

## THIRD REPORT.

TO HIS WORSHIP THE MAYOR

*and the City Council :*

The Auditing Committee respectfully submit for the third time a partial report in performance of the duties assigned to them under the resolution of Council in November last.

They have carefully and with much attention and labor, in examining the Accounts and Books of the City for some six or seven years past, traced out and investigated into the causes of the financial deficiencies of the city. These researches lead your Committee to conclude that these deficiencies are, in some degree, owing to the payment of monies, in small sums, that have not been provided for in the yearly appropriation or estimate. Another cause for the said deficiency, but in a less degree perhaps, is in the practice of allowing or estimating a larger income from the casual resources of the City than is commonly realised, and interest accruing from overdrawn monies. But the chief and greatest cause of these deficiencies is evidently to be attributed to the non-payment of the taxes that are levied and estimated to meet the appropriations yearly.

The Committee have very particularly examined the Assessors books and the Treasurer's tax books for six years up to May, 1871. These show very clearly the position of the rates collected and uncollected. The Committee submit herewith a portion of their labors on this point in the sheet marked A, showing the amount of the taxes that are unpaid yearly for these six years, and that the total of unpaid taxes for these said six years amounts to the very large sum of Thirty-seven thousand four hundred and eighteen dollars. These figures being large, and the Committee considering ample proof thereof necessary, also supply in the accompanying papers the names of all parties whose taxes in these several years were unpaid at the 1st of May, 1872, and the amount of the City rate accompanying the name. On the City rate the School and County rates have been calculated and result as shown on the sheet referred to. The Committee believe these papers can be relied on to be substantially correct, and to exhibit the position of the Treasurer's Accounts and Books of taxes for these six years.

When it is seen therefore that from three to eight thousand dollars yearly of the estimated taxes remain uncollected, the result is manifestly financial deficiencies. In these six years there was only some seven or eight thousand dollars allowed for uncollected taxes.

The reason why so large an amount of taxes remain unpaid may possibly be attributed to the want of firmness and urgency of the Council and its officials in enforcing payment of the taxes as soon as

the time specified for payment has expired. Be that as it may the Committee do not attribute any of the deficiencies in the affairs of the City to any misappropriation of such funds and collected monies as come into the hands of the City officials. The various amounts that are regularly received and collected are carefully credited and accounted for.

There is one incidental remark your Committee have to make on this point. That is in instances where the rate-payers have handed in only a portion of their yearly rates at any time during the time mentioned. Your Committee have added a list of these in the papers of the yearly uncollected rates. These monies which your Committee designate as partial payments of taxes, had not passed into the City's accounts, if at all, in a way that is satisfactory to your Committee. The amount of these during these years is Two thousand five hundred and thirty-six dollars. In their last partial report your Committee recommend these payments when made to be entered and kept in the shape of a suspense account. And your Committee are glad to be able to state that they believe this irregularity will be remedied by the proper officer in the way that they have recommended.

In this Committee's first partial report the deficiency in the City funds was stated to be some twenty-one thousand dollars. Now a reason why this actual deficiency was not found to be greater when the unpaid taxes are so much larger will be accounted for in some measure by the assessment being generally larger owing to the fraction being allowed in excess. This fraction, though small, on a valuation of about sixteen million dollars would amount to probably ten or twelve thousand dollars in six years. And in these six years the amount allowed as remarked before was not less for short collection than seven or eight thousand dollars. These two items alone taken from the total of uncollected taxes will make very nearly the sum stated to be the actual deficiency reported in the Committee's first partial report.

