

EVENING SESSION

8.10 o'clock,  
Council Chamber,  
City Hall,  
December 12th, 1935.

A meeting of the City Council was held this evening. At the above named hour there were present His Worship the Deputy Mayor; Aldermen Gates, Mitchell, Donovan, Burgess, Lordly, McManus, Freda, McCarthy, Hendry, McDonald, MacDonald, O'Toole, Curtis, Power and Walker.

The meeting was called to proceed with business standing over and the transaction of other business.

MINUTES

Moved by Alderman McManus, seconded by Alderman Lordly that the minutes of the previous meeting be approved. Motion passed.

The following named papers were submitted:-

LETTER, CLERK OF THE EXECUTIVE COUNCIL RE  
ORDINANCE #27.

Read letter from the Clerk of the Executive Council re Ordinance No. 27.

Halifax, N. S.  
22nd November, 1935.

Dear Sir:-

I enclose herewith copy of amendment to Ordinance No. 27 of the City of Halifax, respecting Dogs, which has been duly certified as having been passed by the Governor in Council on the 19th instant.

Yours truly,

A. Evelyn Horne,  
For, Clerk of the Executive Council

To City Clerk,  
Halifax, N. S.

FILED

December 12th, 1935.

ACCOUNTS

The following resolution covering accounts of various committees was submitted.

RESOLVED that the Council approve for payment the bills and accounts of expenditures submitted to this meeting by the Committee on Finance amounting to \$10,752.01; Committee on Charities amounting to \$10,068.67; Gardens Committee amounting to \$592.97, Fleming Park amounting to \$108.32; City Prison Committee amounting to \$1,853.88; Committee on Firewards amounting to \$13,432.59 chargeable to Fire Department and \$477.08 chargeable to Fire Alarm; Committee on Works amounting to \$9,842.53; City Health Board amounting to \$6,828.47; Committee on Camp Hill Cemetery amounting to \$502.85; Library Committee amounting to \$408.15; Police Committee amounting to \$10,028.77 under the provisions of Section 315 of the City Charter.

Moved by Alderman Gates, seconded by Alderman Mitchell that the resolution be adopted and the accounts paid. Motion passed.

ACCOUNT - VICTORIA GENERAL HOSPITAL

*Auditor*  
Read letter from the City Auditor requesting that an account amounting to \$4,410.56 due the V.G.Hospital by the City be paid.

December 12th, 1935.

His Worship the Mayor,  
and Members of City Council.

Gentlemen:-

Enclosed is an account of the Victoria General Hospital against the City for the month of October amounting to \$4,410.56.

This account was not included along with the accounts passed by the Finance Committee, and, as it must be paid within a period of sixty days, approval of payment is asked for. The account has been audited.

Yours very truly,

A. M. Butler,  
CITY AUDITOR.

December 12th, 1935.

Moved by Alderman MacDonald, seconded  
by Alderman McManus that the account be paid.

Motion passed.

GRANT, DALHOUSIE HEALTH CLINIC

Read report of the Finance Committee  
and letter from the Asst. City Auditor re grant,  
Dalhousie Health Clinic.

Committee Room, City Hall,  
December 9th, 1935.

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

Gentlemen:-

At a meeting of the Committee on  
Finance held this day, your committee had before it  
the attached letter from the Asst. City Auditor asking  
for approval to pay the Board of Governors of  
Dalhousie University the sum of \$2,500.00 as authorized  
at the last session of the Legislature.

Your committee recommends that the  
City Council authorize the City Auditor to pay the  
above mentioned sum to the Board of Governors of  
Dalhousie University.

Respectfully submitted,

W. E. Donovan,  
VICE - CHAIRMAN.

City Auditor's Office,  
Halifax, N. S.  
December 9th, 1935.

The Chairman,  
Finance Committee.

Dear Sir:-

Approval of the committee and authorization  
of Council is sought in order to pay the Board of  
Governors of Dalhousie University for the purposes  
of Dalhousie Health Clinic, the amount authorized  
at the last session of the Legislature, namely  
\$2,500.00 in quarterly instalments for the year  
1935-36 and to be included in the estimates for the  
civic year 1936-37.

Yours very truly,

M. L. Bellow,  
ASST. CITY AUDITOR.

December 12th, 1935.

Moved by Alderman Donovan, seconded by Alderman McCarthy that the report of the Finance Committee and letter of the Asst. City Auditor be approved. Motion passed.

Alderman McManus wishing to be recorded against.

BONDING - CLERK OF THE COURTS

*Finance Com.  
Wed. Dec 10*  
Read letter from the City Solicitor regarding the bonding of the Clerk of the Courts.

December 10th, 1935.

His Worship the Mayor,  
and Members of the City Council,  
Halifax, N. S.

Gentlemen:- Re: Bonding of Clerk of the Police  
and City Court.

At the November meeting of the City Council the above matter was referred to the Finance Committee and myself for further investigation and report.

At the meeting of the Finance Committee held on Monday last, the matter was again discussed and I was requested to make a report to the Council respecting the same.

There are apparently only three points to be dealt with:

- (a) The possibility of obtaining a bond when no audit is being held,
- (b) The possibility that if such an audit is held that the corporation of the City will, by reason of such audit, become liable for the obligations of the Court and the officers thereof,
- (c) The fact that this City is not obligated by statute to audit the accounts.

As to the first, I am assured by Col. Duffus of Saunders & Duffus, the agents of the Bonding Company, that notwithstanding the fact that

December 12th, 1935.

no audit is made, they will bond the Clerk of the Courts, without requiring an audit until at least the next sittings of the Legislature, when legislation can be introduced to clear up this matter.

As to the second point, if any question could arise as to the City assuming any responsibility by reason of its officers making an audit, this can be taken care of by proper legislation, making such an audit, a statutory duty of the City Auditor and providing as a matter of law that the City Council shall have authority to prescribe the method of accounting to be used in keeping the accounts of the City Court and the Police Court.

As to the third point, I am not altogether satisfied that the City has not the right and duty to audit the accounts of the Police Court and the City Court, even though as a matter of law, the Courts are separate entities and not a part of the corporate activities of the City. The revenue of the Courts in the main, belong to the City, and Section 307 of the Charter seems to be wide enough to include this item and provides that such revenue shall be accounted for to the Council.

Moreover by Section 307 (2) the Council may direct the form and mode of accounting by ordinance or resolution.

However, in the event of there being any doubt, I would recommend that so far as the Police Court and City Court are concerned that legislation be obtained.

I would therefore recommend that the Clerk of the City Court and the Police Court be bonded.

- (a) With respect to the revenue of the City which passes through his hands, and
- (b) With respect to money belonging to litigants or other persons which passes through his hands.

Yours very truly,

Carl P. Bethune,  
CITY SOLICITOR.

Moved by Alderman McCarthy, seconded by Alderman Lordly that this matter be referred to the Finance Committee for further consideration and report. Motion passed.

December 12th, 1935.

PROVINCIAL EXHIBITION COMMISSION LOAN

Read letter from the City Solicitor submitting a resolution which was passed at a meeting of the Provincial Exhibition Commission held on November 22nd, 1935.

December 7th, 1935.

W. P. Publicover, Esq.,  
City Clerk,  
City Hall,  
Halifax, N. S.

Dear Sir:-

Re: Provincial Exhibition Loan

*City Solicitor  
P. C. G. G. G.*  
At the last meeting of the City Council a resolution was passed deciding to guarantee the repayment of the debentures to be issued by the Exhibition Commission to the amount of \$182,000.00, plus deficiency and expenses.

I have prepared a draft Order-in-Council which I have submitted to the Clerk of the Executive Council and I now submit to the City Council through you, the draft resolution, attached hereto, in practically the same words.

The City Council has authority to guarantee the repayment of these debentures under Section 19 of Chapter 52 of the Revised Statutes of Nova Scotia 1923,

Would you kindly have this resolution placed before the City Council at its meeting on the 12th instant for its approval and advise me officially as soon as this has been done?

Yours very truly,

Carl P. Bethune,  
CITY SOLICITOR.

WHEREAS by Section 19 of Chapter 72 of the Revised Statutes of Nova Scotia 1923, the Province of Nova Scotia and the City of Halifax are authorized to guarantee the repayment of any bonds or debentures issued by The ~~Nova Scotia~~ Provincial Exhibition Commission, under the said Statute;

AND WHEREAS under the authority of Section 17 of the said statute, The ~~Nova Scotia~~ Provincial Exhibition Commission, by resolution of the Commission passed the 27th day of November 1935,

December 12th, 1935.

resolved to borrow the sum of \$132,000.00 for the purpose of paying off and redeeming on the 1st day of January 1936, an outstanding issue of bonds of the Commission, issued under the authority of said Section 17, and dated July 1st, 1929, together with a further sum to pay the deficiency and expenses of the said loan, and to issue its serial debentures to secure the said sum to be so borrowed;

AND WHEREAS the Province of Nova Scotia and the City of Halifax have agreed to guarantee the repayment of the entire issue of said serial debentures of the Commission, which said issue may be described as follows;

"Serial Debentures to the principal amount of \$134,000.00, bearing interest at the rate of  $3\frac{1}{2}$  per centum per annum, dated January 1st, 1936, and maturing in various amounts on the first days of January in each year from January 1st, 1937, to January 1st, 1960, inclusive".

