

E V E N I N G S E S S I O N,

Council Chamber,
City Hall,

March 18th., 1924.

An adjourned meeting of the City Council was held this Evening. At the above named hour present His Worship the Mayor, Aldermen Colwell, Whitman, Munnis, Sanford, H. W. Cameron, Whelan and Daw.

8.10 o'clock.

Moved by Alderman Whitman, seconded by Alderman H. W. Cameron, that the time of meeting be extended until a quorum is present or until 8.30 o'clock. Motion passed.

8.25 o'clock.

Roll called. Present the above named and Aldermen Finlay, Bissett, Gastonguay, Schaffner, McDonald, Guildford, O'Toole, Power, Drysdale, Hubley and W. O. Cameron.

The meeting is called pursuant to adjournement for the consideration of Legislation and for the transaction of other business.

**STREET PAVING - CANADIAN BITUMINOUS
PAVING COMPANY SUIT AGAINST THE CITY OF HALIFAX.**

Alderman Daw asked that the order of business be suspended to allow him to introduce a Notice of Motion. By unanimous consent of Council Alderman Daw is permitted to introduce Notice of Motion as follows:-

WHEREAS this Council has received official notice that in the suit of Canadian Bituminous Paving Company against the City of Halifax, judgment has been rendered in the Supreme Court against the City for \$80,000.00;

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AND WHEREAS this loss to the City if eventually upheld in a Court of Appeal or if not appealed against was caused by the neglect or inability of the Nova Scotia Tramways & Power Company to perform its part of the Paving Contract as it was bound in honor to do at least and the breach of which contract by the said company caused this loss to the City, without the City being in any wise to blame;

AND WHEREAS this loss to the City was further caused by defective legislation passed in the interests of the said Tramway Company and by reason of which this City was unable to have in said suit or action recourse over against the said Tramway Company in said contract for the breach of which the City has sustained this loss;

RESOLVED that Legislation be procured at the present session of the legislature to make the said Tramway Company either pay the City the said loss or to indemnify the City against the same.

Council

TAX EXEMPTION.

Read report Special Committee on Tax Exemptions, laid on the table by Alderman Power, Chairman, at a meeting of this Council held on the 6th. instant.

Committee Room,
City Hall,
March 3rd., 1924.

To His Worship the Mayor
and City Council.

Gentlemen,

At a meeting of the City Council held on the 31st. of January last, the following resolution was adopted:-

RESOLVED that a committee be appointed by the Mayor to prepare legislation for passage at the coming session of the Provincial Parliament and report back to this Council, to amend the City Charter so as to abolish all tax exemptions in this City to the end that all property within the City of Halifax be taxed to contribute to the City Treasury in taxes in some amount, and that a scheme be devised by said Committee to tax also all Government property fully - Imperial, Dominion and Provincial, and, for that purpose, to take steps to get legislation from any said Parliament in order to tax property controlled by it."

In compliance with the Resolution, His Worship the Mayor named the following Committee:-

Deputy Mayor Colwell,
Alderman Schaffner,
Finlay,
Guildford,
Power,
W. O. Cameron
H. S. Rhind, Esq.

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Your Committee met and appointed Alderman J. J. Power Chairman and has had several meetings, and, with the assistance of the City Solicitor and City Assessor has gone carefully over the valuations of the properties now under exemption and has worked out a scheme, which, if adopted, will produce a large increase in the City's revenue.

Your Committee recommend that the properties contained in the Schedule attached be assessed on the valuation as set out under the different schedules.

With respect to the application of the Navy League of Canada for exemption from taxation on their property at the corner of Barrington and South Streets, your Committee recommend that this application be considered with this report and that this property be placed in the schedule with similar institutions and be assessed on a similar valuation.

Your Committee further recommend that the Federal and Local Governments be requested, through the City's representatives, to consent to Legislation waiving all exemptions on Crown property under the B. N. A. Act, and that such Governments pay to the City of Halifax, on their property within the City, a tax at the current rate on 25% of the valuation assessed to the respective properties for services rendered, viz., Fire and Police protection, Streets and Street lighting.

Your Committee also recommend that application be made at the present session of the Legislature for the following amendments to the City Charter:-

AN ACT RELATING TO EXEMPTIONS FROM TAXATION IN THE CITY OF HALIFAX:

Be it enacted by the Governor, Council and Assembly as follows:-

Notwithstanding any provision of the Charter of the City of Halifax or of the Revised Statutes of Nova Scotia or of any other enactment of the legislature of the Province of Nova Scotia, any exemption from taxation by the City of Halifax at any time granted, conferred on or held by any of the bodies corporate or persons, or in respect to any of the properties, churches, institutions or buildings set out in the Schedules to this Act is hereby repealed and declared no longer to exist and every such property, church, institution, building, body corporate or person, shall be assessed and rated for taxation in and for the City of Halifax in the manner and to the extent set opposite to each such property, church, institution, building, body corporate or person respectively.

- Schedule A - Churches
B - Sunday Schools
C - Educational Institutions
D - Charitable Institutions
E - do
F - Exempted under Special Act
G - Miscellaneous.

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And your Committee further recommends that Section 380 of the Charter be amended by increasing the age limit of persons liable to Poll Tax from 50 to 60 years; that the Employers of labor be required to file a return under oath with the City Assessor not later than the 31st. of July in each year, giving the names and addresses of all persons in their employ between the ages of 21 and 60 liable under this Section for Poll Tax; that Employers be required to deduct the amount of the Poll Tax, viz., Five dollars, from the wages of each employee so liable under this Section, during the month of August in each year and make a return of the same to the City Collector within thirty days. Also all Employers of labor outside of the City who employ persons residing within the City will be required to make similar returns, and for neglect will be liable to the same penalty. A penalty to be provided for non-compliance with the foregoing provisions, on the part of any Employer by refusing or neglecting to make the necessary returns.

J. J. POWER,
Chairman.

SCHEDULE A Name	Assessment	Rate ^{\$3.25} 20% of Assessment	Rate	Amt. payable
All Saints Cath.	\$230,000.00	\$46,000.00	\$3.25	\$1,494.50
St. Mary's "	222,000.	44,400.	"	1,443.00
St. Patrick's Ch.	141,550.	28,300.	"	919.75
St. Paul's Ch.	98,700.	19,950.	"	648.38
Union Church	98,500.	19,700.	"	640.25
St. Johns Presby. Ch.	92,000.	18,400.	"	598.00
Fort Massey Ch. & Sch.	91,400.	18,200.	"	591.50
St. Andrews Pres. Ch.	82,700.	16,550.	"	537.88
1st. Baptist Ch. & Sch.	82,000.	16,400.	"	533.00
St. Matthew's	82,000.	16,400.	"	533.00
St. Joseph's	80,000.	16,000.	"	520.00
Baptist Temple	72,500.	14,500.	"	471.25
Grafton St. Methodist	76,000.	15,200.	"	494.00
J. Wesley Smith Mem'l	62,000.	12,400.	"	403.00
Tabernacle	58,500.	11,700.	"	387.25
North Park Presby.	52,000.	10,400.	"	338.00
Oxford St. Methodist	50,300.	10,060.	"	328.63
Trinity Ch. & School	50,000.	10,000.	"	325.00

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SCHEDULE A (Cont'd.)

Name	Assessment	20% of Assessment	Rate	Amt. payable
St. Mark's	\$48,000.	\$9,600.	\$3.25	\$312.00
Holy Heart Chapel	38,500.	7,700.	"	250.25
Universalist	38,400.	7,680.	"	248.63
Brunswick St. Meth.	35,000.	7,000.	"	227.50
West End Baptist	33,200.	6,640.	"	216.13
St. Matthias	32,000.	6,400.	"	208.00
St. George's	32,000.	6,400.	"	208.00
St. Thomas Aquinas	31,200.	6,240.	"	203.13
Jewish Synagogue	27,000.	5,400.	"	175.50
St. Agnes	23,200.	4,640.	"	151.13
Robie St. Methodist	21,600.	4,320.	"	139.75
Lutheran	16,200.	3,250.	"	105.63
Salvation Army Brks	16,000.	3,240.	"	105.60
Christian Church	13,200.	2,640.	"	86.13
7th. Day Adventist	12,400.	2,480.	"	81.25
Cornwallis St. Bap.	11,600.	2,320.	"	74.75
College Hall	8,000.	1,600.	"	52.00
1st. Church of Christ	6,600.	1,320.	"	42.69
St. John's (Fairview)	6,000.	1,200.	"	39.00
Methodist Episcopal	5,700.	1,140.	"	37.38
Jewish Synagogue	4,500.	900.	"	29.25
St. Paul's Mission	2,300.	460.	"	14.63
North End Mission	2,000.	400.	"	13.00
Afrioville Baptist	1,300.	260.	"	8.13
" (Old)	800.	160.	"	4.88
Dutch Church	1,000.	200.	"	6.50
	<u>\$2128,850.00</u>	<u>437,750.00</u>		<u>14,225.23</u>

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SCHEDULE "B" SUNDAY SCHOOLS

Name	Assessment	20% of Assessment	Rate	Amt payable.
St. Paul's Hall	\$50,600.	\$10,100.	\$3.25	\$328.25
St. Mary's Parish H.	33,000.	6,640.	"	216.13
West End Baptist Hall	9,800.	1,960.	"	63.38
St. George's Hall	9,000.	1,800.	"	58.50
Oxford St. Methodist	7,500.	1,500.	"	48.75
St. Luke's Hall	7,500.	1,500.	"	48.75
St. Matthias	7,000.	1,400.	"	45.50
	<u>\$ 124,400.</u>	<u>\$ 24,900.</u>		<u>\$ 809.26</u>

SCHEDULE "C" EDUCATIONAL INSTITUTIONS.

Dalhousie College	1,515,766.	303,153.	"	9,852.38
Holy Heart Seminary	172,500.	34,500.	"	1,121.25
Convent Sacred Heart	240,000.	48,000.	"	1,559.50
Pine Hill College	142,700.	28,540.	"	927.88
St. Mary's College	134,100.	26,820.	"	871.00
Ladies College	76,000.	15,200.	"	494.00
St. Mary's Boys & Girls	135,200.	27,040.	"	879.13
St. Patrick's Girls	45,000.	9,000.	"	292.50
College St. School	32,000.	6,400.	"	208.00
	<u>2,493,266.</u>	<u>498,653.</u>		<u>18,205.64</u>

SCHEDULE "D" CHARITABLE INSTITUTIONS. 10%

		<u>of Assessment</u>		
School for Blind	190,000.	19,000.	"	617.50
Institution for Deaf	150,000.	15,000.	"	487.50
Halifax Industrial School	84,000.	8,400.	"	273.00
St. Patrick's Home	57,000.	5,700.	"	185.25
Halifax Dispensary	31,000.	3,100.	"	100.75
Just Mission	11,000.	1,100.	"	35.75
Poor Association	3,000.	300.	"	9.75

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SCHEDULE "D" (Cont'd.) Assessment	10% Assessment	Rate	Amount payable
St. Theresa's Home \$63,000.	\$6,300.	\$ 3.25	\$204.75
Old Ladies Home 48,000.	4,600.	"	149.50
Y. W. C. A. 32,000.	3,200.	"	104.00
Home for Aged Men <u>25,000.</u>	<u>2,500.</u>	"	<u>81.25</u>
692,000.	69,200.		2,249.00

SCHEDULE "E" -	5% Assessment		
Home of Good Shepherd 273,600.	13,680.	"	445.25
St. Joseph's Orphanage 217,000.	10,850.	"	352.63
Children's Hospital 53,000.	2,650.	"	86.13
St. Paul's Alms House 15,000.	750.	"	24.38
Home Guardian Angel 38,200.	1,910.	"	61.75
Halifax Infants Home <u>37,400.</u>	<u>1,870.</u>	"	<u>60.13</u>
834,200.	31,710.		1,030.27

SCHEDULE "F" -	20% Assessment		
Halifax Infirmary 188,200	37,240	"	1,210.63
Women's Local Council House 13,500	2,700	"	87.75
Majestic Theatre 135,400	27,080	"	878.83
St. Mary's Y.M.T.A. & B. Soty. 131,200	26,240.	"	851.50
St. Patrick's Hall 19,000.	3,800.	"	123.50
Ch. of England Inst. 43,000.	8,600.	"	279.50
Y.M.C.A. 203,700.	40,740.	"	1,324.38
Free Masons Hall 47,000.	9,400.	"	305.50
Oddfellows Hall 38,500.	7,300	"	237.75
St. Josephs Society 23,400.	4,680.	"	151.13
Victoria School Art & Design 12,100.	2,420.	"	78.00
North Star Hall <u>2,300.</u>	<u>460.</u>	"	<u>14.63</u>
853,300.	170,680.		5,542.60

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SCHEDULE "G"

Name	Assessment	25% of Assessment	Rate	Amount payable.
Halifax Shipyards Ltd.	\$3,500,000.	\$825,000.	\$ 3.25	\$20,312.50
Moirs Ltd	592,000.	148,000.	"	4,810.00
Hillis & Sons Ltd	<u>65,000.</u>	<u>16,250.</u>	"	<u>528.12</u>
	<u>3,157,000.</u>	<u>789,250.</u>		<u>25,650.62</u>

RECAPITULATION.

RATE \$3.25

Schedule	Assessment	Percentage	Amount Payable
A	\$2,188,850.	20% - \$437,750.	\$ 14,225.23
B	124,400.	20% 24,800.	809.28
C	2,493,288.	20% 498,653.	16,205.64
D	892,000.	10% 89,200.	2,249.00
E	634,200.	5% 31,710.	1,030.27
F	853,300.	20% 170,660.	5,542.60
G	<u>3,157,000.</u>	<u>25% 789,250.</u>	<u>25,650.62</u>
	<u>10,143,016.</u>	<u>2,022,125.</u>	<u>65,712.62</u>

Read Message His Worship the Mayor on report of
Special Committee on Tax Exemptions, dealing with the sub-
ject of taxing Churches, Charitable Institutions, etc.

Mayor's Office,
City Hall, March 18, 1924.

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To Members of the City Council.
Gentlemen,

Re; Report Special Committee on Taxation
Churches, Institutions, etc.

At meeting of City Council held on January 31st., a Special Committee was named to report on the abolition of all Tax Exemptions throughout the City. The report of this Committee was presented at our meeting of March 6th., and is now before us for consideration.

Without entering on a discussion of the principle involved, I seriously question the advisability of adopting this report and introducing changes so far-reaching in their effects.

I feel we can agree that, with a few exceptions, all Churches or Institutions affected by this change, are not in a position to bear any further demands on their already limited resources. In a number of cases the properties are heavily mortgaged, and have all they can do to keep going. It would, therefore, seem that to add to their obligations would only compel the further curtailment of the work being carried on by them.

Further, any assessment placed on these Churches and Institutions would fall on the shoulders of those who already contribute their share to the City's taxes. I feel confident that, with a careful investigation of our entire system of taxation, we can find other sources of revenue which will enable us to abandon the taxation of the properties involved.

In dealing with the report, we must keep before us the fact that in the event of any of the Churches or Institutions affected, finding it impossible to take care of their taxes, the City could barely enforce the collection by the regular process, which situation would prove most embarrassing to all concerned.

I submitted this report to a Meeting of the Special Committee on Tax Exemptions held this afternoon, and after a full discussion, the members of this Committee unanimously concurred in my recommendation that the proposal for the taxing of these properties be abandoned.

Under these circumstances and for the reasons set out herein, I therefore ask Council's approval to file the report made.

JOHN MURPHY, M A Y O R.

Moved by Alderman Power, seconded by Alderman Guildford, that the recommendations contained in His Worship's Message be adopted and the report filed.

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Moved in amendment by Alderman Daw, seconded by Alderman Bissett, that this matter be submitted to the Rate-payers and that a Plebiscite be taken on the subject at the ensuing Civic election to be held on the last Wednesday of April next. Amendment put and lost, 23 voting for the same and 16 against it as follows:-

For the Amendment:-

Alderman Bissett,
Daw.

Against it:-

Alderman Colwell,
Whitman,
Munnis,
Finlay,
Sanford,
Gastonguay,
Schaffner,
H.W.Cameron,
McDonald,
Guildford,
Whelan,
O'Toole,
Power,
Drysdale,
Hubley,
W. O. Cameron.

Motion to adopt the recommendations in the Mayor's letter passed unanimously.

TAXATION OF GOVERNMENT PROPERTY.

Read Message His Worship the Mayor re taxation of Government properties and amendments to the City Charter in reference to the collection of Poll Taxes.

Mayor's Office, City Hall,
March 18, 1924.

To Members of the City Council.
Gentlemen,

Re: Report Special Committee - Government Properties and Poll Taxes.

Respecting the portion of the Committee's report dealing with the taxing of Crown property, there is no reason why the City should not continue its efforts in this direction, and I feel that the suggestion laid down of an assessment to compensate the City for services such as Fire and Police Protection, Streets and Street Lighting should receive deserving and favorable consideration at the hands of both Federal and Local Governments.

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The closing paragraph of the Committee's report, recommending certain amendments to Section 380 of the City Charter, is deserving of Council's consideration.

JOHN MURPHY,
M A Y O R.

and Power
Moved by Alderman Colwell, seconded by Alderman Power, that the recommendations be approved. Motion passed.

Moved by Alderman Colwell, seconded by Alderman Power, that the clause in the Committee's report recommending that Section 380 of the City Charter in re Poll Tax, raising the age limit from fifty to sixty years, be approved. Motion passed, Alderman Daw dissenting.

