

with the Control Accounts. This, I consider a disappointing situation as the audit by Price, Waterhouse & Company afforded an opportunity of maintaining the controlling principle throughout the accounting system and as aforesaid is specifically recommended by them.

I wish to officially record this situation in my Report as I desire to be relieved of any responsibility in the matter.

**Water Department: Exhibits 39 and 40.**

Attached will be found the Operating Statement and Balance Sheet of the Water Department for the year, (See Exhibits 39 and 40). The Balance Sheet of the Department indicates a surplus of \$10,370.25 for the year.

Respectfully submitted,

A. M. BUTLER,

*City Auditor.*

AND WHEREAS on the 17th day of November 1927, the council passed a further resolution changing the date of the debentures authorized by said resolutions passed 16th June 1927;

AND WHEREAS on the 15th day of December 1927, the Council did pass a further resolution authorizing the issue of additional debentures the proceeds of which were required to make up the deficiency under the nominal amount of the proceeds of said debentures authorized to be issued pursuant to said resolutions passed 16th June, 1927, as amended, and 17th November 1927;

AND WHEREAS no debentures or stock have heretofore been issued and no moneys have heretofore been borrowed under the authority of any of the said resolutions:

NOW THEREFORE BE IT RESOLVED:

That all of the above mentioned resolutions, passed 16th June 1927, as amended, and all of said resolutions passed 17th November 1927, as amended, and said resolution passed 15th December 1927, be and the same are hereby rescinded.

Moved by Alderman Shannon, seconded by Alderman Power and passed unanimously, the following named Aldermen being present and voting for the same:

Aldermen Shannon, Mitchell, Smith, Gastonguay, McCarthy, Rains, Ryan, Corbin, O'Toole, Power, Drysdale, Robertson, Smeltzer, and Robinson.

(1)

WHEREAS by an Act of the Legislature of the Province of Nova Scotia, being Chapter 62 of the Acts of 1927, the City of Halifax was authorized to borrow a sum not exceeding \$200,000.00 to pay the City's share of the cost of the re-establishment of the Provincial Exhibition in Halifax:

AND WHEREAS no money has been heretofore borrowed and no stock or debentures heretofore issued or authorized to be issued for the purpose aforesaid under the authority of the said Act.

NOW THEREFORE BE IT RESOLVED:

1. That for the purpose aforesaid the City of Halifax do borrow on the credit of the City of Halifax at large the sum of \$200,000.00 and do issue and sell debentures of the City of Halifax therefor to the principal amount of \$200,000.00 and that the said debentures be issued in conformity with the provisions of The Halifax City Consolidated Fund Act 1905, and form part of the City of Halifax Consolidated Fund 1905 and that the said debentures be dated as of the 2nd day of January 1928, be payable thirty five years from the 2nd day of January 1928, and bear interest from the 2nd day of January 1928, at the rate of four and one-half per cent, per annum, payable half yearly on the 2nd days of January and July in each year, represented by interest coupons attached thereto, and that the said

# City of Halifax, N. S.

## Consolidated Balance Sheet

30th April, 1927

### CAPITAL ASSETS.

Capital Expenditure made from proceeds of Debentures and Debenture Stock		Exhibit
Streets, Sidewalks, Paving, Curbs, Gutters, etc.....	\$2,404,796.85	12
Sewers.....	2,370,268.10	12
Water System.....	2,093,935.46	12
Public Schools.....	2,229,026.65	12
Other expenditures, representing City properties, Fire Protection and other Capital Items.....	1,979,996.83	2
	\$11,078,023.89	

### Local Improvements Assessments

Assessments due from property Owners.....	\$390,499.96	5
Local Improvement Redemption Fund—consisting of payments by property owners, invested to meet interest and Sinking Fund payments on Funded Debt of \$478,375.82 issued to redeem temporary Bank Loans pending collection of Assessments in accordance with Acts 1925 Ch. 83.....	\$75,570.17	6
Cash and Investments.....	8,527.70	
Sinking Fund requirements 1926-27.....	36,191.83	
Bond Discount Account.....	9,372.56	
Theakston Defalcation Acct....	9,759.84	
Property acquired under Tax Sales.....	\$529,922.06	
Reserve for non collection.....	\$38,876.78	
Due to Sinking Fund 1902.....	8,527.70	
Income from Investments.....	4,141.76	
	51,546.24	
	478,375.82	

Uncollected Taxes, prior to May 1st., 1925 consisting of Taxes outstanding and in arrears the payments of which are invested to create a Sinking Fund for the purposes of the Tax Refunding Loan 1926 amounting to \$1,508,000 maturing in 1961 in accordance with Acts 1926 Ch. 62.....	1,139,695.88	8
Tax Refunding Sinking Fund—Cash and Investments.....	315,372.86	9
Bond Discount.....	6,032.00	
Theakston Defalcation Acct....	129,274.30	
Due from Current Funds representing other non-active assets and deferred charges, per contra.....	118,900.12	
	\$1,709,275.16	

Deduct—		
Reserve for Taxes.....	\$194,272.84	
Income from Investments.....	2,343.12	
Premiums from Investments.....	4,659.20	
	201,275.16	

Less—Unexpended Balance....	17.84	
	\$1,507,982.16	

Unexpended Balance of Proceeds from Debentures issued		
Cash in Bank.....	\$47,748.84	
Due from other funds—		
Local Improvement acct....	\$6,037.96	
Water Current Acct.....	59.25	
General Current Acct.....	1.47	
	\$6,098.68	

Less Accounts and Vouchers payable	490.06	
	5,608.62	
	10 53,357.46	
	10 \$13,117,739.33	

### CURRENT ASSETS

Uncollected Taxes.....	\$851,430.69	8
Uncollected Water Rates.....	192,998.00	40
Accounts Receivable.....	\$1,044,428.69	
General Account..	\$22,105.33	
Water Dept.....	47.92	18
	22,153.25	40

### CAPITAL LIABILITIES

Funded Debt		Exhibit
Consolidated Fund 1880.....	\$1,494,100.00	13
Consolidated Fund 1905.....	11,383,066.00	13
Short Term Debentures.....	108,073.33	13
	\$12,985,239.33	
Total issued by the City....	\$12,985,239.33	
Debentures issued by the Board of School Commissioners....	132,500.00	13
	132,500.00	

### CURRENT LIABILITIES.

Bank Loans		
On Taxes 1926-27..	\$399,638.46	
On Taxes 1925-26.	287,550.00	
On Water Rates..	70,000.00	
	\$757,188.46	
Accounts Payable		
General.....	\$61,491.60	
Water Dept.....		

13  
14  
17 \$13,117,739.33

principal and interest

be payable in lawful money of Canada at the office of the City Treasurer in the City of Halifax or at The Royal Bank of Canada in any of the Cities of Montreal, Toronto, Winnipeg or Vancouver at holder's option.

2. That the said debentures be signed by the Mayor and Treasurer, be sealed with the corporate seal of the City and be countersigned by the City Clerk. That the coupons attached to the said debentures be signed with the written, stamped, lithographed or engraved signatures of the Mayor and Treasurer.

3. That the moneys so borrowed as aforesaid be applied in accordance with the provisions of the said Act for the purpose aforesaid.

.../

Moved by Alderman Shannon

seconded by Alderman Power and passed unanimously the following named Aldermen being present and voting for the same;

Aldermen Shannon, Mitchell, Smith, Gastonguay, McCarthy, Rains, Ryan, Corbin, O'Toole, Power, Drysdale, Robertson, Smeltzer and Robinson.

-2-

WHEREAS by an Act of the Legislature of the Province of Nova Scotia, being Chapter 62 of the Acts of 1927, the City of Halifax was authorized to borrow a sum not exceeding \$100,000.00 for the erection and equipping of an Isolation and Contagious Diseases Hospital in the City of Halifax;

AND WHEREAS the City Council has resolved to borrow \$95,000. for the said purpose and no money has been heretofore borrowed and no stock or debentures heretofore issued or authorized to be issued for the purpose aforesaid under the authority of the said Act;

NOW THEREFORE BE IT RESOLVED:

1. That for the purpose aforesaid the City of Halifax do borrow on the credit of the City of Halifax at large the sum of \$95,000, and do issue and sell Debentures of the City of Halifax therefore to the principal amount of \$95,000 and that the said debentures be issued in conformity with the provisions of the Halifax City Consolidated Fund Act 1905, and form part of the City of Halifax Consolidated Fund 1905, and that the said debentures be dated as of the 2nd day of January 1928, be payable thirty five years from

<b>Unexpended Balance of Proceeds from Debentures issued</b>			
Cash in Bank.....	\$47,748.84		
Due from other funds —			
Local Improvement acct....	\$6,037.96		
Water Current Acct.....	59.25		
General Current Acct.....	1.47		
	<u>\$6,098.68</u>		
Less Accounts and Vouchers payable	490.06		
	<u>5,608.62</u>	10	53,357.46
		10	<u>\$13,117,739.33</u>

