

EVENING SESSION

8.10 o'clock,  
Council Chamber,  
City Hall,  
March 12th, 1936.

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

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

MINUTES

Moved by Alderman Smeltzer, seconded by Alderman McManus that the minutes of the two previous meetings be approved. Motion passed.

The following named papers were submitted:-

DAYLIGHT SAVING TIME - NOTICE OF RECONSIDERATION

*Council*  
Read notice of reconsideration given by Alderman McManus at the last regular meeting of the City Council in reference to the adoption of Daylight Saving Time from May 17th, 1936, until September 13th, 1936.

8.15 o'clock,  
Alderman McCarthy arrives and takes his seat in Council.

Moved by Alderman McManus, seconded by Alderman Freda that this matter be now re-considered.

March 12th, 1936.

8.17 o'clock,

Alderman Hendry and Donovan arrive and take their seats in Council.

The motion was put and passed, 8 voting for the same and 7 against it as follows:-

FOR THE MOTION

Aldermen Freda  
Gates  
Hendry  
McCarthy  
McManus  
O'Toole  
Power  
Walker  
--8--

AGAINST IT

Aldermen Curtis  
Donovan  
Gough  
MacDonald  
McDonald  
Mitchell  
Smeltzer  
--7--

Moved by Alderman McManus, seconded by Alderman Power that Daylight Saving Time be enforced from midnight May 31st, 1936 until midnight September 13th, 1936, and that all civic activities be regulated accordingly.

Moved in amendment by Alderman Gough, seconded by Alderman Smeltzer that Daylight Saving Time be not adopted. Amendment put and lost, 6 voting for the same and 9 against it as follows:-

FOR THE AMENDMENT

Aldermen Gough  
McDonald  
Mitchell  
Power  
Smeltzer  
Walker  
--6--

AGAINST IT

Aldermen Curtis  
Donovan  
Freda  
Gates  
Hendry  
MacDonald  
McCarthy  
McManus  
O'Toole  
--9--

The motion to adopt Daylight Saving Time from midnight May 31st, 1936 until midnight September 13th, 1936 was then put and passed, 8 voting for the same and 7 against it as follows:-

March 12th, 1936.

FOR THE MOTION

Aldermen Curtis  
Donovan  
Freda  
Gates  
Hendry  
McCarthy  
Mollanus  
O'Toole  
-8-

AGAINST IT

Aldermen Gough  
MacDonald  
McDonald  
Mitchell  
Power  
Smeltzer  
Walker

-7-

Alderman Gough gives notice of reconsideration.

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 \$13,877.31; Committee on Charities amounting to \$8,288.36; Gardens, Committee amounting to \$629.07, Fleming Park amounting to \$108.32; Point Pleasant Park Committee amounting to \$265.28; City Prison Committee amounting to \$1,820.54; Committee on Firewards amounting to \$13,472.74 chargeable to Fire Department and \$458.58 chargeable to Fire Alarm; Committee on Works amounting to \$9,437.31; City Health Board amounting to \$5,922.21; Committee on Camp Hill Cemetery amounting to \$350.82; Library Committee amounting to \$384.21; Police Committee amounting to \$9,895.24 under the provisions of Section 315 of the City Charter.

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

ACCOUNT OF DEPUTY STIPENDIARY MAGISTRATE

Read report of the Finance Committee submitting an account due Mr. J. L. MacKinnon, Deputy Stipendiary Magistrate for services rendered in the absence of the Stipendiary Magistrate.

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*Auditor  
Treasurer*

March 12th, 1936.

Committee Room, City Hall,  
March 9th, 1936.

His Worship the Mayor,  
and Members of City Council.

Gentlemen:-

At a meeting of the Committee on Finance held this day, the attached letter and account from J. L. McKinnon, Deputy Stipendiary Magistrate was considered.

Your committee recommends that the account of the Deputy Stipendiary Magistrate be paid under the provisions of Section 332A of the City Charter.

Respectfully submitted,

Walter Mitchell,  
for Chairman.

Moved by Alderman Mitchell, seconded by Alderman Donovan that the report as submitted be approved, and the account paid. Motion put and passed, 11 voting for the same and 4 against it as follows:-

FOR THE MOTION

Aldermen Donovan  
Freda  
Gates  
Henry  
MacDonald  
McCarthy  
McDonald  
McManus  
Mitchell  
O'Toole  
Smeltzer  
-11-

AGAINST IT

Aldermen Curtis  
Cough  
Power  
Walker

Read resolution providing for the borrowing of \$125.00 under the provisions of Section 332A.

WHEREAS the City requires money for the purpose of paying the Deputy Stipendiary Magistrate for services rendered in the absence of the Stipendiary Magistrate; and no funds have been provided in the estimates for the aforesaid purpose.

March 12th, 1936.

AND WHEREAS Section 332A of the City Charter as enacted in Chapter 53 of the Acts of 1932 authorizes the City to borrow for such purpose;

BE IT RESOLVED that an amount not exceeding \$125.00 be borrowed from any bank or fund available under the provisions of the said enactment. The money so borrowed, with interest thereon, shall be included in the estimates for the civic year 1937-38.

Moved by Alderman Mitchell, seconded by Alderman Gates that the resolution as submitted be adopted. Motion put and passed, 12 voting for the same and 3 against it as follows:-

FOR THE MOTION

Aldermen Donovan  
Freda  
Gates  
Hendry  
MacDonald  
McCarthy  
McDonald  
McManus  
Mitchell  
O'Toole  
Power  
Smeltzer  
-12-

AGAINST IT

Aldermen Curtis  
Gough  
Walker

-3-

PROMOTION, CITY ASSESSOR'S OFFICE

Read report of the Finance Committee and letter from the City Assessor recommending that Mr. Arthur Gray be promoted to the position of second clerk in the Assessor's Department.

Committee Room, City Hall,  
March 9th, 1936.

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

Gentlemen:-

At a meeting of the Committee on Finance held this day, the attached letter from the City Assessor recommending that Mr. Arthur Gray be promoted to the position of second clerk was considered.

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March 12th, 1936.

Your committee recommends that the recommendation of the City Assessor be approved.

Respectfully submitted,

Walter Mitchell,  
for Chairman.

Office of City Assessor,  
Halifax, N. S.  
February 25th, 1936.

Alderman Stech,  
Chairman, Finance Committee,  
CITY HALL.

Dear Sir:-

I desire to advise you that through the resignation of Miss Rose Zwerling there will be a vacancy in this department.

I would recommend that Mr. Gray be promoted to second clerk, this leaving a vacancy for the position of third clerk.

Yours respectfully,

P. J. McManus,  
CITY ASSESSOR.

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

INTERNAL AUDIT - CITY COLLECTOR'S OFFICE

*Council*  
Read report of the Finance Committee submitting a report and summary of the internal audit recently conducted in the City Collector's Office.

Committee Room, City Hall,  
March 9th, 1936.

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 report and summary covering the internal audit of the Collector's Department.

Your committee forwards same to Council for its information.

Respectfully submitted,

Walter Mitchell,  
for Chairman.

City Auditor's Office,  
February 17th, 1936.

His Worship the Mayor,  
The Chairman, Finance Committee  
and Members of Council.

Dear Sirs:-

Pursuant to a resolution of the city council passed at a special council session of December 6th, 1934, I have, with a special staff of four accountants engaged for the purpose, directed the carrying out of a comprehensive review of the following records of the city collector's office.

1.	Tax Roll	1925-26	10.	Poll Tax Roll	1933-34
2.	"	1926-27	11.	Local Improvements	
3.	"	1927-28		Curb and Gutter	
4.	"	1928-29		Pavements	
5.	"	1929-30		Sidewalks	
6.	"	1930-31		Sewers	
7.	"	1931-32		Street Oiling	
8.	"	1932-33		Street Grading	
9.	"	1933-34		Tree Planting	

This review was undertaken with three primary purposes in view.

- (1) To compile a detailed list of amounts owing by the taxpayers of Halifax on account of the above tax years or services.
- (2) To have each outstanding item verified by the taxpayer, through the medium of a verification notice in passive form mailed to him, and,
- (3) To effect a closely approximating reconciliation of the gross amount outstanding for each tax year or service with its relative general ledger control account.