Clause 380 is amended as follows:-

- (1) By striking out the word and figures fifty wherever they occur in the same and substituting therefor the word and figures sixty.
- (2) Every Employer of labor in the City shall, not later than the 31st. of July in each year, file with the City Assessor a return giving the name and address of every person in his or their employ between the ages of twenty-one and sixty who is liable under this section for a Poll Tax, and such Employer shall deduct the amount of the Poll Tax payable for each such person, namely Five Dollars, from the wage payable to such employee so liable during the month of August in each year and shall pay over the same to the City Collector within 30 days.
- (3) Every Employer of labor doing business outside of the City but who employs persons residing within the City shall make a return similar to that provided for Employers of labor in the next preceding sub-section.
- (4) Every Employer who contravenes or fails to comply with the Provisions of this Section shall be liable to a penalty not exceeding Fifty dollars and in default of payment to imprisonment for a period not exceeding one month.

Moved by Alderman Colwell, seconded by Alderman Power, that the City Solicitor be instructed to prepare

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Minor
Legislation to be submitted at the present session of the Legislature to make effective the recommendations in this Report which are approved. Passed unanimously.

LEGISLATION

LAW RELATING TO THE CITY OF HALIFAX

His Worship the Mayor submits the following draft of an Act to amend the Law relating to the City of Halifax.

Be it enacted by the Governor, Council and Assembly as follows:-

1. In this Act the expression "City" means the City of Halifax; the expression "Council" means the City Council of the City; and any committee or official herein mentioned by name means the committee or official of that name of the said Council or City. The expression "City Charter" means the Halifax City Charter of 1907 or the Halifax City Charter of 1914, according to the sections of those Charters respectively as defined and now in force under and by virtue of Chapter (8) of the Acts of 1919, and sections referred to by number without other reference are the sections of the said Charters now in force under the said Charter, and this Act shall relate exclusively to the City of Halifax and the said Charters thereof.
2. Any person who has entered into an agreement with the Housing Commission of the City of Halifax for the purchase of real property which is assessed for City rates and taxes, shall be entitled to vote at an election for Mayor or Alderman in like manner as though such property had been assessed to himself personally.
3. The inclusion in the Estimates for the civic year 1925-26 of the sum of \$7,939.00 to pay the amount due by the City to the Victoria General Hospital for the civic year 1923-24, and of the sum of \$1,238.50 to pay the firm of Walter J. Francis & Company, for their services as experts engaged on behalf of the City, in connection with the Hearing of the application by the Nova Scotia Tramways & Power Co Ltd. for an increase in rates, is hereby ratified and confirmed.
4. (1) Any amount which has been assessed and rated against any person for rates and taxes or for a betterment charge shall be deemed to be a "judgment" in favor of the City against such person within the meaning of the Collection Act, notwithstanding the provision of the clause marked (c) of Section 3 of that Act, and any proceedings which might be taken by the creditor upon such judgment against the debtor thereon may be taken by the City against the person so assessed and rated under the Collection Act.

(2) A warrant for the collection of rates and taxes shall be deemed to be an execution for the purpose of said Act, and an Order of an examiner under Section 29, sub-section (4) of the said Act shall have the like force and effect as an execution on a judgment for the amount therein stated, and the costs of executing the same, and may be executed by the Sheriff in like manner as an execution under that Section.

(3) The Stipendiary Magistrate or Assistant Stipendiary Magistrate of the City shall be an examiner within the meaning of the said Act for the purpose of conducting any examination or making any order or other purpose for the collection of, or the enforcing payment of the amount so assessed and rated.

(4) Nothing in this Section shall be construed to deprive the person so assessed and rated of any right or remedy which he has to contest the validity or amount of such assessment and rating.

5. At any sale of land by the City for non-payment of rates or taxes or other moneys in respect to which such sale may be held the collector or other person conducting such sale may bid the amount for which such sale is had, together with any amounts which have accrued due to the City, subsequent to the amount for which the sale is held and which might have been retained by the City out of the purchase monies paid at any such sale, and unless a higher bid is made, such bid by the Collector or such other person shall vest the property sold in the City in like manner as such property would have vested in a person who had made an accepted bid in his own behalf.

6. (1) Any person beginning any business or profession after the striking of the rate for any year, shall be liable for the Business Tax in respect to the premises occupied by him for such business or profession for amount proportionate to the portion of the year unexpired when such business or profession is begun.

(2) Any person who has been notified of an assessment for Business Tax or Household Tax in respect to any premises occupied by him may, on or before the 15th. day of March next succeeding, if he notifies the Assessor of his intention to vacate such premises for the ensuing civic year, be relieved of such assessment if he actually vacates such premises not later than the 1st. May next succeeding.

7. Notwithstanding the provisions of Section 448, the time for rates and taxes imposed in respect to any real property for the civic year 1921-22 shall not cease and expire on the 31st. day of May 1924, but shall extend to and be in force until the 31st. day of May 1926, and the time appointed for or within any proceedings might be taken for enforcing payment of such rates and taxes by a sale of such real property or otherwise, is extended for two years from the time appointed therefore by the Charter and the period of two years mentioned in section 455 as the period for which taxes have been in arrears shall in respect to the rates and taxes for the said year be made four years.

8. In the case of any payment of taxes or betterment charge by instalments the Collector may require payment in full of the interest to date on the whole amount due.

10. Section 374 as amended by Section 4 of Chapter 14 of the Acts of 1913, is amended by adding to the end of subsection (2) the words following - "and whenever any penalty has been imposed or not, the water may be turned off from any premises in which a meter has been installed until such loss or penalty is paid or until the cost of installing or repairing such meter has been paid to the City."

11. (1) In any case in which the City requires money for a purpose in respect to which no appropriation has been made, or in respect to which no appropriation has been made by legislative authority, the Council may, by a two-thirds majority, resolve that the money required for such purpose (specifying the same) and not in any one case exceeding five thousand dollars (\$5,000.00) and not in any one year amounting in all to more than ten thousand dollars (\$10,000.00) shall be borrowed under the authority of this enactment.

(2) Any such resolution shall be forwarded immediately to the Governor in Council, who may disallow the same, or allow it in whole or in part, and upon such allowance, the City may borrow the money, so allowed, from any bank.

(3) Any money so borrowed, with the interest thereon, shall by direction of the Council, in the resolution authorizing the borrowing be either -

(a) Included in the estimates of the year next succeeding that in which the same was borrowed, or -

(b) Repaid in yearly instalments, not more than five in number, each such instalment with interest on the whole sum borrowed, to be included in the yearly estimates beginning with the one next succeeding the year in which the money was borrowed.

(4) Any money so borrowed shall be spent only for the purpose for which the same is borrowed.

(5) The authority to borrow money under any resolution passed under the authority of this section shall cease and determine upon the expiring of one year from the date of the passage of the resolution.

11. No restaurant or eating house shall have any internal division, stalls, partitions or any screens other than partitions dividing one room from another room, or from a hall or passage and extending from one floor to another floor, and solidly attached to both such floors. The keeper or person in charge of any restaurant or eating house which contravenes or fails to comply with this section shall be liable for each day on which such contravention or failure of compliance continues, to a penalty not exceeding ten dollars and in default of payment to imprisonment for a period not exceeding two weeks and such restaurant or eating house may be closed by the Police.

12. Section 375 (as substituted for Section 394 by Order-in-Council) is amended by adding thereto, the following subsection:-

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- (5) Any Underwriting Agency or Association doing business in the City and issuing policies of Insurance shall be deemed a separate company and liable to pay a Special Tax as such, notwithstanding that the policies issued by it are in the name or on behalf of any Company which is itself liable for a Special Tax.

13. The Estimates for the civic year 1924-25 passed at a meeting of the Council held on the 13th. day of March, 1924, are hereby ratified and confirmed, notwithstanding that certain of the items, appropriations, salaries or payments therein estimated for are smaller in amount than are directed by law, or are otherwise not in accordance with any previous enactment.

14. The City may borrow from any bank or fund available the amounts set out in the Schedule hereto and apply the same to the payment of the sums set opposite each respectively. The amounts so borrowed with the interest thereon shall be included in the estimates for 1925-26 and collected therewith.

15. The City may superannuate Horace Kennedy and William J. Spruin, Members of the Police force, with retiring allowances based on twenty-five years of service expiring as from the 30th. day of April 1924 notwithstanding that they will not have, on that date, completed the full period of twenty-five years, and the Trustees of the Police Superannuation Fund shall pay such allowances to the said Officers respectively from that date.

Schedule.

AMOUNTS TO BE BORROWED
AND INCLUDED IN THE
ESTIMATES FOR 1924-1925.

To pay judgment in Boak vs City of Halifax	\$1,049.27
To pay amount due to Victoria General Hospital for civic year 1922-23	7,939.00

The draft Act is considered Section by Section and the several Sections thereof approved with the following amendments:-

Sections 1 to 9 read and approved.

Section 10 read.

March 18th., 1924.

Moved by Alderman Bissett, seconded by Alderman Power, that Sub-section 2 of Section 10 be struck out. Motion put and passed, 13 voting for the same and 5 against it as follows:-

For the Motion:-

Alderman Colwell
Sanford
Bissett
Gastonguay
McDonald
Guildford
Whelan
O'Toole
Power
Drysdale
Hubley
W. O. Cameron
Daw.

Against it:-

Alderman Whitman
Munnis
Finlay
Schaffner
H.W. Cameron .

Section 11 read.

Moved by Alderman Daw, seconded by Alderman Finlay, that the penalty under this Section be increased from \$10.00 to \$50.00 and that the period for punishment be not exceeding 60 days instead of 2 weeks. Motion put and passed, 14 voting for the same and 4 against it as follows:-

For the Motion:-

Alderman Munnis
Finlay
Sanford
Bissett
Gastonguay
Schaffner
H.W. Cameron
McDonald
O'Toole
Power
Drysdale
Hubley
W. O. Cameron
Daw.

Against it:-

Alderman Colwell
Whitman
Guildford
Whelan.

Moved by Alderman Daw, seconded by Alderman Finlay, that this Section as amended be adopted. Motion passed.

Section 12 read.

March 18th., 1924.

Moved by Alderman Finlay, seconded by Alderman Daw, that this Section be amended by adding the words after agency in the first line, "Trust Company, Loan Company", and that the Section as so amended be adopted. Motion passed.

Section 13 read and passed.

Section 14 .

Moved by Alderman Daw, seconded by Alderman H. W. Cameron, that the item in the second Schedule, \$70,000.00, to pay the award in the suit of the Canadian Bituminous Paving Company versus the City, be struck out. Motion passed.

Moved by Alderman Bissett, seconded by Alderman Rower, that the City Solicitor be instructed to make such changes in the Legislation submitted and approved by this Council as are necessary to straighten out the various Sections and to make provision for the payment of the sums set out in the Schedule attached thereto. Motion passed.

Moved by Alderman Colwell, seconded by Alderman Hubley, that Section 14 as amended be approved. Motion passed.

Moved by Alderman Colwell, seconded by Alderman O'Toole, that the Legislation as amended be adopted as a whole. Motion passed.

AMENDMENTS TO CITY CHARTER.

Alderman Whitman, Chairman of the Special Committee revising the City Charter, submits the following Amendments:-

March 18th., 1924.

Be it enacted by the Governor, Council and Assembly
as follows:-

1. In this Act the expression "City" means the City of Halifax, the expression "Council" means the City Council of that City and any Committee or Official herein mentioned by name means the committee or official of that name of the said Council or City, the expression "City Charter" means the Halifax City Charter of 1907 or the Halifax City Charter of 1914, and any amendments thereto according to the sections of those Charters respectively, as now in force under and by virtue of Chapter 80 of the Acts of 1919, and sections referred to by numbers without other reference are the sections of the said charters, or any amendments thereto, now in force under the said chapter 80 of the Acts of 1919, and this Act shall relate exclusively to the City of Halifax.

2. Section 16 is hereby amended by striking out in sub-section 4 thereof the affidavit of qualification and substituting therefor the following:-

"Affidavit of Qualification"

(1) I, A. B., do swear that I am duly qualified as required by law for the office of that I am a natural born (or naturalized) subject of His Majesty, of the full age of twenty-one years.

(2) That I have never been sentenced to death, or to imprisonment in a penitentiary.

(3) That I am not indebted to the City of Halifax in any sum for City taxes or water-rates, either individually or as a member of any firm or co-partnership.

3. (1) Section 18 is hereby amended by adding after the word "alderman" in the second line thereof the following:-

"and any mayor or alderman shall thereby vacate his office and render his election null and void"

(2) Section 18, sub-section (e) is repealed and the following substituted therefore:-

"Accepts or holds office, commission or employment, permanent or temporary in the service of the City to which any salary, fee, wages, allowance, emolument, or profit of any kind is attached, so long as he holds or is engaged in such office, commission or employment - provided that nothing in this paragraph shall render ineligible or incapacitate the Mayor, a member of the Board of School Commissioners a member of the City Health Board, or a revisor of Jury lists, notwithstanding that he is in receipt of a salary, fee or other remuneration in respect of such service."

(3) Section 18 sub-section (g) is amended by adding after the word "has" in the first line thereof the follow-

March 18th., 1924.

"directly or indirectly; alone or with any other person,
"by himself or by the intervention of a trustee or third
"person."

(4) That I was at the time of the general assess-
ment next before my nomination, and still am, the owners
in my own name and right, and for my own use and benefit,
over and above all encumbrances thereof, and all of my
just debts and liabilities, or real property within the
City of Halifax of the assessed value of one thousand dol-
lars (or of real and personal property in possession
with the City of Halifax of the assessed value of fifteen
hundred dollars) (or, if he qualifies other than in res-
pect to assessed property) (4) That I am worth the sum
of three thousand dollars over and above the amount of my
just debts and liabilities.

(5) That I have resided in the City of Halifax for
at least one year before my nomination, (or, if he qual-
ified other than as a resident) that I reside out of the
City but have a shop, store or office in the City and
have carried on business in the City for three years prior
to the date of election.

So help me God,

A. B.

Sworn to at Halifax in the County of Halifax
this day of 19
before me, C.D. , Stipendiary Mag-
istrate for the City of Halifax.

Witness

E. F.,
City Clerk.

(6) Section 18 is further amended by adding thereto
the following sub-section:-

"(j) is the President or a Director, or the Manager
of a Company which holds, enjoys, undertakes or executes
any contract expressed or implied or any service or work
with or for the City in respect to which payment is to be
made out of the funds or revenue of the City directly or
indirectly or is concerned or interested in any such con-
tract, service or work."

4. Section 31 is amended by adding thereto the following
sub-section:-

"(c) If he or she has paid all taxes for the civic
year which commenced on the First day of May in the year
preceding such polling day, provided that this sub-section
shall not apply in respect of any election which may be
held before the last Wednesday in April 1925."

5. Section 82 is repealed and the following substituted
therefor.

"82. If a casual vacancy occurs in the office of
"Mayor or Alderman, a day for the election of a duly qual-

March 18th., 1924.

ified person to fill the vacant office shall be forthwith fixed by the Council within thirty days from the occurrence of such vacancy and the voters, after due notice, shall thereupon elect a qualified person to fill the vacant office."

6. Section 93A as enacted by Chapter 79, of the Acts of 1923 is repealed and the following substituted therefor:-

93A. "The Mayor may suspend, without salary, any official or employee of the City for neglect of duty, insubordination, or other conduct incompatible with the due performance of his duties. Any such suspension with the cause thereof shall be reported by the Mayor in writing to each member of the Council, and a meeting of the Council shall be called within ten days of such suspension, at which the Council may confirm or quash such suspension."

7. Section 95, subsection 2 is amended by striking out the words "Assistant City Clerk" in the third line thereof, and substituting therefor the words "Council shall appoint a clerk who".

8. Section 4 of Chapter 36 of the Acts of 1916 is hereby repealed.

9. Section 111 Sub-section 2 is hereby amended by striking out the words "by a majority vote" in the second line thereof.

10. Section 112 is amended by striking out the words "other than the Board of School Commissioners" in the second line thereof.

11. Section 113 is hereby amended by striking out the words "by a majority vote" in the first line thereof.

12. Section 119 is hereby repealed and the following substituted therefor:-

"119. The Council shall, from time to time, appoint a fit person, not a member of the Council to fill each of the following offices, that is to say the office of

- (1) Treasurer
- (2) Clerk
- (3) Engineer
- (4) Collector
- (5) Auditor
- (6) Inspector of Buildings
- (7) Assessor
- (8) Chief of Police
- (9) Chief of Fire Department.

(2) Every such officer shall hold office during the pleasure of the Council.

(3) No such officer dismissed for misconduct shall be entitled to hold any office of the City after such dismissal.

13. Section 120 is hereby repealed and the following substituted therefor:-

"120. A vacancy is any of the offices referred to in the next preceding section shall be filled within thirty days after its occurrence.

14. Section 23 of Chapter 74 of the Act of 1914 is repealed.

15. Section 155 is amended:-

(a) By striking out sub-section (2).

(b) By striking out the word "other" in the first line of sub-section (2) and substituting the word "all".

(c) By striking out the words "a salary of two thousand dollars a year" in the first and second lines of sub-section (3) and substituting therefor the words "such salary as may be fixed from time to time by the Council".

(4) By striking out sub-section (4)

16. Section 28 of Chapter 69 of the Acts of 1923 is hereby repealed, and the following subsection enacted as section 159, sub-section 4.

159 (4) He shall not during his incumbency fill any other office or practice his profession.

17. Section 160 is hereby repealed.

18. Section 238 is hereby repealed and the following substituted therefor:-

"238. The Stipendiary Magistrate shall under the provisions of the Merchant Shipping Act 1894, of the United Kingdom, and the provisions of the Canada Shipping Act be deemed to be a Court capable of taking cognisance of cases of seamen neglecting or refusing to join or proceed to sea in any ship in which they are engaged to serve, and to which the said Acts are respectively applicable, or deserting or being absent from such ship without leave.

Nothing in this section contained shall be deemed to affect the construction of any general provision in the said Acts or in any Act of this Province conferring jurisdiction upon the said Stipendiary Magistrate.

19. Sections 252 to 288 inclusive are amended by striking out the words "The Board of Control", or "Board", wherever they occur in said sections or any amendments thereto and substituting therefor the words "Police Committee.

