		
Dec. 31	Amount of Fund .....	\$39,528.20
1951		
Dec. 31	Interest on Bonds Received .....	1,320.51
	Interest on Bank Account .....	.41
	Annual Instalment .....	1,300.00
		<u>\$42,149.12</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 1st, 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. ..2072-2073-2074-2075-2076, \$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, 3¼%, 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. B4267 .....	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
One	(1)	Eastern Canada Savings & Loan Debenture, Fully Registered, 4¼%, due June 1, 1961, No. 7131 .....	2,600.00
		Savings Account Eastern Canada Savings & Loan Company, No. 2127 .....	45.95
			<u>\$42,149.12</u>

Court House Loan 1933, authorized by Chapter 113, Acts 1943, for \$15,000.00.

1950			
Dec. 31	Amount of Fund .....		\$13,475.78
1951			
Dec. 31	Interest on Bonds Received .....		477.76
	Interest on Bank Account .....		2.30
	Annual Instalment .....		500.00
			<u>\$14,455.84</u>

Invested as follows:

One	(1)	Dominion of Canada Bonds, 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 Bond, 3½%, due April 1, 1953, Fully Registered, No. 5112 .....	600.00
One	(1)	Eastern Canada Savings & Loan 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. B4007 .....	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
One	(1)	Eastern Canada Savings & Loan Bond, 3½%, due April 1, 1953, Fully Registered, No. 7130 .....	1,200.00
		Savings Account Royal Bank of Canada, Spring Garden Road, No. 1596 .....	10.24
			<u>\$14,455.84</u>

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

W. J. DOWELL,

Warden

E. S. ALLEN,

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 \$56,604.96. 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.

Adopted, March 29, 1952.

ANNUAL REPORT OF THE JAILOR OF THE COUNTY OF HALIFAX  
FOR THE YEAR ENDING DECEMBER 31, 1951

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

Gentlemen:—

I beg herewith to submit my report of the County Jail for the year ending December 31, 1951.

During the year there were committed to the Jail 605 Criminals and 20 Debtors, showing a decrease of 19 Criminals and 17 Debtors; the total being 36 less than the previous year.

On December 31st there were 20 male prisoners and 1 female prisoner in the Jail. The largest number of prisoners in the Jail at one time during the year was on March 1st—29 males and 6 females. The total number of prisoners committed during the year was 625.

The sanitary conditions of the Jail are as good as can be expected considering the old building.

The walls are kept white-washed and free from vermin and there is plenty of heat and fresh air.

The health of the inmates has been very good, except for the usual ailments; all of which were attentively looked after by the Jail Physician and Officials.

The conduct of the prisoners during the year has been very good and they have been getting their usual hour in the yard, weather permitting.

Your Jail Committee has visited the Jail regularly and inspected the same, seeing all the inmates and enquiring for complaints.

During the year 31 prisoners were sent to Dorchester, 17 to the City Prison and 137 served sentences in the Jail.

The amount of money received during the year for board of prisoners under the Liquor Commission Act, and Debtors was \$753.40; all of which has been paid over to the Municipal Clerk.

The electric wiring in the basement of the building, which was condemned by the City Inspector, has all been renewed this year. Also the bars on the corridor windows have been cut and hinged, making it possible now to open them from the outside in case of fire.

There has been a Night Guard appointed since May 15, 1951. On December 19th a section of the Jail fence blew down and it has been repaired.

The building is in very good repair, except the cornices which need repointing and one chimney needs repairing.

Respectfully submitted,  
(Sgd.) GEORGE MITCHELL  
Jailor

Received and filed, February 28, 1952.

## LIST OF CRIMES—YEAR 1951

Arson.....	3
Assault.....	26
Actual Bodily Harm.....	10
Attempt Suicide.....	2
Bribery.....	1
Break and Enter.....	59
Bastardly Act.....	6
Contempt of Court.....	2
Concealed Weapons.....	7
Conspiracy.....	1
Carnal Knowledge.....	6
Customs Act.....	1
Drunkness.....	11
Drunken Driving.....	95
Disturbance.....	2
Damage to Property.....	3
Excise Act.....	2
Forgery.....	6
Fraud.....	1
Indecent Assault.....	11
Indecent Exposure.....	9
Incapable.....	2
Keeper of Disorderly House.....	1
Liquor Control Act.....	103
Land and Forest Act.....	1
Murder.....	2
Manslaughter.....	4
Maintenance Act.....	10
Motor Vehicle Act.....	12
Mischief.....	7
National Defence Act.....	1
Receiving Stolen Goods.....	15
Robbery and Violence.....	11
Rape.....	6
Shooting with Intent.....	3
Theft.....	89
Theft of Car.....	14
Violating Parole.....	1
Vagrancy.....	57
Witness.....	2
Debtors.....	20
	<hr/>
	625

## REPORT OF DIRECTOR OF ASSESSMENT

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

Sirs:—

It is with pleasure I present this Report on the Activities of the Assessment Department for 1951 and at its conclusion present a preliminary statistical breakdown of the assessment for 1952 by districts.

The year 1951 was a year of continuing growth and development particularly in the "fringe" districts immediately adjoining the Town of Dartmouth and the City of Halifax. This development was most noted in District 12, 8, 27 and 14. The increase in assessment in these districts is mainly due to home construction.

Toward the end of the year it was noted that the new dwelling "starts" was considerably lower than in the previous year and it is doubtful whether the reason for the slowdown was completely "seasonal". It is suspected the slowdown in home building in the latter part of the year was due mainly to increase costs of construction, higher interest rates and the difficulty of many in being able to obtain adequate mortgages.

The past ten years in Halifax County has witnessed a remarkable development and growth in population, as evidenced by the 1951 Dominion census figures. The County population in 1940 was approximately 41,300 and grew to 61,093 in 1951, an increase of approximately 50%. The Bureau of Statistics reported that the largest percentage increase in any Nova Scotia district occurred in the western suburbs of Halifax stretching from Herring Cove to Fairview. In this area where only 3,037 people lived in 1941 there were 13,978 when the preliminary census figures were completed in 1951.

On the 1951 Assessment Roll there were 25,940 assessments (non-resident, resident and poll). The 1952 roll shows that this figure has grown to 27,553.

It is impossible at this moment to predict whether this amazing growth will continue into 1952 and will be reflected in the 1953 assessment rolls. Real estate men and others who have been closely observing the trends expect there will be a slight decrease in home building due to factors already mentioned. But these observers are equally sure that the building of the Halifax-Dartmouth bridge will be a potent factor in the development of eastern Halifax County in future years.

Remarkable as the development of Halifax County has been, the growth in assessment has not been sufficient to offset most unusual demands in the budget made in 1951, which accounted for a tax rate of \$1.14 instead of the expected \$1.00 rate. The same situation is bound to occur in future years if the demands for services and costs increase out of proportion to the increase in assessment for the year. In the Municipality these increases for the most part are borne almost completely by one person, the owner of real property.



### APPEAL COURT

The Appeal Court met January 28, 1952 to consider 55 appeals. The Court which included Messrs. Roy A. Hutchinson, Boyd Prest and Charles Fraser finalized its work on January 31, 1952, with the exception of the Appeal of the Public Service Commission. The full report by the Board of course will be presented to the Warden and Council at the present session.

To briefly summarize the results of the Appeal Court 40 of the 55 appeals against 1952 assessments were confirmed. The Court allowed reduction in 15 cases and in these 15 cases the assessors themselves recommended reductions in 10 cases. These recommendations were made for various reasons, changes in ownership, removal of personal property since assessment was made, transfer of property, women qualifying for exemption due to the death of their husbands, and alterations to buildings and lower acreage of property than was estimated by assessors.

Last year there were 73 appeals before the Appeal Court. On the experience of the past two years it can be expected in a normal year that there will be at least 50 appeals.

Total adjustments allowed by the Appeal Court totalled \$19,000 of which approximately \$12,000 was Canadian National Telegraphs.

The most important case before the Appeal Court was that of the Atlantic Construction Company. This appeal questioned the right of the Municipality to assess and tax construction and road building equipment. This appeal amounts to only \$20,000, but as the Municipality has a total assessment of \$325,000 on this type of equipment charged to other Companies and individuals the loss of the Atlantic assessment in the courts would be a serious financial loss for the County.

