

March 11th, 1943.

REPRESENTATION ON PERSONNEL COMMITTEE - HALIFAX
DISTRICT TRADES AND LABOR COUNCIL

Read letter from the Halifax District
Trades and Labor Council as follows:-

March 11th, 1943.

The Mayor and City Aldermen,
City Hall,
Halifax, N. S.

Dear Sirs:-

At last night's meeting of the Halifax District Trades and Labor Council representation on the Personnel Committee of the three civic trade unions at present affiliated with our Council was again discussed and considered. Our Legislative Committee was instructed to place the matter on its agenda of proposed labor legislation to be presented at the present session of the Nova Scotia Legislature and I was requested to petition the City Council for its co-operation and support in the proposed change. We accordingly petition the members of the City Council at their meeting this evening to consider and endorse this matter of representation on the Personnel Committee by one member from each of the three civic trade Unions, as contained in the petition presented on their behalf, endorsed by our Council, and considered by the City Council at its meeting on February 11th, 1943. We also request that this petition be officially acknowledged and that we be advised what action was taken regarding it.

Yours very truly,

James M. Cody,
General Secretary.

Moved by Alderman Kinley, seconded by
Alderman Ahern that the letter from the Halifax
Appreciated District Trades and Labor Council be acknowledged
and assurance given of the City Council's support
in this matter, and that the City Council approve of
the appointment of a member to the Personnel
Committee from each of the civic trade unions
recognized by the City Council and that similar
representation on the Personnel Committee be granted
to any other civic trade union, if and when recognized
by the City Council, and that legislation be sought
to implement the necessary changes.

March 11th, 1943.

Motion put and passed unanimously; the following Aldermen being present and voting therefor:-

Aldermen MacKay
Kinley
Hosterman
Coffin
Adams
Lloyd
McDonald
Walker
Ahern

QUESTIONS BY ALDERMEN

ahern
Alderman Ahern stated that he noticed an article in a Toronto paper which suggested that a Hockey Hall of Fame be established, and he thought that Halifax should be mentioned in the proposed Hall of Fame.

Moved by Alderman Ahern, seconded by Alderman Kinley that the Mayor appoint a committee composed of three Aldermen and three citizens for the purpose of obtaining recognition for the City of Halifax on the Hockey Hall of Fame, and to make it known that Halifax was the first place where hockey was played. Motion passed.

Alderman Ahern stated that Mayor Tobin of Boston stressed the need of the citizens of Boston utilizing available land for the purpose of raising vegetables, and he would suggest that the citizens of Halifax be urged to do likewise.

Alderman Lloyd drew to the attention of Council the need of additional transportation in the City of Halifax.

ahern
Moved by Alderman Lloyd, seconded by Alderman Ahern that a letter be sent to the N.S. Light and Power Co. Ltd. inquiring from that company what their present position is in respect of securing additional equipment to improve the

March 11th, 1943.

transportation system in the City of Halifax.

Motion passed.

Committee of Works
Comm. of Works

Alderman Ahern said he was requesting that steps be taken to provide lights in the part of Ward #6 that includes Dutch Village Road, from Armdale to Fairview.

Referred to the Committee on Works.

Alderman Lloyd stated that there was a sub-committee appointed consisting of the Mayor, Deputy Mayor and some civic officials who have been instructed by the Committee on Works to endeavor to bring about a solution in respect of the underpass at Fairview and he would like to ask the Mayor what progress had been made in the matter.

The Mayor replied that the committee had met with the Minister of Highways and discussed with him the matter of the underpass.

The Minister of Highways was having four plans prepared; three of which were ready but the fourth was not completed as yet, and the committee was waiting until these plans were all ready. To date, he said, he had not received a call from the Government but as soon as the information is complete, the matter would be brought before the City Council.

UNDERGROUND CABLE - SOUTH STREET

Committee of Works
Comm. of Works

Read report of the Committee on Works re underground cable, South Street.

March 11th, 1943.

February 26th, 1943.

City Council.

Gentlemen:-

The Committee on Works at a meeting held on the 19th instant considered the attached letter and application under date of February 19, 1943, from Major B. F. Holmes, Officer Commanding No. 1 Company Atlantic Command Signals, advising that a right of way for a trench for buried cable is required on South Street as shown in attached sketch.

On motion of Alderman Kinley, seconded by Alderman Coffin the Committee recommended to Council that the permission applied for be granted.

Respectfully submitted,

W. P. Publicover,
CITY CLERK.

Per: T. J. Moore.

Moved by Alderman McDonald, seconded by Alderman MacKay that the report be adopted.

Motion passed.

BEECH HILL - LEASE TO HALIFAX GUN CLUB

W. P. Publicover
March 11, 1943
Read report of the Committee on Works re Beech Hill, lease to Halifax Gun Club,

March 11th, 1943.

The City Council.

Gentlemen:-

The Committee on Works at a meeting held on the 2nd instant, considered the attached report of the Commissioner of Works dated February 10th, 1943, on an application from the Halifax Gun Club, for a renewal of their lease of the piece of City property on the north side of the St. Margaret's Bay Road, at Beech Hill, used for the purposes of a Gun Club.

On motion of Alderman Kinley, seconded by Alderman Walker, the committee recommended to Council that the lease be renewed for a further period of one year.

Respectfully submitted,

W. P. Publicover,
CITY CLERK.

Per: T. J. Moore.

March 11th, 1943.

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

WATER SUPPLY OUTSIDE CITY LIMITS

Read report of the Committee on
Works and Commissioner of Works re water supply
outside City limits.

March 11th, 1943.

The City Council.

Gentlemen:-

The Committee on Works at a meeting
held on the 2nd instant, on motion of Alderman
MacKay, seconded by Alderman Kinley, approved and
recommended to Council for adoption the attached
report of the Commissioner of Works dated February
27th, 1943, entitled "Water outside City limits".

Respectfully submitted,

W. P. Publicover,
CITY CLERK.

Per: T. J. Moore.

February 27th, 1943.

His Worship the Mayor.

Sir:-

Several applications for water service
outside the City have been before the Committee on
Works for sometime, two of which are connected and
another has his house completed and ready to move in.

At present I would recommend that the
following applications be granted, the applicants
to pay all cost of installation and furnish their
own meters.

Roy Clattenburg
H. McKab
Reginald Malloy
James D. Baker
Mr. Ward
S. J. Murphy
New School
Mrs. Gertrude Unlah
Thomas Merson

Respectfully submitted,

R. M. MacKinnon,
COMMISSIONER OF WORKS.

*Check of Works
Commissioner of Works.*

March 11th, 1943.

Moved by Alderman McDonald,

seconded by Alderman MacKay that the reports be adopted. Motion passed.

*Clerk of Works
Board of Works*

OVERHANGING SIGN -- AJAX HOSPITALITY HEAD-
QUARTERS

Read report of the Committee on Works re overhanging sign, Ajax Hospitality Headquarters.

March 11th, 1943.

The City Council.

Gentlemen:-

The Committee on Works at a meeting held on the 2nd instant, considered the attached application from Mrs. D. M. Coolican, Secretary, Ajax Hospitality, for illuminated sign, under date of March 1st, 1943, for permission to hang a sign over the street outside their office premises at No. 90 Spring Garden Road.

On motion of Alderman Walker, seconded by Alderman Coffin, the committee recommended to Council that the permission applied for be granted for the term of occupancy of the said premises by the applicant.

Respectfully submitted,

W. P. Publicover,
CITY CLERK.

Per: T. J. Moore.

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

LEASE OF LAND FOR C. W. A. C.

*Clerk of Works
Board of Works*

Read report of the Committee on Works and extract from minutes of a meeting of the City Council re lease of land for C. W. A. C.

March 11th, 1943.

The City Council.

Gentlemen:-

The Committee on Works at a meeting held on the 9th instant, considered the attached communication reading as follows:-

"Department of National Defence
Radiotelegraph Service.

Ottawa, Canada.

The Mayor,
City of Halifax, N. S.

Prop #76 Reference parcel of land at northeast corner of Morris and Summer Street owned by your City and proposed to be leased to Crown will you approve lease for duration of war and monthly thereafter so long as required by Crown other terms and conditions as arranged to remain unchanged wire reply collect please.

E. V. Chambers for Real Estate Adviser
Dept. of National Defence".

The Committee considered also, the following papers which are submitted herewith:-

Extract from Minutes of a meeting of the City Council held on October 15th, 1942, with reference to the said land.

Copy of letter from Secretary Treasurer Board of School Commissioners for the City of Halifax, to Lieut-Colonel E. R. Vince, M. D. 6, under date of January 7th, 1943, and letter from the same official addressed to His Worship the Mayor and City Council under date of December 4th, 1942, both of which letters convey the protest of the Board of School Commissioners against the erection of a barracks in the location indicated.

A report of the Commissioner of Works dated March 9th, 1943, entitled "Lease of land for C. W. A. C. - Dept. of National Defence, Morris Street, n-e corner of Summer".

On motion of Alderman McDonald, seconded by Alderman Coffin, the committee recommended to Council that as the City Council offer of October 15th, 1942, regarding this property has not been accepted, it be withdrawn and the following substituted:-

March 11th, 1943.

That City Council authorize a lease of the land concerned to the Department of National Defence for the purpose as previously indicated for a term of one year certain, thence from month to month, for the duration of the present war and not exceeding one year thereafter, on condition that there be no entrance to the buildings or premises on College Street, and that the rental payable to the City of Halifax for the said land be \$350.00 per year".

Respectfully submitted,

W. P. Publicover,
CITY CLERK.

Per: T. J. Moore.

Extract from minutes of a meeting of the City Council of the City of Halifax held on the 15th day of October, 1942.

"Lease of land - Dept. of National Defence

Read report of the Committee on Works re lease of land, Department of National Defence.

October 15th, 1942.

The City Council.

Gentlemen:-

The Committee on Works at a meeting held on October 13th and October 15th, 1942, considered the attached report of the Commissioner of Works dated the 10th instant, entitled as above, on an application from the Department of National Defence to lease the City owned property bounded on the south by Morris Street, on the west by Summer Street, and on the north by property belonging to the Sacred Heart Convent.

The plan referred to in the said report is submitted herewith.

The committee recommended to Council that the said application be granted in consideration of payment of a rental of Three Hundred and Fifty Dollars (\$350.00) per year.

Respectfully submitted,

W. P. Publicover,
CITY CLERK.

Per: T. J. Moore.

Moved by Alderman Walker, seconded by Alderman McDonald that the report be adopted and it is the desire of Council that there be no entrance to the buildings on College Street. Motion passed.

A true extract,

W. P. Publicover,
CITY CLERK."

March 11th, 1943.

Moved by Alderman McDonald, seconded by Alderman MacKay that the report of the Committee on Works be adopted. Motion put and passed, 7 voting for the same and 2 against it as follows:-

FOR THE MOTION

Aldermen MacKay
Kinley
Hosterman
Coffin
Lloyd
McDonald
Walker

AGAINST IT

Aldermen Adams
Ahern

-7-

-2-

TENDERS FOR LEAD PIPE

Read report of the Committee on

Works re tenders for lead pipe.

March 11th, 1943.

The City Council.

Gentlemen:-

The Committee on Works at a meeting held on the 9th instant, on motion of Alderman Kinley, seconded by Alderman O'Toole, approved and recommended to Council for adoption, the attached report of the Commissioner of Works dated March 9th, 1943, recommending that the tender of Jones Simmonds Limited, for the supply of approximately 22,000 pounds of lead pipe at \$8.90 per hundred pounds, being the lowest, be accepted.

Respectfully submitted,

W. P. Publicover,
CITY CLERK.

Per: T. J. Moore.

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

FINAL CERTIFICATE - TURNBULL ELEVATOR CO.LTD.

Read report of the Committee on Works re final certificate, Turnbull Elevator Co.Ltd.

-457-

*Book of Works
Comm. of Works*

*Book of Works
Comm. of Works*

March 11th, 1943.

The City Council.

Gentlemen:-

The Committee on Works at a meeting held on the 9th instant, on motion of Alderman Coffin, seconded by Alderman Kinley, approved and recommended to Council for payment the attached final certificate of the Commissioner of Works recommending payment to the Turnbull Elevator Company Limited of the sum of Eighteen Hundred and Thirty-seven dollars and Fifty cents (\$1837.50) being the balance in full on their contract for the installation of an elevator in the City Hall.

Respectfully submitted,

W. P. Publicover,
CITY CLERK.

Per: T. J. Moore.

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

Book of Works
Comm. on Works

FINAL CERTIFICATE - W. C. SAWLER

Read report of the Committee on Works re final certificate, W. C. Sawler.

March 11th, 1943.

The City Council.

Gentlemen:-

The Committee on Works at a meeting held on the 9th instant, on motion of Alderman Kinley, seconded by Alderman McDonald, approved and recommended to Council for payment the attached final certificate of the Commissioner of Works recommending payment to W. C. Sawler, of the sum of One Thousand and Thirty-five Dollars (\$1,035.00) being the balance in full on the contract for the construction of a comfort station in the Police Garage.

Respectfully submitted,

W. P. Publicover,
CITY CLERK.
Per: T. J. Moore.

Moved by Alderman McDonald, seconded by Alderman MacKay that the report be adopted.

Motion passed.

March 11th, 1943.

*Clerk of Works
Comm. of Works*

TENDERS FOR SUPPLIES

Read reports of the Committee on Works and Commissioner of Works re tenders for supplies.

March 10th, 1943.

The City Council.

Gentlemen:-

At a meeting of the Committee on Works held on the 9th instant, the attached report of the Commissioner of Works dated March 9th, 1943, entitled as above, was with the exception of the Section concerning gasoline, approved and recommended to Council for adoption.

Respectfully submitted,

W. P. Publicover,
CITY CLERK.

Per: T. J. Moore.

March 9th, 1943.

His Worship the Mayor

Sir:-

I beg to report that in response to advertisements, tenders for supplies required by the City Works Department were received as follows:-

Special Castings

	Schedule rates	Total	
Fleming Bros.	"	"	\$7,478.50
Hillis & Sons	"	"	7,658.50

The above totals are based on quantities set out in the specification as being those on which the tenders would be compared.

It is recommended that the tender of Fleming Bros. be accepted.

Gasoline, oils, etc.

Tenders were received from the following firms:-

- Provincial Oils Ltd.
- Canadian Oil Ltd.
- Irving Oil Co. Ltd.
- Imperial Oil Co. Ltd. (late tender)

Gasoline

The Provincial Oil Ltd. and Irving Oil Ltd. are one cent per gal. lower than the Canadian Oil Ltd. and Imperial Oil Ltd. It is therefore recommended that the gasoline be divided equally between the two lowest bidders.

March 11th, 1943.

Kerosene Oil

The four firms all quote the same price, namely 19 cents per gal. It is recommended that the kerosene oil be divided equally among the four.

Motor Oil

It is recommended that this product be divided between the Imperial Oil Ltd. and the Provincial Oil Ltd.

Engine Oil

It is recommended that the tender of the Imperial Oil Ltd. be accepted for this, it being the lowest of the four firms.

Cylinder Oil & Greases

The Canadian Oil Company are the lowest on these items and it is therefore recommended that their tender be accepted.

Respectfully submitted,

R. M. MacKinnon,
COMMISSIONER OF WORKS.

Moved by Alderman McDonald, seconded by Alderman MacKay that the report of the Committee on Works be adopted. Motion passed.

TENDERS FOR SUPPLIES

*Report of Works
and Commissioner of Works re tenders for supplies.*

Read reports of the Committee on Works and Commissioner of Works re tenders for supplies.

March 11th, 1943.

The City Council.

Gentlemen:-

The Committee on Works at a meeting held on this date considered the following attached reports of the Commissioner of Works:

report dated March 10th, 1943, entitled "Tenders for supplies",
and report dated March 11th, 1943, entitled "Tender for gasoline (supplementary report)".

The Committee recommended to Council that the above mentioned report dated March 10th, 1943, be adopted; also that gasoline be purchased at thirty and one-half cents per gallon from the Provincial Oils Ltd., Canadian Oil Ltd., Irving Oil Co. Ltd., Imperial Oil Co. Ltd. and McColl-Frontenac Oil Co. Ltd. in approximately equal quantities.

Respectfully submitted,

W. P. Publicover,
CITY CLERK.
Per: T. J. Moore.

March 11th, 1943.

March 10th, 1943.

His Worship the Mayor.

Sir:-

Supplementing my report of March 9th re tenders for supplies, I beg to report as follows:-

	Wm. Stairs Son & Morros Ltd.	Judges Trans- portation Co.
<u>Calcium Chloride</u>		
1. Carload lots as per spec.	\$30.67	\$29.92 - .75 = \$30.67
2. L. C. L.	37.42	37.42
3. Brand	Brunner Mond	Maple Leaf
4. Calcium Chloride	78-80	80-85

Terms: Net 30 days or 1% 10 days based on \$21.00 }
 Sales tax based on 6%, freight based on present rate. } Same terms.

The bidders quote the same prices and it is therefore recommended that the Calcium Chloride be purchased as nearly as possible in equal quantities from the two Companies tendering.

Liquid Chlorine

Wm. Stairs Son & Morrow Ltd. - 11 cents per lb.

The price quoted is the same as last year and it is recommended that the contract for liquid chlorine be awarded to Wm. Stairs Son and Morrow Limited.

<u>Crushed Stone</u>	<u>Fairview Crushed Stone Company</u>	
	<u>Price Delivered</u>	<u>Price at Crusher</u>
No. 1 3 1/2" on 2 1/2"	\$2.50	\$2.25
No. 2 2 1/2" on 1 1/2"	2.90	2.65
No. 3 1 1/2" on 1"	3.25	3.00
No. 4 1 1/4" on 3/8"	3.25	3.00
No. 5 3/8"	2.50	2.25
No. 6 2 1/4" 1/2"	2.90	2.65

This was the only tender received. The prices quoted are the same as last year.

It is recommended that the contract for crushed stone be awarded to the Fairview Crushed Stone Co. Limited.

<u>Sand and Gravel</u>	<u>O. A. HUBLEY</u>
Con. Sand Del. on Wharf	\$2.00
" " " Railway	-
" " " City Field	2.25
Coarse Sand Del. on Wharf	2.25
" " " Railway	-
" " " City Field	2.50
Gravel Del. on Wharf	2.25
" " " Railway	-
" " " City Field	2.50

March 11th, 1943.

<u>Crushed Gravel</u>				<u>Price Delivered</u>	<u>At Crusher</u>
1.	3 $\frac{1}{2}$ "	screen on	2 $\frac{1}{4}$ "	\$2.50	2.25
2.	2 $\frac{1}{4}$ "	"	1 $\frac{1}{4}$ "	2.40	2.15
3.	1 $\frac{1}{4}$ "	"	$\frac{3}{4}$ "	2.50	2.25
4.	$\frac{3}{4}$ "	"	3/8"	2.75	2.50
5.	3/8"	"	"	3.00	2.75
6.	2 $\frac{1}{4}$ "	"	1"	2.40	2.15
7.	1 $\frac{1}{4}$ "	"	3/8"	2.50	2.25

This was the only tender received for sand and gravel and it is recommended that the tender of O. A. Hubley be accepted. Prices for sand and gravel are the same as last year.

Respectfully submitted,

R. M. MacKinnon,
COMMISSIONER OF WORKS.

Moved by Alderman MacKay, seconded by Alderman McDonald that the reports be adopted.
Motion passed.

AMENDMENT TO ORDINANCE #13

Read letter from the Clerk of the Executive Council re amendment to Ordinance #13.

Halifax, 1st March, 1943.

Dear Sir:-

I enclose herewith a copy of the amendment to Ordinance No. 13 of the City of Halifax, respecting the Regulation of Vehicles transporting Passengers for Hire, duly certified as having been approved by the Governor-in-Council on the 26th February.

Yours truly,

Marjorie I. MacKay
For
Clerk of the Executive
Council.

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

FILED

LETTER, COMMISSIONER OF FINANCE RE TAX RATE
1943-44

Read letter from the Commissioner of Finance re tax rate 1943-44.

March 11th, 1943.

TAX COLLECTIONS, FEBRUARY, 1943

Arrears Taxes

Civic Year	Reserves	Outstanding Balances Jan. 1942	New Accounts and adjustments	February Collections	Outstanding Balances February.
1940-41	\$ 88,686.61	\$124,802.52	\$1,025.20 Cr.	\$9,127.71	\$114,649.61
1941-42	43,609.75	216,246.69	2,876.04 Cr.	11,651.16	201,719.49
Current 1942-43	23,731.83	463,244.68	6,617.19 Cr.	35,534.89	421,092.60
Water Dept. Rates, etc.		122,920.85	14,364.61 Dr.	51,368.63	85,916.83
		<u>927,214.74</u>	<u>3,846.18 Dr.</u>	<u>107,682.39</u>	<u>823,378.53</u>

Poll Taxes

1934-35	725.94		25.50	702.44
1935-36	575.42		14.00	561.42
1936-37	321.85		21.50	300.35
1942-43	<u>9,124.42</u>		4.33 Dr.	<u>8,114.90</u>
				<u>1942-43</u>
Additional Collections				
Tax years 1908-9 to 1924-25				38.74
Corresponding period last year				80.45
Tax year 1925-26 to 1939-40				6,390.24
Corresponding period last year				2,778.24
Collections as per statement above				107,682.39
Corresponding period last year				<u>114,081.37</u>
				<u>88,362.11</u>
Collections of Poll Tax				
May 1st, 1942 to Feb. 28th, 1943				42,009.58
Corresponding period last year				35,146.42

M. L. Bellew,
CHIEF ACCOUNTANT

FILED

APPROPRIATIONS

Read report of the Chief Accountant re appropriations as follows:-

Report on Appropriations as at February 28, 1943.

To the City Council:

The following is the state of civic appropriations on the above date after deducting unpaid orders.

March 11th, 1943.

Appropriation	Free Balance	
City Home Maintenance	\$7,031.62	
City Home Salaries	7,457.70	
Flening Park	578.63	
Public Gardens	3,992.67	
Tuberculosis Hospital Maintenance	2,605.30	
Tuberculosis Hospital Salaries	3,687.51	
Infectious Disease Hospital Maintenance	913.38	Dr. #
Infectious Disease Hospital Salaries	3,516.41	Dr. #
Public Health and Welfare Maintenance	1,112.11	Dr.
Public Health and Welfare Salaries	2,637.33	
Field Nursing Service	3,563.43	
Police Dept. Maintenance	463.65	Dr. *
Police Dept. Salaries	23,272.00	
City Prison Maintenance	4,438.92	
City Prison Salaries	2,747.13	
Works Department	69,419.76	
Fire Dept. Maintenance	849.72	
Fire Dept. Salaries	30,283.53	
Fire Alarm Telegraph Service	657.09	
Fire Alarm Salaries	1,636.51	
Printing and Stationery	1,719.87	
Library Maintenance	746.91	
Library Salaries	636.00	

Sufficient funds in Revenue Account to cover this overdraft.