BE IT THEREFORE RESOLVED that the City of Halifax, under and by virtue of Section 19 of Chapter 72 of the Revised Statutes of Nova Scotia 1923, do and it does hereby guarantee the repayment of the said described Serial Debentures; and that the said guarantee be signified on each debenture by an endorsement signed by the Mayor and City Clerk in the form following, or to the like effect:

"The repayment of this Serial Debenture is guaranteed by the Province of Nova Scotia, under the authority of an Order-in-Council made the 20th day of December 1935, and by the City of Halifax, under the authority of a resolution of the City Council of the City of Halifax passed the 12th day of December 1935, which said Order-in-Council and resolution were respectively made and passed under and by virtue of Section 19 of Chapter 72 of the Revised Statutes of Nova Scotia 1923".

Signed on behalf of the  
Province of Nova Scotia.

.....  
Provincial Treasurer.

Signed and Sealed on behalf  
of the City of Halifax.

.....  
Mayor.

.....  
City Clerk.

December 12th, 1935.

BE IT FURTHER RESOLVED that such endorsement shall be deemed to have been duly signed by the Mayor and City Clerk when bearing their engraved, lithographed or other facsimile signatures.

Moved by Alderman Mitchell,  
seconded by Alderman McManus that the resolution as submitted be approved and executed accordingly.  
Motion passed.

RESOLUTION APPROVING OF A RESOLUTION OF THE  
PROVINCIAL EXHIBITION COMMISSION.

Read letter from the City Clerk submitting resolution to approve of a resolution passed by the Provincial Exhibition Commission at a meeting held on November 22nd, 1935.

December 11th, 1935.

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

Gentlemen:-

I attach hereto copy of a resolution passed at the annual meeting of the Provincial Exhibition Commission which deals with the calling in of the existing loan of \$200,000.00 and the issuing of a refunding loan to the amount of \$182,000.00, together with a sum sufficient to cover the expenses and the deficiency.

Under Sub-section 5 of Section 17 of Chapter 72, R.S.N.S. 1923, the approval of the Governor-in-Council and the City Council for borrowings is necessary.

I am therefore submitting a resolution for the approval of Council.

Yours very truly,

W. P. Publicover,  
CITY CLERK.

WHEREAS the ~~New Brunswick~~ Provincial Exhibition Commission has by a resolution passed November 27th, 1935, resolved to borrow the sum of \$182,000.00, together with such further sum as may be necessary to provide for any deficiency in the said loan and any expenses thereof and to issue its debentures in respect thereto;



December 12th, 1935.

AND WHEREAS by Subsection (5) of Section 17 of Chapter 72 of the Revised Statutes of Nova Scotia 1923, no such resolution of the Commission providing for the borrowing of any sums or for the issue of any bond or debentures shall be valid or effectual unless and until it shall have been approved by the Governor-in-Council and by the City Council of City of Halifax;

AND WHEREAS the Governor-in-Council and the City Council of the City of Halifax are desirous of approving of such resolution;

BE IT THEREFORE RESOLVED that the City Council of the City of Halifax, in regular meeting assembled, do hereby approve of the hereinbefore resolution of the Commission, a copy of which resolution is hereunto annexed and marked Schedule "A",

AND BE IT FURTHER RESOLVED that the City Clerk be authorized to certify upon a true copy of such resolution of the Commission and endorsement to the effect that the same has been approved by the City Council of the City of Halifax under the provisions of Subsection (5) of Section 17, R.S.N.S. 1923.

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Schedule "A"

Resolution passed by the Provincial  
Exhibition Commission.

WHEREAS under the authority of Section 17 of Chapter 72 of the Revised Statutes of Nova Scotia 1923 "The Provincial Exhibition Act", as amended, the Provincial Exhibition Commission on the 1st day of July 1929, borrowed the sum of TWO HUNDRED THOUSAND DOLLARS (\$200,000.00) and for the purpose of effecting such loan issued its bonds to the face value of \$200,000.00 secured by a Deed of Trust dated July 1st, 1929, made in favour of the Eastern Trust Company, as trustee which said bonds, pursuant to the provisions in that behalf in said Deed of Trust provided, contained the following term or condition:

"This Bond may be redeemed by the Commission on the first day of July 1930, or on any subsequent interest date on payment at the rate of One Hundred and Two per cent, and interest to the date of redemption, upon Thirty Days notice being given to the bondholder as provided in the Indenture".

December 12th, 1935.

AND WHEREAS by Subsection (5) of Section 17 of Chapter 72 of the Revised Statutes of Nova Scotia 1923, no such resolution of the Commission providing for the borrowing of any sums or for the issue of any bond or debentures shall be valid or effectual unless and until it shall have been approved by the Governor-in-Council and by the City Council of City of Halifax;

AND WHEREAS the Governor-in-Council and the City Council of the City of Halifax are desirous of approving of such resolution;

BE IT THEREFORE RESOLVED that the City Council of the City of Halifax, in regular meeting assembled, do hereby approve of the hereinbefore resolution of the Commission, a copy of which resolution is hereunto annexed and marked Schedule "A";

AND BE IT FURTHER RESOLVED that the City Clerk be authorized to certify upon a true copy of such resolution of the Commission and endorsement to the effect that the same has been approved by the City Council of the City of Halifax under the provisions of Subsection (5) of Section 17, R.S.N.S. 1923.

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Schedule "A"

Resolution passed by the Provincial  
Exhibition Commission.

WHEREAS under the authority of Section 17 of Chapter 72 of the Revised Statutes of Nova Scotia 1923 "The Provincial Exhibition Act", as amended, the Provincial Exhibition Commission on the 1st day of July 1929, borrowed the sum of TWO HUNDRED THOUSAND DOLLARS (\$200,000.00) and for the purpose of effecting such loan issued its bonds to the face value of \$200,000.00 secured by a Deed of Trust dated July 1st, 1929, made in favour of the Eastern Trust Company, as trustee which said bonds, pursuant to the provisions in that behalf in said Deed of Trust provided, contained the following term or condition:

"This Bond may be redeemed by the Commission on the first day of July 1930, or on any subsequent interest date on payment at the rate of One Hundred and Two per cent, and interest to the date of redemption, upon Thirty Days notice being given to the bondholder as provided in the Indenture".

December 12th, 1935.

AND WHEREAS it is now deemed expedient to exercise the right to redeem all the said bonds in the manner and upon the conditions more particularly set forth in the said bonds and in the Deed of Trust securing the same;

AND WHEREAS by Section 1 of Chapter 25 of the Acts of Nova Scotia 1935, the Commission was authorized to borrow from time to time on the credit of the Commission such sums of money as may be required for the purpose of paying off when the same are payable any of the sums already borrowed under the authority of said Section 17 of said Chapter 72, or for the purpose of paying off and redeeming any bonds or debentures issued under the authority of said Section when the same are payable;

BE IT THEREFORE RESOLVED that the said entire issue of bonds dated July 1st, 1929, be redeemed on the first day of January, A.D. 1936, the said date being an interest date for the payment of interest upon the said bonds, and that the Secretary of the Commission be and he is hereby authorized on behalf and in the name of the Commission to give and publish the requisite notices of redemption of the said entire issue of bonds, hereinbefore referred to, as prescribed by Sections 19 and 20 of the Deed of Trust securing the same.

AND BE IT FURTHER RESOLVED that the action of the Executive Committee in calling for tenders, and the resolution passed in respect thereto be and the same are hereby ratified and approved.

AND BE IT FURTHER RESOLVED that the Provincial Exhibition Commission do borrow the sum of ONE HUNDRED AND EIGHTY-TWO THOUSAND DOLLARS (\$182,000.00) for the purpose of paying off on the 1st day of January, A. D. 1936, the sums of money borrowed by the Commission on the 1st day of July, A. D. 1929, and the premium thereon, and paying off and redeeming the said entire issue of bonds dated July 1st, 1929, together with such further sums as may be necessary to provide for the deficiency on such loan and the expenses thereof, and that the Commission for the purpose of effecting such loan do make and issue its serial debentures, bearing the nominal rate of interest of 3½ percent, which shall be in denominations of \$500.00 and \$1,000.00 as the underwriters of the issue shall elect and shall be redeemed at the times and in the approximate amounts following, what is to say:

December 12th, 1935.

January 1st, 1937	\$5,000.00
" 1938	5,000.00
" 1939	6,000.00
" 1940	6,000.00
" 1941	6,000.00
" 1942	6,000.00
" 1943	7,000.00
" 1944	6,000.00
" 1945	7,000.00
" 1946	7,000.00
" 1947	8,000.00
" 1948	8,000.00
" 1949	8,000.00
" 1950	8,000.00
" 1951	8,000.00
" 1952	9,000.00
" 1953	9,000.00
" 1954	10,000.00
" 1955	10,000.00
" 1956	10,000.00
" 1957	10,000.00
" 1958	11,000.00
" 1959	12,000.00
" 1960	

Such amount as may be necessary to pay the amount of the deficiency of the said loan and the expenses of the same.

The principal and interest of the said debentures shall be payable at the office of the Commission at Halifax, Nova Scotia.