20. Sub-section 8 of Section 254 is hereby repealed.

21. Section 257 is repealed and the following substituted therefor:-

"257. The yearly remuneration of the Chief of Police

March 18th., 1934.

and members of the Police Force shall be as fixed by the Council from time to time."

22. Sub-section (2) b of Section 259 is repealed and the following substituted therefor.

"(b) preventing all crimes and offences within the "the City."

23. Sub-section (1) of Section 260 is amended by substituting the words "Police Committee" for the word "Mayor" and the word "Mayor" for the word "he" in the second line thereof.

24. Section 263 is amended by striking out the words "Chief of Police" and substituting therefor the words "Chairman of the Finance Committee" in the first line thereof.

25. Section 264 is repealed and the following substituted therefor:

"264. There shall be paid into such fund by such persons only as are now contributing to the Police Force Superannuation Fund the following contributions:- (a) An amount equal to five percent of the remuneration paid to the present Chief of Police and other members of the force now contributing respectively, such amounts to be deducted monthly from the remuneration paid each respectively."

264 $\frac{1}{2}$. All other deduction from the remuneration of any such members of the force, all fines and lapsed salaries during suspensions of such members of the force, and all fees for police attendance at meetings, shows and entertainments, and for detective or other police services, shall be paid over by the police clerk to the City Treasurer immediately on receipt to be placed to the credit of Police Superannuation where necessary.

26. Section 269 is amended by inserting after the word "who" in the first lines thereof the words "who has contributed to the fund and" and by striking out the word "twenty-five" in the second line thereof and substituting therefor the word "thirty".

27. The following Section is added:-

"278 (A) The provisions of section 263 to 276 inclusive, shall not apply to any member of the force who has been or who may hereafter be appointed."

28. Section 290 is amended by striking out the first two lines thereof and substituting therefor the following "The Mayor, the treasurer and the Chairman of the Finance Committee", and is further amended by adding immediately after the words "Trustees Act" in the last line thereof the following:- "And the securities of the fund shall be deposited in some secure place of deposit in the names of the trustees and shall only be removed from such place by two or more of the trustees, one of whom shall be the treasurer".

29. Sub-Section 2 of Section 291 is amended by substituting for the words "Board of Control" in the third line thereof the words "Finance Committee".

March 18th., 1924.

30. Section 299 is amended by striking out the words "a two-thirds majority vote of" in the sixth and seventh lines thereof and the word "whole" in the seventh line thereof and by substituting for the words "on the recommendation of the Board of Control" in the last two lines thereof the words "on the investigation and report of the Finance Committee."

31. The following sections shall be inserted immediately after Section 305. 305A. Sections 289 to 305 shall not apply to any official of the City who may hereafter be appointed.

32. Section 297 as enacted by Section 9 of Chapter 74 of the Acts of 1914 is amended by striking out the words "for the three years next preceding his retirement" in the seventh and eighth lines thereof, and substituting therefore the words "for the years during which he has contributed to the Fund."

33. (a) Section 306 is repealed and the following substituted therefor:-

"306. There shall be paid to the Treasurer such annual salary as the Council may from time to time determine".

(b) Section 310 is hereby amended by striking out the words "Board of Control" in the third line thereof and substituting therefor the words "Finance Committee."

34. (a) Sections 315 and 318 are hereby repealed.

(b) Section 316 is repealed and the following substituted therefor.

"316. There shall be paid to the Collector such annual salary as the Council may from time to time determine".

35. Section 325 is hereby repealed and the following substituted therefor.

"325. There shall be paid to the Auditor such salary as the Council may from time to time determine."

36. Section 326 is amended by striking out the words "Board of Control" in the fifth line thereof and substituting therefor the words "Finance Committee."

39. Section 321 is repealed and the following substituted therefor:-

"Section 321 (a) He shall before the first meeting of the Council in each month, prepare a statement showing the amount of rates and taxes including water rates, collected by him during the preceding month and showing the amount of rates and taxes including water rates respectively remaining uncollected and shall at or before the said meeting furnish the Mayor and each Alderman with a copy of the said statement.

March 18th., 1924.

(b) Before the first meeting of the Council in February and May of each year he shall prepare a statement showing the names of all persons who have not paid the taxes, rates and water rates due from them to the City and the amount of all taxes, rates and water rates due from them respectively to the City whether for the current year or any year or years prior thereto and shall furnish the Mayor and each Alderman with a copy of the said statement at or before the said meeting.

Taken up Section by Section.

Moved by Alderman Whitman, seconded by Alderman Finlay, that Sections 1 and 2 pass.

Moved in amendment by Alderman Daw, seconded by Alderman M. W. Cameron, that Chapter 55 Section 1 of the Acts of 1923 be repealed. Motion put and lost, 7 voting for the same and 10 against it as follows:-

For the Amendment:-

Alderman Whitman
Munnis
Schaffner
H.W. Cameron
McDonald
Power
Daw.

Against it:-

Alderman Colwell
Finlay
Sanford
Bissett
Castonguay
Guildford
Whelan
O'Toole
Drysdale
W.O. Cameron.

Moved in amendment by Alderman Daw, seconded by Alderman W. O. Cameron, that the word "male" be struck out and the word "person" substituted in the Section dealing with qualifications of Mayor and Alderman. Motion put and lost, 7 voting for the same and 10 against it as follows:-

For the Amendment:-

Alderman Colwell
Munnis
Sanford
Schaffner
H.W. Cameron
W.O. Cameron
Daw

Against it:-

Alderman Whitman
Finlay
Bissett
Castonguay
McDonald
Guildford
Whelan
O'Toole
Power
Drysdale.

March 18th., 1924.

The Motion to adopt Clauses 1 and 2 put and passed.

Section 3 read.

Moved by Alderman Whitman, seconded by Alderman Daw, that this Clause be adopted. Motion passed.

Section 4 read.

Moved by Alderman Whitman, seconded by Alderman McDonald, that this Section be adopted. Motion passed.

Moved by Alderman Daw, seconded by Alderman Finlay that a Clause be added to provide that Poll Tax payers, Householders and Business and Property Owners be qualified to vote as provided for in Section 6 for Real Estate Tax-Payers, and that Section 16 Chapter 86 of the Acts of 1920 be repealed. Motion put and lost, 5 voting for the same and 8 against it as follows:-

For the Motion:-

Alderman Finlay
Sanford
Drysdale
W. O. Cameron
Daw.

Against it:-

Alderman Colwell
Whitman
Munnis
Gastonguay
H. W. Cameron
Guildford
Whelan
O'Toole.

Section 5 read and passed.

Section 6 read and passed.

Section 7 read and passed.

Section 8.

Moved by Alderman Whitman, seconded by Alderman Drysdale, that this Clause be adopted. Motion put and passed, Aldermen Colwell, Finlay and Gastonguay asking to be recorded against the Motion.

Section 9 read and passed.

Section 10 read.

March 18th., 1924.

Moved by Alderman Whitman, seconded by Alderman O'Toole, that this Clause be adopted. Motion passed, Aldermen Colwell, Finlay and Gastonguay asking to be recorded against the Motion.

Clause 11 read and passed.

Section 12 read and passed.

Section 13 read and passed.

Section 14 read and passed.

Section 15 read and passed.

Section 16 read and passed.

Section 17 read and passed.

Section 18 read.

Moved by Alderman Whitman, seconded by Alderman Drysdale, that said Section be adopted excepting the omission of Sub-section D on Page 73 Section 238 of the City Charter of 1914, and that this Section, as so amended, be adopted. Motion passed.

Section 19 read and passed.

Section 20 read and passed.

Section 21 read and passed.

Section 22 read and passed.

Section 23 read and passed.

Section 24 read and passed.

Section 25 read and passed.

Section 26 read.

March 18th., 1924.

Section 28 read.

Moved by Alderman Colwell, seconded by Alderman Finlay, that this Section be struck out. Motion passed.

Section 32 read.

Moved by Alderman Whitman, seconded by Alderman Daw, that this Clause be adopted with the following amendment:-

"and this amendment shall take effect as

"at March 18th. 1924."

Motion put and lost, 2 voting for the same and 11 against it as follows:-

For the Motion:-

Alderman Whitman
Daw.

Against it:-

Alderman Colwell
Munnis
Finlay
Sanford
Gastonguay
H.W.Cameron
Guildford
Whelan
O'Toole
Drysdale
W.O.Cameron.

Section 32 as submitted put and passed.

Sections 33 read and passed.

34 read and passed.

35 read and passed.

36 read and passed.

Section 39 read.

Moved by Alderman Whitman, seconded by Alderman Finlay, that this Section be adopted. Motion passed.

Moved by Alderman Whitman, seconded by Alderman H. W. Cameron, that the Legislation as amended be adopted as a whole. Motion passed.

Let, Solicitor

March 18th., 1924.

SCHOOL BOARD ACCOUNTS- OILING OF STREETS.

His Worship the Mayor submits accounts due by the Board of School Commissioners to the City of Halifax for the oiling of Streets in front of the various School Houses. Referred to the Finance Committee.

*Order to be submitted
to the City Clerk*

PUBLIC GARDENS ACCOUNTS- OILING OF STREETS.

His Worship the Mayor submits accounts due by the Public Gardens to the City of Halifax for the oiling of streets in front of the Public Gardens. Referred to the Finance Committee.

*Order to be submitted
to the City Clerk*

CIVIC GRANTS.

Moved by Alderman Finlay, seconded by Alderman H. W. Cameron, that the City Solicitor be instructed to prepare Legislation enabling the City to pay an annual grant to the Travellers' Aid Y. W. C. A. of \$200.00, Colored Children's Home \$500.00, and the Halifax Welfare Bureau \$200.00. Motion passed.

Solicitor

EXHIBITION COMMISSION -

ARCHITECT'S FEE.

Read Message of His Worship the Mayor in re Architect's fee Nova Scotia Provincial Exhibition.

Mayor's Office,
City Hall,
March 18th., 1924.

To Members of the City Council.

Gentlemen,

Re ARCHITECT'S FEE - BUILDINGS PROVINCIAL EXHIBITION.

At a recent meeting of the Provincial Exhibition Commission, the Architect's fee for preparation of plans for proposed new buildings, was discussed, and a resolution passed approving of final payment of \$2,500.00 in full settlement of the account. The Commission had to its credit a sufficient amount to enable them to pay a

March 18th., 1924.

sum of \$5,500.00 on this account, and a resolution was passed authorizing the Secretary to arrange with the Royal Bank for the advance of \$2,500.00 to take care of the balance mentioned above.

To put this transaction in order, it is necessary that Council approve of the City's portion of this payment, amounting to \$1250.00.

I would, therefore, ask that such a resolution be passed and forwarded to the Royal Bank.

JOHN MURPHY,
MAYOR.

His Worship informed the Council that the Commission had guaranteed the Bank the payment of the amount named \$2,500.00, the City's portion of which would be \$1,250.00.

Moved by Alderman Whitman, seconded by Alderman H. W.

*Royal Bank
Ald. Whitman* Cameron, that this Council approve of the report of His Worship the Mayor. Motion passed.

HOUSING COMMISSION -
STATEMENT OF ARREARS.

His Worship the Mayor submits a report of the Housing Commission covering a Statement of the arrears due on instalments on February 28th., 1924.

Office of Housing Commission of
the City of Halifax,
March 13th., 1924.

His Worship Mayor Murphy,
City Hall, Halifax.

Dear Sir,

In accordance with your suggestion we enclose a statement of arrears of instalments on houses which the Commission has been obliged to take over from purchasers, these being the sums which the Director of Housing is asking the City to provide for in the estimates for the coming year. We have a copy of the Director's letter to you of December 14th. last, which would indicate that the Director wishes provision made for arrears of instalments on all houses, but we have interviewed Mr. MacCoy and he informs us that he only demands payment in the cases of houses that are not producing, and it would be unreasonable for him to ask for payment in all cases where a householder happens to be a month or two in arrears from time to time.

In submitting this list we wish to point out

March 18th., 1934.

that the amounts shown do not necessarily represent losses which must be written off, and it may be desirable to consider whether the City should pay them or whether the Province should be asked to withhold collection until the loss if any in respect to each house is ascertained. For example, the Director in his letter lists the house of S. T. Morrissey showing a large amount of arrears. We have recently sold this house on terms which wipe out the arrears and provide for payment of the balance on the usual instalment terms. In this list which we are furnishing there are at least two houses which we confidently expect to sell in the near future without taking a loss.

There is the danger, if the City decides to pay these amounts, of an inclination on the part of the new Commission to regard it as the acceptance and writing off of a loss on these houses, and to let them go without an endeavour to realize the amount so paid, and as the Province has thirty years within which to repay the Dominion Government and is taking no financial risk in connection with the Housing Scheme, it might not be an unreasonable request to ask that collection be withheld as suggested.

With regard to the amount of the late Secretary's defalcation, of which the Director also ask payment, practically the same situation applies. An action has been commenced against the bonding company by the City Solicitor, and our opinion is that the Commission is entitled to succeed.

We take this opportunity to report to you the Commission's action with regard to certain matters set forth in Messrs. Price, Waterhouse & Co.'s report of September 1st. 1923.

The recommendation regarding pass books on Page 6 of the report has been put into effect by the Commission.

The Relief Commission have perfected title to the lands at Mulgrave Park and a deed to the Housing Commission has been recorded and the purchase price paid.

A reconciliation of the books of the Province and of the Commission as respects accounts of individuals, recommended on Page 7, has been made.

The amount mentioned on Page 8 of the report as a liability to the Commission pending final settlement of capital amounts cannot in view of the settlement made be further considered as such.

One more recommendation made was with regard to a list of unpaid taxes which the Commission was never able to obtain from the former collector. The Commission in October prepared forms for such a list and gave them to the Collector, but the Collector no doubt for good and sufficient reasons has been unable to supply the information as yet.

HOUSING COMMISSION OF THE CITY
OF HALIFAX,

E. K. FIELDING,
Secretary.

March 18th., 1924.

Name	Location	Amt. of Loan	No. Instl. due	No. Instl. paid
R. Butler	13 N. Albert St.	\$4400.00	36	10
		Arrears	\$782.58	
Ross Coolen	15 N. Albert St.	4350.00	27	14
		Arrears	367.00	
A. B. DeWolfe	12 N. Albert St.	4350.00	35	28
		Arrears	281.00	
C. A. Duggan	20 Roome St	4200.00	35	20½
		Arrears	406.00	
G. A. Cossbee	14 N. Albert St.	4400.00	35	22
		Arrears	381.29	
T. M. Hayes	44 Dublin St	4500.00	36	13
		Arrears	690.00	
E. Martell	7 N. Albert St.	4400.00	35	27
		Arrears	791.91	
L. Stoneman	617 Quinpool Rd.	4000.00	32	20
		Arrears	320.04	
Wm. Tufts	784 Agricola St	4000.00	35	31
		Arrears	106.68	
P. J. Walsh	6 N. Albert St.	4400.00	34	28
		Arrears	234.64	
F. W. Zinck	69 Liverpool St	3800.00	34	21
		Arrears	329.29	
		Total Arrears	4650.43	

*also if further
look by C. L. S.*

Referred to the Finance Committee for report.

LEGISLATION COMMITTEE.

His Worship the Mayor named the following Committee to watch the progress of the City's Legislation through the Legislature:-

Alderman Whitman,
Finlay, and,
Daw,

Major H. B. Stairs, and,
J. MacG. Stewart.

*also if further
look by C. L. S.*

March 18th., 1924.

Moved by Alderman Colwell, seconded by Alderman Finlay, that this meeting do now adjourn. Motion passed.

LIST OF HEADLINES.

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Council adjourned 12.35 o'clock P. M.


JOHN MURPHY,
MAYOR.


H. S. RHIND,
ASSISTANT CITY CLERK.

ADJOURNED MEETING.
EVENING SESSION,

8.10 o'clock,
Council Chamber,
City Hall,

March 24th., 1924.

A meeting of the City Council was held this Evening. At the above named hour there were present His Worship the Mayor, Aldermen Whitman, Colwell, Bissett, Gastonguay, Schaffner, McDonald, O'Toole, Drysdale and Daw.

8.10 o'clock.

Moved by Alderman Colwell, seconded by Alderman Gastonguay, that the time of meeting be extended until a quorum is present or until 8.30 o'clock.

8.30 o'clock.

Roll called, present the above named together with Aldermen Munnis, Finlay, Sanford, H. W. Cameron, Guildford, Power, Hubley and W. O. Cameron.

Mr. W. W. Foster and his Counsel, Colonel J. L. Ralston, K. C., were also in attendance, and Mr. J. MacG. Stewart as Counsel on behalf of the City.

The meeting was called pursuant to adjournment for the consideration of the Report of the Finance Committee recommending the dismissal of Mr. W. W. Foster from the office of City Auditor.

Alderman Bissett asked that the order of business be suspended to allow him to introduce a resolution.

March 24th., 1924.

Moved by Alderman Daw, seconded by Alderman Munnis, that the Council now proceed to deal with the business for which the meeting was called. Motion passed.

W. W. FOSTER, CITY AUDITOR.

The Council proceeds to deal with the report of the Finance Committee of February 21st. 1924 recommending the dismissal of W. W. Foster from the office of City Auditor.

His Worship the Mayor announced to the Council that the Motion for the adoption of the report referred to was now before the meeting.

His Worship asked if Mr. Foster's Solicitor desired to make any further statement.

Colonel Ralston, Solicitor for Mr. Foster, addressed the Council claiming that none of the charges against Mr. Foster were proved and that they should be dismissed.

At the request of Colonel Ralston, Mr. J. MacG. Stewart explained the fourth Section of the charges. Colonel Ralston then continued and asked Alderman Whitman a question in reference to the charges.