* Sufficient funds in Salaries Account to cover overdraft.

M. L. Bellew,
CHIEF ACCOUNTANT.

FILED

10.40 P.M.,

Moved by Alderman MacKay, seconded by
Alderman McDonald that this meeting do now adjourn.

Motion passed. Meeting adjourned.


LIST OF HEADLINES

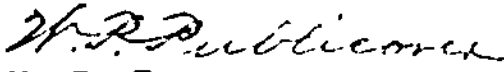
Minutes	432
Accounts	432
Tag Days	433
Application - Board of School Commissioners	433
Adjustment of salary to Mr. L. A. Gastonguay	434
Survey of water system	434
Abatement of sewer assessments	439
Conveyance of land to the Dominion Government	440
Confort Station - Police Department	441
Purchase of property - s. w. corner Armview Avenue and Pryor Street	442
Legislation	443

March 11th, 1943.

HEADLINES (Continued)

Tenders for Groceries - Civic Institutions	446
Tenders for eggs - Civic Institutions	447
Boilers - City Home	448
Representation on Personnel Committee - Halifax District Trades and Labor Council	449
Questions by Aldermen	450
Underground cable - South Street	451
Beech Hill - lease to Halifax Gun Club	452
Water supply outside City limits	453
Overhanging sign - Ajax Hospitality Headquarters	454
Lease of land for C. W. A. C.	454
Tenders for lead pipe	457
Final certificate - Turnbull Elevator Co.Ltd.	457
" " W. C. Sawler	458
Tenders for supplies	459
Tenders for supplies	460
Amendment to Ordinance #13	462
Tax Collections for the month of February, 1943	463
Letter, Commissioner of Finance re tax rate 1943-44	462
Appropriations	464


W. E. Donovan,
MAYOR AND CHAIRMAN.


W. P. Publicover,
CITY CLERK.

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

SPECIAL MEETING.

5.10 P.M.,
Council Chamber,
City Hall,
March 16, 1943.

A meeting of the City Council was held this day. At the above named hour there were present His Worship the Mayor, Chairman; Aldermen Kinley, Hosterman, Coffin, Adams, Lloyd, Walker and Ahern.

The meeting was called specially to consider legislation.

ASSESSMENT - HALIFAX SHIPYARDS LIMITED

Read report of the Finance and Executive Committee and sub-committee re assessment, Halifax Shipyards Ltd.

Halifax, N. S.,
March 15th, 1943.

His Worship the Mayor
and Members of the City Council.

Gentlemen:-

At a meeting of the Finance and Executive Committee held on the above date, the attached letter from the Commissioner of Finance on behalf of a sub-committee appointed to confer with officials of Halifax Shipyards Limited in connection with tax exemption on their assessed improvements which will expire April 30th, 1944, was considered.

The proposals contained in this letter were approved by the Finance and Executive Committee and recommended for adoption.

The Finance and Executive Committee also recommends that the term of the agreement be for the duration of the war and one year thereafter when the matter may again be reconsidered and also that the City Solicitor be instructed to prepare the necessary legislation for presentation to the Legislature at this session.

Respectfully submitted,

W. P. Publicover,
CITY CLERK.

March 16th, 1943.

January 20th, 1943.

The Chairman,
Finance and Executive Committee,
CITY HALL.

Dear Sir:-

The Mayor, the Solicitor, and the Assessor together with the writer have had two conferences with officials of Halifax Shipyards Limited in connection with tax exemption on their assessed improvements which will expire April 30, 1944, after a 25 year period.

As a result of these conferences, both parties recognized the fairness of the company paying, for the duration of the war, extra taxation which would reflect the war-time activity of this industry. It was also recognized that shipyards are as a rule assisted by the Government or other agencies and do not pay a full quota of taxation, either under normal or abnormal conditions. The Halifax Shipyards, Limited, does not receive any outside financial assistance, except relief from taxation by the City.

The assessed value of the real estate owned by this Company has been fixed at \$310,200.00 and on this assessment taxes have been paid in the past 24 years.

It is tentatively proposed, subject to the approval of the Finance Committee and the Council;

1. That the fixed assessed value of the land, for tax purposes, be \$310,200.00, the business rate of taxation to apply.
2. That the fixed assessed value of the improvements for tax purposes, be \$620,400.00, the business rate on one-half thereof to apply.
3. That the assessment on fifty percent of the fixed value of the improvements be maintained for the duration of the war, including the assessment made immediately prior to its end.
4. That the assessment then revert and remain for a period to be decided on, to \$310,200.00 as the fixed value of real estate, under the same terms as at present existing.
5. That the proposed agreement be effective as of May 1st, 1943, which is one year prior to the expiry of the present 25 year agreement.
6. That any future hostilities involving Canada during the currency of any post war agreement, which will involve heavy shipping construction or repairs, will permit the agreement to be abrogated as soon as this condition is recognized.

March 16th, 1943.

The Committee's attention is called to the fact that the total assessed value of this plant for business purposes if the present agreement were not in effect, would be \$2,766,450.00 and that a potential tax at the business rate on this assessment would produce approximately \$114,500.00. The proposed agreement will produce a tax of about \$26,000.00, and it will be seen that a generous local contribution will still be made to this industry.

The increase in civic revenue under the proposal now submitted for your consideration will approximate \$14,000.00 per annum.

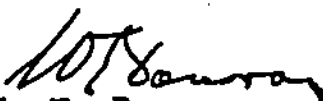
Yours very truly,

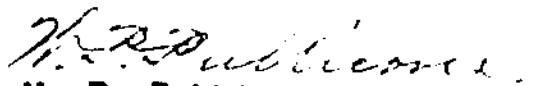
A. M. Butler.

Moved by Alderman Hosterman,
seconded by Alderman Lloyd that the reports be
adopted. Motion passed unanimously.

5.20 P.M.,

Moved by Alderman Walker, seconded by
Alderman A hern that this meeting do now adjourn.
Motion passed. Meeting adjourned.


W. E. Donovan,
MAYOR AND CHAIRMAN.


W. P. Publicover,
CITY CLERK.

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

SPECIAL MEETING.

Mayor's Office,
City Hall,
Halifax, N. S.,
March 30, 1943.
5.10 P.M.

A meeting of the City Council was held this day. At the above named hour there were present His Worship the Mayor, Chairman; Aldermen MacKay, Kinley, Hosterman, Adams, Lloyd, McDonald, O'Toole, Walker, Burgess and Ahern.

The meeting was called specially to consider the following items:-

1. Report Committee on Works re Market.
2. Legislation.

MARKET

Read report of the Committee on Works as follows:-

March 30th, 1943.

The City Council.

Gentlemen:-

Attached hereto are a copy of Minutes of a meeting of a sub-Committee of the Committee on Works, under date of March 4th, 1943, concerning a proposal from Lt. Col. S. E. Lyons that the City Market Building be leased to the Crown; a copy of letter relative thereto from Mayor W. E. Donovan to Lt. Col. Lyons, under date of March 5th, 1943, and a telegram from Lt. Col. Lyons to Mayor W. E. Donovan, under date of March 24th, 1943, concerning the desired lease, also a letter from the Municipal Clerk and Treasurer relating thereto, which were considered by the Committee on Works at a meeting held on this date.

On motion of Alderman MacKay, seconded by Alderman Kinley, the committee recommended to City Council that the City of Halifax lease the City Market Building to the Crown at \$8,000.00 per year, plus payment of regular water consumption rates; the Crown to be responsible for interior maintenance and entire maintenance of windows; for a period of one year definite, terminable at any time after three months

March 30th, 1943.

notice from the Crown from any time in the year not to exceed the duration of the war and one year thereafter, provided that such total period shall not exceed five years; the lease to be in form satisfactory to the City Solicitor.

Respectfully submitted,
W. P. Publicover,
CITY CLERK.

Per: T. J. Moore.

Moved by Alderman MacKay, seconded by Alderman McDonald that the report be approved. Motion passed unanimously; the following Aldermen being present and voting therefor:-

Aldermen MacKay,
Kinley,
Hosterman,
Adams,
Lloyd,
McDonald,
O'Toole,
Walker,
Burgess
Ahern.

LEGISLATION

Read letter from the City Solicitor as follows:-

March 30th, 1943.

His Worship the Mayor
and Members of the City Council.

Gentlemen:-

With reference to the item re legislation which appears upon the agenda for this meeting of the Council, in view of certain developments which have occurred no legislation will be submitted for approval.

It had been under consideration that some legislation respecting the method of setting up special sinking funds might have been submitted but after discussion it is felt by the Trustees of the Sinking Funds that the present method is satisfactory and complete with the requirements of the Statute.

I have received from the Trustees of the Sinking Funds a memorandum which would make it appear that in their opinion the Statutory requirements relating to the method of setting up and maintaining sinking funds are being complied with.

March 30th, 1943.

This would also appear to be the opinion of previous Trustees and the predecessors in office of of the Commissioner of Finance (formerly City Auditors). It has also been approved by Mr. Harvey E. Crowell, a Chartered Accountant, who was engaged by the City in 1924 to study this particular matter and who made a report to the Council definitely recommending the methods used. At that time the legislation now in force had just been enacted and is mentioned specifically by Mr. Crowell.

I wish to point out that the adequacy of the sinking funds and the type of investments therein are not being questioned and the matter has apparently resolved itself into a discussion of the effect of the accounting procedure adopted.

The legislation enacted in 1922 provides that for any loans which are issued and which are not re-payable in instalments, "there shall be established a special sinking fund for the repayment of that loan, into which there shall each year be paid such sum as with the accumulated income thereof will be sufficient to retire the stock or debentures at maturity".

The practice which has been followed is to establish an accounting record in respect of each such loan, based upon the percentage or rate which the City has estimated will produce, by means of annual payments at such percentage or rate into such fund together with the annual accretion of interest on the moneys already paid in, at the maturity of the loan, a sum sufficient to pay off the stock or debentures at that time.

The City under the present system is able at the end of every year of such loan or at any time to determine how much stands to the credit of each such loan and is thus able each year to appropriate such sum as may be necessary to bring the amounts for all such loans collectively up to the amount where they should be - that is to such amount as the City has previously determined they should be at any given time, as stated in the preceding paragraph.

The method used would be to look at the amount which should be on hand for each loan based on the estimated rate of accrual and total these amounts. Then this total is subtracted from the total actually on hand in respect of all the loans and the difference (if any) would be paid in. As a result in the event of a deficiency the total of all the funds would be annually brought up to the proper amount.

March 30th, 1943.

It is true that the moneys and investments for each special sinking fund are not kept physically separate and this seems to be the sole point of difference between the accountants.

But it seems to me, based on the viewpoint of the various accountants concerned, that the City by virtue of the individual record kept for each fund, showing the amount which should be on hand therefor at any time from the inception of the fund up to maturity, can be very reasonably urged as a compliance with the obligation to establish "a special sinking fund", even though the actual moneys and investments are not physically segregated.

Mr. Crowell's statement on this matter is as follows:

"The establishing of a 'Special' Sinking Fund for each loan, in my opinion, simply means the calculation or Table showing how the Fund should accumulate from year to year to maturity and by reference to such calculation the Trustees are enabled to ascertain if they are up to the mark with the Investments and Funds in their custody".

It appears that this policy has been followed by respective City Auditors and the present Committee on Finance and I do not think in view of the expressed opinion of Mr. Crowell, as above set out that they can be said to have acted contrary to the Statute.

It seems to be a matter of a difference of opinion between accountants and in view of the above I cannot fairly say that the present method of keeping the special sinking funds is a violation of any Statutory provisions although to a layman the word "fund" would probably be regarded as a separate account where the actual moneys and investments were kept physically separate and apart from other "funds". It would suggest something "tangible" such as actual money or investments. This however does not seem to be the meaning that is attached to the word "fund" by the accountants who seem to regard it as a "table" or a "plan". As the word therefore seems to have a technical meaning as used in the Charter I feel that I should defer to the experts in this profession.

I would therefore suggest, at least for the present, that there is no necessity for obtaining any legislation either ratifying the past acts of the Trustees in this regard or their future procedure.

I attach hereto the memorandum received by me from the Trustees of the Sinking Fund.

Yours very truly,

Carl P. Bethune,
CITY SOLICITOR.

March 30th, 1943.

March 29th, 1943.

Mr. C. P. Bethune, K.C.,
City Solicitor.

Dear Sir:-

At a meeting of the Trustees of the Sinking Funds held this day the Commissioner of Finance (a Trustee) reported that he had had a conference with the Auditors and the Solicitor respecting the interpretation of the law relating to sinking fund accounting, the particular point discussed being whether or not a separate set of accounts should be operated for each sinking fund.

Under Section 340 (2) the trustees are required to establish a special sinking fund for the repayment of each loan not payable by instalments issued since 1908.

Under Section 341 (1) directions are given as to investments authorized for the general sinking fund and also for the special sinking funds.

Under Section 342 it is ordered that if the monies to the credit of any special sinking fund are at any time greater than the amount required to retire the loan in respect of which the same is established, any surplus shall be transferred to the general sinking fund.

The auditors raised the point that the directions as to the establishment of a special sinking fund, and the directions with respect to the investing of its monies, and any surplus mean that separate funds are required in each case rather than an accounting for each fund within a system which is inclusive of all funds.

Your trustees would point out that great economies in labor, in investing and in the matching of maturities are being obtained by an accounting to each fund rather than operating separate accounts for each loan, and that there are no specific directions in the Charter requiring that separate accounts be kept for each.

Your trustees would also point out that the requirements of the law governing the investments of the general sinking fund and special sinking funds can be fully met under the system in operation, and also that under this system the surplus each year arising in any special sinking fund is transferred to the general sinking fund.

The sinking funds of the City were examined by Mr. Harvey E. Crowell, Chartered Accountant, in the year 1924 and his report reads, in part, as follows:

March 30th, 1943.

"A copy of the wording of the above mentioned Section is included herewith for your reference. Taking Section 26 along with other Sections of the same Chapter dealing with "Special" and "General" Sinking Funds and how they are to be established, it is clear that the intention is for the "Special" Sinking Funds to be established first and that "General" Sinking Funds take second place. Nothing is called for in the way of keeping the actual investments separate and there is no reason why this should be done. The establishing of a "Special" Sinking Fund for each loan, in my opinion simply means the Calculation or Table showing how the Fund should accumulate from year to year to maturity and by reference to such Calculation the Trustees are enabled to ascertain whether or not they are up to the mark with the Investments and funds in their custody".

The matter is brought to your attention in case you should consider action of a legislative kind necessary now. Your trustees are not of that opinion and do not recommend any new legislation. Mr. Snowball's report provides a satisfactory and accurate interpretation of the law from an accounting and accountant's standpoint and your trustees have followed his method and found it eminently satisfactory.

I should point out that the adequacy of the funds or the type of investments under administration is not being challenged, the matter being one requiring interpretation only.

Yours very truly,

George J. Allen,
Secretary-Treasurer,
to the Trustees,
Halifax Sinking Funds.

Moved by Alderman Kinley, seconded by Alderman Lloyd that this matter be referred to the Finance and Executive Committee for consideration, and report. Motion passed.

RESIGNATION - ALDERMAN MACKAY

Alderman Mackay requested and obtained permission of Council to read a letter.

The City Clerk then read the following letter:

March 30th, 1943.

Halifax, N. S.,
March 30th, 1943.

Mr. W. P. Publicover,
City Clerk,
Halifax, N. S.

Dear Sir:-

It is with considerable regret that I am obliged to tender to you, sir, and through you to His Worship the Mayor and the members of the City Council of the City of Halifax, this, my resignation as a member of that Council and Alderman representing Ward 1 of this City, said resignation to be effective on March 31st.

My action in this particular connection is made necessary due to the fact that I have been appointed General Manager of the Maritime Telegraph & Telephone Co. Limited, a company which performs service for the City. Consequently, by virtue of that fact, I am disqualified from serving as an Alderman by Section 18, paragraph (a) of the Halifax City Charter.

May I express my appreciation of having been privileged to serve as an Alderman of this City for the past six years. While those were busy years, I can look back with pleasure on the uniformly harmonious and pleasant associations with my fellow Aldermen during this period, and the unfailing courtesy of His Worship the Mayor and of his predecessor in that office.

I am also appreciative of the courtesy and consideration extended to me by the officials of this City, and while I now lay down my civic duties I shall still continue to have a deep interest in the affairs of City Hall.

Yours sincerely,

A. M. MacKay.

The Mayor stated that it was a very painful duty for him to have to speak on the departure of Alderman MacKay from the Council, whom he said had rendered him most valuable assistance during his term as Mayor.

He congratulated Alderman MacKay on his promotion to such a high office but expressed his sincere regrets that it was necessary for him to retire from the Council.

March 30th, 1943.

Alderman Lloyd said it was a great shock to the Council, and that Alderman MacKay's departure would be a distinct loss.

He stated that Alderman MacKay had contributed a great deal to the City and it was too bad that some method could not be found to permit him to remain for at least the completion of his term.

He further stated that both the Council and citizens at large would miss him a great deal.

He then moved that Council accept Alderman MacKay's resignation with sincere regrets that his promotion necessitates his retirement from Council and that Council also express its keen appreciation of his splendid services rendered to the City during his term of office. The motion was seconded by Alderman Ahern and on being put passed unanimously.

RETIREMENT - JAMES WM. FLANNIGAN

Alderman Ahern stated that at a previous meeting of the Council it was agreed that legislation should be obtained to enable the City to pay James Wm. Flannigan a retirement allowance of Sixty Dollars per month from May 1st, 1943.

He said that Mr. Flannigan is ill at the present time and in need of financial assistance.

He then moved that Mr. Flannigan be granted sick leave to May 1st, 1943 and paid at the rate of Sixty Dollars per month.

March 30th, 1943.

The motion was seconded by Alderman Lloyd and on being put passed unanimously.

5.45 P.M., Moved by Alderman Adams, seconded by Alderman McDonald that this meeting do now adjourn.
Motion passed. Meeting adjourned.

LIST OF HEADLINES

Market	470
Legislation	471
Resignation - Alderman MacKay	475
Retirement - James Wm. Flannigan	477

W. E. Donovan,
MAYOR AND CHAIRMAN.

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

N O O N S E S S I O N

SPECIAL MEETING.

12.10 o'clock,
Mayor's Office,
City Hall,
April 12th, 1913.

/ A meeting of the City Council was held this day. At the above named hour there were present His Worship the Mayor, Chairman; Aldermen Stech, Kinley, Hoesterman, Adams, Lloyd, McDonald, O'Toole, Walker, Burgess and Ahern.

The Mayor explained that this was an emergency meeting called to consider a proposal from the Nova Scotia Light and Power Co. Ltd., and it was impossible to give the usual notice. X

He asked the members present to signify their willingness to waive the serving of the required notice, to which all agreed.

The City Solicitor then read the following resolution.

BE IT RESOLVED that the City Solicitor be and he is hereby authorized to prepare and submit to the present session of the Legislature, legislation to enable the City by a two-thirds vote of the Council to acquire by purchase or otherwise the whole or any part of the business, property and undertaking of Nova Scotia Light and Power Company Limited, including, but without restricting the generality of the foregoing, all or any of the fixed assets, current assets, good will, rights, franchises, easements, privileges and powers of the said Company upon such terms and conditions as the City Council may determine subject however to the submission of any such plan or proposal to a plebiscite of the ratepayers of the City before the same is adopted by the City Council.

AND BE IT FURTHER RESOLVED that any such legislation shall authorize the City, in the event of any such purchase being effected, to carry on the business of manufacturing and purchasing electrical energy and distributing the same, operating a street railway and manufacturing gas and also any other business now being carried on by the said Nova Scotia Light and Power Company Limited, including the setting up of any organization or Commission or other body for such purpose and the employment of any officials and staff or employees therefor.

April 12th, 1943.

AND BE IT FURTHER RESOLVED that any such legislation shall enable the City to issue its stock or debentures or both stock and debentures to enable it to provide for any capital improvements, replacements or additions to such business in the event of the acquisition of the same by the City on such terms and conditions as may be therein prescribed.

AND BE IT FURTHER RESOLVED that the members of the City Council present at this meeting have agreed to such extent as they are able to do so to waive the notice of the meeting prescribed by Section 98 of the Charter and to accept in lieu thereof the notice of the meeting which each member of the Council has severally received and that this waiver has been given because of the close proximity of the closing of the present Session of the Legislature and the necessity for having any such enabling legislation enacted in order to permit the City to consider any proposals submitted to it.

Alderman Lloyd asked that Mr. Harold Egan, representing the Nova Scotia Light and Power Co.Ltd. be asked to appear before the meeting for the purpose of answering any questions in connection with the proposal.

Mr. Egan said that the Nova Scotia Light and Power Co.Ltd. was willing to sell any or all of its assets and would soon submit a definite proposal to the City of Halifax, as at present the matter had not been finalized.

Moved by Alderman Lloyd, seconded by Alderman Ahern that this Council approve of the proposed legislation submitted by the City Solicitor. Motion put and passed unanimously; the following Aldermen being present and voting therefor:-

Aldermen Stech
Kinley
Hosterman
Adams
Lloyd
McDonald
C. Toole
Walker
Burgess
Ahern

12.45 P.M.,

Moved by Alderman Kinley, seconded by Alderman Adams that this meeting do now adjourn. Meeting adjourned.
Motion passed.