The first and second of these objects have been fully carried out. It was found practicable to conduct a routine examination of certain parts of the collector's records only. Verification of postings of individual cash payments to the relative tax roll was not attempted, as, in the time available and without greatly exceeding the appropriation granted for this work, it would have been impossible to check each cash credit. These would aggregate many hundreds of thousands of items in the period covered by the examination.

Schedule "A" attached shows the margin of error in respect of each year finalized. It will be noted that the Local Improvement accounts, with the single exception of Street Oiling were reconciled with the general ledger. In the case of Street Oiling verification of postings was not continued beyond the point where the difference was reduced to \$2.75. The Poll Tax records for the year 1933-34 were also reconciled and verified.

The audit revealed four principal types of error, the correction of which had a direct bearing on the reconciliation of the aggregate amount outstanding with the general ledger controlling accounts as follows:

- (1) Errors in computing the gross tax assessment, or total charge to Local Improvement service as the case might be,
- (2) Errors in allocating cash receipts to the proper tax year or tax reserve account or Local Improvement service.
- (3) Corrections made in the records of the collector for which no corresponding adjustments were made in the general ledger account, and
- (4) Adjustments made in the general ledger accounts with no corresponding correction in the collector's books.

Schedule "A" referred to above, will also show that, including 1933-34 poll taxes, 37,240 outstanding balances were listed, with an aggregate amount of \$1,007,438.20, which may be sub-divided as follows:

Local Improvements	\$223,522.68
General Taxes	<u>772,793.27</u>
	996,315.95
1933-34 Poll Tax	<u>11,122.25</u>
	<u>\$1,007,438.20</u>

The controlling accounts at the several balance dates showed in the aggregate:

Local Improvements	\$224,444.65
General Taxes	751,836.88

It will therefore be apparent that when final adjustments in respect of general taxes have been made, the general ledger accounts will have been increased by \$20,956.39, with a corresponding increase in the relating tax reserves. The Local Improvements accounts will have been decreased in the amount of \$921.97, but this will have little or no effect on the reserve position as in most cases the reduction in these accounts represent charges against exempted properties, which have not yet been passed through the general accounts, and which when passed will be chargeable to a current or capital appropriation.

It follows from the above therefore, that tax reserves will be augmented by some \$20,000.00, rather than suffer any depletion for the purpose of making good errors in accounting or to adjust tax deficiencies. Criticism which has been directed to the accounting of the city on that score has proved to be groundless.

As shown by Schedule "A" the margin of error in any completed year is relatively small. A survey of the working sheets of the years 1925-26 to 1928-29, which were not finalized as regards the type and extent of errors, shows that a similar result may be expected.

After adjustment of the records there will be an increase in the value of outstanding taxes, and also an increase in the value of the Tax Reserve accounts. Therefore, the amount that is added to taxes will also be added to the Tax Reserve accounts, but the financial position of the City will not be changed thereby.

The occurrence of errors of the various kinds referred to, is explained by the fact that the system except for an efficient control over cash by the cash register, is manually operated. Due to there having been no periodical balancing of the rolls with the controls such errors have remained unadjusted. It should be noted, however, that the tax rolls, exclusive of Local Improvements and Poll Taxes gave rise during the period under review to transactions amounting to over \$18,000,000.00, and that the degree of error is confined to 1/11th of 1%. Inattention to the accounting requirements of the system, repeatedly indicated at the time when payments of special and other taxes were received by the collector's department, and the incorrect routing of such payments resulted in an under-statement of both the value of Taxes Receivable and Tax Reserves in gross.

The successful operation of any accounting system in order that errors will be of infrequent occurrence depends on the manner in which the staff as a whole is able to carry out the different phases of the work. Without intelligent co-operation in this respect, the accounting result cannot possibly be up to standard.

It is quite true that the accounting work in the collector's office, viewed from the standpoint of first class accounting practice leaves something to be desired, in the way of improvement. In drawing attention to this situation I am not overlooking the main purpose of the department which is to collect taxes, all of which has shown a favorable result.

You are asked to note a practice which should be corrected, that is, when the taxpayments of a particular year are reapplied to a former or succeeding year, the fact of such reapplication has not always been noted in the tax roll concerned. The result has been that certain assessments properly marked paid before the time of reapplying the tax have been allowed to remain closed. In certain cases the lien security has as a result of this situation been lost to the city.

Schedule "B" attached will show specimen cases of this. Fortunately the number of instances has not been great nor the amount involved large during the period under review. Each case has been referred to the collector for this action, and a substantial part of the amount has been collected to date.

The errors revealed by the examination of the accounts, are no doubt, to a large extent, inherent to a manually operated accounting system, and would only be detected by a systematic proving of the controlling accounts such as has been carried out during the past year. The solution of such of the trouble would be found if a mechanically controlled accounting system, designed to meet the particular needs of the city were installed. If this be done, the accounting in the collector's office should be definitely improved both from the standpoint of internal audit and convenience to the taxpayers.

Respectfully submitted,

A. M. Butler,  
CITY AUDITOR.

CONDENSED SUMMARY

SCHEDULE "A" - PART 1.

	<u>Amount Outstanding</u>	<u>General ledger balance</u>	<u>Adjusted Gen. ledger balance</u>
<b>LOCAL IMPROVEMENTS</b>			
urb and gutter	\$245.20	\$368.38	\$245.20
ermanent pavement	25,738.76	26,437.44	25,738.76
ermanent sidewalks	85,369.41	85,302.06	85,369.41
ewers	97,317.43	95,974.51	97,317.43
treet grading	2,494.52	2,852.32	2,494.52
treet oiling	10,752.85	11,891.61	10,750.10
treet trees	1,604.51	1,618.33	1,604.51
<b>Totals Local Improvements</b>	<b>\$ 223,522.68</b>	<b>\$224,444.65</b>	<b>\$223,519.93</b>
<b>OUTSTANDING TAXES</b>			
ear 1925-26	64,860.41	64,766.09	
" 1926-27	48,222.95	47,344.41	
" 1927-28	42,723.31	39,828.06	
" 1928-29	47,087.57	44,343.56	
	<u>202,894.24</u>	<u>190,282.03</u>	
ear 1929-30	48,031.47	47,032.06	48,108.52
1930-31	54,575.02	53,407.10	54,593.07
1931-32	45,500.56	45,036.11	45,537.86
1932-33	131,475.89	127,619.49	131,506.85
1933-34	290,316.09	288,460.09	290,062.67
	<u>569,899.03</u>	<u>561,554.85</u>	
11 Tax 1933-34	\$11,322.25	\$22,316.45	22,376.45*

\* Represents total cash credited in  
General Ledger against 1933-34  
Poll Tax estimate.

SCHEDULE "A" - PART 2.

General Ledger adjustment of deficiencies

<u>LOCAL IMPROVEMENTS</u>	<u>(Debits) located</u>	<u>(Debits) not located</u>	<u>(Credits) located</u>	<u>(Credits) not located.</u>
Curb and gutter			\$123.18	
Permanent pavement	\$261.06		959.74	
Permanent sidewalks	533.01		465.66	
Sewers	2,225.25		882.33	
Street grading	62.19		419.99	
Street oiling	309.37	\$2.75	1,450.88	
Street trees	4.18		18.00	
<b>Totals, Local Improvements</b>	<b>\$3,395.06</b>	<b>\$2.75</b>	<b>\$4,319.78</b>	

OUTSTANDING TAXES

Year 1925-26	164.24		49.75	\$19.98
" 1926-27	9,243.89	160.02	2,525.37	
" 1927-28	4,660.90	187.22	1,952.87	
" 1928-29	4,094.49	13.86	1,364.34	
" 1929-30	1,259.50		183.04	77.05
" 1930-31	1,329.84		143.87	18.05
" 1931-32	735.79		234.04	37.30
" 1932-33	3,999.12		111.76	30.96
" 1933-34	1,732.95	253.42	130.37	
	<u>27,220.62</u>	<u>614.52</u>	<u>6,695.41</u>	<u>183.34</u>

Poll Tax 1933-34      \$109.00      \$49.00

LOCAL IMPROVEMENTS

<u>LOCAL IMPROVEMENTS</u>	<u>Date of Balance</u>	<u>Number of Accounts</u>
Curb and gutter	May 31st/35	6
Permanent pavement	June 30th/35	188
Permanent sidewalks	June 30th/35	1046
Sewers	June 30th/35	852
Street grading	July 31st/35	337
Street oiling	Sept. 30th/35	1572
Street trees	July 31st/35	378
Taxes 1925-26	Feb. 28th/35	3380
" 1926-27	Jan. 31st/35	2950
" 1927-28	Mar. 31st/35	2400
" 1928-29	Jan. 31st/35	2637
" 1929-30	Jan. 31st/35	2984
" 1930-31	Mar. 31st/35	3221
" 1931-32	Apr. 30th/35	2506
" 1932-33	June 30th/35	4689
" 1933-34	May 31st/35	6689
Poll Tax 1933-34	Aug. 31st/35	1405
		<u>37240</u>

SCHEDULE "A" - PART 3.