AND BE IT FURTHER RESOLVED that the President and Secretary be, and they are hereby authorized to execute the said serial debentures on behalf of the Commission and under its Seal;

AND BE IT FURTHER RESOLVED that the President and Secretary be, and they are hereby authorized to sign the interest coupons attached to the said Serial Debentures, provided that such coupons shall be deemed to have been duly signed when bearing the engraved, lithographed or other facsimile signature of the President and Secretary of the Commission;

AND BE IT FURTHER RESOLVED that the City of Halifax and the Province of Nova Scotia be requested to jointly and severally guarantee the repayment of the said debentures and that the fact of such guarantee if and when given shall be stated upon the said debentures.

AND BE IT FURTHER RESOLVED that such Serial Debentures and interest coupons shall be in the form following or to the like effect;

December 12th, 1935.

THE ~~NOVA SCOTIA~~ PROVINCIAL EXHIBITION COMMISSION

SERIAL DEBENTURE

Debenture No.	Issued under the authority of \$
	Chapter 72 of the Revised Statutes of Nova Scotia, 1923, as amended,

THE ~~NOVA SCOTIA~~ PROVINCIAL EXHIBITION COMMISSION will pay, if unregistered to the bearer hereof, or if registered to the registered holder hereof, the sum of \_\_\_\_\_ Dollars, of lawful money of Canada, at the office of the Commission, at Halifax, Nova Scotia, Canada, on the first day of January in the year of Our Lord One Thousand Nine Hundred and \_\_\_\_\_ and interest upon the said sum at the rate of  $3\frac{1}{2}$  per centum per annum, to be paid half-yearly on the first day of January and the first day of July in each year, until the payment of the said principal sum upon presentation of the proper coupon for the same as hereunto annexed and the surrender of the same.

This debenture may be registered as to principal at the office of the Commission at Halifax, Nova Scotia.

This debenture shall pass by delivery unless registered in the name of the owner at the office of the Commission, in the City of Halifax aforesaid. After registration certified hereon by the Secretary of the Commission, no transfer, except on the books kept by the Secretary shall be valid, unless the last preceding transfer shall have been made to bearer, and this debenture shall be subject to successive registrations and transfers to bearer at the option of the owner.

DATED at the City of Halifax, in the Province of Nova Scotia, this first day of January, A. D. 1936.

THE ~~NOVA SCOTIA~~ PROVINCIAL EXHIBITION COMMISSION.

.....  
President.

(Space for Seal)

.....  
Secretary.

December 12th, 1935.

FORM OF COUPON

\$.....

The Nova Scotia Provincial Exhibition Commission will pay to bearer on the first day of July 1936 Dollars of lawful money of Canada, at the office of the Commission, at Halifax, N.S., being six months interest on debenture number issued the first day of January, 1936.

.....  
President.

Coupon

.....  
Secretary.

Moved by Alderman Mitchell, seconded by Alderman McManus that the resolution as submitted by the City Clerk be approved and that the resolution annexed and known as Schedule "A" be executed. Motion passed.

December 12th, 1935.

DRAFT AMENDMENT TO SECTION 656 OF THE  
CITY CHARTER

*Gardens Com.*  
Read extract from minutes of the  
previous Council meeting referring to Section 656  
of the City Charter re control of Commons and Parks.

Moved by Alderman Donovan,  
seconded by Alderman O'Toole that the report of  
the Gardens Committee be adopted; said report  
recommending the non-approval of the amendment to  
Section 656 of the City Charter.

Moved in amendment by Alderman  
McCarthy, seconded by Alderman Donovan that this be  
referred back to the Gardens Committee for further  
consideration and report. Amendment passed.

The original motion not put.

DUDAS PROPERTY - 214 BRUNSWICK ST.

*City Sol  
Eng.  
Clerk of Works*  
Read report of J. W. Churchill,  
Chief of the Fire Department, re property, 214  
Brunswick Street.

December 12th, 1935.

His Worship the Mayor,  
and Members of City Council.

Gentlemen:-

At a meeting of the Committee on Fire-  
wards held December 9th I was instructed to report  
to Council on the condition, of property #214 Brunswick  
Street, owned and occupied by Daniel Dudas.

A mill planer has been installed  
on this property and combustible materials and  
mill shavings are allowed to accumulate in a  
careless and dangerous manner creating a fire hazard  
which endangers nearby properties.

I am further instructed to draw to  
your attention Section 852 of the City Charter as  
follows;

December 12th, 1935.

852. (1) No person shall establish in any part of the City any manufactory or business of such a character as to cause increased danger of fire to the adjoining properties without first obtaining the permission of the Council.
- (2) Such permission may be given upon such terms and conditions in respect to the establishment and operation of the manufactory or business as to the Council seems fit, and upon failure to comply therewith, such permission may be revoked, and the manufactory or business shall thereupon be discontinued, and such discontinuance may, if need be, be enforced by action in the name of the City.

Respectfully submitted,

J. W. Churchill,  
CHIEF OF FIRE DEPARTMENT.

With the permission of Council, a similar item appearing on the agenda, namely no. 17, "Application for permission for steam boiler, 214 Brunswick Street" was next considered.

APPLICATION FOR PERMISSION FOR STEAM BOILER,  
214 BRUNSWICK STREET.

Read report of the Committee on Works and City Engineer re application to install a steam boiler, 214 Brunswick Street.

December 6th, 1935.

His Worship the Mayor.

Sir:-

I have an application from D. Dudas for permission to install a boiler at the premises No. 214 Brunswick Street, the boiler to be used for operating a planeing mill.

This application was made under the provisions of section 790 of the City Charter and the notices required under the section have been advertised in the papers.

*City Sol.  
"Eng  
Clerk of Works*



December 12th, 1935.

Objections from a large number of owners of neighbouring property have been received. Before proceeding to hear the objection in the manner provided for in the Charter, incurring the necessary expense attendant thereon, the matter should be dealt with under Section 852 of the Charter, which provided among other things, that "No person shall establish in any part of the City any manufacturing or business of such a character as to cause increased danger of fire to adjoining properties without first obtaining the permission of the Council". Sub-section 2 of this section provides that permission may be given upon such terms and conditions in respect to the establishment and operation of the manufacturing business as the Council deems fit.

The installation and operation of the boiler and planing machine at these premises would cause danger of fire to the adjoining property.

If the Council decides to refuse permission for the establishment of this business, there will be no necessity to proceed any further under Section 790, whereas if it grants permission, the procedure laid down in Section 790 will have to be followed.

Respectfully submitted,

H. W. Johnston,  
CITY ENGINEER.

December 12th, 1935.

The City Council.

Gentlemen:-

At a meeting of the Committee on Works December 11th, 1935, the attached report of the City Engineer on an application from Mr. D. Dudas for permission to install a boiler to be used for operating a planing mill at #214 Brunswick Street was considered.

On motion of Alderman Gates and Alderman O'Toole, the committee decided to refer the report to Council with the recommendation that the required permission under Section 852 of the City Charter be not granted.

H. A. MacDonald,  
VICE-CHAIRMAN.

Moved by Alderman MacDonald, seconded by Alderman Gates that the reports be adopted.

Motion passed.

December 12th, 1935.

Moved by Alderman Gates, seconded by Alderman McManus that the City Solicitor be instructed to take the necessary steps to see that the present manufactory, which is a menace, be stopped.

Motion passed.

LETTER, A. H. MINSHULL RE PROPERTY,  
162-164 SPRING GARDEN RD.

Read letter from A. H. Minshull as

follows:-

Halifax, N. S.  
December 12th, 1935.

*Clerk of Works*  
His Worship the Mayor,  
and Members of City Council,  
Halifax, N. S.

Re: Application regarding #162-164  
Spring Garden Road.

Gentlemen:-

This is an appeal from the Board of Works' decision refusing permission to convert the above premises into a shop for the Dominion Stores Ltd.

It is earnestly desired that an expression of opinion be obtained from the whole Council.

The application was made by J. B. Mitchell because of the fact that the houses at the present time are in a dilapidated condition and are difficult to rent except to undesirable tenants, and by undesirable, we mean the class of tenants that would not be, to say the least, selected by the neighbors.

There is a shop in each side of the premises and in addition a drug store and another grocery shop, so the district can not by any stretch of imagination be called residential, although it is so designated by the Civic Improvement League of Halifax.

As a matter of fact the residential area of Halifax under the Act is an absurdity, proven by the fact that the Board of Works have given permission in scores of places because of necessity and for convenience, to place shops in it.

December 12th, 1935.

The most outstanding case perhaps was the refusal to grant permission to erect shops in the "Willow Tree" Apartments and the owner was put to considerable expense during the erection of this building, until he was able to obtain permission.

Two years ago a similar application was made for a property a few doors east of the present property in question, but because of the objections of a few of the adjoining property owners, permission was not granted.

I do not think that anybody will deny that I have the interest of Halifax at heart as well as the next man, but neither I nor anyone else can stop a city's progress, and the convenience of the public must be at all times considered.