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

W. E. Donovan,
MAYOR AND CHAIRMAN.

CITY COUNCIL MEETING,
THURSDAY,
APRIL 15th, 1943

A G E N D A

- Minutes.
1. Accounts.
 2. Report Finance and Executive Committee re tag days.
 3. " " " signing cheques.
 4. " " " commutation of lease, common lot.
 5. " " " sidewalk, Grafton St.
 6. " " " sidewalk, Needham St.
 7. " " " sidewalk, Edinburgh St.
 8. " " " curb and gutter, Miller St.
 9. " " " request, Civic Workers Association (Saturday afternoons).
 10. " " " accounts for transcript of evidence.
 11. " " " sale of property.
 12. " " " financial report 1940-41.
 13. " " " N.S. Light & Power Co. Ltd.
 14. " " " superannuation, Daniel Tilbury.
 15. " " " purchase of automobile, Fire Chief.
 16. Report Public Health & Welfare Committee re tenders for groceries.
 17. " " " account for electrical work, City Home.
 18. " " " extension, Tuberculosis Hospital.
 19. Report Safety Committee re accident to Deputy Chief's car.
 20. " " " fire alarm boxes.
 21. " " " fire alarm service, Wartime Housing Ltd.
 22. " " " fire boat agreement.
 23. Letter City Clerk re vacancy in Council.
 24. " " " Board of School Commissioners.
 25. Questions by Aldermen.
 26. Report Comm. on Works re grant of land, Big Indian Lake.
 27. " " " use of harbor water for fire fighting.
 28. " " " reductions in water accounts.
 29. " " " lease, City property Coburg Road.
 30. " " " chlorinator, Indian Lake.
 31. " " " purchase of water pipe tapping machine.
 32. " " " water outside City limits.
 33. " " " protected area.
 34. Report Commissioner of Works re inspector, Board of Fire Escapes.
 35. Order in Council re borrowing, Board of School Commissioners.
 36. Letter Clerk of the Executive Council re approval of amendment to Ordinance #13.
 37. Report City Assessor for the civic year 1943-44.
 38. Report Chief Accountant re tax collections for the month of March, 1943.
 39. Report Chief Accountant re appropriations.

EVENING SESSION

8.05 P.M.,
Council Chamber,
City Hall,
April 15th, 1943.

A meeting of the City Council was held this evening. At the above named hour there were present His Worship the Mayor, Chairman; Aldermen Stech, Kinley, Hosterman, Coffin, Adams, Lloyd, McDonald, O'Toole, Walker, Burgess and Ahern.

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

The following named papers were submitted:-

MINUTES

Moved by Alderman Stech, seconded by Alderman Hosterman that the minutes of the previous meetings be approved. Motion passed.

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 Finance and Executive Committee amounting to \$8,720.79; the Committee on Safety amounting to \$750.55 chargeable to Fire Alarm, \$15,747.50 chargeable to Fire Department and \$13,747.06 chargeable to Police Department; the Committee on Public Health and Welfare amounting to \$12,585.57 chargeable to Health Department; \$11,573.37 chargeable to City Home and \$2,570.55 chargeable to City Prison; the Committee on Works amounting to \$26,375.17; Civic Defence Committee amounting to \$1,196.25; Directors of Point Pleasant Park amounting to \$461.35, under the provisions of Section 315 of the City Charter.

Moved by Alderman Stech, seconded by Alderman Adams that the resolution as submitted be approved. Motion passed.

April 14th 1943.

TAG DAYS

Read report of the Finance and
Executive Committee re tag days.

Halifax, N. S.,
April 14th, 1943.

His Worship the Mayor
and Members of the City Council.

Gentlemen:-

At a meeting of the Finance and
Executive Committee held this day, applications for
permission to hold tag days were recommended for
approval as follows:-

Girl Guides	-	Saturday, May 29th
Archibald McMechan Chapter, I.O.D.E.	--	Saturday, June 5th
Zion A.M.E. Church	-	Saturday, June 12th.

Respectfully submitted,

W. P. Publicover,
CITY CLERK.

Moved by Alderman Stech, seconded by
Alderman Adams that the report be adopted. Motion
passed.

SIGNING CHEQUES

Read report of the Finance and
Executive Committee re signing of City cheques.

Halifax, N. S.,
April 14th, 1943.

His Worship the Mayor
and Members of the City Council.

Gentlemen:-

At a meeting of the Finance and
Executive Committee held on the above date, a
letter from the Commissioner of Finance regarding the
signing of City cheques in the absence of the
Commissioner of Finance and Treasurer was considered.

Your committee approves of the
suggestion of the Commissioner of Finance that the
City Clerk or the Deputy City Clerk be authorized to
sign as an alternate in the absence of either the
Commissioner of Finance or Treasurer.

Respectfully submitted,

W. P. Publicover,
CITY CLERK.

April 15th, 1943.

Moved by Alderman Stech, seconded by
Alderman Adams that the report be adopted.
Motion passed.

COMMUTATION OF LEASE - COMMON LOTS

Read report of the Finance and
Executive Committee re commutation of lease, common
lots.

Halifax, N. S.,
April 14th, 1943.

His Worship the Mayor
and Members of the City Council.

Gentlemen:-

At a meeting of the Finance and
Executive Committee held this day, a letter from the
City Clerk advising that Mrs. Frances M. Cowan has
deposited with the City the sum of \$110.70 for the
purpose of commuting the lease of properties #154
and #158 Spring Garden Road was considered.

Your committee recommends that the
leases on these lots be commuted for the amount
stated and the City Solicitor authorized to prepare
the necessary deeds.

Respectfully submitted,

W. P. Publicover,
CITY CLERK.

Moved by Alderman Stech, seconded by
Alderman Adams that the report be adopted. Motion
passed.

SIDEWALK - GRAFTON STREET

Read report of the Finance and
Executive Committee and Works Committee re sidewalk,
Grafton Street.

Halifax, N. S.,
April 14th, 1943.

His Worship the Mayor
and Members of the City Council.

Gentlemen:-

At a meeting of the Finance and
Executive Committee held on the above date, the
attached report from the Committee on Works regarding

April 13th, 1943.

petition for sidewalk Grafton Street, s. w. corner of
Buckville Street was approved and recommended to
Council for adoption.

Respectfully submitted,

W. P. Publicover,
CITY CLERK.

April 14th, 1943.

Chairman and Members
Finance and Executive Committee.

Gentlemen:-

The Committee on Works at a meeting held on the 13th instant, considered the attached report of the Commissioner of Works, dated April 9th, 1943, on the attached copy of letter received from Mr. A. J. Meagher, on behalf of Mr. George Wingay, owner of premises #34-36 Grafton Street, requesting that he be permitted to lay a concrete walk in front of his place.

The said letter from Mr. A. J. Meagher states in part:-

"Mr. Wingay has made prior applications to the City to have that portion of Grafton Street in front of his premises paved, but his applications met with no success. However, he is very anxious to have this paving done and is willing to have the work done at his own expense, if the Board will grant him the necessary permission. It is understood that any paving so laid will comply with the City's specifications. If the City should eventually lay a sidewalk in that block Mr. Wingay would like to reserve the right to demand the right of recovering 50% of the cost of the work back from the City".

On motion of Alderman McDonald, seconded by Alderman Walker, the Committee recommended that the permission be granted to do the work at the entire expense of the applicant, and under the direction and supervision of the City Engineer and subject to terms satisfactory to the City Solicitor, all provided that the City Solicitor considers that the City is empowered to grant the permission requested.

Respectfully submitted,

W. P. Publicover,
CITY CLERK.

Per: T. J. Moore.

April 15th, 1943.

Moved by Alderman Stech, seconded by
Alderman Adams that the reports be adopted.
Motion passed.

SIDEWALK -- NEEDHAM STREET

Read report of the Finance and
Executive Committee and Works Committee re sidewalk,
Needham Street.

Halifax, N. S.,
April 14th, 1943.

His Worship the Mayor
and Members of the City Council.

Gentlemen:-

At a meeting of the Finance and
Executive Committee held on the above date, the
attached report from the Committee on Works regarding
Needham Street, concrete sidewalk, was approved
and recommended to Council for adoption.

Respectfully submitted,

W. P. Publicover,
CITY CLERK.

April 14th, 1943.

Chairman and Members
Finance and Executive Committee.

Gentlemen:-

Attached hereto is a report of the
Commissioner of Works dated April 13th, 1943, on a
petition received from owners of property on
Needham Street, requesting that a concrete sidewalk
be laid on both sides of the street, from Young
Street North, which was considered by the Committee
on Works at a meeting held on the 13th instant.

On motion of Alderman McDonald,
seconded by Alderman Walker, the said report in
which the Commissioner recommends that sidewalks be
laid when funds are available and the expenditure of
such funds deemed advisable by the Council was
approved and the Committee recommended that the work
be placed on the order sheet to be done when Council
so directs.

Respectfully submitted,

W. P. Publicover,
CITY CLERK.

Per T. J. Moore.

April 15th, 1943.

Moved by Alderman Stech, seconded by Alderman Adams that the reports be adopted. Motion passed.

SIDEWALK - EDINBURGH STREET

Read report of the Finance and Executive Committee and Works Committee re sidewalk, Edinburgh Street.

Halifax, N. S.,
April 14th, 1943.

His Worship the Mayor
and Members of the City Council.

Gentlemen:-

At a meeting of the Finance and Executive Committee held on the above date the attached report from the Committee on Works re permanent sidewalks, Edinburgh Street, was approved and recommended to Council for adoption.

Respectfully submitted,

W. P. Publicover,
CITY CLERK.

April 14th, 1943.

Chairman and Members
Finance and Executive Committee.

Gentlemen:-

Attached hereto is a report from the Commissioner of Works dated April 9th, 1943, on a petition received from owners of property on the north side of Edinburgh Street, between Dublin and Oxford Streets, which was considered by the Committee on Works at a meeting held on the 13th instant.

On motion of Alderman Walker, seconded by Alderman McDonald, the said report in which the Commissioner recommends that this petition be granted and the work be done when funds are available, and the expenditure of such funds deemed advisable by the Council, was adopted.

Respectfully submitted,

W. P. Publicover,
CITY CLERK.

Per: T. J. Moore.

April 15th, 1943.

Moved by Alderman Stech, seconded by
Alderman Adams, that the reports be adopted.
Motion passed.

CURB AND GUTTER - MILLER STREET

Read report of the Finance and
Executive Committee and Works Committee re curb and
gutter, Miller Street.

April 14th, 1943.

His Worship the Mayor
and Members of the City Council.

Gentlemen:-

At a meeting of the Finance and
Executive Committee held on the above date, the
attached report of the Committee on Works regarding
Miller Street, curb and gutter, was approved and
recommended to Council for adoption.

Respectfully submitted,

W. P. Publicover,
CITY CLERK.

April 14th, 1943.

Chairman and Members
Finance and Executive Committee.

Gentlemen:-

Attached hereto is a report of the
Commissioner of Works, dated April 9th, 1943, on a
petition from two property owners on the north side
of Miller Street, requesting that curb and gutter be
laid on the north side, between Young Avenue and
Tower Road, which was considered by the Committee on
Works at a meeting held on the 13th instant.

On motion of Alderman Kinley,
seconded by Alderman Walker, the said report in
which the Commissioner recommends that this work be
done when funds are available, and the expenditure
of such, deemed advisable by Council, was adopted.

Respectfully submitted,

W. P. Publicover,
CITY CLERK.

Per: E. J. Moore.

April 15th, 1943.

Moved by Alderman Stech, seconded
by Alderman Adams that the reports be adopted.
Motion passed.

REQUEST - CIVIC WORKERS ASSOCIATION

Read report of the Finance and
Executive Committee re request, Civic Workers
Association.

Halifax, N. S.,
April 14th, 1943.

His Worship the Mayor
and Members of the City Council.

Gentlemen:-

At a meeting of the Finance and Executive
Committee held on the above date, the attached report
from the Committee on Works in connection with a
request from the Civic Workers Association #108 was
considered.

Your committee approves of the
recommendation of the Committee on Works, i. e. that
all employees of the Works and Water Departments be
granted Saturday afternoons off with pay for a trial
period for the months of May, June and July, 1943,
in accordance with the request of the Civic Workers
Association dated March 30th, 1943, and with the
proviso that if employees are called to work on
Saturday afternoon that they be given an afternoon off
during the following week.

Respectfully submitted,

W. P. Publicover,
CITY CLERK.

April 14th, 1943.

Chairman and Members
Finance and Executive Committee.

Gentlemen:-

Attached hereto are communications dated
March 30th and April 13th, 1943, from the Civic
Workers Association #108, concerning their request
for Saturday afternoon holidays with pay, which
communications were considered by the Committee on
Works at a meeting held on the 13th instant.

April 15th, 1943.

On motion of Alderman Kinley, seconded by Alderman McDonald, the Committee recommended that all employees of the Works and Water Departments be granted Saturday afternoon holidays with pay, in accordance with the terms of the said communication dated March 30th, 1943, from the Civic Workers Association, for a trial period of May, June and July, 1943; provided an employee has not missed more than two days employment with the City in the week concerned.

Respectfully submitted,

W. F. Publicover,
CITY CLERK.

Per: T. J. Moore.

March 30th, 1943.

Board of Works
Sub-Committee.

Gentlemen:

Should the members of the association be granted their request for Saturday afternoons off with pay they wish to submit and abide by the following rules.

1. That all members of the association now employed be given Saturday afternoons off with pay.
2. That an emergency crew be on duty.
3. That said emergency crew shall be given their afternoon off the following week.
4. That the afternoon shall be taken off when due if not it shall be forfeited and not allowed to accumulate.
5. No employee shall be paid for Saturday afternoon, unless he has worked Saturday morning.

Charles Andrews,
PRESIDENT.

Moved by Alderman Stech, seconded by Alderman Adams that the reports

be adopted. Motion passed.

ACCOUNTS FOR EVIDENCE

Read report of the Finance and Executive Committee re accounts for evidence.

(45)-

April 15th, 1943.

Halifax, N. S.,
April 14th, 1943.

His Worship the Mayor
and Members of the City Council.

Gentlemen:-

At a meeting of the Finance and Executive Committee held on the above date, a letter from the City Solicitor submitting accounts for transcript evidence at the hearing of the valuation of the N. Light and Power Co. Ltd. from the following was considered:-

John Covey	\$18.45
Florence A. Swetnam	69.45

Your committee recommends that the accounts be passed for payment.

Respectfully submitted,

W. P. Publicover,
CITY CLERK.

Moved by Alderman Steck, seconded by Alderman Adams that the report be adopted. Motion passed.

SALE OF PROPERTY

Read report of the Finance and Executive Committee re sale of property.

Halifax, N. S.,
April 14th, 1943.

His Worship the Mayor
and Members of the City Council.

Gentlemen:-

At a meeting of the Finance and Executive Committee held on the above date, the attached tender from Victor S. Harris offering to pay the sum of \$273.00 for lot of land 35 x 100 on the west side of Island Street was considered.

Your committee recommends that the tender be accepted.

Respectfully submitted,

W. P. Publicover,
CITY CLERK

April 15th, 1943.

Moved by Alderman Adams, seconded by Alderman Hosterman that the report be adopted.
Motion passed.

FINANCIAL STATEMENT - 1940-41

Read report of the Finance and Executive Committee re financial statement, 1940-41 as follows:-

Halifax, N. S.
April 14th, 1943.

His Worship the Mayor
and Members of the City Council.

Gentlemen:-

Messrs. H. R. Doane & Co. tabled with the Finance and Executive Committee at a meeting held on the above date, the financial statements and investigation report of the City of Halifax for the civic year ending April 30th, 1941.

Copies of the report will be in your hands on April 15th, 1943.

Respectfully submitted,

W. P. Publicover,
CITY CLERK.

The Mayor and Council were supplied with copies of the financial statements and investigation report of the City of Halifax, as prepared by the auditors, and copies of said reports are attached to the minutes of this meeting.

Moved by Alderman Lloyd, seconded by Alderman Steoh that the report be received, tabled and referred to the incoming Council. Motion passed.

Alderman Hosterman, at this time, referred to the alarming report on the front pages of the press in connection with these reports.

He said it was unfortunate that these reports got out before they came to Council.

Halifax, N.S. April 10th, 1943.

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

Gentlemen:

In accordance with the terms of our appointment, we have completed an examination of the Balance Sheet of the City of Halifax and supporting schedules as at April 30th, 1941, and we submit herewith our report and recommendations in respect to the same. In order to facilitate perusal of this report, we will comment on the Assets and Liabilities in the same order in which they appear on the Balance Sheet of the City, which you will find attached hereto.

CAPITAL EXPENDITURES - \$12,950,132.15.

We accepted the balances and distribution of the capital expenditures as represented by the unliquidated balances of expenditures made from the proceeds of debentures and debenture stock issues as at April 30th, 1940. We checked the additions to these accounts during the year 1941 and the receipts credited as set out in Schedule 2 of the statements of the Commissioner of Finance. We proved the total amount of debentures and debenture stock redeemed during the year 1941, but were obliged to accept the distribution of the credits to the individual accounts as determined by the Commissioner of Finance.

Included in certain capital accounts are amounts due the City of Halifax for work performed by the City for abutters. All such amounts have been deducted from the total expenditures, the deduction being shown under the heading of Accounts Receivable Suspense \$6,835.57. The distribution of this amount is as follows:

Included in Capital Section under heading of "Sewers"	\$ 176.80
Included in Capital Section under heading of "Water System" -	6,658.77
	<u>\$6,835.57</u>

These receivables are included in the Capital Asset Accounts as a result of the accounting procedure followed in recording special work performed for abutters. In most cases deposits are required before the work is commenced. These deposits when received are credited directly to the Capital Account. Charges for such work performed are not segregated, but are included in general capital expenditures until the completion of the work. Total collections are credited to the proper capital accounts at the end of the year, and the unpaid balances are represented by the credit balance in the account, "Accounts Receivable Suspense" as noted above. This amount is deducted so as to reduce the capital expenditures to the amount actually spent for the City's account.

The use of the capital accounts as a clearing for abutters charges of this nature is not considered good accounting practice, and in our opinion should be changed.

UNEXPENDED BALANCES:

This account is represented by monies received in the first instance from the proceeds of debenture and debenture stock issues not yet used for authorized capital expenditures on the City's account. The monies represented by this account have been distributed as follows:

Advanced to General Current Account -	\$334,380.39
Advanced to Water Current Account from Water Capital -	5,868.60
Advanced for Local Improvements -	12,604.23
" to Water Current Account -	284.21
" to General Current Account from Water Capital -	202.49
	<u>202.49</u>

Carried forward.....\$469,339.92

	Carried forward	\$469,339.92
<u>Less:</u>		
Bank - General Capital Overdraft	\$14,408.25	
Water Capital Debit Balance	<u>3,102.45</u>	
	\$11,305.80	
Vouchers Payable General		
Capital Account	\$2,699.59	
Vouchers Payable Water		
Capital Account	<u>1,333.19</u> <u>4,032.78</u>	<u>15,338.58</u>
		<u>\$454,001.34</u>
Unexpended Balances -		\$495,179.33
Unfunded Debt -		<u>41,177.99</u>
		<u>\$454,001.34</u>

Correspondingly, the unfunded debt represents capital expenditures made from the proceeds of bond issues not specifically authorized for the capital expenditures made and the balance of the monies have been distributed for the same being in accordance with the above analysis.

REFUNDED LOCAL IMPROVEMENTS ASSESSMENTS AND OTHER

ASSETS IN LIQUIDATION \$478,375.82

We accepted the balance of this account as at April 30th, 1940, and checked the changes occurring during the year 1941 as more fully set out in Schedule 13 of the report of the Commissioner of Finance. Certain errors were discovered of an accounting nature, and the schedules furnished by the Commissioner have been amended accordingly.

Assessments Receivable included in the above amount appear on Exhibit 13 as \$32,729.73, which is the amount of the Control Account. The actual accounts in the ledger total only \$26,784.55. The difference of \$6,734.86 is comprised of accounts listed on a Supplementary Sheet but not set up on ledger cards, because in the opinion of the Commissioner of Finance they are uncollectible. Considerable difficulty was experienced by the accounting staff of the City in reconciling these Controls and small adjustments forcing a balance were necessary in respect to the Sidewalks, Pavements and Curb and Gutter Control Accounts. In addition, errors totalling \$4,787.78 which were made in 1924 when setting up the original controls, had to be traced and adjusted. These ledgers are now capable of being balanced at any time by taking into account the balances previously mentioned as being on Supplementary Sheets.

REFUNDED TAXES (PRIOR TO MAY 1, 1923) AND

OTHER ASSETS IN LIQUIDATION \$1,508,000.00

We accepted the balance of this account as at April 30th, 1940, and checked the changes occurring during the year 1941, as more fully set out in Schedule 15.

FUNDED DEBT.

We accepted the balances of outstanding debenture and debenture stock as at April 30th, 1940, but checked in detail the bonds and debentures issued and redeemed during the year ended April 30th, 1941. The outstanding debentures were proved with an analysis of the interest paid. Certain errors were discovered in the original schedules furnished to us showing the distribution of the Consolidated Fund of 1905, and a revised schedule is attached hereto. We were unable to verify the outstanding debenture stock and have made a report to the Commissioner of Finance requesting that certain information be assembled so that the work of verifying the outstanding stock as of April 30th, 1942, may be completed in connection with the audit for the year ended on that date.

UNFUNDED DEBT.

The details of the Unfunded Debt as set out in Exhibit 4 of the Report of the Commissioner of Finance have been checked and found to be in order.

UNCOLLECTED TAXES \$1,341,496.67.

We did not verify the individual accounts direct with the taxpayers, but we made extensive test checks of the entries appearing in the accounts for the year under review and analysed the system of internal audit routine in respect to the verification of the credits to their respecting accounts of all payments received by the City Collector's Office during the year. We also test checked some of the receipts into the ledgers and test checked the postings from the assessment roll.

The above amount appears on the Balance Sheet as representing the uncollected taxes as at April 30th, 1941, but is in fact the total amount of the control accounts for the various tax years as shown by the General Ledger of the City on that date.

The Commissioner of Finance explained to us that no actual listing of the unpaid balances had been made because of the incomplete condition of the ledgers at the year end date, due to the change-over in the accounting system. Our subsequent investigation satisfied us that such a listing would have been most difficult and probably unsatisfactory.

At the time a start was ~~XX~~ made to set up the mechanized ledger system there were in use active ledgers containing balances for the years 1926 to 1939 inclusive, three ledgers to each year, that is all 42 ledgers. These had to be analysed, listed and summarized so that the balances owing by each taxpayer might be accumulated on one or two cards in the new mechanized system, instead of being spread over several of the 42 ledgers then in existence.

To facilitate the summarizing of the ledgers, which were laid out by streets, so-called "side slips" were prepared, containing the following essential information about each account in the 42 ledgers:

Name and address of the Taxpayer.
Folio in old ledger.
Class of tax, i.e. Household, Real Estate, etc.
Amount of unpaid balance per the account
Year of taxes unpaid.

When all the accounts had been transferred to "side slips" they were sorted into alphabetical order and grouped into sets for each taxpayer. These sets were then examined ~~XXXX~~ to note any possible errors, such as there being an outstanding balance for the year 1937 and for the year 1939, but no slip for the year 1938. Such items were investigated and when the set was finally determined to be correct an account for the same was opened in the mechanized ledger system and the "side slips" for that particular taxpayer filed away. Many adjusting entries had to be made to transfer balances from one control year to another, to adjust small balances as between interest and taxes, or to write off outstanding balances on City owned properties to the "property Acquired at Tax Sale" account. Many cases of double assessment and assessments against non-residents, etc., also came to light and submissions were made to the Assessor for authority to write off these balances against the Reserve Accounts existing for that purpose.