The assessment in this case was confirmed by the Appeal Court. Anticipating an appeal to the County Court the Assessment Committee has requested the Minister of Municipal Affairs to have the Motor Vehicle Act amended so that the section dealing with the assessment of this type of equipment would be clarified. There is a legal question whether huge construction shovels, compressors, tractors, cement mixers, etc., are motor vehicles under the Act when they bear a \$1.00 or \$2.00 special plates.

The case of the Public Service Commission for water shed lands and plant was adjourned until January 25, 1952 and as a decision had not been reached when this report was written, it will be necessary to explain this assessment and appeal to the Council in session.

### WIDOWS EXEMPTION

At the special session of the County Council on Wednesday, June 27, 1951, the Council by two resolutions decided that special legislation should be secured to raise the widow's exemption from \$400. to \$1000, but further provided that in order to obtain the exemption the widow, unmarried woman or woman deserted by her husband must not be in receipt of a gross income exceeding \$1,500 per year.

The Assessment Committee will report on a conference held with the Hon. R. M. Fielding, Q.C., on Monday, February 11, 1952, when the Committee indicated to the Hon. Mr. Fielding that it was the wish of the Council to secure such legislation.

It is impossible at this time to give Council an accurate estimate of how much these exemptions will increase the tax exempt property in the County. But it will be considerable. It is not known at present how many widows in the County can qualify under the \$1500 means test as it will be necessary for them in order to obtain exemption to declare by affidavit that their income does not exceed \$1500.

If all widows, unmarried women and women deserted by their husbands do qualify the exemption will increase by approximately \$400,000. It is hoped that in 1952 further development in the County will compensate for this assessment loss. The \$1000 exemption, if the legislature approves, will be effective for the tax year 1953.

### WOODLANDS ASSESSMENTS

During the year on the invitation of the President of the N. S. Forest Products Association and the Hon. Minister of Lands and Forests, I attended two meetings to discuss the taxation of woodlands in the Province.

The meeting of the Nova Scotia Forest Products Association was held in the late summer at Shubenacadie and was attended by representatives of the lumber industry, the Department of Lands and Forests including the Hon. A. W. MacKenzie and recognized foresters of the Province. The question of a better system of forest assessment and taxation was discussed.

On February 8, 1952, I attended on invitation of the Minister of Lands and Forests a conference on assessment and taxation at the Provincial Building. Attending were representatives of the Department of Lands and Forests, the Minister and Deputy Minister of the Department of Municipal Affairs, and representatives of the pulp and lumber industry of Nova Scotia.

Neither meeting was called to make decisions, but merely to discuss the problem of taxation and consider suggestions for improvement. I felt that although no immediate solution is in sight I feel that improvement must come in the future.

I have discussed with the Assessment Committee and members several times during the year and it is generally agreed that improvements in the assessments and taxation of forest lands must come, not only for the benefit of the industry but for the future welfare and prosperity of the people of Halifax County and the Municipality itself.

### INDUSTRIAL ASSESSMENT

The most important development that has occurred in the County from a standpoint of industrial expansion in recent years is that of the Fairey Aviation Company at Eastern Passage. The assessment of this Company was fixed under the Bonus Act with the consent of the Municipal Council in 1948. The Act allowed the County to assess the Company 25% of its real value in 1949 or \$61,250. Increases are automatic each year until the end of 10 years the company is assessed for the full real value as determined in 1948 by the Board of Public Utilities. The assessment of the Company increased to \$68,750 in 1950 and to \$76,250 in 1951, and to \$93,850 in 1952.

An important expansion is going on at the Fairey plant and new buildings will be erected this year. The terms of the Bonus Act permit the County Assessment Department to increase the assessment for all improvements made beyond those that existed in 1949.

The reduction of the tax rate from \$4.50 to \$1.14 in 1951 resulted in a reduction in the Fairey Aviation Company taxes by approximately \$2,000. The Company generously consented to a special grant of \$2,000 in 1951. Because the tax total in 1952 is expected to be still \$1500 less than in 1950 the Company again has consented to make a special grant to the Municipality of \$1500.

The fixed assessment of the Acadia Atlantic Sugar Refineries Ltd. will expire next year. The Company at present is assessed \$1,225,100. Although the assessment of this plant will not be finalized until Dec. 15, 1953, it will be necessary for the Assessment Department to begin very detailed work immediately in connection with this valuable property. This is an extraordinary assessment in which it will be necessary to obtain detailed figures and one that cannot be completed in a few days or even a few weeks.

It is possible that the Company may approach the Municipal Council for a fixed assessment or may request to be assessed under the Bonus Act. In any event it will be necessary to obtain complete figures to assist the Council in its decision if the Council is called upon by the Company to make such a decision.

#### MARITIME TELEGRAPH & TELEPHONE CO.

For many years the Maritime Tel. and Tel. Co. Ltd. taxation was fixed on a ridiculous pole mileage basis, which originated over 40 years ago with the organization of the Company. It was realized by the Assessment Committee headed by Councillor M. H. Naugle that something must be done to bring the Company in line with other taxpayers in the Municipality.

In February, 1951, shortly before the meeting of the Municipal Council, the Committee met with the Hon. R. M. Fielding, Q.C., Minister of Municipal Affairs, and strongly protested the special consideration that the Company had received and continued to receive for so many years. For the past two years the Assessment Department itself has been working to have the property of the Company properly assessed although it was actually exempt from regular taxation.

Last month it was announced by the Hon. Mr. Fielding that legislation was to be introduced at the present session of the legislature so that the Maritime Tel. & Tel. Co. would be taxed 3% on gross exchange revenue. Therefore as the County grows and telephone business increases so will the revenue to the County of Halifax. In 1950 the Company paid for all purposes \$880.14. It is conservatively estimated that the County will receive on the new basis over \$9,000 in 1953.

All municipalities in the Province will benefit but none played a greater role in bringing this about than the County of Halifax, which brought the matter to the attention of the Municipal Affairs and to the Company itself in several occasions in the past two years.

### PROPERTY TRANSFERS

In 1951 there were 2,137 deeds recorded in the County of Halifax, exclusive of the City of Halifax and, the Town of Dartmouth. Most recent figures for the City of Halifax are 1,300 and the Town of Dartmouth 250.

The number of recordings in the past year was lower than in 1950 when 2,261 deeds were recorded. Higher building costs partly accounts for this decrease and the lending institutions curbed their loans due to the money market thus discouraging large numbers of people from building in the County.

### COMPLETION OF ASSESSMENT ROLLS

With the approval of the Municipal Council the dates for completing the assessment roll was set ahead from November 15 to December 31. This move resulted in a great improvement to assessing and tax billing. The result is that the roll is at least six weeks fresher, more up to date and more complete addresses of taxpayers. The Appeal Court met later this year, the fourth Tuesday of January instead of the first week of January.

### TAX EXEMPT PROPERTY

Several important gains were registered during the year in the field of tax exempt property. Most important gain is the assessment of watershed property and the taxing of this property in 1953 under the name of the Public Service Commission. Unfortunately through a legal technicality, and although the property is now in the name of the Commission, and not the City of Halifax the Municipality was obliged to acknowledge on the advice of the Solicitor that the property was tax exempt in 1952 although the deed was recorded in the Registry on January 28, 1952.

It is expected that the total assessment on this property will exceed \$775,000, a notable tax gain for the Municipality and an important precedent in connection with other government tax free property in this County.

On February 12, 1952 the Assessment Committee, accompanied by the Solicitor, the Clerk and myself urged upon the Minister of Municipal Affairs, the importance of the County receiving taxes from (1) Timberlands owned by the Crown; (2) The Maritime Tel. and Tel. Co. Ltd.; (3) the Nova Scotia Power Commission.

The results of that meeting and the assistance and cooperation of Mr. Fielding are now apparent. At the 1951 session of the Legislature a bill was introduced whereby the Lands and Forests Department will pay to the County 5% of all stumpage taken from Crown timberlands. In the case of this Municipality it will mean approximately \$1100 this year. It is true that this amount is perhaps trifling when one considers the Crown holds an estimated 307,586 acres in this County. Nevertheless this represents a very important gain in that the Government of this Province has acknowledged that it is right and proper that these timberlands should not be completely tax exempt. Although the amount of \$1100. is perhaps small it also should be remembered that a great part of Crown-Lands today are completely culled lands. In the future the stumpage should increase and this should give the Municipality an amount much more substantial than at present.

