

Halifax July 12th 1843

At a Meeting of the City Council held this day for the purpose of hearing appeals relative to City Assessments, Present, His Worship the Mayor, Messrs Caldwell and Sinclair.

Greenwood Edward Gt.	4	113	410	1710	
"	50			4127	
"	63	12	33	153	
Tambaks Mrs	7	168	55	221	
Cogswell Mrs	17	13	410	1710	
"	37	38	6	42	
Phoe Ewan	53	11	17	127	127
Holland William	58	120	11	149	149
Flavin John	67	158	39	195	195
LeGure Edward	70	113	410	1710	1710
" Mrs Summings to pay	83	56	10	64	64
Conway John	44	148	22	1610	1610
Lynch John	47	148	22	1610	1610
Dechman J	2	36	99	3159	3159
" J ^r Dechman Jr to pay	3	74	11	85	85
"	12	194	44	1138	1138
"	15	12	33	153	153
"	42			1610	1610
" John R. Murphy to pay	46			85	85
Allison W ^r	23	1068	242	2110	
"	25	74	11	85	
Allison David	3	768	118	884	
Wilkinson William	95			85	85
" Monthly tenant to Saml. Freeman who is to pay					85
Finn William	55	184	28	112	112
"	57	148	22	1610	1610
George Carpenter	5	158	39	195	195
Allison Edward	10	768	118	884	
"	29	11	17	127	
Lane John	12	184	28	112	
Barton William	8	74	11	85	85
Fletcher M ^{rs} Ann	62	11	17	127	127
Friden George	67	158	39	195	195
" G th M ^{rs} Kenning to pay					195
Friden John Sen	64	8	11	127	127
McNamara Hugh ^{ditto} yearly tenant to pay	22	11	17	127	127
Friden John Sen	94	148	22	1610	1610

July 12th

Trudeau John Sewer	94	74	11	85	85
"	94	74	11	85	85
Ross John	70	48	22	1610	1610
For W. Tidmarsh to pay					
"	85	278	75	2148	2148
"	89	74	11	85	85
Union Insurance Company	30	3134	1010	4421	
Sawyer J. J.	41	1018	199	11152	
"	5	12	33	153	
"	91	38		42	
Donoran William	113	11	17	127	127
"	85	1168	55	221	221
This is Wm Donoran Brewer near Rock Yards					
McCarthy Mrs	76	38		42	42
Murphy John Sewer	29	158	39	1952	
"	21	92	14	106	
Millers Misses	1	12168	11711	14147	
"	4	11	17	127	
Gannon Jos	2				
Sweeny Dennis	57	194	44	1138	1138
Buck John	66	74	11	85	85
weekly tenant to Elizabeth Robinson					
Ryan John	66	74	11	85	85
Rooney Law	41	12	33	153	153
"	57	74	11	85	85
"	59	11	17	127	127
Clarke Nepean	85	1168	55	221	
"	33	48	22	1610	

Thos Williamson

Mayor

Halifax 13th July 1843.

At a meeting of the City Council held this day for the purpose of hearing appeals relative to City Assessments.
 Present His Worship and Messrs Jennings &

Mitchell	87	2 10 6	
"	90	12 7 1/2	
"	91	42 2	
"	92	11 2	
McKie Thomas	17	19 5 2	19 5 2
"	41	17 10	17 10
Sawnds Matthew	38	11 2	7
" Mrs. Donovan			7
" Charles Harris			
"	111	16 10	16 10
"	55	19 5 2	19 5 2
"	55	15 3	15 3
" Edw Sullivan in possession			
Donovan James	112	12 7 1/2	42 2
Wm. Murphy to pay			8 5
Brown George	60	12 7 1/2	
Kennedy Patrick	27	2 21	2 21
Dunn Alice	20	2 10 6	2 10 6
Iwin John	89	6 4	6 4
Kavanaugh Wm	50	13 8	
McKay John	35	13 8	13 8
"	41	8 5	8 5
"	48	12 7 1/2	12 7 1/2
"	85	11 2	
Bliss Lewis <small>This is McKay's measure</small>	3	16 10 0	11 2
Duan John	20	11 2	
Murphy William	29	11 2	
"	34	11 2	
O'Neil Thomas	41	12 7 1/2	12 7 1/2
Sheridan Thomas	26	16 10	16 10
Miller James	42	15 3	
Walsh Thomas	43	14 9	14 9
Akins W	71	15 3	15 3
Bishop William	37	8 5	8 5
Ham James	19	11 2	
Burkett Alex	29	12 7 1/2	12 7 1/2
Lane John J.	87	15 3	15 3
Crane Mrs	52	16 10	16 10

Draves George	89	119	69
Henry Draves to pay		8.	
Harrison Thomas	89	42.	
this is Mr Wilson			

Wm Williamson

alloy

Halifax 14th July 1843.