Previous to setting up the new system, control accounts for each year were maintained in the General Ledger, but except for an occasional effort to balance some one of these controls, no listing of all the accounts was ever made to learn how much the controls differed from the total of the ledger accounts. The total taxes receivable as determined from the Assessment Roll was added to the controls each year and all adjustments and receipts on account of taxes during each year were deducted from the controls, the net balance being used for the annual financial statements. It was apparently the intention of those in charge of the change of system to transfer everything onto the new ledger cards, make all the obvious adjustments, and then take a listing of the accounts to learn how far they differed from the controls. It was, however, found to be impractical to transfer all the "side slips" to the new ledger, since in many cases accounts were not easily reconcilable, and considerable time and work was going to be necessary to trace the continuity of many of the accounts. For example, the 1937 ledger might have a balance of \$10.00 for A.F. Smith, the 1938 ledger a balance of \$8.00 for Alex F. Smith, and the 1939 ledger a balance of \$5.00 for A. Francis Smith (these names are purely fictional) and it was felt that to put all these amounts on one card under any of the above names,

before determining if it was the same man in each instance, would only add to the problem and make future adjustments much more difficult. Consequently, such accounts were listed for the time being in what was called the Inactive Ledger so these "side slips" could then be filed away.

In addition to the accounts now appearing in the Mechanized System and in the Inactive Ledger, there were several "side slips" left over, which by Mr. Billicw's explanations represented balances owing for Household and Business Taxes assessed over the years as "specials", i.e. as additions to the original Assessment Rolls. It had been the practice to set up ledger accounts for these "specials", but not to add them to the Controls or credit them to Revenue until paid. The "side slips" for these accounts were listed in a third binder, but the total of the binder was not set up in the controls and has not been set up to date. Consequently, the "Taxes Receivable" shown by the Balance Sheet from year to year, was always understated to the extent of the unpaid "Specials".

There are still approximately 14,500 accounts in the Inactive Ledger, representing in amount \$355,250.18, which will either need to be traced and verified or written off as uncollectible.

We did not check the balances from the old ledgers to the Mechanized Ledger cards, the Inactive Ledger and the "Specials" binder. We did not consider that such work was part of our duties in the examination of the Balance Sheet of the year 1940-41, and it would have meant repeating almost in detail all the work carried out by the City Staff when making the transfers. It required at that time a staff considerably larger than we can hope to assemble under present conditions, and it took almost two years to do the work. We did, however, check in detail all the adjustments and write offs for which correction memoranda could be found. Only a very few of the many hundreds of memoranda were missing. Working paper summaries of all the above were submitted to us and checked in detail, noting particularly that any write offs or reductions of balances were authorized by the Assessor. These do not under any circumstances represent write offs because of inability to collect, but are due to adjustments of the original assessment or the correction of errors in the preparation of Assessment Rolls.

The first date on which it was possible to check the outstanding accounts with the controls was June 20th, 1941. The hundreds of corrections put through during the change-over period prior to that date did not bear any particular dates, and the work of setting up the new system had not reached a point previously where any purpose could be served by preparation of a list of the balances for comparison with the controls. We did check in detail the outstanding balances appearing in the tax ledgers as at June 20th, 1941, and after adjusting many small errors which came to our attention at the time, we found that the total amount of taxes, apart from the balances in the "Specials" binder mentioned above, owing to the City on June 20th, 1941, was \$2,069,733.09. The control accounts at that date totalled \$2,070,954.18, a difference of \$1,221.09.

The tremendous volume of detailed work involved in making the change-over in the accounting system, plus an attempt at the same time to maintain control accounts for each taxation year, was bound to result in some clerical errors, many of which have come to light and been adjusted since the change-over was completed. In the course of our examination several other errors were noted and drawn to the attention of the accounting department for adjustment. There are undoubtedly many more still to be found, but these are essentially clerical errors and do not require special investigation. We have in our files complete schedules of all the errors found and adjustments made.

If the accounting procedure as it relates to the tax ledgers is properly maintained on the system now in use, and the internal audit procedure now being carried out in respect to such ledgers is continued, there should not be any further difficulty in proving the outstanding tax accounts with the controls as they appear in the General Ledger from year to year. We do feel however that the accounts totaling \$24,413.55, which at June 20th, 1941, were contained in the so-called "Specials" binder, and which have never appeared as assets of the City in the Balance Sheet, should be

brought into the accounts and as much care taken to verify the balances of these "Specials" from year to year as is the case with the other ledgers.

Our examination of the outstanding accounts would lead us to the belief that the Reserve for Uncollected Taxes of \$657,136.68 as at the date of the Balance Sheet is sufficient for that purpose. You will notice from Schedule 16 that all unpaid taxes up to and including the year 1937-38 were as at the date of the Balance Sheet fully reserved for, and in addition there is an amount of \$161,229.98 provided as a reserve against the outstanding taxes for the years 1939, 1940 and 1941.

UNCOLLECTED WATER RATES \$163,231.48

Our interim report of March 24th, 1942, contained a complete summary of the accounting and billing for consumers' charges in this Department. In furtherance to this we wish to comment as follows:

Since at that time the various Water Rates Receivable Ledgers were balanced only once during any one civic year, we listed all the ledgers as at April 30th, 1942, and after allowance for a number of clerical errors, arrived at a net difference of \$10.89 between the 14 ledgers and their control accounts. (As of April 30th, 1942, all the ledgers were reconciled by your accounting staff and subsequently checked by us; thus the aforementioned differences have been brought to light and adjusted).

We tested a substantial number of the meter reading books with the readings written into the ledgers, and the computation of the semi-annual charges. We found a number of clerical errors, but in every case the next following reading would, if correct, automatically adjust the difference, so that the total consumption for the two periods would be billed for.

No specific provision appears to have been made for losses or adjustments in connection with the collection of the outstanding water rates owing to the City as at the date of the Balance Sheet. However, you will note that the General Reserve in the Water Department amounts to \$144,451.66 which would appear to be far more than necessary to provide for any such losses which may from time to time occur.

In our previous report bearing date of March 24th, 1942, we recommended the transfer of responsibility for the supervision of the accounting records of the Water Department to the Commissioner of Finance, and subject to inspection by the internal audit department, we also recommended the installation of a system of machine accounting. Both these matters have been given further consideration, but to date neither suggestion has been implemented. We would again point out the advisability of bringing the accounting procedure of this Department directly under the supervision of the Commissioner of Finance and the internal audit department, in order that periodic and systematic verification of the accounts can be carried out. In so far as the installation of machine accounting is concerned, we understand that every effort has been made to implement this suggestion but due to the difficulty of obtaining accounting machines at this time, it has not been possible to complete the transfer. However, we have had several conferences with your Commissioner of Finance drafting necessary forms and preparing tentative accounting procedure, so that as soon as a machine is available the change can be made as expeditiously as possible.

Due to the accounting methods in use in this Department, as described in our earlier report, particularly the methods of compiling the amounts in the so-called "Control accounts", we are unable to certify as to the correctness of the amount of uncollected water rates as at the date of the Balance Sheet.

UNCOLLECTED WATER EXTENSIONS \$16,557.42

Our remarks in the preceding paragraph concerning the uncollected water rates apply also to this amount, with the exception that we were able to reconcile the individual amounts appearing in the ledger to be owing as at April 30th, 1942, with the control account.

ACCOUNTS RECEIVABLE \$74,443.37

An analysis of the outstanding accounts, and provisions for losses

thereon, is shown on Exhibit 18. It will be noticed that in nearly every department the accounts are fully reserved against. Exceptions are: City Prison expenses from the Department of Immigration; franchise payments from the Nova Scotia Light and Power Company Limited; and cost of demolition of the Queen Hotel Company Limited. These accounts were all paid during the following year. The other exception is a portion of the accounts due for maintenance at the City Home. In this case part of the reserve was transferred to the City Home maintenance appropriation to cover an overdraft in that account. In the following year the reserve was restored to its full amount.

In all other departments, the policy of keeping the reserves for losses at 100% of the outstanding accounts at all times has the obvious effect of taking into current revenue only the cash actually collected in payment of accounts. This policy is very conservative but is to be commended, and we do not suggest any change in the method now in use. The proportion of doubtful accounts among those due the City Home and Hospitals, charges for the Victoria General Hospital and Camp Hill Cemetery are particularly high. In our interim report of March 24th, 1942, we mentioned that it was our opinion insufficient effort was given to collecting Hospital accounts, and we wish to stress this again, including also accounts due the other departments just mentioned. We realize of course that the fault may be in the method of determining the amount of the charges due, to the type of services rendered, and the general financial condition of the class of people served. Our previous recommendations in respect to this Department have not been carried out.

In verifying the outstanding accounts receivable, we accepted the balances of April 30th, 1940. In the case of the institutions, and the departments where many accounts receivable are involved, we checked the charges during the year and the cash received account, and checked the outstanding balances as at April 30th, 1941; in the other departments our examination was confined to test checks. It is our opinion that the amounts of outstanding accounts are correctly stated, except that with the Infectious Diseases Hospital the entries of charges for the civic year under review were in many cases not made until the following year.

EXPENDITURES TO BE ASSESSED IN SUBSEQUENT YEARS \$68,753.91.

As the foregoing description implies, this amount represents the cost, or a portion of the cost of expenditures made in 1940-41 or in closely preceding years, for which there had been no provision in the estimates. The expenditures are in such instances charged to this account, and in the subsequent year or years they are assessed for and written off against that year's revenue.

It is noted that Council must have authority from the Provincial Legislature approving expenditures of this type, and the accounting for them in this manner, unless authority is already supplied under the Charter. Therefore, in order to verify this account, we saw first that authority for each expenditure was in existence or was obtained; second, that Council minutes properly directed such expenditures; and third, that they were being properly handled by the accounting department. We can certify this amount to be correct.

PROPERTIES ACQUIRED BY TAX SALES \$54,779.71

We have accepted the valuation of these properties as they appeared in the ledger as at April 30th, 1940. However, in this connection we found that in a number of instances of properties put up for sale, the taxes accrued to the time of sale were properly set up on the City's records, but supplementary assessments, levied during the year in which the properties could be redeemed were not added to the Properties Account in cases where the property was bid in by the City. Instead, they remained in the taxpayers' ledger accounts. Some of these were correctly adjusted from time to time, but others still appear as outstanding taxes in the "Inactive Tax Ledgers" upon which we commented in an earlier paragraph. These amounts cannot be considered as collectible taxes when the City now owns or has since disposed of the properties. This practice has been discontinued and such properties now appear to be set up at the correct amounts.

We examined the records of properties acquired during the year under review, that is, those that were put up for sale during the year ended April 30th, 1940, noting authorizations by the Council for the sales.

Cash received from properties sold by the Tax Sale Committee was test checked during our examination of the Collector's receipts,

As of April 30th, 1941, all differences between the book value of properties sold for the past several years and the amounts received were written out of the Properties account. These differences represented a net loss of \$22,116.84, which amount was charged to the City's General Reserve. We could not verify the amounts of profits or losses in respect to properties acquired before the date of our examination.

Following is a continuity of this account:

Lodger Balance, April 30th, 1940		\$76,480.48
<u>ADD:</u> Properties acquired during the year ended April 30th, 1941		<u>9,960.48</u>
		\$86,440.96
<u>DEDUCT:</u> Cash received from disposals	\$9,544.41	
Adjustments of net loss on properties sold	<u>22,116.84</u>	<u>31,661.25</u>
Properties on hand April 30th, 1941 at acquisition cost -		<u>\$54,779.71</u>

MORTGAGE RECEIVABLE \$29,266.98

This amount represents the balance of principal and interest due on a second mortgage held by the City on a number of properties owned by the late Margaret Duckloy. We have verified the account by an examination of the mortgage, and through confirmations given the City by the heirs of the estate acknowledging the principal and interest unpaid.

ADVANCE DUE FROM OTHER FUNDS \$5,100.19

LOAN TO SINKING FUNDS \$150,000.00

These are simply interdepartmental accounts with the Capital, Trust and Sinking Fund sections of the Consolidated Balance Sheet. The amount of \$5,100.19 is analysed on Exhibit 1.

WATER EMERGENCY FUND \$23,228.93

We have verified the existence of the securities and cash on deposit, making up this Fund, and they are analysed on Exhibit 250. A statement showing the operations of the Fund for the year appears on Exhibit 30.

CASH IN BANK \$660,279.93

LOANS FROM 1940-41 BANK ACCOUNTS \$290,590.08

We examined in detail the transactions in the bank accounts during the year under review. All cash received by the City Collector for current funds as shown by his cash register tapes has been traced into the bank accounts. All payments from the accounts have been examined both for authority and evidence of payment, and found to be in order. The balances in the accounts as at April 30th, 1941, were reconciled and verified, and we have received a statement from the Royal Bank of Canada, certifying the existence of the amounts on deposit.

We might point out that there is only one Current General Bank Account. Book entries were made to set up as separate items, (1) the asset "1941-42 Bank Account" which is equal to the 1941-42 taxes and licenses paid in advance to April 30th, 1941, (less discounts) and, (2) the liabilities "1936-39 Bank Account" and "1939-40 Bank Account" which are equal to the unpaid taxes for those years (less the reserves for losses). A consolidation of the so-called Bank Accounts of those four years gives the amount of \$347,346.67, which is made up as follows:

Balance in Current General Bank Account	\$330,387.49
Balance in Special Current Account for payment of Bond Interest due in United States Funds -	13,102.50
Board of School Commissioners Insurance Acct.	<u>3,856.68</u>
	<u>\$347,346.67</u>

ACCOUNTS PAYABLE \$270,973.07

We refer you first to Exhibit 20, the analysis of the General Accounts Payable, and comment on certain sections as follows:

DEPARTMENTAL ACCOUNTS PAYABLE We made a thorough test check of the City's expenditures of its departmental appropriations in both General and Water accounts. An examination was made of a large number of the vouchers, comparing the invoices received from the suppliers with the requisitions issued by departmental heads, and with the acknowledgments of receipt of the supplies. We noticed that the proper officials signed such requisitions and receipts, and the authorizations for payments. These were all in good order, any clerical errors, or omissions being of a minor nature and not requiring comment here. We verified the total shown here of vouchers unpaid as at April 30th, 1941.

CITY COLLECTORS SUSPENSE ACCOUNT - This is an account to which is credited all monies received through the City Collector's office, the source or purpose of which is in doubt. As soon as possible the nature of the receipts is determined and transfers are made to the credit of the proper accounts.

SUNDRY TAX CREDITS IN SUSPENSE - When properties are acquired by the City at Tax Sales, the outstanding taxes applicable thereto are credited to this account until such time as postings can be made in the mechanized ledger system, clearing the taxpayers' ledger cards.

PREPAID RECEIUE 1941-42 - The amount shown here consists chiefly of 1941-42 taxes paid before May 1st, 1941, before the charges for same are posted to the taxpayers ledgers accounts. A number of licenses and fees paid in advance are also included.

DUE TO ESTIMATES 1941-42 - This item consists chiefly of an amount of \$70,000.00 transferred from the Interest in Suspense Account to be credited as revenue of the year 1941-42. Reference is made to this figure in our subsequent paragraph on this Suspense Account. The balance of \$4,019.65 is made up of miscellaneous credits on the books available to reduce the estimates for 1941-42.

It should be pointed out that the total of \$165,227.03 shown on this Exhibit under the heading of "Other City Funds and Accounts" does not represent liabilities of the City requiring actual outlay of money. Instead, it is made up of income received in advance, or items requiring adjusting book entries. For this reason it should not properly be termed "Accounts Payable" and should not be shown under such a heading.

TREASURER'S WARRANTS 3146,172.62

These are short term loans, and the amount shown here is carried by the Eastern Canada Savings and Loan Company and the Montreal Trust Company. The account consists of loans \$145,000.00 and accrued interest \$1,172.62. We have received from the companies verifications of these amounts.

TAX CERTIFICATES 353,450.00

This amount represents advance payments on account of 1941-42 taxes, made in January or February of 1941. Credit is allowed for such payments at a discount to May 1st. The certificates issued under Charter authority for such payments are redeemable any time after that date, when they are applied against the taxes when due. This is the first year that such certificates were issued. We verified the amount outstanding as at the date of the Balance Sheet by examination of the cancelled certificates.

MATURED COUPONS AND WARRANTS 38,356.23

This represents the total of the City of Halifax stock and bond interest which has become due and payable, but which has not yet been presented for payment.

We examined all entries in the accounts during the year, but in an attempt to reconcile the balance here shown with the actual stock or bond issues we found that due to the nature of the records kept this could not be done. It appears that an adequate check is made by the internal audit staff in making off the lists all coupons or warrants as they are presented, but a verification of those unrepresented as at April 30th, 1941 could only have been made before the recording of coupons cashed subsequent to that date.

UNRECORDED BALANCES OF APPROPRIATION 394,409.48

During a civic year, revenue in certain departments may exceed the amounts originally estimated, and similarly expenditures may actually be less than

provided in the estimates and taxed for, Legislative authority determines which of these various income items are treated in the following two ways. Some contribute to the current year's surplus, and appear itemized on Exhibit 22. (Please see our remarks on these in the paragraph on Surplus 1940-41) Others are held as reserves or "Unexpended Balances" against which may be charged the following year additional expenses over and above those estimated for. These are listed on Exhibit 21. We have seen that the treatment by the accounting department of items on both exhibits are in accordance with the legislative authority.

With reference to Exhibit 21, note that the figures shown do not necessarily indicate an under-expenditure or excess of revenue arising only in 1940-41. For instance, there may have been a credit balance in any account as at April 30th, 1940, which was increased as at April 30th, 1941, by a further under-expenditure or reduced by an over-expenditure. Thus the total of \$94,409.48 represents an accumulation of reserves over the period of years each account has been carried.

In our examination of the City's expenditures of the appropriations and of the Collector's receipts, we verified the credits shown here - although of course we accepted as correct the credit balances of April 30th, 1940.

ADVANCES TO OTHER FUNDS \$434,698.45

These are a further number of inter-departmental accounts with the other sections of the Consolidated Balance Sheet and are analysed on Exhibit 1.

WATER EMERGENCY ACCOUNT \$23,228.93

This is simply the reserve or capital account for the asset "Water Emergency Fund" of the same amount, which we commented upon in an earlier paragraph.

INTEREST IN SUSPENSE \$66,088.66

This amount is actually in the nature of a miscellaneous reserve maintained over a period of years. To it is added each year the interest collected on outstanding taxes and other miscellaneous interest earned, - less discounts allowed on tax payments and miscellaneous interest paid. From it is deducted an arbitrary amount determined by Council when passing the estimates for the year, which amount is added to the revenue of that year. In 1940-41 the amount of \$50,000.00. During this same year the portion for the following year, 1941-42 which was \$70,000.00 was transferred to a separate suspense account ("Due to Estimates 1941-42" on Exhibit 20) for Balance Sheet purposes.

We accepted as correct the balance in the account as at April 30th, 1940; test checked interest receipts and discount allowances, and verified the transfer of \$70,000.00 as determined by Council.

RESERVE FOR UNCOLLECTED TAXES \$657,136.68

We refer you to our comments on this figure in our paragraph on Uncollected Taxes.

GENERAL RESERVE \$277,799.66

Following is a continuity of this account from April 30th, 1940 to the date of the Balance Sheet:

Balance at credit, April 30th, 1940		\$241,593.05
<u>ADD:</u>		
Tax collections (less adjustments) during the year under review on account of the years 1926-27 to 1937-38 inclusive ...	\$58,884.10	
Total of a number of cheques issued in 1932 and previous years which have never been cashed.	<u>89.35</u>	58,973.45
		<u>\$300,566.50</u>
<u>DEDUCT:</u>		
Net Loss on resale during the past number of years of properties acquired at tax sales -	\$ 22,116.84	
Payment of sheriffs' fees applicable to prior years	<u>650.00</u>	22,766.84
BALANCE AT CREDIT APRIL 30, 1941		<u>\$277,799.66</u>

We have examined the amounts of and the authority for these changes in the General Reserve and find they are in order. The operating surplus for the year ended April 30th, 1941 is subsequently credited to this account in the manner described in our paragraph on that item. We would refer you to our comments in respect to this Reserve, as contained in the second paragraph under the heading of Sinking and Trust Funds.

In our opinion this amount should be divided as follows, in accordance with Section 336(3) of the City Charter:

General Reserve -	\$150,000.00
Due General Sinking Fund -	127,799.66
	<u>\$277,799.66</u>

GENERAL RESERVE, WATER DEPARTMENT \$144,451.66
RESERVE FOR RENEWALS AND REPLACEMENTS WATER DEPARTMENT \$50,000.00

Continuities of these Reserves during the year under review are shown on the Water Department Balance Sheet, Exhibit 24. We have examined the vouchers for the additions and deductions and seen the authority for the same in each case.

SURPLUS 1940-41 \$49,845.48

Exhibit 22 analyzes this account, which is described in the foregoing paragraph on Unexpended Balances of Appropriations. It is made up of (1) the excess of certain actual revenue over the estimates, (2) unexpended portions of appropriations, and (3) incidental revenue for which no estimate was made, less the deficit of certain actual revenue from the estimated. You will notice under the latter heading the item "Unexpended Balances 1940-41 per Estimates \$5,000.00". This is an amount annually charged against the year's estimates by Council, and is most simply described as a blanket charge made against the appropriations of all Departments. That is to say, while each Department is given an individual appropriation to spend, yet there must be shown unexpended balances totalling at least \$5,000.00 by all Departments in order to avert an actual deficit. You will notice from this Exhibit that the Departments concerned realized a total in unexpended balances of \$5,016.79.

We have test checked the expenditures of the City against the amounts appropriated, and the revenue through the Collector's receipts, and in our opinion this Exhibit is properly drawn up.

Incidentally, this surplus of \$49,845.48 is transferred to the City's General Reserve in the following manner:

1. In the year 1941-42 it is left in the same account in the ledger, for the purpose of being increased or decreased by the amounts of any adjustments or additional expenditures incurred in that year, but applicable to the year 1940-41.
2. At the end of the year 1941-42 the balance then remaining is transferred to the credit of the reserve for unpaid 1940-41 taxes.
3. When the 1940-41 tax collections have proved that the reserve for unpaid taxes is more than sufficient for its purpose (or, as is usually the case, when it is in excess of the total taxes for that year outstanding) the excess is transferred to the credit of the General Reserve.