The third most important gain in the year was the preparation of a bill, which will be introduced at the present session of the Legislature in connection with the taxation of the Maritime Tel. & Tel. Co. Ltd. The bill means that the Company will pay to the Municipality 3% of gross exchange revenue.

### TAX EXEMPT FEDERAL PROPERTY

I am sure that the complete statement showing in detail tax exempt property and attached to this report will be of considerable interest to Councillors as it has been to the Assessment Committee. The report gives exempt property totals in each district and the total for the whole Municipality is \$24,289,025. The Federal Government property which is tax exempt totals \$3,195,875 exclusive of the Canadian National and Canadian Pacific Railways. Railway exempt property totals \$4,042,175.

The Assessment Committee acting through the Warden and Chairman of the Assessment Committee, Coun. M. H. Naugle, has made application for a grant in lieu of taxes under the Municipal Grants Act and the Committee Chairman will advise you more fully on this matter. The most serious infringement on Municipal revenues through development of defence installations and housing units has occurred in the fringe or metropolitan areas especially Tufts Cove and Eastern Passage areas. The Federal Government today holds approximately 4000 acres of tax exempt property in the fringe area above.

The Provincial Government tax exempt property totals \$5,225,150. The bulk of this amount is accounted for in the assessment of the Nova Scotia Power Commission plants at Sheet Harbour and Head St. Margaret's Bay and the power lines and the assessment of the large and valuable property at Woodside (Nova Scotia Hospital). The woodlands owned by the Crown (over 307,000 acres) is not included in the \$5,225,150 total.

Widows exemptions (1094 widows) total this year \$386,050. But this amount next year will be increased substantially providing the Legislature increases the exemption from \$400. to \$1000 in 1953. But under the proposed legislation the widow will not receive any exemption if her gross income exceeds \$1500 per annum.

### STAFF

There were no changes in the staff of field assessors during the year. The staff was as follows: Lewis Cook, Walter Purcell, W. P. Anderson, Russell Atkinson, Gordon D. Smiley and Fulton K. Andrews. Mr. Andrews was engaged only during the summer and fall months. All performed their duties in an efficient and conscientious manner.

During the year Miss Gloria McCarthy was taken ill and was replaced by Miss Joan Roberts on the addressograph equipment. Miss McCarthy was able to return to work in February and replaced Mrs. Hemming on the property transfer work in the Registry of Deeds.

There was a noticeable improvement in staff work this year after some confusion and the ironing out of minor problems when the whole system was in the throes of changeover the previous year. The addressograph department which is not only responsible for the assessment rolls and assessment notices also puts out the tax bills. It also prints tax reminder notices, teachers cheques, and prepares ballots for municipal elections.

In concluding this brief report I wish to express my appreciation to all Councillors for their assistance and cooperation through the year, particularly the Warden, Chairman and members of the Assessment Committee.

I wish also to acknowledge the cooperation of the Municipal Clerk and the Collector and their staff during the year as well as the Solicitor and Registrar of Deeds and his staff.

H. S. MACGLASHEN,  
Director of Assessment.

Tabled, February 29, 1952.  
Received and filed, March 3, 1952.

## REPORT OF THE BOARD OF APPEAL

Halifax, Nova Scotia,  
January 31, 1952.

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

Gentlemen:—

The Board of Revision and Appeal, acting solely as a Board of Appeal, met in the Law Courts on Monday, January 28, 1952.

We, as a Board, submit the following report on appeals appearing before us:—

**THE ATLANTIC CONSTRUCTION COMPANY** assessed \$20,000.00 on tractors, graders, shovels and air compressors in the County at time of assessment; their claim being that this equipment was registered under the Motor Vehicle Act and thus not assessable by the Municipality. Our belief is that this registration only covers movement from place to place and does not concern working operations. Assessment confirmed.

**DISTRICTS NO. 7, 8, 9, 12 AND 27—CANADIAN NATIONAL RAILWAY TELEGRAPH.** This company did not appear before the Board because of a recommendation submitted by the Chief Assessor, stating that replacement cost of such lines is not as high as other similar lines, owing to the fact that the poles belong to the Railways. Therefore, in Bedford District we have reduced the assessment from \$1000.00 per mile to \$600.00 and in the Chester Subdivision from \$550.00 to \$400.00 per mile.

**DISTRICT NO. 12—ST. JAMES CHURCH HALL.** Until there is a clearer definition of what constitutes "A place of Public Worship," we confirm this assessment.

**DISTRICT NO. 7—DONALD KEDDY—**Assessment \$11,175.00. Assessors readjusted this assessment, owing to an error made in acreage of this property, to Real \$9,725.00 and Personal \$500.00—Total \$10,225.00.

**DISTRICT NO. 7—GEORGE WHARTON—**From evidence received, we reduced this property from \$900.00 to \$700.00.

**DISTRICT NO. 7—MRS. CHAVA JACOBSON—**Did not appear. Assessment confirmed.

**DISTRICT NO. 8—MRS. GRACE F. THOMAS—**Appealed her assessment on Personal Property, predominantly "Stock in Trade." After hearing her evidence, we confirmed this assessment.

**DISTRICT NO. 7—MRS. JOHN ROMIG—**Did not appear. Assessment confirmed.

**DISTRICT NO. 8—MISS MARY MACNEIL—**Assessment confirmed after hearing evidence.

**DISTRICT NO. 9—R. L. FRASER—**Assessed on property in Glen Margaret, consisting of four houses, one old house assessed at \$400.00, but is being removed, a store and 191 acres of land. We recommend that the Real Assessment be reduced \$400.00, due to the removal of this old building. But on a tract of land, 1055 acres, bought from Thyr Carpenter,

we lowered the assessment from \$3,075.00 to \$1,050.00, knowing this to be a poor location for timber and in our estimation should be in the lowest class. Also another 200 acres supposed to be bought from the same man but could not get a title, so assessment cancelled.

DISTRICT NO. 8—H. A. CONEEN—Did not appear. Assessment confirmed.

DISTRICT NO. 9—BRUCE H. PACE—Assessed \$1000.00 on Real Estate. We believe this is over assessed and so reduced it to \$700.00.

DISTRICT NO. 11—ALEXANDER MARRIETT—Appealed on a misunderstanding. Assessment confirmed.

DISTRICT NO. 9—JOHN PITTS—Did not appear. Assessment confirmed.

DISTRICT NO. 11—E. G. JACKSON—Assessment confirmed.

DISTRICT NO. 12—A. F. INGLIS—Did not appear. Assessment confirmed.

DISTRICT NO. 13—RALPH MORRIS—Assessment confirmed.

DISTRICT NO. 12—G. K. LLOYD—Undeveloped property; a basement uncovered; assessed \$300, reduced to \$100.

DISTRICT NO. 14G—LAWRENCE LAWSON—Appeals property of four cottages on lot; claimed two of which did not belong to him, though he owned the lot. Assessment confirmed.

DISTRICT NO. 12—GERALD J. MUNRO—Did not appear. Assessment confirmed.

DISTRICT NO. 14G—REV. L. B. WRIGHT—Personal assessment of \$400.00 confirmed.

DISTRICT NO. 12—H. R. FADER—Soldier on a pension, claims he has difficulties in paying taxes but we find assessment just, according to the Act and confirm same.

DISTRICT NO. 14G—MRS. VERONICA M. WALKER—Summer camp on Dartmouth Road. Personal property reduced from \$250.00 to \$100.00. Claim such property removed to the city, except when they are at this camp.

DISTRICT NO. 12—I. M. GIFFIN—Personal property reduced from \$450.00 to \$300.00. His claim being he occupies only two rooms—the others being rented.

DISTRICT NO. 14G—MRS. PATRICIA HILL—Summer camp on Dartmouth Road, not used. Personal property of \$50.00 removed. Real assessment confirmed. Personal cancelled.

DISTRICT NO. 12—W. N. C. NICHOLAS—Complained condition of road to his house. Assessment confirmed.

DISTRICT NO. 14D—ELIZABETH J. SKERRY—Appeal withdrawn after explanation.