ANALYSIS OF GROSS DIFFERENCE OF \$20,956.39,  
BEING THE DIFFERENCE BETWEEN THE TOTAL  
OUTSTANDING TAXES OF THE YEARS 1925-26 to  
1933-34 INCLUSIVE, AND THE TOTAL OF THE  
RESPECTIVE GENERAL LEDGER CONTROLLING ACCOUNTS.  
(Abridged)

ADDITIONS TO GENERAL  
LEDGER.

Adjustment of special taxes	\$19,813.02
Refunds of general taxes charged in error to Reserve account.	95.20
Adjustments of overpayments	2,053.11
Adjustments of errors in computing the value of tax rolls	3,103.37
Adjustments of discounts, etc.	106.24
Adjustments of posting to Gen. Ledger accounts	1,374.36
Audit cash book	121.99
Adjustment of supplementary taxes	544.53
Sundry amounts not allocated	8.80
Total Debit Adjustments	27,220.62
General Ledger Deficiencies	614.52
	<u>27,835.14</u>

DEDUCTIONS FROM GENERAL LEDGER

Deductions from tax rolls to be journalized	\$1,367.51
School rebates, etc. to be journalized	2,807.84
Adjustment, postings in Gen.Ledger	1,326.69
Adjustment of errors on cash sheets on in Audit Cash Book	55.32
Adjustment of errors in computing value of Tax Rolls	1,004.85
Adjustment of General Ledger postings " " taxes credited	87.89
to Reserve a/c in error	44.92
Sundry amount not allocated	.39
Total credit adjustments	6,695.41
General ledger, excess	183.34
	<u>\$6,878.75</u>

Outstanding taxes	\$772,793.27	Additions to Gen. Ledger	
General ledger		Balance	\$27,835.14
balances	751,836.88	Deductions from " "	
	<u>\$ 20,956.39</u>	balance	<u>6,878.75</u>
			\$20,956.39

SCHEDULE "B"

Year	Roll Folio		
1930-31	248	Columbus Co., Ltd.	\$200.00
	241	Mrs. E. MacKenzie	17.50
	1079	John H. Young	5.00
1931-32	318	J. S. Kirkwood	41.40
	1081	Herbert Fenerty	54.00
1932-33	188	Miss E. Pemberton	157.50
	587	David Kaplan	40.80
	1278	Mrs. Sophia Peart	43.75
1933-34	121	J. S. Kirkwood	21.08
	327	J. S. Kirkwood	40.80
	500	Mrs. Mary A. McLellan	17.68

These items are representative cases of amounts refund or reapplied, which remained closed on the roll after the refund or reapplication. Other amounts shown are typical of errors in posting to the roll, in cases where the whole assessment was marked "Paid" when in fact; only a portion had been paid, or where an amount posted to the credit of a particular assessment, really belonged to an assessment of like amount appearing on the same folio, either above or below the item in question. In either of these latter cases, comments with respect to the loss of the lien security applies with equal force.

March 12th, 1936.

Moved by Alderman Mitchell, seconded by Alderman McManus that this matter be deferred until the next regular meeting of this Council.

Motion passed.

GRANT TO NOVA SCOTIA SOCIETY FOR THE  
PREVENTION OF CRUELTY.

Read report of the Finance Committee recommending that legislation be obtained to increase the grant to the N. S. Society for the Prevention of Cruelty to \$1,500.00.

Committee Room, City Hall,  
March 9th, 1936.

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

Gentlemen:-

At a meeting of the Finance Committee held this day, the matter of increasing the grant to the Nova Scotia Society for the "Prevention of Cruelty" was under consideration.

Your committee recommends that legislation be procured to increase the grant to \$1,500.00.

Respectfully submitted,

Walter Mitchell,  
for Chairman.

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

Motion passed.

Alderman Gough wishing to be recorded against.

ANNUAL CONTRIBUTIONS OF WATER DEPARTMENT

Read report of the Finance Committee and letter of the City Auditor recommending that legislation be prepared to tax the Water Department.

March 12th, 1936.

Committee Room, City Hall,  
March 9th, 1936.

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

Gentlemen:-

At a meeting of the Finance Committee held this day, the attached letter from the City Auditor regarding the annual contribution of the Water Department towards the civic rates was considered.

Your committee approved of the principle of taxing the Water Department as suggested by the City Auditor and directed the City Solicitor to prepare the necessary legislation.

Respectfully submitted,

Walter Mitchell,  
for Chairman.

City Auditor's Office,  
Halifax, N. S.  
March 6th, 1936.

The Chairman,  
Finance Committee.

Dear Sir:-

It would appear that the reserve of the water department which has for the past three or four years contributed at the rate of \$25,000.00 annually towards the civic rates will not be able to contribute any further amount next year.

I am suggesting to the committee that consideration be given to some scheme of taxing the water department to a degree sufficient to produce an equivalent amount in order that the civic estimates next year will not lose any revenue from this source.

It will mean, of course, an upward revision of the water rate structure, but I see no objection to this as this public utility should pay taxation in the same manner as any other public utility, either in the form of taxation or for franchise rights to distribute water in the city.

Yours very truly,

A. M. Butler,  
CITY AUDITOR.

March 12th, 1936.

Moved by Alderman Mitchell, seconded by Alderman Donovan that the report of the Finance Committee and letter of the City Auditor be approved. Motion put and passed, 11 voting for the same and 4 against it as follows:-

FOR THE MOTION.

Aldermen Curtis  
Donovan  
Freda  
Gates  
Hendry  
MacDonald  
McCarthy  
McDonald  
McManus  
Mitchell  
O'Toole

-11-

AGAINST IT

Aldermen Gough  
Power  
Smeltzer  
Walker

-4-

MECHANIZED LEDGER SYSTEM - CITY COLLECTOR'S DEPARTMENT.

Read report of the Finance Committee and letter of the City Auditor recommending that legislation be prepared to provide an appropriation not exceeding \$15,000.00 for the installation of a mechanized ledger system in the Collector's Office.

Committee Room, City Hall,  
March 9th, 1936.

His Worship the Mayor,  
and Members of City Council.

Gentlemen:-

At a meeting of the Finance Committee held this day, the attached letter from the City Auditor suggesting that legislation be procured to provide an appropriation not exceeding \$15,000.00 to allow the City Council, should it later decide, to instal a mechanized ledger system in the City Collector's Office.

Your committee directed the City Solicitor to prepare the necessary legislation for approval of the City Council.

Respectfully submitted,

Walter Mitchell,  
for Chairman.

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March 12th, 1936.

City Auditor's Office,  
Halifax, N. S.  
March 6th, 1936.

The Chairman,  
Finance Committee.

Dear Sir:-

I would ask that you recommend, and direct the City Solicitor to prepare legislation, for approval by Council, draft legislation to provide an appropriation that will allow the Council, should it later decide, to instal a mechanized ledger system in the Collector's Office to completely modernize the method of dealing with the record of taxpayers' accounts therein.

As nearly as I can estimate it will take an amount not exceeding \$15,000.00, to be repaid in five annual instalments, to provide machinery and engage a special staff for the purpose of compiling the financial data to enable the system to be started.

I have investigated different types of machinery but am not in a position as yet to give you my recommendation as to a selection. There are different types of accounting machinery available that will do the work, but I am going into the matter further for the reason that I should like to be sure that the type finally recommended will be the most suitable for our requirements. Different companies with whom I have been discussing our problem are still working on the matter and this is the reason that I am unable to make my report conclusive at this time.