At a Meeting of the City Council held this day for the purpose of hearing appeals relative to City Assessments, Present, Alderman M. Sinclair, Messrs Keaynes & West

Dauphine Edward	71	16 10	12
Wm Sapsack to pay		4 10	
Shuman William	25	2 10 6	
McDonald Alexander	85	1 5 3	1 5 3
"		16 10	16 10
Doyle Morgan	22	2 18 11	2 18 11
Kotter John	55	16 10	16 10
Kells William	71	8 5	8 5
Wallace James Sr	31	5 5 2 1/2	5 5 2 1/2
Wallace James	31	2 2 1	
Wilson Thomas (week by tenant)	50	12 7/2	12 7/2
" this is Mr Wilson		12 7/2	
Smith Joseph	50	1 5 3	1 5 3
Thomas in Wm's name			
Newman Captain	86	16 10	16 10
Harney Michael	35	2 2 1	2 2 1
Flinn Patrick	62	3 11 6	3 11 6
"	29	1 1	1 1
"	41	2 2 1	
this is Patrick Flinn in Draft St	41	16 10	
McDonald A.	14	2 2 1	2 2 1
Neal John	50	1 1 3/4	1 1 3/4
Fredrick Joseph	86	12 7/2	12 7/2
"	87	4 2 2	4 2 2
Almon Wm	38	2 10 6	
Hill Mrs J	3	27 7 1	
Boyd Carol	48	12 7/2	12 7/2
Clusen Thomas	2	12 7/2	12 7/2
Burhampton William	43	8 5	8 5
Snooks Robert	85	8 5	
Bretms Miss	53	1 5 3	

Metzler J. B.	21		. 12 7/2	. 12 7/2
" " " owned by John Metzler "	"		. 12 7/2	. 12 7/2
Caldwell W & Son	27		994 1/2	
Caldwell William	210		1138	
Brown R. M.	4		. 1610	. 1610
" " "	10		552 1/2	552 1/2
" " "	111		1114 7/2	1114 7/2
Woodland Tho	15		. 12 7/2	. 64
Graham Thomas to pay				. 64

Halifax 15th July 1843.

At a Meeting of the City Council held this day for the purpose of hearing appeals relative to City Assessments, Present,
Alderman Starr, Messrs Winters &

Dripps Mrs	30	153	153
Duffy Robert	90	. 05	. 05
MacKie Thomas	42	. 42	. 42
" " owned by Timothy Driscoll			
" "	45	17/10	17/10
Sullivan William	6	138	138
Wilson Thomas	72	. 12 7/2	. 12 7/2
Susten Henry	40	. 85	. 85
" "	90	. 12 7/2	. 12 7/2
Wise Morris	58	195	195
Hughson Mrs	10	. 85	. 85
Newman William	76	. 42	. 42
St Andrews Hunter	7	221	
Mahony Patrick	44	. 85	. 85
" " Thomas Graves is to pay	14	210 11	263
Palmer John	36	. 64	. 64
weekly tenant to Thomas Parr who is to pay			
Ston Colonel	5	1447	
Laughlan Peter	20	2106	2106
Newstock James	65	2106	2106
Shaw Mrs	33	. 85	. 85
Mason Hall	15	331	
Robert Balfour to pay			331
Fumain Richard	3	442	442
" " let to Valentine Molloy	9	. 64	. 64
" "	10	221	221
Raymer Messrs	71	. 05	. 05
Pemrose Alex	30	138	138
" " Dr Jennings to pay	32	11	11

Halifax 17th July 1843.

At a meeting of the City Council held this day for the purpose of hearing appeals relative to City Assessments, Present, Alderman Newman, Messrs. Allison & Anderson

Hamilton James	31	16 16 5	
Leppert George	24	12 7/2	
John Connell Wm. Charlton			6 4 6 3 1/2
Marshall Samuel	66	3 15 9	3 15 9
Power John	62	1 9 5 1/2	1 9 5 1/2
Uniacke Hon. Justice	5	1 5 3	
"	"	23 2 11	
"	"	2 2 1	
Bates William	6	2 2 1	
Kenny Peter	74	1 1 1/2	1 1 1/2
Amos O.	15	2 18 1	
Longue Edward	27	2 2 1	2 2 1
Lounds Mrs	24	2 14 8 1/2	2 14 8 1/2
Ray Thomas	70	8 5	8 5
Holmes William	32	16 10	
Monthly tenant to J. M. Sleath who is to pay			6 10
Marshman Philip	93	1 5 3	
Murhead Mrs	60	5 9 5	5 9 5
Murphy Mr	65	1 1 1/2	
Nestor George	42	8 5	
Monthly tenant to Wm. May			8 5
Evans William L.	29	16 10	16 10
Spears Robert	17	12 7/2	12 7/2
Lippincott Wm & Charles	82	6 4	
Jennings John	29	12 7/2	
Symons Thomas	53	2 2 1	2 2 1
Donnelly Patrick	42	8 5	8 5
Morris William J.	76	1 1 1/2	10 6
Maurice Bowen to pay			10 6
Neal Michael	64	1 5 3	1 5 3
Kickey Lawrence	6	1 1 1/2	1 1 1/2
Gallivan Thomas	24	1 1 1/2	1 1 1/2
"	8	1 7 10 1/2	1 7 10 1/2
Burke David	26	12 7/2	
Mooney Matthew	26	1 13 8	1 13 8
"	27	16 10	16 10
Arty Henry	10	12 7/2	12 7/2

Sely Henry	10	221	221
this is John Sely, next door			
Patterson George	70	12/6	12/6
Nutting J. W.	15	5 18 7/2	5 18 7/2
" in possession of Geo. Lawson Esq	70	4 2/2	4 2/2
Bishop of Nova Scotia	5	21. 10	
Morris Thomas	90	8 5	8 5
Kalloburston	33	1 13 8	1 13 8
Dunn Thomas	13	1 1 1	1 1 1
Ke hoc Wm	13	1 1 1	1 1 1

Halifax 18th July 1843.

