

A F T E R N O O N S E S S I O N

SPECIAL MEETING.

5.05 o'clock,
Council Chamber,
City Hall,
February 22nd, 1940.

A meeting of the City Council was held this day. At the above named hour there were present His Worship the Mayor, Chairman; and Aldermen Breen, MacKay, Donovan, Kinley, Curran, Adams, Lloyd, Walker, W. A. MacDonald and Landry.

The meeting was called specially to consider Brittain Report legislation.

BRITTAIN REPORT LEGISLATION

The following legislation was then presented to the Council.

LEGISLATION TO IMPLEMENT THE BRITAIN REPORT

The following legislation has been prepared to carry out the decision of the City Council respecting the implementation of the Report of The Citizens' Research Institute of Canada relative to the form of administration and government of the City of Halifax.

This draft legislation has been submitted to and studied by the Committee of the Council appointed for this purpose and the following legislation sets out the recommendations of this committee. In view of the far-reaching effects of certain of the recommendations it was necessary to amend the Charter in numerous places. It will be noted that in many cases explanatory notes are provided for the assistance of Council and for the purpose of shortening the time which otherwise would be necessary if a detailed explanation were given at the meeting of the Council at which this legislation is considered.

dated at Halifax, Nova Scotia, this 19th day of December, 1939.

CARL P. BETHUNE
CITY SOLICITOR.

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1. In this Act the expression "City" means the City of Halifax; the expression "Council" means the City Council of that city, and any committee or official mentioned means the committee or official of that name of the said city or council; the expression "Charter" means the Halifax City Charter of 1931, and sections referred to by number without further reference are the sections of the said Charter, and this Act shall refer exclusively to the City of Halifax.

2. Section 7. Section 7 is repealed and the following substituted therefor:

7. A Mayor and twelve aldermen, two aldermen representing each ward, shall constitute the Council.

Explanatory note. This legislation reduces the number of Council to 12, 2 from each ward, instead of the present Council of 18, 3 from each ward. The wards remain the same as to boundaries. A further amendment will be provided whereby the terms of the Mayor and all aldermen now in office will cease on the 30th day of April, 1940, and provision will be made for an election to be held at the usual time in April for a Mayor and a Council of 12, to take effect as from May 1, 1940.

3. Section 8. Subsection (1) of Section 8 is amended by striking out the word "two" in the second line thereof and substituting therefor the word "four".

Explanatory note. Owing to the increased duties imposed upon the Mayor under the proposed legislation it has been felt that the Mayor's salary should be increased to \$4000.00 a year. Among other things, the Mayor will hereafter be the Chairman of all standing committees, which will materially increase his responsibilities.

Section 9. Subsection (1) of Section 9 is amended by adding thereto the following:

"and such deputy-mayor shall be paid an honorarium at the rate of Two Hundred Dollars per annum, but such honorarium shall not be paid to any deputy-mayor for any period during which he is receiving the remuneration provided by subsection (3) of this section."

Explanatory note. Henceforth the deputy-mayor will receive an honorarium as above provided.

Section 10. Section 10 is repealed and the following substituted therefor:

10. (1) From and after the elections to be held on the fourth Wednesday in April, 1942, the ordinary term of office for an alderman shall be three years.

(2) From and after the said elections here-

inbefore referred to, in any year in which a vacancy occurs one alderman for each ward shall be elected to fill the vacancy caused by the retiring of the senior alderman in the third year of office.

(3) He shall hold office until his successor is elected and sworn into office.

Explanatory note. There will be a special section in this legislation providing for the period between the elections in April 1940 and the year 1942.

6. Section 13. Section 13 is repealed.

7. Section 21. Section 21 is amended by adding thereto immediately following the last word thereof the following words:

"in which a vacancy occurs by reason of the expiry of the term of the Mayor or of any alderman."

8. Section 94. Section 94 is amended by adding thereto the following clause:

(c) To act as Chairman of all standing committees hereinafter named.

Explanatory note. This is an addition to the duties now to be performed by the Mayor. The standing committees referred to will be hereafter noted under Section 109.

9. Section 102. Subsection (1) of Section 102 is amended by striking out the word "eleven" in the first line thereof and substituting therefor the word "eight".

Explanatory note. Under the existing Charter a quorum of the Council was one-half of the Council (9) plus 1 plus the Chairman, or a total of 11. The quorum under the new Council of 12 is also one-half of the Council (6) plus 1 plus the Chairman, or a total of 8.

10. Section 103. (1). Subsection (1) of Section 103 is amended by striking out the word "ten" in the seventh line thereof and substituting therefor the word "seven".

(2). Subsection (2) of said Section 103 is amended by striking out the words "twelve of the eighteen" in the fourth line thereof and substituting therefor the words "eight of the twelve".

Explanatory note. This amendment provides that matters are to be decided in Council by a majority of the members, except in such cases where a larger majority is provided, and it also defines that in the future a two-third's vote shall consist of a vote of 8 of the 12, instead of 12 of the 18 as at present.

1. Section 109.

Section 109 is repealed and the following substituted therefor:

109. (1) The Council shall annually appoint, as soon after the ordinary elections as is convenient, the following standing committees:

- (a) I. The Finance and Executive Committee, to consist of three aldermen and the Mayor, who shall be Chairman.
 - II. The duties of the Finance and Executive Committee shall be to consider and report upon all financial matters pertaining to the City, and no other standing committee shall report to the Council upon such matters; to receive all annual or current estimates from all committees required to prepare the same, and to prepare such estimates when the same are not prepared by any other committee, or when no committee is charged with the preparation of the same, and to report thereon to the Council; to prepare and submit to the Council all estimates of capital expenditure; to report to the Council on the appointment of persons to the head of the several departments of the City; and to discharge all functions not otherwise assigned to any other committee.
 - III. The members of the Finance and Executive Committee during such time as they shall be members of the said committee shall be the Arbitration Committee of the City under the provisions of The Assessment Act.
- (b) I. The Committee on Works, to consist of four aldermen and the Mayor, who shall be Chairman.
 - II. The Committee on Works shall have the powers now conferred upon and perform the duties now imposed on the Committee on Works by the City Charter and any other enactment of the Legislature and any enactment made under the authority of the same, and in addition, without restricting the generality of the foregoing, the management and control of Camp Hill Cemetery, the Common of Halifax, the Sir Sandford Fleming Park, the Grand Parade, and all other parks and gardens, except Point Pleasant Park.

III. The members of the Committee on Works during such time as they shall be members of such committee shall be members of the Board or Body Corporate known as "The Directors of Point Pleasant Park".

(c) I. The Committee on Public Health and Welfare, to consist of four aldermen and the Mayor, who shall be Chairman.

II. The duties of the Committee on Public Health and Welfare shall be to care for the health of the City; to furnish support in the City Home to every poor and indigent person having a settlement, as defined in the Poor Relief Act, within the City or applying for temporary relief under that Act when such person is in need thereof; to have, subject to the control of the Council, the general supervision and management of the City Prison; and such other powers and duties as may be imposed upon such Committee by the City Charter or any other enactment of the Legislature and by any enactment made under the authority of the same.

(d) I. The Committee on Safety, to consist of four aldermen and the Mayor, who shall be the Chairman.

II. The duties of the Committee on Safety shall consist of the management and supervision of the Police Department of the City and the Fire Department of the City; and the Committee shall perform such other duties as may be imposed upon such Committee by the City Charter or by any other enactment of the Legislature or by any enactment made under the authority of the same.

(2) The Inspector of Buildings, the Chief of the Fire Department and the City Electrician for the time being shall constitute the Board of Fire Escapes for the City of Halifax, and such Board shall have the authority and perform the duties set out in the Fire Escapes Act, and the Inspector of Buildings for the time being shall be the Chairman of the said Board.

(3) In any civic year in which the ordinary elections are not held, the Council shall at the first meeting in the month of May appoint the said standing committees.

(4) Subject to the foregoing provisions, the Council may by Ordinance define the duties of any

of the committees appointed by it and the matters with which any such committee shall concern itself.