In view of the fact that legislation is now being prepared and will be finalized at the March Council meeting, I consider it advisable to make this tentative report in order that the Council may obtain necessary powers to proceed with the work at a later date, should it then be decided. At that time a more definite outline of a system and the type of machinery recommended for use could be submitted to your committee for consideration.

Yours very truly,

A. M. Butler,  
CITY AUDITOR.

Moved by Alderman Mitchell, seconded by Alderman Donovan that the report of the Finance Committee and letter of the City Auditor be approved. Motion put and passed, 10 voting for the same and 5 against it as follows:-

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March 12th, 1936,

FOR THE MOTION

Aldermen Donovan  
Freda  
Gates  
Hendry  
MacDonald  
McCarthy  
McDonald  
McManus  
Mitchell  
O'Toole

-10-

AGAINST IT

Aldermen Curtis  
Gough  
Power  
Smeltzer  
Walker

-5-

PRIVATELY OWNED FIRE ALARM BOXES

Read report of the Committee on  
Firewards re privately owned fire alarm boxes.

March 12th, 1936.

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

Gentlemen:--

At a meeting of the Committee on  
Firewards held February 12th, 1936, the following  
report of City Electrician was considered;

"To the Chairman and Members  
of the Board of Firewards.

Dear Sirs:--

As requested by the Chairman,  
Alderman Gates, to submit a report on the privately  
owned Fire Alarm Signal boxes I am attaching full  
particulars.

Nine (9) private boxes pay yearly  
service charge of \$25.00. Seven (7) private boxes  
are covering sections of the City and therefore  
do not pay. One (1) private box no. 125, belonging  
to the C.N.R. possibly is more for the protection  
of the C.N. Property than City property. Five (5)  
private boxes inside private buildings do not pay  
any service charge.

The Board might give the following  
consideration:

That boxes 19, owned by the N. S.  
Light and Power Co.Ltd., 314 owned by the Halifax  
Hotel and 39 assessed in the name of W. S. Dunlop  
either be installed outside where they would be  
accessible to the public, such move to be made at  
the expense of the owners, or pay a yearly service  
charge of \$25.00.

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*Chief Churchill*

March 12th, 1936.

Also that boxes 71 owned by the Halifax Shipyard and 125 owned by the C.N.R. at Baggage Room pay to the City a service charge of \$25.00 per year as box 71, if located outside would be of no value to the public and box 125 is principally for the protection of the C.N.R. Property.

If the owners of these boxes do not comply with the above conditions to compensate the City for Fire Alarm service, this service to be discontinued.

Respectfully submitted,  
G. H. Durling,  
City Electrician".

Your committee recommends that the following resolutions be approved;

Moved by Alderman Walker, seconded by Alderman Curtis that

WHEREAS the locations of certain fire alarm signal boxes that are at present installed in the interior of certain buildings in the City of Halifax are not readily accessible to the public in the event of fire and as a result of the present locations there is no compensation accruing to the City of Halifax for the services thereby rendered to the respective owners of the aforesaid buildings;

AND WHEREAS it is the desire and intention of the Committee on Firewards and the Board of Fire Escapes that this unsatisfactory condition be remedied immediately;

BE IT THEREFORE RESOLVED that the City Electrician be instructed to notify the respective owners of the buildings wherein fire alarm signal boxes as presently numbered 19, 39 and 314 are individually installed that (a) the present location of the fire alarm signal is to be changed from the interior of the building to the exterior thereof, the new position to be subject to the approval of the City Electrician and the expense entailed in the causing such change to be borne by the respective owner of the building in such individual case (b) or in the alternative that the present locations of the aforesaid numbered Fire alarm signal boxes be retained subject to an annual service charge of \$36.00 to be paid by the respective owners to the City of Halifax at the beginning of each and every civic year commencing with the civic year 1936-37;

AND BE IT FURTHER RESOLVED that the City Electrician be instructed to notify the respective owners of the buildings wherein fire alarm signal boxes at present numbered 71 and 125 are individually installed, that the present location

March 12th, 1936.

in each case may be retained within the interior of the building subject to an annual service charge of \$36.00 to be paid by the respective owners to the City of Halifax beginning of each and every civic year commencing with the civic year 1936-37;

AND BE IT FURTHER RESOLVED that the City Electrician be further instructed to notify the respective owners of the buildings whereon the hereinbefore numbered fire alarm signal boxes are presently located that their failure to comply with the terms and conditions hereinbefore recited will be attended with a discontinuance of the present service, effective the 1st. day of May, A. D. 1936;

AND BE IT FURTHER RESOLVED that the City Electrician be instructed to forward a copy of this resolution to each individual owner of the building wherein one of the hereinbefore numbered fire alarm signal boxes is at present installed. Motion passed.

Moved by Alderman McCarthy, seconded by Alderman Walker that the service charge on other privately owned boxes now paying \$25.00 be increased to \$36.00 annually commencing May 1st, 1936. Motion passed.

Respectfully submitted,

W. A. Gates,  
CHAIRMAN.

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

#### FUEL INVESTIGATION

Read report of the Committee on Firewards covering a recent investigation as a result of statements made by Alderman Walker.

Council Chamber, City Hall,  
March 5th, 1936.

His Worship the Mayor,  
and Members of City Council.

Gentlemen:-

At a meeting of the Committee on Firewards, held specially on this date, as a result of statements made by Alderman Walker at the Council meeting of February 28th, 1936, the following resolution was duly passed and is now forwarded to Council for its information:-

March 12th, 1936.

"Moved by Alderman McCarthy, seconded by Alderman Donovan that whereas the statement made by Alderman Walker at the last meeting of the City Council to the effect that the Fire Department could not possibly burn all the coal that was paid for last year has been changed by Alderman Walker in his written statement to this committee to the words "in my opinion, the consumption of coal in the fire stations is excessive", and whereas after spending over two hours questioning officers of the Fire Department, members of the coal companies who delivered the coal and two sworn city weighers, in the opinion of this committee no information has been given to substantiate the opinion expressed by Alderman Walker and apparently no good purpose can be served by further questioning members of the Fire Department, this committee do now adjourn  
Motion passed.

Alderman Walker wishing to be recorded against".

Respectfully submitted,

Moved by Alderman Gates, seconded by Alderman McDonald that the report be adopted and embodied in the minutes of this meeting.

Moved in amendment by Alderman Walker, seconded by Alderman Power that this matter be referred back to the Firewards Committee for a full investigation. Amendment put and lost, 3 voting for the same and 11 against it as follows:-

FOR THE AMENDMENT

Aldermen Gough  
Power  
Walker

AGAINST IT

Aldermen Curtis  
Donovan  
Freda  
Gates  
Hendry  
MacDonald  
McCarthy  
McDonald  
McManus  
Mitchell  
O'Toole

-11-

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March 12th, 1936.

The original motion put and passed,  
11 voting for the same and 3 against it as follows:-

FOR THE MOTION

AGAINST IT

Aldermen Curtis  
Donovan  
Freda  
Gates  
Hendry  
MacDonald  
McCarthy  
McDonald  
McManus  
Mitchell  
O'Toole  
-11-

Aldermen Gough  
Power  
Walker

-3-

TENDERS FOR STEEL STACKS, CITIZENS  
FREE LIBRARY.

*Miss Barnaby*  
Read report of the Library Committee  
recommending that the tender of the Office Specialty  
Mfg. Co. for supplying 3 steel stacks be accepted.

March 11th, 1936.

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

Gentlemen:-

Tenders for steel stacks for the  
Citizens Free Library have been submitted as follows:

Seaman-Walcott Ltd., steel stack, library shelving,  
total length 114", \$161.50 per stack;  
3 stacks \$484.50 approximately.

Office Specialty Mfg. Co. steel stack, library shelving,  
total length 114", 3 stacks \$305.00.

Your committee recommends that the  
tender of Office Specialty Mfg. Co., being the  
lowest, be accepted.

Respectfully submitted,

J. F. McDonald,  
CHAIRMAN.

Moved by Alderman McDonald, seconded  
by Alderman Gough that the report be adopted.  
Motion passed.

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March 12th, 1936.

AMENDMENTS TO MOTOR VEHICLE ACT

Read reports from the Laws and Privileges Committee and Police Committee re amendments to Motor Vehicle Act.