At the request of His Worship the Mayor, Mr. Stewart advised the Council that Mr. Foster's Solicitor had no right to cross examine any Alderman unless such Alderman consented to it. Colonel Ralston replied protesting against Mr. Stewart's ruling.

Colonel Ralston proceeded to ask Alderman Whitman as Chairman of the Finance Committee, questions in reference to the charges in the report.

Colonel Ralston then examined Mr. Hopewell, City Treasurer. in reference to the system followed in connection with the handling of accounts in the City Collector's Office and the transfer of monies from the City Collector

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to the City Treasurer.

Mr. Hopewell here produces the Minute Book of the Trustees of the Sinking and Reserve Funds and the Reserve Fund Ledger.

11.30 P. M.

His Worship the Mayor announced that Mr. Eccles who was reporting this Hearing, would have to leave, and asked that the further consideration of the report be adjourned.

Moved by Alderman Power, seconded by Alderman Colwell, that the further consideration of this matter be adjourned until 8 o'clock on Thursday Evening next, the 27th. instant. Motion put and passed, 9 voting for the same and 8 against it as follows:-

For the Motion:-

Alderman Colwell
Sanford
Bissett
Gastonguay
Schaffner
Guildford
Power
Drysdale
Hubley.

Against it:-

Alderman Whitman
Munnis
Finlay
H.W. Cameron
McDonald
O'Toole
W. O. Cameron
Daw.

LEGISLATION.

By unanimous consent of Council, it was decided to take up several matters regarding Legislation.

NOVA SCOTIA PROVINCIAL EXHIBITION:

Moved by Alderman Gastonguay, seconded by Alderman Hubley, that legislation be obtained at the present session of the Legislature to place the City in a position to do its part in establishing a Provincial Exhibition in

Halifax this year if the Council should so desire.

Council ✓

Action on this matter deferred by consent of Council until Thursday Evening next.

CITY AUDITOR, SALARY:

Moved by Alderman Whitman, seconded by Alderman Munnis, that Legislation be obtained at the present session of the Legislature to authorize this Council to pay to a City Auditor such salary as the Council shall desire. Motion passed, 12 voting for the same and 1 against it as follows:-

For the Motion:-

Against it:-

- Alderman Colwell
- Munnis
- Sanford
- Gastonguay
- H.W.Cameron
- McDonald
- Guildford
- O'Toole
- Drysdale
- Hubley
- W.O.Cameron
- Daw.

Alderman Whitman.

City Solicitor ✓

RECOMMENDATIONS IN REPORT INDEPENDENT AUDIT:

Moved by Alderman Colwell, seconded by Alderman H. W. Cameron, that Legislation be obtained at the present session of the Legislature to enable the Council to provide additional equipment and officials to carry out the recommendations in the report of the Independent Audit by Messrs. Price, Waterhouse & Company. Motion passed.

City Solicitor ✓

SUPERANNUATION OF RICHARD POWER:

Moved by Alderman Munnis, seconded by Alderman Sanford, that Legislation be obtained at the present session of the Legislature to amend the Act in reference to the Superannuation allowance of Richard Power, providing that the amount required yearly for Fuel in the house now occup-

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led by Mr. Power in the Public Gardens. Motion put and passed, 9 voting for the same and 4 against it as follows:-

For the Motion:-

Against it:-

Alderman Colwell
Munnis
Sanford
Gastonguay
H.W.Cameron
Guildford
Drysdale
Hubley
W.O.Cameron

Alderman Whitman
McDonald
O'Toole
Daw.

As per minutes

WATER DEPARTMENT ACCOUNTS; LEGISLATION:

Read letter A. F. Messervey, Clerk of Works, in connection with Clause in Bill #84 with reference to legislation affecting the Water Department Accounts.

City Work's Office,
March 22nd., 1924.

His Worship the Mayor.

Sir,

Confirming verbal statement made you today, as requested, I herewith put in writing the following suggestions as respecting proposed changes in the City Charter as set out in Bill 84 now before the Legislature, and which with a full knowledge of the practical working of same, and assuming that all recommendations made by Messrs Price Waterhouse & Co. will be put into effect, will mean a physical impossibility to carry out, unless a staff were provided that would not be necessary only at certain stated times in the year.

(1) As I understand it, it is the intention that all Water accounts, whether Meter Rates or Fire Protection, shall be handled and controlled by my office; but for the purpose of centralizing the payment of all monies, these shall be paid to the City Collector who will make a daily return to this office of said receipts in order that the credits can be made.

(2) A further proposal is that the Water Meter accounts for each half year will close one month later than at present in order to harmonize as far as possible with the civic year; this proposal has the merit that in rendering of the April Meter accounts it will be provided the Fire Protection rate for the ensuing year will be incorporated in same thereby saving a duplication of bills and no inconvenience be suffered by the public, as the discount period on both items will as now expire at the same

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time. It might not be out of place here for me to point out that with the many removals that take place on or about May 1st., the change of date for rendering meter accounts will cause some inconvenience to property owners, and the innovation not be taken to so kindly as if put in effect by a private corporation, but there is no question that as solely effects the interior economy of the department the proposed change will be a decided improvement.

(3) Under Clause 35 of the Bill, it is proposed that the City Collector shall make certain returns to Council at stated periods. In view of the explanation I have previously made, I would respectfully suggest that as regard the return of outstanding balances on Water rates, the Bill should be so amended that the "Clerk of Works" be designated to furnish said return.

(4) As to the particular times at which said returns shall be made, I can foresee no special hardship at present that same would involve; except in the period February and May, when previous to meeting of Council in said months a statement shall be submitted to both yourself and all members of Council giving the names and all balances outstanding for Water rates. Council under present rules meets the first Thursday after the first Monday of each month, therefore the extreme date on which the meeting would be held would be the 10th. of the month, and it is possible the date might be the 4th.

So far as the February return is concerned it is not so serious, as it would only be balances that would be outstanding that would require tabulation, but as respects the May return every account would be an open account, of which there are approximately 9,500. You can therefore at a glance see what would be involved by way of clerical work as well as typographical in compiling said statement, even if all daily routine could be set aside (which to a certain extent is not possible) in order to comply with the proposal as suggested in Bill 64. To give you a better idea, within the past few days I have had to total the meter accounts on an adding machine, and taking into account the usual interruptions it means two full days work, to this must be added the typing of names. Further the proposed plan of accounting which at least to that extent is in vogue now, is, that each property be kept as a separate account; it is not the intention to duplicate the work by keeping a Summary Ledger, as this would serve no useful purpose. In however submitting a return to Council to be of practical benefit it should be an abstract of the indebtedness of each citizen on all properties combined, this would involve a further compilation, in the preparation of said statement. To the uninformed the necessity of keeping each property as a separate account rather than grouped under each owner may not be apparent, but this can be satisfactorily explained if desired.

(5) I would respectfully suggest as regards particularly proposed statement for Water Accounts, that instead of it being submitted at May meeting when practically all citizens are indebted to the City, that it be prepared after the discount period which is now June 20th., and submitted yourself and Council say previous to July meeting. I have

March 24th., 1924.

no right as regard the City Collector's work to say whether the change will work hardship or not, only to say that there is this difference, I am being asked to submit a statement which covers every account, and which I do not believe was realized would be the case, whereas in his case he is only asked to report balances outstanding at the close of the civic year.

In conclusion, I have gone into this matter at considerable length but not more than the subject deserves, and as I stated to Your Worship with only one idea, the best interest of the service, and I feel sure it is not the intention of either Your Worship or Council to put into effect a regulation that in my judgment at least cannot well be worked out in practise.

A. F. MESSERVEY,
Clerk of Works.

Moved by Alderman Whitman, seconded by Alderman Munnis, that this matter be referred to the City Solicitor and that he be instructed to draft a Clause to be inserted in the Legislation remedying the defect complained of. Motion passed.

City Solicitor

QUALIFICATIONS RE PUBLIC OFFICE IN THE CITY:

Read letter from the Citizenship Committee, Halifax Local Council of Women, in reference to the elimination of the word "male" in the Legislation now before the Legislature affecting the qualification of persons entitled to hold public office in the City, and asking that an opportunity be given to the Committee to appear before and address the Council on the subject.

Halifax, March 24th., 1924.

To His Worship:
Mayor Murphy.

Dear Mr. Mayor,

The Halifax Local Council of Women have been much interested in the proposed amendments to the City Charter particularly in the one relating to the elimination of the word "male" in the section dealing with the qualifications of candidates for civic offices. They had made inquiries from time to time as to when this matter would be dealt with by the City Council and would like to have been heard in support of the amendment but no opportunity was afforded them and the vote finally stood

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10 against and 7 for the amendment.

In view of these facts, the Halifax Local Council of Women at its last meeting passed a resolution that the City Council be asked to re-consider this amendment and afford an opportunity to the women to show their interest and express their opinion.

Thanking you for your courtesy,

On behalf of the Halifax Local Council,
Annie Shaffner,
Chairman.

Agnes Dennis,
Secretary,

Citizenship Committee.

Moved by Alderman H. W. Cameron, seconded by Alderman Daw, that this letter be acknowledged and that the Local Council be informed that they will be given a Hearing at the first opportunity. Motion passed.

LEGISLATION - AN ACT TO AMEND THE
CHARTER OF THE CITY OF
HALIFAX.

His Worship the Mayor submits the following amendments to the City Charter of the City of Halifax.

38. Section 108 is repealed and the following substituted therefor:-

108. The Council shall annually appoint, as soon after the ordinary annual elections as is convenient, the following Standing Committees and such other special Committees as it from time to time deems necessary.

(1) The Committee on City Works, to consist of one Alderman from each ward and the Mayor who shall be chairman.

(1) The Police Committee.

(2) The Committee on Cabs.

each consisting of the Mayor and two Aldermen, and

(1) The Committee on Finance.

(2) The Committee on City Prison.

(3) The Committee on Laws and Privileges.

(4) The Committee on Tenders.

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- (5) The Library Committee.
- (6) The Committee on Charities.
- (7) The Committee on Firewards.
- (8) The Committee on Public Gardens, Parks and Commons.
- (9) The Committee on Camp Hill Cemetery.
- (10) The City Health Board.
- (11) The Board of Fire Escapes,
each consisting of six members.

37. The City Medical Officer shall be a member of the City Health Board.

38. Section 109 is repealed and the following substituted therefor:

109. The Council shall also at the same meeting appoint such members of the following Boards as under the Provisions of this Charter, or other Provisions it has power to appoint, namely:-

- (1) Commissioners of Point Pleasant Park.
- (2) Board of Arbitration between City and County.

39. Sections 712 to 717 inclusive are repealed and the following substituted therefor:-

712. The Common of Halifax, the Public Gardens, and the Sir Sanford Fleming Park, and all other Parks except Point Pleasant Park, shall, subject to the general and final control and approval of the Council, be managed and controlled by the Committee on Public Gardens, Parks and Commons.

40. Section 724 is amended by striking out the words "upon the request of the Commissioners of Halifax Common" in the first and second lines thereof.

41. Section 701 is repealed and the following substituted therefor:-

701 (1) The Cemetery at Camp Hill shall be managed and controlled by the Committee on Camp Hill Cemetery.

(2) The Mayor, the Chairman of the Committee on Camp Hill Cemetery and the Chairman of the Finance Committee, shall be a Board of Trustees to hold in trust any funds or property bequeathed or presented for the maintenance or improvement of the said cemetery, or any lot therein.

42. Sections 844 to 847 inclusive are repealed and the following substituted therefor:-

844. The City Health Board appointed as hereinbefore provided shall be a body corporate under the name of the City Health Board.

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43. Section 760 is repealed and the following substituted therefor.

760. The Council, on the recommendation of the Board of Fire Escapes, may make ordinances not inconsistent with the provisions of the Fire Escapes Act, regulating the location, construction and maintenance of Fire Escapes.

44. The following Section shall be added immediately after section 121 as Section 121 A.

121 A. Notwithstanding anything in the charter or in any amendments thereto contained, the salary of each office or official of the City shall be such as the Council may from time to time determine.

THE CITY AUDITOR.

45. The following Section is added immediately after Section 326 as 326 A.

326 A - It shall be the duty of the Auditor

(a) to supervise all the financial business of the City.

(b) to maintain a general controlling ledger from which may be ascertained at all times the general financial position of the City and in which shall be shown, in appropriate controlling accounts, the city's investments in properties and improvements, its bonded indebtedness, the receipts and expenditures of all its departments, its revenues according to their various sources, and the appropriations made from time to time for its departments:

(c) to maintain a continuous audit and inspection of all the books, accounts, receipts and expenditures relating to the City including those of the committee on works, the water department, the Board of School Commissioners, the School Teachers Superannuation Fund, the Committee on Charities, including the City home and Tuberculosis hospital, the Police Department, all the city Sinking Funds and Superannuation Funds, the Exhibition Commission, the Treasurer, the Collector, the Clerk, and every other committee, board and person entrusted under the law or by the Council with the receipt or expenditure of city moneys, and to submit a report at least once each month for the information of the Mayor and Council and heads of departments:

(d) To examine into and make certain that each and every item of proposed expenditure is duly authorized by law and in case he shall find that any such proposed expenditure is not so authorized to hold such expenditure up and report to the Mayor and Council:

(e) to perform such other duties appertaining to his office as the Council from time to time by ordinance or otherwise requires.

2. It shall be the duty of every officer of the City

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who shall receive moneys or incur any expenditure for account of the City to deliver daily to the auditor a detailed statement of such moneys received or expenditure incurred and it shall be the duty of the auditor to insist upon such reports being delivered to him daily.

3. The Auditor shall annually within two months after the close of the city's financial year, prepare and submit to the Mayor and Council, a full and accurate report upon the finances of the City, including a consolidated general balance sheet showing its financial position.

Moved by Alderman Colwell, seconded by Alderman Hubley, that the consideration of these amendments be deferred to a later meeting. Motion put and lost, 4 voting for the same and 8 against it as follows:-

For the Motion:-

Alderman Colwell
Gastonguay
Hubley
W.O.Cameron.

Against it:-

Alderman Whitman
Munnis
Sanford
H.W.Cameron
Guildford
O'Toole
Drysdale
Daw.

Moved by Alderman Whitman, seconded by Alderman Munnis, that the Legislation as submitted be adopted.

Moved in amendment by Alderman H. W. Cameron, seconded by Alderman Daw, that Section 36 be amended to read "The Committee on Works to consist of one Alderman from each Ward and the Mayor who shall be Chairman". Amendment put and passed, 10 voting for the same and 2 against it as follows:-

For the Amendment:-

Alderman Colwell
Munnis
Sanford
Gastonguay
H.W.Cameron
Guildford
O'Toole
Drysdale
W.O.Cameron
Daw.

Against it:-

Alderman Whitman,
Hubley.

March 24th., 1924.

W. W. Foster ✓

Motion to adopt the Legislation, as amended, is put and passed.

SEWERAGE LOAN.

Council ✓

Moved by Alderman Colwell, seconded by Alderman Hubley, that Legislation be obtained at the present session of the Legislature to provide a sum not exceeding \$15,000. for the construction of new Sewers. Action deferred.

Moved by Alderman Whitman, seconded by Alderman Colwell, that this Council do now adjourn until Thursday Evening next, 27th. March instant, at 8 o'clock. Motion passed.

LIST OF HEADLINES.

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Council adjourned at 12.55 o'clock A. M.

H. S. Rhind *John Murphy*
 H. S. RHIND, JOHN MURPHY,
 ASSISTANT CITY CLERK. M A Y O R.

N.B. A stenographic report of this Meeting will be found following these Minutes.

HALIFAX CITY COUNCIL

MONDAY, MARCH 24th, 1924

The Mayor called the Council to order at 8.25 p.m.

The Clerk called the roll.

ALD: BISSETT asked the consent of Council to bring up a matter which he considered of great importance.

ALD: DAWE Moved that the council proceed with the business for which the meeting had been called. Which motion, being seconded and put was carried.

THE MAYOR: We will take up the business for which the meeting is called, namely, the report of the Finance Committee with respect to the dismissal of the City Auditor, W.W.Foster.

The report and matters referred to therein have already been read to Council; the adoption of the report is also moved and seconded, and the statement made just previous to the closing of the last meeting, that the city's evidence is closed so far as the case is concerned. I think before we proceed further, as Mr.Foster is represented here by his counsel, Mr.Ralston, we will ask whether Mr.Ralston desires on behalf of his client to make any statement in respect to the report.

MR. RALSTON I think I said enough the other night to indicate that I felt that the Council was proceeding here as a judicial body, and without reference to any outside opinions or any evidence which is presented other than the evidence brought before you here in connection with the trial of these charges. I shall now, before taking any further step, not detain the meeting, but ask My

Learned Friend if he desires me to go into my motion at length, to point out to the Mayor and Council, who are the real judges that my submission is that none of these charges have been made out, and that they should be dismissed and the motion lost. My reason for making this statement and taking this point at this time is that I submit that no evidence has been offered before this tribunal on any of the charges, or sufficient for a decision, positive decision, on any of the charges which have been brought here: and, secondly, that none of the charges as laid are charges which show any breach of any duty by the City Auditor, if Mr. Foster were City Auditor, required of him either by the City Charter or otherwise. I would like to refer to each charge separately so that gentlemen of the council may have them in their minds, because if it should happen that I go on further I would want gentlemen to be familiar with the charges and remember what we are dealing with in each particular paragraph.

(CHARGE 1 read) I want to point out to you that there has been no evidence of any kind to show that one dollar has been paid out of the revenues of any year. The only evidence which has been tendered is the evidence which was obtained by the Chairman of the Finance Committee writing a letter to Mr. Foster in which he asked him how the moneys which had been borrowed for a certain year from the bank had been repaid; and he wrote back and said they had been repaid from other years; but there is no suggestion in that evidence whatever that the money which was repaid from other years was moneys from the revenues of the other years: in fact, anybody who

knows anything about the Finances of the City of Halifax knows that there was not sufficient revenue to pay even the estimates for the year, so there could be no money paid out of one year which was legally and properly payable out of the revenues of another year or years. They had to borrow money to pay estimates and how anybody could suggest it was paid out of the year 1919 when there was not sufficient to pay the estimates, I don't know.