DISTRICT NO. 12—COLIN H. CAMPBELL—After listing a number of neighbors' assessments for comparison, we confirmed his assessment.

**DISTRICT NO. 14D—FREDERICK H. HILL**—Four hundred acres of land on Major Lake assessed \$1575.00. We have no knowledge of growth on this land, so confirm assessment, as other lots in the District are at the same rate.

**DISTRICT NO. 24—AUSTIN DAY**—This property had been over-assessed the previous year but this year rectified by Assessors. Present assessment confirmed.

**DISTRICT NO. 26—COOK'S BROOK HALL**—Mr. McDonald appeared for the Trustees. The hall is located on land belonging to his sons and is used for community purposes. Was formerly a temperance hall, though never properly deeded to the Society and thus not exempt from taxes. We recommend he give a "Deed in Trust" to the Municipality for the District of Cook's Brook. Assessment confirmed.

**DISTRICT NO. 12—ARTHUR W. JONES**—After evidence given, we confirm this assessment.

**DISTRICT NO. 27—CREIGHTON MILLER**—Did not appear but from a recommendation from the Assessor, his Personal Property of \$225.00 is to be deducted. Property vacant.

**DISTRICT NO. 12—GORDON C. BROWN**—This man's complaint lies with the Department of Highways—not the Assessors. Confirmed assessment.

**DISTRICT NO. 27—GUY DIBBONS**—This man's complaint is that we are crazy on the assessment of summer cottages. Assessment confirmed.

**DISTRICT NO. 27—JAMES BLACKADAR**—We reduce Real Assessment from \$1800.00 to \$1650.00.

**DISTRICT NO. 27—LIONEL LEBLANC**—Assessment confirmed.

**DISTRICT NO. 12—HAROLD J. LEONARD**—His complaint being lack of services from the County. Assessment confirmed.

**DISTRICT NO. 27—NELSON S. CRAWFORD**—Assessment confirmed. Called to see what it is all about.

**DISTRICT NO. 19—HARVEY MYERS**—Did not appear. Assessment confirmed.

**DISTRICT NO. 27—J. W. SAWERS**—Built his house himself and thought it should be assessed lower than "Contract" built houses. Assessment confirmed.

**DISTRICT NO. 27—MRS. SELINA JEFFERSON**—We recommend this Personal Property be reduced from \$150.00 to \$50.00 and that she be granted the \$400.00 Widow's Exemption. Real assessment confirmed.

**DISTRICT NO. 27—WARDEN REYNOLDS**—Did not appear. Assessment confirmed.

**DISTRICT NO. 12—KATE A. LEAR**—We know this to be a very old house and think it would stand a little higher depreciation. We reduce Real Estate from \$5,900.00 to \$5,000.00 and Personal from \$600.00 to \$300.00. This property is owned by two elderly ladies with limited income.



DISTRICT NO. 14D—ANN J. HEBB—Did not appear. Assessment confirmed.

DISTRICT NO. 15—FRED W. GAETZ—After hearing evidence, assessment confirmed.

DISTRICT NO. 14D—H. R. SILVER—After hearing evidence, we reduced his Real Assessment from \$3,650.00 to \$3,150.00.

DISTRICT NO. 18—HARRY BAYERS—After hearing evidence, assessment is confirmed.

DISTRICT NO. 12—MARGARET WHEELER—This is an elderly woman who has no means of support other than Old Age Pension. We feel that her property is worth the assessment and we have advised her to go to the Councillor of her District and perhaps she could get an exemption from taxes.

DISTRICT NO. 19—CHARLES MITCHELL—After hearing the evidence, we confirm the assessment.

DISTRICT NO. 21—D. A. CHISHOLM ESTATE—After hearing the evidence, we confirm the assessment, pending an investigation of licenses of this road equipment under the Motor Vehicle Act.

DISTRICT NO. 21—MRS. FRANCES HALL—Did not appear. Assessment confirmed.

DISTRICT NO. 21—BANK OF NOVA SCOTIA (SHEET HARBOUR).—After the Assessor explained the circumstances of the change in assessment, we confirm the present assessment.

PUBLIC SERVICE COMMISSION—The hearing of this appeal was postponed until February 25, 1952.

Respectfully submitted,

MEMBERS OF THE BOARD OF APPEAL

ROY A HUTCHINSON

CHARLES FRASER

BOYD E. PREST

Received and filed, February 29, 1952.

## REPORT OF THE BOARD OF APPEAL

Halifax, Nova Scotia,  
February 25, 1952.

To His Honor the Warden and Councillors of  
The Municipality of the County of Halifax  
Gentlemen:—

The adjourned meeting of the Board of Appeal met on February 25, 1952, to hear the case of the Public Service Commission of the City of Halifax, and have been advised by our Municipal Solicitor that the assessment should be withdrawn for the present year. For explanation we attach herewith copy of a letter from the Solicitor.

The Board, acting on the advice of the Solicitor, has withdrawn this assessment for the year 1952.

Respectfully submitted,  
(Sgd.) ROY A. HUTCHINSON  
CHARLES R. FRASER  
BOYD E. PREST  
Halifax, N. S.,  
February 23rd, 1952.

Received and filed, February 29, 1952.

To the Chairman and Members,  
Board of Revision and Appeal,  
Municipality of the County of Halifax.

Re: Assessment of the Public Service  
Commission of Halifax

Dear Sirs:—

On behalf of the Municipality of the County of Halifax I am now withdrawing the current assessment on the real and personal property of the Public Service Commission of Halifax. The effect of this action is, I take it, that there is now no assessment for the current year which the Public Service Commission has to appeal. The action of the Board will be, I submit, to strike off the assessment roll for this year the name of the Public Service Commission and substitute the name of the City of Halifax—tax exempt.

The reason for withdrawing the assessment of this corporation is that it is now quite clear to us that the Public Service Commission were not the owners of the property which we have assessed at the relevant time, viz., the time when the assessment was made in December last. We understand that they do now own the property assessed. Nevertheless, the Public Service Commission cannot legally be required to pay taxes on this property for the balance of the current tax year.

It was to avoid, if possible, this condition of affairs that the property in question was assessed by the County at the last possible date to assess it for the current year's taxes. The property was assessed on my advice. In a sense it was a precautionary assessment to guard against the possibility that in the eyes of a Court of Equity the Public Service Commission was the owner of the property at that time and therefore properly assessable by the County.

I also wish to make it clear that the action of the County in withdrawing its assessment at this time in no way prejudices the right of the County to assess the property of the Public Service Commission for its full assessable value for the tax year 1953.

Respectfully submitted,  
(Sgd.) R. G. MURRAY,  
Municipal Solicitor.

## REPORT OF ASSESSMENT COMMITTEE

To His Honor the Warden and Members of the Municipal Council.

Gentlemen:—

The Assessment Committee has met from time to time during the past year and have conferred with Mr. H. S. MacGlashen on problems of Assessment as they arose. Mr. MacGlashen has reported in great detail on the activities on his Department, and your Committee does not propose to report on the many details that have already been dealt with in that Report.

The Committee does, however, wish to report on some aspects of new legislation, and throw out to the Council some of the thoughts the Committee has had with respect to increasing Municipal revenues.

Maritime Tel. & Tel. Co. Ltd. Mr. MacGlashen's Report to the Council advised you of the fact that legislation would be introduced at the present session of the Legislature, to change the basis of taxation on this Company to 3% on gross exchange revenue. Figures that were placed before the meeting of Wardens and Mayors on January 3, 1952, showed that on this basis of taxation, the Maritime Tel. & Tel. would have contributed \$7,425.95 in the year 1950, and \$8,460.17 in the year 1951 to our County, instead of the nominal amounts of \$739.74 and \$301.18 that have actually been received from the County in the years 1950 and 1951.

Under the proposed legislation, the City of Sydney and some sixteen towns throughout the Province will lose some revenue—varying from \$2,201.13 in Amherst, \$4,922.43 in Truro (the two largest amounts) down to small losses of less than \$100.00 in eight other towns. Also the Town of Windsor, because of some new construction that is going on there, now will lose some additional revenue, if the proposed legislation becomes effective in the year 1952.