13  
14  
17 \$13,117,739.33

**CURRENT ASSETS**

<b>Uncollected Taxes</b> .....	\$851,430.69	8	
<b>Uncollected Water Rates</b> .....	192,998.00	40	
	<u>\$1,044,428.69</u>		
<b>Accounts Receivable</b>			
General Account..	\$22,105.33	18	
Water Dept.....	47.92	40	
	<u>22,153.25</u>		
<b>Interest in Suspense</b> , being excess of Discount and Interest paid above Interest received	163,489.35		
<b>Expenditures paid and payable</b> to be assessed in subsequent years	41,473.25	19	
<b>Expenditures deferred</b> pending Legislation authorizing payments per contra	327.30		
<b>Theakston Defalcation Account</b> Water Department.....	10,017.29	40	
<b>Properties acquired under Tax Sales</b>			
General Account.	902.42		
Water Department	64.07		
	<u>966.49</u>		
<b>Advances due from other funds</b>			
General Acct. from Capital Account.	2,025.83		
Water Dept. from Capital Acct....	14.01		
General Acct. from Local Improvements.....	5,749.26		
	<u>7,789.10</u>		
<b>Water Emergency Fund</b> Investments and Cash.....	33,064.30	20	
<b>Cash in Bank</b>			
General Account..	\$6,518.56		
Water Dept.....	3,831.42		
	<u>10,349.98</u>		
			<u>\$1,334,059.00</u>

**CURRENT LIABILITIES.**

<b>Bank Loans</b>			
On Taxes 1926-27..	\$399,638.46		
On Taxes 1925-26.	287,550.00		
On Water Rates..	70,000.00		
	<u>\$757,188.46</u>		
<b>Accounts Payable</b>			
General.....	\$61,491.60		
Water Dept.....	3,966.68		
	<u>65,458.28</u>		
<b>Interest of Funded Debt Unpaid;</b> Coupons and warrants not presented.....	5,013.50		
<b>Liabilities withheld</b> pending Legislation authorizing payment; per contra.....	327.30		
<b>Unexpended Balances of Appropriations</b> reserved to meet liabilities and future expenditure.....	52,347.34	21	
<b>Due to other Funds</b>			
Water Dept. to Capital.....	\$59.25		
General Acct. to Water Capital..	1.47		
General Acct. to Sinking Fund...	93.00		
	<u>153.72</u>		
<b>Due to Capital Account</b> per per contra.....	118,900.12		
<b>Water Emergency Fund Acct. Reserves</b>	33,064.30	20	
For Uncollected Taxes.....	\$75,062.11		
For Uncollected Rater Rates etc...	58,804.46		
General Reserve..	65,376.86		
	<u>199,243.43</u>		
<b>Surplus on Unexpended Balances from previous years</b>			
As at 30th April, 1926.....	\$102,315.30		
Accretion for year.	47.25		
	<u>102,362.55</u>	22	
			<u>1,334,059.00</u>

**TRUST FUND ASSETS.**

<b>Cash, Investments, Assessments, Housing Loans, etc.</b>	\$969,280.79		
<b>Defalcation Account</b>			
Local Improvements—Theakston.....	\$6,873.95		
Housing Com.—Hayes.....	3,909.28		
	<u>10,783.23</u>		
		34	<u>\$980,064.02</u>

**TRUST ACCOUNTS**

<b>Local Improvements</b> .....	\$164,489.19	23	
<b>Miscellaneous Trusts</b> including liability to contractors.....	61,626.61	25	
<b>Superannuation Accounts</b> ...	119,127.89	30	
<b>Housing Commission</b> .....	634,820.33	33	
			<u>34 980,064.02</u>

**SINKING FUNDS**

<b>Investments</b> .....	2,013,849.33	35	
<b>Due from other funds</b>			
Local Improvement Redemption Fund\$	8,527.70		
Current Account..	93.00		
Unexpended Balance Public Schools..	3,919.86		
	<u>12,540.56</u>	35	
			<u>2,026,389.89</u>
			<u>\$17,458,252.24</u>

**SINKING FUND ACCOUNTS**

<b>Sinking Fund 1902</b> .....	1,232,865.69	36	
<b>Silliker Sinking Fund</b> .....	135,203.37	37	
<b>Schools Sinking Fund</b> .....	658,246.22	38	
	<u>2,026,315.28</u>		
<b>Bank Overdraft</b> ...	\$338.34		
Less Cash in Bank..	263.73		
	<u>74.61</u>	35	
			<u>\$2,026,389.89</u>
			<u>\$17,458,252.24</u>
<b>Contingent Liability to Province of Nova Scotia</b> in respect of advances made to the Housing Commission secured by Debenture Stock certificate of \$750,000.00.....			

the 2nd day of January 1928 and bear interest from the 2nd day of January 1928 at the rate of four and one-half per cent. per annum, payable half yearly on the 2nd days of January and July in each year, represented by interest coupons attached thereto, and that the said principal and interest be payable in lawful money of Canada at the office of the City Treasurer in the City of Halifax or at the Royal Bank of Canada in any of the Cities of Montreal, Toronto, Winnipeg, or Vancouver, at holder's option.

2. That the said debentures be signed by the Mayor and Treasurer, be sealed with the corporate seal of the City and be countersigned by the City Clerk. That the coupons attached to the said debentures be signed with the written, stamped, lithographed or engraved signatures of the Mayor and Treasurer

3. That the moneys so borrowed as aforesaid be applied in accordance with the provisions of the said Act for the purpose aforesaid.

Moved by Alderman Shannon, seconded by Alderman Power and passed unanimously the following named Aldermen being present and voting for the same:

Aldermen Shannon, Mitchell, Smith, Castonguay, McCarthy, Rains, Ryan Corbin, O'Toole, Power, Robertson, Drysdale, Smeltzer and Robinson.

-3-

WHEREAS by an Act of the Legislature, of the Province of Nova Scotia, being Chapter 52 of the Acts of 1922, the City of Halifax was authorized to borrow a sum not exceeding \$150,000.00 for the Extension and Improvement of the Water Service.

AND WHEREAS the said City has heretofore borrowed under the authority of the said Act sums amounting to \$80,000.00 for the purpose above mentioned;

AND WHEREAS save and except the said respective sums amounting to \$80,000.00 the Council has not heretofore borrowed any further sums for the purpose mentioned in the said Act;

AND WHEREAS it is now desirable to borrow the further sum of \$5,000.00 under the authority of the said Act for the purpose aforesaid;

NOW THEREFORE BE IT RESOLVED:

1. That for the purpose aforesaid the City of Halifax do borrow on the credit of the City of Halifax at large the sum of \$5,000.00 and do issue and sell debentures of the City of Halifax therefor to the principal amount of \$5,000.00 and that the said

debentures be issued in conformity with the provisions of the Halifax City Consolidated Fund Act 1905, and form part of the City of Halifax Consolidated Fund 1905, and that the said debentures be dated as of the 2nd day of January 1928, be payable thirty-five years from the 2nd day of January 1928, and bear interest from the 2nd day of January 1928 at the rate of four and one-half per cent. per annum, payable half yearly on the 2nd days of January and July in each year, represented by interest coupons attached thereto, and that the said principal and interest be payable in lawful money of Canada at the office of the City Treasurer in the City of Halifax or at the Royal Bank of Canada in any of the Cities of Montreal, Toronto, Winnipeg or Vancouver at holder's option

2. That the said debentures be signed by the Mayor and Treasurer, be sealed with the corporate seal of the City and be countersigned by the City Clerk. That the coupons attached to the said debentures be signed with the written, stamped, lithographed or engraved signatures of the Mayor and Treasurer.

3. That the moneys so borrowed as aforesaid be applied in accordance with the provisions of the said Act for the purpose aforesaid.

Moved by Alderman Shannon, seconded by Alderman Power and passed unanimously the following named Aldermen being present and voting for the same:

Aldermen Shannon, Mitchell, Smith, Gastonguay, McCarthy, Rains, Ryan, Corbin, O'Toole, Power, Drysdale, Robertson, Smeltzer and Robinson

(4)

WHEREAS by an Act of the Legislature of the Province of Nova Scotia, being Chapter 62 of the Acts of 1927, the City of Halifax was authorized to borrow the sum of \$5,000. for the further extension of Sewers:

AND WHEREAS no money has been heretofore borrowed and no stock or debentures heretofore issued or authorized to be issued for the purpose aforesaid under the authority of the said Act;

NOW THEREFORE BE IT RESOLVED:

1. That for the purpose aforesaid the City of Halifax do borrow on the credit of the City of Halifax at large the sum of \$5,000. and do issue and sell debentures of the City of Halifax therefor to the principal amount of \$5,000, and that the said debentures be issued in conformity with the provisions of the Halifax City Consolidated Fund Act 1905, and form part of the City of Halifax Consolidated

Exhibit 3

Capital Account

Statement Showing Details of Other Expenditure as at 30th April, 1927.

Dredging McFatrige's Dock.....	\$	1,217.08
Public Baths.....		9,507.86
Public Gardens.....		1,760.92
Tuberculosis Hospital Furnishings.....		70.00
Motor Fire Engine.....		6,600.00
Fire Alarm Service Equipment.....		3,335.45
Tax Arrears Expense.....		12,500.00
¼ Reparations, sundry charges and interest paid Halifax Relief Commission per award.....		433,094.89
		<hr/>
		\$468,086.20
<b>Deduct</b> Loan Expenses Refunding Loan amount charged this account 1925-26.....		72.79
		<hr/>
		\$468,013.41

Exhibit 4

Capital Account

Statement of Unexpended Balances of Capital Borrowings not required for purposes for which Borrowed and used to Redeem in Part Short Term Debenture maturing in 1926-27.