Explanatory note. Under Section 109 of the existing Charter there are appointments to be made to some 15 Boards or Committees. The effect of the Brittain Report is to consolidate the work done by these committees in a fewer number of committees. Any matters that are not definitely allocated to the committees hereinbefore named in this draft are to be performed by the Finance and Executive Committee. For example, the Committee on Works will in the future carry on the work now performed by the Committee on Works and in addition the work now done by the Camp Hill Cemetery Committee and the Gardens Committee. The Committee on Public Health and Welfare combines the duties of the Health Board, the Charities Committee and the City Prison Committee. The Committee on Safety combines the present Police Committee and the Firewards Committee.

It should also be noted that instead of a committee of aldermen constituting the Board of Fire Escapes, this duty devolves upon three officers of the City.

It should also be noted that the City's representation on the "Directors of Point Pleasant Park" will in future be the members of the Committee on Works; and the Finance and Executive Committee will be the City's representatives on the Arbitration Committee.

It should also be noted that the Mayor is the Chairman of all these committees.

2. Section 115. Subsections (1), (2) and (3) of Section 115 are repealed and the following substituted therefor:

115. (1) The Mayor shall be the Chairman of each of the standing committees hereinbefore referred to and he shall call each committee together within three days after its appointment.

(2) When the committee meets it shall elect a Vice-chairman, who shall preside in the event of the absence from the meeting of the Chairman.

(3) In the absence of the Chairman or Vice-chairman at any regularly called meeting a quorum of the committee present may appoint a Chairman pro tempore.

3. Section 116. Section 116 is repealed and the following substituted therefor:

116. Unless the Council by Ordinance otherwise directs, the following proportion shall constitute a quorum of a committee or board:

(a) If it is composed of not more than five members, three members shall constitute a quorum.

(b) If it is composed of six or more members one-half of the number of members shall constitute a quorum.

Explanatory note. The present Charter contemplates committees of six or more members and of less than six members.

In view of the fact that the proposed standing committees consist of 4 and 5 members respectively, the above quorums are felt to be the proper proportion.

14. Section 117. Subsection (1) of Section 117 is amended by striking out the words "acting chairman" in the third line thereof and substituting therefor the words "Vice-chairman or Chairman pro tempore".

Explanatory note. This section provides who shall sign the report of a committee and the only change is as indicated in the above draft. Of course if the Chairman is present he will sign.

15. Section 119. Section 119 is repealed and the following substituted therefor:

119. (1) The Council shall from time to time appoint a fit person to fill each of the following offices, that is to say, the office of -

- (1) City Clerk
- (2) Commissioner of Finance and Accounts.
- (3) Commissioner of Works and City Engineer.
- (4) City Solicitor
- (5) City Assessor
- (6) City Medical Health and Welfare Officer.
- (7) Inspector of Buildings
- (8) City Electrician
- (9) Chief of Police
- (10) Chief of the Fire Department.

(2) Each such officer shall hold office until at least two-thirds of the members of the Council vote in favour of his dismissal or of his superannuation, if he is entitled to the same, at a regular meeting of the Council or at a special meeting thereof called for that purpose.

(3) The Council shall not vote upon any motion as in the next preceding subsection provided unless such motion is first reduced to writing and signed by the members of the Council who propose to move and second the same and is thereafter deposited in the office of the Clerk, and a true copy thereof served upon the official sought to be dismissed or superannuated, either by personal service or by leaving the same at his last known place of abode, at least one week previous to the holding of the meeting of the Council at which the same is to be considered.

(4) Each of the officers mentioned in this section shall be paid such annual salary as the Council from time to time determines.

(5) Nothing herein contained shall be construed to prevent the Council from appointing one person to hold two or more of the offices hereinbefore named.

Explanatory note. Certain of the officers of the City appointed under the authority of this Section will in the

future be appointed by the Committee having charge of that particular department of the City's business. These officers are respectively the Treasurer, Collector, and Auditor. At the same time a new office, namely that of Commissioner of Finance and Accounts has been created and is to be appointed by the Council.

In addition, it was felt that the City Electrician and the City Medical Health and Welfare officer should both be appointed by the Council in view of the responsibility of their positions.

Subsection (5) is provided to overcome any possible doubt as to the matter mentioned therein.

16. Section 120. Section 120 is repealed and the following substituted therefor:

120. No officer of the City appointed by the Council or by a committee thereof who has been dismissed for misconduct shall, after such dismissal, be entitled to hold any office in the employ of the City.

Explanatory note. This amendment is necessary for the reason that the standing committees have the right to appoint and this section is widened for this purpose.

17. Section 122. Section 122 is amended by striking out the word "thirty" in the second line thereof and substituting therefor the word "sixty".

Explanatory note. This amendment extends the time for filling a vacancy in the office of treasurer or clerk from thirty days to sixty days.

18. Section 122A. The Charter is amended by inserting therein immediately following Section 122 thereof the following Section:

122A. (1) In any case in which the Council is of the opinion that the employment of persons having special skill or knowledge in respect to any matter or proceeding in respect to which the City may lawfully take action will be of benefit to the City, the City may engage such persons to act on behalf of the City and the expense of so doing shall be a lawful charge to be borne by the City.

(2) Section 24 of Chapter 70 of the Acts of 1931 is repealed.

Explanatory note. The section referred to in subsection (2) of the above draft is identical in wording with subsection (1), and the purpose of this amendment is to bring this section into the Charter under a section number.

19. Section 123. Section 123 is repealed and the following substituted therefor:

123. (1) The Committees having the management and supervision of the several departments of the business of the City, may, on the recommendation

in writing of the respective heads of such departments, appoint such persons as may be recommended to fill the following offices, that is to say:

- Treasurer
- Collector
- Chief Accountant
- Internal Auditor
- Clerk of Works
- Secretary and Inspectors for the Committee on Public Health and Welfare
- Superintendents, nurses, and other officers necessary for the City Home, Hospitals and other institutions of the City.
- Governor and other officers necessary for the City Prison.
- Librarian and staff of Citizens' Free Library.
- Clerk or clerks of the City Court and Police Court, and any other officials that may be considered necessary by the Committee on Safety for the efficient carrying on of this business of the said Courts.
- Deputies for any officers appointed under Section 119 hereof and under this Section, which deputies shall discharge the duties of such officers during a vacancy in such office or when such officers are not in attendance.

And such other additional officers, assistants, clerks, stenographers, or employees, as such committees may determine to be necessary or expedient to carry out the powers vested by law in the City.

(2) Each of the persons appointed under the authority of this Section shall be paid such annual salary as the Council from time to time determines.

(3)(a) The head of any department may at any time suspend without pay any person employed in such department for a period not exceeding two weeks. Upon such suspension such head shall at once forward a report in writing to the Chairman of the Committee which appointed such person for the information of such committee.

(b) The Committee which appointed any person may dismiss such person, if such dismissal is recommended, in writing, by the head of the department. Upon such dismissal, the Committee may, upon receipt of a written recommendation from the head of the department, appoint such person, so recommended, to the position held by the person so dismissed.

(c) No person who has been appointed by any Committee shall be dismissed unless the head of the department shall in writing recommend such dismissal.

(4) The persons to be appointed under this Section shall be appointed by the Committee having

the management and supervision of the department in which such persons are to serve after receipt of a recommendation in writing from the head of such department, and upon appointment shall hold office until dismissed by the said committee or suspended in the manner hereinbefore provided, or until retired on superannuation, if such person is entitled to the same.

(5) The head of any department or the committee having the management and supervision of the department may from time to time employ and dismiss such casual and temporary employees as are required for the work of the department.

Explanatory note. Under the proposed system all persons who are at present appointed by the Council by way of annual appointments, together with the Treasurer, the Collector, the Chief Accountant, and the Internal Auditor, (the latter officials carrying on the business now being done by the Auditor) will be appointed by the committees having charge of the respective departments of the City's business. The Committee may appoint on the recommendation in writing of the heads of the departments such persons as such heads may recommend. Apart from this the effect of this Section is very similar to the existing Section of the Charter, with the additional right to the head of a department to suspend any person employed in such department for a period not exceeding two weeks and to report thereon to the Chairman of the Committee which made the appointment.