Because of representations made to the Provincial Government on behalf of these towns, it is not known at the moment, whether the proposed legislation is to become effective in 1952 or 1953. Your Committee has waited on the Minister of Municipal Affairs and requested that whereas the gains to Rural Municipalities far outweigh the losses to towns, that the effective date of the legislation should be 1952, particularly where the Company has already applied to the Public Utilities Board for an increase in rates.

It is recommended that the Resources Committee follow this throughout the Committee stage at the House of Assembly and press for the legislation to become effective in the year 1952, otherwise this Municipality stands to lose approximately \$8,000.00 in revenue for the year 1952.

Crown Lands. As a result of legislation of 1951, the Department of Lands and Forests are to pay 5% of money collected for the sale of stumpage. This may run as high as \$1,000.00 to \$1,100.00 for the year 1951 and the first three months of 1952. Because of the Government's reforestation programme and conservation programme, which they are carrying out, the 5% on stumpage fees collected will probably grow as time goes on—at least to some extent.

It is still, however, a very small contribution to the revenue of the Municipality, compared with the basis on which private timber holders have to contribute.

Accordingly, your Committee has taken the matter up with the Hon. Minister of Municipal Affairs, but have received little encouragement to date. The Government's attitude seems to be that for years the Crown lands cost the Province money, because there was little or no revenue in that Department. Now, however, that the Department is making money, they have agreed to this 5% stumpage fees.

Your Committee recommends that the Revenue Committee follow this matter up and suggest, as an initial step, an interview with the Minister of Lands and Forests as to the adequacy of the 5% levy—because it is felt by your Committee that the Department will be in a much better position after the end of the fiscal year, to estimate the future possibilities of revenue in that Department.

**Board of Appeal.** You will all have seen a copy of the reports of the Board of Appeal, and this will also have been discussed by Mr. MacGlashen. Your Committee would like to point out, however, that for the first time in many years, there is to be an Appeal to the County Court. This Appeal is on the part of the Atlantic Construction Company, who are appealing on the following basis:—

- (a) That the property assessed consists of motor vehicles within the meaning of the Motor Vehicle Act, Chapter 6 of The Statutes of Nova Scotia, 1932, as amended, the same being operated upon the public highways in the said Municipality under permit from the Registrar of Motor Vehicles for the Province of Nova Scotia, said permit in each instance being affixed to the said motor vehicle as required by law.
- (b) That the amount of the said assessment is excessive.
- (c) That the property assessed is not situate in the said Municipality.
- (d) Such further and other grounds as may appear from the record and evidence.

The Committee wishes to point out that they have asked the Minister of Municipal Affairs for the past two years to have the Highway's Act amended so as to clearly define the term "Motor Vehicle." This has not been done to date and is a problem that causes your Committee considerable alarm, because there are several Construction Companies assessed in this County on their construction machinery, that involve in all a total amount of over \$325,000.00. If the Appeal of Atlantic Construction Company is upheld in the Court, then there will be other Companies that will have to be dropped from the Roll in another year.

The Hon. Minister of Municipal Affairs, however, has stated to your Committee that he would take the matter up with the Hon. Minister of Highways to see if any changes could be effected in the Act. We, therefore, pass on to the new Revenue Committee the important task of following this up during the present session of the Legislature, to see if the proper amendments cannot be included in this year's Amendments to the Highway Act.

**Federal Property.** For years the matter of Federally owned property, which is tax-exempt, has been a matter of concern to the Committee and to this Council. Unfortunately under the old methods of Assessment, the Local Assessors simply did not assess any land that was tax-exempt, and no accurate figure could be obtained of the value of Federally owned property in this Municipality.

The institution of the new assessment, however, has at least given us accurate information in this regard. This was not so a year ago, because in the rush of finalizing the new assessment, not all Federally owned land could be adequately covered. The 1952 assessment, however, has a catalogue of Federally owned land, with total assessments as follows:—

Dominion of Canada .....	\$8,195,550.00
Canadian National Railways .....	3,786,975.00

As soon as these figures had been finalized, your Committee arranged a meeting with Mr. Dickey and Mr. Balcom, the Federal Members for this constituency, and made them familiar with the picture of Federally owned lands in this Municipality. The Committee, beforehand had made themselves familiar with the Municipal Grants' Act, passed by the Federal Government in 1951, and since the meeting mentioned have formally applied to the Municipal Grants' Division of the Department of Finance at Ottawa for grants in lieu of taxation, because of the large areas occupied by presently tax-exempt Federal property that would otherwise be valuable revenue producing property to this Municipality.

It is too early to predict what the eventual outcome of this may be, particularly where this type of grant is usually made on a fixed formula basis on lands where Municipal services are provided. This is another matter that the Revenue Committee will have to follow up, but we say in passing that the foundations have been firmly laid, and the Committee is hopeful of some definite results in the not too distant future.

The C.N.R. Assessment of course, is a separate matter. Applications have gone forward to the Canadian National Railways as well as to the Federal Government, but early replies from this source are not encouraging. However, this matter as well must be carried through to its final conclusion by the Revenue Committee.

Public Service Commission. This matter has been discussed fully already with Mr. MacGlashen, and you have seen in the second report of the Board of Appeal, that the assessment for 1952 has been withdrawn. However, we wish to point out that the Commission, as a result of this year's effort, are anticipating assessment on their County holdings next year. This a precedent in this area gentlemen, for the first time in the history of this County, a Water Utility will be paying taxes on its watershed lands in the year 1953.

This precedent now gives an opportunity to approach the Legislature, with a request that if a Water Utility pays taxes on the western side of the Harbor, then it should also do the same on the Eastern side of the Harbor. The only distinction is that the Dartmouth watersheds are owned by a Municipal Government—otherwise, the situation is parallel. Both are operating Water Utilities; both Utilities are operating at a profit. It is suggested that on this basis the Government of the Province of Nova Scotia should be approached to see if Watersheds of all operating Water Utilities should not pay a tax to recompense the Municipality in which the lands are located, from actually losing revenue on lands acquired by the Utility for Watershed purposes. The Solicitor is drafting legislation to this effect to be placed before the current session of the Legislature.

**Revenue Generally.** With the foregoing it will be seen that there is the possibility for some additional revenues in the year 1953. Unfortunately, none of it can be absolutely fixed at the moment. Your Committee recommends however, that Council should not depend too heavily on the above sources of revenue until the situation with regard to each becomes definitely clear.

In the meantime, your Committee feels that at least some positive revenue can be obtained next year through raising the Poll Tax. At the Special Session of Council last June, Council agreed to introduce Legislation at the Current Session of the Legislature to provide a means test for widows and raise the exemption to \$1,000.00. The Solicitor has drafted this Legislation and it will be introduced shortly. However, the Poll Tax on single persons and persons assessed a relatively small amount should be increased as well.

Accordingly, your Committee recommends that Council consider increasing the Poll Tax on single males, not assessed on real or personal property to \$8.00 instead of the present \$5.00 Poll Tax. With 2,701 Poll Taxpayers of this category on the 1952 Assessment Roll, this should produce an increase of somewhere in the vicinity of \$8,100.00 for the year 1953.

Similarly, your Committee feels that with the new system of assessment, the old Poll Tax of \$5.00 on those assessed up to \$200.00 on Real or Personal Property, is no longer adequate, and recommends that Council consider increasing the Poll Tax to \$8.00 on those assessed on Real and Personal Property up to an assessment of \$800.00, as of all classifications of ratepayers in the County today who are contributing less than their fair share of the tax load it is the person assessed for Personal Property only, or a small assessment on Real Property. This would also produce definite increased revenues in the year 1953.

**Assessment Staff.** The Committee has been in the practice of making recommendation with respect to staff for the ensuing year, but now since the Assessment Departments is functioning as a regular Department of the Administration of our Municipality, your Committee feels that recommendations with respect to this should come from the new Revenue Committee or the Finance Committee.

Respectfully submitted,  
(Signed by the Committee)

Adopted, March 3, 1952.