I am submitting that there is no evidence in reference to charge No.2, the second paragraph I will read (read)

The only evidence with regard to that has been the submission by the Chairman of the Finance Committee of a report which he himself made. There has been no verification of that report of any kind or description; no statement has been made by anybody with regard to it, or that the statements therein are true. I want to point out in addition to that, that there is no evidence to substantiate the charge that the reserve fund has been used for the payment of accounts which ought to have been used for the payment of accounts which ought to have been paid out of the revenues for another year. The charge I submit is meaningless. When you talk about paying accounts out of revenues of another year- another year from what? I suppose another year from the year of the reserve fund. But another year from what? The reserve fund has no year. The reserve fund is made up of the accumulation of a number of years all of which have been put together into a fund called the reserve fund. And this charge says that Mr. Foster has used the reserve fund for the payment of accounts

which according to law ought to have been paid out of revenues of another year or years. My Learned Friend says another year out of which the reserve fund is used. I don't know what he means by that. That is not what the charge says. Out of another year or years; that you in a certain year used the reserve fund for the purpose of paying accounts which should have been paid out of revenue of another year or years. There is nothing whatever in the City Charter to forbid it. The fund was established for loaning to any year that needed it funds that the business might be carried on and in anticipation of the final collection of taxes; and the very report on the table of this council shows that was what the reserve fund was used for, and lent year after year to the first few years the reserve fund was established. They say that is all wrong now; it was shown in the published reports; true the Charter authorized that and says what the fund is for. I submit it is no charge at all.

(CHARGE 3)

ALD. POWER: I consider that the charge against him.

MR. RALSTON : I will deal with it now on my motion. The charge is that Mr. Foster knew that Thomas Hayes misappropriated funds of the Housing Commission and did not tell the City of Halifax. What is the evidence ? The only evidence is the report which has been put in, purporting to be made by Price, Waterhouse & Co., but nobody knows- a piece of paper is put on the table; does that say Hayes misappropriated any funds. Let me read it (Read) "That all cash entered in the cash book up to October 31, 1922 had not been deposited in the bank as received"; That is what the report says. Does that

say Thomas Hayes misappropriated any funds?

ALD. BISSETT: That had reference to the City Collector and not to the Housing Commission.

MR. RALSTON: The man had put on the face of his cash book the statement he had received this cash but had not deposited it in the bank; somebody gets up and frames a charge and says therefore he misappropriated the funds. If you have a book-keeper; he enters the cash in the book but does not take it to the bank that day; could you be made as accessory after the fact for him having taken the funds because he had not deposited them although he had received them? I am dealing with that very thing we are talking about. There is only one charge here against Mr. Foster in regard to Hayes, and that is not a real defalcation which has been the subject of proceedings since, but I claim is previous to that altogether. It is really out of your consideration because it is not mentioned in the charges. Alderman Power uses "defalcation"; the chairman uses "misappropriation". But there is nothing in the evidence before your body to say it was either. It was simply the fact this man did not deposit the money he showed on his cash book as having received; he may have had it in his till at that moment, so far as the report goes. He under deposited. This is supposed to be a report made by auditors; people who don't care a snap for anybody, and who call a spade a spade. The under deposit in the bank was apparently made up in November 1922 during which month the deposits were \$3,300 more than received; in November 1922, according to Mr. Hayes' cash book he deposited \$3,300 more than he received in that month, which only means that he took the cash which he had been holding over and not deposited

for October, and put it all into the bank in November.

MR. BISSETT: He admitted he was short and went outside and got the money and squared himself with the city auditor.

MR. RALSTON : I thought I had not got home to the council my idea. Ald. Bissett is talking about some evidence somebody told him some time. You are to be guided by the evidence which has been offered here by no less than three learned lawyers on behalf of the City. It seems to me my client might have a fair show and not have aldermen listening to something outside. Why is it not on the table here? Why has not somebody seen fit to make it? The facts are, nobody can prove it was a defalcation or misappropriation. The money was held over, and that is not a misappropriation. I am talking about the charge, and the charge must be proved; and when you charge a man, and propose to dismiss him because he knew of the misappropriation it won't do to say he didn't know the other official had not deposited the money in the bank; why are we not given the evidence if there is a defalcation? Why is it not shown he knew of the defalcation?

MR. STEWART: Read the latter part of the extract.

Mr. RALSTON: "We understand that the additional deposits were made as the result of the insistence of the city auditor"- this is the man that didn't look after his duty- "or that the bank deposits should be brought up to date" The city auditor came in and found Hayes had received money and had not deposited it. He may have had it in his till; and he says, you must deposit that money, and he did it. "But so far as we can ascertain the matter was not reported to the Commission". It is the Housing

Commission and not the City Collector we are talking about.

MR. POWER : He received moneys and he held it which he had no right to do.

MR. RALSTON: We are not dealing with Mr. Foster on that charge at all. I have a notice to come and answer certain charges. The charge is that I stood in with an official who misappropriated funds. That is the charge; and it is not proved. No attempt has been made to prove it. Alderman Whitman has put on the table of this council a report which so far as I can read shows there was no misappropriation whatever, but that the money was simply under deposited. In other words, he had it in his till. It is the first I heard of an actual charge that there was defalcation. It has not come out in this evidence. Anybody who dropped in and heard the proceedings the other night would never have thought from that report that Thomas Hayes was guilty of defalcation.

ALDERMAN POWER: Hayes was convicted for misappropriation of \$2,500 which the city has lost, and it transpired on his trial that the auditor had made a previous investigation of his accounts and found he had been keeping money before,- this money which you say was eventually paid into the bank, and the charge is that if Hayes had been reported to the city or to the Housing Commission for holding the money which he had then paid into the account he would not have had a subsequent opportunity of extracting money which has not been paid, and the charge is made, if not directly, the auditor is indirectly responsible for the loss to the city.

MR. RALSTON: It is not in the charge. The charge has nothing to suggest whatever of subsequent defalcation. the charge has to do with one particular thing, namely,

that Mr. Foster failed to disclose it, knowing of it. If I have to search the mind of every alderman to know what he knows or has heard I will have a difficult time. Men go into the jury box and forget everything except the evidence which is given and I think the city Council will endeavour to do the same. Do not let us go through the form of a stenographer taking the evidence if that is not the evidence we are to decide on. You must have evidence of good cause, and that should be the thing to be decided on. It is no use of myself and Mr. Foster being here; it means the dice are loaded otherwise. I thought I was going to answer the evidence that was given and I asked the solicitor for the city was his case closed and he said it was, and His Worship the Mayor repeated it tonight. Now I am faced with other things which are not on the record and which have not been mentioned before.

ALDERMAN BISSETT: Those dice were loaded by Mr. Foster.

MR. RALSTON: It has been very difficult for me to appear here and say to you that I leave my client's case in your hands, and defend him before this tribunal if such statements as these are made. I know no gentleman intends any harm, but if that is the state of mind of gentlemen, what is the use of my appearing here? I think I can depend absolutely on gentlemen deciding on the evidence presented and according to their duty.

The charge is not sustained. If Alderman Whitman or anybody here wanted to charge Mr. Foster with knowing of the defalcation of Thomas Hayes they could prove it according to what has been said tonight, but it has not been proved. Am I to face it although it is not proved?

I ask My Learned Friend Mr. Stewart to give me particulars of the next charge (No. 4)

MR. STEWART: The charge of itself is plain enough I submit on the face of it. As a general rule there are very few complaints about the auditor's work in regard to the disbursements of the city's money; but it is equally apparent that moneys received by the City Collector and by the Clerk of Works never found their way into the treasurer's hands. If the source of the actual income were checked up by the auditor the situation in which the city ultimately found itself would have been prevented, or at any rate the check up would have come much sooner and the city would have known much sooner what was happening in these various departments. I think it is very clear what the charge is; he didn't audit the income, but the out-go.

MR. RALSTON: Does this mean there was any income or any receipts shown on original books of entry of any officials mentioned here which was disregarded by Mr. Foster, and if so, what?

MR. STEWART: I am not alleging that at all.

MR. RALSTON: The statement is he neglected to ascertain the revenue received by the City Collector; I am asking if that means that there was any revenue received by any official which was shown on a book of original entry of that official which the auditor failed to check up or see.

MR. STEWART: Not in the books he did check up.

MR. RALSTON: In any books.

MR. STEWART: Take the case of the City Clerk; it is quite clear if he had examined the Cemetery Commission deed

book he would have found deeds issued months and months before any deposit was made with the treasurer in respect to the amounts so received in respect to the consideration of those deeds.

MR. RALSTON: Are there any other officials My Learned Friend can mention who received funds shown on the books and which the city auditor didn't check up ?

MR. STEWART: With regard to the City Collector's office I think it is quite clear, at any rate I will allege and argue, if the city auditor had taken the assessment roll, the list of tax payers for the year, and kept a check on that of what was paid from time to time he would have been making a proper check of the revenue of the city which passed through the Collector's hands; if he had done that work diligently and faithfully the defalcations would have been discovered in a few months and not years.

MR. RALSTON: Are there any others ?

MR. STEWART: Those two are sufficient; when I come to address the council in argument I will refer to any others.

MR. RALSTON: I am meeting a charge in the dark. There has been no evidence. My Learned Friend says there is something he may argue which is not on the face of it.

MR. STEWART : As regards the Housing Commission it would not be a difficult task for any auditor, and it was clearly within his duty, to check payments which on the original books showed to be greatly in arrears, but as a matter of fact if those arrears had been investigated would have disclosed the fact that the arrears did not exist; that the secretary had received the instalments.

MR. RALSTON My investigation you mean the auditor should go to the people and find out if they owed?

MR. STEWART: Yes.

MR. RALSTON: Any others ?

MR. STEWART: Those are the only ones I can think of at the moment.

MR. RALSTON: I submit so far as you have heard there has been no evidence on the point My Learned Friend brings up now; no evidence whatever, either that he had a duty to ascertain revenues received, beyond looking at the books of original entry and finding out how much Mr. Theakston had received and seeing it checked through the books from the account, and from the account into the ledger. My Learned Friend has imposed a brand new duty on the auditor which no member here has heard of; he should be really city assessor and collector; and the auditor should not be satisfied with checking up the money that comes in and the out-go, but that he should go to the assessment roll, get the list of the people on it, and see if the taxes are paid on the collector's books, and if they are not there go out and button hold them on the street and ask if they have paid them. That is a serious consideration- and a breach of that duty- that incidental duty- he has not very much to do, as I will endeavour to show- see that all the taxpayers are sought out, and see that it ascertained that they owe their taxes, and if not report them to the Mayor. There is no evidence on that count.

CHARGE 5 I am not going into that charge in detail now because I will be going into it in connection with some statement I will offer, but I want you to keep your

minds free in connection to that until you have heard the other side of that question. My Learned Friend produced the other night with some gusto a book of November, 1921 which showed the city collector had not paid over the money as fast as he got it in. I asked if it was suggested the collector had stolen or defaulted on any of this money and he said not. I asked him under what section he proposed to suggest that the auditor had to see that the collector paid over the funds every day; he said section 320. I will deal with that later.

CHARGE 6 (read) Does that refer to the Hayes defalcation ?

MR. STEWART: Not only that, but the defalcations of the collector's office. If this check and daily deposit had been required by the auditor the inference is they would have been brought to the ring bolt earlier.

MR. RALSTON: It is required that the auditor shall make an audit and check of the city collector's office each month and he must go in there each day; if he made that check once a day he might not have got away with so much funds: there is not the slightest evidence. He assured us the other night those funds were not alleged to be stolen by the collector in any way, they had not been deposited. He is drawing on imagination to say if the auditor had done something he did not do there might have been something different; but why penalize the city auditor for the superannuation fee ?

The last charge caps the climax (charge read)
That is a statement that the auditor knew funds were being misappropriated -accessory before the fact- and in the same breath the Chairman of the Finance Committee lays on

on the table of the council, a report by these auditors whom he has not produced which says "nothing has arisen in the course of our investigation which would lead us to doubt the honesty and integrity of the city auditor". that is the man who well knew that funds were being misappropriated by the city; -absence of proper control- permitted defalcations- etc., there is no evidence; or the evidence is distinctly the other way if there is any. These gentlemen have put on their certificate their opinion of the character of Mr. Foster, which certificate is proposed to be taken away by the last finding of the Finance Committee in the face of the report they lay on the table.

The only charge in which there is any suggested evidence by way of admission is the first charge which has to do with the diversion of the funds of one year to pay debts of another. In that connection I am going, with your permission, and I hope that of Alderman Whitman, too, to ask him with regard to some matters which have arisen in connection with that. You will remember that the evidence of the charge is based on a letter which was written by Ald. Whitman to the City Auditor in which he asked him what money had been used for the purpose of paying the bills of these various years, and it was on a letter he received from the auditor in answer to that he bases these charges. The charge is that the city auditor authorized and permitted the payment out of the revenue of another year, and the motion is for that the city auditor shall be dismissed. If any evidence has

been given at all it was given by Ald: Whitman, and notwithstanding he is acting as a member of the court, I ask him as to the alleged evidence he has produced on this particular charge- he not only produces it, but procured it in the first place by writing to the city auditor- you stated in your report, speech or statement that the city auditor had certified cheques which made for the purpose of transferring funds from one year to the use of another year.

ALD WHITMAN: Yes.

THE MAYOR: It appears to me, although it is very difficult to find precedents for various matters of procedure that come up - it appears to me that the matter we are dealing with, or that the purpose for which Mr. Foster and his counsel are present here is to state anything they wish to say with reference to the charges submitted to the, and the evidence or lack of evidence that has been adduced in support of these charges. I do not think it is the right of Mr. Foster or his counsel to cross examine any of the alderman, and therefore it is entirely optional with any alderman whether or not he shall submit to cross examination by counsel of behalf of Mr. Foster.

MR. RALSTON : I take very strong grounds in opposing that view; it would seem most peculiar, I submit, that a man can get up and make a statement which is to be relied on as evidence against my client and that I cannot ask him any questions as to the foundation of the statement or as to his own opinion in connection with it, or whether or not he himself has not done exactly the same thing as a member of council or otherwise; it would be

peculiar, but if Alderman Whitman or any others desire to take that position I will bow to the ruling.

MR. STEWART: the very reason I thought it was incumbent on me to caution the aldermen as I did. I don't think it is relevant or necessary to Mr. Foster's case to cite any instance of a similar nature that affects any member of council: because any member of council did or omitted something he should have done or should not have omitted, is no reason why Mr. Foster should have done the same act. I don't think it is fair or just unless the aldermen wish to be submitted, to it, that they should be put on the grill for something that is irrelevant to this night's discussion.

MR. RALSTON: I am incapable of putting anybody on the grill: but it does seem slightly relevant when the proposal is that you did so and so, therefore you shall be dismissed from office, which is equivalent to saying therefore you shall be fined about \$25,000. I think it is relevant when you consider the punishment to be imposed for a man committing this heinous crime to know whether it has been committed in the city of Halifax by practically all its city rulers and by many that are sitting here passing motions in connection with the city's finances. That shows the kind of charges we are called upon to meet. It is said this thing has been going on and everybody knows about it. In this case you say, notwithstanding it has been done right straight along, it has been done by W.S. Foster and he is the man we are after now; there has to be a scapegoat and therefore he is to be dismissed. If gentlemen think that ruling is just, or if Ald; Whitman thinks that is the position he should

~~xxxx~~

take, I am perfectly satisfied.

ALD:WHITMAN : If it has nothing to do with this case I will not take up the time of council to be cross examined. I made statements in my report and if they are not true show them not to be so; they are there in black and white.

MR. RALSTON :: I propose to ask Ald: Whitman questions and have him decline on the record to answer them if that is the position he proposes to take. I am dealing with the first charge which is that Mr.Foster knowingly authorized and permitted the payment out of the revenue of one year of accounts legally and properly payable out of the revenue of another year or other years.

ALD WHITMAN: I have stated it there and if it is not true show it.

MR. RALSTON: I will repeat the question; I am referring to the first charge; I ask how long you have been chairman of the Finance Committee?

ALD: WHITMAN :: That is entirely irrelevant as I am instructed and I am bound to follow Mr.Stewart; I will not take the time of the council to answer it.

MR. RALSTON: I submit that their knowledge as to whether it is irrelevant, what I am going to prove, is rather hazy; I have said what I am going to endeavour to show and if Ald: Whitman considers that irrelevant I will endeavour to prove the system in the city with regard to the use of the funds of one year for the purpose of another: I propose to prove it by the Chairman of the Finance Committee, Alderman Whitman, and with all due respect he is the father of the charge, whereby he suddenly came to wonder how the loans for previous years were being paid to the bank.

ALD WHITMAN: I will answer in regard to that, then I will reserve to myself the right to cut it off when I wish; I am not going to take the whole night of the meeting.

MR. RALSTON: My client has some rights and Ald. Whitman has produced or procured this charge.

ALD:WHITMAN : I will answer in connection with this charge

Q. How long have you been Chairman of the Finance Committee

A. I think I came in the council in May, 1919.

Q. You know the City Charter requires the officials of the city to make an annual report: section 331?

A. Yes.

Q. Have you read these annual reports as Chairman?

A. They never came out until about two years old.

Q. That is so ?

A. That is about it.

Q. The report for the year 1919-20 when did that actually come out ?

A. About two years after 1922.

Q. Have you yet the report for 1923 ?

A. I think not.

Q. Have you ever known that taxes were outstanding for various years, back to 1910, from these reports ?

A. I knew from these reports, and it was my duty and I went to the city collector at once in regard to them; He said, those reports are two years old and the report of the amount that is shown there has been paid up largely those that are not paid, he says to me, I have a guarantee of payment of every one of them.