TRUST FUND ASSETS
LOCAL IMPROVEMENT FUNDS \$252,625.52

This account is analyzed in detail on Exhibit 26, to which we would draw your attention.

You will notice on Exhibit 26 that the total Assessments Receivable which forms part of the above amount, are \$185,841.86. As in the case of Unpaid Taxes, this amount represents merely the total of the Control Accounts as they appear in the General Ledger. An attempt was made on November 30th, 1940, to set up in the new mechanized system all the local improvement accounts, but the actual accounts appearing in the ledgers April 30th, 1941 amounted to only \$17,333.57. However, in addition to that

amount, items totalling \$23,976.66 which were included in the above control amount of \$185,541.86, were posted to the individual accounts during the next succeeding year, leaving a net difference between the actual accounts and the controls of \$25,071.61. We have obtained a list of items purposely omitted from the mechanized ledger totalling \$2,491.80 and representing accounts which in the opinion of the Commissioner of Finance are uncollectible. This still leaves the control greater than the actual accounts by \$22,579.81.

The difference of \$22,579.81 is made up as follows:

Accounts for charges under Health Rules	\$ 561.75
Sewer Accounts	21,998.06
	<u>\$22,579.81</u>

Sewer Assessments appear in the Local Improvement Controls at \$26,216.66 but accounts actually set up in the ledgers totalled only \$4,218.62. The explanation given us for this situation was that the accounts set up are those which are still within the lien term, or for which some ratepayer can be held responsible. The balance consists of \$4,065.90 which is the total of known accounts purposely omitted from the ledger but listed on a supplementary sheet, and accounts in old sewer ledgers which were not considered to be collectible and consequently were not set up in the new ledgers. The amount of \$4,065.90 is composed of accounts against exempt properties and properties owned by the City. The accounts which were not transferred, and which to reconcile with the ~~controls~~ controls should have totalled \$17,932.16, are those which were outside the lien term and for which no responsibility could be determined. These accounts are much older than 20 years and in fact many of the accounts in the \$4,218.62 set up in the ledgers are over 20 years old. We could not verify the total of the accounts which had not been transferred, i.e., \$17,932.16, because some of the very old ledgers could not be located.

We would suggest that the Finance Committee of the City review the items appearing on the so-called supplementary sheets and, if they consider it advisable, authorize the Commissioner of Finance to write off those accounts out of the control, and that they further inquire into the reason why many of the accounts over 20 years of age were not transferred to the new ledgers, and here again if they consider it advisable to do so, approve the action of the Commissioner in not setting up these amounts, and here to authorize him to adjust the control accounts accordingly.

By giving consideration to the aforementioned items omitted from the ledgers, it is now possible to reconcile the actual Local Improvement Accounts with the Controls, and as in the case of the Uncollected Taxes mentioned in a foregoing paragraph, it should be possible without great difficulty from year to year to be able to balance these ledgers.

SINKING FUNDS AND TRUST FUNDS:

The securities held for Sinking Funds of the City of Halifax were examined in detail on October 3rd and 4th, 1941. All entries in the books and records of the City pertaining to changes in the Sinking and Trust Funds between May 1st, 1940 and October 17th, 1941, were examined and evidence supporting the entries was scrutinized by us. Securities held for Trust Funds were examined at the same time, as all the securities are kept in the same depository.

It is our opinion that the Sinking Funds of the City are not being established and maintained in conformity with the requirements of the City Charter. In particular we submit the following reasons for our conclusion:

1. Under Section 340 of the City Charter, a separate Sinking Fund is required for the repayment of each issue of bond or debentures made since 1923. It is our opinion and that of our solicitor, that the procedure being followed does not fulfill this requirement.
2. The General Reserve Fund of the City at April 30th, 1941, amounted to \$277,709.60, whereas Section 336 (3) of the City Charter provides that when the Reserve Fund reaches \$150,000.00 the amounts so directed to be paid to it shall be paid to the General Sinking Fund.

Until the above matters are settled, we are not in a position to give any certificate as to the adequacy of the Sinking Funds of the City of Halifax.

At such times as it was necessary to convert the securities held by a Trust or Sinking Fund into cash, the securities were sold to outside brokers or to another Trust or Sinking Fund. In the latter instances we have not been furnished with any evidence of authorization by the trustees for the purchase and sale. In our opinion the sale to another Fund should be treated in the same manner as a sale to an outside broker.

When securities are purchased from or sold to brokers, the entire premium or discount arising from the transaction is charged or credited to the Income Account of the Fund as the case may be. No attempt is made to amortize the premium or discount, with the result that the Income Account for the year does not show the actual earnings on the investments of the Funds. No attempt is made to accrue interest earned on investments at the date of the Balance Sheet.

During our investigation we noticed that several purchases and sales of securities for Sinking or Trust Fund purposes were completed out of the Current Account of the City. In a few cases we were unable to obtain evidence of the approval of the trustees for the sale of certain securities out of the investments held for Sinking and Trust Funds. We verified in detail the Income Accounts of the Sinking and Trust Funds, and with the exception of the Camp Hill Cemetery Trust Account all were found to be correctly stated. The difference in the Camp Hill Cemetery Trust Account arose through a clerical error in reconciling the bank account with the balance on hand in the Royal Bank of Canada. ~~XXXXXXXXXXXX~~ This error was corrected on May 23rd, 1941. The result is that the Bank and Income accounts of the Camp Hill Cemetery Trust are overstated \$40.00 as at April 30th, 1941.

LOAN REDEMPTION ACCOUNT

The Loan Redemption Bank Account and the corresponding liability for Matured Debentures Outstanding appears on the Consolidated Balance Sheet of the City under the heading Miscellaneous Trust Funds. According to the civic records debentures in the amount of \$4,400.00 which matured on July 1st, 1940, were outstanding as at the date of the Balance Sheet. The balance on hand in the Royal Bank of Canada for Loan Redemption Account as at April 30th, 1941, was \$4,200.00. The difference arose in the following manner: A certificate for 4 shares of 4% City of Halifax stock due July 1st, 1940, was paid to the holder as 6 shares on December 18th, 1940. In October 1941, the error was found and rectified, and the \$200.00 recovered from the holder.

Total redemptions of City of Halifax stock and debentures made during 1940-41 was \$1,298,750.00. Cash was transferred to the Loan Redemption Bank Account to meet redemption requirements as follows:

Sinking Fund 1902	\$ 527,047.27
Sinking Fund Schools	236,338.59
Silliker Sinking Fund	135,364.24
	<u>\$1,948,750.00</u>
Borrowed by Sinking Fund 1902 from Bank	200,000.00
Borrowed by Sinking Fund 1902 from current account	50,000.00
	<u>\$1,298,750.00</u>

Shares in the debenture stock of the City of Halifax amounting in value to \$6,300.00 were redeemed on July 1st, 1940. These certificates had on their face a maturity of July 1st, 1940; however, this should have read July 1st, 1945, the clerical error arising at the date of the original issue a number of years ago. These securities were redeemed in the ordinary manner, at a later date when the Loan Redemption Account was reconciled, it was found that the City had redeemed stock and debentures to a value great than was outstanding for that maturity. These securities were then sold from the Loan Redemption Account to Sinking Fund 1902 at par. The cancelled certificates were inadvertently delivered to the Trustees to be placed with the other securities of the Sinking Funds. At the date of our audit, October 3rd, and 4th, 1941, these cancelled certificates formed part of the Sinking Fund assets. Shortly after this date they were surrendered to the Treasurer and new certificates issued in their place.

Actuarial Requirements

The balances at credit of the various capital accounts of the Sinking Funds as at April 30th, 1941, as determined by the Commissioner of Finance and as shown by the books of the City, are as follows:

Capital Accounts

Sinking Fund 1902	\$3,085,830.40
Schools Sinking Fund	1,574,332.51
Forum Ice Place Sinking Fund	14,598.36
Tax Refunding Sinking Fund	707,918.01

Accounting Procedure

We wish to draw your attention to the unsatisfactory manner in which the entries respecting changes in the Sinking and Trust Fund assets are entered through the various records of this Department. All receipts and disbursements are entered in the Treasurer's Trust Cash Book, but this cash book does not constitute the posting medium to the Sinking and Trust Fund Ledgers. Entries into these ledgers are made from working papers prepared by a member of the staff attached to the office of the Commissioner of Finance. As a consequence it was exceedingly difficult to check the entries, which had been previously checked in the Treasurer's Trust Cash Book, to the Investment Ledgers. In some cases it was necessary to check the transfer from the Cash Book to the ledger in totals only. It is also possible under this system for a cheque to be issued and not entered in the Trust Cash Book, remain unpaid over the end of a month and appear in the proper account in the Investment Ledger in the month in which it is paid and not in the month in which it was issued. For example, we submit reconciliation of the Firemen's Superannuation Fund as at April 30th, 1941:

Balance per Sinking Fund Ledger and per statements, April 30th, 1941	\$2,434.10
<u>Deduct: Outstanding Deposit (Deposited May 1st, 1941)</u>	<u>283.83</u>
Balance as per Bank Statement, April 30th, 1941	\$2,150.27
<u>Deduct: Outstanding Cheques, April 30th, 1941</u>	<u>1,785.75</u>
Balance per Treasurer's Cash Book	<u>\$ 364.52</u>

We feel that if the Treasurer's Trust Cash Book is to be used for recording the original entries with respect to Trust and Sinking Funds, then that book should form the posting medium to the various ledgers concerned.

General

The Dominion Bureau of Statistics and the Municipal Departments of the provinces of Canada, are endeavouring at the present time to standardize the accounting practice for Municipal Corporations. In a great number of cases this will require changes in the financial practices and accounting procedure of the Municipal bodies. The legislative authorities governing the financial practice of the City of Halifax will not permit the following by the City of the procedure recommended. We have reviewed carefully the method which you follow in handling your expenditures, the procedure required for unauthorized expenditures and over-expenditure of appropriations, and are of the opinion that your practice is unduly complicated and cumbersome. We are also of the opinion that the method followed in accordance with your legislative authority in handling your revenues will not admit of the preparation of statements on the standardized basis proposed. We have similarly reviewed the uniform system proposed for all Municipal Corporations, and we recommend that the Council give consideration to

taking the necessary steps to have the City Charter revised so that the City's finances can be handled in conformity with the standardized procedure proposed.

Without limiting the generality of the foregoing paragraph, our remarks in connection with Expenditures to be Assessed in Subsequent Years, Unexpended Balances of Appropriations, Interest in Suspense, General Reserve and Surplus 1940-41, should be considered in the light of our recommendation for the adopting of the proposed standard procedure.

re Internal Audit

Our only recommendation in respect to the Internal Audit is that the staff of this Department should be directly responsible to the Finance Committee and that the Internal Auditor should make periodic reports direct to that Committee on his findings. All instructions to the Internal Auditor should emanate from the Finance Committee.

Certificate

This report should be read in conjunction with previous reports and with reference to the Financial Statements and Exhibits attached hereto, and any conclusions should be made only after consideration of the entire report.

April 15th, 1943.

Alderman Hosternsn stated that the press has made certain remarks and he felt that the Commissioner of Finance should comment on some of the statements which appeared in the press today.

Moved by Alderman Hosterman, seconded by Alderman Lloyd that the Commissioner of Finance be now heard. Motion passed.

The Commissioner of Finance then read the following letter in connection with the press report.

April 15th, 1943.

His Worship the Mayor
and Members of Council.

Gentlemen:-

I wish to comment on several grave inaccuracies in the article in the Halifax Chronicle of today.

The heading of the article is "CITY ACCOUNTING METHODS SLOPPY SAYS AUDIT REPORT". After this the opening lines of the article state "Sinking fund irregularities, antiquated and careless accounting methods, insufficient efforts to collect accounts, prospective loss of \$355,000. in uncollected taxes, and use of bond sale proceeds for purposes other than those for which they were intended, were some of the criticism directed at the Finance Department of the City of Halifax in the long awaited independent audit report." After this the newspaper lists under six headings, which they call highlights, several items which are supposed to support the intemperate headline used.

In the first place the report does not say that the City's accounting methods are "sloppy", although the newspaper is indecent enough to repeat this in their evening issue. Neither does the report call attention to Sinking Fund irregularities in any significance that the ordinary man reading the text would take from the word "irregularities". The inference of the newspaper is plainly sinister.

Item 1

Item 1 states "Sinking Funds are not being established and maintained in conformity with City Charter requirements".

April 15th, 1943.

The newspaper is not fair enough to mention or state that this is the opinion of the auditors only. I do not hesitate to state that other opinions well-weighted with experience will support the fact that they are. These opinions would be that of Mr. Harvey Crowell, C. A., who gave the City the necessary directions some years ago to set up its accounts, and the City Solicitor who only recently has interpreted the law favourable to the methods we are pursuing. As a matter of realism a great deal can always be said in favor of any system that will economize to the extent of handling one account rather than 50 or 60 accounts.

Items 2 and 3

Item 2 states: "Insufficient effort is being made to collect accounts in various departments, particularly outstanding hospital accounts."

Item 3 states: "Due to impossibility or impracticability of tracing accounts in changing to the mechanical accounting system at City Hall \$355,000. in outstanding taxes may have to be written off as uncollectable". Items 2 and 3 can be readily explained at the appropriate time, but I would like to state that the inference given by the newspaper that we have suddenly run into a \$355,000. loss is ridiculous. As is well known, the Council each year appropriates about \$40,000. for tax losses. This amount of \$355,000. represents the accounts, which, when we set up the new system, could not be treated as active since the addresses of the parties were unknown, they having in practically all cases left the City. If it is kept in mind that in the period of time, namely 16 tax years, out of which our inactive and active ledgers were constructed, taxes of more than Thirty-three Million Dollars were assessed and tax reserves far in excess of the \$355,000. were appropriated, an accurate picture of the situation results. There is no tax loss in excess of what was anticipated and expected, both by Council and others concerned.

Item 4

Item 4 states: "The accounting system in handling expenditures is 'unduly complicated and cumbersome' and the City Charter should be amended to permit more modern methods being introduced". This item is dealt with by the newspaper in a disgusting way. The auditors write a full paragraph advising that if the City is to adopt certain new standards proposed by the Dominion Bureau of Statistics and the Department of Municipal Affairs that the present system is unduly complicated and cumbersome; that legislative authority will be needed to change it. They merely express their opinion that it is unduly complicated and cumbersome, but again I have to state that other opinions equally well-weighted approve the system, and as one of the officials operating it I do not find the adjectives appropriate.

April 15th, 1943.

Item 5

Item 5 states: "Numerous errors were found in the City's ledgers and other account reports." No comment except to state that in some of the very tremendous undertakings we have had to deal with in the re-organization, it is inevitable that errors will occur. Indeed it is appropriate to point out that the auditors themselves comment on errors amounting to \$4,787.78 which were made in 1924 when setting up the original controls, and I have to say concerning this, that what they are speaking about is the work of the independent auditors of that day.

Item 6

Item 6 states: "Proceeds of bond issues were used for various current expenses and for capital expenditures other than those for which the monies were authorized." The statement made by the newspaper is misleading and displays a heavy ignorance of the rudiments of finance.

The newspaper article goes on to say "The condition of the City's Sinking Funds was such that the auditors felt they were not able to give a certificate as to their adequacy." What the auditors said was "Until the above matters are settled (this is, the opinion of the method of accounting proposed by Mr. Crowell and approved by the City Solicitor), we are not in a position to give any certificate as to the adequacy of the sinking funds of the City of Halifax." May I tell you that you need have no fear on this account. The falsehood is obvious. The Sinking Funds of the City of Halifax are fully adequate, but I merely make the to show again that the auditors did not say what the newspaper says they said.

Yours very truly,

A. M. Butler.

It was agreed to embody this letter in the minutes of this meeting and consider it along with the report of the auditors.

The Commissioner of Finance then submitted the following letter of resignation.

April 15th, 1943.

To the Mayor and Members
of the City Council.

Gentlemen:-

The members of your Finance Committee have for some time been made aware of my attitude with respect to the position I hold in this corporation.

April 15th, 1943.

Correspondence is on file drawing attention to the attitude of the Committee with respect to salary and other matters.

I wish to assure the Council that I shall be only too willing, following the action I propose to take as set forth in the next paragraph, to attend any conference, and explain in full any matters arising from the auditor's report, and otherwise assist constructively if you should so desire. Nothing prompting my decision, as is well known to the members of the Finance Committee, comes at this time because of the said report, which I think is a fair and constructive document when read in full and understood.

I resign my position effective May 15th or sooner if the Council desires, or when the several matters now in hand can be disposed of.

Yours very truly,

A. M. Butler.

Moved by Alderman Kinley, seconded by Alderman Hosterman that the Commissioner of Finance be asked to withhold his resignation for at least one month for the purpose of having the new Council deal with it.

The Commissioner of Finance stated that he would agree to this.

The motion was then put and passed unanimously; the following Aldermen being present and voting therefor:-

Aldermen Stech
Kinley
Hosterman
Coffin
Adams
Lloyd
McDonald
O'Toole
Walker
Burgess
Ahern

April 15th, 1943.

Read letter from H. J. Egan & Company

as follows:-

April 14th, 1943.

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

Gentlemen:-

We regret to advise you that due to loss of staff and our inability to make replacements, this firm will be unable to conduct jointly with H.R. Doane & Company the audit for the year 1942.

We understand that H. R. Doane & Company has made considerable progress with the audit to date, and will be in a position to complete the work without assistance from this firm.

Respectfully submitted,

H. J. Egan & Company

By: H. J. Egan.

Deferred until next month.

PROPOSAL - N. S. LIGHT AND POWER COMPANY LIMITED

Read report of the Finance and Executive
Committee re proposal, N. S. Light and Power Co. Ltd.

Halifax, N. S.,
April 14th, 1943.

His Worship the Mayor
and Members of the City Council.

Gentlemen:-

At a meeting of the Finance and Executive Committee held on the above date, the attached letter from J. McG. Stewart, Esq., K.C. regarding the Nova Scotia Light & Power Co. Ltd. was considered and the following resolution is submitted for your approval.

BE IT RESOLVED that the City Clerk be instructed to advise Mr. Stewart that the City will be pleased to receive any proposal which Nova Scotia Light & Power Company Limited may desire to make concerning the sale of all or part of its property and assets but that it is unable to secure any legislative sanction to accept any such proposal until after the same has been received and considered.

April 15th, 1943.

AND FURTHER that the City has been assured by the Government of Nova Scotia that in the event of a proposal being submitted which is satisfactory to the City and its citizens that an early opportunity will be provided to enable the City to secure the legislative authority for the purpose of accepting such proposal.

AND BE IT FURTHER RESOLVED that the Company be requested to meet with the Finance and Executive Committee for the purpose of discussing the situation which has arisen and any other matters relative to the sale of the property and assets of the Company or any part thereof.

Respectfully submitted,

W. P. Publicover,
CITY CLERK.

Moved by Alderman Stech, seconded by Alderman Hosterman that the report be adopted.

Motion passed.

Read resolution as follows:-

WHEREAS an emergency meeting of the City Council was called by the Mayor on Monday, April 12th, 1943, for the purpose of considering a proposal made on behalf of Nova Scotia Light and Power Company Limited relative to the sale of all or part of its property and assets.

AND WHEREAS due to the fact that the present session of the Legislature was likely to close on Wednesday, April 14th, 1943, it was impossible to give the two days notice of such meeting as required by the City Charter.

AND WHEREAS of the eleven members of the Council, ten members attended such meeting and waived the giving of the notice above referred to.

AND WHEREAS at such meeting the following resolution was placed before the meeting and carried unanimously by those members present:-

"BE IT RESOLVED that the City Solicitor be and he is hereby authorized to prepare and submit to the present session of the Legislature, legislation to enable the City by a two-thirds vote of the Council to acquire by purchase or otherwise the whole or any part of the business, property and undertaking of Nova Scotia Light and Power Company Limited, including, but without restricting the generality of the foregoing, all or any of the fixed assets, current assets, good will, rights, franchises, easements, privileges, and powers of the said Company

April 15th, 1943.

upon such terms and conditions as the City Council may determine subject however, to the submission of any such plan or proposal to a plebiscite of the ratepayers of the City before the same is adopted by the City Council.

AND BE IT FURTHER RESOLVED that any such legislation shall authorize the City, in the event of any such purchase being effected, to carry on the business of manufacturing and purchasing electrical energy and distributing the same, operating a street railway and manufacturing gas and also any other business now being carried on by the said Nova Scotia Light and Power Company Limited, including the setting up of any organization or Commission or other body for such purpose and the employment of any officials and staff or employees therefor.

AND BE IT FURTHER RESOLVED that any such legislation shall enable the City to issue its stock or debentures or both stock and debentures to enable it to provide for any capital improvements, replacements or additions to such business in the event of the acquisition of the same by the City on such terms and conditions as may be therein prescribed.

AND BE IT FURTHER RESOLVED that the members of the City Council present at this meeting have agreed to such extent as they are able to do so to waive the notice of the meeting prescribed by Section 98 of the Charter and to accept in lieu thereof the notice of the meeting which each member of the Council has severally received and that this waiver has been given because of the close proximity of the closing of the present session of the Legislature and the necessity for having any such enabling legislation enacted in order to permit the City to consider any proposals submitted to it. "

NOW THEREFORE BE IT RESOLVED that this Council in regular meeting assembled do ratify and confirm the said meeting of the Council held on April 12th, 1943, as aforesaid and the resolution passed thereat and order the same to be spread upon the minutes of this meeting.

Moved by Alderman Adams, seconded by Alderman Stech that the resolution as submitted be approved. Motion passed.

SUPERANNUATION - DANIEL TILBURY

Read report of the Finance and Executive Committee re superannuation, Daniel Tilbury.

April 15th, 1943.

His Worship the Mayor
and Members of the City Council.

Gentlemen:-

At a meeting of the Finance and Executive Committee held on the above date, a report from the Safety Committee recommending that Mr. Daniel Tilbury, Assistant Deputy Chief of Police be granted three months sick leave with pay from May 1st, 1943, and at the end of that period that he be superannuated under the provisions of Section #271 of the City Charter was considered.

The Finance and Executive Committee approves of this recommendation.

Respectfully submitted,

W. P. Publicover,
CITY CLERK.

Moved by Alderman Stech, seconded by
Alderman Hostrerman that the report be adopted.

Notion passed.

PURCHASE OF CAR - FIRE DEPARTMENT

Read report of the Finance and Executive Committee re purchase of car, Fire Department.

April 15th, 1943.