Committee Room, City Hall,  
March 6th, 1936.

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

Gentlemen:-

At a meeting of the Committee on Laws and Privileges held this day, your committee had under consideration the attached letter from the Police Committee.

Upon motion it was resolved that the said letter be forwarded to the City Council in order that, if the suggestion contained therein be approved by the City Council that representation be made on behalf of the City to the government of the Province of Nova Scotia to amend the motor vehicle act in order to give effect to the suggestion so made.

Respectfully submitted,

Walter Mitchell,  
for Chairman.

February 27th, 1936.

Alderman Walter Mitchell,  
Chairman,  
Laws and Privileges Committee.

Dear Sir:-

At a meeting of the Police Committee held February 10th, 1936, a motion was passed, on recommendation by Chief of Police Conrad, that the fine for traffic violations, relating to parking, be changed as follows:-

Fine \$2.00 without costs on presentation of traffic violation tickets and pleading "Guilty".

Fine \$2.00 and costs, in cases where a summons has to be issued, or when pleading "Not guilty" and police are obliged to subpoena witness".

Respectfully submitted,

J. B. Carter .  
Secretary, Police Committee.

*Hon. A. Macmillan  
Hon. L. Macdonald*

March 12th, 1936.

Moved by Alderman Mitchell, seconded by Alderman McManus that the reports as submitted be approved. Motion passed.

EXPENSES IN CASE OF MCCLUSKY VERSUS  
ALDERMAN O'TOOLE

Read report of the Laws and Privileges Committee recommending that legislation be obtained in order to pay the disbursements incurred by Alderman O'Toole in the above mentioned case.

Committee Room, City Hall,  
March 6th, 1936.

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

Gentlemen:-

At a meeting of the Committee on Laws and Privileges held this day, the matter of expenses incurred by Alderman O'Toole in defending the action brought against him by Mrs. Sophia McClusky was considered.

Your committee recommends that the City obtain legislation to pay the disbursements incurred by Alderman O'Toole in defending the action and appeal brought by Mrs. Sophia McClusky, and that upon the said disbursements being paid to Alderman O'Toole he shall assign to the City all his interest in the judgment obtained by him against the said Sophia McClusky for costs in the said action and appeal.

Respectfully submitted,

Walter Mitchell,  
for Chairman.

Moved by Alderman Mitchell, seconded by Alderman McManus that the report be adopted. Motion passed.

Alderman O'Toole excused from voting.

March 12th, 1936.

LEGISLATION

Moved by Alderman Mitchell, seconded by Alderman McManus that the item covering "Legislation" be considered after item 32 on the agenda.  
Motion passed.

ORDINANCE RE THE SALE OF NEWSPAPERS, BOOKS, ETC.

*Laws & Privileges Committee*  
Read report of the Laws and Privileges Committee submitting draft ordinance respecting the sale of newspapers, books, magazines and other periodicals.

Committee Room, City Hall,  
March 12th, 1936.

His Worship the Mayor,  
and Members of City Council.

Gentlemen:-

The Laws and Privileges Committee beg to report that as directed by the City Council a public hearing was held in connection with an Ordinance respecting the sale of newspapers, books, magazines, and other periodicals and submits herewith a draft ordinance for first reading.

Respectfully submitted,

Walter Mitchell,  
CHAIRMAN.

Moved by Alderman Mitchell, seconded by Aldermen McManus that the report be adopted and the draft ordinance relating to the sale of newspapers, etc. be approved and now read a first time and referred to the Laws and Privileges Committee. Motion passed.

Read draft ordinance respecting the sale of newspapers, books, magazines and other periodicals.

March 12th, 1936.

Draft Ordinance respecting the sale of  
Newspapers, Books, Magazines and other  
Periodicals.

1. (a) Except as is hereinafter provided, no person shall in the City of Halifax carry on the business of canvassing or soliciting in the streets, at residences or places of business for subscriptions to or orders for magazines, books, newspapers or other periodicals, or sell or offer for sale, in the streets at residences or at places of business in the City of Halifax, magazines, books, newspapers or other periodicals, unless such person has obtained a license therefor.

(b) Nothing in this Ordinance contained shall apply or be deemed to apply to bona fide commercial travellers selling magazines, books, newspapers or other periodicals for the purpose of re-sale.

2. (a) Except as is hereinafter otherwise provided in this Ordinance the words "canvassing" or "soliciting" by any person shall be deemed to include in addition to their ordinary meaning, the offering for sale, attempting to sell, or selling, with or without any audible words or any gestures being used by such person, or who delivers to residences or places of business in the City of Halifax, any magazines, books, newspapers or other periodicals.

(b) This section shall not apply to Section 8 of this Ordinance.

3. No license shall be granted to any male person under the age of twelve years or to any female person under the age of twenty years.

4. The licenses which may be issued under this Ordinance shall be known as

- (a) Newsvendors (Local) Licenses,
- (b) Newsvendors (Foreign) Licenses, and  
Canvassers' or Solicitors' Licenses.

5. The license, known as "Newsvendors (Local) License" shall be held by every person who sells, offers for sale, or attempts to sell or who takes orders for, or orders for subscriptions for in the streets of the City of Halifax or at residences or places of business therein any magazines, books, newspapers or other periodicals published in the City of Halifax.

6. No person to whom a newsvendors' (Local) license or a newsvendors (Foreign) license under this ordinance has been issued, who is under the age of eighteen years shall carry on the business of selling or offering for sale or attempting to sell magazines, books, newspapers, or other periodicals between the hours of 7.00 in the afternoon and 6.00 in the forenoon.

March 12th, 1936.

7. The fee for a "Newsvendors (Local) License" shall be Twenty-five cents (.25¢).

8. The license known as "Newsvendors (Foreign) License" shall be held by every person who sells, offers for sale or attempts to sell in the streets of the City of Halifax or at residences or places of business therein, any magazines, books, newspapers or other periodicals, published outside the City of Halifax.

9. The fee for a "Newsvendors (Foreign) License" shall be Eight Dollars (\$8.00.)

10. The license, known as "Canvassers' or Solicitors' License" shall be held by every person who, in the City of Halifax, carries on the business of canvassing or soliciting in the streets, at residences, or places of business, for subscriptions to or orders for magazines, books, newspapers or other periodicals, published outside the City of Halifax.

11. The fee for a Canvasser's or Solicitor's License shall be Fifty Dollars (\$50.00).

12. All licenses issued under this Ordinance shall be granted and issued by the City Clerk upon the written recommendations of the Chief of Police and the publisher or the agent of the publisher of the magazines, books, newspapers or other periodicals intended to be canvassed for, solicited for, or sold by the applicant for such license.

13. It shall be the duty of the City Clerk to register in a book to be kept for that purpose, the name, age and residence of every applicant for a license, the name of the father and mother of such applicant when the same is under twenty-one years of age, and the name of the publisher or the publisher's agent, recommending the same. The clerk shall report daily to the Chief of Police the names of the persons to whom the licenses have been granted on that day, together with the number and type of the license so granted to each person.

14. Each person so licensed shall, whilst carrying on the business for which the license was granted, wear the badge given to him by the City Clerk on the front of his hat or cap, or on the breast of his coat, so that the same may be plainly shown, and should any such person lose his badge, he shall forthwith apply to and obtain from the City Clerk another badge upon payment of a fee therefor of One Dollar (\$1.00). No licensee shall carry on his business without displaying his badge.

March 12th, 1936.

15. The badges shall remain the property of the City and shall be returned to the City Clerk, by each person so licensed at the expiration of the time for which his license was granted, or whenever his license may be cancelled or suspended.

16. Every licensee shall whilst carrying on his trade or business, carry about his license, and exhibit the same to any police officer whenever required to do so by any such police officer.

17. It shall not be lawful for any licensee hereunder to lend, exchange or otherwise dispose of the badge given to him by the City Clerk, or to use or to wear or exhibit on or about his person any other license badge than that obtained by him from the City Clerk.