The conversion of this old dilapidated building into a modern store will not decrease the value of the surrounding property, but will increase same, and while I have every sympathy with any sentimental reasons for not having a shop there, I make the emphatic statement that the damage has already been done by granting permits for a drug store, two grocery stores and a confectionery store. There were sixteen signatures on the petition against the application being granted. This actually represented thirteen owners. The lady owning three properties who signed the petition three times, will not deny offering her property to commercial houses and being unable to sell, converted two of the properties into small apartments. Mr. W.M.P. Webster signed the petition against it, but he has a property which was converted into a shop sometime ago, and the tenant of this shop has signed the petition in favor of it. Mr. Gibson, whose wife signed the petition, admitted that it was signed because a permit was refused him for their property in the same block. In this respect it is worth noticing that the drug store, Mr. Yates and the Acadia Stores have not signed the petition against it. It might be interesting for the aldermen to get the opinion of these stores.

The reason that no petition was presented in favor of this change, is that the thing was so obvious that neither Mr. Mitchell, the Dominion Stores nor myself thought that permission could possibly be refused. Since however, the permission was refused we have obtained signatures to a petition in favor of the store stating that it would be a convenience to the neighborhood.

The only reason given at the Board of Works meeting was that objections had been made by citizens, and it is therefore only reasonable to suppose that a counter petition would be a reason for reconsideration.

December 12th, 1935.

If necessary, petitions can be obtained from the majority of property holders in Halifax stating that for the City to refuse permission to increase the value of properties, thereby increasing revenue from taxes, would be detrimental to the City.

It is a matter of record that no serious consideration was feally given by the Board of Works to this application.

The Dominion Stores who would occupy this store, is a Canadian firm, conducting business in a modern, up-to-date manner, who purchases in Nova Scotia goods which they distribute to 500 stores in other parts of Canada, and I am informed leave more money in Nova Scotia than they take out. They emplby 41 people in Halifax, and pay over \$40,000. a year in wages.

By refusing this request the City of Halifax will, in effect, say that "No outsiders need apply".

Yours faithfully,

A. H. Minshull.

Moved by Alderman McManus, seconded by Alderman Power that this latter be referred to the Committee on Works for further consideration. Motion passed.

#### CIVIC TAXATION

A report and resolution was received from the Gyro Club re civic taxation.

Moved by Alderman Donovan, seconded by Alderman Burgess that the report and resolution be embodied in the Council minutes and a copy of said report forwarded to each Alderman. Motion passed.

December 12th, 1935.

R E S O L U T I O N  
OF THE GYRO CLUB OF HALIFAX.

*Council  
&  
Aldermen*

WHEREAS the Gyro Club of Halifax, being vitally interested in matters pertaining to the welfare of the citizens of the City of Halifax, requested the Civic Committee of the Gyro Club of Halifax to prepare a report on the present scheme of taxation in the City of Halifax;

AND WHEREAS the said report has been duly considered at a meeting of the Gyro Club of Halifax called for that purpose and has been approved and adopted;

IT IS THEREFORE RESOLVED that the Gyro Club of Halifax believes that in the interest of the community as a whole the civic authorities should immediately appoint an independent committee of fully qualified persons instructed and empowered to conduct an investigation with a view to determining whether or not the following two questions can, under the present system, be answered in the affirmative, -

1. Is the amount required by the City of Halifax being levied against the proper sources available for taxation?
2. Is every citizen of Halifax being called upon to pay his fair proportionate share of this amount?

and if these questions cannot so be answered to make such further investigations as will enable the Committee to recommend what changes in the system are required:

THAT a satisfying solution of the present problem can only be arrived at by means of such an investigation because the problems of taxation in one City differ entirely from those in another and although a particular scheme of taxation may prove adequate and equitable in one City the same scheme if enforced in another City might prove to be entirely inadequate and unjust, and that in any event the sources of income must first be examined and determined before a fair and reasonable scheme of taxation can be evolved:

THAT such an investigation will require an intensive scrutiny of our present system in an effort to determine:-

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First

What class or classes of persons are actually providing the City's revenue;

Second

Whether or not the contribution is equitable as between classes;

Third

Whether or not the contribution is equitable as between the individuals of each class;

Fourth

Whether or not all classes who should be supporting the City are at present being required so to do.

THAT among the more important matters to be considered by such a Committee in making its findings are the following:-

1. Is it right that the value of real estate should be the sole basis of taxation at the general rate in the City of Halifax?
2. Is 10% of the value of the premises occupied a proper basis for household tax?
3. Is 50% of the value of the premises occupied a proper basis for business tax?
4. Is the present poll tax on an equitable basis?
5. What further efforts can and should be made to derive revenue from property at present exempt from taxation?
6. Would any form of income tax be desirable?
7. What are the merits of a "personal property" tax and should it be substituted for the present business tax?
8. Can the household tax and poll tax be dispensed with in whole or in part?
9. Is a sales tax desirable?

THAT such an investigation of the whole field of taxation in the City of Halifax and the recommendations made in accordance therewith would undoubtedly enable the City to formulate an unquestionably equitable and just scheme of taxation.

AND IT IS FURTHER RESOLVED that a copy of this resolution, together with a copy of the report of the Civic Committee, be respectfully submitted to His Worship, E. J. Cragg, Mayor of the City of Halifax.

Gyro Club of Halifax.

December 12th, 1935.

REPORT OF THE CIVIC COMMITTEE  
OF THE GYRO CLUB OF HALIFAX ON  
THE QUESTION OF CIVIC TAXATION

S C O P E

In the investigation made by your committee it has endeavored to determine the basis and method of taxation in the City of Halifax. An examination of the City of St. John Assessment Act and of the Sales Tax and Income Tax at present in force in Montreal has been made in an effort to discover whether or not new sources of taxation can be made available. The Committee does not feel qualified to make any recommendations, but merely records a number of observations and comments on the tax situation and points to a few matters for investigation by the proper authorities.

The Halifax City Charter

The provisions dealing with taxation in the City of Halifax are contained in the Halifax City Charter as revised in the year 1931 and amendments thereto.

The basis for taxation under the City Charter is real property, which is defined to include land and buildings on the separate rooms or portions of a building occupied for the purpose of residence or business.

Taxation consists of a business tax, household tax, real property tax, poll tax, licenses, special taxes and non-resident's tax.

Business Tax:— This tax is payable by the person who occupies property for the purpose of gain. It is based on 50% of the value of the premises occupied. Where the value of the premises so occupied is less than \$2000.00 and occupied for the purpose of selling merchandise by retail only the tax is based upon 25% of the value.

Household Tax:— This tax is payable by every occupier of real property for residential purposes. The tax is based on 10% of the value of the property so occupied. No household tax is payable on property of a less value than \$1500.00.

Real Property Tax:— This tax is payable by the owner of real property. The tax is based on the Assessor's valuation.

Poll Tax:— This tax is payable by persons who do not pay property, business or household tax. The tax is scaled in accordance with the income of the person being taxed.

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Licenses:- There are numerous kinds of licenses, including autoconeers, junk dealers, bond brokers, clothes dealers from abroad, patent medicine dealers, dogs, hacks, trucks, bicycle, billposters and numerous others.

Special Taxes:- These taxes are levied on banks, Nova Scotia Light & Power Company and various other companies such as telegraph, insurance, telephone, steamship and trust companies. In the majority of cases the tax payable is a definite sum fixed by the City Charter.

Non-resident's tax:- Any person not a resident of Nova Scotia who comes into the City and obtains employment must pay a tax of not more than \$5.00.

Assessment:- Under the City Charter all real property is directed to be assessed by the Assessor at its actual value at the time of assessment.

Rate:- In determining the rate the Assessor estimates what income there will be from licenses, special taxes, poll taxes and non-resident taxes and deducts this amount from the amount of estimated income required to meet obligations in the coming year. He then adds together the assessed valuations for real property tax, for business tax and for household tax on the percentages set out in the City Charter and thereby fixed the rate on all property so valued and assessed as will produce the amount required to be raised by taxation in addition to all other sources of taxation and revenue.

The Auditor's report for the year 1933-34 discloses that the value of real estate available for real property tax is approximately Forty-eight Million Dollars; That the assessable valuation of property available for business tax is approximately Seven Million Five Hundred Thousand Dollars and that the assessable valuation of property available for household tax is approximately Three Million Dollars. The total assessable property is therefore approximately Fifty-eight Million Five Hundred Thousand Dollars.

It is interesting to note that the valuation of property exempt from taxation was approximately Thirty-nine Million Dollars. The tremendous amount of exempt property in the City of Halifax of necessity limits the field of taxation. In the past attempts have been made to tax some of this exempt property. Your committee points out that much of the exempt property is in the very heart of the City; that its value has been increased by improvements made by the City and that the property has benefited thereby. Some of the properties are owned and maintained by the City, some are owned by the Crown and governmental bodies, some by churches and similar or affiliated institutions. Approximately 40% of real estate in



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The City of Halifax is exempt from taxation. A portion of this can now be taxed. Whether or not such a course is advisable is a matter for investigation.

The possibility of obtaining remuneration for services and benefits rendered to property which it is beyond the power of the legislature to tax is emphasized. Contracts for such services and benefits are not unknown.