His Worship the Mayor
and Members of the City Council.

Gentlemen:-

At a meeting of the Finance and Executive Committee held on the above date, a report from the Safety Committee on tenders for a new car for the Chief of the Fire Department and recommending the purchase of a Pontiac four door sedan at a cost of \$1,566.21 was considered.

The Finance and Executive Committee recommends that a Plymouth four door deluxe sedan at a cost of \$1,484.81 be purchased from Purdy Motors Limited.

Respectfully submitted,

W. P. Publicover,
CITY CLERK.

Moved by Alderman Stech, seconded by
Alderman Hostrerman that the report be adopted.

Notion passed.

April 15th, 1943.

TENDERS FOR GROCERIES

Read report of the Public Health and Welfare Committee re tenders for groceries.

Halifax, N. S.
April 12th, 1943.

His Worship the Mayor
and Members of the City Council.

Gentlemen:-

At a meeting of the Public Health and Welfare Committee held on the above date, tenders for supplying groceries to civic institutions for a period of one month beginning April 20th were considered as follows:-

Hospitals

John Tobin & Co., Ltd. \$363.04

City Home & City Prison

John Tobin & Co., Ltd. 423.55

Your committee recommends that these tenders be accepted.

Respectfully submitted,

W. P. Publicover,
CITY CLERK.

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

ACCOUNT FOR ELECTRICAL WORK - CITY HOME

Read report of the Public Health and Welfare Committee re account for electrical work.

Halifax, N. S.,
April 12th, 1943.

His Worship the Mayor
and Members of the City Council.

Gentlemen:-

At a meeting of the Public Health and Welfare Committee held on the above date, an account from Carter & Smith Limited amounting to \$451.90 for wiring, etc. in connection with the laundry in the City Home was approved and recommended

April 15th, 1943.

to the City Council for payment; same to be charged against the appropriation of the City Home for the current year.

Respectfully submitted,

W. P. Publicover,
CITY CLERK.

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

EXTENSION - TUBERCULOSIS HOSPITAL

Read report of the Public Health and Welfare Committee re extension, Tuberculosis Hospital.

Halifax, N. S.,
April 12th, 1943.

His Worship the Mayor
and Members of the City Council.

Gentlemen:-

At a meeting of the Public Health and Welfare Committee held on the above date, the attached letter from the Commissioner of Health regarding the proposed addition to the Tuberculosis Hospital was considered.

Your committee recommends that this be forwarded to the Works Committee for immediate action.

Respectfully submitted,

W. P. Publicover,
CITY CLERK.

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

DAMAGES TO DEPUTY CHIEF'S CAR

Read report of the Safety Committee re damages to Deputy Chief's car.

Halifax, N. S.,
April 9th, 1943.

His Worship the Mayor
and Members of the City Council.

Gentlemen:-

At a meeting of the Safety Committee held on the above date, a report from Chief Churchill

April 15th, 1943.

of the Fire Department submitting a cheque drawn in favor of the City for the sum of \$94.25 in full payment for damages caused to the Deputy Chief's car by a tram car on Quinpool Road, October 28th, 1941, was considered.

Your committee recommends that the cheque be accepted and the Mayor and City Clerk authorized to execute a release on behalf of the City of Halifax to the Nova Scotia Light and Power Co., Ltd.

Respectfully submitted,

W. F. Publicover,
CITY CLERK.

Moved by Alderman Adams, seconded by Alderman Stech that the report be adopted.

Motion passed.

FIRE ALARM BOXES

Read report of the Safety Committee and letter of the City Electrician re fire alarm boxes.

Halifax; N. S.,
April 9th, 1943.

His Worship the Mayor
and Members of the City Council.

Gentlemen:-

At a meeting of the Safety Committee held on the above date, the attached letter from the City Electrician regarding private owners of fire alarm boxes was approved and recommended to Council for adoption.

Respectfully submitted,

W. F. Publicover,
CITY CLERK.

April 9th, 1943.

To the Chairman and Members
of the Safety Committee.

Sirs:-

Referring to my report to the Safety Committee dated February 5th, 1942, which was the basis for the present improvements to be made this year in the Fire Alarm Telegraph System and approved by your Committee and Council, I wish to call your attention to page 3 under heading PRIVATE BOXES and worded as follows:

April 15th, 1943.

"Private box owners should be required to conform with any change the City makes in order to assist in obtaining the maximum circuit capacity. I am sure they would gladly replace their boxes with more modern ones affording extra protection in case of circuits being in trouble",

I recommend the City Electrician be authorized to request private owners to co-operate with the City by replacing their older type fire alarm boxes with modern type boxes having the grounding in feature which will increase the City's box loading of such circuits by 50% where such circuit feeds this type of box only. It also provides additional protection in case of certain circuit troubles.

This request will only be made to owners as some particular circuit is required to serve grounding in type boxes only; in other words as the City replaces its boxes by grounding in type circuit by circuit in order to get maximum loading capacity private owners must co-operate. Any requests made now will give the owners one year to replace their boxes as the new central equipment will not be completed until 1944.

Respectfully submitted,

G. H. Durling,
CITY ELECTRICIAN.

Moved by Alderman Adams, seconded by Alderman Stech that the report and letter be adopted. Motion passed.

FIRE ALARM SERVICE - WARTIME HOUSING LIMITED

Read report of the Safety Committee and letter of the City Electrician re fire alarm service, Wartime Housing Limited.

Halifax, N. S.,
April 9th, 1943.

His Worship the Mayor
and Members of the City Council.

Gentlemen:-

The attached letter from the City Electrician regarding Fire Alarm Telegraph service connections that may be required by Wartime Housing Limited was approved by the Safety Committee held on the above date and recommended to the Council for adoption.

Respectfully submitted,

W. P. Publicover,
CITY CLERK.

April 15th, 1943.

April 9th, 1943.

To the Chairman and Members
of the Safety Committee.

Sirs:-

As I am now preparing plans for changes and additions to the Fire Alarm Telegraph Circuits in connection with the improvements to be made in the Fire Alarm Telegraph System this year it is necessary that I know as far as possible what the immediate future box loading will be other than that provided for in the present lay-out.

I would recommend that the City Electrician be authorized to contact Wartime Housing Ltd. in order to find out if any Fire Alarm service connection will be available by them on the basis of Wartime Housing agreement, and installing at their expense their own boxes, circuits, etc. subject to the approval of the City as to type and number of boxes to be covered. The City to furnish connections only with their lines at one common point for each area nearest to the City's Fire Alarm circuits. Any application from Wartime Housing Ltd. for Fire Alarm Service to be made in writing to the Safety Committee for the City's approval.

Respectfully submitted,

G. H. Lurling,
CITY ELECTRICIAN.

Moved by Alderman Adams, seconded by
Alderman Stech that the report and letter be adopted.
Motion passed.

FIRE BOAT AGREEMENT

Read report of the Safety Committee re
fire boat agreement.

Halifax, N. S.,
April 9th, 1943.

His Worship the Mayor
and Members of the City Council.

Gentlemen:-

At a meeting of the Safety Committee held on the above date, a letter from Mr. R. W. Hendry, Port Manager, advising that the National Harbours Board is prepared to renew the present agreement between the Board and the City in respect to the operation of the Fire Boat for a further period of one year from April 16th, 1943, was considered.

April 15th, 1943.

Your committee recommends that the agreement be renewed for a period of one year on the same terms and conditions of the present agreement.

Respectfully submitted,

W. P. Publicover,
CITY CLERK.

Moved by Alderman Adams, seconded by Alderman Stech that the report be adopted.
Motion passed.

VACANCY IN COUNCIL

Read letter from the City Clerk re vacancy in Council.

April 13th, 1943.

His Worship the Mayor
and Members of the City Council.

Gentlemen:--

Mr. A. M. MacKay having resigned his seat as Alderman for Ward 1 of the City of Halifax, it is necessary that the seat be declared vacant and a date set for the election of a qualified person to fill the vacancy which expires on April 30th, 1944.

Yours very truly,

W. I. Publicover,
CITY CLERK.

Moved by Alderman Ahern, seconded by Alderman Burgess that the seat in Council held by Alderman MacKay be now declared vacant. Motion passed.

Moved by Alderman Stech, seconded by Alderman Ahern that an election for the casual vacancy in Ward 1 be held on May 12th, 1943 with nomination day on May 4th. Motion passed.

VACANCY - BOARD OF SCHOOL COMMISSIONERS

Read letter from the City Clerk re vacancy, Board of School Commissioners.

April 15th, 1943.

His Worship the Mayor
and Members of the City Council.

April 13th, 1943.

Gentlemen:-

Mr. A. M. MacKay, having resigned his seat as Alderman in the City Council, he automatically retires from the Board of School Commissioners and it is necessary that Council appoint one of its members to fill the vacancy which expires on October 31st, 1944.

Yours very truly,

W. F. Publicover,
CITY CLERK.

Alderman Ahern nominated Alderman Coffin to fill the vacancy on the Board of School Commissioners caused by the resignation of Alderman MacKay.

Moved by Alderman Burgess, seconded by Alderman Walker that nominations cease. Motion passed.

The motion was put and passed.

The Mayor then declared Alderman Coffin duly appointed to the Board of School Commissioners for the term expiring October 31st, 1944.

LETTER, HALIFAX DISTRICT TRADES AND LABOR
COUNCIL RE FIRE PREVENTION BUREAU

Read letter from the Halifax District Trades and Labor Council re Fire Prevention Bureau.

April 15th, 1943.

His Worship Mayor Donovan,
Members Halifax City Council,
CITY HALL.

Gentlemen:-

At a meeting of the Halifax District Trade and Labor Council held Wednesday, April 14th, 1943, a motion of appreciation and thanks was moved, to your Council for your action in keeping the jurisdiction of the new Fire Prevention Bureau, within the government of your Fire Department.

April 15th, 1943.

It was also contained in this motion of appreciation, that Union Firemen be given consideration when the appointments for this Bureau are made, and to eliminate the sense of unfairness that those men were subjected to in the past, due to their Union activities.

In addition to the above motion, the question of whether the Fire Fighters Association were ever officially recognized by the City Council. This was brought before the meeting by a delegate who quoted a press report from His Worship the Mayor, who could not recollect if the Association was ever officially recognized.

The answer to this question is given in the report of a meeting of the Board of Firewards held October 11th, 1938, when a motion moved by the late Alderman Gough and seconded by Ex-Alderman Batson that the Fire Board go on record as recognizing the Association.

On the question as if that motion ever went to Council or not, it was pointed out that it did not need to. As where there was no expenditure involved, the Board of Firewards are supreme in the setting of policy governing Fire Department. This ruling was made by the City Solicitor, on the occasion of the adoption of the platoon system in the Fire Department January 1928.

Gentlemen, under the Trade Union Act any group of employes have the legal right to organize, and they cannot be discriminated against by their employers. So with those thoughts in mind, this Council would appreciate the necessary action by your Council to adjust this matter for all times.

Thanking you one and all for your co-operation in the past, on behalf of the Halifax District Trades and Labor Council, I remain,

Respectfully yours,

James M. Cody,
General Secretary.

Moved by Alderman Walker, seconded by Alderman Burgess that the City Council recognize the Fire Fighters Union.

Moved in amendment by Alderman Coffin, seconded by Alderman Stach that this be referred to the Safety Committee. Amendment put and lost, 4 voting for the same and 7 against it as follows:-

April 15th, 1943.

FOR THE AMENDMENT

Aldermen Adams
Coffin
Hosterman
Stech

-4-

AGAINST IT

Aldermen Ahern
Burgess
Kinley
Lloyd
McDonald
O'Toole
Walker

-7-

The motion was put and passed
unanimously.

QUESTIONS BY ALDERMEN

Alderman Ahern, as Secretary and on behalf of the Halifax Athletic Commission, presented the Mayor with a cheque for the sum of \$2,000.00 to be used for the Playgrounds Commission.

Alderman Kinley referred to the matter of an addition to the Tuberculosis Hospital and suggested that authorization be given to employ an architect to prepare plans and place such plans before the Committee on Works.

Moved by Alderman Kinley, seconded by Alderman Burgess that the Committee on Works be convened immediately to consider the employment of an architect to carry out the desires of the Public Health and Welfare Committee, with regard to the Tuberculosis Hospital. Motion put and passed unanimously; the following Aldermen being present and voting therefor:-

Aldermen Stech
Kinley
Hosterman
Coffin
Adams
Lloyd
McDonald
O'Toole
Walker
Burgess
Ahern

April 15th, 1943.

Alderman Ahern referred to the plight of a mother and several small children who are in destitute circumstances.

He felt that the Mayor should have the case thoroughly investigated by the Department of Public Health and Welfare.

LEGISLATION

Read letter from the City Solicitor as follows:-

April 15th, 1943.

His Worship the Mayor
and Members of the City Council.

Gentlemen:-

I wish to submit for your information a report on this year's legislation.

Bill #29

The following sections were deleted:

- #2, relating to the payment of taxes by aldermen.
- #16, relating to a special tax on firms carrying on business not otherwise assessed for business.
- #18, Poll tax on employees of the City, School Board, etc., who do not reside in the City of Halifax.
- #19, regarding the check-off respecting Poll Tax. I would suggest that this matter be considered during the year, public bodies consulted, and submitted again next year. In my opinion this provision has a great deal of merit and I think the effect of it was definitely misunderstood, not only by some business firms of this City but also by the members of the Legislature. There were two main reasons given to me for disallowance of this clause: (1) Apparently not sufficient time had been given to the business men of the City to understand the effect of the provision; and (2) That it might prove a precedent for the rest of the Province.
- #22 and #23, insofar as the same relate to an extension of tax liens by the Governor-in-Council, but to off-set this the lien was extended beyond the first of November up to the 31st of December, 1943.
- #27. The requirement of a duplicate plan of subdivision for the City Assessor was deleted, the same being regarded as internal management.

April 15th, 1943.

#31, re Costs on expropriation.

#40, re superannuation. The provision enabling the City to obtain \$100,000.00 for this Fund from the Reserve Fund was deleted.

The other sections of the Bill were approved in the form submitted with the following exceptions:

- (1) Section 25, relating to the acceptance of streets, was at the request of the Committee re-drafted, the result being unchanged.
- (2) The provisions for exempting certain properties from sewer charges was made effective as and from May 1, 1943, and a further proviso was added that no assessment could be cancelled or monies returned after the expiration of 20 years after the date of the assessment.
- (3) The provision respecting the control of build. ... the watershed was re-drafted to obtain the approval of the Commissioner of Health of the City and the Medical Health Officer of the Municipality and with an appeal to the Provincial Health Officer.

The Committee permitted the addition of the clause dealing with the assessment of the Halifax Shipyards Limited and also amendments to Sections 159, 160 and 223 submitted by the Attorney General's Department and relating to the Stipendiary Magistrate of this City.

The Bill changing the name of the Halifax Boxing Commission was also approved and passed.

The Government introduced Bill 76 providing for relief to His Majesty's Forces in respect of mortgages and taxes. I pointed out to the Law Officers that under Section 13, where taxes could be deferred, that some provision should be made to protect the municipality from the expiration of its lien. I am very pleased to state that this suggestion was adopted and an amendment made to the Bill for this purpose. This Act will come into effect on proclamation.

If there is any further information regarding this matter I would be very pleased to supply it.

Yours very truly,

Carl P. Bethune,
CITY SOLICITOR.

Alderman Lloyd referred to an amount of \$50,000.00 which, he said, had been deleted from the legislation without Council's knowledge.

April 15th, 1943.

He stated that he had analyzed the estimates and discovered that the \$50,000.00 was not required, but he thought Council should have been apprised of the fact.

GRANT OF LAND - BIG INDIAN LAKE

Read report of the Committee on Works re grant of land, Big Indian Lake.

April 15th, 1943.

The City Council.

Gentlemen:-

At a meeting of the Committee on Works held on March 23rd, 1943, the attached report of the Commissioner of Works dated March 22nd, 1943, on the attached petition to be presented to the Crown by the City of Halifax for the granting of certain lands at Big Indian Lake and vicinity, was on motion of Alderman MacKay, seconded by Alderman Kinley, approved and recommended to Council for adoption.

The plan referred to in the said report will be submitted by the Commissioner of Works

Respectfully submitted,

W. P. Publicover,
CITY CLERK.

Per: T. J. Moore.

To His Honour Henry Ernest Kendall, M. C.
Lieutenant-Governor of
Nova Scotia.

The Petition of The City of Halifax,
a body corporate

In the County of Halifax, Nova Scotia

Humbly Sheweth

That it is desirous of obtaining by Grant
that tract of Crown Lands situate as follows:

All the ungranted land situated in the vicinity or adjacent thereto, of Big Indian Lake and Blueberry Lake (between Prospect Road and Greenwood Road) as described in the attached descriptions and as shown on the attached plan, No. JJ-1-9236, dated March 10, 1943.

April 15th, 1943.

For the purpose of: Watershed for City Water Supply
In the County of: Halifax
at the price of: One Dollar (\$1.00)
That the said land is unimproved and unoccupied.
There is a burial ground containing about
eight graves on the eastern border of the
Big Indian Lake land.

And as in duty bound will ever pray.

Date

Signature of Petitioner.

Commissioner of Works Office,
March 20, 1943.

Descriptions of lands at Big Indian Lake to be
Granted by the Crown to the City of Halifax.

Lot No. 1

Beginning at the intersection of the
western shore line of Big Indian Lake and the
northern line of land owned by Bert Umlah (By Will
July 1921);

Thence westerly along said northern line
of Bert Umlah land, eight hundred and ten feet
(810') more or less, or to the north-west corner of
said Bert Umlah's land;

Thence northerly, by the prolongation north-
wardly of the western line of Bert Umlah's land,
forty feet (40') more or less, or to the shore line
of an eastern cove of Little Indian Lake;

Thence northerly along the several courses
of the said Lake to the southern line of property
owned by Stephen Mitchell Drysdale et al, granted
to Charles Drysdale of Goodwood by Crown Grant #6815;

Thence easterly by said southern line of
said Drysdale land, seven hundred and fifty-five
feet (755') more or less, or to the western shore
line of Big Indian Lake;

Thence southerly by the several courses of
the said Lake to the point of beginning, containing
twenty-five (25) acres, more or less.

Lot No. 2

Beginning at the intersection of the
southern shore line of Big Indian Lake and the
western line of property owned by Bert Umlah (By
Will 1921);

Thence southerly by the said westerly
line of Bert Umlah property, twelve hundred and
eighty feet (1280') more or less, or to the
northern boundary line of the old St. Margaret's Bay
Road;

Thence westerly along said northern boundary
line of said old road to the south-east corner of
property owned by Bert Umlah (By Will 1921);

April 15th, 1943.

Thence northerly by the eastern line of said Umlah property, two hundred and thirty feet (230') more or less, or to the southern shore line of Big Indian Lake;

Thence easterly along the several courses of said Lake to the point of beginning, containing fourteen (14) acres, more or less.

Lot No. 3

Beginning at the intersection of the eastern shore line of Big Indian Lake and the northern line of land owned by Jessie Umlah (By Deed 1938);

Thence northerly by the several courses of the said Lake to the southern line of land owned by Bert Umlah (By Will 1921);

Thence south, seventy-three degrees thirty-eight minutes ($73^{\circ} 38'$) east by the said southern line, thirty-eight hundred feet (3800') more or less; or to the northern line of land granted to C. Drysdale;

Thence westerly along said northern line of Drysdale Grant, five hundred feet (500') more or less, or to the south-east corner of land owned by Jessie Umlah (By Deed 1938);

Thence north, seventy-three degrees thirty-eight minutes ($73^{\circ} 38'$) west, along the northern line of said Jessie Umlah land, thirty-five hundred feet (3500') more or less, to the place of beginning, containing twenty-five acres (25) more or less.

Lot No. 4

Beginning at the intersection of the eastern shore line of Big Indian Lake and the northern line of land owned by Bert Umlah (By Will 1921);

Thence northerly by the several courses of said Lake and the centre line of Blueberry Run to the north-east corner of property owned by the heirs of John Butler (Crown Grant to John Umlah #5442);

Thence south eighty-six degrees fifty-two minutes ($86^{\circ} 52'$) west by the northern line of said Butler property, four thousand three hundred and twenty feet (4320') more or less, or to the eastern line of land owned by Stephen Mitchell Drysdale et al;

Thence north, three degrees eight minutes ($3^{\circ} 8'$) west, along said eastern line of said Drysdale land a distance of four hundred and twenty-two feet (422') more or less, or to the southern line of property granted to James Drysdale (Crown Grant #6857);

April 15th, 1943.

Thence northerly by the eastern line of said Umlah property, two hundred and thirty feet (230') more or less, or to the southern shore line of Big Indian Lake;

Thence easterly along the several courses of said Lake to the point of beginning, containing fourteen (14) acres, more or less.

Lot No. 3

Beginning at the intersection of the eastern shore line of Big Indian Lake and the northern line of land owned by Jessie Umlah (By Deed 1938);

Thence northerly by the several courses of the said Lake to the southern line of land owned by Bert Umlah (By Will 1921);

Thence south, seventy-three degrees thirty-eight minutes ($73^{\circ} 38'$) east by the said southern line, thirty-eight hundred feet (3800') more or less; or to the northern line of land granted to C. Drysdale;

Thence westerly along said northern line of Drysdale Grant, five hundred feet (500') more or less, or to the south-east corner of land owned by Jessie Umlah (By Deed 1938);

Thence north, seventy-three degrees thirty-eight minutes ($73^{\circ} 38'$) west, along the northern line of said Jessie Umlah land, thirty-five hundred feet (3500') more or less, to the place of beginning, containing twenty-five acres (25) more or less.

Lot No. 4

Beginning at the intersection of the eastern shore line of Big Indian Lake and the northern line of land owned by Bert Umlah (By Will 1921);

Thence northerly by the several courses of said Lake and the centre line of Blueberry Run to the north-east corner of property owned by the heirs of John Butler (Crown Grant to John Umlah #5442);

Thence south eighty-six degrees fifty-two minutes ($86^{\circ} 52'$) west by the northern line of said Butler property, four thousand three hundred and twenty feet (4320') more or less, or to the eastern line of land owned by Stephen Mitchell Drysdale et al;

Thence north, three degrees eight minutes ($3^{\circ} 8'$) west, along said eastern line of said Drysdale land a distance of four hundred and twenty-two feet (422') more or less, or to the southern line of property granted to James Drysdale (Crown Grant #6857);

April 15th, 1943.