The tenure of office of this class of official is changed from an annual appointment to an appointment during good behaviour.

No dismissals are permitted unless recommended by the head of a department.

0. Section 124. Section 124 is repealed and the following substituted therefor:

124. (1) Every officer or official who handles any money of the City shall furnish a bond of some recognized Guaranty Company approved by the Finance and Executive Committee for such amount as is required by such Committee. The premium upon such bonds shall be paid by the City and may either be included in the yearly estimates or borrowed from any bank or fund available and with the interest thereon included in the estimates for the next succeeding year.

(2) In addition to the foregoing provisions, in any case in which, in the opinion of the Finance and Executive Committee, it is necessary, in the best interests of the City and for its protection, that an officer or official be bonded, the Council, or the Committee which appointed such officer or official, if such appointment was not made by the Council, upon receiving a resolution to this effect from the Finance and Executive Committee, shall request such officer or official to forthwith furnish a bond, as hereinbefore described, for such amount as the Finance and Executive Committee shall require, and the premium upon such bond shall be paid by the City as provided in the preceding subsection hereof. If such officer or official

fails to furnish such bond within thirty days of the making of such request by the Council or by such Committee, as the case may be, the Council or such Committee shall remove such officer or official and may appoint another in his place.

Explanatory note. This is similar to the corresponding section in the present Charter, except that the Finance and Executive Committee is substituted in place of the Council in so far as the approval of officials' bonds is concerned.

21. Section 128. Section 128 is repealed and the following substituted therefor:

128. Any officer of the City shall continue to hold office until removed either by an express vote of removal passed by the Council or by the Committee which made such appointment, if such appointment was not made by the Council, or until such officer resigns such office.

22. Section 129. Section 129 is repealed and the following substituted therefor:

129. The Mayor may suspend without salary any officer appointed by the Council for neglect of duty, insubordination, or any conduct incompatible with the due performance of his duties. Any such suspension and the cause thereof shall be reported by the Mayor, in writing, to each member of the Council, and a meeting of the Council shall be called within ten days of such suspension, at which meeting a majority of the whole Council may confirm or quash such suspension. If the Council takes no action at such meeting such suspension shall be deemed quashed; if the Council confirms such suspension, such suspension shall lapse at the end of thirty days from the date of such meeting, unless in the meantime the Council dismisses such officer.

Explanatory note. This section is substantially as now in the Charter, the redraft to apply only to officers appointed by the Council.

23. Section 130. Section 130 is repealed and the following substituted therefor:

130. Any officer or employee who, having been lawfully dismissed, or who during such time as his suspension may be in force continues to act as in office, shall be liable to a penalty not exceeding Forty Dollars and in default to imprisonment for a period not exceeding ninety days.

Explanatory note. It should be noted that subsection (1) of the present Section 130 has been repealed and subsection (2) has been expanded to cover the case of an employee who, although suspended, continues to act as though he had not been suspended.

24. Section 131. Section 131 is repealed and the following substituted therefor:

131. Every officer appointed by the Council or by a Committee thereof who engages in any business or occupation which the Council by ordinance or resolution, or which such Committee by resolution, has declared to be incompatible with the satisfactory performance of his duties as an officer of the City, shall be liable to be suspended or dismissed from his office by the Council or by such Committee, as the case may be.

25. Section 133. Subsection (2) of Section 133 is repealed.

Explanatory note. This subsection is no longer necessary due to the fact that annual appointments are being dispensed with.

26. Section 133A. The Charter is amended by inserting therein immediately following Section 133 the following Section:

133A. The persons appointed to the offices enumerated in Section 119, during such time as they hold such offices, shall constitute a committee which shall elect a Chairman and a Vice-chairman and of which committee the City Clerk shall act as secretary. The duties of this committee shall be -

- (a) To prepare and from time to time to revise a classification of all persons in the employ of the City, or any Committee thereof, whether appointed by the Council or by a Committee thereof, and to submit the same to the Council.
- (b) To prepare and from time to time to revise a schedule of the duties and qualifications of all persons holding any office in the employ of the City, or of any Committee thereof, and to submit the same to the Council.
- (c) To maintain continuous personnel record cards or files of all persons employed by the City, or by any Committee thereof, which cards or files shall contain such information as the Committee shall determine, one copy of which shall be kept in the department in which the person named therein is employed and a duplicate kept by the City Clerk.
- (d) To maintain the equivalence of work and remuneration for similar positions in all departments of the City, and to report to the Council or to any Committee thereof respecting any inequality therein.
- (e) To arrange for cooperation in the use of persons in the employ of the City

and the transfer, whether temporary or permanent, of such persons from one department to another.

- (f) To advise the Council or any Committee thereof on all matters respecting the administration of persons in the employ of the City which may be referred to it by the Council or any Committee thereof.

Explanatory note. This is a new section adopting the recommendation of the Brittain Report. It sets up a committee, consisting of the heads of the departments, for the purpose of advising the Council on matters relating to the employees of the City; to assist Council in classifying such persons and in preparing a schedule of duties, qualifications and salaries; to maintain continuous personnel cards; to generally cooperate with the Council in matters relating to employees of the City.

27. Section 134. Section 134 is repealed and the following substituted therefor:

134. (1) The Council may from time to time by Ordinance prescribe -

- (a) the duties and functions pertaining to the office of any officer of the City, and the qualifications required to be held by any person appointed to any office, whether such person be appointed by the Council or a Committee thereof;
- (b) the manner in which he shall account for money received or expended by him, and the remuneration or fees he is to receive for his services;
- (c) the hours during which any office or department of the City shall be open for the transaction of business, and, where it is provided in any enactment, ordinance, by-law or regulation that any thing may or shall be done on or before a specified day, such day shall be construed to mean the time during which such office or department is required to be open.

(2) Unless and until the Council enacts an Ordinance, by-law or regulation respecting any of the matters enumerated in the first subsection hereof, the Committee having the management or supervision of the department to which such officer is appointed, may by resolution, by-law or regulation deal with such matters; provided that upon the enactment of an Ordinance by the Council such resolution, by-law or regulation of such Committee shall forthwith become void and of no further force or effect.

Explanatory note. This section enables the Council by Ordinance to provide the duties and qualifications of any officer of the City, methods of accounting, hours of business, etc. It is similar to the present Section 134.

28. Section 135. Section 135 is repealed and the following substituted therefor:

135. No person while a member of the Council shall be nominated for or appointed to any office of emolument in the gift of the Council or any Committee thereof.

Explanatory note. This is similar to the present Section 135

29. Section 141. Section 141 is repealed and the following substituted therefor:

141. (1) The Trustees of the General Sinking Fund shall be the trustees of the fund and the Treasurer shall be the treasurer thereof. The fund, and all accounts in connection therewith, shall be kept separate from the other moneys and accounts of the City, but shall be audited by the Internal Auditor of the City in like manner as the other accounts of the City, and shall be managed by the trustees, subject to the control of the Council. The fund may be invested in any investments authorized by The Trustee Act.

(2) The securities of the fund shall be deposited in some secure place of deposit in the names of the trustees, and shall only be removed from such place by one or more of the trustees, together with the treasurer.

Explanatory note. Redrafted to provide for audit by Internal Auditor. Otherwise as before.

30. Section 142. Section 142 is repealed and the following substituted therefor:

142. (1) The moneys of the fund shall not be drawn out except on the cheque or order of the trustees or any one or more of them, together with the treasurer.

(2) Such cheque or order shall not be made except upon the authority of a resolution of the Council, passed upon a report of the Finance and Executive Committee, recommending the payment.

Explanatory note. Subsection (2) redrafted to provide for Finance and Executive Committee instead of Committee on Finance, and to change the word "recommendation" to "report" to obtain improvement in the wording.

1. Section 148. Subsection (a) of Section 148 is amended by striking out the words "medical officer" in the fourth line thereof and substituting therefor the words "City Medical Health and Welfare Officer".