18. Every license issued under this ordinance may be suspended or cancelled by the City Clerk at the request of the Chief of Police upon the conviction of the holder thereof of any criminal offence, misconduct or of any breach of any of the provisions of this ordinance, and upon such suspension or cancellation such holder of such license shall immediately upon being notified of such suspension or cancellation, return to the City Clerk his badge and license, and whilst any such license is suspended and after any such license has been cancelled or suspended, the person to whom the same was granted shall not exercise any of the rights or privileges conferred by such license while the same was in force or do any of the matters or things authorized by such license.

19. Every person who contravenes or fails to comply with the provisions of this ordinance shall, for every offence, upon summary conviction, be liable to a penalty not exceeding fifty dollars and in default of payment to imprisonment for a period not exceeding thirty days.

"First reading".

QUESTIONS BY ALDERMEN

*Question*  
Alderman McManus submitted the following list of questions re Victoria General Hospital accounts, which he requested be answered for the next regular Council meeting.

March 12th, 1936.

1. What progress has been made since September 12th, 1935 in the collection of these accounts?
2. Under what department is the collection of these accounts being carried on?
3. If not under the City Collector, why not?
4. What staff is engaged in this work?
5. Has any effort been made to have a proper collection staff engaged in this work, as was set forth would be done, at the meeting of Council held on September 12th, 1935?
6. What salary or commission is at present being paid to the staff?
7. Who authorized the payment of same?

PAYMASTER ROBBERY INSURANCE

Read report of the Committee on Works  
re paymaster robbery insurance.

March 12th, 1936.

The City Council.

Gentlemen:-

The Committee on Works recommend payment to Messrs. Thompson Adams & Co., Ltd., of the sum of Forty-Three Dollars and Twenty Cents (\$43.20) premium on Paymaster Robbery Insurance for twelve months expiring noon March 15th, 1937, similar to insurance expiring at noon, March 15th, 1936.

E. J. Cragg,  
MAYOR AND CHAIRMAN.

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

RELEASE TO IRVING OIL COMPANY

Read report of the Committee on Works  
covering release to the Irving Oil Company.

*Auditor  
re  
Engineer  
Clerk of Works*

*Engineer  
Clerk of Works*

March 12th, 1936.

The City Council.

Gentlemen:-

At a meeting of the Committee on Works on February 26th, 1936, it was decided to recommend to Council that the attached release be granted to the Irving Oil Company Limited, in consideration of payment to the City of Halifax of \$5.60 for damage to a car owned by the City.

E. J. Cragg,  
MAYOR AND CHAIRMAN.

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

Motion passed.

BILL OF COSTS - FAIRVIEW CEMETERY EXPROPRIATION

Read report of the Committee on Works re bill of costs, Fairview Cemetery expropriation.

March 12th, 1936.

The City Council.

Gentlemen:-

At a meeting of the Committee on Works March 4th, 1936, the attached bill of costs re Fairview Cemetery expropriation was submitted by the City Solicitor and on motion of Alderman Gough and Alderman O'Toole, said bill of costs was approved and recommended to Council for payment.

E. J. Cragg,  
MAYOR AND CHAIRMAN.

Moved by Alderman Gough, seconded by Alderman O'Toole that the report be adopted.

Motion passed.

BILL OF COSTS, BEECH HILL EXPROPRIATION

Read report of the Committee on Works re bill of costs, Beech Hill expropriation.

March 12th, 1936.

The City Council.

Gentlemen:-

At a meeting of the Committee on Works March 4th, 1936, the City Solicitor submitted the attached bills of costs re Beech Hill expropriation, and on motion of Alderman Gough and Alderman O'Toole, said bills of costs were approved and recommended to Council for payment.

E. J. Cragg,  
MAYOR AND CHAIRMAN.

*Engineer  
Board of Works*

*Engineer  
Board of Works*

March 12th, 1936.

Moved by Alderman Gough, seconded by  
Alderman O'Toole that the report be adopted.

Motion passed.

AWARD OF SUPREME COURT OF NOVA SCOTIA RE  
FAIRVIEW CEMETERY EXPROPRIATION

*Forwarded  
to City Works*

Read report of the Committee on Works  
and letter of the City Solicitor submitting  
decisions of the Supreme Court with reference to  
Fairview Cemetery expropriation.

March 12th, 1936.

The City Council.

Gentlemen:-

At a meeting of the Committee on Works  
March 11th, 1936, the attached award of the  
Supreme Court of Nova Scotia re Fairview Cemetery  
expropriation was submitted by the City Solicitor  
and on motion of Alderman MacDonald and Aldermen  
O'Toole, approved and recommended to Council for  
adoption.

E. J. Cragg,  
MAYOR AND CHAIRMAN.

March 11th, 1936.

E. J. Cragg, Esq.,  
Mayor and Chairman of  
Committee on Works,  
Halifax, N. S.

Dear Sir:- Re. Fairview Cemetery Expropriation

I enclose herewith copies of the  
decisions of the Supreme Court of Nova Scotia en  
banc, which sat on the appeal from the Referee in  
the above expropriation. The effect of this  
decision requires the City to pay \$1693.00 as  
compensation to the Fairview Cemetery Company  
Limited. Would you kindly recommend to Council  
that this sum be paid to the Prothonotary of the  
Supreme Court, under the provisions of the City  
Charter dealing with expropriation.

Yours very truly,

Carl P. Bethune,  
CITY SOLICITOR.

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

Motion passed.

March 12th, 1936.

PAYMENT TO THE PROTHONOTARY OF THE SUPREME  
COURT FOR FAIRVIEW CEMETERY.

*Engineer  
Clerk of Works*

Read report of the Committee on Works  
re payment to the Prothonotary of the Supreme Court  
in the above mentioned case.

March 12th, 1936.

The City Council.

Gentlemen:-

At a meeting of the Committee on Works  
March 11th, 1936, payment to the Prothonotary of the  
Supreme Court of Nova Scotia for the Fairview  
Cemetery Company Limited, as directed by the  
Supreme Court of Nova Scotia, was approved and  
recommended to Council for adoption.

E. J. Cragg,  
MAYOR AND CHAIRMAN.

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

Motion passed.

RENEWAL OF AIRPORT LEASE

*Engineer  
Clerk of Works*

Read report of the Committee on Works  
and City Engineer re airport lease.

January 15th, 1936.

His Worship the Mayor.

Sir:-

The lease of the Halifax Airport by the  
Halifax Aero Club expires on the 30th day of  
April, 1936.

If it is the intention to advertise for  
the leasing of the Airport it should be done now.  
Last year advertisements were inserted in various  
papers in the larger Cities without any response.

The Halifax Aero Club report that they  
are prepared to take over the lease for another  
year on the same terms and conditions as are in  
the present one.

Respectfully submitted,

H. W. Johnston,  
CITY ENGINEER.

March 12th, 1936.

The City Council.

Gentlemen:-

At a meeting of the Committee on Works March 4th, 1936, the attached report of the City Engineer re the Airport was considered. On motion of Alderman Donovan and Alderman Gates, it was decided to recommend to Council that the lease of the Airport with the Halifax Aero Club be renewed for the year 1936-37, on the same terms and conditions as in the present lease.

E. J. Cragg,  
MAYOR AND CHAIRMAN.

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

Alderman Gough wishing to be recorded against.

WATER CAPITAL ACCOUNT

Read report of the Committee on Works and City Engineer re water capital account.

February 5th, 1936.

His Worship the Mayor.

Sir:-

On the 30th of April 1935, there was a debit balance of \$18,133.99 in water capital account for the cost of extensions and improvements to the water system, instead of borrowing this amount, it is recommended that a transfer of it be made from the reserve in the water maintenance account.

Respectfully submitted,

H. W. Johnston,  
CITY ENGINEER.

March 12th, 1936.

The City Council.

Gentlemen:-

Attached hereto is a report of the City Engineer on water capital account which was considered at a meeting of the Committee on Works on March 4th, 1936, and recommended to Council for adoption.

E. J. Cragg,  
MAYOR AND CHAIRMAN.

*Engineer  
Committee on Works*

March 12th, 1936.

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

Aldermen Gough and Walker wishing  
to be recorded against.

WORKMENS COMPENSATION BOARD - ASSESSMENT

Read report of the Committee on Works  
and resolution re Workmens Compensation Board,  
Assessment.

March 12th, 1936.

The City Council.

Gentlemen:-

The Committee on Works recommend to  
Council for adoption the attached resolution re  
assessment by the Workmens Compensation Board of  
Nova Scotia.