At a meeting of the City Council held this day for the purpose of hearing appeals relative to City Assessment, Present Aldermen Keith, Messrs Hoy &

McAvoy Richard	66	1 5 3	1 5 3
Mrs Dullio & Mrs Barnett	42	6 4	6 4
McGowan Roger	70	4 2 2	4 2 2
Mitgore Mrs	22	16 10	
Pebbles Philip	1	3 3 1/2	
Jones Charles	1	4 12 7	4 12 7
"	1	2 2 1	2 2 1
"	26	3 3 1/2	3 3 1/2
Rullidge Mrs	54	4 2 2	
Phelan Cornelius	86	12 7/2	
Wood Margaret A.	38	8 5	8 5
Yates George	35	1 9 5 1/2	1 9 5 1/2
Lyons Archibald	70	8 5	8 5
Metna Insurance Company	27	8 8 1/2	

Halifax 19th July 1843.

At a meeting of the City Council held this day for the purpose of hearing appeals relative to City Assessment, Present, His Worship the Mayor, Messrs Caldwell & Sinclair.

Hatch D ^r	15	11 1/2	11 1/2
" "	18	2 10 6	2 10 6
" "	19	3 3 1/2	3 3 1/2
Cochran Thomas	15	1 13 0	1 13 0
" "	19	3 3 1/2	3 3 1/2
Cogswell H. H.	21	1 5 3	1 5 3
" "	23	1 5 3	1 5 3
" "	24	1 5 3	1 5 3
" "	38	30 14 1/2	
" "	"	1 5 3	
" Rect ^r Power, yearly tenant,	43	16 10	16 10
" Markt ^r Stone, yearly tenant,	66	1 13 8	1 13 8
" "	84	2 2 1	2 2 1
" "	91	12 7/2	12 7/2
Cogswell Rev ^d M ^r	31	1 5 3	
Custace Edward	40	1 1 1/2	1 1 1/2
Murphy Thomas	17	8 5	
" "	29	1 1 1/2	1 1 1/2
Mosher Margaret	66	16 10	
O'Connell Jeremiah	70	4 2 1/2	4 2 1/2
Carey William	8	16 10	16 10
Dillon William	7	16 10	16 10
" John Pettigrew £8.15.0	20	16 10	4 10
" John Parker £13.0.0			12
Pryor Henry	7	16 10	
" "	"	3 3 1/2	
" " sold to Geo. Barton who pays	23	12 7/2	12 7/2
" "	"	16 10	
" "	"	16 10	
" "	24	1 1 1/2	
" "	32	4 8 1/2	
Daniel M ^r	3	3 7 1/4	3 7 1/4
Albion Insurance Office	32	21 10	
Mitchell M ^r	38	1 17 10 1/2	1 17 10 1/2
Gleeson Edward	34	1 13 8	1 13 8
Gentles Thomas	18	2 2 1	
Reynolds H. H.	1	3 7 1/4	3 7 1/4

Reynolds W. K. R. W. Bigby	14	221 . 85	113 0
Reynolds James	14	16 10	
"	15	19 5	19 5
Maha William	1	16 10	16 10
Quistace Rowland	64	12 7/2	12 7/2
"	79	6 4	6 4
"	65	11 3	11 3
Welsh John	81	6 4	
Quares George	36	113 0	113 0
"	39	10 6	10 6
Roxby Mrs	40	16 10	
Reffman D.	70	6 4	6 4
Re. C. Mrs	62	12 7/2	
Seckman James Jun ^r Jun ^r Victoria		8 5	8 5
Welsh William	42	19 5	19 5
"	114	12 7	
Muir Andrew	83	12 7/2	
McKuzie John	87	11 3	11 3
Maclean John	72	15 3	15 3
Sargent John	37	8 5	8 5
Weekly Payment to James Sherlock			
Crow Jonathan	68	12 7/2	12 7/2

Thos Williams

Mayor

Halifax 20th July 1843.

Charles Lippincott, William Seaman and Henry S. Inglis
sworn into office as Special Constables in presence of His
Worship the Mayor.

Halifax 20th July 1843.

At a Meeting of the City Council held this day for the purpose of hearing appeals relative to City Assessment.
 Present, Hon. Hugh Bell, and Mr Jennings

Sovett James R.	73	8 12 6	
from Ch: W. Hill	24	1 9 3	
Smith George	75	12 7 1/2	12 7 1/2
" " George Smith, Cooper, Humphreys	72		
Kelly Owen	7	1 5 3	1 5 3
Hogan John	62	8 5	8 5
" "	63	1 9 5 1/2	1 9 5 1/2
Parr Thomas	36	16 10	16 10
" "	40	16 10	16 10
" " from John Palmer	36	6 4	6 4
Saunders James	63	16 10	16 10
Shaw Reuben	15	6 4	6 4
tenant to W. Merrick who is to pay			
Gilfoyle John	28	1 5 3	1 5 3
this is John Gilfoyle, Butcher, who is to pay			
" "	41	12 7 1/2	12 7 1/2
Ellworth Michael	44	1 1 1/2	1 1 1/2
McMurray Thomas	64	1 1 1/2	1 1 1/2
Larg Archibald	22	12 7 1/2	12 7 1/2
Murphy John	13	1 1 1/2	1 1 1/2
McDonnell William	5	1 5 3	1 5 3
Phelan Robert	71	16 10	16 10
Gordon James	37	1 1 1/2	1 1 1/2
McLeay Mrs	42	1 1 1/2	1 1 1/2
Nash John D.	52	2 6 3	2 6 3
" "	87	4 2 1/2	4 2 1/2
McKay John	85	1 1	1 1
Graham W. R.	33	2 10 6	2 10 6
Selig Jacob	68	8 5	8 5
" "	83	2 1	2 1
Walter William	78	1 1 1/2	1 1 1/2
Craig James	42	1 1 1/2	1 1 1/2
" " William Wood, tenant, William Bayton	43	12 7 1/2 6 4 6 4	
Fennell James	85	8 5	8 5
Lambert & Hays	91	4 2	4 2