Public Gardens Greenhouse.....	\$5,000.00
Tuberculosis Hospital Furniture.....	3,500.00
Changing Horse drawn to Motor Chemical Engine.....	2,500.00
	<hr/>
	\$11,000.00

Exhibit 7.



five years from the 2nd day of January 1928 and Fund 1905, and that the said debentures be dated as of the 2nd day of January 1928, be payable thirty five years from the 2nd day of January 1928, and bear interest from the 2nd day of January 1928 at the rate of four and one-half per cent. per annum, payable half yearly on the 2nd days of January and July in each year, represented by interest coupons attached thereto, and that the said principal and interest be payable in lawful money of Canada at the office of the City Treasurer in the City of Halifax or at the Royal Bank of Canada in any of the Cities of Montreal, Toronto, Winnipeg or Vancouver at holder's option.

2. That the said debentures be signed by the Mayor and Treasurer, be sealed with the corporate seal of the City and be countersigned by the City Clerk. That the coupons attached to the said debentures be signed with the written, stamped, lithographed or engraved signatures of the Mayor and Treasurer.
3. That the moneys so borrowed as aforesaid be applied in accordance with the provisions of the said Act for the purpose aforesaid.

Moved by Alderman Shannon, seconded by Alderman Power and passed unanimously, the following named Aldermen being present and voting for the same:

Aldermen Shannon, Mitchell, Smith, Gastonguay, McCarthy, Rains, Ryan, Corbin, O'Toole, Power, Drysdale, Robertson, Smeltzer and Robinson.

(5)

WHEREAS by an Act of the Legislature of the Province of Nova Scotia, being Chapter 62 of the Acts of 1927, the City of Halifax was authorized to borrow the sum of \$3,50000 to pay for the property purchased from Elizabeth Morash.

AND WHEREAS the Council of the said City has by Resolution determined to purchase the said property for the said sum and no money has been heretofore borrowed and no stock or debentures heretofore issued or authorized to be issued for the purpose aforesaid under the authority of the said Act;

NOW THEREFORE BE IT RESOLVED:

1. That for the purpose aforesaid the City of Halifax do borrow on the credit of the City of Halifax at large the sum of \$3,500. and do issue and sell debentures of the City of Halifax therefor to the principal amount of \$3,500.00 and that the said debentures be issued in conformity with the provisions of The Halifax City Consolidated Fund Act 1905 and form part of the City of Halifax Consolidated Fund 1905, and that the said debentures be dated as of the 2nd day of January 1928, be payable thirty

Exhibit 6

Capital Account

Statement Showing Investments of the Local Improvement Redemption Fund 30th April, 1927.

<b>Investments at Par</b>		
<b>Dominion of Canada</b>		
4½%	1 Sept. 1940 .....	\$50,000.00
<b>Province of Ontario</b>		
4½%	15 Jan. ....	16,000.00
<b>Province of P. E. Island</b>		
4½%	1 Oct. 1945 .....	5,000.00
<b>Province of New Brunswick</b>		
5%	15 Jan. 1943 .....	3,600.00
		<hr/>
		74,600.00
<b>Cash in Bank</b> .....		970.17
		<hr/>
		\$75,570.17

Exhibit 7

Capital Account.

Short Term Debentures Redeemed from Revenue and other Sources Year Ending 30th April, 1927.

	Amount Redeemed	Provision from Revenue	Provision from Unexpended Balances
4½% Short Term Debentures...	\$8,985.81		
5% " .....	23,887.79		
6½% " .....	16,301.40		
		\$38,175.00	\$11,000.00
		<hr/>	<hr/>
	\$49,175.00	\$38,175.00	\$11,000.00
		<hr/>	<hr/>

January 12th, 1928

five years from the 2nd day of January 1928 and bear interest from the 2nd day of January 1928 at the rate of four and one-half per cent. per annum, payable half yearly on the 2nd days of January and July in each year, represented by interest coupons attached thereto, and that the said principal and interest be payable in lawful money of Canada at the office of the City Treasurer in the City of Halifax or at the Royal Bank of Canada in any of the Cities of Montreal, Toronto, Winnipeg or Vancouver, at holder's option.

2. That the said debentures be signed by the Mayor, and Treasurer, be sealed with the corporate seal of the City and be countersigned by the City Clerk. That the coupons attached to the said debentures be signed with the written, stamped, lithographed or engraved signatures of the Mayor and Treasurer.

3. That the moneys so borrowed as aforesaid be applied in accordance with the provisions of the said Act for the purpose aforesaid

Moved by Alderman Shannon, seconded by Alderman Power and passed unanimously, the following named Aldermen being present and voting for the same:

Aldermen Shannon, Mitchell, Smith, Gastonguay, McCarthy, Rains, Ryan, Corbin, O'Toole, Power, Drysdale, Robertson, Smeltzer and Robinson.

(6)

WHEREAS by an Act of the Legislature of the Province of Nova Scotia, being Chapter 52 of the Acts of 1922, the City of Halifax was authorized to borrow a sum not exceeding \$151,000 for the purpose of Street Paving.

AND WHEREAS the City has, under the authority of the said Act and for the purpose aforesaid borrowed the sum of \$48,900. and now required a further sum of \$4,000 for the said purpose;

NOW THEREFORE BE IT RESOLVED:

1. That for the purpose aforesaid the City of Halifax do borrow on the credit of the City of Halifax at large the sum of \$4,000, and do issue and sell debentures of the City of Halifax therefor to the principal amount of \$4,000, and that the said debentures be issued in conformity with the provisions of The Halifax City Consolidated Fund Act 1905 and form part of the City of Halifax Consolidated

Exhibit 8.

Statement of Uncollected Taxes as at 30th April, 1927.

Civic Year	Balance Uncollected 30, April 1926	Deduct				Balance Uncollected 30th April 1927.	
		Cash Collections to 30 April, 1927	Transferred to Theakston Defalcation Account	Written off Uncollectible or Adjust-ment Credits	Ordered Writ-ten off by Board of Tax Arrears in Dispute		
1908-09.....	\$10,311.66	\$ 21.01				\$10,290.65	
1909-10.....	8,805.75	62.65				8,743.10	
1910-11.....	11,761.90	69.29				11,471.97	
1911-12.....	16,886.73	946.92	588.08		\$ 220.64	15,267.45	
1912-13.....	17,516.01	538.35			84.28	16,967.86	
1913-14.....	19,148.73	944.08		\$3.92	5.88	18,189.92	
1914-15.....	29,683.66	810.75		4.78	9.95	28,657.41	
1915-16.....	22,606.85	1,193.98		205.50	10.00	21,406.48	
1916-17.....	28,041.47	945.95		6.39		26,899.42	
1917-18.....	32,184.70	1,805.76	44.80	196.10		30,323.46	
1918-19.....	52,182.98	3,367.99	137.02	1.72	8.96	48,571.53	
1919-20.....	72,866.16	6,250.06	81.04	98.53	7.91	66,364.53	
1920-21.....	108,050.78	10,455.45		170.53		96,920.13	
1921-22.....	173,576.22	36,231.22		675.20		136,843.25	
1922-23.....	256,656.13	72,923.71	15.50	501.75		182,729.60	
1923-24.....	332,526.57	114,135.80		987.32		217,546.49	
1924-25.....	310,533.13	107,533.62		844.28		202,502.63	
	\$1,503,339.43	\$358,236.59	\$866.44	\$4,192.90	\$347.62	\$1,139,695.88	Capital Account
1925-26.....	577,888.71	250,924.47		606.96		326,357.28	
1926-27.....	1,886,907.32	1,365,475.68		482.23		520,949.41	
	\$2,464,796.03	\$1,616,400.15		\$1,089.19		\$847,306.69	Current Account
Estimated Poll Tax 1925-26.....	2,657.00	175.00				2,482.00	
Poll Tax 1926-27.....	4,500.00	2,858.00				1,642.00	
	\$7,157.00	\$3,033.00				\$4,124.00	Current Account
<b>Totals.....</b>	<b>\$3,975,292.46</b>	<b>\$1,977,669.74</b>	<b>\$866.44</b>	<b>\$5,282.09</b>	<b>\$347.62</b>	<b>\$1,991,126.57</b>	

fund 1905, and that the said debentures be dated as of the 2nd day of January 1928, be payable thirty five years from the 2nd day of January 1928, and bear interest from the 2nd day of January 1928 at the rate of four and one-half per cent. per annum, payable half-yearly on the 2nd days of January and July in each year, represented by interest coupons attached thereto, and that the said principal and interest be payable in lawful money of Canada at the office of the City Treasurer in the City of Halifax or at the Royal Bank of Canada in any of the Cities of Montreal, Toronto, Winnipeg or Vancouver at holder's option.

2. That the said debentures be signed by the Mayor and Treasurer, be sealed with the corporate seal of the City and be countersigned by the City Clerk. That the coupons attached to the said debentures be signed with the written, stamped, lithographed or engraved signatures of the Mayor and Treasurer.

3. That the moneys so borrowed as aforesaid be applied in accordance with the provisions of the said Act for the purpose aforesaid.