## REPORT OF THE HEALTH OFFICER, COUNTY OF HALIFAX

February 25, 1952

Warden Dowell and Members of the County Council of Halifax:

During the year, 1951, a major epidemic of poliomyelitis occurred in the Province of Nova Scotia. There were 411 proven cases in Nova Scotia, of which 90 occurred in the County of Halifax, exclusive of Halifax City. Five deaths occurred amongst these 90 cases. Existing facilities for handling this disease were severely strained by the large number admitted during a relatively short period, but the situation was very well handled by those in charge. They are to be commended for the very fine treatment which was given. Apart from this epidemic, no serious outbreaks of any nature have occurred.

The immunization of school children in the County has been carried out as usual. A total of 138 clinics were held in 42 sections. There were 2734 inoculations given and 290 vaccinations. Also given were 1449 tuberculin tests, amongst which 100 positive were found. These were checked by x-ray. The mobile x-ray unit took 10,493 x-rays in the County during the year.

There have been the usual numerous complaints with regard to poorly functioning cesspools in the suburban districts. Here, a very great problem exists. In many districts overcrowding exists and due to the type of soil in Halifax County, drainage is very poor. Trouble always results in the more thickly populated districts. Short of a sewage system, I do not know what can be done about this but as Health Officer, I can assure you it causes a great many headaches.

Respectfully submitted,

DR. J. H. CHARMAN,

County Health Officer.

Received and filed, March 3, 1952.

## REPORT OF COUNTY JAIL PHYSICIAN FOR THE YEAR 1951

February 25, 1952

Warden Dowell, Members of the County Council of Halifax:

During the year of 1951 no epidemics occurred amongst the inmates of the County Jail. All medical calls to the Jail were for illnesses of a minor nature and the health of the prisoners in general, was good.

The building, although old, was cleanly kept and the sanitary conveniences are adequate.

Respectfully submitted,

DR. J. H. CHARMAN,

County Jail Physician

Received and filed, March 3, 1952.

## REPORT OF THE CONSTABLES' COMMITTEE FOR THE YEAR 1951

To His Honor the Warden and Members of the Municipal Council.

Gentlemen:—

We, the members of the Constables' Committee, do present our report on the activities and results during the year 1951. Due to the higher costs of meetings, we have met every three months (not monthly as at first intended) with special meetings called as the need arose.

During the year 53 Warrants were prepared by the Collector's Office, and all Warrants were executed. The results achieved show definite progress and are a clear indication that with proper supervision and co-operation, great steps can be taken and satisfactory results obtained in the collection of Taxes in arrears, that, in the past, have caused great concern to our Councils.

Unfortunately, for the first part of the year our Chief Constable was confined to the hospital and his home with serious illness. This did cause considerable delay in the work on hand. However, with improved health the Chief Constable reported for duty on June 15th and immediately set out on Tax Warrants in the various Districts. He personally executed Warrants in the following Districts with the collection results listed:—

District Number	Total	Collected	
23 .....	\$3,630.74	\$2,542.44	
24 .....	6,442.00	5,663.69	
25 .....	4,195.43	2,766.37	
26 .....	1,863.73	1,487.75	
			\$16,131.90
Elmsdale S. S. 20 .....	21.40	18.90	
Landelle S. S. 2 .....	4.55	4.55	
Milford S. S. 21 .....	29.05	15.38	
Enfield S. S. 19 .....	51.12	37.31	
Elderbank S. S. 8 .....	11.40	11.40	87.54
			\$117.52
			\$16,249.42
			\$12,460.25
			\$12,547.79



In other words he personally returned to the Municipal Office nearly 80% and of the remainder much was paid directly to the Municipal Office.

In addition to the above, 9 other County Tax Warrants were issued in Districts No. 8, 9, 10 (two Warrants), 11, 14D, 14G and 16 (two Warrants), and 13 Warrants for Capital School Taxes were issued in the following School Sections: Spryfield No. 27, St. Andrew's No. 18 (two Warrants), Sambro No. 25, Rockingham No. 34, Tangier No. 13, Lower Sackville No. 40, Falkland Village No. 31, Herring Cove No. 30, Armdale No. 33, Port Wallis No. 84 (two Warrantats) and Tufts Cove No. 88.

Also, for the first time, Poll Tax Warrants were issued in all Districts.

Total collections under Warrant for the year were \$28,824.62 compared with \$16,114.42 for the year 1950. The collection of Dog Licenses for 1951 amounted to \$7,236.50, with the figures for 1950 being \$7,137.00.

The operation of this office was changed in the matter of the expense account. Previously the sum of \$500.00 was paid out in quarterly installments without record or vouchers to cover expenses incurred. We saw that it was necessary to advise that only expenses covered by vouchers would be paid. The total amount of such expenses not to exceed the sum allotted by Council of \$500.00. This expense for the year (including the last quarterly installment of the old system of \$125.00) amounted to the sum of \$175.00 as compared with \$500.00 for 1950. Bear in mind the fact that 1951 covered more territory with far greater returns than ever before achieved. The Chief Constable operated on Council approved mileage basis of ten cents (.10) per mile. This expense totalled \$691.70 as compared with \$1,275.00 for 1950.

It was found necessary to retain Constable Longard until this session of Council, to perform the office duties, dog licensing details, and clerical work necessary so that the Chief Constable would be free to devote all his time to the all important work of tax collection. In order to retain the services of Constable Longard it was found necessary to increase his salary from \$1,200.00 to \$1,500.00. This increase was granted only as an interim step until it could be dealt with by Council. Constable Longard also, when his duties permitted, executed Warrants in the nearby Districts (not having a car to use), and he performed this work with fair success.

During the year it was found necessary to supply uniforms and great-coats to both Chief Umlah and Constable Longard. We obtained prices from suppliers and purchased same at a cost of \$256.55. The incidental expense of maintaining the Constable's Office, for telephone, lights, etc., amounted to \$101.46 for 1951. Cost of Committee Meetings for the year was \$278.00.

Unfortunately our Chief Constable was again taken ill and was off duty for a period of time. As a result of this illness and his not completely regaining his health after his operation, we regret to inform you that Chief Constable Umlah was forced to tender his resignation, effective on December 31, 1951. This resignation was accepted with greatest regret on our part, for the members of this Committee do feel that the results achieved by Chief Constable Umlah's personal efforts in the field show that an excellent task was performed with success, and we do say thanks for a job well done, and wish Mr. Umlah a speedy return to good health. We feel the County has lost the services of a man who showed splendid results in a job of very trying and difficult standards.

Mr. Umlah's resignation meant that, if the Municipality were to continue to press for collection of back Taxes under Warrant, another Constable would have to be appointed by Council. Accordingly, your Committee placed the following advertisement in the Halifax papers from January 26, 1952 to January 29, 1952:—

"Written applications will be received by the undersigned up until 12 o'clock noon on Wednesday, the 6th day of February, 1952, for the position of County Constable. Duties will be primarily in the field collecting taxes under warrant, hospital bills, etc., and ownership of car is a necessity.

Applicants should state qualifications or experience they have had that will assist them in this type of work. References should be submitted, and salary expected stated."

Your Committee has attached to its report all applications received, and report that after careful consideration of all applications, they interviewed those, who, according to their applications, appeared to be the best qualified and most likely of those who applied.

In the humble opinion of your Committee, after giving careful consideration to the whole situation and interviewing many candidates, we recommend that Mr. Harold Longard of Bayside, whose training experience and background, seem to meet necessary requirements, be appointed as County Constable at a salary of \$1,800.00 per year, effective from the official appointment by Council.

In view of the fact that the amount of collections was considerably increased when Constables were continually in the field, and in view of the fact that there is considerable detailed work in connection with dog licensing and prosecutions that must invariably follow, and in your Committee's opinion, there should always be a Constable in the field working on Tax collections, the Committee also recommends to Council that Mr. James G. C. Cameron be appointed as County Constable at a salary of \$1,500.00 per year, effective from the date of appointment by Council.

The Committee also recommends that car mileage should be paid at the rate of ten cents (.10) per mile, only when the vehicle is being used on County business, and further that this amount only be paid on the basis of daily work sheets, showing names of people called on—or other necessary work. This form will also show total mileage for the day, so that this Committee may better supervise this aspect of expenditure.

It is also recommended that the sum of \$500.00 be approved by Council as a maximum expense account for the two Constables. Payments to be made from this fund only after the Constable concerned has filed properly receipted vouchers in the Office, clearly showing necessary expenditures for Hotel, Board, Meals, etc., while working in the field on Warrants.