Halifax 20th July 1843. Dennis Heffernan sworn into office as Inspector of Pickled Fish and Gauger of Oil for the City in the presence of His Worship the Mayor.

Halifax 21st July 1843

At a Meeting of the City Council held for the purpose of hearing appeals relative to City Assessment Present

Alderman McHilary, Messrs Heffernan & West.

Smith Miffo	7	2 21	2 21
"	38	1 53	1 53
"	39	. 12 7/2	. 12 7/2
Burton George	27	1 9 5/2	1 9 5/2
"	10	. 8 5	. 8 5
"	23	3 7 4	3 7 4
Hynes Edward	13	. 12 7/2	
"	29	2 14 8/2	2 14 8/2
Union Insurance Company	30	1 1 2	
Kennedy Thomas	82	. 6 4	. 6 4
"	"	. 12 7/2	. 12 7/2
Flinn William	25	2 . .	2 . .
"	76	. 4 2 1/2	. 4 2 1/2
" Patrick M'Curry yearly tenant to pay this is Wm. Firm in Garwick Street		. 6 4	. 6 4
Butler James	25	2 21	2 21
"	41	1 5 3	1 5 3
Let to Wm. Smith who is to pay	10	1 13 8	1 13 8
Mallen James from Rich. Freeman	9	. 6 4	. 6 4
"	113	1 1 1/2	1 1 1/2
John King	81	2 21	10 1
Rich. McCulloch		. 6 .	
John M'Line		. 6 .	
Daley		. 10	
"	84	6 14 8	
" Rev. M'Connell owner	92	1 5 3	1 5 3
Mooney John	87	. 10 6	. 10 6
Russell Catharine	56	. 10 6	. 10 6
Smith William	7	1 13 8	1 13 8
Hickey John (dead)	22	. 12 7/2	
Hills John	51	1 17 10 1/2	1 17 10 1/2
Wilson Captain	5	. 8 5	. 8 5
Sold to David Calder, Carpenter		. 8 5	
Wallace Charles R	3	. 8 5	
In possession of John Burton		. 8 5	

let to John Coyle who is to pay	4		85	85
Sold to Patrick Foster who is to pay	4		153	153
	5		221	221
Townshend Rev. Mr.	31		138	138
Miss Philan in possession				
Miles Joseph	12		16 10	16 10
Shea Thomas	63		16 10	16 10
Blackadar Charles	66		12 1/2	12 1/2
Forrester James	21		221	
"	23		16 10	
Ballard Misses	15		11 1/2	11 1/2
Conway Wm	15		11 1/2	11 1/2
Molloy Valentine	3		12 1/2	12 1/2
Gleeson Thomas	2		12 1/2	
Monthly tenent to Mrs McDonald who was to pay the taxes				
Wilson William	64		37 1/4	
Thompson Samuel	62		16 10	16 10
" This is Saml N. Thompson Confession			11 9	11 9
"	66		6 1/4	6 1/4
"	67		16 10	16 10
Hickerman David	39		13 1/2	13 1/2
"	63		10 6	10 6
Smith John F.	42		11 1/2	11 1/2
"	61		12 1/2	12 1/2
Reynolds William	31		11 1/2	
Jennings Joseph	33		8 5/2	8 5/2
"	49		153	153
"	50		3 19 11	3 19 11
"	76		6 1/4	6 1/4
" John A. Smith, tenant, to pay	92		138	16 10 16 10
Connors James	37		359	359

Halifax 22 July 1843.

At a Meeting of the City Council held this day for the purpose of hearing appeals relative to City Assessments Present, His Worship the Mayor, Alderman Starr & W. Winters.

Haverstock John	70	. 05	. 05
" this is J Haverstock junr, Truckman	07	. 05	. 05
Haskins George and Henry	211	55 3/2	
" " "	90	2 21	
" " "	92	2 21	
Keating Michael	60	. 12 7/2	. 12 7/2
Keating William	56	1 9 5/2	1 9 5/2
Quiddigan Timothy	57	. 05	. 05
" " "	"	. 16 10	. 16 10
Whalin James	55	. 16 10	. 16 10
Swayne Patrick	64	2 21	2 21
Scott Mrs	90	. 12 7/2	. 12 7/2
this is Mrs Scott in North St			
Robb Mrs	12	. 16 10	
Connow John	25	1 3 6/2	1 3 6/2
" " Edward Vaul tenant	59	1 9 5/2	1 9 5/2
" " "	76	. 12 7/2	. 12 7/2
Hudson William	89	. 6 4	. 6 4
Tucker Timothy	57	1 9 5/2	1 9 5/2
" " John Morris tenant of part	79	. 12 7/2	. 12 7/2
Moriarty Patrick	42	. 16 10	. 16 10
" " "	48	. 16 10	. 16 10
Burkett John W.	40	. 12 7/2	. 12 7/2
Wall John	78	. 6 4	. 6 4
Wise Thomas	91	. 05	. 05
Stoy Samuel	4	12 4 1	
" " "	12	3 3 2	
" " "	"	2 2 1	
" " "	94	. 16 10	
Dewolf Robert D.	51	1 9 5/2	1 9 5/2
Charles W Taylor to part		. 14 9	. 14 9
" " "	68	. 16 10	. 16 10
Dennis Conway	89	. 12 7/2	. 12 7/2
Morris Power	92	. 05	. 2 1
Owned by Patrick McCarthy who occupies 3 rooms		. 6 4	