2. Section 149. Section 149 is repealed and the following substituted therefor:

149. (1) Any official or employee who has contributed to the fund for not less than two years,

and who voluntarily retires from employment by the City without being permitted to receive an allowance on retirement as hereinbefore provided, or is dismissed by the Council or by a Committee thereof for cause, shall be entitled to receive from the fund, in one payment, one-half of the total amount which he has contributed, without interest.

(2) Any official or employee who has contributed to the fund for not less than two years, and -

- (a) whose office is abolished, or
- (b) whose employment with the City is terminated for any reason other than those in this Section hereinbefore set out,

shall be entitled to receive from the fund, in one payment, an amount equal to the whole of his contributions, without interest.

(3) In no case shall any official or employee who has contributed to the fund for less than two years be entitled to receive any allowance or payment from the fund.

Explanatory note. Amendment necessary to cover elimination of annual appointments.

3. Section 156. Section 156 is repealed and the following substituted therefor:

156. (1) Until the Council by Ordinance otherwise provides, the City Solicitor shall take charge of and manage any and all legal business connected with or appertaining to the City or its affairs.

(2) The City Solicitor, in addition to the matters referred to in subsection (1) of this Section and in any Ordinance passed under the authority of subsection (3) of this Section, shall act as solicitor or counsel for the Board of School Commissioners for the City of Halifax, the Halifax Boxing Commission, and all Committees or Boards of the City and shall have the powers and duties of the Recorder.

(3) The Council may by Ordinance define the particular matters with which the City Solicitor shall concern himself.

Explanatory note. In the Charter at the present time the duties of the City Solicitor are enumerated in detail, although clause (1) is sufficient generally to cover all the details enumerated. It is proposed to put the details in an Ordinance to be prepared later, in order to reduce the size of the Charter.

Section 161. Section 161 is repealed and the following substituted therefor:

161. (1) The Committee on Safety, on the recommendation in writing of the Stipendiary

Magistrate, shall appoint such person as may be so recommended to be the Clerk of the City Court, who shall have the powers and perform the duties as are now, or hereafter may be, set out in the Charter, and as are now, or hereafter may be, from time to time, provided by the Rules of the Court in respect to such office.

(2) The Clerk of the City Court shall issue all process of the Court and shall file grounds of defence and set-off, affidavits and other documents in an action, and shall have the custody of all records, documents and papers of the Court.

(3) He shall attend at the sittings of the Court and perform the usual duties of a Clerk of the Court.

(4) He shall be paid such annual salary as the Council from time to time determines.

(5)(a) He shall hold office until dismissed by the Committee on Safety, after receipt by the Committee of a recommendation in writing to that effect from the Stipendiary Magistrate.

(b) The Stipendiary Magistrate may at any time suspend such Clerk without pay for a period not exceeding two weeks. Upon such suspension, the Magistrate shall appoint a person as Clerk pro tempore, who shall have the power and authority and perform the duties of the Clerk during the period for which he is appointed. Upon such suspension, the Stipendiary Magistrate shall at once forward a report in writing to the Chairman of the Committee on Safety, for the information of the Committee.

(c) The Committee on Safety may dismiss such Clerk, if such dismissal is recommended, in writing, by the Stipendiary Magistrate. Upon such dismissal, the said Committee may, upon receipt of a written recommendation from the Stipendiary Magistrate, appoint such person, so recommended, to the position of Clerk.

Explanatory note. The Clerk of the City Court, as well as the Clerk of the Police Court (see Section 224, post) are to be appointed by the Committee on Safety on the recommendation in writing of the Stipendiary Magistrate. The Magistrate is given the same authority over the Clerk as the other heads of departments have over members of the staffs of such departments.

Section 220. Clause (b) of subsection (1) of Section 220, as the same is enacted by Section 9 of Chapter 53 of the Acts of 1932, is amended by striking out the words "monthly to the treasurer" in the first and second lines thereof, and substituting therefor the words "to the treasurer on each business day all fees collected on the preceding business day".

Explanatory note. Under the Charter at the present time this Section provides for the payment over monthly to the Treasurer of the fees collected by the Clerk. The amendment provides that they are to be paid over on the

business day next succeeding the day on which the same are collected. The effect will be to make the payments to the Treasurer more prompt.

36. Section 224. Section 224 is repealed and the following substituted therefor:

224. (1)(a) The Committee on Safety, on the recommendation in writing of the Stipendiary Magistrate, shall appoint such person as may be so recommended to be the Clerk of the Police Court, who shall have the powers and perform the duties as are now, or hereafter may be, set out in the Charter, and as are now, or hereafter may be, from time to time, provided by the Rules of the said Court in respect to such office.

(b) The Clerk of the Police Court shall have the custody of all records, documents and papers of the said Court.

(2) He shall, whenever any criminal charge or complaint is made, whether constituting a breach of any statute or of any by-law, ordinance, resolution or regulation in force in the City punishable on summary conviction, prepare for the person making such charge or complaint such written complaint or information as is applicable to the case, subject to the supervision of the Stipendiary Magistrate.

(3) He shall keep in his office a book to be called the "Police Record Book", in which shall be set down the name of all persons against whom charges are made before the Stipendiary Magistrate, the name of the person laying the information, if any, the offence, and the manner in which and the person by whom the said charge is disposed of.

(4) It shall not be necessary for the Stipendiary Magistrate to be attended by a Clerk when sitting.

(5) He shall be paid such annual salary as the Council from time to time determines.

(6) (a) He shall hold office until dismissed by the Committee on Safety, after receipt by the Committee of a recommendation in writing to that effect from the Stipendiary Magistrate.

(b) The Stipendiary Magistrate may at any time suspend such Clerk without pay for a period not exceeding two weeks. Upon such suspension, the Magistrate shall appoint a person as Clerk pro tempore, who shall have the power and authority and perform the duties of the Clerk during the period for which he is appointed. Upon such suspension, the Stipendiary Magistrate shall at once forward a report in writing to the Chairman of the Committee on Safety, for the information of the Committee.

(c) The Committee on Safety may dismiss such Clerk, if such dismissal is recommended, in writing, by the Stipendiary Magistrate. Upon such dismissal, the said Committee may, upon receipt

of a written recommendation from the Stipendiary Magistrate, appoint such person, so recommended, to the position of Clerk.

Explanatory note. This Section has been amended to make it coincide with Section 161 supra.

37. Section 228A. Section 228A is repealed and the following substituted therefor:

228A. (1) Any member of the Police Force of the City, to whom in the course of his duty are paid fines or other pecuniary penalties in the Police Court, shall before entering upon his duties, furnish a bond of some recognized Guaranty Company approved by the Finance and Executive Committee for such amount as the Finance and Executive Committee shall require, conditioned upon the faithful performance and execution of his duties in such Police Court, the payment over on demand, to the person or persons entitled to demand the same, all and every sum of money which comes into his hands by virtue of his duties in such Police Court, and his proper conduct as a faithful officer. Such bond shall name the City as beneficiary but the same shall also enure to the benefit of the other persons entitled to receive such fines or other pecuniary penalties. Such bond or a renewal thereof shall be continued in effect during the entire period that such person hold the office.

(2) The amount of such bond shall be determined by the Finance and Executive Committee, and until such amount is so determined, such bond shall be for the sum of Two Thousand Five Hundred Dollars.

Explanatory note. This Section is amended in order to provide for approval of Guaranty Bonds by Finance and Executive Committee, rather than by the present Committee on Finance.

Section 239. Section 239 is repealed and the following substituted therefor:

239. The police force of the City shall be under the government of the Committee on Safety, in the sections of this Act relating to the Police referred to as the Committee.

Section 241. (1) Section 241 is amended by striking out the words "or the City Prison" in the second line thereof.

(2) Said Section 241 is further amended by striking out the words "case of such subpoena" in the ninth line thereof and substituting therefor the words "a case of disobedience in respect to such subpoena".