Your Committee have to urgently direct the attention of members of the Council to the result of their investigation on these points. The prevalent assumption, which led to this special duty being placed on your Committee, was that very great irregularities in the civic affairs existed; and no doubt but many features of the administration of the civic affairs will necessarily be somewhat irregular, until time and exertions work off all such. But looking to the past your Committee have to state that irregularities are not confined to the Council and its officials alone, much irregularity has existed on part of a large number of citizens in allowing their taxes to stand unpaid so long; and, as is apparent from the lists herewith submitted, an unnecessary amount is altogether lost. The effect of all this irregularity, on the part of those who thus allow their taxes to stand unpaid, is to embarrass your Council and its officials in their endeavors to rightly and

economically administer the business of the city devolving on them. The backwardness of the citizens in paying up their taxes necessitates the borrowing of monies. Thence extra interest accrues, and in a few years becomes quite an item, leading to further irregularities. A remedy for all this should be sought; and your Committee conclude that the best remedy will be for the Council and its officials to rigidly insist on taxes being paid as the Charter directs, that is, in thirty days from the time the notice is left with the party assessed. This course would no doubt supply the most of the taxes levied at the time specified; and if any parties should be taxed and who are really unable to pay, such cases would be known before the next assessment is levied, and any deficiency provided for in the next estimate. Such a course appears to your Committee to have been intended by the Charter and the tax notice there laid down. Thus would the city finances be kept in regular form. But to help still more to this desirable end your Committee very urgently recommend that a yearly statement of the city's accounts and financial affairs should be published for the information of the citizens and others. If this course was adopted regularly, much unnecessary suspicion would be avoided, and an amount of satisfaction afforded that would amply compensate for any expense that such publication would involve.

Accompanying these general Accounts and Papers, the Committee also submit some of the results of their labors in looking into the papers that have come to their hands on the sidewalk question. This is a somewhat complicated subject, and the collection of the accounts appears to be exceedingly long delayed. They have evidently been in process of collection for some ten or more years.

The Committee have carefully examined the list of names and on the sheet marked B, they supply the names and the amounts paid over to His Honor the Recorder, being about 4236 dollars. Of this amount the Committee find something like 3400 dollars have been paid over to the Treasurer, and the same with much other monies of this description that has been collected by the Treasurer, has been used by the Committee of Streets, in, so far as your Committee can ascertain, the general works of that Committee. Your auditing Committee have considerable doubts about this being the appropriate distribution of these funds.

Your Committee also supply a list, marked C, of the names of parties whose sidewalk accounts are not paid, and the amount of said accounts. These amount to nearly 5000 dollars. The reasons why so large an amount is not made available for the uses intended, are not known by your Committee.

All of which is respectfully submitted.

R. I. HART,  
CATHCART THOMSON,  
WM. TAYLOR.

*Halifax, August 1, 1872.*

## FOURTH REPORT.

TO HIS WORSHIP THE MAYOR

*and the City Council :*

The Committee appointed last year to audit and investigate the books, accounts, and financial affairs of the city, respectfully submit this, their fourth and final report. They ask a brief reference to those already submitted.

The first report, which was handed in last March, consisted chiefly of a statement of the amount of the unfunded debt of the city, as nearly as could then be ascertained. The object was that your honorable Council might apply to the Legislature, then in session, for authority to fund this floating debt. The necessary bill was carefully prepared, submitted, and agreed to.

In the second report, submitted in April, your Committee offered some suggestions, which, if adopted, they hoped would lessen the city's over-expenditure. They also then recommended a change in the mode of keeping the books in the Treasurer's office. This and some other recommendations in that report, your committee are pleased to learn were approved of by your honorable Council. Several suggestions, however, in that report, not having yet been disposed of by your honorable Council, the Committee again respectfully draw attention thereto.

In their third report, in August last, your Committee gave what they believed to be the causes of the city's deficiencies; and suggested certain ways for avoiding a recurrence of the same.

In this, their fourth report, your Committee have to state that they have continued their labors on the city's accounts from the 1st of May, 1871, to the 1st of May, 1872. They take pleasure in stating that they find the Treasurer's books and accounts quite as satisfactory as the system of keeping them up to that date led your Committee to expect. This system, adopted when the work in the Treasurer's office was small indeed, compared with what it is at present, unnecessarily increased the labors of that officer. It also entailed an immense amount of extra duty on your Committee. The absence of a reliable balance at any time since the present Treasurer came into office greatly perplexed them. No previous auditors had examined minutely the cash and tax books so as to mark a clear and well defined balance. Your Committee were, therefore, obliged to take upon themselves the tedious and laborious duty of checking the books and accounts from the year 1865 up to the present year. The Committee consider it necessary to make this explanation, so that

your honorable Council may know the reason why the final report of your Committee has been so long delayed.