Q. Did you after that have your Finance Committee meeting and close out the year as is required by section 318, after you got that assurance (Section 318 read) Did

Did you ever close out any year of the city's Finances since 1908 ?

A. No.

Q. Do you regard that as a proper thing to do ?

A. Well, we did the best we could ; I insisted upon the taxes being collected, and this is the answer I got, and I went again, and again, and again, and at last I found out that what he told me was untrue, and then at once I said, you are not fit to be city collector and I will do all I can to get clear of you.

Q. You knew all these years there was some taxes owing each of the ten years back ?

A. All I knew was what the city collector told me ; I am speaking from memory, but I think the last year probably \$200,000 or \$300,000- I am speaking from memory- I think in probably the year these reports were out there would not be more than \$200,000 or \$300,000 returned uncollected.

Q. That is not a bagatelle ?

A. No.

Q. You did know a large amount, some thousands of dollars?

A. That is what the report stated. Mr. Theakston said those are practically all collected except large amounts, and he mentioned the names John Y. Payzant- and those I have guarantees for.

Q. And you believed him ?

A. Yes.

Q. You believed for the last ten years there were practically no taxes outstanding except by somebody like John Y. Payzant.

A. I told you the evidence I had.

Q. Did you believe it ?

A. For a certain length of time.

Q. Up to when ?

A. I think nearly two years ago.

Q. You were in the council when a motion was made - when it was stated there were uncollected taxes for over \$660,000 or \$800,000, and a motion was made for an independent audit in 1919-20.

A. There was no statement I remember of, of the amount uncollected; there may have been that altogether.

Q. Was there not a statement made by the present mayor ?

A. I have no recollection.

Q. Would it not be called to your attention ? I am reading from the report - I am reminding you - "I have no desire..." (read) do you remember that report being presented by then Ald. Murphy ?

A. I don't remember it at all.

Q. Remember the motion for an independent audit ?

A. Yes.

Q. Remember it being made as a result of what ?

A. ~~Yes.~~ I don't remember how it came up, I thought it ~~was a motion based on no report.~~ was a motion based on no report.

Q. I refer to the Minutes, 1920 Page 610.

A. I won't dispute that.

Q. Which show immediately after that report " that an independent audit be had" in which you and quite a number of others voted against.

A. All except three I think, Ald. Kelly, Murphy, and Bissett voted for an independent audit and the rest against.

A. All except three I think. Ald. Kelly, Murphy and Bisset voted for an independent audit and the rest against.

Q. It was brought home to you there was \$600,000 or \$800,000 outstanding from the record?

A. I asked if there was any reason to suspect anything wrong and I could not get any satisfaction at all; I was a new man.

Q. I am reminding you that you knew there was \$600,000 or \$800,000 outstanding.

A. I don't say I knew; but I imagine probably there was that much all told.

Q. You would know if taxes were outstanding for any year there would be no revenue out of that particular year to lend to some other year - would there?

A. I would not like to answer so generally as that.

Q. Suppose for the year 1912, for instance, there were taxes outstanding uncollected-

A. All I can say, I can answer you absolutely, I went to the bank and saw the books and they took \$135,000 out of the credit belonging to these different years to pay off- I have them here- off 1918, 1919 and 1920, to pay the bank what we owed the bank for 1917 & 1918.

Q. You knew 1919 and 1920 there was a large amount of taxes still outstanding and unpaid?

A. There was that much to the credit; there was enough in the bank from the taxes I suppose of those years to take out that money to pay what the city owed for 1917-1918.

Q. Is there anything on that to show that was taxes of that year?

A. That was out of that account into which we paid our taxes that was taken.

Q. Was there anything to show that payment was made out of taxes?

A. I take it that we were in funds in the bank from taxes collected or that would not be there.

Q. And the balance shown there was a balance of taxes?

A. Yes.

Q. As a matter of fact, the way the city finances have been since you have been chairman, at the beginning of the year you make up the estimates of the current expenditures of what they will require and simply assess sufficient taxes for the purpose of paying the current expenses?

A. Yes.

Q. If you have not all your taxes collected that means one of two things, either you cannot pay current expenses or you have to borrow?

A. Yes.

Q. The years, 1918, 1919 and 1920 those years still had a large amount of outstanding taxes?

A. I take it that the bank, that we had a credit, -well,- I suppose it had, but in that account which we had with the bank, and out of which that money was taken, there was a credit that enabled them to take that money out.

Q. But were they credits for taxes, how could they be credits for taxes if you had paid your whole current year's expenses although you had not the taxes all collected?

A. There was a balance in those years, and that balance should have been a balance that arose from taxes being paid into the bank.

Q.

THE MAYOR : As I take it, the point of Co 1: Ralston's question is, there was standing in the bank to the credit of this particular year \$135,000- disregard whether one or three years p and that amount was transferred to a previous year in order to clean up with the bank. All you have to explain is that our undertaking with the Roayl Bank is such we are not permitted to pay off an initial overdraft of 30% until we have that amount in full, and notwithstanding the sum deposited is there it might ~~be~~ possible we owe the bank an overdraft of \$400.000 on that particular year.

BY MR. RALSTON :

Q. I want to find out whether or not the amount tra -
ferred from the parricular year referred to by Ald.
Whitman, which was 1918, 1919 and 1920 to pay 1917-
1918, if the particular amounts transferred were in
fact taxes or were balances of capital unexpended ?

A. All I know is what I have stated here.

Q. You don't know if taxes or capital ?

A. I imagine they were taxes.

Q. And all or more than the taxes collected had been used
for paying current expenditure ?

A. I don't know.

Q. You know the current expenditures were all paid?

A. I don't know; we may have had unexpended balances.

Q. From revenue?

A. Yes.

Q. Unexpended balances from revenue after paying all
current expenditures for the year and still not
collecting all your taxes, you still could have an
unexpended balance ?

A. Yes.

Q. How

A. Simply because we estimated larger than we expended.

Q. Did you ever have that experience even from estimating too much ?

A. Yes.

Q. When?

A. I cannot give any particular year; it is a very common thing- the unexpended balance, that should have gone into unexpended balance, or to pay the \$200,000, speaking from memory, it is a very large sum indeed, I think it is shown in Price, Waterhouse's balance sheet.

Q. Would you say any of these unexpended balances were made up of an excess of revenue over expenditure or made up by capital ?

A. The unexpended balance is the balance that is left over from - where the estimates are larger than the expenditure, and the balance is the difference; that is all I can say.

Q. You have one current account for the year ?

A. Yes.

Q. And in that you put in all the taxes collected and any moneys from capital receipts ?

A. No.

Q. Are you sure of that ?

A. I am not very sure but I don't think so; I don't know.

Q. And you put into that at least the 30% you borrow from the bank ?

A. That is kept separate, - yes.

Q. And you pay out of that all the expenditures for the year ?

A. Yes

Q. Therefore you have some capital and the 30% borrowing from the bank in order to take care of the uncollected taxes?

A. I don't know- of course, it is borrowed to meet expenditures while taxes are coming in.

Q How have, for instance, the expenditures of 1912 been met when there are still taxes uncollected for that year?

A. It shows by my report; each year speaks for itself.

Q. How ?

A. I will only have to read that.

Q. That one year - how were you able to pay current expenses for 1912 and still have taxes uncollected ?

A. I imagine they took it from other years.

Q. And there is no other place to get it from but that ?

A. I don't say that.

Q. Do you know of any ?

A. I think this report shows it was taken from other years.

Q. And that has been the practice year after year in this city?

A. That was a matter that council or the Finance Committee never knew about.

Q. Ever read the reports ?

A. I don't think it is shown in the reports, at any rate I never came across it.

Q. Let me show you the report for 1914-15, p.114, due by 1913-14 account, \$127 ,180.28.

A. I am not familiar with that.

Q. What do you take that to mean ?

A. I am not familiar with it; I think that is the last balance sheet we ever had.

Q. I can show you a good many more; what does that item mean? Does it not mean that 1913-14 owes 1914-5 \$127,000?

A. I suppose that is what it means

Q. That means they used 1914-15 money for 1913-14 accounts?

A. Possibly.

Q. Do you know of anything else it can be?

A. I suppose that is it.

Q. That is what you are charging Mr. Foster with here ?

A. Yes.

Q. ~~That~~ And you find on the other side of the account that 1914-15 has borrowed from 1915-16

A. That I imagine is what it means.

Q. Another case of using the moneys of one year to pay for another.

A. Yes. I may say these matters never came before our Council; we might have dug it up but my recollection is there is nothing like that in any reports; I was not in the council.

Q. I will show you 1915-16.

A. It may have been done one year.

Q. p.114 of the 1915-16 account containing an entry, due 1914-15 account, \$130,373.73.

A. This is probably the last year; it is the last balance sheet we ever had.

Q. I am speaking of entries showing one year is lending to another.

Q. I am speaking of entries showing one year is lending to another.

A. That is the last I ever knew

Q. Were you Chairman of the Finance Committee in 1920-21.

A. Yes.

Q. Do you think there was any such item then ?

A. I am not aware of it.

Q. Let me show you one; p. 128, 1920-21, due 1919-20
\$180,354.44

A. I never saw that before and knew nothing about it.

Q. You said you thought 1914-15 was the last.

A. That is not a balance sheet; it comes in with a lot
of figures no one would know unless they read every word.

Q. It indicates 1920-21 had borrowed from 1919-20?

A. Yes, I suppose.

Q. 1921-22, which has an entry anyone could understand;
p. 145, loaned 1910, 11, 12, 13, 14, 15 and 1916, \$37,290.00

A. That was never called to my attention.

Q. As Chairman of the Finance Committee do you have to
have called to your attention an item in plain print,
loans from those years.

A. It could not have been done legally and I never de-
tected it.

Q. I show you something you would detect even more quickly
p. 147, tabulated up and down the sheet, with the word
"loan" opposite each item.

A. I never noticed that; they were all illegal.

Q. Ever call it to the attention of the council ?

A. I never noticed the report; these reports came out two
years old. I expect I was in the same position as every
other man on the council; they were never read care-
fully because they were two years old.

Q. You didn't think it any part of your duty ?

A. Perhaps it was; as a matter of fact, I never did, and
I never knew of these transactions until I went to the
bank and made this report.

Q. This 1919-20, p. 164, shows loans from eight different
years to that year 1919-20, amounting in all to over
\$100,000; that report would come out in 1922 according
to the two year period.

A. It comes in among a great number of items.

Q. Loans from those years.

A. It is there; I never noticed it.

Q. You never thought fit to enquire who this man, the city, was borrowing from?

A. I didn't know anything about it; I never saw those items.

Q. What did you think the reports were published for?

A. The first time I knew was when I made that report and got it from the bank.

Q. You had this question raised in the council in 1923?

A. I cannot recall.

Q. The same thing was proposed to be done; Minutes, Mar. 7th, 1923, RESOLVED, that the city treasurer be employed to transfer..." (read) total \$33,660.89; 1923,- you voted against that?

A. Yes, I probably did.

Q. You were the only one who did?

A. Possibly; I don't recall.

Q. The City Solicitor said he was in doubt but would not say the trustees were wrong; this is exactly the same thing, the thing which you are now charging Mr. Foster with, and which was one of the things you moved that he be dismissed for.

A. I don't think this matter ever came before the council before; this is the only time it ever did come before council, and that was after my report was made.

Q. It passed the council?

A. I dissented.

Q. But it is exactly on a par with what Mr. Foster is charged with.

A. The council was wrong and led by the officials to do an illegal and improper thing.

Q. It is exactly what you charge Mr. Foster with on the first charge.

A. I am not sure.

Q. Then look and see.

THE MAYOR : Will you just recall the circumstances in connection with that particular writing under discussion. The city Treasurer, if I remember correctly, came to me with a cheque to sign for the transfer of the balances of these various years. I declined to sign the cheque; an emergency meeting of the Finance Committee was called the following morning; I think Alderman Power was present. The City Auditor and City Treasurer were both present at the meeting and explained the situation, that the City was right to the halt for money- run out- and unless this amount was transferred they could not carry on; it was to meet some pay, perhaps the Works Department or something else. A resolution went through the Finance Committee recommending that this transfer be made and that it is reported up to council; that is what brought this to the council.

ALD WHITMAN : If it is the same thing I opposed it because it was illegal.

MR. RALSTON;

Q. This is the thing which is now being charged against Mr. Foster ?

A. I don't know; it looks like it.

Q. You are the one who formulated this charge and got the evidence, is the thing you opposed in council the same thing you charge Mr. Foster with now?

A. That was subsequent to my report; it looks as though it might be on the same principle.

Q. Can you give a candid answer ?

A. I have not read that over. You say it is; it is on the face of it; I have not read that; I did my duty; I told council it was illegal and improper.

Q. Even the City Solicitor didn't agree with you?

A. Then he ought to have agreed with me.

Q. And still, notwithstanding that, you think Mr. Foster should be dismissed?

A. I do; if he had done this long ago this city would know exactly where we were.

Q. Done what?

A. This has been going on ten years; if the thing was not borrowed then years ago we would not be able to pay our bills and would know where we stood and it would be cleaned up ten years ago, and instead of a loss of \$700,000 or \$800,000 we would have a loss of \$100,000.

Q. You did the same thing when you borrowed the \$5,000 from all these years, didn't you? It was exactly the same thing.

A. That is the same question you asked and I answered it; and the only answer I will give.

Q. You think it is the same?

A. It looks like it.

Q. As a matter of fact, in connection with the borrowing each year; you propose a certain amount of capital expenditure, as Chairman of the Finance Committee, and propose or recommend the issuance of bonds?

A. Yes.

Q. And when you issue the bonds the interest for the year in which they are issued is not provided for in the estimates?

A. Possibly we cannot do it.

Q. Suppose you have an issue authorized the end of April, your estimates are all in, and therefore, although the interest may be due the 1st July, wyou have no money in the estimates with which to pay them.

A. Possibly not.

Q How do you pay the interest?

A I don't know.

Q You don't default them?

A No.

Q May I suggest you probably pay them out of Capital?

A. I don't know.

Q. They are generally paid?

A I suppose they are.

Q You never heard of the coupons being defaulted; the next year you put in the estimates the interest of next year and the interest of this year?

A. Yes.

Q. You lend from next year something to this year?

A. Yes.

Q. That is contrary to the City Charter?

A. Yes.

Q. Still you do it?

A. I think it has been done.

Q. Did you vote against it?

A. I don't think we had a chance

Q. You recommended it?

A I don't think it comes before council at all.

THE MAYOR: In connection with financing of that nature you know the City Solicitor has given an opinion it is not permissible to embody interest until your bonds have been marketed; that is the reason it is not provided for; we finance from the bank until such time as the bond has been marketed and provide in the next estimates.

BY MR. RALSTON:

Q. And you are paying out of next year interest borrowed from this year?

A. I don't think that ever came up before the Finance Committee or the council.

THE MAYOR : It is a procedure following under the legal advice of our solicitor.

MR. RALSTON: It is not possible to otherwise deal with the finances of the city other than the way they have been dealt with in the last ten or fifteen years.

THE MAYOR: Provision for this interest is followed out on the interpretation of the solicitor.

ALD. WHITMAN: I do 't think these matters came before the Finance Committee or the council either.

BY MR. RALSTON:

Q. But it is taking funds from one year and paying the demands of another.

A. It is against the Charter and no official has the right to do it.

Q. The council may.

A. No; that is my idea, and I have always acted on it.

Q. That was in March, 1923, you first acted on it?

A. It never came up before.

Q. But you borrowed in 1921-22 from these other years.

A. The council or the Finance Committee never knew.

Q. Did you ask the officials where they were getting the money; did you think they were loaning it to the city?

A. We didn't know anything about it, We took it for granted every year was looking after itself until that report was made; everything in that report is true and I stand by it.

Q. In spite of the fact every report says there was large amounts outstanding uncollected?

A. Yes, and that put me on the enquiry; I state in my report it was that which put me on this enquiry, the very fact that I didn't see how we could pay the bank off if we didn't collect our taxes and I went to the bank that morning on which it occurred to me; this thing was kept back from the council and Finance Committee and we didn't know anything about it; it seems to me it was the duty of our auditor to keep us in darkness; I was walking up one morning and I said, if we don't collect our taxes I don't see how we can pay these old scores at the bank. and the moment it occurred to me I went to the bank and they told me and I said, you have no right to take that money from one year to pay old scores.

Q. Your bankers did it too.

A. They considered they had a perfect right to do it; they did not pretend to know anything about it; they said that is none of our business at all.

Q. Even though it was a public statute.

A. I am not acting for the bank, I blame them for it, they may have been quite right but I thought it should not be done and I expressed my opinion and left.

Q. And the only one of the council that did- in the vote of March 7th, 1923, you were only one that dissented?

A. That was the first time it came before the council and it came because of this report being brought up, and this thing has been done behind the backs of the Finance Committee of the council, and probably the mayor never knew until my report went in.

Q. Did he sign the cheques.

A. You know as much about that as I do.

Q. Enquire if the mayor had signed the cheques?

A The statute provides he and the city Clerk shall sign and the city Auditor shall certify it is lawfully drawn and taken from the lawful funds.

Q. In 191920 did this ray of light dawn on you- how could they pay the bank when you were faced with the statement that \$600,000 or \$800,000 was uncollected; it would be queer to pay off the bank and not collect the taxes ?

A. It never occurred to me.

Q. And frequently have you not, as Chairman, advocated the use of the revenue of the city for a current year to be temporarily used for sidewalks or some permanent improvement?

A. I have always opposed it; Mr. Bell has told this man it is misappropriation, and I have , too: whether it was done I don't know.

Q. In the case where you were going to put down sidewalks and you had bonds to float, if the market was not favourable you didn't sell the bonds and advised the council to wait and finance out of current taxes?

A I think we usually borrow from the bank and deposit the bonds.