E. J. Cragg,  
MAYOR AND CHAIRMAN.

WHEREAS the Workmens Compensation Board  
has assessed the City of Halifax in respect to the  
employment by the City of certain men in receipt of  
Direct Relief from the said City, such employment  
being intended solely as a check on registration,  
and to demonstrate the willingness and ability to  
work on the recipients of Direct Relief under the  
Direct Relief Act;

AND WHEREAS the said men so employed  
were not paid any sum for wages in respect to such  
employment, which consisted at the most of one day's  
work in each week;

AND WHEREAS the said Workmens  
Compensation Board has made a ruling to the effect  
that the receiving of such Direct Relief Order by  
such men for the purpose of himself and family,  
constituted, in the event of such men being employed  
as aforesaid, a remuneration to such men in respect  
to which compensation should be paid.

BE IT THEREFORE RESOLVED that this  
Council respectfully request the Government of the  
Province of Nova Scotia to enact such legislation  
whether as an amendment to the Workmens Compensation  
Act, The Direct Relief Act or in such manner as the  
government shall determine to the effect that any  
employment provided by any city, town or municipality  
in which Direct Relief is being granted, which is

*Engineer  
Clerk of Works  
City Solicitor*

March 12th, 1936.

provided as a means of providing a "work test" for such recipients of relief, as a part of the registration system set up in respect to such Direct Relief, for which such employment no remuneration other than a Direct Relief Order is given, shall not make the said city, town or municipality liable to be assessed for or to pay to the said Workmens Compensation Board any sums in respect to the employment of such men; Provided however, that in the event of the injury or death of any such man occurring in such a manner as would have given such men or their representatives a claim for compensation from the Workmens Compensation Board had the City been liable to be assessed, the City shall be liable to pay compensation to such men or their representatives through the Workmens Compensation Board to the same amount and in the same manner as if the City had been assessed by the Board and such compensation was being paid by the Board.

Moved by Alderman Gates, seconded by Alderman Donovan that the report and resolution as submitted be adopted. Motion passed.

PURCHASE OF DEAL PROPERTY - DUTCH VILLAGE ROAD

*Council*  
Read report of the Committee on Works and City Engineer re purchase of Deal property, Dutch Village Road.

March 11th, 1936.

His Worship the Mayor.

Sir:-

I beg to report on the letter, copy of which is attached, from Mr. P. G. Deal, agent for Mr. Andrew Deal, asking that the City take over the land on the east side of the Dutch Village Road required for the widening of this road to the official line, that the attached plan shows the property and also the land between the existing line and the official street line.

In December 1919, the plan of the subdivision of the Deal estate on the east side of the Dutch Village Road was submitted to and approved by the Town Planning Board. The Plan attached is a copy of this plan. Lots were laid out abutting on the official street line and a large number of these have since been sold. The owner in each case reserving the land in front of the lots between the old and new lines of the street.

March 12th, 1936.

Some two years ago a pavement was laid on the Dutch Village Road which does not extend beyond the original line of the street.

In my opinion the laying down of the new east line of the road did not in any way detract from the value of the property when divided into lots, in fact it would seem that an enhancement in value was had from the straightening and widening of the road. However, I presume that in spite of this when the land is taken the owner would be entitled to some compensation for it.

The area that will be taken is approximately 16,000 square feet being a strip of varying width extending from one end of the property to the other.

The owner states he will be willing to accept ten cents per square foot. I have discussed the matter with the City Assessor and his opinion is that the value of the land does not exceed five cents per square foot as a maximum.

Respectfully submitted,

H. W. Johnston,  
CITY ENGINEER.

March 12th, 1936.

The City Council.

Gentlemen:--

At a meeting of the Committee on Works March 11th, 1936, the attached report of the City Engineer re Deal property on Dutch Village Road, was considered.

On motion of Alderman Gates and Alderman Gough it was decided to recommend to Council that the City of Halifax purchase from Mr. Andrew Deal at a price of Sixteen Hundred (\$1600.00) Dollars, all his property lying between the old and official street lines on the east side of the Dutch Village Road, including all his right, title and interest in said property.

E. J. Cragg,  
MAYOR AND CHAIRMAN.

Moved by Alderman Gates, seconded by Alderman Gough that the reports be adopted. Motion put and passed, 8 voting for the same and 4 against it as follows:--

March 12th, 1936.

FOR THE MOTION

Aldermen Donovan  
Freda  
Gates  
Gough  
Hendry  
MacDonald  
McManus  
Walker

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AGAINST IT

Aldermen Curtis  
McCarthy  
McDonald  
Mitchell

-4-

Alderman Mitchell stated that he would like an explanation as to how the City acquired possession of the land on which it placed paving in conjunction with the Provincial Highways.

Alderman Mitchell gave notice of reconsideration re this item.

SUB-DIVISION OF LOTS ON NORWOOD STREET

Read report of the Committee on Works re sub-division of lots on Norwood Street.

March 12th, 1936.

The City Council.

Gentlemen:-

As the majority of owners of properties in the immediate vicinity have expressed their consent to the sub-division being made, the Committee on Works recommend that the City Council does not oppose any legislation that Mrs. Laura M. Hart may introduce to have the proposed sub-division ratified by the Legislature, provided it is made in accordance with Plan No. 8273, filed in the office of the City Engineer.

E. J. Cragg,  
MAYOR AND CHAIRMAN.

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

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*Engineer  
Clock of Works  
Laura M. Hart*

March 12th, 1936.

SEWER EXTENSION - GOTTINGEN STREET

Read report of the Committee on Works  
and City Engineer re sewer extension, Gottingen St.

March 10th, 1936.

His Worship the Mayor,

Sir:-

I beg to report on a petition from property owners and occupants of properties on the east side of Gottingen Street north of Vestry Street, for the extension of a sewer, that at present the sewer ends about half way between Rector and Vestry Street.

There are six houses between Vestry Street and Warden Street and a sewer draining south into the existing sewer would be able to drain four of these houses. In order to drain the other two, it would be necessary to build a sewer northwardly to Warden Street and thence eastwardly and eventually drain into the sewer on Duffus Street. As this would require a very long sewer passing through the streets that are not built upon, it is out of the question at the present time.

With regard to the sewer draining south to the existing sewer on Gottingen Street, its length to drain four houses would be approximately 270 feet. The size of the sewer would be 15-inches and the estimated cost \$1700.00. The estimated sewer rates \$1,030.00.

It is recommended that the sewer be ordered to be built.

Respectfully submitted,

H. W. Johnston,  
CITY ENGINEER.

March 12th, 1936.

The City Council.

Gentlemen:-

At a meeting of the Committee on Works held March 11th, 1936, the attached report of the City Engineer on a petition for an extension of the sewer on Gottingen Street, north of Vestry Street, was approved and on motion of Alderman Donovan and Alderman Gates, recommended to Council for adoption.

E. J. Cragg,  
MAYOR AND CHAIRMAN.

*Comptroller  
City of Works*

March 12th, 1936.

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

CONSTRUCTION OF CONCRETE SIDEWALK - SHIRLEY ST.

Read report of the Committee on Works  
and City Engineer re construction of concrete side-  
walk, Shirley Street.

*Engineer  
Committee on Works*

March 10th, 1936.

His Worship the Mayor.

Sir:-

I beg to report on a petition, copy of  
which is attached, from the property owners and  
residents on Shirley Street asking that a concrete  
sidewalk be laid on the south side of the street  
between Robie Street and Vernon Street, that it is  
signed by the owners of 60% of the property.

At present there are eleven houses on  
this side of the street and one under construction.

The construction of a concrete sidewalk,  
curb and gutter would make a great improvement in  
the street not only in its appearance but also as  
regards the comfort and convenience of the residents.

The estimated cost of a concrete sidewalk,  
curb, gutter and sodding is \$2600.00 of which the  
City's share would be approximately \$1200.00.

It is recommended that a sidewalk, curb  
and gutter and sodding be constructed on the south  
side of Shirley Street between Vernon and Robie  
Streets.

Respectfully submitted,

H. W. Johnston,  
CITY ENGINEER.

March 12th, 1936.

The City Council.