Explanatory note. This Section is necessary in view of the fact that the rest of the Section deals with matters to be under the Committee on Safety, whereas the control of the City Prison will be under the Committee on Public Health and Welfare. The second amendment is to make the words of this Section uniform with Section 893(a).

40. Section 243. Subsection (1) of Section 243 is repealed and the following substituted therefor:

243. (1) The Committee shall from time to time, after receipt of a recommendation in writing from the Chief of Police, appoint such person or persons as may be so recommended to be detectives, who shall hold office during the pleasure of the Committee.

Explanatory note. This Section was amended to provide for the necessity of the recommendation of the Chief of Police for appointment of detectives.

41. Section 244. Section 244 is amended by adding thereto the following subsection:

244 (5) The Committee shall not appoint any person to any position under the authority of this section unless such person is recommended thereto in writing by the Chief of Police.

Explanatory note. This section is a general section to provide that the recommendation of the Chief of Police is necessary before appointments are made by the Committee.

2. Section 247. Section 247 is amended by adding thereto the following subsection:

247 (3) In addition to the foregoing requirements, the Committee may require any applicant to fulfil such other requirements as the Committee shall determine to be in the best interests of an efficient Police Force.

Explanatory note. The effect of this amendment is to give the Committee some scope in providing for a schedule of qualifications for appointments to the Police Force.

3. Section 249. Section 249 is repealed and the following substituted therefor:

249. (1) The Chief of Police shall be responsible for the keeping of discipline in the Police Force, and he may reprimand, fine, or suspend without pay for a period not exceeding two weeks, any member of the Force for dereliction of duty or for conduct unbecoming a member of the Police Force, and shall report at once to the Chairman of the Committee, for the information of the Committee, all such fines or suspensions.

(2) The Committee may dismiss such member, if such dismissal is recommended, in writing, by the Chief of Police. Upon such dismissal, the Committee may, upon receipt of a written recommendation from the Chief of Police, appoint such person so recommended to the position held by the member so dismissed.

Explanatory note. The present section 249 is unnecessary in view of the provisions of Section 250.

44. Section 250. Section 250 is repealed and the following substituted therefor:

250. (1) Every member of the Police Force who is insubordinate, or who is guilty of a breach of his duties, or who is negligent in the discharge thereof, or otherwise unfit for the same, may be, by the Chief of Police, suspended from his employment without pay for a period not exceeding two weeks, fined, or otherwise disciplined, and such fine shall be deducted from his pay in such manner as the Chief of Police shall determine.

(2) If the Chief of Police shall be of the opinion that a punishment greater than a suspension for two weeks or a fine is deserved, and shall so recommend to the Committee, the Committee shall impose such punishment or, if the Chief of Police so recommends, dismiss such member of the Police Force from his employment.

Explanatory note. This Section is redrafted in order to transfer certain authority which is now vested in the Committee to the Chief, and in view of the fact that certain of the provisions respecting promotion are dealt with in the amendment to Section 244, these sections have not been again re-enacted under Section 250.

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

264. The Trustees of the General Sinking Fund shall hereafter be the trustees of the fund and the Treasurer shall be the treasurer thereof.

Explanatory note. This amendment changes the Trustees of the Police Superannuation Fund from the Mayor, the Chairman of the Committee on Finance and the Chief of Police for the time being, to the Trustees of the General Sinking Fund. It is in line with the amendment with respect to the Officials Superannuation Fund - ante, Section 141.

Section 265. Clause (b) of Section 265, as the same is amended by subsection (2) of Section 20 of Chapter 48 of the Acts of 1935, is further amended by striking out the words "Committee on Police" in lines twenty-three and twenty-four thereof and substituting therefor the words "Committee on Safety".

Section 266. Subsection (2) of Section 266 is amended by inserting therein between the words "the" and "auditor" in the first line thereof the word "internal".

Section 267. Section 267 is repealed and the following substituted therefor:

267 (1) The moneys of the fund shall not be drawn out except on the cheque or order of the trustees or any one or more of them, together with the treasurer.

(2) Such cheque or order shall not be made except upon the authority of a resolution of the

Council, passed upon a report of the Finance and Executive Committee recommending the payment, but the resolution of the Council retiring on superannuation any member of the Force shall be the authority to the trustees to make such cheques or orders as may be necessary to give effect to such resolution.

49. Section 272. Subsection (1) of Section 272 is repealed and the following substituted therefor:

272. (1) If any member of the Force, after ten years service, receives a wound or meets with an accident while on regular or special duty, which unfits him for any further active service, the Council may, if the Committee has first recommended the same, compulsorily retire such officer.

50. Section 273. Section 273 is amended by striking out the words "on the recommendation of the Committee" in the fourth and fifth lines thereof and substituting therefor the words "if the Committee has first recommended the same".

PART IV.

THE FINANCE AND ACCOUNTING DEPARTMENT.

Explanatory note. Under the Brittain Report all the financial departments of the City are grouped under one department to be known as "The Finance and Accounting Department", having at its head a "Commissioner of Finance and Accounts". The personnel of this department is as follows:

Commissioner of Finance and Accounts.
Chief Accountant
Treasurer
Collector
Internal Auditor.

The duties of the Commissioner are generally set forth in Section 278(2); those of the Chief Accountant in Section 280; those of the Treasurer in Section 282; those of the Collector in Section 283; and those of the Internal Auditor in Section 284.

It will be noted that this department is subdivided into three divisions - Accounting Division, at the head of which is the Chief Accountant; the Treasury Division, which is divided into sub-divisions, one for the Treasurer and one for the Collector; and the Internal Auditing Division, under the charge of the Internal Auditor.

It should be noted that among the several changes made in the general set-up, the matter of the tax rate and the sending out of bills respecting taxes and betterment charges, etc, now come under the control of the Chief Accountant, who also has the custody of the tax ledgers and the ledgers or other similar accounting records containing the betterment charges, water rates and fire protection rates, poll taxes and miscellaneous matters of this type.

Certain of the work now done by the City Auditor has been transferred to the Commissioner of Finance and Accounts, who, in addition, is given other duties to perform of an advisory and a

supervisory nature. The rest of the present Auditor's work is divided between the Chief Accountant and the Internal Auditor. The legislation is so drafted that the Internal Auditor will not originate any entries in any of the books. This will be solely the work of the Accounting Division.

Another change will be noted in Section 282(5), which provides for the countersignature of most of the cheques of the City by the Commissioner of Finance and Accounts instead of by the Mayor as at present.

Another change necessary to implement the Brittain Report is the centralization of all collections in the Collector's office, with the exception of three particular items and any other moneys which the Finance and Executive Committee shall direct to be collected by any other person (Section 283(1)). Such items would be fees collected by the City Electrician, money paid in at the City Market, and proceeds from wood sales at the City Home, all of which amounts by their nature are unsuited to be collected at the main central collection bureau.

In the main, the remaining sections are to the same effect as now in the Charter - some have been slightly redrafted for the purpose of clarification, while other changes were necessary to co-ordinate changes made in other parts of the Charter by virtue of the Brittain Report.

Section 286 is a new section provided to cover the maintenance of cost records.

51. Sections 278 to 301, both inclusive, are repealed and the following substituted therefor:

Section 278.

(1) There shall be a department to be known as the Finance and Accounting Department, which shall be under the supervision of the Finance and Executive Committee and shall be directed by the Commissioner of Finance and Accounts, who shall report to the said Committee.

(2) The Commissioner of Finance and Accounts shall be responsible for the departmental administration of the Finance and Accounting Department, and the divisions thereof, and shall have supervision over the Chief Accountant, the Treasurer, the Collector, the Internal Auditor, and all other persons employed in the said Department, and over all the financial business of the City, and in particular, but not to limit the generality of the foregoing, shall -

- (a) Advise the Committees in the compilation of all current departmental estimates, and of all estimates of capital expenditure;
- (b) Supervise the maintenance of the control of all appropriations approved by the Council;
- (c) Annually, and within four months after the close of the City's financial year, prepare a full and accurate report of the finances of the City, including a Consolidated General Balance Sheet and a Statement of Departmental Revenue and

Expenditure and their relation to the annual appropriations.