Moved by Alderman Shannon, seconded by Alderman Power and passed unanimously, the following named Aldermen being present and voting for the same:

Aldermen Shannon, Mitchell, Smith, Gastonguay, McCarthy, Rains, Ryan, Corbin, O'Toole, Power, Drysdale, Robertson, Smeltzer and Robinson.

( 7 )

WHEREAS by an Act of the Legislature of the Province of Nova Scotia, being Chapter 77 of the Acts of 1914, the City of Halifax was authorized to borrow money for the acquisition of land required from time to time for the widening of streets not exceeding \$5,000.00 in any year;

AND WHEREAS the City has not, under the authority of said said Act during the calendar year 1928 borrowed any money or issued any stock or debentures for the purpose aforesaid;

NOW THEREFORE BE IT RESOLVED:

1. That for the purpose aforesaid the City of Halifax do borrow on the credit of the City of Halifax at large the sum of \$5,000, and do issue and sell debentures of the City of Halifax therefor to the principal amount of \$5,000. and that the said debentures be issued in conformity with the provisions of The Halifax City Consolidated Fund Act 1905, and form part of the City of Halifax Consolidated Fund 1905, and that the said debentures be dated as of the 2nd day of January 1928, be payable thirty five years from the 2nd day of January 1928, and bear interest from the 2nd day of January 1928, at the rate of four and one-half per cent, per annum, payable half yearly on the 2nd days of January and July in each year, represented by interest coupons attached

Exhibit 11

Capital Account

Statement Showing Unexpended Balances of Capital Borrowings on Streets, Sidewalks, etc., 30th April, 1927.

Permanent Sidewalks.....	\$	638.89
Pavements, 1926.....		1,606.34
Pavements, (Expenditure to be confined to work on streets where Tram lines are).....		3,105.12
Street Widening.....		190.97
Quinpool Road Widening.....		90.00
Morris Street Extension.....		156.91
Incinerator Approach.....		895.21
Poplar Grove Extension.....		9.05
Street Fund.....		8,000.00
		<hr/>
		\$14,692.49
Less Overexpended on Curbs and Gutters.....		1,668.05
		<hr/>
		\$13,024.44

Exhibit 12

Capital Account

Statement Showing Unexpended Balances of Capital Borrowings on other Expenditures 30th April, 1927.

Loan Expenses.....	\$	238.41
Market Improvements.....		284.62
Public Baths.....		487.48
Comfort Station.....		10,847.08
Public Gardens Greenhouse (\$5000 to Sinking Fund).....		
T. B. Hospital—Construction.....		512.65
T. B. Hospital—Furniture (3500 to Sinking Fund).....		245.62
City Hall Wiring.....		2.09
City Hall Fire Loss.....		247.25
Dredging McFatrighes Dock (\$217.08 Expended 1926-27).....		
Street Conduits.....		92.35
Marlboro Woods.....		200.00
Library.....		1,126.05
Parade Wall.....		1,748.69
Prison Wall.....		401.21
City Prison Improvements.....		86.54
City Hall Plumbing.....		2,490.34
City Home Improvements.....		28.56
Motor Fire Engine.....		8,400.00
Changing Horse-drawn to Motor Chemical Engine (\$2500 to Sinking Fund).....		2,500.00
General Improvement Fire Alarm Service.....		1,664.55
Sale of Isleville Engine House.....		2,490.55
Sale of Gerrish St. Engine House.....		1,440.55
Improvements to Common 1925.....		500.00
Improvements to Public Gardens 1925.....		79.00
Dredging McFatrighes Dock or other Sewer Outlet 1925 (\$1000 Expended 1926-27).....		
		<hr/>
		\$36,113.59
Less Over-expended Motor Sprinkler No. 2.....		444.40
		<hr/>
		\$35,669.19

thereto, and that the said principal and interest be payable in lawful money of Canada at the office of the City Treasurer in the City of Halifax or at the Royal Bank of Canada in any of the Cities of Montreal, Toronto, Winnipeg, or Vancouver at holder's option.

2. That the said debentures be signed by the Mayor and Treasurer, be sealed with the corporate seal of the City and be countersigned by the City Clerk. That the coupons attached to the said debentures be signed with the written, stamped, lithographed or engraved signatures of the Mayor and Treasurer.

3. That the moneys so borrowed as aforesaid be applied in accordance with the provisions of the said Act for the purpose aforesaid.

Moved by Alderman Shannon, seconded by Alderman Power and passed unanimously, the following named Aldermen being present and voting for the same.

Aldermen Shannon, Mitchell, Smith, Gastonguay, McCarthy, Rains, Ryan, Corbin, O'Toole, Power, Drysdale, Robertson, Smeltzer and Robinson.

(8)

WHEREAS by an Act of the Legislature of the Province of Nova Scotia, being Chapter 38 of the Acts of 1916, the City of Halifax was authorized to borrow the sum of \$5,000. for the construction of a Public Bathing Place on the North West Arm, which sum was, by Section 31 of Chapter 86 of the Acts of 1920 increased to the sum of \$7,500.

AND WHEREAS the City has, under the authority, of the above recited Acts and for the purpose aforesaid borrowed the sum of \$5,000, and requires a further sum of \$2,500, for the said purpose and except as to the said \$5,000 no stock or debentures have been issued for the said purpose;

NOW THEREFORE BE IT RESOLVED:

1. That for the purpose aforesaid the City of Halifax do borrow on the credit of the City of Halifax at large the sum of \$2,500 and do issue and sell debentures of the City of Halifax therefor to the principal amount of \$2,500, and that the said debentures be issued in conformity with the provisions of the Halifax City Consolidated Fund Act 1905 and form part of the City of Halifax Consolidated Fund 1905, and that the said debentures be dated as of the 2nd day of January 1928, be payable thirty five years from the 2nd day of January 1928, and bear interest from the 2nd day of January 1928 at

Exhibit 15

Statement Showing Purposes for which Funded Debt was Issued for Year Ending 30th April, 1927.

Authority	Purpose	Amount	Consolidated Fund 1905 5% Stock	5% Debentures	Short Term 5% Debentures
Acts 1926 Ch. 64	a-c Public Gardens Fence	\$1,499.92			
	Discount	14.08			\$1,514.00
Acts 1916 Ch. 38	Public Baths	5,000.00			
Acts 1920 Ch. 86	Sewers and Catchpits	5,000.00			
Acts 1926 Ch. 61	Extension and Improvement Water Service	5,000.00			
Acts 1922 Ch. 52	Expenses re Collection of Tax Arrears	12,500.00			
Acts 1926 Ch. 61	a-c Street Paving	15,000.00			
Acts 1920 Ch. 87	Excess above requirements, to be paid				
	Sinking Fund	84.71			
Acts 1908 Ch. 72	Discount	115.29	42,700.00		
C. C. 901	Sanitary Improvements Jos. Howe School	11,300.00	11,300.00		
Acts 1927 Ch. 61	Expenditure by Halifax Relief Commission on Streets, etc.	163,347.17			
	Water System	61,588.25			
	Sewers	27,169.69			
	Interest on Borrowings	203,054.84			
	Reparations to be borne by City	170,256.84			
	Sundry Expenditures per award	59,783.21			
Acts 1926 Ch. 62	Halifax Refunding Tax Loan 1926 To retire Consolidated Bank Loan	1,132,200.00			
	To retire 1924-25 Bank Loan	338,900.00			
Acts 1908 Ch. 72	Loan Expense	1,974.16			
	Surplus over Loan Expense as provided. Excess above requirements, paid to Sinking Fund	17.84			
Acts 1908 Ch. 72	Discount	28,876.00			
		6,032.00	255,000.00	\$1,253,000.00	
			\$994,200.00	\$1,253,000.00	\$1,514.00



the rate of four and one-half per cent per annum, payable half-yearly on the 2nd days of January and July in each year, represented by interest coupons attached thereto, and that the said principal and interest be payable in lawful money of Canada at the office of the City Treasurer in the City of Halifax or at the Royal Bank of Canada in any of the Cities of Montreal, Toronto, Winnipeg, or Vancouver at holder's option.

2. That the said debentures be signed by the Mayor and Treasurer, be sealed with the corporate seal of the City and be countersigned by the City Clerk. That the coupons attached to the said debentures be signed with the written, stamped, lithographed or engraved signatures of the Mayor and Treasurer

3. That the moneys so borrowed as aforesaid be applied in accordance with the provisions of the said Act for the purpose aforesaid.

Moved by Alderman Shannon, seconded by Alderman Power and passed unanimously, the following named Aldermen being present and voting for the same.

Aldermen Shannon, Mitchell, Smith  
Gastonguay, McCarthy, Rains, Ryan, Corbin, O'Toole,  
Power, Drysdale, Robertson, Smeltzer and Robinson.

(9)

WHEREAS the City of Halifax has sold debentures to the principal amount of \$320,000, dated 2nd January 1928 and payable in thirty-five years from said date, which debentures were authorized to be issued by Resolutions of the City Council passed the 12th day of January 1928 pursuant to the following Acts of the Legislature of the Province of Nova Scotia, namely; Chapter 77 of the Acts of 1914, Chapter 38 of the Acts of 1916, as amended, Chapter 52 of the Acts of 1922, and Chapter 62 of the Acts of 1927, and the deficiency in the proceeds of the sale of said debentures under the nominal value thereof together with the cost of the preparation of the said debentures and of advertising the sale thereof and other expenses incidental to the issue and sale thereof amounts to the sum of \$3,000, and it is desirable and necessary to issue and sell additional debentures of the City of Halifax to the principal amount of \$3,000 to realize the said sum of \$3,000.