Thence north seventy-nine degrees fifty-two minutes ($79^{\circ} 52'$) east, along said southern line of Drysdale land, a distance of thirteen hundred and twenty-one feet (1321') more or less, or to the southeast corner of James Drysdale's Grant;

Thence north, sixty-one degrees eight minutes ($61^{\circ} 8'$) west, a distance of three hundred and seventy-six feet (376') more or less, or to the south-west corner of land granted to James Umlah;

Thence south, eighty-one degrees thirty-eight minutes ($81^{\circ} 38'$) east along the southern line of said Umlah Grant, a distance of four hundred and ninety-five feet (495') more or less, or to the south-east corner of said Umlah Grant;

Thence north, eight degrees twenty-two minutes ($8^{\circ} 22'$) east, along the eastern line of said Umlah Grant, a distance of six hundred and twenty-seven feet (627') more or less, or to the south-west corner of land granted to Charles W. Drysdale (Crown Grant #10267);

Thence north eighty-six degrees fifty-two minutes ($86^{\circ} 52'$) east, along the southern line of said Drysdale Grant, a distance of two thousand one hundred and eighty feet (2180') more or less, or to the south-east corner of said Drysdale Grant;

Thence north, two degrees thirty-eight minutes ($2^{\circ} 38'$) west, along the eastern line of said Drysdale Grant, seven hundred and fifty feet (759') more or less, or to the south-west corner of land granted to Alex Drysdale (Crown Grant #18277);

Thence north, eighty-six degrees twenty-two minutes ($86^{\circ} 22'$) east along the southern line of Grants of Alex Drysdale and C. W. Raine (Crown Grant #18303), three thousand one hundred and thirty feet (3130') more or less, or to the south-east corner of land granted to C. W. Raine;

Thence north two degrees thirty-eight minutes ($2^{\circ} 38'$) east along the eastern line of said C. W. Raine Grant, four hundred and twenty-five feet (425'), more or less, or to the southern bank of Blueberry Run;

Thence easterly along the several courses of the southern bank of the said Run to the south-western shore of Blueberry Lake;

Thence easterly along the several courses of said Lake to the western line of land granted to George Yeadon (Crown Grant #5874);

Thence south fifteen degrees eight minutes ($15^{\circ} 8'$) east, along the western line of said Yeadon Grant, seven hundred and twenty-six feet (726') more or less, or to the south-west corner of said Yeadon Grant;

April 15th, 1943 .

Thence north seventy-four degrees fifty two minutes ($74^{\circ} 52'$) east along the southern line of said Yeadon Grant, two thousand eight hundred and eighty feet ($2880'$) more or less, or to the western line of land granted to the City of Halifax (Crown Grant #21993);

Thence south fifteen degrees eight minutes ($15^{\circ} 8'$) east along the eastern line of said City Grant, seven hundred feet ($700'$) more or less, or to the northern shore line of Ragged Lake;

Thence westerly along the several courses of the said Lake to the eastern line of land granted to John Hosterman;

Thence north twenty-nine degrees thirty-eight minutes ($29^{\circ} 38'$) west along the eastern line of said Hosterman Grant, a distance of eight hundred and fifty-eight feet ($858'$) more or less, or to the north-west corner of said Hosterman Grant;

Thence south sixty degrees twenty-two minutes ($60^{\circ} 22'$) west along the northern line of Hosterman Grant, three thousand three hundred and seventy feet ($3370'$) more or less, or to the north-west corner of said Hosterman Grant;

Thence south twenty-nine degrees thirty-eight minutes ($29^{\circ} 38'$) east along the western line of said Hosterman Grant, one thousand three hundred and twenty feet ($1320'$), more or less, or to the northern line of property granted to Joseph Peters (Crown Grant given 1771 A. D.);

Thence south sixty degrees twenty-two minutes west by said northern line of Peters Grant, five thousand three hundred and thirteen feet ($5313'$) more or less, or to the north west corner of said Peter's Grant;

Thence south twenty-nine degrees thirty-eight minutes ($29^{\circ} 38'$) east along the western line of said Peter's Grant, a distance of nine hundred and ninety feet ($990'$) more or less, or to the north boundary line of property owned by Bert Ulrich, (By Will 1921);

Thence north, seventy-three degrees thirty-eight minutes ($73^{\circ} 38'$) west along the northern line of said Ulrich property, two thousand six hundred and seventy feet ($2670'$) more or less, or to the point of beginning containing six hundred and ten acres ($610'$) more or less;

The above described lands being shown bordered in yellow on a plan entitled "Plan of Lands to be Granted by the Crown to the City of Halifax, Bix Indian Lake and vicinity", dated March 10th, 1943, and filed in the office of the Commissioner of Works at Halifax, N. S., as Plan No. 53-1-9255.

April 15th, 1943.

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

USE OF HARBOR WATER FOR FIRE FIGHTING

Read report of the Committee on Works,
letter and resolution of the Commercial Club re use
of Harbor water for fire fighting.

April 15th, 1943.

The City Council.

Gentlemen:-

Attached hereto are a letter
addressed to the Mayor of Halifax by Mr. R. D.
Caldwell, Secretary of the Commercial Club of
Halifax, under date of March 11th, 1943, and the
resolution of the Commercial Club, as referred to in
the said letter, which were considered by the
Committee on Works at a meeting held on March 23rd,
1943.

At the request of the Committee on
Works, the Clerk of Works acknowledged receipt of
the said communications, expressing the Committee's
appreciation of the Commercial Club's interest in
the proposal indicated, which has been approved by the
Halifax Civilian Emergency Committee, and advising
the said Club that their communications would be
forwarded to the City Council in accordance with
their request.

Respectfully submitted,

W. F. Fullerton,
CITY CLERK.

Per: T. J. Murray

11th March, 1943.

His Worship the Mayor
of Halifax,
City Hall,
Halifax, N. S.

Dear Mr. Mayor:-

I enclose a copy of a resolution
regarding water for use in coping with fires, passed
by the members of the Commercial Club of Halifax.

The motion to adopt this resolution
was moved by Judge R. H. Murray, seconded by Mr.
Andrew Robb.

Believe me, dear Mr. Mayor,

Yours very truly,

R. D. Caldwell.
SECRETARY.

April 15th, 1943.

In view of the opinions of public men in Canada and elsewhere that the ports on the Atlantic Coast are likely to be bombarded or otherwise damaged by enemy action, and

In view of the very great importance of a large volume of water being made available to cope with fires caused by such action, and in view of the close proximity of Halifax Harbor, thereby enabling an unlimited supply of water being used at a comparatively small expenditure.

Be it therefore resolved that the Commercial Club of Halifax expresses its approval of the recommendations of competent authorities that the water of Halifax Harbor should be made available for such a purpose and that the authorities be requested to take the necessary steps to see that this is done with as little delay as possible.

FURTHER RESOLVED that copies of this resolution be forwarded to the Halifax City Council, the Dartmouth Town Council, and to our representatives in the Provincial and Federal Governments.

FILED

WATER BILL REDUCTIONS

Read report of the Committee on Works re water bill reductions.

April 15th, 1943.

The City Council.

Gentlemen:-

At a meeting of the Committee on Works held on the 13th instant, on motion of Alderman McDonald, seconded by Alderman Kinley, the following reductions in water bills were approved and recommended to Council for adoption:-

<u>Acct No.</u>		
60323	- 3 Albert St.	Consumption for May and June 1942 to be reduced to 3,000 gallons for each month.
50265	- 880 Barrington St.	Consumption for January 1943 to be reduced to 38,000 gallons.
50314	- 964 Barrington St.	Consumption for May and July 1942. to be reduced to 50,000 gallons each.
50407	- 42 Brunswick St.	Consumption for July 1942 to be reduced to 45,000 gallons.

April 15th, 1943.

- 60827 - 7 Clinton Ave. April 1942 consumption of 336,900 gallons to be reduced to 245,000 gallons.
- 40476 - 45 $\frac{1}{2}$ Creighton St. Consumption for March and April 1943, to be reduced to 7,000 gallons for each month.
- 50480 - 123-5 Creighton St. January 1943 consumption of 34,000 gallons to be reduced to 10,000 gallons.
- 50561 - 136 Creighton St. April 1942 consumption to be reduced to 6,000 gallons.
- 50840 - 19 Davison St. Consumption for October 1942 to be reduced to 12,000 gallons.
- 20605 - Doyle St. Consumption for the half year ending April 1942 to be reduced to 145,000 gallons and consumption for the half year ending October 1942 to be reduced to 145,000 gallons.
- 51067 - 102-10 $\frac{1}{2}$ Gerrish St. Consumption for January and February 1943, to be reduced to 6,000 gallons for each month.
- 61004 - 336 Gottingen St. Consumption for February 1943, to be reduced to 15,700 gallons.
- 33179 - 173 Grafton St. January 1943 consumption of 33,800 gallons to be reduced to 20,000 gallons.
- 40872 - 17 Joseph St. Consumption for February 1942 of 72,000 gallons to be reduced to 50,000 gallons.
- 51195 - 24 June St. Consumption for January and February 1943 to be reduced to 8,000 gallons for each month.
- 21148A - 82 Larch St. (Lower Flat) Consumption for half year ending October 1942 to be reduced to 4,500 gallons for each month.
- 61575 - 48 Macara St. Consumption for April 1942 to be reduced to 15,000 gallons.
- 51322 - 68 Maitland St. Consumption for July and August 1942 to be reduced to a total of 20,000 gallons.

April 15th, 1943.

- 41051 - 9 Maynard St. Consumption for half year to October 1942 and to date of repairing meter, to be 3,000 gallons per month.
- 61486 - 257½ Maynard St. Consumption for July and August 1942 to be reduced by a total of 15,000 gallons.
- 51351 - 3 Moran St. Consumption for June and July 1942 to be reduced by a total of 25,000 gallons.
- 51067 - 102-104½ Gerrish St. Consumption for August 1942 to be reduced to 6,000 gallons.
- 41184 - 6-8 Oak St. Consumption for November and December 1941, January, February and March 1942, to be reduced to 5,000 gallons for each month.
- 41412A - 7 Quinpool Road. Consumption for August, September, October and November 1941, to be reduced to 21,000 gallons for each month.
- 41442 - 227 Quinpool Road. Consumption for August 1942 to be reduced to 10,000 gallons.
- 51534 - 583-85 Robie St. Consumption for February and March 1942 to be reduced by a total of 40,000 gallons.
- 21602 - 169-71 Spring Garden Road. Consumption for September and October 1942 to be reduced to 6,000 gallons for each month.
- 11114 - 13 Victoria Road. Consumption for six months ending April 1941 to be reduced to 6,500 gallons per month or 39,000 gallons for the six months.
- 1989 - Cattle Shed-Harbor Commission. Consumption for January 1943 to be reduced to 750,000 gallons and consumption for February 1943, to be reduced to 937,500 gallons.

The reports of the Commissioner of Works in reference to the above, are attached hereto.

Respectfully submitted,

W. P. Publicover,
CITY CLERK.

Per: T. J. Moore.

April 15th, 1943.

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

LEASE OF PROPERTY - COBURG ROAD

Read report of the Committee on Works re lease of property, Coburg Road.

April 15th, 1943.

The City Council.

Gentlemen:-

At a meeting of the Committee on Works held on the 13th instant, the attached report of the Commissioner of Works dated April 13th, 1943, on an application from Mr. A. J. Mann, for the renewal of his lease of City property at Coburg Road, was considered.

On motion of Alderman McDonald, seconded by Alderman Walker, the said report in which the Commissioner recommended that the lease be renewed for another year, under the usual terms and conditions as approved by the City Solicitor, was approved and recommended to Council for adoption.

Respectfully submitted,

W. P. Publicover,
CITY CLERK.

Per: T. J. Moore.

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

CHLORINATOR - INDIAN LAKE

Read report of the Committee on Works and Commissioner of Works re chlorinator, Indian Lake.

April 15th, 1943.

The City Council.

Gentlemen:-

At a meeting of the Committee on Works held on the 13th instant, the attached report of the

April 15th, 1943.

Commissioner of Works dated April 12th, 1943, entitled "Chlorinator - Indian Lake" was approved and recommended to Council for adoption; on motion of Alderman McDonald, seconded by Alderman Walker.

Respectfully submitted,

W. P. Publicover,
CITY CLERK.

Per: T. J. Moore..

April 12th, 1943.

His Worship the Mayor.

Sir:-

I have taken up with Dr. Morton the matter of installing a chlorinator at Big Indian Lake. The water from this lake has of course to go through our present chlorinator at Chain Lake, but in view of the fact that this lake drains a large area, part of which is populated, it is thought advisable to have it chlorinated before being discharged into Long Lake.

The cost of chlorinator would be approximately \$1900.00. A small pump and motor for operating would cost approximately \$300.00, making a total cost of \$2200.00.

The purchase and installation of this chlorinator is recommended.

Respectfully submitted,

R. M. MacKinnon,
COMMISSIONER OF WORKS.

Moved by Alderman Walker, seconded by Alderman McDonald that the reports be adopted.
Motion passed.

WATER PIPE TAPPING MACHINE

Read report of the Committee on Works and Commissioner of Works re waterpipe tapping machine.

April 15th, 1943.

The City Council.

Gentlemen:-

At a meeting of the Committee on Works held on the 13th instant, the attached report of the Commissioner of Works dated April 8th, 1943, entitled "Purchase of water pipe tapping machine"

April 15th, 1943.

was on motion of Alderman Kinley, seconded by Alderman McDonald, approved and recommended to Council for adoption.

Respectfully submitted,

W. P. Publicover,
CITY CLERK.

Per: T. J. Moore.

April 8th, 1943.

His Worship the Mayor.

Sir:-

For some years we have been anticipating the purchase of a water pipe tapping machine in order to permit us to connect water main branches without having to shut off City mains. A few years ago the 27-inch main had to be closed down in order to make a 10-inch connection for the new round house for about 12 hours, after which it took another 12 hours to get the water circulating.

When the connections for #6 Depot and the Wartime Housing were being made we obtained the loan of a similar machine from Sydney. We now have applications for two 6-inch connections, one off the 27-inch for the Y-Depot and one off the 24-inch to the Nelson Barracks.

I would, therefore, request permission to purchase a tapping machine as referred to. The price would be in the vicinity of One Thousand Dollars (\$1,000.)

Respectfully submitted,

R. M. MacKinnon,
COMMISSIONER OF WORKS.

Moved by Alderman Kinley, seconded by Alderman McDonald that the reports be adopted.

Motion passed.

WATER OUTSIDE CITY LIMITS

Read report of the Committee on Works and Commissioner of Works re water outside City limits.

April 15th, 1943.

The City Council.

Gentlemen:-

At a meeting of the Committee on Works held on the 13th instant, the attached report of the Commissioner of Works dated April 8th, 1943, entitled "Water outside City limits", was on motion of Alderman McDonald, seconded by Alderman Walker, approved and recommended to Council for adoption.

Respectfully submitted,

W. P. Publicover,
CITY CLERK.

Per: T. J. Moore.

April 8th, 1943.

His Worship the Mayor.

Sir:-

At a meeting of the Committee on Works held on March 2nd permission was granted to a number of residents outside the City limits to connect to the City water supply. Since that date a formal application has been made by Dr. Wilfred Barnstead and Mrs. Steeves.

These applications comply in all respects with the restrictions laid down by the Committee on that date and it is recommended that Dr. Barnstead and Mrs. Steeves be granted permission to connect to the City water supply.

Respectfully submitted,

R. M. MacKinnon,
COMMISSIONER OF WORKS.

Moved by Alderman Walker, seconded,
by Alderman McDonald that the reports be adopted.
Motion passed.

PROTECTED AREAS

Read report of the Committee on Works submitting a declaration of an area of the port of Halifax to be a protected area.

April 15th, 1943.

The City Council.

Gentlemen:-

Submitted herewith for the information of the City Council are:-

April 15th, 1943.

A declaration of an area of the Port of Halifax to be a protected area and orders relating thereto, (Dept. of National Defence) which was submitted to the Committee on Works.

A report of the Commissioner of Works in relation thereto, and a sketch of the area concerned.

Respectfully submitted,

W. P. Publicover,
CITY CLERK.

Per: T. J. Moore.

DECLARATION OF AN AREA OF THE PORT OF HALIFAX
TO BE A PROTECTED AREA AND ORDERS RELATING
THERE TO.

DEPARTMENT OF NATIONAL DEFENCE.

To all to whom these Presents shall come or whom the same may in anywise concern,

GREETINGS:

WHEREAS Regulation 4 of the Defence of Canada Regulations (Consolidation) 1941, as amended by Order in Council dated 16th January, 1942, (P.C. 365) and by Order in Council dated 2nd February, 1942, (P.C. 1486) and by Order in Council dated 26th February, 1942 (P.C. 1542) provides that the Minister of National Defence with the concurrence of the Minister of Justice, may, if it appears necessary or expedient so to do in the public interest and for the efficient prosecution of the war, make, in respect of any area in Canada, an order declaring that after such time as may be specified in such order, such area shall be a protected area and subject to the provisions of the said Regulation 4;

AND WHEREAS it has been represented to the undersigned, the Minister of National Defence, that in respect of that certain area hereinafter described of the Province of Nova Scotia it is necessary and expedient in the public interest and for the efficient prosecution of the war to make an Order declaring the said area to be a protected area and subject to the provisions of the said Regulation 4;

NOW KNOW YE THAT in pursuance of the power granted aforesaid and with the concurrence of the Minister of Justice the undersigned, the Minister of National Defence, doth hereby pursuant to the provisions of the said Regulation 4, as amended, of the Defence of Canada Regulations (Consolidation) 1941, order that after the first day of May, 1942, that area in the Province of Nova Scotia as hereinafter described is hereby declared to be a protected area for the purposes of and subject to the provisions of the said

April 15th, 1943.

Regulation 4, as amended, of the Defence of Canada Regulations (Consolidated) 1941, namely, the following area:-

The area comprising the shores, and the faces of banks and cliffs, adjoining Halifax Harbour and Bedford Basin, lying or situated north or west or north and west of a straight line drawn from Stella Maris Catholic Church at Sleepy Cove to St. Andrew's Chapel at Eastern Passage, excepting the shores and the faces of banks and cliffs of that part of the North West Arm which lies north or west or north and west of a straight line drawn from St. Phillip's Anglican Church at Purcell Cove to the Sailor's Monument at Point Pleasant Park including in the said area all of McNab's Island, Lawlor Island and all other islands situated in Halifax Harbour and Bedford Basin north or west or north and west of the said line from Stella Maris Catholic Church to St. Andrew's Chapel, including in the said area all Government properties adjoining the waters of Halifax Harbour and Bedford Basin, H. M. C. Dockyard, Joint Services Magazine and Royal Canadian Air Force Station at Dartmouth, and including in the said area all privately owned piers, wharves and docking facilities adjoining the waters of Halifax Harbour and Bedford Basin, excepting those properties owned by, or under the control of the Dartmouth Ferry Commission.

And I do hereby direct that this Order be published forthwith in the CANADA GAZETTE and in two issues within fourteen days of the date hereof of each of the two daily morning newspapers published in the City of Halifax in the said Province of Nova Scotia.

Dated at the Department of National Defence at the City of Ottawa, this twenty-eighth day of April, in the year of Our Lord one thousand nine hundred and forty-two.

(Signed) J. L. Ralston,
MINISTER OF NATIONAL DEFENCE.

I concur in the making of the foregoing order.

(Signed) Louis S. St. Laurent,
MINISTER OF JUSTICE.

DEPARTMENT OF JUSTICE

THE DEFENCE OF CANADA REGULATIONS.

WHEREAS by an Order made by the Minister of National Defence dated the 28th day of April, 1942, the Port of Halifax, as described therein, was declared a "Protected Area" pursuant to section 4(1) of the Defence of Canada Regulations:

April 15th, 1943.

AND WHEREAS by Section 4(2) of the said Regulations, I am empowered to make Orders with respect thereto:

Now therefore I do hereby order as follows:-

1. No person shall, without permission, enter or be within or upon the said "Protected Area" or enter, leave or use any vehicles vessel or aircraft within the said "Protected area".

2. No person entering or being within or upon the said "Protected Area" shall, without permission, be in possession of or make use of

- (a) Any explosive or dangerous substance or ammunition;
- (b) any firearm, weapon or other dangerous missile;
- (c) any radio or telephone apparatus or any contrivance for signalling or transmission of messages.

3. No person shall within the said "Protected Area", without permission, cause or attempt to cause the assembly of a meeting of any number of persons or address any such persons when assembled or engaged in any procession.

4. Subject to the Order of the Minister of National Defence, dated the 7th of February, 1942, no person within the said "Protected Area" shall, without permission, be in possession of any camera or device for making photographs, plans or sketches and no person shall make any such photographs, plans or sketches.

5. No person shall, without permission, light any open fire or do anything causing or likely to cause a fire within the said "Protected Area".

6. Every peace officer and every officer of the Royal Canadian Mounted Police shall, at all times, within the said "Protected Area" have power to search without warrant the premises or any place occupied or believed to be occupied by any person reasonably suspected of having in his possession or upon his premises, any forbidden article or to search such person and to seize and retain such article.

7. No person shall within the said "Protected Area", without permission, distribute or offer for sale or be in any way concerned with the dissemination or sale of any literature, handbills, leaflets, or printed, written or pictorial matter of any description.

8. In this order "Permission" means the permission granted by the Security Control Officer

April 15th, 1943.

for Halifax, appointed and acting under the provisions of Order in Council P. C. 6441, dated the 20th of August, 1941, and the said Security Control Officer for Halifax is hereby authorized to grant permission in all matters relating to this Order.

9. Any such permission shall be written or printed and shall be signed by the said Security Control Officer for Halifax or such other person as he may designate and any person claiming to be the holder of such permission shall, on demand made on that behalf by any constable or by any person acting on behalf of His Majesty or of the authority granting the permission, produce the said permission to the person making the demand and such permission may be retained and cancelled.

10. This Order shall not apply to any act done in the course of his duty by any member of His Majesty's Forces, peace officers, Customs officers, Immigration officers or by any person acting on behalf of the person in charge of the said "Protected Area".

Dated at Ottawa this 29th day of January, in the year of Our Lord, One Thousand Nine Hundred and Forty-three.

(Signed) Louis S. St. Laurent,
MINISTER OF JUSTICE.

Alderman Kinley asked that the description of the area be inserted in the minutes of this meeting, to which Council agreed.

INSPECTOR - BOARD OF FIRE ESCAPES

Read report of the Commissioner of Works re inspector, Board of Fire Escapes.

April 8th, 1943.

His Worship the Mayor.