Jones William	15		16 10	16 10
"	19		4 4 2	4 4 2
"	21		16 10	16 10
Murphy John	73		16 10	16 10
Blowers Mrs	18		29 9 2	
Blowers Estate	211		6 6 3	
" Edw. Mansfield tenant	70		12 7/2	12 7/2
Bliss Judge	3		37 7 1	
"	5		1 5 3	
" Edw. Redoubt tenant, to pay	72		12 7/2	12 7/2
Relief Meeting Trustees Patrick Costin	46		12 7/2	12 7/2
Lanningan William	13		1 1 2	1 1 2
" Mrs Barber to pay	48		16 10	16 10
"	64		8 5	8 5
Tropolet Mrs C. Robson, tenant, to pay	52		1 1 2	1 1 2
"	60		1 13 8	1 13 8
Bauer J. & J.	25		9 13 7	9 13 7
McKee Peter	7		1 13 8	1 13 8
" W. Lawson to pay Thos Buff	49		5 13 7	2 18 11
"			16 5 2	18 3
Gully John from A.M. Umacke	75		16 10	16 10
Murphy Thos. E.	7		1 13 8	1 13 8
Hamilton Joseph	49		1 1 2	1 1 2
Boyd William	9		1 9 5 2	1 9 5 2
" Given up in Febry & March	30		2 2 1	2 2 1
Walker Robert	92		1 1 2	1 1 2
Blood John Coursed Seal pays half	92		12 7/2	6 4
Thompson John S.	18		2 10 6	
"	36		1 5 3	
Murdoch John	32		1 5 3	1 5 3
Croftill Mrs	22		1 5 3	1 5 3
Roach W. R. let 1. July to Grantkinn	50		16 10	16 10
"	75		2 1	2 1
"	75		3 7 4	3 7 4
"	78		6 4	6 4
"	80		2 1	2 1
Hirling Dr	38		2 6 3 2	2 6 3 2
Mrs Edwards	75		2 1	2 1
Ronan Patrick	85		16 10	16 10

— July 22nd —

Lawry Michael	0	16 10	16 10
Maxwell George	92	6 4	6 4
Wright Nicholas	19	4 2 $\frac{1}{2}$	4 2 $\frac{1}{2}$
John Nugent & pay		12 7 $\frac{1}{2}$	12 7 $\frac{1}{2}$
"	19	2 2 1	2 2 1
"	41	12 7 $\frac{1}{2}$	12 7 $\frac{1}{2}$
" W Roddick yearly tenant	40	12 7 $\frac{1}{2}$	12 7 $\frac{1}{2}$
McClenny Mrs	65	1 13 0	1 13 0
Rugg David	22	0 5	0 5
Miche Hays, yearly tenant			
Bigby R. S	14	2 10 6	2 10 6
Shannahan William	30	2 2 1	2 2 1
Hicks Job	27	12 7 $\frac{1}{2}$	12 7 $\frac{1}{2}$
Simmons George	49	2 10 6	2 10 6
Martin John	61	1 1 2	1 1 2
McDonald Mrs S.	2	1 13 0	
Thos Wallace L8			
Thos Freshum L8	2	4 2 $\frac{1}{2}$	
Mechanics Library	31	16 10	
O'Brien Mrs	40	0 5	
Murphy M.	42	0 5	

Thos Williams
May 57

Halifax July 28th 1843.

At a Special Meeting of the City Council held this day
Present, His Worship the Mayor, Aldermen Freeman, Duffus, Keith,
McKislay, Starr, Messrs Allison, Stoy, Fairbanks, Sinclair, Caldwell,
Jennings, Hon. Mr Bell, West, Heumen, and Shuters.

Absent to be Fined

- Alderman Duffus 1/3
- Keith 1/3

The City Council were summoned to take into consideration a number of appeals relative to City and County rates - The Building of a Stone Wall on the Ordnance property, Campbell Road - and the transaction of other business.