Streets:- All streets are vested in the City and the City has complete control over them. These streets must be maintained. Various improvements and maintenance charges are provided for in the City Charter and it is interesting to note that,-

Grading is done by the City at the request of 51% of the owners on the street and at no cost to the City;

Street Paving can be done by the City upon request of 51% of the owners on the street, one half of the cost to be borne by the owners in proportion to frontage;

Sidewalks and Curbs and Gutters may be laid and streets oiled by the City without request of property owners, one half of cost to be borne by said owners;

Sewers may be laid by the City without request, the property owners contributing at the rate of \$2.50 per lineal foot.

Fire Protection. Fire protection is paid for by the owners of real property. There is a separate rate calculated by computing the cost of protection and the assessed value of the property capable of being protected. There are no exemptions.

Water Consumption Similar to ordinary sale of a commodity. Owner of real property pays for actual amount of water used in his property.

#### OBSERVATIONS

It will be noted that the basis of taxation in the City of Halifax is real property and that the bulk of the income raised by the City is derived from the real property tax, the business tax and the household tax, which three taxes are directly related to the actual value of the property owned or occupied. The water tax is simply the price paid for a commodity and the pipe rate is simply that share of the cost of fire protection which the owner of real property is called on to pay.

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Paving, sewers and sidewalks increase the value of adjacent real estate and it seems equitable that part of the cost be borne by said real estate. The balance of the cost of paving, sewers and sidewalks, and the cost of maintenance and repair is paid by the City and is met out of the funds raised by general taxes.

In examining the tax situation in the City of Halifax it is therefore necessary to be concerned only with the real property tax, business tax and household tax.

Under the present system the relationship between assessment and the tax rate is not important and whether the assessment be at actual cash value or at 75% cash value makes no real difference. But inasmuch as the rate in the City of Halifax is the same for real property tax, business tax and household tax it is natural to ask whether or not 50% of the value of the premises occupied is an equitable basis for business tax and 10% of the value of the premises occupied is an equitable basis for household tax.

Real estate has always been given a place of importance among a person's assets and in former years the amount of real estate owned by any one person was a fair measure of his financial worth. This is not true today as many of the citizens of Halifax do not own real estate, or own real estate of small value as compared to their true worth. Similarly the value of the premises occupied for business purposes is no measure of the volume or value of the business conducted.

Before proceeding further it is in order to examine the manner in which the revenue raised by taxation is expended by the City of Halifax. The City estimates for the year 1934-35 shows the following:

Approx. \$58,000.00 required for contribution to Municipality of Halifax.

"	\$660,000.00	for Schools.
"	74,000.00	for City Home and T.B. Hospital
"	252,000.00	for Parks, Gardens, V.G. Hospital and numerous other contributions to charitable, welfare, and educational bodies.
"	30,000.00	for City Health Board.
"	36,000.00	for Superannuations.
"	488,000.00	to retire short term debentures, pay interest on consolidated funds and provide for sinking fund requirements.

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Approx. \$662,000.00 to pay salaries for officials and employees, maintain police and fire departments and prison and for City Works Department.

Total Revenue required approximately \$2,260,000.00

It is interesting to note that over \$1,000,000.00 is required for the first six items above mentioned, all of which are expenditures which are properly community expenditures; that approximately \$488,000.00 is required to pay interest and provide sinking funds for repayment of loans incurred in past years to finance public works and other city undertakings; and that approximately \$662,000.00 is required to operate the City and provide police and fire protection.

The 1934-35 estimates further indicate that revenues are as follows:-

Approx. \$204,000.00	from fines, licenses, hospitals and revenue from City properties, etc.
" 2,000.00	from special taxes
" 25,000.00	from poll taxes
" 104,000.00	from household taxes
" 265,000.00	from business taxes
" 1,670,000.00	from real property tax.

The estimated revenue from real property tax is four and one fifth times as much as the combined revenue from poll, business and household tax.

It is doubtful that the owners of real estate should be assessed for so large a proportion of the required revenue. Even if this assessed amount were actually paid by the owners of real estate it does not impress one as being entirely equitable. The citizen of Halifax who owns and dwells in his own home pays the share of taxes required under the present system. It is reasonable to assume, however, that the owner of an apartment house, set of flats or house for rent includes the amount of the real estate tax in his overhead and provides for payment of same out of the rentals. Likewise the occupier of a business premises passes the burden of the real estate tax to the consumer. It would follow that in only one instance does the real estate owner pay the real estate tax. Statistics are not available to show what proportion of the buildings in the City of Halifax are occupied by the owner and what proportion is rented in whole or in part. In theory, then, it would not appear to be equitable that real estate should be called upon to bear so great a burden, and from a practical point of view in a large number of cases the person assessed does not pay the tax. Certainly real estate

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should contribute in some measure toward the payment of the City's obligation. At the same time it is to be remembered that the owner of real estate has already paid one half of the cost of street improvements and it is unreasonable to believe that he should be called upon to pay so large a proportion of the balance of the cost and maintenance, together with the major portion of the cost of the government and administration of the City, of the community enterprises maintained in whole or in part by the City and of education.

St. John Assessment Act.

Examination of the St. John Assessment Act and amendments thereto shows the scheme of the Act to be as follows, viz: First, various special taxes levied against power companies, insurance, telegraph, telephone, banking and other companies and Second, insofar as the revenue from the special taxes and other sources do not suffice, the residue is levied upon the whole taxable real estate and personal property within the City and upon income as defined by the Act.

Real Estate Tax: Real Estate is assessed at true and real value and additions and improvements to dwelling houses and newly constructed dwelling houses are exempted for the year during which made or erected and for two years thereafter. Real estate is defined to include land and buildings, renewable terms of years in land and the improvements thereon, the interest of a lessee in land over and above the value of his improvements thereon, chattels real, machinery and other property so affixed to land or a building as to form part of the realty.

Personal Property Tax: Personal Property is assessed at the true and real value but is taxed on 50% of such value. Stock in trade is assessed at the average value of stock held during the year with minimum average value of 7½% of the annual turnover on total sales. If a person engaged in business, trade or profession or occupation does not deal in or carry stock-in-trade or where stock-in-trade is less than 15% of sales turnover for previous years assessors may apply a tax of 10% of the rental value of the premises occupied for business premises, such rental value not to be less than 10% of the assessed value of the premises occupied, such tax to be in lieu of all taxes on personal property except fixtures, machinery, and motor vehicles.

Personal property is defined to include all property not included in the definition of "real estate" except articles of personal use, household effects, money on hand or on deposit, debts and loans, commercial or negotiable paper, bonds and debentures, mortgages or other securities for money, joint stocks and shares, shares in ships.

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Income Tax:- The income tax at the general tax rate is known as the normal tax. In addition to the normal tax there is a super tax of,-

1%	on incomes exceeding \$4000.00 but not exceeding \$7,000.00
2%	on " " 7000.00 but not exceeding \$10,000.00
2½%	" " 10000.00 but not exceeding \$15,000.00
3%	" " 15000.00

Corporations and partnerships are exempt from Super Tax.

Income Tax is levied against the income of,-

- (a) Persons resident or ordinarily resident in the City.
- (b) Persons not being residents but who carry on business or occupations, etc. in the City but only the income of such persons arising out of or derived from carrying on such business, etc. in the City.

Income is defined to mean the net profit or gain or gratuity and includes interest, dividends and profits from money, securities, stocks or investments, income from gifts, income from (but not proceeds of) life insurance policies.

Exemptions from the Normal Tax on incomes include,-

1. Income from real estate in the City,
2. Income from corporation or partnership branches located outside the City.
3. \$1,000.00 in case of married person, householder, or person with dependents, but such exemption to apply to incomes which do not exceed \$2000.00.
4. \$400.00 to other persons whose incomes do not exceed \$1000.00.
5. Separate incomes of husband and wife in excess of \$500.00 receive an exemption of \$500.00 each in lieu of the \$1000.00 exemption in case of married persons.

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6. Where income of married person exceeds \$2000.00 or where income of other person exceeds \$1000.00 or where income of husband or wife (both earning) exceeds \$1000.00 the increase of tax by reason of loss of exemption shall not be greater than the amounts by which the incomes exceed the said respective amounts.

Every person over the age of 21 years and engaged in business, etc. in the City, resident in the City for not less than three months and not otherwise taxed on income shall pay a minimum tax of \$5.00.

In no event shall the taxes of any person (not being a pauper) be less than \$5.00.

#### OBSERVATIONS

The scheme of the St. John Assessment Act has been given at some length merely as an example. It clearly demonstrates that sources of income other than real estate can be made available. It is not suggested either that the scheme itself is one to be adopted in the City of Halifax, or that the personal property tax and income tax as defined and levied under the said Act are desirable or equitable.

It is interesting to note that both in Halifax and St. John the required revenue (after deduction of special taxes) is levied at a single rate. In Halifax it is raised by means of a real property tax, business tax and household tax, in St. John by means of a real property tax, personal property tax and income tax. But whereas in the City of Halifax these three taxes are directly related to and dependent upon the value of real estate, in St. John the only tax related to and dependent upon the value of real estate is the real property tax. Under the St. John Act the personal property tax really corresponds to our business tax, but instead of being calculated on the value of the premises which a particular business happens to occupy, it is calculated on the value of the stock-in-trade and personal assets of the business. Again under the St. John Act the tax levied on income is particularly designed to cause persons who reside within the City or who make a livelihood within the City and therefore enjoy the benefits of works provided by the City pay for these rights and privileges. There is no need and no reason under the St. John Act for either a poll tax or household tax.