NOW THEREFORE BE IT RESOLVED:

1. - That for the purpose aforesaid and pursuant to the authority contained in The Halifax City Consolidated Fund Act 1905 and amendments thereto the City of Halifax do issue and sell debentures of the City of Halifax to the principal amount of \$3,000, and that the said debentures be dated as of the 2nd day of January 1928, be payable thirty-five years from the 2nd day of January 1928, and bear interest

Exhibit 18

Accounts Receivable

	Balances 30th April 1927	Reserve Amounts in Suspense	Net Out- standing 30 Apr., 1927
<b>City Home</b>			
City Home—Maintenance . . . .	\$1,489.67	\$134.67	\$1,355.00
Nova Scotia Hospital—Mainten- ance . . . . .	1,004.00		1,004.00
City Home—Sundries . . . . .	23.50		23.50
City Home—Wood Accounts . . .	159.85		159.85
<b>Tuberculosis Hospital</b>			
Maintenance . . . . .	773.86	773.86	
<b>Isolation Hospital</b>			
Maintenance . . . . .	2,773.98	2,773.98	
<b>Camp Hill Cemetery</b>			
Care of Graves . . . . .	1,600.35	1,600.35	
<b>Works Department</b>			
Rents of City Property . . . . .	930.46	930.46	
Streets . . . . .	1,676.67	1,676.67	
Market Rent . . . . .	8.33	8.33	
Internal Health . . . . .	16.38	16.38	
Fuel . . . . .	13.58	13.58	
City Property . . . . .	17.67	17.67	
<b>Gardens</b>			
Sundries . . . . .	135.00	135.00	
Common Rentals . . . . .	553.26	553.26	
<b>Housing Commission</b>			
B. W. Russell—Professional Ser- vices paid . . . . .	640.00	640.00	
<b>Miscellaneous</b>			
N. S. Tramways & Power Co. (since paid) . . . . .	19,562.98		19,562.98
	<u>\$31,379.54</u>	<u>\$9,274.21</u>	<u>\$22,105.33</u>

Note:—The Departmental accounts are held in suspense until paid.

January 12th, 1928

Halifax, N.S. Jan. 9th, 1928

His Worship the Mayor,  
City.

January 12th, 1928

RE-BORROWING RESOLUTIONS

from the 2nd day of January 1928, at the rate of four and one-half per cent, per annum, payable half yearly on the 2nd days of January and July in each year, represented by interest coupons attached thereto, and that the said principal and interest be payable in lawful money of Canada at the office of the City Treasurer in the City of Halifax or at the Royal Bank of Canada in any of the Cities of Montreal, Toronto, Winnipeg or Vancouver, at holder's option.

2. That the said debentures be signed by the Mayor and Treasurer, be sealed with the corporate seal of the City and be countersigned by the City Clerk. That the coupons attached to the said debentures be signed with the written, stamped, lithographed and engraved signatures of the Mayor and Treasurer.

3. That the moneys so borrowed as aforesaid be applied in accordance with the provisions of the said Act for the purpose aforesaid.

Moved by Alderman Shannon,  
seconded by Alderman Power and passed unanimously,  
the following named Aldermen being present and  
voting for the same:

Aldermen Shannon, Mitchell,  
Smith, Gastonguay, McCarthy, Rains, Ryan, Corlin  
O'Toole, Power, Drysdale, Robertson, Smeltzer and  
Robinson. ✓

DRAFTING OF RESOLUTIONS FOR FUTURE LOANS

Read report of the Finance  
Committee re drafting of Resolutions for future  
borrowing:

Moved by  
Alderman Power that the  
Committee Room, City Hall,  
January 12th, 1928  
His Worship the Mayor,  
and Members of City Council.

Gentlemen:-

At a meeting of the Finance  
Committee held this day the City Solicitor submitted  
the following letter in reference to borrowing  
resolutions:-

PAYMENT OF SALARY January 12th, 1928

Read Halifax, N.S. Jan. 9th, 1928

His Worship the Mayor,  
City.

RES-BORROWING RESOLUTIONS

Dear Sir:-

The Treasurer has shown me a communication from Messrs. Long & Daley, Solicitors for the tenderers for the loan recently passed by the Council, objecting in a number of minute particulars to the form of the resolutions passed by the Council in respect to the loan, and submitting draft resolutions which they suggest being passed in their place.

This is an experience which apparently the Council is compelled to go through in the case of every borrowing. Every tenderer submits our resolutions to his own solicitors and they invariably suggest the passage of the resolutions in some form different from that in which they have been required to be passed by the Solicitors of previous tenderers. The resolutions in this case were prepared to meet the views of the solicitors who had passed on previous loans, but as I anticipated, the present solicitors had views of their own. It seems rather out of place for the City to continue passing resolutions framed as the officials consider will meet the views of previous Solicitors, only to have them repealed or redrawn to meet the views of fresh solicitors.

The Chairman of the Finance Committee has made a suggestion which, if I may say so meets with my entire approval, that hereafter the Resolutions should merely express the intention of the Council to accept the tender and provide that the formal resolutions should be passed at a later date in such form as is suggested by the solicitors of the tenderer.

Yours truly,  
F.H. Bell,  
CITY SOLICITOR.

Your Committee recommend that the suggestions offered by the City Solicitor in reference to these resolutions be approved and adopted by the City Council.

Respectfully submitted,  
S.L. Shannon  
VICE CHAIRMAN

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

*Treasurer  
Solicitor*

Exhibit 20

**Statement Showing Investment of Water Emergency Fund of \$20,000 to be used only as and if Required to make good some sudden Injury to the Water Service or for the Purpose of Acquiring with any Surplus above the Capital Sum Lands on the Watershed of the Lakes which Constitute the Water Supply of the City— as at 30th April, 1927.**

<b>Assets</b>			
<b>Investments at Par</b>			
Dominion of Canada—5%	15 Oct. 1943	.....	\$500.00
	5½% 1 Nov. 1934	.....	500.00
	4½% 1 Sept. 1940	.....	20,500.00
Can. National Rys—Guarantee Bonds			
	5% 1 Feb., 1954	.....	500.00
Prov. of Nova Scotia—5%	1 Apr., 1944	.....	550.00
Prov. of Prince Edward Island.			
	4½% 1 Oct., 1945	.....	1,600.00
County of Cape Breton	5% 1 July, 1945	.....	200.00
City of Halifax—Bonds	4%	.....	250.00
"	6%	.....	400.00
"	Stock 5%	.....	700.00
"	6%	.....	7,000.00
			<hr/> 32,700.00
<b>Cash in Bank</b>		.....	364.30
			<hr/> \$33,064.30
<b>Capital Account 30 Apr., 1926</b>		\$31,918.83	
<b>Deduct</b> Gough land purchase		500.00	
			<hr/> 31,418.83
<b>Add</b> Income from Investments			1,645.47
			<hr/> \$33,064.30

January 12th, 1928

PAYMENT OF SALARIES-CITY OFFICIALS

Read report of the Finance Committee re the payment of salaries of City Officials bi-monthly instead of monthly as at present:

Moved by Alderman Shannon, seconded by

Alderman Power, that the Committee Room, City Hall, Jan. 12th, 1928 passed.

*Auditor  
Collector*

His Worship the Mayor,  
and City Council.

Gentlemen:-

At a meeting of the Finance Committee held this day the City Auditor brought up the matter of paying salaries of City Officials fortnightly instead of monthly as at present.

Your Committee see no objection to this change and recommend that the Auditor be authorized to pay the salaries fortnightly.

Respectfully submitted,

S. L. Shannon  
VICE CHAIRMAN

Moved by Alderman Shannon,

seconded by Alderman Power that the report be adopted.

Motion passed.

*Auditor  
Treasurer*

TYPEWRITER FOR COLLECTOR'S DEPARTMENT

Read report of the Finance Committee recommending the purchase of a typewriter from the Remington, Typewriter Company at a cost of \$115.32 for the City Collector's Department:

Committee Room, City Hall,  
Jan. 12th, 1928

His Worship the Mayor,  
and Members of City Council.

Gentlemen:-

At a meeting of the Finance Committee held this day, the attached letter of the City Collector asking authority to purchase a new type-writer for his department was submitted.

Your Committee recommend that the request of the Collector be granted and that he be authorized to purchase a machine from the Remington Typewriter Company at a cost of \$115.32.

Miss Jane Payne 333 Broadway

Brought Forward.....		\$22,205.96
Balance of 1926-27 Appropriations carried forward to provide for payment of Outstanding Orders.....		\$ 27,163.01
		<u>\$49,368.97</u>
<b>Revenue in Excess of Estimates</b>		
Public Gardens—to be credited 1927-28 Appropriation	\$1,038.98	
Dog Tax.....	513.05	
Court Fines and Fees.....	2,452.99	
N. S. Tramways & Power Co., Ltd. Franchise.....	2,689.22	
Market Revenue.....	79.62	
Hospital Maintenance.....	893.55	
Wiring Inspection Fees.....	331.25	
Rents City Property.....	178.76	
		<u>8,177.42</u>
		<u>\$57,546.39</u>
<b>Deduct</b> shortage in estimated receipts from "Hacks and other Licenses".....	199.05	
<b>Deduct</b> amount required in annual estimates on account of Unexpected Balances.....	5,000.00	
		<u>5,199.05</u>
		<u>\$52,347.34</u>

**Note:**—Unexpended Balances of Streets Maintenance, Internal Health Maintenance and Camp Hill Cemetery Maintenance, as summarized in Exhibit 20 of the 1925-26 Report have been credited to their respective appropriations pursuant to Legislative authority.