Q. Ever do it the other way?

A. I am not aware.

Q. Have you ever advocated that- to finance permanent improvements out of current revenue.?

A. I don't think; I may have known it was done.

Q. Consider it illegal?

A. I think it is.

Q. Know it when you were Chairman?

A. I never knew it was done; I suspected it was being done.

Q. Enquire when you suspected?

A. No.

Q. You kept your ears or eyes closed?

A. No. it was no use; I did everything I could to keep it straight, more probably than any other Chairman ever did.

Q. With regard to the second charge, the reserve fund; you say something about securities for the reserve fund.

A. Yes.

Q. That is made up of unexpended balances?

A. Yes.

Q. And these balances got up to \$60,000?

A. It was reported \$75,000 but it never reached that. That was the maximum.

Q. What official reported that?

A. I think the auditor.

Q. be precise about that, did the auditor report that?

A. I think it is in writing, I am not sure; when it came up before our sinking fund- yes, here it is, the auditor and treasurer, that is what they presented to us.

Q. Reserve fund was loaned to various years?

A. Yes.

Q. Is that the position in which it stands today with the exception of \$20,000.

A. It was loaned in the years that I was Chairman of the Finance Committee; it never came up before the Committee; our treasurer looked through the Minute and there was no Minute it ever came up and the officials took it and put it where they wanted.

Q. Were there trustees.

A. They are trustees of the sinking fund.

Q. And of the reserve Fund?

A. I think not, -also trustees of the reserve fund.

Q. Who were the trustees ?

A. The same as the sinking fund; Mr. Foster was one, and until a year ago the Mayor and myself.

Q. The reserve fund was all paid out in the early years of 1910, 1911, 1912.

A. I thought it was invested in securities and held

Q. When was it paid out?

A. I don't know

Q. Have you found out?

A. Recently; in answer to letters from Mr. Foster, and then I found for the first time

Q. When ?

A. It would be in 1922

Q. It is ten years before that.

A. I said when I found it out.

Q. I mean what did you find out as to the date it was paid out.?

A. It is in Mr. Foster's report; it is away back. I was chairman of the Finance Committee from 1909 to 1912 and the lending of a dollar from the reserve fund never came before us and there is no note in our Minutes; those are the years a large portion was loaned and the trustees were the only ones to loan it; and they were loaned without the authority of the only people who could loan; Mr. Foster was a trustee, but one trustee cannot act for the Board.

Q. Who were the trustees in 1909-10?

A. The Mayor, Mr Foster and myself

Q. You were ignored about it?

A. No.; I was entitled to notice; I was not ignored; I had no notice and there is no mention in the Minutes

Q. The Mayor and Mr. Foster met behind your back?

A. They could not legally meet and do business.

Q. But they did?

A. Then it was illegal; I don't think I was ignored because there are no Minutes of it.

Q. That means you were ignored and you don't know.

A. It simply meant the officials did it without the knowledge of the Trustees.

Q. I am talking about the Mayor and Mr. Foster

A. They could not legally loan it without a meeting; there is no evidence the mayor was privy to it.

Q. Ever look up to see if it was mentioned in the reports as to the position of the reserve fund.?

A. No.

Q. And not up to this day?

A. I had this report from Mr. Foster and it was not necessary.

Q. You never did before that ?

A. No, I am not sure; I can't recall.

Q. We are talking of the use of a city fund for the purpose of loaning in anticipation of taxes and you found it was loaned and you were not consulted.

A. You put it incorrectly; there was no legal meeting of any kind of the people authorized to make that loan.

Q. You have found it was loaned to various years legally or illegally?

A. All I know is the report of Mr. Foster.

Q. Look at the report of 1915-6 and see if there is from Mr. Foster. Does that correspond with the information you got from Mr. Foster?

A. I have not had time.

Q. Check it with me (Checked together)

A. That is all there. amounting to \$65,376,86; that seems to have been as far as I can find out the total of our reserve fund until the \$75,000 is reported to us.

Q. This is published in the 1915-16 city Treasurer's report, p. 118, certified by the auditor; June 30th 1916; were put in the council?

A. No.

Q. Were you a member of the council then?

A. No.

Q. And the position of the reserve fund today is, it is loaned to those years with the exception of \$20,000 which has been collected from one of them?

A. I think so.

Q. Did you ever have any request for any extra staff in the city collector's office ?

A. Yes.

Q. The city auditor, as you know his position, has a number of services to overlook?

A. Under the Charter he has complete survey of the whole financial operations of the city.

Q. School Board?

A. The whole thing.

Q. Where is the School Board Headquarters?

A. Academy

Q. He has to leave the building?

A. Yes.

Q. Tuberculosis Hospital, ?

A. Probably.

Q. City Home ?

A. I don't know I imagine so.

Q. The City Clerk's Office.?

A. Yes.

Q. The pdlice Records, fines and fees?

A. I imagine so.

Q. Licenses ?

A. Yes.

Q. City Collector's office, taxes, water rates twice a year and the pavement assessments, sidewalks?

A. I imagine so.

Q. Clerk of Works; works payrols?

A. Yes.

Q. City Electrician?

A. I don't know; I don't think he receives money.

Q. Wiring permits?

A. I am inclined to think he has nothing to do with the electrician.

Q. Board of Health?

A. Yes.

Q. Regular pay rolls of the city; fire wards?

A. I imagine.

Q. Police Pay rolls?

A. Yes.

Q. And the Treasurer's books?

A. Yes.

Q. Including interest coupons? How many of those are there in the year?

A. I don't know.

Q. The city auditor has all this to do?

A. He has complete supervision.

Q. And he and the young lady were the only ones in the office?

A. As far as I know; I think that is so; I may say as to asking for help in the City collector's office,

A. As far as I know; I think that is so; I may say as to asking for help in the city collector's office, we gave him all the help he asked for.

THE MAYOR : The solicitor for Mr. Foster is given the widest opportunity in his client's interest; you have dealt with the matters you desire to deal with?

MR. RALSTON . No, only some phases of the matter dealt with by Alderman Whitman; I want to ask Mr. Hopewell as to the system

JAMES J. HOPEWELL , called; and examined by Mr. Ralston:

Q. You are the the City Treasurer?

A. Yes.

Q. and you have been how long?

A. Since 1916.

Q. Tell me the system of bookkeeping so far as you know it in the City Collector's office, leading up to the payment of money over into your office.

A. As far as the City Collector, he brings into me every morning a slip specifying cheques, notes, and to what accounts the amounts are to be credited; I check them off and if correct I sign the transfer book, which forms the receipt for the collector.

Q. Supposing that I pay my taxes for 1922 in 1924, in what book do you see these taxes entered?

A. All I see is ⁱⁿ the transfer book.

Q. Is there a transfer book for 1922 separate and apart from 1924?

A. Yes.

Q. Supposing taxes are paid for 1923 , are they entered in a separate transfer book?

A. One transfer book probably covers five years, but each year is separate

Q. The payment of 1923 taxes is entered in a separate place from 1922?

A. Yes.

Q. Supposing somebody pays water rates, are they in the same transfer book?

A. No, they are kept separate.

Q. And taxes for 1918, what are they in?

A. The transfer book that contains that year's accounts.

Q. If you had taxes for today, and taxes for 1912, to 1924, and water rates for one year, you then have to deal with transfer books for each one of those separate years although possibly some may be in the same volume?

A. I would have to receipt for all in a separate position.

Q. What entry would the city collector have to make before he gets you to receive any money?

A. I only know from hearsay, and that is that he would hand to the young lady in his office certain receipts that he wanted her to enter and she would make up that book, whether it was 1908, 1911 or 1912, the separate cash books, enter up the bills, and Mr. Theakston would give her the amount of money necessary and he would, if he were making a deposit covering all these accounts, it would be specified on the deposit slip, and I sign the transfer books for each one of them.

Q. A man comes in to pay taxes for 1921; he has to produce a duplicate bill first for these taxes; he pays the money to the collector, gets one of the bills receipted and it is handed back, and he leaves the other bill with the collector, and in addition he gets a receipt torn out of a book?

A. Yes.

Q. The Collector's next duty is to enter that in the cash book which has to do with the 1921 taxes?

A. Yes.

Q. Then again he would have to enter it in the transfer book which has to do with that particular year?

A. Yes.

Q. And if taxes were paid in for each year he has to deal with cash and transfer books for the particular year for which the taxes were paid in?

A. Yes.

Q. And what is all done before you receive any money from him?

A. Yes.

Q. When are there two periods in which there is a special Rush?

A. The taxes are supposed to be paid- the ratepayers are allowed a discount before July 31st. Water rates are payable generally in November, one period, and the other period about May or June. It altogether depends on when the bills come in from the Works Department.

Q. All these entries have to be made in these various books at these rush times?

A. Yes.

Q. Will you tell me with regard to this account which we have been talking about as a reserve fund as you know it from having kept the record of it; what is it made up of?

A. It is supposed to be made up of unexpended balances from any year and the sums that come from this source are set aside until that fund amounts to \$75,000 and then it goes into the sinking fund; that is more than the \$75,000.

Q. As a matter of fact, from the records, the reserve fund is made up since what year- 1908?

A. The first entries in the reserve fund by which it was started was on April 25th, 1902.

Q. What is the last year in which any payment was made?

A. Outside returns of money the last year is 1907-08

Q. What is that book you have in your hand?

A. Ledger of the sinking fund and reserve fund.

Q. That is one of the city treasurer's records?

A. Yes.

Q. It is the published record of the city Treasurer?

A. Yes.

Q. Does that book show the disposition of the reserve fund?

A. Yes, up to last year.

Q. Just compare it with the record shown in the report of 1914-15 which shows the disposition of the reserve fundp loaned 1908 account \$3,079.

A. That should be \$3,779.

Q. 1909, \$13,090; 1910, \$12,570.11; 1911, \$21,186.75; 1914, \$15,451.00.

A. Yes.

Q. All these entries appear on the published record of the city treasurer's office?

A. Yes.

Q. And show that that is the way the reserve fund has been disbursed?

A. Yes.

Q. What is the security for that reserve fund?

A. There is no security that I know of.

Q. What is the thing which constitutes it?

A. The charge against the different years to which the money was loaned.

Q. When for instance the taxes are collected for 1910 sufficient to repay that amount, those taxes go back into the reserve fund?

A. Yes.

Q. Do you know of any payment which has been made lately by ~~the~~ any year which had borrowed from the reserve fund?

A. Last March, there was \$22, 544,56 that had been returned to several years and was re-loaned ,1922-23

Q. The reserve fund never could be represented by securities?

A. Not in my opinion.

Q. It is represented by cash balances for these different years which are immediately available to be used for some other year?

A. Yes.

Q. Will you tell us how the account is kept for a year; let us take any year you like, to find out how the cash balances accrue; 1922; you have the current bank account?

A. Yes.

Q. What goes into that account?

A. It is a hodge podge of everything; the taxes as collected ; permanent pavement abutters; paving going along in front of their properties; sidewalks, curbing and gutters.

Q. Does there go into that account the amount borrowed for construction of sidewalks? Sale of bonds?

A. Yes, all into that one account; the interest that is derived from taxes goes into the same bank book, the grading of streets; and all capital receipts and sidewalks and pavement abutters; everything pertaining to the city for that year goes into that account for that year.

A. Yes.

Q. At the end of the year let us say there was a cash balance on hand for 1918; what would be done with the balance?

A. It would be kept in that account, because- I don't know how to answer that question; the balance would be kept in that account.

Q. How would track be kept, how much of that money should be appropriated to, for instance, the building of sidewalks, or some other capital expenditure?

A. The city engineer- in the first place we borrow a certain amount of capital expenditure on sidewalks; \$48,000 say: when the season's work was finished the account would probably show an expenditure of \$60,000; they spent \$20,000 more than they borrowed.

Q. Where would they get the other \$20,000?

A. Finance out of the current account until the city engineer returned the statement showing how much the abutters owed for the work performed for them, and then that money of the abutters was borrowed from the bank and replaced in the permanent pavement account for the \$20,000.

Q. In other words, the taxes for that particular year would be used to pay for construction of permanent sidewalks until the money was got back from the abutters

A. Until it was borrowed from the bank.

Q. Probably on the security of the amounts which were later to be collected?

A. Yes, on the security of the city engineer's certificate

Q. And the capital or income are not kept in any way separate?

A. No.

Q. Could there be in the ordinary course of things any, substantial balance on hand out of revenue?

A. No.

Q. For what reason?

A. Because if the taxes were not collected we could not have any balance.

Q. Why?

A. If the budget for the year represented two million dollars- all the committee pay out the expenses connected with their departments- they have to be paid- if the taxes are not collected, and cannot be collected within the year it necessarily follows it comes from the current account represented by capital expenditures or money on hand from paving or sidewalk abutters which has not been paid over to the bank.

Q. The amounts in these statements which refer to loans from one year to another?

A. Yes.

Q. Out of what moneys are these loans, revenue or capital?

A. They cannot be revenue because the accounts from 1908 down to now are not closed and cannot be simply because the taxes have not been collected.

Q. And if 1911 has any money to loan to 1912 it must be because ~~taxes~~. 1911 has some Capital moneys unexpended?

A. Yes, they are dovetailed in.

Q. The expenditures are all paid and the taxes are not collected?

A. Yes.

Q. The situation with regard to financing at the first of the year is what?

A. On the first of the year the city council passes a resolution borrowing 30% of the amount of the budget, borrowed from the bank, and that is placed to the credit of the current account.

Q. This hodge podge?

A. Yes , it begins a new account then; that is partically the first entry

Q. And the hodge podge follows on that?

A. Yes.

Q. The bank declined to loan you 30% for more than four years?

A. That is the agreement although it has been broken this year.

Q. The general rule is they wont loan you 30% for more than four years continuously and you have to pay back the fifth year?

A. That is your this year; there is no agreement.

Q. Has that been the practice?

A. Yes, until this year.

Q. When money is needed for the purpose of repaying the bank loan in order to get the loan for 1924, and you want to repay the 1920 loan, where do you go for the money?

A. When I go to the bank- the matter if first laid before the mayor, and a statement made up for the bank showing how much uncollected taxes, how much from highway taxes, how much cash in the bank,; those three items form the assets. Assuming those amount to \$100,000 and we owe the bank \$80,000 on that year, the mayor and auditor and myself always felt at liberty to take \$20,000, over and above and use it on defraying expenses or pay off any of the bank loans; it could not be taxes because the list specified how much taxes were due.

Q. We are dealing now with loaning the funds of one year to another; you want to borrow money in 1924 from the bank; the bank says, you cannot borrow 30% this year unless you pay back the 30% borrowed, in 1920; you have not enough to pay back that amount, what do you do;

what method do you adopt to get sufficient money to pay the bank back the amount borrowed on account of 1920.

A. I make up a statement for the bank showing the position of the accounts for the four years; in that account I show in 1920 so much taxes uncollected according to the books; 1921 and 1922 the same; then I show how much highway tax is uncollected on these three years; then how much money there is to our credit in the bank, for all the years; then I have on the other side how much we owe the bank for those years, and the bank takes very fine care when they permit me to take the money from one year to another that there is always enough in the amounts due that they will be perfectly safe . If the sum total amounts to \$100,000 in those years and we only owe the bank \$80,000, then the \$20,000 is represented by capital undisbursed.

Q. The highways taxes are not paid?

A It simply comes down to this, if we could collect our taxes within the year, all that would be necessary to do would be to draw a cheque at the end of the year for all money due on capital account and transfer it to the next year to be carried on.

Q. If every man paid every cent for 1924 and you had money enough to pay all current expenditures, then you have a lot of money over borrowed that year for capital expenses which had not been expended and you issue a cheque and transfer it into the next year?

A. Yes, but we cannot do that because the taxes are uncollected. We have to use capital money to pay the bank and current expenses .

Q. Where do you get the money to pay the bank the old indebtedness?

A. From those different years.

Q. You may take 1922 or 1923 to pay back the loan you got from the bank in 1920?

A. Yes.

Q. Has that been the practice the last twelve years?

A. It has always been the practice.

Q. To borrow from one year temporarily until the other year is in funds?

A. Yes.

Q. If 1916 borrowed \$100,000 from 1915, 1916 still goes on collecting taxes until the present day?

A. Yes.

Q. And they are gradually accumulating at the bank for 1916?

A. Yes.

Q. And some day 1916 will have enough balance to pay back 1915 the amount borrowed?

A. Yes, and that is the practice adopted. As soon as the different years are in a position to repay loans from other years it is done; if not, those items remain a charge to the credit of the year which lent them. It is only regarded as a loan.

Q. What would have to be done if you didn't ~~use~~ these balances standing to the credit of these years?

A. We could ^{not} have done anything; I would be tied up.

Q. You could have gone for legislation to issue debentures.

A. I could not do that; the legislature only allows us to borrow the 30% of unpaid taxes and that was done.

Q. You could not do that without this method of financing?

A. No.

Q. The portion of the reserve fund paid back last year, was what paid out of subsequently collected taxes?

A. Yes.

Q. What year was that?

A. 1922; the money was loaned 1922-3 and repaid the other day.

Q. What years paid it back to the reserve fund so that it had money in hand to loan it to 1922-3?

A. 1909 paid back \$6,522.26; 1914, \$5,884.47

Q. Does that mean 1914 at that time had had taxes gradually paid into it for overdue taxes to amount to \$5,000?

A. Yes.

Q. And then that money was taken and applied on account of the loan made from the reserve fund?

A// Yes.

Q Do you get interest on unexpended balances?

A No; the Charter provides no interest shall be charged

Q. Supposing 1914 taxes are gradually accumulating in the bank don't you get interest?

A. Bank interest, 4%

Q. What do you pay the bank?

A. * 5 %

Q. Unless you use a loan from one year to another you lose 1%

A. Yes.

Q. You pay 1923 5% and only get 4% on the balance standing to the credit of 1916?

A. Yes.

Q. How long is the rush period in July, generally?

A It usually commences about the middle of the month and under the Charter the bills must be paid on or before the 31st July; the water rates- the council fixes the date when they are to be paid.