The statement marked X shows the total receipts of the Treasurer from 1st May, 1871, to 1st May, 1872, being one year, to have been \$237,621.94; and the payments for the same period \$237,362.37, leaving in the Treasurer's hands 259.57. This statement also shows the various sources whence this income is derived, as well as the amount from each, and the same information in regard to the payments or expenditure.

The statement marked Y, gives a revised and, as your Committee believe, a reliable account of the floating or unfunded debt of the city on the 1st May, 1872. The particular sums owing to each service or object are given, as well as the amounts from various sources that are available to reduce the total unfunded liabilities. The total indebtedness your Committee find to be \$55,172.50, and the assets available to meet the same to be \$31,633.96, which leaves \$23,538.54 as the city's unprovided indebtedness. This is something in excess of what your Committee stated in their first report. Owing to more minute examinations your Committee believe the statement now given will be found to be the most reliable. The statement marked Z shows the total funded indebtedness of the city, so far as your Committee have ascertained, to have been at the 1st May, 1872, as follows:—

City Debentures—	\$365,000.00	; Interest—	\$21,043.46
Water Works Deb.	669,653.33	;	“ 39,759.93
School Debentures,	116,995.00	;	“ 7,019.70
Total—	\$1,151,648.33		\$67,823.09

Here the labors of your Committee terminate. They have labored long and diligently to ascertain the information and arrive at the conclusions which they have from time to time submitted to your honorable Council. They have many apologies to offer for the time that has elapsed since their appointment and the conclusion of their labors, and for the manner in which the duty has been discharged. While endeavoring faithfully to discharge the labors imposed on them, your Committee have continuously aimed to remove wrong impressions, to correct irregularities, to simplify the labors of the city officers, and supply information to your honorable Council and the citizens generally, which it is decidedly your and their province to possess.

All of which is respectfully submitted,

CATHCART THOMSON,  
R. I. HART,  
WM. TAYLOR,

*Auditors.*

## STATEMENT X.

---

*City of Halifax in account current with E. G. W. GREENWOOD, City  
Treasurer, for the year ending 1st May, 1872.*

---

DR.

Balance on hand 1st May, 1871.....	\$2415 74
Bridewell.....	975 04
Buildings on Market Slip.....	943 70
Cemetery.....	1143 83
City of Halifax.....	926 14
City Property.....	575 18
City Rates, 1870.....	6795 57
City Rates, 1871.....	108166 55
City Rents.....	378 63
Common.....	1710 63
Common commutating fund.....	868 21
Contingent.....	48 29
Contingent for fuel.....	2657 24
County Rates, 1870.....	1082 07
County Rates, 1871.....	19084 16
Detective Service.....	204 80
Dog Taxes.....	582 40
Engine House Debentures.....	3000 00
Engine House interest.....	49 30
Expense Account.....	865 13
Fees from City Marshal.....	983 44
Fees from City Court.....	867 22
Fees from Police Court.....	483 46
Fines in the Police Court.....	3980 12
Fire Department.....	591 88
Internal Health.....	226 75
Judgment Fees.....	225 22
Library.....	16 00
Licenses, Auction and Liquor.....	10988 29
" Cab and Express.....	144 00
" Public Exhibitions.....	261 47
" Truck.....	389 33
Lockman Street Debentures.....	12000 00

Lockman Street Premium.....	\$59 61
Lockman Street Interest... ..	44 70
Salaries.....	200 00
Rents of City Market.....	1025 70
School Rates, 1870 .....	2819 34
School Rates, 1871 .....	44757 41
Sidewalks account .....	300 00
Suspense " .....	1207 84
Streets.....	1031 71
Special Loan.....	2545 64
	<hr/>
	\$237621 94
May 1, 1872. Balance in Treasurer's hands.....	259 57
	<hr/>