**Exhibit 22**

**Statement Showing Surplus on Unexpended Balances as at 30th April, 1927.**

By Balance 30 April 1926.....		\$102,315.30
Truck License for Civic Year 1925-26.....		3.00
Rental Wanderers Grounds Year 1925-26.....		100.00
		<u>\$102,418.30</u>
Isolation Hospital for Civic Year 1925-26 Account not previously rendered.....	\$9.25	
Contingent Fund for Civic Year 1919-20 Acct. Prince of Wales Reception.....	26.50	
Fines and Fees for Civic Year 1925-26 Legal Expense.....	20.00	
		<u>55.75</u>
		<u>\$102,362.55</u>

January 12th, 1928

Respectfully submitted,

S. L. Shannon  
VICE CHAIRMAN

*Auditor  
Collector*

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

CITY HOME AND T. B. HOSPITAL MONTHLY REPORT

Read report of the Charities Committee for the month of December showing the number of inmates in the City Home to be 270 and the number of patients in the T.B. Hospital to be 47;

FILED ✓

WRITING OFF UNCOLLECTIBLE TAXES

Read report of the Special Committee on the Collection of Tax Arrears recommending the writing off of certain amounts of uncollectible taxes:

City Collector's Office,  
January 12th, 1928

His Worship the Mayor,  
and Members of the City Council.

Dear Sirs:-

At a meeting of your Committee on Tax Collections held in the Council Chamber on the 9th instant, the matter of writing off the amounts outstanding for Taxes from the City's books, which appear to be uncollectible was discussed.

The attached list of a few of these accounts is now submitted for your consideration and direction.

Respectfully submitted,  
J. F. Ryan,  
PRO-CHAIRMAN

	Address	Tax	Reason
Robt. Stanford	156-58 Hollis St.	Pavement Accts. 1-85 May 1, 1907 \$48.88	The account is now Statute barred.
Mary Stanford	157-58 "	1-86 May 1, 1907- 64.97	
Miss Jane Payson	233 Brunswick Street	School Rebate \$2.00 Fol. 554 1926 \$6.48	This party is unable to pay as per letter



Exhibit 24

Local Improvement Assessments Summary of Account for Year Ending  
30th April, 1927,

	Balance outstanding 30th April 1926	Assessments during year	Cash Collec- tions during year	Other credits written off) adjustments, defalcations, Tax Sales	Balance out- standing 30th April 1927
<b>Sewers</b>					
Principal....	\$115,300.08		\$11,697.95	\$1,643.69	\$101,958.44
Interest.....	38,622.17		3,887.11	141.79	34,593.27
	<u>\$153,922.25</u>		<u>\$ 15,585.06</u>	<u>\$1,785.48</u>	<u>\$136,551.71</u>
<b>Street Grading</b>					
Principal....	\$ 195.00		\$ 15.21		\$ 179.79
Interest.....	3.98		3.42		.56
	<u>\$ 198.98</u>		<u>\$ 18.63</u>		<u>\$ 180.35</u>
<b>Street Oiling</b>					
Principal....	\$ 5,170.50	\$ 5,112.46	\$ 3,669.54		\$ 6,504.14
Interest.....			109.28		
	<u>\$ 5,170.50</u>	<u>\$ 5,112.46</u>	<u>\$ 3,778.82</u>		<u>\$ 6,504.14</u>
<b>Health Rules</b>					
Principal....	\$ 1,517.64	221.00	\$ 45.00		\$ 1,575.80
Interest—(Cr)	117.84				
	<u>\$ 1,399.80</u>	<u>\$ 221.00</u>	<u>\$ 45.00</u>		<u>\$ 1,575.80</u>
<b>1926 Paving</b>					
Principal....		\$ 6,037.96	\$ 3,087.32		\$ 2,912.45
Interest.....			38.19		
		<u>\$ 6,037.96</u>	<u>\$ 3,125.51</u>		<u>\$ 2,912.45</u>
<b>Grand Total</b>	<b>\$160,691.53</b>	<b>\$11,371.42</b>	<b>\$22,553.02</b>	<b>\$1,785.48</b>	<b>\$147,724.45</b>

January 12th, 1928

(Continued)

dated June 16th, 1927, addressed to the City Collector.

- |   |   |
|---|---|
| <p>A Fred Smith, 169 Henry St. Taxes 1920-1924 \$56.75<br/>1924-27 22.35</p>  | <p>Gone to the U.S. and does not intend to return.</p>  |
| <p>Mrs. M. Richards 123-143 Gottingen Street Taxes-\$942.65</p>               | <p>Properties sold under foreclosure proceedings by the Mortgagees and the lien taxes paid.</p>   |
| <p>John J. Quinn , 138 Cunard St." 1924-26 \$27.93</p>                        | <p>Mrs. Quinn has been dead some years and left no estate, and Mrs. Quinn who resides at this address is very old and has no income whatsoever.</p> |
| <p>Halifax Properties Ltd. Lots Walnut Street Taxes 1917 &amp; 18 \$70.62</p> | <p>This Company and the Company to whom they sold the land are both out of existence.</p>   |
| <p>Geo. R. Jackson 162 Spring Garden Road Taxes 1908-12 \$23.46</p>           | <p>Cannot locate this person.</p>   |
| <p>Dev. Fred Horley 1011-17 Barrington St. 1-7 Bedford Row Taxes \$133.28</p> | <p>These properties were sold at a foreclosure sale by Sherriff Hall and all the City's liens paid in full.</p>                                     |
| <p>Miss Mary Dunstan 4 Bauer Street Taxes \$12.87</p>                         | <p>This lady is a widow and very poor.</p>  |

The following Resolution was submitted

RESOLVED that the City Auditor be authorized to credit arrears of taxes and debit the reserve account with the amount submitted by the Special Committee on Taxes to be written off.

*Auditor  
Council*

Moved by Alderman Shannon, seconded by Alderman Ryan and passed.

FIRE DEPARTMENT - TENDERS FOR UNIFORM CAPS

Read report of the Committee of Firewards re tenders for uniform caps for the Fire Department:

Exhibit 26.

Statement Showing Assets, Capital and Income Accounts of Miscellaneous Trusts for City Purposes 30th April, 1927.

Name of Trust	Investments	Par Value	Cash in Bank	Total	Capital	Income	Total Fund
<b>Camp Hill Cemetery—Sale of Lots—Income for upkeep</b>							
Dom. of Canada	5% 15 Oct., 1943	\$ 250.00					
"	5% 1 Nov., 1934	400.00					
City of Halifax	6% 1 Jan., 1930	1,600.00					
"	6% 1 July, 1953	1,400.00					
"	6% Bond 1 July, 1953	100.00	701.91	4,451.91	3,750.00	\$701.91	\$4,451.91
<b>Camp Hill Cemetery—Sale of Lots—New Fence</b>			378.57	378.57	Dr. 144.29	522.86	378.57
<b>Common Commutation Fund—Commutation of Leasehold Rentals Income for Public Gardens upkeep</b>							
Dom. of Canada	5½% 1 Nov. 1934	5,950.00					
City of Halifax	6% 1 Jan., 1930	600.00	437.72	6,987.72	5,795.00	1,192.72	6,987.72
<b>Dr. J. F. Black Bequest—Pt. Pleasant Park</b>							
Upkeep		1,000.00					
Prov. of P. E. I.	4½% 1 Oct., 1945		85.58	1,085.58	1,000.00	85.58	1,085.58
Unclaimed Wages			26.23	26.23	24.78	1.45	26.23
Unclaimed Witness Fees			436.79	436.79	385.45	51.34	436.79
Paving Repair Account—Deposited under Contractors guarantee			7,417.47	7,417.47	7,000.00	417.47	7,417.47
Contractors guarantee Dom. of Canada 5% 15 Oct., 1943		2,000.00		2,000.00	2,000.00		2,000.00
<b>Street Lighting Rebate Account</b>			7,566.72	7,566.72	7,060.18	506.54	7,566.72
Reserve for subsequent years Lighting Accounts							
City of Halifax Stock 6% 1 Jan., 1930		200.00					
"	4% 1 July, 1945	200.00					
Dom. of Canada	4½% 1 Sept., 1940	4,300.00					
Prov. of P. E. I.	4½% 1 Oct., 1945	200.00	246.99	5,146.99	2,977.42	2,169.57	5,146.99
			\$17,297.98	\$35,497.98	\$29,848.54	\$5,649.44	\$35,497.98

January 12th, 1928

Committee Room , City Hall,

January 9th, 1928

His Worship the Mayor,  
and Members of City Council.