The Montreal Income Tax Act and Montreal Sales Tax Act have been examined. The former simply required that all persons who pay a Dominion Income Tax shall pay a similar sum to the City of Montreal.

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The latter provides for a 2% Sales Tax on certain retailed articles. Most necessaries and numerous other articles are exempted. This method of raising a revenue for municipal purposes does not appeal to your committee,

Rightly or wrongly the tax situation in the City of Halifax has been for some years the subject of much discussion and criticism. To a large extent your committee believes that the so-called criticism is unjust. Too much emphasis has been laid on matters which are of minor importance, and as is always the case, it has been difficult to ~~discover~~ discover just where the trouble, if any, lies. Many of the opinions expressed have been based on personal experiences some of which may have been exceptional, others have been offered by persons who are disgruntled or have private interests in mind rather than the interests of the community at large, or whose motives are primarily political. It would be well to disregard all of these opinions.

Your committee has endeavored to avoid matters of a petty nature and has tried to discover the general principles underlying the present law of taxation in the City of Halifax and has made a real effort to discover whether or not the present system can be unfair or unjust to any class of persons. Laws of taxation cannot be made for individuals or minorities but must be made for the masses. It is essential that these laws be fair and equitable and that the funds so raised be expended properly. We believe that insofar as it is humanly possible the present tax laws are being enforced fairly and in accordance with the provisions of the City Charter and absolutely no criticism or comment on the present administration of these laws is either contemplated or suggested.

In the City of Halifax a definite sum of money must be raised each year and the estimates disclose the purposes for which the money is needed. It is useless to bemoan the size of this amount. The City is already obligated for the most of it and it must be raised. The only important questions are:

1. Is the amount required by the City of Halifax being levied against the proper sources available for taxation, and
2. Is every citizen of Halifax being called upon to pay his fair proportionate share of this amount.

December 12th, 1935.

Your committee believes that in the interest of the community as a whole the civic authorities should immediately appoint an independent committee of fully qualified persons instructed and empowered to conduct an investigation with a view to determining whether or not these two questions can, under the present system, be answered in the affirmative; and if they cannot be so answered to make such further investigations as will enable the committee to recommend what changes in the system are required.

We believe that a satisfying solution of the present problem can only be arrived at by means of such an investigation. Naturally the problems of taxation in one City differ entirely from those in another. In one City a particular scheme of taxation may prove adequate and equitable, but if the same scheme be enforced in another City it might prove to be entirely inadequate and unjust. Possibly a blending of various methods of taxation will be most suitable. In any event your committee believes that the sources of income must first be examined and determined before a fair and reasonable scheme of taxation can be evolved. This can only be done by investigation.

Such an investigation will require an intensive scrutiny of our present system in an effort to determine,-

First What class or classes of persons are actually providing the City's revenue;

Second Whether or not the contribution is equitable as between classes.

Third Whether or not the contribution is equitable as between the individuals of each class.

Fourth Whether or not all classes who should be supporting the City are at present being required so to do.

Your committee suggest that among the more important matters to be considered by such a committee in making its findings, are the following:-

1. Is it right that the value of real estate should be the sole basis of taxation at the general rate in the City of Halifax?
2. Is 10% of the value of the premises occupied a proper basis for household tax?



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3. Is 50% of the value of the premises occupied a proper basis for business tax?
4. Is the present poll tax on an equitable basis?
5. What further efforts can and should be made to derive revenue from property at present exempt from taxation?
6. Would any form of income tax be desirable?
7. What are the merits of a "personal property" tax and should it be substituted for the present business tax?
8. Can the household tax and poll tax be dispensed with in whole or in part?
9. Is a sales tax desirable?

Such an investigation of the whole field of taxation in the City of Halifax and the recommendations made in accordance therewith would undoubtedly enable the City to formulate an unquestionably equitable and just scheme of taxation. Your committee believes that if such recommendations when made are put into effect the burden on real estate will be reduced with the consequent result of lower rents and better housing conditions.

All of which is respectfully submitted.

Civic Committee of the Gyro  
Club of Halifax.

X

December 12th, 1935.

NOTICE OF MOTION BY ALDERMAN POWER

Notice is hereby given that at the next regular meeting of the City Council, a motion will be made to make it a rule of Council and administration that in all matters of City business when the City Solicitor gives his opinion, that the Asst. City Solicitor shall join in said opinion, either by showing his concurrence or dissenting therefrom.

*Council  
withdrawn  
by Ald Power*

PERMIT TO N. S. LIGHT AND POWER CO., LTD.

Read report of the Committee on Works re permit to use land on which to erect sub-station for the supply of electrical energy to pumping station on Robie Street.

*Engineer  
Electrician  
Clerk of Works*

December 12th, 1935.

The City Council.

Gentlemen:-

At a meeting of the Committee on Works December 11th, 1935, it was decided on motion of Alderman Gates and Alderman Donovan, to recommend to Council that permission be granted to the Nova Scotia Light & Power Company Limited, to use a piece of City land about 20 by 30 feet, near the corner of Young Street and Kempt Road for the purpose of erecting thereon a sub-station for the supply of electrical energy for the City Pumping Station on Robie Street.

H. A. MacDonald,  
VICE-CHAIRMAN.

Moved by Alderman Gates, seconded

by Alderman Donovan that the report be adopted.

Motion passed.

STREET LIGHT- WEST STREET

Read report of the Committee on Works and City Engineer re street light, West Street.

*Engineer  
Clerk of Works*

December 12th, 1935.

Dec. 10th, 1935.

His Worship the Mayor.

Sir:-

The lighting conditions at the north end of June Street, corner of West Street could be greatly improved by installing a light at the corner of June and West Streets, using an additional pole and a mast arm fixture.

The estimated cost to install a 250 CP. light would be \$34.00. The cost of maintenance per year \$28.00.

It is recommended that this light be installed when the funds are available.

Respectfully submitted,

H. W. Johnston,  
CITY ENGINEER.

December 12th, 1935.

The City Council.

Gentlemen:-

At a meeting of the Committee on Works December 11th, 1935, the attached report of the City Engineer in regard to the installation of a street light on West Street was approved, and on motion of Alderman Gates and Alderman O'Toole, recommended to Council for adoption.

H. A. MacDonald,  
VICE-CHAIRMAN.

Moved by Alderman Gates, seconded by Alderman Donovan that the reports be adopted.

Motion passed.

STREET LIGHT - CORN. RUSSELL AND ISLEVILLE ST.

Read report of the Committee on Works and City Engineer re street light, corner Russell and Isleville St.

December 6th, 1935.

His Worship the Mayor,

Sir:-

I beg to report in accordance with the request for a street light at the corner of Russell and Isleville Street.

*Engineer  
City of York*

December 12th, 1935.

The installation of a 250 C.P. light is estimated at \$30.00, the yearly maintenance cost \$28.00.

The installation of this light would make a great improvement in this area and it is recommended that the light be installed when funds are available.

Respectfully submitted,

H. W. Johnston,  
CITY ENGINEER.

December 12th, 1935.

The City Council.

Gentlemen:-

At a meeting of the Committee on Works December 11th, 1935, the attached report of the City Engineer on the installation of a street light on the corner of Russell and Isleville Streets, was approved and on motion of Alderman Freda and Alderman O'Toole, recommended to Council for adoption.

H. A. MacDonald,  
VICE-CHAIRMAN.

Moved by Alderman Freda, seconded by Alderman O'Toole that the reports be adopted.

Motion passed.

STREET LIGHT - CAMBRIDGE STREET

Read report of the Committee on Works and City Engineer re street light, Cambridge St.

December 6th, 1935.

His Worship the Mayor,

Sir-

I beg to report on an application from residents of Cambridge Street asking that a light be placed on this street, that the street is now well built up.

There is no light on Jubilee Road and one about 150 feet south and no other between this and Waegwoltic Avenue. At least one other light is necessary.

The cost of installation is estimated at \$3.00 and of maintenance, \$28.00.

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*Engineer  
Clerk of Works*

December 12th, 1935.

It is recommended that a light be installed when funds are available.

Respectfully submitted,

H. W. Johnston,  
CITY ENGINEER.

December 12th, 1935.

The City Council.

Gentlemen:-

At a meeting of the Committee on Works December 11th, 1935, the attached report of the City Engineer on the installation of a street light on Cambridge Street was approved, and on motion of Alderman Freda and Alderman O'Toole, recommended to Council for adoption.

H. A. MacDonald,  
VICE-CHAIRMAN.

Moved by Alderman Gates, seconded by Alderman Donovan that the reports be adopted.

Motion passed.

WATER EXTENSION - ATLANTIC STREET

Read report of the Committee on Works and City Engineer re water extension, Atlantic Street.

December 6th, 1935.

His Worship the Mayor.

Sir:-

I have an application from the Eastern Trust Company for the extension of the water pipe on Atlantic Street from the present end of the pipe westwardly about thirty-eight (38') feet to supply a new house proposed to be erected on property belonging to Miss Lillian Walsh.

The estimated cost of the work is \$115.00. It is recommended that the extension be made.

Respectfully submitted,

H. W. Johnston,  
CITY ENGINEER.

December 12th, 1935.