Gentlemen:-

At a meeting of the Committee on Works  
March 11th, 1936, the attached report of the City  
Engineer on a petition that a concrete sidewalk be  
laid on the south side of Shirley Street, between  
Robie Street and Vernon Street, was approved and on  
motion of Alderman MacDonald and Alderman Gates,  
recommended to Council for adoption.

E. J. Cragg,  
MAYOR AND CHAIRMAN.

March 12th, 1936.

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

CONSTRUCTION OF CONCRETE SIDEWALK - SHIRLEY ST.

*Engineer  
Berk of Works*  
Read report of the Committee on Works  
and City Engineer re construction of concrete side-  
walk, Shirley Street.

March 10th, 1936.

His Worship the Mayor.

Sir:-

I beg to report on a petition, copy of  
which is attached, from the property owners and  
residents on Shirley Street asking that a concrete  
sidewalk be laid on the south side of the street  
between Robie Street and Vernon Street, that it is  
signed by the owners of 60% of the property.

At present there are eleven houses on  
this side of the street and one under construction.

The construction of a concrete sidewalk,  
curb and gutter would make a great improvement in  
the street not only in its appearance but also as  
regards the comfort and convenience of the residents.

The estimated cost of a concrete sidewalk,  
curb, gutter and sodding is \$2600.00 of which the  
City's share would be approximately \$1200.00.

It is recommended that a sidewalk, curb  
and gutter and sodding be constructed on the south  
side of Shirley Street between Vernon and Robie  
Streets.

Respectfully submitted,

H. W. Johnston,  
CITY ENGINEER.

March 12th, 1936.

The City Council.

Gentlemen:-

At a meeting of the Committee on Works  
March 11th, 1936, the attached report of the City  
Engineer on a petition that a concrete sidewalk be  
laid on the south side of Shirley Street, between  
Robie Street and Vernon Street, was approved and on  
motion of Alderman MacDonald and Alderman Gates,  
recommended to Council for adoption.

E. J. Cragg,  
MAYOR AND CHAIRMAN.

March 12th, 1936.

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

Motion passed.

Aldermen Gough and Walker wishing to be recorded against.

INCINERATOR CHIMNEY

Read report of the Committee on Works re repairs to incinerator chimney.

March 12th, 1936.

The City Council.

Gentlemen:-

At a meeting of the Committee on Works March 11th, 1936, payment to Messrs. Dodd and Struthers of the sum of Five Hundred and Twenty-five Dollars (\$525.00) being the balance in full on their contract for repairs to the incinerator chimney was approved and on motion of Alderman Gough and Alderman Gates, recommended to Council for adoption.

E. J. Cragg,  
MAYOR AND CHAIRMAN.

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

Motion passed.

Alderman Walker wishing to be recorded against.

TAXATION OF FAIRVIEW CEMETERY

Read report of the Committee on Works re taxation of Fairview Cemetery..

March 12th, 1936.

The City Council.

Gentlemen:-

At a meeting of the Committee on Works March 11th, 1936, on motion of Alderman Gough and Alderman O'Toole, it was decided to recommend to Council that legislation be sought authorizing the City of Halifax to tax Fairview Cemetery. Alderman MacDonald and Alderman Donovan voting against.

E. J. Cragg,  
MAYOR AND CHAIRMAN.

*Engineer  
Works*

*Engineer  
Works*

March 12th, 1936.

*Finance Com.*  
Moved by Alderman Gough, seconded by Alderman O'Toole that the report be adopted.

Motion put and lost, 6 voting for the same and 7 against it as follows:-

FOR THE MOTION

Aldermen Curtis  
Gates  
Gough  
McDonald  
O'Toole  
Walker

- 6 -

AGAINST IT

Aldermen Donovan  
Freda  
Hendry  
MacDonald  
McCarthy  
McManus  
Mitchell

- 7 -

INCINERATOR BORROWING

*Finance Com.*  
Read report of the Committee on Works recommending that legislation be obtained to borrow a sum not exceeding \$25,000.00 in order to increase the capacity of the Incinerator.

March 12th, 1936.

The City Council.

Gentlemen:-

At a meeting of the Committee on Works March 11th, 1936, on motion of Alderman Gough and Alderman Donovan, the committee decided that Council be asked for legislation to borrow a sum not to exceed \$25,000.00 to increase the capacity of the Incinerator.

E. J. Cragg,  
MAYOR AND CHAIRMAN.

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

Moved in amendment by Alderman McCarthy, seconded by Alderman Walker that this matter be referred to the Finance Committee for its consideration and report. Amendment put and passed, 8 voting for the same and 4 against it as follows:-

March 12th, 1936.

KOR THE AMENDMENT

Aldermen Curtis  
Hendry  
MacDonald  
McCarthy  
McDonald  
McManus  
Mitchell  
Walker

-8-

AGAINST IT

Aldermen Donovan  
Freda  
Gates  
Gough

-4-

The original motion lost.

AUTHORITY TO BORROW \$10,000.00 FOR WORKS DEPT. TO  
BE REPLACED WITH AUTHORITY TO BORROW \$20,000.00

*Finance Committee*

Read report of the Committee on Works recommending that the authority to borrow \$10,000.00 be repealed and replaced with authority to borrow \$20,000.00.

March 12th, 1936.

The City Council.

Gentlemen:-

At a meeting of the Committee on Works March 11th, 1936, the committee on motion of Alderman Donovan and Alderman Gates, decided that Council be asked to repeal authority to borrow \$10,000.00 for the purchase of a motor truck and snow plough, and replace with authority to borrow a sum not to exceed \$20,000.00 for the purchase of equipment for the removal of snow, wastes, or other Works Department purposes.

E. J. Cragg,  
MAYOR AND CHAIRMAN.

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

Moved in amendment by Alderman McManus, seconded by Alderman McCarthy that this matter be referred to the Finance Committee for its consideration and report. Amendment passed.

Motion lost.

March 12th, 1936.

LETTER, CITY ASSESSOR RE ASSESSMENT

Read letter from the City Assessor submitting a statement re the assessment of the City of Halifax for the year 1936-37.

Halifax, N. S.  
March 12th, 1936.

His Worship the Mayor,  
and Members City Council,  
CITY HALL.

Dear Sir:-

I am submitting for your information a memo of the assessment made up for the year 1936-37.

The total assessment amounts to \$58,263,755. which is \$296,455. below that of last year.

We have, however, an increase of \$5.450 on company taxes which would be equal to an assessment of \$152,000.

This assessment, enabled us to fix the tax rate at \$3.53 per Hundred. This is three points below that of last year.

The tax rate is made up as follows:-

County		.10	
Schools		1.17	
City:			
General	1.84		
Direct Relief	.10		
Public Health & Charities	.32	2.26	\$3.53

Yours respectfully,

P. J. McManus,  
CITY ASSESSOR.

S T A T E M E N T

1936-37

WARD	REAL ESTATE	BUSINESS TAX	HOUSEHOLD TAX	TOTAL
1	\$7,822,800.	\$388,150.	\$581,000.	\$8,791,950.
2.	13,611,850.	3,157,635.	710,005.	17,479,490.
3.	9,164,600.	2,171,885.	403,790.	11,740,275.
4.	5,313,650.	538,980.	420,170.	6,272,800.
5.	4,487,800.	469,970.	347,090.	5,304,860.
6.	7,351,400.	756,970.	566,010.	8,674,380.
	<u>\$47,752,100.</u>	<u>\$7,483,590.</u>	<u>\$3,028,065.</u>	<u>\$58,263,755.</u>

Total Decrease \$296,455.

March 12th, 1936.

Estimate as passed by City Council, February 28th, 1936.

	\$2,098,257.95
Less company taxes	<u>41,450.00</u>
	2,056,807.95
Less anticipated special taxes	<u>2,000.00</u>
	2,054,807.95
Add for School Rebate	<u>1,800.00</u>
	2,056,607.95
\$58,263,755. x 3.53	\$2,056,710.55

TAX RATE

	County	.10	
	Schools	1.17	
City:	General	1.84	
	Direct		
	Relief	.10	
	Public	"	
Health & Charities	<u>.32</u>	<u>2.26</u>	
		<u>\$3.53</u>	per Hundred.

LEGISLATION

Alderman Mitchell, Chairman of the Laws and Privileges Committee, submits the following legislation which he explained to Council.