Gentlemen:-

At a meeting of the Committee of Fire-wards held this day, the attached tenders for the supplying of thirty or more uniform winter caps, were considered as follows:

Colwell Bros.	\$3.47
Frank Colwell	3.00
T.J. Whalen & Co.	2.59

Your Committee recommend that the tender of T. J. Whalen & Co., for thirty ( 30) uniform caps at \$2.59 each being the lowest tender be accpeted.

Respectfully submitted,

S.L.Shannon CHAIRMAN

*amended  
Chief Fire 2/4  
T.J. Whalen  
400*

Moved by Alderman Shannon, seconded

by Alderman Rains that the report be adopted. Motion passed. ✓

DISPOSAL OF GRAFTON STREET FIRE STATION

Read report of the Committee of Fire-wards re the disposal of the Grafton Street Fire Station:

Committee Room, City Hall,  
Jan. 9th, 1928

His Worship the Mayor,  
and Members of City Council.

Gentlemen:-

At a meeting of the Committee of Fire-wards held this day, the Committee had under consideration the disposal of the Grafton Street Fire Station. Your Committee recommend that authority to dispose of this building either by public auction or by tender be given.

Respectfully submitted,

S.L.Shannon  
CHAIRMAN

The following Resolution was submitted:



January 12th, 1928

RESOLVED that the City Clerk be authorized to call for tenders for the purchase of the Grafton Street Engine House. Tenders to be marked on the outside of envelopes "tender for Grafton Street Engine House", to be addressed to the City Clerk and to be made not later than the 31st of January 1928 at noon, and to be accompanied by a certified cheque drawn in favor of the City of Halifax for 10% of the amount of tender.

The City reserves the right to reject any or all tenders or to accept any tender which may be considered in the best interest of the City.

Moved by Alderman Shamon, seconded by Alderman Drysdale and passed

✓  
FIRES THEIR CAUSES AND LOSSES

Read report of the Committee of Firewards covering report of Chief Churchill re Fires their causes and losses during the months of November and December .

FILED.

✓  
COAL WEIGHERS REPORT FOR DECEMBER

Read report A.H. Cullymore, Supervisor of Coal Weighers informing the Council that each of the permanent weighers received the sum of \$119.40 each in fees during the month.

FILED

✓  
COLLECTION OF TAXES-  
AMENDMENT TO LAW RELATING TO THE TIME  
OF PAYMENT OF YEARLY RATES

Read report of the Finance Committee covering draft proposal for changing the time for the collection of taxes as submitted to the Committee by Alderman Weston, Chairman of the Finance Committee and by the City Auditor; also a draft Act prepared by the City Solicitor making this changes effective.

Statement Showing Investments of Officials Superannuation Fund and Operation Thereof for Year Ending 30th April, 1927.

Investments at Par		Allowance Paid	Operation of Fund	
Dom. of Canada			Officials Contributions	\$3,778.07
5% 15 Oct., 1943.	\$1,400.00	Richard Power	Allowances Paid	\$7,540.47
5 1/2% 1 Nov., 1934.	3,150.00	J. A. Laidlaw	Refunds to Contributors	1,556.36
Province of Nova Scotia			Income from Investments	3,298.29
5% 1 Apr., 1944..	20,000.00	Edward Meagher (deceased)		
City of Halifax			Depletion of Fund for Year	\$9,096.83
4% Stock	12,600.00	John H. Grant		
4 1/2% "	3,000.00	Parker R. Colpitt	Total of Fund at April 30, 1926	\$69,052.40
5% "	5,200.00	D. A. Shiers	Deduct Depletion of Fund	2,020.47
5 1/2% "	2,700.00	J. R. Hennigan		
6% "	11,900.00	F. W. W. Doane		
4% 1 July, 1945	1,500.00	John Hanrahan		
6% 1 July, 1930	1,000.00	A. J. Penney		
Short Term Deb. 5%	4,500.00	Wm. Connell		
		W. W. Foster		
		J. E. Burns		
		Mrs. McDonald		
Cash in Bank	\$66,950.00			
	81.93			
	\$67,031.93			

Refunds Paid

W. Morrisey	218.73
J. Clancey	326.40
Dr. Gough	660.32
J. Livingston	172.76
G. S. Grant	178.15
	\$1,556.36

Dom. of Canada	4 1/2% 1 Sept., 1940	200
Prov. of P. E. I.	4 1/2% 1 Oct., 1945	
		\$18,200

January 12th, 1928

Committee Room, City Hall,  
Dec. 1st 1927

His Worship the Mayor,  
and Members of City Council.

Gentlemen:-

At a meeting of the Finance Committee held this day, the City Auditor submitted a plan for revising the method of tax settlement. These recommendations have been carefully gone over by your Committee. The Chairman Alderman Weston, has also submitted a draft of changes which he will recommend.

The Committee not being unanimous on either of these proposals submit the same to the City Council for its consideration and action, copies of each plan have been sent to the Members of Council.

Respectfully submitted,  
S. L. Shannon  
VICE- CHAIRMAN

Action on this report is deferred until the next meeting of Council.

✓  
LEGISLATION 1928

The City Solicitor submits and lays on the table a Draft of the proposed Legislation to be passed at the ensuing Session of the Legislature:

Referred to the Laws & Privileges Committee for report.

10.30 o'clock- Moved by Alderman Ryan, seconded by Alderman Robinson that the meeting adjourn. Motion passed.

LIST OF HEADLINES

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Progress Payment Harratty and Bianco.	465
New Exhibition Building 6 progress payment	466
New Isolation Hospital 3rd Pro. Payment.	467

*Act Jobin  
Clark*



Exhibit 33


Housing Commission Statement of Assets and Liabilities, 30th April, 1927.

Assets.		Liabilities.	
Loans to Purchasers		Province of Nova Scotia	
Balance of Principal....	\$601,156.08	(secured).....	\$617,405.29
Instalments in Arrears..	26,855.00	Instalments prepaid....	53.45
	<u>\$628,011.08</u>	Reserve for Interest on	
Cash on hand and in Bank	2,796.90	arrears.....	2,758.15
Accounts Receivable...	103.07	Reserve for repairs.....	149.05
Hayes Defalcation Acct.	3,909.28	City of Halifax, amount	
		advanced to pay instal-	
		ments on repossessed	
		houses.....	12,784.70
		Sundry Creditors.....	1,669.69
	<u>\$634,820.33</u>		<u>\$634,820.33</u>

Jan. 12th, 1928

Morash Property Kempt Road -Lease	468
Claim- A.Matthews	469
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" 42 Macara Street	472
" 128 Vernon Street	472
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City of Halifax vs Evon Forbes -payment of costs in suit	480
Loan \$323,000.00	482
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Collection of Taxes- Amendment to law relating to the time of payment of yearly rates	601
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Meeting adjourned

  
H. S. RHIND  
CITY CLERK

  
J. B. KENNY  
MAYOR

STATEMENT OF TRUST FUNDS.

Trust Fund Assets		Trust Fund Liabilities.	
<b>Local Improvements.</b>		<b>Local Improvements.</b>	
Cash in Bank.....	\$4,649.55	Sewer Abutters Assessments Trans-	
Demand Loan proceeds	5,117.12	ferable when Collected to Sinking	
	\$9,766.67	Fund 1902.....	\$143,543.93
Properties acquired by		Over payments due Sewer Ab-	
Tax Sale.....	124.12	utters.....	773.40
Assessments Receivable		Due to Sinking Fund 1902	\$12.63
including interest—		Due to Capital Account	6,037.96
Sewer—Abutters pro-		Due to Current	
portion.....	136,551.71	Funds.....	\$5,749.26
Street Grading proportion	180.35	Less Contra..	2,325.88
Street Oiling.....	6,504.14		3,423.38
Work under health rules“	1,575.80	Local Improvements Surplus...	9,473.97
Paving 1926 Abutters		Bank Loan.....	5,112.46
Adjustments.....	2,912.45		
	147,724.45		
Theakston Defalcation Acct.....	6,873.95		
	\$164,489.19		\$164,489.19
<b>Miscellaneous Trust Fund Investments</b>		<b>Miscellaneous Trusts</b>	
Cash in Bank.....	19,441.14	Perpetual Care of Graves.....	8,909.55
Investments.....	42,185.47	Camp Hill Cemetery.....	4,451.91
		Camp Hill Cemetery Fence Acct.	378.57
		Cogswell Bequest—Military Drill	5,947.92
		Common Commutation Fund...	6,987.72
		Harbor Championship.....	1,132.44
		Unclaimed Witness Fees and Wages	463.02
		Street Deposits.....	5,146.99
		O'Connell Orphans Picnic Fund	10,138.72
		Paving Repair Account.....	9,417.47
		Dr. Black Point Pleasant Park	
		Bequest.....	1,085.58
		Street Lighting Rebate Account	7,566.72
			\$61,626.61
	\$61,626.61		\$61,626.61
<b>Superannuation Funds</b>		<b>Superannuation Accounts</b>	
Cash in Bank.....	\$ 1,977.89	Officials Fund.....	67,031.93
Investments.....	117,150.00	Firemen's Fund.....	52,095.96
	\$119,127.89		\$119,127.89
<b>Housing Commission</b>		<b>Housing Commission</b>	
Loans to purchasers, cash, etc....	630,911.05	Province of Nova Scotia (Secured)	617,405.29
T. M. Hayes Defalcation Account.	3,909.28	Reserves, etc.....	17,415.04
	634,820.33		\$634,820.33
	\$980,064.02		\$980,064.02

EVENING SESSION

SPECIAL MEETING

8.10 o'clock,  
Council Chamber, City Hall,  
Jan. 26th, 1928

A meeting of the City Council was held this evening. At the above named hour there were present, His Worship the Mayor and Aldermen Weston, Shannon, Mitchell, Tobin, Gastonguay, McCarthy, McDuff, Rains, Corbin, O'Toole, Drysdale, Power, Robertson, Robinson and Smeltzer.