- (d) Arrange for the audit of such Balance Sheet by such Auditor or Auditors as the Council, on the recommendation of the Finance and Executive Committee, may appoint.
- (e) From time to time prescribe the records to be kept by the Chief Accountant, the Treasurer, the Collector and the Internal Auditor, and the manner in which the same shall be kept, in so far as the said matters are not otherwise prescribed by Ordinance or by this Act.
- (f) Whenever requested so to do, by the Finance and Executive Committee, furnish the Council and the Finance and Executive Committee with abstracts of any book, accounts or vouchers in his office, or any information in relation to anything pertaining to the Department of Finance and Accounts or to the revenue of the City, and shall at all times permit the Mayor, any member of the Council, or the head of any department of the City who is interested, to examine any books, papers or documents appertaining to the said department.
- (g) Perform such other duties in connection with the Finance and Accounting Department as may be from time to time assigned to him by the Council on the recommendation of the Finance and Executive Committee, whether by Ordinance or otherwise.

Section 279.

The Finance and Accounting Department shall be composed of three divisions, namely,

- (a) The Accounting Division
- (b) The Treasury Division
- (c) The Internal Auditing Division

Section 280.

280. (1) The Accounting Division of the Finance and Accounting Department shall be under the direction of an official known as the Chief Accountant, who shall report to and be subject to the direction and control of the Commissioner of Finance and Accounts.

(2) The Chief Accountant shall maintain a general controlling ledger, from which may be ascertained at all times the general financial position of the City, and in which shall be shown, in appropriate controlling accounts, the City's investments in properties and improvements, its bonded indebtedness, the receipts and expenditures of all its departments, and its revenues, according to their various sources.

(3) The Chief Accountant shall prepare and maintain ledgers, or equivalent accounting records, into which shall be entered all rates and taxes assessed by the City, and all betterment charges, water meter and fire protection rates, and poll taxes.

(4) All warrants or orders drawn for the payment of money shall be approved by the Internal Auditor and shall be certified by the Chief Accountant before being paid, and shall be charged in deduction from the proper appropriation, and no warrant or order shall be certified unless the payment is authorized by law and there are unencumbered funds available for the payment thereof, and every warrant or order shall have the account on which it is drawn attached thereto before being certified.

(5) The Chief Accountant shall, before the regular meeting of the Council in each month, prepare statements showing:

- (a) the amount of rates and taxes collected during the preceding month and the amount of rates and taxes remaining uncollected; and
- (b) the amount standing to the credit of each of the respective appropriations, together with the amount of any encumbrances against such amount;

and shall, at or before such meeting, furnish the Mayor and each Alderman with a copy of the first named of such statements.

(6)(a) When the tax-rate has been fixed as hereinafter provided, the Chief Accountant shall, on or before the first day of May, calculate the amount of the rates or taxes which each person assessed is liable to pay and shall make and serve every person liable to pay the same with a notice, bearing the name of the Commissioner of Finance and Accounts, requiring such person to pay such rate or tax to the Collector.

(b) Such service may be made -

- (1) by delivering such notice at the office or place of business of such person, or to an agent of such person, or if it is a company, by delivering the same to such company, its officer, clerk or other agent;
- (2) by mailing it through the Post Office addressed to such person or company, or the agent of either, with the postage prepaid;
- (3) if the person is a non-resident, whose address is

unknown to the Collector, by publication of such notice in a newspaper published in the City.

(c) Such notice may be in the following form, or to the like effect:

Halifax, N. S..... 19.....

You are hereby notified that you are rated and taxed for the civic year 19.. for the sum of \$..... One half of this amount is payable forthwith, the balance on the 1st day of August. If the whole amount or the first instalment is paid before the 31st day of May, you are entitled to a discount of two and one-half per cent on the amount paid. If the first instalment has been paid you are entitled to a discount of one and a half per cent on the second instalment if paid before the 31st August. On all amounts unpaid after 1st September interest will be charged at six per cent per annum. Payment of any amount due may be enforced by warrant of distraint.

(7) Where any real property belongs to more than one person, whether the same is owned by co-partners or tenants in common, or is held or is in charge of executors, administrators, trustees, devisees, co-heirs, or guardians, any notice of the valuation, of the tax payable in respect of such property, and every other notice required by this Act, and the service thereof, and every proceeding under this Act for the assessment, levying, enforcing and collection of the rates and taxes, shall be sufficient and valid if such notice is actually served on, or comes to the notice of, any one of the persons to whom it so belongs, or is left on the property assessed, and notwithstanding any error, omission, or mistake in the name or names of the person or persons to be taxed, provided that the property itself intended to be taxed is sufficiently designated or pointed out in such notice to enable the parties to ascertain the subject of such rate.

(8)(a) The Chief Accountant, having served the Notices of Taxation, shall enter the rates and taxes shown therein in the tax ledger and shall make such ledger available to the Treasury Division of the Department of Finance and Accounts, under such conditions as the Commissioner of Finance and Accounts may provide, for the purpose of the collection of the said rates and taxes.

(b) When the betterment charges, water meter and fire protection rates, and poll taxes, have been entered in the ledgers or equivalent accounting records, as hereinbefore provided, the Chief Accountant shall make such ledgers or records available to the Treasury Division of the Department of Finance and Accounts, under such conditions as the Commissioner of Finance and Accounts may provide, for the purpose of the collection of the amounts shown therein.

(9) The Chief Accountant shall, in addition

to the foregoing, perform all such other duties and functions in connection with the Accounting Division of the Department of Finance and Accounts as may be from time to time delegated to him by the Commissioner of Finance and Accounts, or by an Ordinance passed by the Council.

Section 281

281. The Treasury Division of the Finance and Accounting Department shall consist of the Treasurer and the Collector, who shall perform the duties hereinafter respectively assigned to them, and who shall direct the carrying out of the work of their respective offices, and who shall report to and be subject to the direction and control of the Commissioner of Finance and Accounts.

Section 282.

282. (1) (a) The Treasurer shall, before entering upon the duties of his office, give the security required by this Act.

(b) He shall receive and be responsible for all the moneys of the City paid over to him.

(2) He shall give to every person paying him any moneys for the City a receipt therefor, bearing a number, and a duplicate of such receipt, bearing the same number, shall be transmitted by him to the Chief Accountant.

(3)(a) Except as is hereinafter provided he shall not pay out any moneys of the City without a written warrant or order approved by the Internal Auditor and certified by the Chief Accountant and countersigned by the Clerk.

(b) The countersignature of the Clerk shall not be required for the payment of any expenditure which, by any provision of this Act, does not require to be submitted to the Council for payment.

(c) He may pay the interest on the stock of the City or coupons on bonds or debentures of the City, without any warrant or order being required.

(4) He shall deposit daily in the name of the City, in a bank named or to be named by resolution of the Council, all moneys by him received for or on account of the City, keeping the accounts of the Water Department separate from the general account of the City.

(5)(a) All cheques issued by the City shall be signed by the Treasurer and, with the exception of cheques in payment of interest on the stock of the City, shall be countersigned by the Commissioner of Finance and Accounts.

(b) All the cheque books, bank pass books and bank statements of the City shall be kept by the Treasurer.

(6)(a) The Treasurer shall, in books or records to be kept for that purpose, enter true

accounts of all sums of money by him received and paid as Treasurer and of the several matters in respect of which such sums were received and paid, in such manner as the Commissioner of Finance and Accounts may prescribe.

(b) Such books or records shall at all reasonable times be open to the inspection of the Mayor, any member of the Council, the head of any department, or persons designated by the head of any department.

(7) The Treasurer shall keep a register into which shall be entered the particulars of every cheque issued by him.

(8) The Treasurer shall maintain and have the custody of all records of the City pertaining to the Sinking Funds of the City.

(9) The Treasurer shall keep all records pertaining to all the Superannuation Funds provided by the City Charter.

(10) The Treasurer shall receive and examine all cancelled cheques and the endorsements thereon, all paid and cancelled coupons, all paid and cancelled debentures of the City, and all bank statements of accounts of the City, and have the custody of the same.