The following appeals were heard this day, and decided upon as follows :-

Williams Mr from W. J. Pickers 65	1 1	42	16 10
Reveen Mrs from John Johnston 21	1 13 8		1 13 8
Power Michael from W. H. G. Smith 43	16 10		16 10
Peggs Mr from P. McTab 1	18 3		18 3
Mr McTab to pay			
Taylor Charles B. from R. D. Duff 51	11 9		11 9
Mr Dewolf to pay			
Butler John from H. J. Pryor 23	12 7/2		12 7/2
Mr Pryor to pay			
August John from Rich. Wright 19	12 7/2		12 7/2
Mr Wright to pay			
McBreath John from W. Holmes 32	16 10		16 10
W. Holmes to pay			
Saxon William from J. G. Guig 43	6 4		6 4
Boyle James from J. Johnston 55	8 5		4 2 1/2
Edward Payne to pay			
Parker John from W. Dillon 20	12		12
Mr Dillon to pay			
Hinn William from W. S. Snow 23	12 7/2		12 7/2
Robson Charles from Mrs. Tropolit 52	1 1		1 1
Mrs Tropolit to pay			
Rigby Charles H. 64	16 10		16 10
Subtenant to pay this			
Hinn Michael 66	1 13 8	16 10	16 10
Hewitson Commissary 5	7 11 6	4 4 2	3 7 4
Williams Commissary 1	3 15 9	1 5 3	2 10 6

The City Council next proceed to deliberate upon a number of

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appeals standing over for the opinion of the City Council when

The following Letter from City Assessors, addressed to His Worship the Mayor is read:

Halifax 30th May 1843

As we have filed the Assessment Books for the City and County for 1843, in the offices of City Clerk and Clerk of the Peace, it has occurred to us, that we should explain the principles upon which we have acted in making those Assessments, for the information of your Worship, and of the City Council, in case it might be of service in case of appeal - more especially so as this is the first Assessment made under the amendments to the Act of Incorporation: and which principles if known may in future assessments, be improved upon.

In estimating the value of Real Estate, we have made the rents our foundation, taken 10 per cent as a Standard - for instance, if a person paid £10 per annum, we valued his property at £100 - if £20 per ann. then we valued at £200, and so forth - deviating only where we found houses &c. occupied by very poor persons paying large rents, and where we found houses occupied at a rent of not more than half that they would command as we in some cases did find. Where owners occupied their own properties we placed a rent on them and took the same Standard for our valuation.

In estimating the ability or capability of persons we, as could only be expected, had to experience much difficulty in carrying out a principle that would, on the face of the Books, bear a comparative fairness - one with another. We had to act, in most instances, at hap hazard - it was impossible that we could know the abilities of persons and we could not expect that they would be disposed to give us the information. Therefore we were left to common rumour or supposition for our guide, or to make the best "guess" we could - and no doubt but that in the absence of proper information, we have made many errors. Our principle however was this - we supposed what a party might be worth - from this we made a deduction for his Real Estate (if he owned any) as near as we could - we also deducted a sum for shares that he might hold in the Banks, Insurance Companies or other joint stock companies, and then we set down one fifth of the residue as the sum for assessment - we carried out this principle in every case, as near as possible.

In estimating the ability or capability of Banks, Marine, Fire and Life Insurance Companies and Joint Stock Companies we have also acted upon the same principle - and this we have done in the face of objections made thereto - some supposing that the words of the Act "regard being had to the actual profits derived by said Companies on their business in the preceding year" would only warrant an assessment to be made on those profits, and that the Capital was not to be taken into estimation. But to this interpretation we could not assent, consequently we could not act upon it, we saw that the same words are used in the act with reference to the assessment of Real Estate.

By it we were directed to make that assessment in the most just and equal manner we could devise by an equal pound rate on the Real Estate or "Regard being had to the value of the rents of the Real Estate" The spirit of which, we take to be, that we were to consider the rent which Real Estate was producing. If a large rent, then the valuation should be in proportion, if no rent at all then that our valuation should be a diminished one. So that if we could interpret the words with reference to Banks & to relieve their Capital from assessment and to warrant that assessment being made only on the amount of profits of the preceding year, we would as a consequence be forced to give the same interpretation to the same words which are used with respect to Real Estate, and to leave out the value of the Real Estate from assessment and to place that assessment on the rent only - so that instead of putting down a property producing £30 a year rent at £500 value, we could only set it down at £30 - its actual rent. The consequences of which we think will be apparent - the whole assessment will be thrown into confusion. We may be in error in the view we have thus taken, but not being able to see otherwise, we have acted upon the same principle with joint Stock Companies that we have with individuals - therefore when we came to the Bank of Nova Scotia, we asked information which was readily afforded us, whereby we understood that they had a paid up Capital exceeding £140,000 - and that last year they divided a profit of seven per cent - we consequently thought that in putting down their ability at £24,000 we were acting in accordance with our principle. When we came to the other Banks, we also asked information, which however was courteously refused - and from the best knowledge we could obtain of the business of those Banks we came to the conclusion that the business of the British North American Bank had not been equal in amount to that of the Nova Scotia Bank and that the Halifax Bank had done far less business than the B.N.A. Bank. So that we at a "guess" placed them down for assessment, as we have

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done - considering that the Profits of these Establishments for the preceding Year would warrant the amount that we have assessed them for. On the same principle we have acted with respect to the Life & Marine Insurance Companies - where no profits was produced we have taken a diminished value - where a small profit was produced we have diminished the Capital to a sum that the amount of profit of the preceding Year would return six per Cent thereon and then have taken one fifth as our Standard. and when we could get no information we have adopted our only resource - supposition - and where the Capital has been wholly lost or no business done we have not put down any sum for assessment.

If your Worship will not consider that we are assuming to ourselves a liberty which we are not authorised to do - we would respectfully suggest that if it can be done in consistency with the Law, a longer time should be given to the assessors to perform their duty in - Thirty days are not sufficient to go through the whole City and make up the Books and to give to them a proper perusal before being filed. If the assessment could be ordered early in March returnable 20th May, much greater accuracy would, no doubt, appear.