## CR.

Bank of N. S. excess of deposits over checks .....	\$18527 01
Board of Health.....	337 73
Bridewell.....	7577 18
Cemetery.....	929 70
City Oil Lamps.....	685 39
City of Halifax.....	94 68
City Property.....	1310 46
Commissioners of the Poor.....	10810 83
Common.....	1234 25
Contingent .....	3518 95
Contingent for Fuel.....	2874 80
County Treasurer.....	17393 34
County Rates, 1870.....	283 82
Difference of Currency.....	149 38
Dispensary.....	486 67
Difference Currency in Engine House Debentures.....	80 00
Engine House Building Account.....	6925 39
Expense Account.....	250 00
Fines in Police Court.....	72 50
Fire Department .....	3123 72
Gas and Fuel.....	6366 02
Hospital .....	2000 00
Insurance.....	134 00
Internal Health .....	8614 30
Industrial School.....	556 69
Interest at Bank .....	1688 45
" on City Hospital Debentures.....	2156 90
" City Market do.....	584 00

Interest on City Prison Debentures. ....	\$2206 55
“ Engine House do.....	547 50
“ Funded Debt do.....	1284 81
“ Lockman Street do.....	6951 55
“ Market Slip Buildings do.....	389 33
“ Old Street Loan do.....	1713 07
“ Poor Asylum do.....	1752 00
“ Sidewalks do.....	2399 31
Iron Safe.....	509 50
Library.....	394 70
Lockman Street Commissioners .....	17553 33
“ “ difference currency .....	320 00
Police.....	16356 23
Printing and Stationery.....	1752 26
Repairs of Fire Engine.....	610 00
Rifle Association .....	250 00
Salaries .....	9943 87
Sanitary.....	733 65
School Commissioners.....	40542 36
“ “ 1871.....	49 29
Streets .....	31336 90
Yacht Club.....	1000 00
Balance in Treasurer's hands.....	259 57
	<hr/>
	<u>\$237621 94</u>



## STATEMENT Y.

*Unfunded liabilities of the City of Halifax, at 1st May, 1872.*

Bank special loan.....	\$2545	64
Board of Health .....	7	80
Cemetery .....	1459	76
City Hospital.. .....	1893	33
City of Halifax Account .....	703	23
City Property " .....	708	20
Commissioners of Schools .....	17413	55
Commissioners of the Poor... ..	1366	00
Common .....	670	90
County Rates Account .....	1993	46
County Treasurer.....	5564	09
Difference of Currency Account .....	1503	10
Expense Account.....	74	73
Gas and Fuel " .....	57	90
Hospital Endowment Fund .....	59	09
Industrial School .....	221	98
Insane Asylum.....	973	33
Insurance Account .....	171	14
Interest City Hospital debentures...	23	36
" City Prison " .....	12	65
" Engine Houses " .....	196	20
" Lockman street " .....	745	50
" Old Street Loan " .....	38	93
Interest on Sidewalks .....	260	81
Library .....	197	51
Licenses of 1872 collected.....	1277	87
Lock-up at North End .....	1460	00
Police Account .....	2290	42
Probable Income Account over collected .....	463	26
Rents from City Property .....	207	46
Salaries Account ....	671	54
Sanitary " .....	758	30
Sinking Fund City Market .....	4769	33
Sinking Fund Sidewalks.....	2336	00
Suspense Account.....	1207	84
Common Commutating Fund .....	868	21
	<u>\$55172</u>	<u>50</u>

Balance, being the unfunded debt of the City at 1st May,  
1872.....\$23538 54

*Assets available to meet the unfunded Liabilities at 1st May, 1872.*

Bank .....	.....	.....	\$6643 24
Bridewell .....	.....	.....	2 94
Cash in Treasurer's hands...	.....	.....	259 57
Contingent Account .....	.....	.....	1490 33
"    "    for Fuel .....	.....	.....	217 56
Engine house building account ....	.....	.....	4371 98
Fire department .....	.....	.....	264 75
Internal health.....	.....	.....	2255 54
Iron Safe Account .....	.....	.....	120 17
Oil lamps .....	.....	.....	101 40
Printing and Stationery ....	.....	.....	287 89
Rates of 1870 .....	.....	.....	4000 00
Rates of 1871 .....	.....	.....	9764 00
Repairing Steam Engine Account .....	.....	.....	26 00
Streets .....	.....	.....	1828 59
Balance to be provided ....	.....	.....	23538 54
			<u>\$55172 50</u>