Q. Is it possible for the city collector to keep up all his bookkeeping and get the money into you as fast as it comes in at that time?

A. I don't know only from hearsay; I don't think he can.

Q. You heard from the city Collector's office itself?

A. Yes.

Q. Have you seen an illustration of the crows that are here ?

A. Yes.

Q. And is it possible for the collector to take in the money and enter it in all the various books and transfer it and hand it over to you?

A. No, I don't think it is possible

Q. Does the same apply to November?

A. Yes.

Q Will you produce the Minute Book for the reserve fund; say for 1908 or 1909. (Produces book, marked E/4 p 22)

Is there any reference to the reserve fund in E/4

A. The Minutes read in this way (Read)

Q. Is there any record in these books of any Minutes of the trustees of the Reserve fund?

A. These are the meetings.

Q. That is signed by Brown, City Treasurer, and Judge Chisholm, the Mayor?

A. Yes.

Q. And the securities referred to judging from the securities which are talked about, means the list of years which owe the reserve fund money?

A. Everything I would say connected with the sinking fund and reserve funds.

Q. What is the date of those Minutes?

A. July 16, 1909.

(Book put in and marked E/5)

Q. What is the practice with regard to a situation where the market is not regarded as suitable for selling bonds when money is needed for capital expenditure which has to be provided by that bond issue; how is it defrayed in the meantime?

A. From current account- 4a-

Q. From the hodge podge?

A. Yes.

Q. And you cannot tell whether it is taxes or capital account which is being used?

A. Yes.

Q. Is that the system in use all these years?

A. There has only been one banking book as far as I know and the Charter calls for a separate bank book each year.

Q. But only one for each year?

A. Yes.

Q. And that bank account has had to stand all the cheques drawn in that year?

A. For the work of that year.

Q. Are there any disbursements out of the previous year made for instance in 1923-24 which you draw cheques on the old accounts?

A. Yes, it is frequently happening that bills come in during the next year that we incurred in the previous years.

Q. Later than that; does a bill come in in 1924 for 1916 account.?

A. Sometimes.

Q. But generally speaking are the cheques issued eight or ten years after the account is opened simply to transfer the funds for the purposes of a temporary loan.

A. That is the custom.

Q. Have you the 1923-24 transfer book here?

A. It is not available tonight.

11 p.m. A motion to adjourn until Thursday, March 27th 1924, at 8 p.m. was then put and carried by 9 to 8.

ADJOURNED MEETING.

EVENING SESSION.

8.10 o'clock,
Council Chamber,
City Hall,
March 27th., 1934.

An adjourned special meeting of the City Council was held this Evening. At the above named hour there were present His Worship the Mayor, Aldermen Whitman, Colwell, Sanford, H. W. Cameron, Whelan, Power, Drysdale and Daw.

8.10 o'clock.

Moved by Alderman Colwell, seconded by Alderman Power, that the time of meeting be extended until a quorum is present or until 8.30 o'clock. Motion passed.

8.20 o'clock.

Roll called. Present the above named and Aldermen Finlay, Bissett, Gastonguay, Schaffner, McDonald, Guildford, O'Toole, Hubley and W. O. Cameron.

Mr. W. W. Foster and his Counsel, Colonel J. L. Ralston, K. C., were also in attendance, and Mr. J. MacG. Stewart as Counsel on behalf of the City.

QUALIFICATION OF PERSONS TO HOLD OFFICE.

His Worship the Mayor announced that a delegation of Ladies from the Halifax Women's Council was present and wished to address the meeting on the subject of the qualification of persons entitled to hold office,

March 27th., 1924.

and, as the Legislation affecting this matter was now being considered by the Legislature, he favored the delegation now being heard.

It was moved by Alderman Power, seconded by Alderman H. W. Cameron, that the order of business be suspended and that the delegation be permitted to address the Council. Motion passed unanimously.

The Council is addressed by Mrs. Agnes Dennis, Secretary of the Citizenship Committee of the Halifax Local Council of Women, who asked that the word "male" where it appears in the qualification of persons entitled to hold public office be struck out and that no sex distinction be made in any Legislation to be sought by the City Council. Speaking for the delegation, she claimed that there should be no distinction as regards to sex and that the women as represented by her delegation were not now seeking office.

His Worship the Mayor asked if the Council wished to consider this matter at this meeting, which could only be done by the unanimous consent of the Council.

Moved by Alderman Bissett, seconded by Alderman Daw, that the unanimous consent of this Council be given for the consideration of this matter and that the Resolution passed at a meeting of the City Council held on the 24th. day of March 1924, be now rescinded. Motion passed unanimously.

Moved by Alderman Bissett, seconded by Alderman H. W. Cameron, that the City Solicitor be instructed to amend the Act now before the Legislature relating to the City Charter, by striking out the word "male" wherever it appears in the qualification of persons entitled to hold public office in this City. Motion passed, 13 voting

City Solicitor

March 27th., 1924.

for the same and 3 against it as follows:-

For the Motion:-

Against it:-

Alderman Colwell
Sanford
Bissett
Gastonguay
Schaffner
H.W.Cameron
McDonald
Whelan
O'Toole
Power
Drysdale
W.O.Cameron
Daw.

Alderman Whitman
Guildford
Hubley.

INSPECTOR UNDER THE N. S. TEMPERANCE ACT.

His Worship the Mayor informed the Council that the Rev. W. E. Daley, representing the Ministerial Association of the City of Halifax, was present and desired to address the Council on the subject of proposed Legislation affecting the office of the Inspector under the Nova Scotia Temperance Act.

Moved by Alderman H. W. Cameron, seconded by Alderman Power, that the order of business be further suspended to allow the Rev. Mr. Daley to address the Council on this subject. Motion passed unanimously.

Mr. Daley addressed the Council and asked that it make no application to change the duties or curtail the activities of Mr. Tracey under the Provisions of the Nova Scotia Temperance Act.

His Worship the Mayor introduced to the Council Mr. O'Connell, recently elected Mayor of the City of Sydney, and invited him to take a seat beside him in the Council.

W. W. FOSTER, CITY AUDITOR.

His Worship the Mayor informed the Council that it was impossible to obtain the services of a Stenographer to take a report of the evidence of this evening, and asked that the matter be further adjourned until another

March 27th., 1924.

er night.

Moved by Alderman Bissett, seconded by Alderman O'Toole, that the Motion to adopt the report of the Finance Committee recommending the dismissal of W. W. Foster from the office of City Auditor, be now put.

Here J. MacG. Stewart, Esq., acting as Solicitor for the City in this matter, stated that if the Motion of Alderman Bissett - that the question be now put - was carried, he would not be responsible for the result of the vote, that such a Motion was unfair to Mr. Foster and took away his unalienable right to a fair trial and opportunity for him to call such witnesses as he desired.

Alderman Bissett's Motion is put and lost, 3 voting for the same and 15 against as follows:-

For the Motion:-

Alderman Bissett
Power.

Against it:-

Alderman Colwell
Whitman
Finlay
Sanford
Gastonguay
Schaffner
H.W.Cameron
McDonald
Guildford
Whelan
O'Toole
Drysdale
Hubley
W.O.Cameron
Daw.

Moved by Alderman Sanford, seconded by Alderman Finlay, that the consideration of this matter be further adjourned until tomorrow, Friday Evening, March 28th., at 8 o'clock.

Alderman Power stated that he declined to be bound by the opinion of either the City Solicitor or the Solicitor engaged by the City in this behalf.

Motion put and passed, 16 voting for the same and 1 against it as follows:-

March 27th., 1924.

For the Motion:-

Against it:-

Alderman Colwell
Whitman
Finlay
Sanford
Bissett
Gastonguay
Schaffner
H.W.Cameron
McDonald
Guildford
Whelan
O'Toole
Drysdale
Hubley
W.O.Cameron
Daw.

Alderman Power.

NOTICE OF MOTION
BY ALDERMAN POWER.

Alderman Power submits the following Notice of

Motion:-

That at the next meeting of the Council I will move that this Council go on record as deprecating the action of the City Solicitor and City Engineer in attending before the Legislature and opposing for their own interests the passage of City Legislation.

Council.

Read letter W. W. Foster demanding payment of his Superannuation allowance.

Halifax,
March 27, 1924.

To
The City of Halifax,
The Trustees of the "Halifax Officials'
"Superannuation Fund."

Gentlemen,

In reference to my resignation from the office of City Auditor of the City of Halifax on the 25th. day of October 1923, I beg to refer the City of Halifax and the Trustees of the Halifax Officials' Superannuation Fund to the following facts.

On the 25th. day of October aforesaid, I had been in the employ of the City of Halifax for a period of over thirty years and had at that date attained the age of sixty years, having contributed to the Halifax Officials' Superannuation Fund since its inception for a period of over ten years.

March 27th. 1924.

In accordance with Section 290 of the Halifax City Charter 1914, and Section 304 of the said Charter as amended by Chapter 74, of Acts of 1914, I hereby demand that you the said City of Halifax and the Trustees of the Halifax Officials' Superannuation Fund pay me W. W. Foster my superannuation to the amount of thirty-fifths of my average yearly salaries for the three years immediately preceding my resignation.

I have the honor to be gentlemen,
Yours respectfully,
W. W. FOSTER.

*City Solicitor ✓
Mr. Stewart ✓
His Worship Mayor ✓*

Referred to the City Solicitor, Mr. Stewart and the Trustees of the Superannuation Fund.

: : :

By unanimous consent, the Council agrees to take up certain matters of Legislation.

STREET PAVING-CANADIAN BITUMINOUS PAVING CO. SUIT AGAINST CITY.

Read notice of Motion of Alderman Daw submitted at a meeting of the Council held on March 18th. (see Minutes Council Page 568).

Moved by Alderman Daw, seconded by Alderman W. O. Cameron, that said resolution be now adopted. Motion put and passed unanimously.

City Solicitor ✓

REPORT FINANCE COMMITTEE,
TEMPORARY FINANCING.

Read report Committee on Finance in re temporary financing of the various services of the City until the taxes of the present year are collected.

Committee Room,
City Hall,
March 27th., 1924.

His Worship the Mayor
and City Council.

Gentlemen,

At a meeting of the Finance Committee held this day to consider and deal with matters in re financing the various services of the City, the City Treasurer reported that he was without funds to meet the obligations due on April 1st. 1924. He suggests that a transfer be made from the accounts of the various years which cannot be closed at present to the Reserve Fund as a part settlement due by these years to unexpended balances and

March 27th., 1924.

the Reserve Fund, the said accounts being unencumbered as far as the Royal Bank is concerned.

The balances to the credit are:-

1908	\$ 5,086.37
1909	35.48
1910	69.97
1911	162.19
1912	1,465.25
1913	20,869.95
1914	1,070.95
1915	1,148.52
1916	998.22
1917	<u>9,134.86</u>
	<u>\$40,041.92</u>

The years 1909, 1910, 1911 and 1914 owe the Reserve Fund \$42,832.30, and this sum is automatically reduced by the said amount of \$40,041.92.

ALFRED WHITMAN,
Chairman.

Moved by Alderman Whitman, seconded by Alderman Power, that the report be adopted. Motion passed.

The following resolution is submitted:-

RESOLVED that the City Treasurer pay to the Trustees of the Reserve Fund the said sum of \$40,041.92 in part payment of the sum of \$42,832.30.

FURTHER RESOLVED that the Trustees of the Reserve Fund be requested to loan the current year 1923-24 the said sum of \$40,041.92 repaid on account of its advances to 1909, 1910, 1911 and 1914 to be refunded as soon as practicable from the taxes of this year when collected.

*City Treasurer ✓
City Auditor ✓*

Moved by Alderman Whitman, seconded by Alderman Power, and passed.

CITY MEDICAL OFFICER.

✓
Read letter Dr. W. B. Almon, City Medical Officer, asking for leave of absence for six weeks and submitting therewith a Certificate from Dr. Phillip Weatherbee on his condition.

Halifax, March 27th., 1924.

His Worship the Mayor
and Members of the City Council.

March 27th., 1924.

Gentlemen,

Herewith I send you a Certificate of Dr. Philip Weatherbe in accordance with which I beg leave to apply for leave of absence for a period of six weeks.

W. BRUCE ALMON,
Acting City Medical Officer.

: : :

Dr. W. Bruce Almon is under my care in the Victoria General Hospital, undergoing medical treatment. After consultation with Dr. John Stewart, we have decided that Dr. Almon requires six weeks treatment before he returns to work.

PHILIP WEATHERBE.

66 Queen St.,
Halifax, N. S.,
March 27th. 1924.

H. W. Cameron

Moved by Alderman Colwell, seconded by Alderman H. W. Cameron, that the request be granted. Motion passed.

LEGISLATION -
LOAN FOR SEWERAGE.

Moved by Alderman Daw, seconded by Alderman Colwell, that the City Solicitor be instructed to prepare Legislation enabling the City to borrow a sum not to exceed Ten Thousand dollars (\$10,000.00) for new Sewer Construction. Motion put and passed, 16 voting for the same and 1 against it as follows:-

City Solicitor

For the Motion:-

- Alderman Colwell
- Finlay
- Sanford
- Bissett
- Gastonguay
- Schaffner
- H. W. Cameron
- McDonald
- Guildford
- Whelan
- O'Toole
- Power
- Drysdale
- (over)

Against it:-

Alderman Whitman.

March 27th., 1924.

For the Motion.

Alderman Hubley,
W.O.Cameron,
Daw.

" DAYLIGHT SAVING "

Moved by Alderman Daw, seconded by Alderman Hubley, that the proposed Plebiscite on the Daylight Saving scheme be taken on the Provincial Electoral list instead of on the Civic list. Motion put and lost, 3 voting for the same and 14 against as follows:-

For the Motion:-

Alderman Hubley
W.O.Cameron
Daw

Against it:-

Alderman Colwell
Whitman
Finlay
Sanford
Bissett
Gastonguay
Schaffner
H.W.Cameron
McDonald
Guildford
Whelan
O'Toole
Power
Drysdale.

NOVA SCOTIA TEMPERANCE ACT INSPECTOR.

Moved by Alderman Whitman, seconded by Alderman Bissett, that the following draft Act respecting the duties of the Inspector for the City under the Nova Scotia Temperance Act, be adopted.

"The Inspector for the City under the Nova Scotia Temperance Act shall not act as an enforcement officer under the Dominion Inland Act or the Dominion Customs Act and for any violation of this Section he may be dismissed from his said office."

Alderman Sanford submitted and read the following Statements:-

- 1st. Convictions under the Inland Revenue and Customs Act in the city from the 13th. of March 1923 to the 13th. of March 1924.

March 27th., 1924.

2nd. Convictions under the N. S. Temperance Act from March 13th. 1923 to March 13th. 1924.

Convictions under the Inland Revenue and Customs Act in City, from March 13th. 1923 to March 13th., 1924.

1923.

March 24 -	Wm. Mundrick	6 months	
June 16	John Schelman		\$100.00
21	Bernadr McKenzie		100.00
July 12	Thos. Turner		50.00
August 4	Wm. Wood & John Fellis	6 months each	
27	Alex. Griswold		200.00
27	John Schelman		200.00
December 3	Sydney Callender		200.00
24	Leo Power		200.00

1924.

January 3	Jas. Cuvillier		200.00
31	George Porrier		200.00
	:		
	:		
	:		
			<u>\$ 1,450.00</u>

Convictions under the N. S. Temperance Act from March 13th. 1923 to March 13th. 1924.

1923.

March 13	H. Scott		200.00
26	Wm. Purcell		50.00
April 12	Jas. Whitman		500.00
25	Chas. Larsen	9 months	
30	T. Doran		200.00
26	John Andrews		200.00
June 6	Andrew Carter	12 months	
20	Dr. J.A. Payzant		400.00
23	Wm. Cruickshanks		250.00
27	Elias Legge	9 months	
August 17	Russell McKenzie		200.00
September 13	Edith Mason		350.00
October 10	Louis Carroll	6 months	
23	Chas. Mullally	9 months	
26	Thos. Power		200.00
November 17	Chas. Ellis		300.00
19	Robt. Burns		200.00
20	Mabel Ellis		200.00
30	Wm. Carter		200.00
December 5	Mary Stewart		200.00
10	John Casey		350.00
10	John Paris	6 months	
23	Frank Bernier		200.00

1924.

January 9	P. McDonald		200.00
9	P. McDonald	6 months	
9	John Andrews	6 months	
9	Stanley Keddy		500.00
5	C. Bonham	9 months	

March 27th., 1924.

January	15	Fred. Purcell	\$200.00
	17	Irving Brown	200.00
	26	Wm. Miller	200.00
	31	Geo. Perrior	200.00
March	1	Cyril Smith	350.00
	11	John Felham	200.00
		Paddy McDonald	6 months
		Leo Power	200.00
		H. Aucoin	500.00
		C. Davidson	400.00

Moved in amendment by Alderman Sanford, seconded by Alderman Colwell, that the further consideration of this matter be deferred. Amendment put and passed, 15 voting for the same and 2 against it as follows:-

For the Amendment:-

Against it:-

Alderman Colwell
Finlay
Sanford
Gastonguay
Schaffner
H.W. Cameron
McDonald
Guildford
Whelan
O'Toole
Power
Drysdale
Hubley
W.O. Cameron
Daw.

Alderman Whitman
Bissett.


Moved by Alderman Power, seconded by Alderman Hubley, that this Council do now adjourn until Friday Evening, March 28th. instant, at 8 o'clock. Motion passed.

LIST OF HEADLINES.

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Meeting adjourned at 10.55 o'clock P. M.


JOHN MURPHY,
MAYOR.


H. S. RHIND,
ASSISTANT CITY CLERK.