(11) In addition to the foregoing the Treasurer shall perform such other duties in connection with the Treasury Division of the Department of Finance and Accounts as may be from time to time delegated to him by the Commissioner of Finance and Accounts, or by an Ordinance passed by the Council.

Section 283.

283. (1) The Collector shall collect all rates, taxes, rents, license fees and all other moneys due the City, or to any Committee thereof, except the fees, fines and penalties received or recovered in the City Court, the Police Court, and money received in the Citizens' Free Library, and any other moneys due the City which the Finance and Executive Committee shall direct to be collected by any other person.

(2) He shall pay over to the Treasurer on each business day all moneys by him so collected on the preceding business day.

(3) He shall promptly advise the Commissioner of Finance and Accounts of all moneys due to the City which he is unable to collect and the reason therefor and the Council shall have the power, on the recommendation of the Finance and Executive Committee, to excuse the Collector from collecting such moneys if it is satisfied that the same is uncollectible.

(4) He shall give to every person paying him any moneys for the City a receipt therefor, bearing a number, and a duplicate of such receipt, bearing

the same number, shall be transmitted by him to the Chief Accountant.

(5) He may receive payment of any sum due to the City by instalments and he only shall have the right to appropriate any payment and apply the same to such indebtedness as he deems best, and in the absence of any such appropriation any payment shall be deemed to be made on the debt to the City of the longest standing.

(6)(a) The Collector shall be entitled to demand and receive, on behalf of the City, fees in respect of certificates of the amounts due to the City for taxes, water rates and other charges, on properties within the City, when required to furnish the same on behalf of a vendee, mortgagee, or other person pecuniarily interested, and shall not give any such certificate until the fee in respect thereof has been paid.

(b) Any money paid to the Collector for any such certificate shall form part of the general Sinking Fund of the City.

(c) The Council may, by Ordinance, prescribe the form of such certificate and the fee to be charged for the same, and until such fee is so fixed, the same shall be fifty cents.

(7) In addition to the foregoing, the Collector shall perform such other duties in connection with the Treasury Division of the Department of Finance and Accounts as may be from time to time delegated to him by the Commissioner of Finance and Accounts, or by an Ordinance passed by the Council.

Section 284.

284. (1) The Internal Audit Division of the Finance and Accounting Department shall be under the direction of an official known as the Internal Auditor, who shall report to and be subject to the direction and control of the Commissioner of Finance and Accounts, and he shall also be under the general supervision, direction and control of the Finance and Executive Committee.

(2) It shall be the duty of the Internal Auditor to maintain a continuous audit and inspection of all books, accounts, receipts and expenditures, relating to the City, including those of the Finance and Executive Committee, the Committee on Works, the Water Department, the Committee on Safety, the Committee on Public Health and Welfare, the Board of School Commissioners, the School Teachers' Superannuation Fund, the Provincial Exhibition Commission, all the City Sinking Funds and Superannuation Funds, the Treasurer, the Collector, the Clerk, and every other Committee, Board and person entrusted under the law or by the Council with the receipt or expenditure of moneys.

(3) He shall, not less frequently than once a month, audit the money received by the

Collector for rates and taxes and all other moneys received by him, checking the same with the vouchers therefor; he shall further ascertain if the moneys so received have been paid to the Treasurer, and whether the same, together with any other moneys received by the Treasurer, have been deposited by the Treasurer in the bank selected by the City and credited to the City in the pass-book or statement of the bank.

(4) He shall examine into and make certain that every item of proposed expenditure is duly authorized by law, and if he finds that any proposed expenditure is not so authorized, shall order that such expenditure be held up and report thereon to the Commissioner of Finance and Accounts, who shall submit such report to the Mayor and Council.

(5) Neither the Internal Auditor nor any person employed in the Internal Audit Division shall at any time make any original entries in the records of the Department of Finance and Accounts.

(6) The Internal Auditor shall, on discovering any shortage in the accounts of any officer of the City charged with the receipt or expenditure of money, at once report the same to the Mayor and the Commissioner of Finance and Accounts.

(7) In addition to the foregoing, the Internal Auditor shall perform such other duties as may be from time to time assigned to him by the Council, the Finance and Executive Committee, or by the Commissioner of Finance and Accounts.

Section 285.

285. Every officer of the City who receives any moneys or incurs any expenditure shall deliver to the Internal Auditor, at such times as such Auditor requests, a detailed statement of such moneys received or expenditures incurred, and it shall be the duty of the Internal Auditor to require that such reports be delivered to him.

Section 286.

286. The Finance and Executive Committee may by regulation require any department or branch of the City's business to maintain cost records under the supervision and direction of the Chief Accountant.

2. Section 307.

Subsection (2) of Section 307 is amended by inserting therein, between the words "Council" and "may" in the first line thereof, the words "on the recommendation of the Committee on Finance and Accounts".

3. Section 310.

Section 310 is amended by adding thereto the following subsection:

(4) Every institution, organization, or other body, whether incorporated or not, which has

received from the City any amount assessed and levied under the authority of this section, shall file with the City Clerk a copy of its balance sheet and its annual report (if any) for the fiscal year during which such amounts were received.

54. Section 312.

Section 312 is repealed and the following substituted therefor:

312. (1) Every committee or board which requires any money in the ensuing civic year or for which an appropriation is provided by the Council for such ensuing civic year, shall, not later than the fifth day of February in each year, submit to the Finance and Executive Committee, for the information of such committee, an estimate of the sums required by such committee or board for the ensuing civic year, provided however, that nothing herein contained shall apply to the Board of School Commissioners.

(2) In each year the Finance and Executive Committee shall, before the first day of March, prepare and submit to the Council an estimate of all sums which are required for the ensuing civic year, according to the provisions of the next preceding sections, after crediting to general revenue, as hereinbefore provided, the probable receipts from all sources of revenue other than the amounts proposed to be raised by taxation, and to both general and special revenue the amount of unexpended balances directed to be used for the purpose of reducing taxation.

(3) In such estimate an allowance shall be made of a sum not exceeding five percent of the total amount to be raised, to cover losses, abatements or non collection of rates or taxes, according to law.

(4) The Council shall authorize the said sums so required, as determined by the Council, to be raised by taxation upon the inhabitants, property, companies, and other subjects of taxation as provided by law, and the Clerk shall, on or before the first day of March, transmit the said estimate to the Commissioner of Finance and Accounts.

Explanatory note. This is substantially the same as now in force, with certain small changes made necessary by the changes in the system.

5. Section 314.

Section 314 is repealed and the following substituted therefor:

314. (1) The Chief Accountant shall furnish the Council with a monthly statement showing the amount to the credit of each committee or board charged with the expenditure of any money.

(2) No committee or board, nor any member thereof, shall make any expenditure or enter into any contract involving the making of any ex-

penditure for such civic year in excess of the amount to the credit of such committee or board, or such appropriation, respectively.

(3) If the Chief Accountant gives a certificate for payment on account of any such expenditure, he shall be liable to a penalty of five hundred dollars.

(4) Any contract so entered into, involving the making of an expenditure in excess of the amount to the credit of such committee or board or such appropriation, shall not be binding upon the City, and notwithstanding that the City has benefited by such contract.

Explanatory note. This Section is substantially as now in force, with certain minor changes made necessary by the new system.

6. Section 316. (1) Subsection (1) of Section 316 is amended by inserting therein between the words "any" and "service" in the second line thereof the words "purpose, work or ".

(2) Clause (a) of subsection (2) of said Section 316 is repealed and the following substituted therefor:

(a) Gardens, Parks and Common.

(3) Clause (c) of subsection (2) of said Section 316 is repealed.

Explanatory note. The changes made in this amendment are for purposes of clarification only. Clause (c) of subsection (2) of Section 316 is repealed for the reason that the authority contained in Section 311 is sufficient to cover this matter.