We remain, Worshipful Sir,

Your Obedt

(Sgn) John Hayter } City
(Sgn) Thomas Adams } Assessors
1842

As also the following opinion of His Honor the Recorder relative to Assessment on Banks Joint Stock Companies, Marine and Fire Assurance Companies is lead:

¶ Sir,

In reference to your letter of the 12th instant I have considered the question therein submitted to me, relative to the Assessments on any Banking Fire, or Marine Assurance Company or Association, or Joint Stock Company established within the City of Halifax, and have read the letter of the City Assessors on the subject. The desire the Assessors evince to discharge faithfully the duties reposed in them by their fellow Citizens, is highly praiseworthy, but with due appreciation of your zeal, not to place in jeopardy so large an amount of the City rate, I regret that I cannot concur in their construction of the Act of this year which was intended to govern their proceedings in making such Assessments. My opinion is that the Companies or Associations

above alluded to are only liable to be assessed as follows, viz:-
 Upon the real estate they may respectively occupy in accordance with
 the 5th Sec. of 6th Vict: Cap: 28th and as to the amount to be taxed or
 assessed for the ability or capacity of any such Company or Association,
 beyond the real estate "aforesaid" the assessors shall have regard to
 the amount of the actual profit derived by said Company or Association
 on their business of the preceding year, agreeably to the 9th Section of the
 same act.

By the 5th Sec: the Real Estate is actually to be assessed, but by
 the 9th Sec: the Capital may be considered as virtually exonerated.

I think therefore that the complainants you refer to are entitled
 to relief.

I am, Sir, Your Mo. &c. Servt.
 His Worship (Signed) W. D. Lewis
 The Mayor. Recorder.

When said appeals having been duly considered are decided upon as
 follows:

Name	Page	City Rate	County Rate	Total	Amount Relieved	Amount to be paid
Power Mary	66	184	2 0/4	1 1/2	85	12 7/2
"	22	140	2 2	16 10	05	85
Howe David	31	154	11	595		595
McGregor Andrew	27	510	163	663		663
"	72			42		42
"	76			42		42
"	82			21		21
"	88			21		21
Carroll the Misses	38			47	63	06
Bowden William	43	11	1 7/2	12 7/2		12 7/2
Schallehn H.	8	24	5 11/2	263	1610	195
Potts Gerrish	29	11	1 7/2	12 7/2	12 7/2	
"	30			1610	1610	
"	50			221		221
"	90			153		153
Richardson Matthew	2			804	221	663
"	10			10105		10105
Binney Mrs	4			6105		6105
Binney Edward	4			663		663
Bank of British N. America	31	7110	10113	8213		8213
Binney S. A.	16	74	129	8169		8169

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	Page	City	County	Total	Amount Paid	Amount to be paid
Crichton Co	68	36	99	3159		3159
Newton Miss	16	12	33	153		153
Lawson Hon. William	12	215	01	311		311
"	15	11	126	1226		1226
Hell and Rogers	9	12	33	153		153
"	24	194	44	138		138
Hill Charles W.	11	317	11	484		484
"		13	410	1710		1710
"	16	160	110	804		804
"		140	22	1610		1610
"	71	71	11	05		05
"	24	71	11	05		05
Single Mrs	13	194	44	138	120	11
Haze Richard F.	31	60	196	716	11	6106
Miracle Mrs R	5	2513	1315	42992		2992
"		140	22	1610		1610
State Estate of	64	140	22	1610		1610
National Loan Association	30	3134	1010	442		442
New York Life Insurance Company	29	3134	1010	442		442
Hartford Insurance Company	29	760	110	804		804
Protection Insurance Company	29	760	110	804		804
United Kingdom Life Insurance	30	218	00	374		374
Black W.F.	26	1134	231	16160		16160
Flemming Thomas	35	11	17	12 1/2		12 1/2
Sutherland D.	34	1210	111	149	64	05
Bland Hon. J.B.	11	134	119	153		153
Twining Mr.	53	113	410	1710		1710
Holden Philip	8	104	28	11 1/2		11 1/2
"	24	11	17	12 1/2		12 1/2
Bank of Nova Scotia	33	9310	1316	310763		10763
Forest James	37	1160	55	221	1610	153
Whidden John	30	12	33	153		153
"	75	194	44	138		138
"	94	215	01	331		331
Minerva Life Insurance Company	48	194	44	138	1130	
Halifax Fire Insurance Company	33	232	382	2603		2603
Brander John	39	11	17	12 1/2		12 1/2
"	40	140	22	1610		1610
"	40	11	17	12 1/2		12 1/2
Fairbank Mr	7	1160	55	221		221