The meeting was called specially to consider the reports of the Committee on Laws and Privileges and Finance Committee, on proposed amendments to the Law Relating to the City of Halifax, to proceed with business standing over and the transaction of other business.

CANADIAN NATIONAL INSTITUTE FOR BLIND

His Worship the Mayor informs the Council of the presence of a delegation from the Canadian National Institute for the Blind who would like to have an opportunity of addressing the Council on the subject of a civic grant to the Institute:

Moved by Alderman Smeltzer, seconded by Alderman Rains that Dr. McDonald, one of the delegates, be permitted to address the Council on the subject. Motion passed.

## STATEMENT OF SINKING FUND INVESTMENTS AND OTHER ASSETS AS AT 30TH APRIL, 1927.

Investments.	1902 Sinking Fund	Silliker Sinking Fund for Redemp- tion of \$135,476.00 4% Bonds due 1 July, 1940	Schools Sinking Fund	Totals
<b>Dominion of Canada</b>				
5% 15 Oct., 1943.....	\$16,250.00	\$500.00	\$11,400.00	\$28,150.00
5½% 1 Nov., 1934.....	4,500.00			4,500.00
4½% 1 Sept., 1940.....	46,700.00	500.00	103,000.00	150,200.00
<b>Canadian National Rly. Guaranteed by Dominion Government</b>				
5% 1 Feb., 1954.....	34,900.00	500.00		35,400.00
<b>Province of Nova Scotia</b>				
3½% 30 Sept., 1942 £8000.....	38,933.33			38,933.33
5% 1 Apr., 1944.....	454,550.00	17,800.00	142,100.00	614,450.00
6% 15 Nov., 1941.....			3,000.00	3,000.00
<b>Province of Ontario</b>				
6% 15 Sept., 1943.....	2,000.00			2,000.00
5½% 1 Dec., 1942.....	4,000.00		35,000.00	39,000.00
5% 15 Oct., 1948.....	50,000.00			50,000.00
4½% 15 Jan., 1945.....	500.00	500.00	13,000.00	14,000.00
4½% 1 Sept., 1944.....	25,000.00			25,000.00
<b>Province of New Brunswick</b>				
5% 15 Jan., 1943.....	28,000.00		1,300.00	29,300.00
<b>Province of Prince Edward Island</b>				
4½% 1 Oct., 1944.....	25,200.00	400.00		25,600.00
4½% 1 Oct., 1945.....	45,800.00	1,100.00	32,500.00	79,400.00
4½% 1 Nov., 1946.....	2,000.00			2,000.00
<b>County of Cape Breton</b>				
5% 1 July, 1945.....	8,000.00			8,000.00
<b>Town of Truro</b>				
5% 1 Aug., 1955.....	12,000.00			12,000.00
<b>Town of Lunenburg</b>				
4% 1 Oct., 1934.....	2,000.00	100.00		2,100.00
<b>Town of Stewiacke</b>				
5½% 1 Sept., 1942.....	3,000.00		2,000.00	5,000.00
<b>City of Halifax</b>				
4% Debentures 1880.....	28,900.00	12,000.00	13,000.00	53,900.00
4½% 1880.....	13,300.00		9,800.00	23,100.00
5% 1880.....	6,300.00			6,300.00
4% 1905.....	214,350.00	15,400.00	33,300.00	263,050.00
4½% 1905.....	53,200.00		25,700.00	78,900.00
5% 1905.....	40,800.00	83,700.00	64,966.00	189,466.00
6% 1905.....	44,400.00	2,700.00	164,000.00	211,100.00
<b>Board of School Commissioners</b>				
4% 1 July, 1929.....	20,000.00			20,000.00
Cash in Bank.....		3.37	260.36	263.73
Bank Overdraft.....	338.34			338.34
Due from Local Improvements Redemption Fund..	8,527.70			8,527.70
Due from Current Funds.....	93.00			93.00
Due from Unexpended Balances.....			3,919.86	3,919.86
Schools.....				
<b>Total of Sinking Fund</b> .....	<b>\$1,232,865.69</b>	<b>\$135,203.37</b>	<b>\$658,246.22</b>	<b>\$2,026,315.28</b>
	Exhibit 36	Exhibit 37	Exhibit 38	

January 26th, 1928

January 26-1928

The Council is addressed by Dr. McDonald who asked that the City in making up the Estimates for 1928-29 would place a sum of \$2,500.00 therein as a grant to the Halifax Branch of the Canadian National Institute for the Blind.

His Worship the Mayor refers the application for this grant to the Finance Committee for its consideration and report

*add Weston  
Clerk*

CITY COLLECTOR'S DEPARTMENT-OVERTIME WORK

Read letter W. H. Morrow, City Collector in reference to the necessity of getting out sales notices to owners on all properties in arrears for taxes prior to May 1926:

City Collector's Office ,  
Halifax, N.S.

His Worship the Mayor  
City Hall,  
CITY.

Dear Sir:-

The matter about which I spoke to Alderman McCarthy this morning was in connection with the serving of Sales Notices on all property Owners who are in arrears for Taxes prior to May 1st 1926. My idea is to protect the City's lien in all cases, if possible, and I now find that in order to do this, I must prepare, within the next two months, some seven or eight hundred statements, and also as many statutory Notices of Sale.

My Staff is working to full capacity, and with the drive that has been made during the last year, I find the work at the counter has increased to such an extent that there is very little time available during business hours to prepare these statements, in fact, at the present time, we cannot keep up to date with the requests that are coming in from Mortgage Companies and Law Firms. I now

**Statement Showing Operation of Sinking Fund for Redemption of \$25,000  
City of Halifax Debentures and Stock Due 1 July, 1926 Borrowed  
1901 for Water Service.**

Sinking Fund Capital 30 April, 1926.....	\$27,785.62
Add income for part year.....	534.99
" profit on securities sold.....	343.55
" accrued interest on securities sold.....	114.08
	<hr/>
	\$28,778.24
<b>Deduct interest for half year chargeable against income pursuant to Estimates, 1926-27.....</b>	<b>500.00</b>
	<hr/>
	\$28,278.24
<b>Deduct amount applicable to redemption of debentures.....</b>	<b>25,000.00</b>
	<hr/>
	\$3,278.24

**List of Investments Liquidated**

\$350 Dom. of Canada	5% 15 Oct., 1943.....	\$ 355.25
5,700 " "	4½% 1 Sept., 1940.....	5,466.30
800 C. N. Ry. Guaranteed	5% 1 Feb., 1954.....	810.00
550 Co. of C. Breton	5% 1 July, 1945.....	547.25
100 Prov. of P. E. I.	4½% 1 Oct., 1944.....	94.00
650 Prov. of N. S.	5% 1 Apr., 1944.....	653.25
4,000 City of Halifax	4% 1 July, 1940.....	3,560.00
6,800 " "	5% 1 July, 1945.....	6,766.00
2,400 " "	6% 1 July, 1940.....	2,604.00
6,700 " "	6% 1 July, 1953.....	7,537.50
		<hr/>
\$28,050		\$28,393.55
Interest accrued.....		114.08
		<hr/>
		\$28,507.63
Cash in Bank.....		270.61
		<hr/>
Total Cash.....		\$28,778.24
Debentures and Stock redeemed.....	\$25,000.00	
½ yr. Interest on above at 4%.....	500.00	25,500.00
		<hr/>
Transferred to Sinking Fund, 1902.....		\$3,278.24

January 26th, 1928

have on my desk, a request from Ex. Alderman Whitman for some 150 to 180 statements, and from another Mortgagee, a request for some 20 to 25 statements, as well as numerous miscellaneous requests

I cannot see how it will be possible for me to complete this work without bringing my Staff back after office hours; and in view of their small salaries, I feel they should be paid for any overtime work. The amount required would not exceed \$300.00 and Mr. Butler informs me there is ample funds available in our salary account to take care of this expenditure.

The City Auditor informs me that any expenditure of this nature requires the sanction of the Council.

Yours faithfully,  
W. H. Morrow  
CITY COLLECTOR

Moved by Alderman Tobin, seconded by Alderman Weston, that the City Collector be authorized to expend a sum not to exceed \$300.00 for extra overtime work making out statements and other necessary work in connection with protecting the City's rights under the lien for taxes prior to May 1926.

*City Auditor  
Collector*

LEGISLATION

AMENDMENTS TO THE LAW RELATING TO  
THE CITY OF HALIFAX

Read report of the Laws & Privileges Committee covering amendments to the Law Relating to the City of Halifax:

Committee Room,  
City Hall, Jan. 24-1928

His Worship the Mayor,  
and Members of the City Council.

Gentlemen:-

At a meeting of the Committee of Laws and Privileges held this date, the attached draft of proposed Legislation was considered.