The City Council.

Gentlemen:-

At a meeting of the Committee on Works December 11th, 1935, the attached report of the City Engineer on an application for the extension of the water pipe to Atlantic Street was approved and on motion of Alderman Gates and Alderman O'Toole, recommended to Council for adoption.

H. A. MacDonald,  
VICE-CHAIRMAN.

Moved by Alderman Donovan seconded by Alderman Freda that the reports be adopted.

Motion passed.

Alderman Mitchell asked if it would be possible for the Committee on Works to take over the balance of Atlantic Street.

The Deputy Mayor suggested that Alderman Gates bring this matter up at the next meeting of the Committee on Works.

CONTRACT FOR CAST IRON WATER PIPE

Read report of the Committee on Works and City Engineer re purchase of cast iron water pipe.

December 6th, 1935.

His Worship the Mayor,

Sir:-

When the work at present in hand is completed our stock of 6-inch water pipe will be practically exhausted. We should have pipe of this diameter on hand.

I have obtained prices as follows for 2,000 feet of pipe.

Canada Iron Foundries Ltd.	Plain joints	\$50.94	per ton
	T & B.	57.32	"
Wm. Stairs Son & Morrow Ltd.	Plain joints	50.94	"
	T & B.	57.32	"
Drummond, McCall & Co.	T & B.	46.95	"
Sandspun	"		\$.255 per ft.

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T. McAvity & Sons Ltd.	T & B.	\$47.60	per ton
	Plain	46.25	"
	Sandspun		.74 per ft.
	"		Plain
National Iron Corp.	"	.70	"
Ozane Limited	"	.68	"
	T & B.	57.96	per ton
		63.53	"

The tender of the National Iron Corporation for pipe with plain bell and spigot joints and centrifugally cast, is the lowest, and the tender of Drummond, McCall & Co. Ltd. for vertically cast pipes with turned and bored joints is the lowest.

It is recommended that the contract be awarded to these two firms in such proportions as the City Engineer may decide.

Respectfully submitted,

H. W. Johnston,  
CITY ENGINEER.

December 12th, 1935.

The City Council.

Gentlemen:-

At a meeting of the Committee on Works December 11th, 1935, the attached report of the City Engineer on the purchase of cast iron water pipe was approved, and on motion of Alderman Gates and Alderman Freda, recommended to Council for adoption.

H. A. MacDonald,  
VICE-CHAIRMAN.

Moved by Alderman Gates, seconded by Alderman Freda that the report be adopted.

Motion passed.

9.10 o'clock,  
Alderman Smeltzer arrives and takes his seat in Council.

SUPPLEMENTARY FINAL CERTIFICATE TO  
CHARLES WALKER.

Read report of the Committee on Works re supplementary final certificate to Charles Walker.

*Engineer  
Dept of Works*

December 12th, 1935.

The City Council.

Gentlemen:-

At a meeting of the Committee on Works on December 11th, 1935, on motion of Alderman Donovan, seconded by Alderman Gates, payment to Charles Walker of the sum of TWO THOUSAND ONE HUNDRED AND NINETEEN DOLLARS AND THIRTY CENTS (\$2,119.30) being the balance in full for work done in the construction of concrete sidewalks, curbs and gutters subsequent to the issuing of certificate No. 3, was approved and recommended to Council for adoption.

H. A. MacDonald,  
VICE-CHAIRMAN.

Moved by Alderman Gates, seconded by Alderman Donovan that the report be adopted.

Motion passed.

NOTICE OF MOTION BY ALDERMAN GATES

*Council*  
Read notice of motion submitted  
by Alderman Gates.

NOTICE is hereby given that at the next regular meeting of the City Council I will move a resolution to the following effect:-

"RESOLVED that a committee of this Council be appointed for the purpose of investigating the possibility of obtaining from persons or bodies (including governments) which are exempt from taxation some compassionate allowance or contribution to pay for such services rendered by the City, such as police, and fire protection and any other services, together with further sums in lieu of taxation."

CLAIM FOR DAMAGES - H. G. STAIRS

*Engineer*  
Read report of the Committee on Works and City Engineer, also letter from H. G. Stairs as follows:-

December 10th, 1935.

His Worship the Mayor,

Sir:-

I beg to report on the claim for damages from Mr. H. G. Stairs, a copy of which is attached, for damages to his car and clothing sustained by him due to an unlit trench on Young Avenue, that the accident occurred on Saturday evening the 23rd ultimo shortly after six o'clock.



December 12th, 1935.

The City Council.

Gentlemen:-

At a meeting of the Committee on Works on December 11th, 1935, on motion of Alderman Donovan, seconded by Alderman Gates, payment to Charles Walker of the sum of TWO THOUSAND ONE HUNDRED AND NINETEEN DOLLARS AND THIRTY CENTS (\$2,119.30) being the balance in full for work done in the construction of concrete sidewalks, curbs and gutters subsequent to the issuing of certificate No. 3, was approved and recommended to Council for adoption.

H. A. MacDonald,  
VICE-CHAIRMAN.

Moved by Alderman Gates, seconded by Alderman Donovan that the report be adopted.

Motion passed.

NOTICE OF MOTION BY ALDERMAN GATES

*General*  
Read notice of motion submitted  
by Alderman Gates.

NOTICE is hereby given that at the next regular meeting of the City Council I will move a resolution to the following effect:-

"RESOLVED that a committee of this Council be appointed for the purpose of investigating the possibility of obtaining from persons or bodies (including governments) which are exempt from taxation some compassionate allowance or contribution to pay for such services rendered by the City, such as police, and fire protection and any other services, together with further sums in lieu of taxation."

CLAIM FOR DAMAGES - H. G. STAIRS

*Engineer*  
Read report of the Committee on Works and City Engineer, also letter from H. G. Stairs as follows:-

December 10th, 1935.

His Worship the Mayor,

Sir:-

I beg to report on the claim for damages from Mr. H. G. Stairs, a copy of which is attached, for damages to his car and clothing sustained by him due to an unlit trench on Young Avenue, that the accident occurred on Saturday evening the 23rd ultimo shortly after six o'clock.

December 12th, 1935.

He was proceeding north on Young Avenue and when a short distance south of Owen Street he saw a car approaching on the east half of the roadway he turned towards the west and drove over a trench which extended from the west line of Young Avenue to about the center and which he claimed was unlit.

The trench was being excavated by the City for the purpose of laying a sewer and water pipe on Owen Street. On investigation I found that the Night watchman had arrived on the job some time before five o'clock and the foreman in charge before leaving at five o'clock had found him in the tool shack lighting the lanterns required to light the trench. There were three or four lit at the time when the foreman left.

The Foreman of Streets reported that about six o'clock he had a telephone call from the Police that there were no lights on the trench whereupon he at once drove down and found that this was so and also found the watchman asleep in the shack with no lanterns out although most of them were ready for placing. He placed some lanterns in position and put another watchman in charge. The lights should have been placed on the trench that night at about 5.20 o'clock.

I wrote to the City Solicitor giving him the facts of the case and also drawing his attention to the fact that Mr. Stairs when the accident happened was driving on the wrong side of the street and must have been proceeding at a very fast rate of speed as the car went through a trestle, jumped the trench and rode over a bank about 4½ feet high on the north side. He gave me an opinion as follows:-

"I have read over the letter received from Mr. Stairs and also your letter of December 6th, and in my opinion the City would be well advised to make settlement with Mr. Stairs rather than dispute the City's liability and stand a lawsuit. There is no question at all that there was negligence on the part of the City in not having lights placed around the excavation and such other manners of warning persons using the street of the existence of the danger. While there might possibly be some contributory negligence on the part of Mr. Stairs, of which I may say I am not entirely convinced, such contributory negligence would not affect the claim in any material way, but would without question be offset by the costs which would be incidental to the lawsuit, and which in all probability the Court would require the City to pay." I would therefore advise that if possible this claim be settled".

December 12th, 1935.

Mr. Stairs has submitted a claim totalling \$494.00 which after consultation he agreed, without prejudice, to reduce by \$70.00.

It will be in the interests of the City to discuss the items and details of this claim verbally instead of in this written report.

Respectfully submitted,

H. W. Johnston,  
CITY ENGINEER.

December 19th, 1935.

The City Council,

Gentlemen:-

The attached report of the City Engineer on a claim of Mr. H. G. Stairs for \$424.00 for damages to his car and clothing sustained by him due to an unlit trench on Young Avenue on November 23rd, 1935, was considered by the Committee on Works. Subsequently Mr. Stairs expressed his willingness to accept \$375.00 in payment of his claim.

The committee on Works on motion of Alderman Donovan and Alderman Gates, recommend to Council that the City of Halifax pay to Mr. H. G. Stairs the sum of \$375.00 in full settlement of his claims resulting from said accident.

H. A. MacDonald,  
VICE-CHAIRMAN.

2 Waterloo Street,  
Halifax, N. S.  
November 25th, 1935.

Mr. C. P. Bethune,  
City Solicitor,  
City Hall,  
Halifax, N. S.

Dear Sir:-

I wish to report an act of gross negligence on the part of someone in the City Works Department which nearly cost my life and completely wrecked my car on Saturday evening, the 23rd instant.