	July	City	County	Total	Amount Received	Amount to be paid
Cogswell Mrs	19	1 13	-	4 10	1 17 10 1/2	4 2 1/2
" "	57	" 3 8	" 6	4 2 1/2		4 2 1/2
Allison Mrs	23	18 6 8	2 14 2 21	10 1 1 1 2	16 16 8	
" "	25	" 7 1	" 1 1	8 5		8 5
Allison David	3	7 6 8	1 1 0	0 0 4	2 2 1	6 6 3
Allison Edward	10	7 6 8	1 1 0	0 0 4		8 0 4
" "	29	" 11	" 1 7 1/2	12 7 1/2		12 7 1/2
Lane John	12	" 18 1/4	-	2 8 1/2	1 1 1/2	8 5
Union Insurance Company	30	3 13 1/4	" 10 10 1/4	4 2		4 4 2
Switzer J. J.	4	10 1 8	1 9 9 1/2	11 11 3 1/2	2 2 1	9 9 1/2
" "	5	1 2	" 3 3	1 5 3		1 5 3
" "	91	" 3 8	" 6	4 2 1/2		4 2 1/2
Murphy John Surr	92	1 5 0	" 3 7 1/2	1 9 5 1/2	4 2 1/2	1 5 3
" "	21	" 9 2	" 1 4	10 6		10 6
Miller Misses	1	12 15 8	1 17 11	14 14 7		14 14 7
" "	4	" 11	" 1 7 1/2	12 7 1/2		12 7 1/2
Clacke Stephen	85	1 16 0	-	5 5	2 2 1	2 2 1
" "	33	" 14 8	" 2 2	16 10	0 5	0 5

The Council adjourned until tomorrow at twelve o'clock.

Wm. Williams
Mayor

Halifax July 29th 1843.

At an adjourned Meeting of the City Council held this day, present His Worship the Mayor, Aldermen Messrs. Allison, May, Fairbanks, Sinclair, Caldwell Jennings, Hon. Mr. Bell, Mr. Hutchinson.

— Absent to be fined —

The City Council continue this day to proceed with the deliberation upon the appeals, standing over for the opinion of the City Council, when the following having been considered, are decided upon as follows.

The following Statement from Lewis Bliss Esquire, Hon. H. K. Cogswell, Mr. Scott on behalf of Scotia Insurance Company, Commissary General Hewelson, and Assistant Commissary General Williams, relation to their objections to the amount assessed on them for City and County Rates is read.

Mr. Bliss lives with his mother, Mr. Justice Bliss making one of his family. He is not in business of any kind save as a Bank Director, and holds no office or place whatever of Salary or emolument. The only Property owned by him in this Province consists of Bank Stock and Fire Insurance Stock the whole otherwise separately taxed — and a few shares in the Avon Bridge of little value and not to be sold in the market at nearly one half their actual cost at par. Any property he may have abroad is of course liable to be taxed where it is — and besides paying taxes the depressed state of trade has subjected it to serious losses beyond the mere suspension of dividends. In guessing at the amount of Ability the Assessors no doubt meant to come as near to it as they could, but groping in the dark it is not surprising that they should sometimes be far wide of the mark. They put down Mr. Bliss as he understands at about £25,000. He would like them to tell him where it is and of what it consists. What it really is he would not object to say if all others did the same, making a return as in England for the income tax.

The whole assessment this year is about a seventh less than last year. Mr. Bliss's tax is raised more than 50 per cent. He thought last year that £10 was excessive by more than half, and he trusts that there will be no difference of opinion that £16.16.8 is equally so this year, and he most respectfully asks for a favorable consideration of the matter."

Mr. Cogswell appeals from that part of the Poor City and County Rates which require him to pay £30.14.6 upon the Property in his possession at his residence and his ability there. In the first

place, although the appellant recognises to the full extent the principle that
 * * * property within the City should contribute fairly and ratably
 to the support of the poor to municipal expenses and for County purposes,
 he conceives that taxation and protection are correlative terms. He admits
 that all property protected by our municipal institutions should
 contribute ratably to the support of such institutions. Having admitted
 this principle he denies that he is either legally or equitably liable to be
 taxed for his supposed ability derived from any sources of income which
 have already been taxed for similar purposes either in the City or
 elsewhere, according to its situation. He admits that he has some property
 in England but that is not only taxed there but expended there, and
 no part of it is either protected by the City authorities or expended within
 its jurisdiction. Such is also the case with respect to property which
 he owns in the County parts of this Province. The appellant conceives
 and contends that he is not liable to pay any tax for any income
 which he may receive as interest upon Mortgages of lands within
 the City as such property is already subject to taxes on the
 foregoing principle of protection, in the hands of the Mortgagee
 or occupant. The principle of assessment which appears
 to have been acted upon by the assessors in the appellants case
 will in many instances subject property to a triple tax. The
 owner of property may encumber it by mortgage and as is not
 infrequently the case, occupy no part of it himself. The occupant
 is then called upon to pay the rate for the value of the property. The
 owner is assessed for the rent which he receives, and the Mortgagee
 for the ability which he possesses in the amount of interest derivable upon
 his mortgage. This is manifestly unjust and absurd. The occupant
 is bound by his lease to pay all taxes and yet the owner is required
 to pay a portion of the clear rent reserved to him, as a tax, and the
 stipulated interest which the Mortgagee is to receive is diminished
 to the extent of the ability or income tax upon it. The appellant
 contends that he is not liable under any legal or correct principle
 of taxation to be assessed upon any supposed ability arising from the
 sources before mentioned or any other within the City, except as a
 Banker when as a Copartner in a private Company all his ability
 is at stake, and may be called into action, and in that capacity
 he has been already largely taxed. Many persons living in the City,
 and deriving large Provincial or City incomes which are protected
 by the City institutions are assessed less than the appellant, who
 does not draw an income of one Shilling from such sources. And
 when this portion to which the appellant objects shall have been
 struck off his assessments will still be larger than many of the