## STATEMENT Z:

### DEBENTURES OF CITY AT 1ST MAY, 1872.

	Amount—N. S. Cur- rency.	Rate. Per Cent.		Interest.
Old Street Loan .....	\$36000	5		\$1800 00
City Prison .....	38000	6		2280 00
City Hospital .....	34000	6	\$2040	
“ “ .....	4000	5	200	2240 00
Buildings on Market Slip..	8000	5		400 00
Sidewalks .....	17200	6	1032	
“ .....	10800	5 $\frac{3}{4}$	621	
“ .....	16000	5 $\frac{1}{2}$	880	
“ .....	4000	5	200	2733 00
Funded Debt.....	24000	5 $\frac{1}{2}$		1320 00
Poor Asylum.....	30000	6		1800 00
City Market .....	10000	6		600 00
Lockman Street Extension..	11600	5 $\frac{1}{4}$	638	
“ “ “ .....	108400	6	6504	
“ “ “ .....	12000	5 $\frac{1}{2}$	660	7802 00
Engine House.....	8000	6	480	
“ “ .....	3000	5 $\frac{1}{2}$	165	645 00
	\$375000			21620 00
Total in Dom. currency...	\$365000			\$21043 46

*Water Works Debentures.*

	Amount.	Rate per ct	Interest.
£136050 N. S. cy.....	\$544200 00	6	32652 00
6500 " .....	26000 00	5 $\frac{3}{4}$	1495 00
23650 " .....	94600 00	5 $\frac{1}{2}$	5439 50
5800 " .....	23200 00	5	1160 00
<u>£172000</u> .....	<u>\$688000 00</u>		<u>\$40746 50</u>
In Dominion currency .....	\$669653 33		\$39759 93
School Debentures.....	\$120200 00	6	\$7212 00
In Dominion currency.....	\$116995 00		\$7019 70

*Total Debentures issued.*

	Amount.	Interest.
City .....	\$365000 00	\$21043 46
Water Works .....	669653 33	39759 93
Schools .....	116995 00	7019 70
Dominion currency .....	\$1151648 33	\$67823 09

APPENDIX No. 14.

REPORT OF CITY CLERK OF LICENSE.

OFFICE OF CLERK OF LICENSE,  
Halifax, Sept. 30, 1872.

HIS WORSHIP THE MAYOR :

SIR,—In compliance with resolution of City Council of 17th Sept., requiring returns from the several departments connected with the Corporation for the year ending with this date, I beg to submit the following abstract statement of monies collected in this office, during the above named period.

1872.

Sept. 30.—Amount being proceeds of Auction and Liquor licenses for year ending this day.....	\$12926 11
Amount being proceeds of Cab and Express and Truck licenses for same period.....	984 18
Amount being proceeds of Common Lots for same period.....	1368 26
Amount being proceeds of rent of City Property for same period.....	3235 69
	<hr/>
	\$18514 24

The above is respectfully offered.

WM. JAS. MORRIS,  
*City Clerk of License.*

APPENDIX No. 15.

---

REPORT OF THE COMMITTEE OF HACKS  
AND TRUCKS.

---

COMMITTEE ROOM, Sept. 27, 1872.

In compliance with a resolution of the City Council of 17th inst., requiring Returns from the several Civic departments relating to the amount of monies collected for the year ending Sept. 30, 1872, the Committee beg leave to offer the following statements of the amount collected from the issue of Cab, Express and Truck licenses for the above named period.

Amount received for issue of Cab and Express licenses for 12 months ending Sept. 1872.....	\$298 00
Amount received for issue of Truck license for 12 months ending Sept., 1872.....	686 18
	<hr/>
In all.....	\$984 18

Licenses have been issued for the current year for forty-four Cabs, twenty-seven Express Waggon, and Two hundred and twenty-one Trucks, which are located by Section, from two to six in each Section—the two latter select localities most suitable to their own interest.

Respectfully submitted.

ROBERT RICHARDSON, *Chairman.*