In the past the Constable has collected and retained the Warrant Fee. This practice, we feel, is not in keeping with sound or accurate business methods. We are of the opinion that such fees should be collected and turned into the Municipal Office as part of the Tax collections. In lieu of this Warrant Fee, we feel that Council should arrange to pay once a year a bonus stipend or a collection commission according to the results achieved. In no case should this bonus exceed 50% of the actual Warrant

Fees. The balance of such Fees could be applied against the expenses of said Office of County Constable and would also cover the above mentioned salary increase.

With respect to the supply of uniforms in the future, your Committee feels that the Municipality should adopt an accepted principle of many businesses who supply uniforms to employees, and that is, that the uniforms should be bought by the employer (in this case the Municipality) but the Constable concerned should be required to pay 50% of the cost of such uniforms; such payment to be made by monthly deductions from pay of no more than \$5.00 per month. A policy of this nature creates a more economic attitude toward uniforms on the part of the employee and at the same time is only fair, because if uniforms were not worn, the employee concerned would have to provide his own clothes—usually at greater cost than 50% of the uniform cost.

As a more efficient and progressive step, we recommend that in future the two County Constables work directly out of the Municipal Office under the direction of the Municipal Clerk and appointed Committee. This step will eliminate a great amount of duplication of work and would tend to provide more accurate knowledge of the work being done, and would also greatly aid in the supervision and direction of the work.

The Committee also feels that with our new appointments, the Council should place greater emphasis on co-operation with, and advice or policy meetings with, the R.C.M.P. If it were possible to arrange to have an officer of the R.C.M.P. address Council and possibly our Local Constables, on phases of district police work and police routine, we feel the results would effect more efficient policing and closer co-operation with the R.C.M.P. on the general police needs of our County.

We, the members of the Constable's Committee, do present this report with the hope that Council in their wisdom will adopt the recommendations contained in it and feel that the figures and facts presented herein do show that with the co-operation and support of the Council the rather grim picture of Tax arrears in past years can and will be turned into an asset instead of a liability to our Municipality. We hope they will endorse the steps taken and that they will vigorously continue the foundation of progress that has been started.

Respectfully submitted,  
(Signed by the Committee)

Adopted, March 4, 1952.

## REPORT OF THE ROADS AND BRIDGES COMMITTEE

To His Honor the Warden and Members of the Municipal Council

Gentlemen:—

At the last year's meeting of the Council, your Roads and Bridges Committee was requested to study the question of closing Nova Scotia roads during the winter season and the prosecution of drivers of over-weight trucks.

Your Committee has studied the regulations in effect in a number of Provinces and some of the States in the United States of America. We find the regulations are generally on a parallel with those effective in Nova Scotia.

In view of these facts and because protest actions in the past have served only to antagonize the Highways' Department Officials, your Committee recommends that no further direct action be taken on the matter at this time.

However, your Committee does feel that the Highways' Department Officials might place greater reliance on the opinions of local road foremen as to when roads should be closed and the load limits that could safely be allowed.

We believe local road foremen and similar officials are in a better position in most cases to determine the immediate condition of the roads.

Respectfully submitted,  
(Signed by the Committee)

Received and filed, March 5, 1952.

## REPORT OF COUNTY PLANNING BOARD

Year Ending December 31, 1951

To His Honour the Warden,  
and Members of the Municipal Council,  
Municipality of the County of Halifax.

Gentlemen:

We wish to express the regret of the Board for the passing of Councillor Settle of Woodlawn. Councillor Settle took a deep interest in the activities of the Board and saw the Planning Board as an instrument to mould an improved community for the future.

We wish, also, to report the vacancy on the Board caused by the resignation of the former Chairman of the Board, Councillor Gates. Mr. Gates, too, was very active in the functions of the Board. His interest was great, and his district, No. 12, which includes Fairview, Armdale and Spryfield, is probably the most developed of any within the County.

With the resignation of the Chairman, former Councillor Gates, Councillor Ross E. Dauphinee, Boutilier's Point was appointed Chairman by the Board for the remainder of the sitting of the Board.

The former Chairman, ex-Councillor Gates, attended the Maritime Convention of the Community Planning Association of Canada, held at Charlottetown in September, 1951, where he was invited as a panel speaker by a letter from Mr. Connolly, Director of the Department of Industry and Natural Resources, Charlottetown, P.E.I.

The former Planning Consultant, George T. Bates, was retired from his appointment on October 31, 1951, the services of an engineer having been retained by the County, and Mr. Bates' work is now being carried out by the Municipal Engineer.

On the matter of a zoning by-law, this work was being done by Mr. Bates co-operating with the Rockingham Ratepayers Association. Since the retirement of Mr. Bates, no meetings have taken place with the Rockingham Association. It is the feeling of the Board that zoning should be confined to industrial developments, having in mind the location and type of development proposed. Commercial establishments should be left to the discretion of the building inspector. It is felt that suburban areas desire stores close at hand. The type of building to house commercial establishments should conform to and not detract from the value of the dwellings in the area.

The Engineer has undertaken the preparation of a master plan for the fringe area. This is a large project. The aim is a plan showing all subdivisions in their relative place, streets, and other information of value to one or other branch of administration, as well as commercial houses, possible industrial developments, the legal profession, and prospective home purchasers. We are fortunate in having available layouts of roads in several districts as a result of water and sewerage investigations. These layouts will form the base upon which subdivision plans will be superimposed. The production involves the tracing of well over one hundred plans filed at the Registry of Deeds, changing them to one scale and fitting them, along with plans approved by the Planning Board, to the skeleton. At the time of the writing of this report, the tracing of

required plans is almost complete, and the assembly will begin shortly. Skeleton plans are on hand for Woodside, Tufts Cove-Albro Lake, Fairview, Armdale, Spryfield, Melville Cove and Jollimore. It is regretted that skeleton surveys for Rockingham and Bedford are not available because water and sewerage investigations were not made in those areas.

The master plan will be produced in several sheets. In order to show as much information as possible, it is necessary to use a large scale, and a separate plan for nearly each named area will result. It is considered that the street naming problem should be approached and solved when the master plan is available.

The Board continues its schedule of two meetings a month to handle the subdivision plans that are submitted for approval. In the year 1951, about 270 plans were submitted, and 256 were given Board approval.

In the course of the year's business, the matter of an error in the boundaries of land being subdivided came to the attention of the Board. It is considered that there should be legislation to void an approval in the case where the land to be subdivided is not as shown on the plan submitted.

The Board is aware that there is still considerable subdivision of land taking place without Planning Board approval. It is difficult to prosecute without giving the impression of persecution. On the other hand, it is an imposition on a subdivider who incur expense in complying with regulations when there are cases in existence where the Board was ignored altogether in dividing the land. The Board feels that it should have authority to use its discretion in marginal cases in the matter of lot size, road width, and so forth, in subdivisions which come before the Board.

The major problem of the Planning Board is still that of subdivision roads. It is the feeling of the Board that, should an owner desire it, he should be able to sell land "as is". However, if the land concerned is an approved subdivision, a large portion of the potential lot buyers assumes that the approved plan is an acceptance of responsibility for the road by some public authority. It is, therefore, difficult to do justice to both present owners and prospective buyers. An agreement between County and Provincial departments was presented in the 1951 report concerning road standards for subdivisions, but generally subdividers have shown an unwillingness to build roads to Provincial requirements. For this reason, the subdivisions with roads accepted for public maintenance are disappointingly few. Debate is still in progress as to a satisfactory settlement of the problem.

We believe this report is evidence of the importance of the work of the Planning Board. The regulation of building lots, a plan of the whole fringe area, enforcement of regulations are essential to the Municipality. We, therefore, recommend continuing the Board's membership in the Community Planning Association of Canada, obtaining from their literature examples of work in this field, and taking guidance from the experience of other communities, and that the sum of \$3,000.00 be included in the estimates for the year now commencing to continue the work of the County Planning Board.

Respectfully submitted,  
(Signed by Committee)

Tabled March 5, 1952.  
Adopted March 14, 1952.

## REPORT OF COMMITTEE ON INSANE

To His Honor the Warden and Members of the Municipal Council

Gentlemen:—

We herewith submit our statistical Report of Patients at the Halifax County Hospital as of December 31st, 1951.