For your convenience I am enclosing a rough sketch of the scene of the accident which I trust will make the account more understandable.

December 12th, 1935.

At 6 P.M. or a few minutes later I was proceeding north on Young Avenue, south of Owen Street at a moderate rate of speed, the exact rate being unknown, as I had turned off the dashlight in order to avoid its glare as the driving rain and wet pavement made the visibility extremely poor. At that time, if you will remember, it was pitch dark.

As I approached Owen Street I saw the lights of a horse and wagon over on the east side of Young Avenue, coming south. It appeared to be moving in towards the east sidewalk so in order to avoid it I kept well over to the west side of the street. I did not think this to be unusual in any way as frequently I have seen vehicles on this particular street go on the wrong side when delivering goods.

When I was at a distance of some few feet from the intersection of Owen Street and Young Avenue I saw to my amazement and horror that a sewer line was being laid, its excavation going right out to the middle of the street with a pile of rocks some eighteen inches high on the south side of the trench and a pile of earth some five feet high on the north side. The trench, as I found out later, was about three feet wide and about six feet deep.

I hit the pile of rocks which must have acted like a ski-jump because the car went right over the ditch, took off the top foot of earth on the dirt pile and came to rest in the approximate position shown - a total wreck.

Fortunately for me, the seat of the car slid in front between the dash and myself as I ducked sideways, so that I came too between two cushions; otherwise my executors would be corresponding with you.

The point that I wish to stress and which is the vital one in the whole affair, is that there was not one light to indicate that the street was torn up. As witnesses to this I refer you to

Mr. Earl Bremner, driver of a Fraser & Casey wagon.

Mr. F. Fader, driver of the United Cleaners & Dyers truck who nearly did the same thing a few minutes before.

Mr. W. R. Fitzmaurice of the Canadian National Railways who lives at the corner of Owen St. and Young Ave.

Mr. K. G. Mahabir of 10 Young Ave. who damaged his car in avoiding the same ditch some twenty minutes previously and who advises me that he reported to the Police Station that there were no lights as soon as he got to his home.

December 12th, 1935.

I was badly shaken up but apart from a few minor cuts and contusions was not hurt.

I immediately reported the accident to the Police, had my car taken to the Argyle Garage where she is now lying and had Mr. George Tingley of the Tingley Buick Company examine and appraise the damage.

Personally I feel that I can never drive the car again as the whole frame and engine are so badly bent and out of line that it will never be satisfactory. The particulars of the car are as follows:-

Motor Vehicle Permit #86344. Franklyn  
1932; Convertable Coupe, Serial No.  
45-202905L18. Cost new \$4275.00.

It would be impossible for me to replace it for less than \$750.00 as it was overhauled completely in May of this year, new rings and pistons having been installed and the whole car tuned up so that it was like new. Further than that within the last month I had the car checked over for winter driving; brakes, steering gear and lights all being adjusted at that time by Mr. Ivan Greenham, Oakland Road, a competent mechanic who has been keeping the car under his personal supervision ever since I purchased it. My driving permit number is 28978.

During the past five years I have driven some 60,000 miles with no accidents and consequently receive the lowest possible rate on Public Liability and Property Damage Insurance from the Travellers Insurance Company whose policy is now covering the car for these two items.

I would appreciate it if you will give this matter your immediate attention as the car is being used almost entirely for business purposes and the loss of its use will cost a great deal for every day that it is out of service. It would appear that under the circumstances the City of Halifax is liable to me for all damages that I may have or will suffer because of its negligence in properly guarding its excavation and I will be interested in hearing what you propose to do in the way of settlement.

Yours very truly,

H. G. Stairs.

NOTE: It may be of interest to know that in the interval between the time of the work and my return from the telephone, that two lanterns, had been placed on the north side of the excavation by some person as yet unknown but that neither of the lights were visible to a vehicle approaching from the south side as the Police investigator noted when it was pointed out to him.

H.G.S.

December 12th, 1935.

Moved by Alderman Mitchell,  
seconded by Alderman Smeitzer that this be referred  
back to the Committee on Works for further consideration  
consultation with the City Solicitor, and to furnish  
a detailed report to this Council. Motion passed.

SUPT'S REPORT RE INMATES IN THE CITY HOME FOR  
THE MONTH OF NOVEMBER, 1935.

Read report of the Charities  
Committee for the month of November, 1935, showing  
the number of inmates in the City Home to be 447.  
FILED

DIRECT RELIEF EXPENDITURES

Read report of the City Auditor  
covering direct relief expenditures as at December  
12th, 1935.

REPORT OF DIRECT RELIEF EXPENDITURES.  
(Estimated)

November 14th, 1935- December 12th, 1935.

<u>APPROPRIATION</u>	<u>TOTAL</u>	<u>CITY'S SHARE</u>
Vote June 16th/32	\$5,000.00	\$5,000.00
" July 14th/32	25,000.00	5,000.00
" Sept. 2nd/32	60,000.00	20,000.00
" Dec. 15th/32	135,000.00	45,000.00
" Apr. 13th/33	111,000.00	37,000.00
" July 13th/33	102,000.00	34,000.00
" Oct. 12th/33	150,000.00	50,000.00
" Jan. 11th/34	150,000.00	50,000.00
" Apr. 12th/34	132,000.00	44,000.00
" Aug. 16th/34	120,000.00	40,000.00
" Oct. 11th/34	150,000.00	50,000.00
" Jan. 17th/35	125,000.00	41,666.66
" Apr. 11th/35	125,000.00	41,666.66
" Aug. 15th/35	100,000.00	33,333.33
" Oct. 16th/35	100,000.00	33,333.33
	<u>\$1,590,000.00</u>	<u>\$529,999.98</u>
Expenditures to Nov. 30th, 1935.	1,381,402.99	460,467.66
Add estimates to Dec. 12th, 1935	14,000.00	4,666.66
	<u>\$1,395,402.99</u>	<u>\$465,134.32</u>

December 12th, 1935.

Balance unexpended of authorized appropriations of which approximately \$62,000.00 is available for expenditure to Jan. 31st, 1935, the difference having passed \$194,597.01 \$64,865.67

Respectfully submitted,

A. M. Butler,  
CITY AUDITOR.

Dec. 12th, 1935.  
FILED

TAX COLLECTIONS FOR THE MONTH OF NOVEMBER, 1935.

Read report of the City Auditor covering tax collections for the month of Nov. 1935.

City Auditor's Office,  
November 30th, 1935.

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

Gentlemen:-

Report on Tax Collections for the month of November is submitted. Collections amounted to \$79,802.99; corresponding period last year \$73,945.77. Collections on account of taxes for the years 1908-1924 were \$9.13. The ledger value of this group on November 30th, 1935, after deducting Reserves for short collection amounted to \$548,720.68. Collections of Poll Taxes in 1935-36 of current and arrears to November 30th amounted to \$15,208.50; corresponding period last year \$17,467.75.

Arrears Taxes

Civic Year	Reserve	Outstanding Balances October	New accounts and adjustments	November Collections	Outstanding Balances November.
1925-26	\$64,673.71*	\$64,471.82		\$6.58	\$64,465.24
1926-27	39,748.97*	40,901.06		2.82	40,898.24
1927-28	39,676.87*	39,315.53		48.79	39,266.74
1928-29	44,024.02*	43,433.49		73.28	43,360.21
1929-30	46,194.38*	45,489.90		259.00	45,230.90
1930-31	52,466.30*	50,740.27		372.58	50,367.69
1931-32	45,038.11*	41,937.71		715.27	41,222.44
1932-33	49,273.60*	99,023.82		9,161.89	89,861.93
1933-34	55,297.70	236,689.27		11,092.41	225,596.86
1934-35	50,732.23	437,198.97		20,527.52	416,671.45
		1,099,201.84		42,260.14	1,056,941.70

Current Taxes

1935-36 \$51,687.80 740,423.14 28,310.49 712,112.65

Water Dept.  
Rates, etc.

65,219.82 \$65,000.00 9,232.36 120,987.46  
1,904,844.80 65,000.00 79,802.99 1,890,041.81

December 12th, 1935.

Poll Taxes 1932-33	\$846.31	\$57.00	\$789.31
Poll Taxes 1933-34	3,911.29	29.00	3,882.29
Poll Taxes 1934-35	6,245.14	285.60	5,959.64
Poll Taxes 1935-36	16,709.60	1,456.50	15,253.10

\* Includes special tax payments and unexpended balances, and, for the Civic Year 1925-26, a special transfer as authorized by the Acts of 1928, Cap.62. Any excess in these accounts above the outstanding tax balances is transferable to the General Reserve or the General Sinking Fund, as the case requires, on April 30th of each year.

Respectfully submitted,

A. M. Butler,  
CITY AUDITOR.

FILED

DEPARTMENTAL APPROPRIATIONS AND EXPENDITURES

Read report of the City Auditor  
covering departmental appropriations and expenditures  
as at November 30th, 1935.

FILED

9.30 P.M.,

Moved by Alderman McMamus, seconded by  
Alderman Smeltzer that this meeting do now adjourn.

Motion passed.

Meeting adjourned.

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December 2th, 1935.

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H. J. Stech,  
DEPUTY MAYOR.

*W. P. Publicover*  
W. P. Publicover,  
CITY CLERK.