7. Section 344. Section 344 is repealed and the following substituted therefor:

344. The Mayor, the Commissioner of Finance and Accounts, while they hold their respective offices, and a person appointed by the Governor-in-Council, shall be trustees of the Reserve Fund, the General Sinking Fund, the Special Sinking Funds and of every other Sinking Fund heretofore or hereafter provided in respect to any liability of the City. Such trustees shall not be entitled to receive any remuneration for their services, but may expend out of the revenues of the Funds such amounts as are from time to time required for the expenses of administering the Funds.

Explanatory note. As at present constituted the Sinking Fund Trustees are the Mayor, Chairman of Finance Committee and an appointee of the Governor-in-Council. As the Mayor under the new set-up is Chairman of the Finance and Executive Committee some third person should be appointed, and the Commissioner of Finance and Accounts is suggested.

58. Section 354.

Section 354 is amended by adding thereto the following subsection:

(2)(a) The City may, commencing with the fiscal period of the civic year 1940-1941, and in any other fiscal period of any other year thereafter, employ an accountant or accountants for the purpose in this section hereinafter set forth.

(b) Such accountant or accountants shall examine the Consolidated General Balance Sheet of the City and the Statement of Revenue and Expenditure related thereto for the civic year in which he or they were appointed and he or they shall also examine and test such accounting records and the other records relating to the same by such methods and to such extent as he or they may deem appropriate, and such accountant or accountants shall be entitled to receive all information and explanations required by him or them in connection therewith. Such accountant or accountants shall review the system of internal accounting control but may restrict the scope of his or their examination in consideration of the work performed under such system of control, and shall report to the Council whether or not, having received all information and explanations required by him or them, in the opinion of the said accountant or accountants the said Balance Sheet and related Statement of Revenue and Expenditure present fairly the position of the City at the close of the civic year in respect of which such Balance Sheet and Statement were prepared.

(c) Any money required to pay for the services of such accountant or accountants may be included in the estimates of the City.

Explanatory note. The amendment to this Section is to enable the City to have an annual audit. The Section authorizes the City to engage an accountant or accountants and prescribes the ground to be covered by their audit.

9. Section 366B.

The Charter is amended by inserting therein, immediately following Section 366A thereof, the following Section:

366B. (1) The Assessor shall prepare a roll containing the names of all persons who he has reason to believe are liable to pay a poll tax, with the amounts of the poll tax for which each person named therein is liable. Upon the completion of the said roll, the Assessor shall deliver the same to the Commissioner of Finance and Accounts.

(2) The Assessor may from time to time make alterations in the roll by adding thereto additional persons who in his opinion are liable to the poll tax and by removing therefrom persons who in his opinion should not have been included therein. When any such alterations have been made by him, the Assessor shall at once, in writing, advise the Commissioner of Finance and Accounts of the same.

Explanatory note. This Section is to provide for the

compilation of a poll tax roll and the method in which the same is to be dealt with.

60. Section 388. Section 388 is repealed and the following substituted therefor:

388. The assessment shall be begun in the month of May in each year for the next ensuing civic year and the valuations shall be completed by the thirty-first day of December, and the books containing the annual valuations and special taxes shall be prepared and made up by the Assessor and delivered to the Chief Accountant before the fifth day of March in each year.

Explanatory note. This Section is the same as now in effect with some slight changes made necessary on account of the new system.

61. Section 388A. The Charter is amended by inserting therein immediately following Section 388 thereof the following Section:

388A. (1) The Assessor, or in the event of his absence or illness such person as may be appointed for that purpose, when the books referred to in the next preceding section have been prepared and made up, shall carefully examine and sign the same.

(2) The Assessor, or in the event of his absence or illness such person as may be appointed for that purpose, after carefully examining such books shall subscribe and take in respect to such books the following oath, which shall be administered by the Mayor or any Alderman in the presence of the Clerk:

OATH TO BE TAKEN BY THE ASSESSOR.

I, (name and office) do hereby solemnly swear (or affirm) that the books (marked "A" "B" "C" "D" identified) contain a full and true list of the names of all persons, firms, estates or companies known to me who are liable to rates and taxes in the City of Halifax for the year commencing the first day of May next, and that the property contained in the said books and assessed to each person, firm, estate or company in the said books, is a full and accurate assessment of all the property of each person, firm, estate or company liable to taxation, at its full assessable value according to my best knowledge and belief.

Explanatory note. This Section combines the existing Sections 411 and 412 of the present Charter, and provides for the swearing of the Assessor's valuation roll.

62. Section 409. Section 409 is repealed and the following substituted therefor:

409. The Commissioner of Finance and Accounts with the assistance of the Assessor shall estimate

as correctly as may be the probable amount to be yielded by -

- (a) licenses, company taxes, and all other special or specific taxes; and
- (b) the poll tax, and non-residence tax;

and, after deducting the amount so arrived at from the total sum required, shall add together the assessed valuations for real property tax, for business tax, for household tax and for other occupation tax at the percentages hereinbefore provided for the same respectively, and fix a rate upon the amount so arrived at of so much on the dollar of 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 or revenue.

Explanatory note. This Section provides that the Commissioner of Finance and Accounts will strike the rate instead of the same being done by the Assessor as at present.

63. Section 410. Section 410 is repealed and the following substituted therefor:

410. The Chief Accountant shall extend the books containing the annual valuations and shall calculate where necessary the taxes to be imposed upon every person, whether as a special tax or otherwise.

Explanatory note. This is a re-phrasing of the present Section 410 made necessary because of the transfer of work from the Assessor to the Chief Accountant.

4. Section 411
and Section 412. Sections 411 and 412 are repealed.

Explanatory note. These sections are repealed. The reason for this repeal is that the provisions of these two sections are now incorporated in Section 388A supra.

5. Section 417. Section 417 is amended by striking out the words "ratebook has been delivered to the Collector" in the first and second lines thereof and substituting therefor the words "books containing the annual valuations and special taxes have been delivered to the Chief Accountant".

Explanatory note. This amendment is necessary due to the change in the system.

6. Section 418. Clause (b) of subsection (1) of Section 418 is amended by striking out the words "by the Assessor or by the Collector" in the first and second lines thereof and substituting therefor the words "by the Assessor, the Commissioner of Finance and Accounts, the Chief Accountant or by the Collector".

Explanatory note. See explanatory note to No. 65.

7. Section 419. Subsection (1) of Section 419 is amended by inserting therein, between the word "appeal" in the second and third lines thereof and the word "collector" in the third line thereof the words "The Commissioner of Finance and Accounts, the Chief Accountant,".

Explanatory note. See explanatory note to No. 65.

8. Section 421. Subsection (1) of Section 421 is amended by striking out the word "him" in the sixth line thereof and substituting therefor the words "The Commissioner of Finance and Accounts".

Explanatory note. This amendment is necessary because of the fact that under the new system the Commissioner of Finance and Accounts will strike the tax rate instead of the Assessor as under the present Charter.

9. Section 425. Subsection (9) of Section 425, as that subsection is enacted by Section 14 of Chapter 58 of the Acts of 1938, is repealed and the following substituted therefor:

(9)(a) The Chief Accountant, immediately upon becoming aware of any error in the amount shown in a notice to pay rates or taxes, shall send by registered mail to the person entitled to receive the same a corrected bill, setting out the correct amount due.

(b) The Council, on the recommendation of the Finance and Executive Committee, on it appearing to its satisfaction that any person has received a notice to pay rates or taxes containing an incorrect amount, and for this reason has failed to pay the full amount actually due by him, may relieve such person of such portion of the interest due by him upon such unpaid rates or taxes prior to the date of the receipt by him of a notice or statement containing the correct amount due, and upon such conditions as to payment as it may prescribe.

Explanatory note. This section has been re-drafted due to the changes in the system.

- Section 441. Section 441 is repealed and the following substituted therefor:

441. (1) The lien for rates and taxes on real and personal property shall operate and attach upon the same respectively from the date of the striking of the tax rate in respect of such taxes.

(2) Rates or taxes rated or imposed afterwards either in the case of -

(a) A person commencing business after the general assessment, or

(b) property omitted by accident or error from the general assessment, or