Halifax County patients at Halifax County Hospital:

Harmless Insane .....	61
Insane .....	98
	<u>159</u>

Halifax County Patients at Nova Scotia Hospital as at Dec. 31, 1951—11 men; 13 women .....	24
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Patients at Halifax County Hospital:

Municipality of the County of Antigonish .....	32
Town of Antigonish .....	4
Municipality of District of Chester .....	8
Municipality of District of Clare .....	3
Municipality of District of Digby .....	1
Town of Digby .....	2
Municipality of District of Guysboro .....	7
City of Halifax .....	3
Town of Port Hawkesbury .....	1
Municipality of County of Inverness .....	1
Municipality of County of Richmond .....	12
Municipality of District of St. Mary's .....	1
Municipality of County of Victoria .....	1
Municipality of County of Yarmouth .....	2
Town of Yarmouth .....	1
Municipality of County of Cumberland .....	3
Town of Truro .....	2
Town of Dartmouth .....	39
	<u>123</u>

Private Patients (which includes Paying Patients and Old Age Pensioners) .....	75
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Indigent Poor .....	23
	<u>98</u>

404

We are pleased to report that the health and care of the Patients is of a high standard and also that better segregation is now afforded with the new unit of the Halifax County Hospital.

We feel that the addition of this new unit is a progressive step on the part of the Municipality in that now, without question of doubt, this Municipality is leading the Province in the type of accommodation provided for mentally ill patients.

Respectfully submitted,  
Signed by the Committee

Received and filed, March 11, 1952.

## REPORT OF DIVISIONAL MEDICAL HEALTH OFFICER

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

Gentlemen:—

Year after year we assess the Tuberculosis situation in the province as a whole, and in a breakdown in each individual county of municipality. In the estimation, one of the yardsticks used and one which gives a fair picture of the mortality or death rate, and these statistics show that progress is being made in curbing the diseases—which was probably at one time our greatest scourge, but today is considered as being one in the lower brand categories.

Halifax County shared with other parts of the province, a heavy toll from Tuberculosis, but now it is satisfying to report that during the year 1951, your municipality showed the lowest death rate on record. In the twelve months seven (7) deaths were reported, seven (7) less than last year or a drop of 50%. This number is out of a population of approximately 60,993, giving a rate based on a population of 100,000, as 11.1 which is less than that of the whole province, which was 16.3.

Here is another figure which might interest you, not a rate but a percentage, namely .011 per cent of the county's population died of Tuberculosis—a very, very small percentage. To impress you further on the improvements, in 1949 twenty-seven deaths occurred, so the comparison between then and now has been placed before you.

Admissions to Sanatoria were quite easily obtained the past year, that is, to hospitals such as Point Edward at Sydney and Roseway at Shelburne. To the Nova Scotia Sanatorium at Kentville, early admission was still quite difficult due to a long waiting list and that condition still exists. It is most unfortunate that cases from this district have to go the distances to Sydney and Shelburne, taking them so far away from home, folks and friends, but circumstances such as these could not very well be circumvented. At the moment the number of county cases under hospital care are as follows:

Nova Scotia Sanatorium .....	48
Roseway .....	9
Point Edward .....	11
Hospital annexes in Sydney and Glace Bay .....	5
Halifax Tuberculosis Hospital .....	31

All known active cases are listed and hospital accommodation secured for them as soon as possible. I should like to point out the cooperation received from all those who unfortunately became disabled and their willingness to enter hospital.

For case finding, the Mobile X-Ray Unit travelled over most of the county giving services to all who wished to be examined. Any districts not visited will have the unit there before long. The total number X-rayed was in the vicinity of 10,493.

Gentlemen, I have placed before you as briefly as possible a picture of the Tb. situation in Halifax County at the present time as indicated by the mortality rate and I think you will agree with me when I say it is quite satisfactory.

Respectfully submitted,  
(Sgd.) J. J. MACRITCHIE, M.D.,  
Divisional Medical Health Officer.

Received and filed, March 11, 1952.



## REPORT OF PROVINCIAL SANITARY ENGINEER

March 4, 1952.

In recent years the matter of sanitation in the suburban areas near the City of Halifax has caused much concern to this department. Unless certain tendencies are checked, it will be the cause of even more and graver concern as the region grows.

These difficulties are largely a result of two factors, unsuitable land and overcrowding. Serious difficulties arise only when these two causes work together. A single home may, with some practical difficulties, be built on land which is quite unsuitable for normal building purposes with no affect on Public Health, or perhaps even on the health of the family concerned as long as there are no neighbours. On the other hand, crowding may go further than it has in most parts of the city with no effect on Public Health as long as such facilities as water supply, sewerage and garbage disposal are provided. When, however, people begin to crowd into areas of unsuitable land, trouble follows. This can be prevented or remedied by attacking either of the causes. Restrictions may halt the crowding, and the problem is solved (for the time being). Provision of sanitary facilities may overcome the unsuitable nature of the land; and again the problem is solved. Either of these attacks may prove costly; but no other method has been found. Delay in facing the problem may be still more costly.

It would seem wise to make use of both approaches where the land is unsuitable for private development of water, sewerage and garbage facilities on each property. In those parts of such areas where public facilities will not be prohibitive in cost, they might be installed. In other parts of such areas building might be greatly restricted. There remains the problem of those still more unfortunate areas where crowding has already taken place and where natural conditions will make sanitary facilities costly to an extreme degree. Here I see no satisfactory alternative to the provision of such facilities at the earliest possible date, together with the suspension of all building until these are installed. This is not a pretty picture, but can any alternative provide for the health of the people?

Many of your local boards of Health and your local sanitary inspectors face such problems routinely. Under present conditions they are unable to provide the solution. Those who are sincerely interested, struggle for a time and are sooner or later forced to give up the attempt. To continue to ask men to act under these limitations must, in time result in the appointment of men, who will not greatly trouble themselves in attempting the impossible.

Ottawa has some characteristics in common with Halifax. Among these are recent rapid growth in and near the city; and rough and unsuitable land. There the city has attempted to list certain standards or requirements. They have been stated as requirements of nature, and not requirements of law. Among these are the following:

- (1) Where slope and soil conditions are good, a minimum lot area of 7,500 square feet is necessary if city water is available, but city sewerage is not.

- (2) Where slope and soil conditions are good, a minimum lot area of 12,000 square feet is needed if neither city water nor city sewerage is available. As a practical matter, for convenience in later subdivision lots of 15,000 square feet maximum area for more common.
- (3) Where the ground is rocky, rough or otherwise less suitable, much larger areas are needed. If very unsuitable, building is undesirable. These standards were suggested to the City of Ottawa by the Province of Ontario.

The City has found that they are not too strict, but rather that they represent the minimum conditions, which will result in good Public Health. In these sections where building is undesirable, they have withheld building permits more or less completely.

It should be kept in mind also that these requirements apply within the city limits of Ottawa rather than to open country beyond the city limits.

In view of the foregoing, I urge that you re-examine the problem of suburban sanitation. All aspects should be carefully considered. Particular study should be given to requirements for building permits and the possibility of requiring approval of sanitary facilities at or before the granting of the building permit; the refusal of building permits where requirements cannot be met and the planning for various stages of future public sanitary facilities.

R. DONALD McKAY,  
Sanitary Engineer.

#### REPORT OF BUILDING INSPECTOR DISTRICT NO. 7

Black Point,  
Halifax County, N. S.  
February 11, 1952.

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

The following is my report as Building Inspector for District No. 7, Halifax County, and I take great pleasure in submitting this report for your approval.

There have been 41 Permits issued for the year 1951 and total estimate of work taken from Permits amount to \$56,300.00. The following is a summary of the Permits:—

6 Houses .....	\$35,600.00
1 Bungalow .....	1,400.00
5 Cottages .....	4,950.00
1 Warehouse .....	1,750.00
6 Garages .....	2,800.00
1 Hen House .....	400.00
2 Work Shops .....	800.00
8 Additions .....	3,800.00
1 Play House .....	200.00
7 Repairs .....	4,600.00

\$56,300.00

Yours very truly,  
(Sgd.) MAYNARD B. MISNER,  
Building Inspector District No. 7.

Received and filed, March 11, 1952.