Sir:-

At a meeting of the City Council held on December 16th, 1942, recommendations were read from the Committee on Works and Finance Committee re the appointment of an Inspector to the Board of Fire Escapes. Through an oversight the name of the Inspector and the amount to be paid him was not mentioned. This, I understand, is necessary before the Inspector receives payment for his services.

April 15th, 1943.

The appointee is Capt. Fred MacGillivray of the Fire Department and he is to be paid at the rate of \$250.00 per year from the Works Department appropriation.

Respectfully submitted,

H. M. MacKinnon,
COMMISSIONER OF WORKS.

Moved by Alderman Walker,

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

ORDER IN COUNCIL RE BORROWING, BOARD OF
SCHOOL COMMISSIONERS

Read certified copy of Order in
Council re borrowing, Board of School Commissioners.

WHEREAS the Board of School Commissioners for the City of Halifax requires amounts necessary for the maintenance of equipment of existing schools and three play areas; the said maintenance of equipment and play areas to cost approximately Fifty-one Thousand Five Hundred Dollars (\$51,500.00) and Four Thousand Dollars (\$4,000.00) respectively, making a total of Fifty-five Thousand Five Hundred Dollars (\$55,500.00);

AND WHEREAS the said Board has applied to the Governor in Council for an order directing the City of Halifax to issue its debentures or stock to the amount so required;

AND WHEREAS the Governor in Council appointed Tuesday, the 16th day of March, A. D. 1943, at twelve o'clock Noon, in the Executive Council Chamber, Province House, City of Halifax, as the time and place at which the matter of such applications should be heard;

AND WHEREAS due notice of the amount so required and the purposes for which the same is required and of the time and place so appointed was given to the Mayor of the City;

AND WHEREAS the matter of said applications was heard at the said time and place, the Council of the said City not appearing at the hearing;

NOW THEREFORE the Lieutenant Governor acting by and with the advice of the Executive Council, and under and by virtue of Section 921 of the Halifax City Charter, is pleased to order and direct and hereby orders and directs the City of Halifax to issue debentures or stock to raise the amount so required.

April 15th, 1943.

I hereby certify that the foregoing is a true copy of an Order of His Honour the Lieutenant Governor of Nova Scotia in Council made the 20th day of March, A. D. 1943.

Arthur S. Barnstaple,
CLERK OF THE EXECUTIVE COUNCIL.

FILED

LETTER, CLERK OF THE EXECUTIVE COUNCIL RE APPROVAL OF AMENDMENT TO ORDINANCE #13

Read letter of the Clerk of the Executive Council as follows:-

Halifax, 9th February, 1943.

Dear Sir:-

This will advise you that the Governor in Council on the 6th instant approved the amendment to Ordinance No. 13 of the City of Halifax, respecting the Regulation of Vehicles transporting Passengers for Hire, and I enclose herewith one copy of the amendment duly certified as having been approved on the date mentioned.

Yours truly,

Marjorie I. Mackay,
for

Clerk of the Executive Council.

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

FILED

REPORT, CITY ASSESSOR FOR THE CIVIC YEAR 1942-43

The annual report of the City

Assessor for the civic year 1942-43 was submitted.

S T A T E M E N T

Ward	Business Realty	Residential Realty	BUS. TAX	RESIDENTIAL TAX	TOTAL TAX
1	\$2,945,550.	\$6,007,050.	\$1,211,100.	\$1,211,100.	\$2,422,200.
2	7,781,000.	6,308,650.	2,365,100.	2,365,100.	4,730,200.
3	5,307,800.	4,374,600.	1,855,400.	1,855,400.	3,710,800.
4	1,706,350.	4,694,900.	711,300.	711,300.	1,422,600.
5	1,496,200.	3,043,800.	622,300.	622,300.	1,244,600.
6	3,240,850.	5,591,050.	1,072,100.	1,072,100.	2,144,200.
	<u>22,477,750.</u>	<u>30,020,050.</u>	<u>8,838,300.</u>	<u>8,838,300.</u>	<u>17,676,600.</u>
		Increase	32,196,175.		

FILED

April 15th, 1943.

TAX COLLECTIONS FOR THE MONTH OF MARCH, 1943

Read report of the Chief Accountant
re tax collections for the month of March, 1943.

Arrears Taxes

Civic Year	Reserves	Outstanding Balances Feb. 1942	New Accounts and adjustments	March Collections	Outstanding Balances March.
1940-41	\$88,659.31	\$114,649.61	Cr. \$376.83	\$8,684.65	105,588.13
1941-42	43,542.56	201,719.49	Cr. 95.02	16,058.89	185,565.58
Current 1942-43	22,810.49	421,092.60	Cr. 698.51	36,864.11	383,529.98
Water Dept. Rates, etc.		85,916.83	Dr. 17,034.24	24,226.71	78,724.36
		<u>823,378.53</u>	Dr. 15,863.88	<u>85,834.36</u>	<u>753,408.05</u>

Poll Taxes

1934-35	702.44	Dr.	2.00	47.50	652.94
1935-36	561.42			72.50	488.92
1936-37	300.35			53.00	247.35
1942-43	8,313.85	Dr.	10.00	844.41	7,479.44

	1942-43	1941-42
Additional Collections		
Tax years 1908-9 to 1924-25	319.70	
Corresponding period last year		38.96
Tax years 1925-26 to 1939-40	7,749.74	
Corresponding period last year		2,616.50
Collections as per statement above	85,834.36	
Corresponding period last year	<u>93,603.80</u>	<u>82,188.48</u>
		<u>84,843.94</u>
Collections of Poll Tax		
May 1st, 1942 to Mar. 31st, 1943	44,217.27	
Corresponding period last year		36,475.40

M. L. Bellew,
CHIEF ACCOUNTANT,

FILED

APPROPRIATIONS

Read report of the Chief Accountant
re appropriations.

Report on Appropriations
as at March 31, 1943.

To the City Council.

The following is the state of Civic
Appropriations on the above date after deducting
unpaid orders.

April 15th, 1943.

APPROPRIATION	FREE BALANCE
City Home Maintenance	41,767.99
City Home Salaries	4,592.11
Fleming Park	553.63
Public Gardens	3,301.70
Tuberculosis Hospital Maintenance	430.76 #
Tuberculosis Hospital Salaries	1,602.38
Infectious Disease Hospital Maintenance	3,757.00 #
Infectious Disease Hospital Salaries	4,956.76 #
Public Health & Welfare Maintenance	851.18
Public Health & Welfare Salaries	1,055.71
Field Nursing Service	2,368.18
Police Dept. Maintenance	1,363.24 #
Police Dept. Salaries	11,729.79
City Prison Maintenance	3,196.23
City Prison Salaries	1,352.53
Works Department	47,559.56
Fire Dept. Maintenance	330.54 #
Fire Dept. Salaries	15,943.09
Fire Alarm Telegraph Service	446.54
Fire Alarm Salaries	1,194.50
Printing and stationery	521.08
Library Maintenance	465.53
Library Salaries	318.00

#Sufficient funds in salary, revenue and special credits to cover overdrafts.

M. L. Bellow,
CHIEF ACCOUNTANT.

FILED

10 P.M. Moved by Alderman Ahern, seconded by Alderman Stech that this meeting do now adjourn.
Motion passed. Meeting adjourned.

LIST OF HEADLINES

Minutes	481
Accounts	481
Tag Days	482
Signing Cheques	482
Commutation of lease - common lots	483
Sidewalk - Grafton Street	483
Sidewalk - Needham Street	485
Sidewalk - Edinburgh Street	486
Curb and gutter - Miller Street	487
Request - Civic Workers Association	488
Accounts for evidence	489
Sale of property	490
Financial Statement - 1940-41	491
Proposal - N. S. Light and Power Co. Ltd.	496
Superannuation - Daniel Tilbury	498

April 15th, 1943.

HEADLINES (CONTINUED)

Purchase of car - Fire Department	499
Tenders for groceries	500
Account for electrical work - City Home	500
Extension - Tuberculosis Hospital	501
Damages to Deputy Chief's car	501
Fire Alarm Boxes	502
Fire Alarm Service - Wartime Housing Ltd.	503
Fire Boat Agreement	504
Vacancy in Council	505
Vacancy - Board of School Commissioners	505
Letter, Halifax District Trades and Labor	
Council re Fire Prevention Bureau	506
Questions by Aldermen	508
Legislation	509
Grant of land - Big Indian Lake	511
Use of Harbor Water for Fire Fighting	516
Water Bill Reductions	517
Lease of property - Coburg Road	520
Chlorinator - Indian Lake	520
Water Pipe Tapping Machine	521
Water outside City limits	522
Protected Areas	523
Inspector - Board of Fire Escapes	527
Order in Council re borrowing, Board of	
School Commissioners	528
Letter, Clerk of the Executive Council re	
approval of amendment to Ordinance #13	529
Report, City Assessor for the civic year	
1943-44	529
Tax Collections for the month of March,	
1943	530
Appropriations	530

W. E. Donovan,
MAYOR AND CHAIRMAN.

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

AFTERNOON SESSION

SPECIAL MEETING.

5.10 P.M.,
Council Chamber,
City Hall,
April 29th, 1943.

A meeting of the City Council was held this day. At the above named hour there were present His Worship the Mayor, Chairman; Aldermen Stech, Hosterman, Coffin, Adams, McDonald, O'Toole, Walker, Burgess and Ahern.

The meeting was called specially to consider the following items:-

1. Report Committee on Works re Tuberculosis Hospital extension.
2. " " " " reductions in water accounts.
3. " " " " 1942-43 water fire protection rate.
4. " " " " release, damage to hydrant.
5. Letter City Clerk re vacancy in Council (Ward 2).
6. Election returns.

TUBERCULOSIS HOSPITAL EXTENSION

Read report of the Committee on Works re Tuberculosis Hospital extension.

April 29th, 1943.

The City Council.

Gentlemen:-

Attached hereto are the following - which were considered by the Committee on Works at a meeting held on this date:-

Two extracts from minutes of a meeting of the City Council held on the 15th instant, with reference to a proposed addition to the City Tuberculosis Hospital Morris Street:-

A report from Dr. A. R. Morton, Commissioner of Health, addressed to the Chairman and members Committee on Public Health and Welfare under date of April 12th, 1943.

An application for the appointment of architect for the above indicated building, addressed to the Committee of Public Health and Welfare, from Mr. S. P. Dumaresq, under date of March 29th, 1943.

April 29th, 1943.

Copy of acknowledgment by Dr. A. R. Morton, Commissioner of Health, under date of March 31st, 1943, of the said application of Mr. Dumaresq.

On motion of Alderman Coffin, seconded by Alderman McDonald, the Committee on Works recommended to City Council that Mr. S. P. Dumaresq be appointed architect, for the proposed extension of the Tuberculosis Hospital, Morris Street, the cost of such extension, unfurnished, not to exceed \$175,000.00.

Respectfully submitted,

W. F. Publicover,
CITY CLERK.

Per: W. J. Moore,
CLERK OF WORKS.

Moved by Alderman Walker, seconded by Alderman Coffin that the report be adopted.

Read letter from Dr. F. R. Davis as follows:-

Halifax, 29th April, 1943.

Dear Mr. Mayor:-

Dr. Morton has asked me to write you with regard to the grant made by the Federal Government toward health conditions in Halifax, which was to be expended with the approval of the Minister of Pensions and National Health, and myself.

Of this amount \$30,000. will be available to you, to go toward the provisions of additional hospital facilities for the tubercular. How the balance will be used is still under discussion.

I hope to be in a position to advise you regarding this balance at an early date, but the \$30,000. will be made available to you as the work progresses.

Yours very truly,

F. R. Davis,
MINISTER OF PUBLIC HEALTH.

Mayor W. E. Donovan,
Halifax,
Nova Scotia.

April 29th, 1943.

Moved in amendment by Alderman Stech, seconded by Alderman Burgess that this matter be referred to the incoming Council. Amendment passed.

Alderman Hosterman suggested that the architect be contacted and information obtained from him as to what fees he will charge the City.

REDUCTIONS IN WATER ACCOUNTS

Read report of the Committee on Works re reductions in water accounts.

April 29th, 1943.

The City Council.

Gentlemen:-

At a meeting of the Committee on Works held on this date, the attached report of the Commissioner of Works dated April 17th, 1943, on an application of the National Harbors Board for a reduction of water consumption for the month of March at the Cattle Shed, was considered.

On motion of Alderman McDonald, seconded by Alderman Walker, the said report recommending that the consumption for March be taken at 824,800 gallons, and that the bill be made up accordingly, was approved and recommended to Council for adoption.

Respectfully submitted,

W. P. Publicover,
CITY CLERK.

Per: T. J. Moore.

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

FIRE PROTECTION RATE

Read report of the Committee on Works re fire protection rate.

April 29th, 1943.

The City Council.

Gentlemen:-

At a meeting of the Committee on Works held on this date, the attached report of the

April 29th, 1943.

Commissioner of Works dated April 29th, 1943, recommending that the water fire protection rate for the civic year 1943-1944 be fixed at the rate of 13.6 per \$100.00 of valuation, was on motion of Alderman Walker, seconded by Alderman O'Toole, adopted.

This is submitted for the information of the City Council.

Respectfully submitted,

W. P. Publicover,
CITY CLERK.

Per: T. J. Moore.

FILED

RELEASE - DAMAGE TO HYDRANT

Read report of the Committee on Works re release, damage to hydrant.

April 29th, 1943.

The City Council.

Gentlemen:-

Attached hereto is cheque No. L24141, of the Canada Accident and Fire Assurance Company, in favor of the City of Halifax for the sum of \$113.52, tendered in full payment of City Works Department Account #257, against Mr. John Tanner, for repairs to hydrant broken by motor car at the corner of Vernon Street and Jubilee Road.

The Committee on Works at a meeting held on this date, on motion of Alderman Walker, seconded by Alderman O'Toole, recommended to City Council that the "Receipt and discharge" referred to in the said cheque, be granted.

Respectfully submitted,

W. F. Publicover,
CITY CLERK.

Per: T. J. Moore.

Moved by Alderman Walker, seconded by Alderman O'Toole that the report be adopted.
Motion passed.

VACANCY IN CITY COUNCIL (WARD 2)

Read letter from the City Clerk re vacancy in City Council.

April 29th, 1943 .

His Worship the Mayor
and Members of the City Council.

Gentlemen:-

Mr. Gordon S. Kinley having resigned his seat as Alderman for Ward #2 of the City of Halifax, it is necessary that the seat be declared vacant and a date set for the election of a qualified person to fill the vacancy which expires on April 30th, 1944.

Yours very truly,

W. F. Publicover,
City Clerk.

Moved by Alderman Burgess, seconded by Alderman Coffin that the seat in Ward #2 formerly held by Alderman Kinley be now declared vacant. Motion passed.

Moved by Alderman Ahern, seconded by Alderman Walker that an election to fill the vacancy in Ward #2 be held on May 12th, with nomination day on May 4th. Motion passed.

CIVIC ELECTIONS
CITY CLERK'S RETURNS

Read return of the City Clerk of the election for Mayor of the City of Halifax and one Alderman for each ward of the City.

April 29th, 1943.

His Worship the Mayor
and Members of the City Council.

Gentlemen:-

Fursuant to the provisions of the Halifax City Charter and acts and amendments thereof in respect to the election of Mayor and Aldermen, I have the honor to submit the following returns of the election for Mayor and Aldermen held on the 28th day of April, 1943.

I have made separate returns in respect to the election for Mayor and for the election of an Alderman for each ward, attached to which separate returns are the original nomination papers of the candidates.

April 29th, 1943.

Election for Mayor

<u>Ward</u>	<u>E.B.Batson</u>	<u>G. S. Kinley</u>	<u>J. E.Lloyd</u>
1. A to K	170	63	113
L to Z	152	79	106
2. A to K	176	167	163
L to Z	192	135	181
3. A to K	111	94	105
L to Z	131	123	116
4. A to K	127	71	169
L to Z	118	61	157
5. A to K	91	61	105
L to Z	88	56	99
6. A to K	144	98	217
L to Z	165	89	231
	<u>1665</u>	<u>1097</u>	<u>1762</u>

Majority for J. E. Lloyd over E.B.Batson 97
 " " " G.S.Kinley 665

Election for Aldermen

Ward 1	- Henry John Stech	- Returned unopposed.
" 2	- Charles H. Hosterman	- " "
" 3	- Frank Adams	- " "
" 4	- John Gerald DeWolfe	- " "
" 5	- Thomas Francis Doyle	- " "
" 6	- John Edward Ahern	- " "

Respectfully submitted,

W. F. Publicover,
 CITY CLERK.

ELECTION OF MAYOR

Read return of the City Clerk of the
 election of Mayor of the City of Halifax.

April 29th, 1943.

His Worship the Mayor
 and Members of the City Council.

Gentlemen:-

Agreeably to the provisions of the
 Halifax City Charter and acts and amendments thereof
 in respect to the election of a Mayor for the City
 of Halifax, I herewith submit the original
 nomination papers of Edward Bertie Batson, Gordon
 Stanley Kinley and John Edward Lloyd for the office
 of Mayor of the City of Halifax, together with the
 polling books containing the returns of the
 presiding officers at the several polling places
 in the different wards for the election of Mayor
 held on the 26th day of April, 1943; said returns
 showing as follows:-

April 29th, 1943.

<u>Ward</u>	<u>E.B.Batson</u>	<u>G.S.Kinley</u>	<u>J. E. Lloyd</u>
1. A to K	170	63	113
L to Z	152	79	106
2. A to K	176	167	163
L to Z	192	135	181
3. A to K	111	94	105
L to Z	131	123	116
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L to Z	118	61	157
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L to Z	165	89	231
	<u>1665</u>	<u>1097</u>	<u>1762</u>

Majority for J. E. Lloyd over E.B.Batson 97
 " " " G.S.Kinley 665

Respectfully submitted,

W. F. Publicover,
 CITY CLERK.

The City Clerk declared John Edward Lloyd duly elected Mayor for the City of Halifax for the civic year 1943-44.

ELECTION OF ALDERMAN - WARD NO. 1

Read return of the City Clerk of the election of Alderman for Ward #1 covering the nomination of Henry John Stech.

April 29th, 1943.

Hid Worship the Mayor
 and Members of the City Council.

Gentlemen:-

Agreeably to the provisions of the Halifax City Charter and Acts and amendments thereof in respect of the election of a Mayor and Aldermen for the City of Halifax, I herewith submit the original nomination papers of Henry John Stech of the City of Halifax, Chartered Accountant, for the office of Alderman for Ward #1 of the City of Halifax, he being the only candidate nominated for the said office at the election to be held April 29th, 1943.

Respectfully submitted,

W. F. Publicover,
 CITY CLERK.

April 29th, 1943.

The City Clerk declared Henry John Stech duly elected Alderman for Ward No. 1 of the City of Halifax for a term of three years, from May 1st, 1943.

ELECTION OF ALDERMAN - WARD NO. 2

Read return of the City Clerk of the election of Alderman for Ward #2 covering the nomination of Charles H. Hosterman.

April 29th, 1943.

His Worship the Mayor
and Members of the City Council.

Gentlemen:-

Agreeably to the provisions of the Halifax City Charter and Acts and amendments thereof in respect of the election of a Mayor and Aldermen for the City of Halifax, I herewith submit the original nomination papers of Charles H. Hosterman of the City of Halifax, Marine Agent, for the office of Alderman for Ward #2 of the City of Halifax, he being the only candidate nominated for the said office at the election to be held April 28th, 1943.

Respectfully submitted,

M. I. Publicover,
CITY CLERK.

The City Clerk declared Charles H. Hosterman duly elected Alderman for Ward No. 2 of the City of Halifax for a term of three years from May 1st, 1943.

ELECTION OF ALDERMAN - WARD NO. 3

Read return of the City Clerk of the election of Alderman for Ward #3 covering the nomination of Frank Adams.

April 29th, 1943.

His Worship the Mayor
and Members of the City Council.

Gentlemen:-

Agreeably to the provisions of the Halifax City Charter and Acts and amendments thereof in respect of the election of a Mayor and Aldermen

April 29th, 1943.

for the City of Halifax, I herewith submit the original nomination papers of Frank Adams of the City of Halifax, Transportation, for the office of Alderman for Ward #3 of the City of Halifax, he being the only candidate nominated for the said office at the election to be held April 28th, 1943.

Respectfully submitted,

W. I. Publicover,
CITY CLERK.

The City Clerk declared Frank Adams duly elected Alderman for Ward No. 3 of the City of Halifax for a term of three years from May 1st, 1943.

ELECTION OF ALDERMAN - WARD NO. 4

Read return of the City Clerk of the election of Alderman for Ward No. 4 covering the nomination of John Gerald DeWolf.

April 29th, 1943.

His Worship the Mayor
and Members of the City Council.

Gentlemen:-

Agreeably to the provisions of the Halifax City Charter and Acts and amendments thereof in respect of the election of a Mayor and Aldermen for the City of Halifax, I herewith submit the original nomination papers of John Gerald DeWolf of the City of Halifax, Real Estate, for the office of Alderman for Ward #4 of the City of Halifax, he being the only candidate nominated for the said office at the election to be held April 28th, 1943.

Respectfully submitted,

W. P. Publicover,
CITY CLERK.

The City Clerk declared John Gerald DeWolf duly elected Alderman for Ward No. 4 of the City of Halifax for a term of three years from May 1st, 1943.

ELECTION OF ALDERMAN - WARD NO. 5

Read return of the City Clerk of the election of Alderman for Ward #5 covering the nomination of Thomas Francis Doyle.

April 22nd, 1907.

His Worship the Mayor
and Members of the City Council.

Gentlemen:-

Agreeably to the provisions of the
Halifax City Charter and Acts and Ordinances relating
to the election of a Mayor and Aldermen for
the City of Halifax, I herewith submit the
nomination papers of John Edward Ahern, of
Halifax, as candidate for the office of Alderman
for Ward No. 4, at the election to be held
on the 22nd day of April, 1907.

Respectfully submitted,

W. J. [Signature]

The City Clerk declares that
Francis Doyle duly elected Alderman for Ward No. 4
of the City of Halifax for a term of three years
from May 1st, 1907.

ELECTION OF ALDERMAN - WARD NO. 4

Read return of the City Clerk of the
election of Alderman for Ward No. 4 on the
nomination of John Edward Ahern.

April 22nd, 1907.

His Worship the Mayor
and Members of the City Council.

Gentlemen:-

Agreeably to the provisions of the
Halifax City Charter and Acts and Ordinances relating
to the election of a Mayor and Aldermen for
the City of Halifax, I herewith submit the
nomination papers of John Edward Ahern, of
Halifax, as candidate for the office of Alderman
for Ward No. 4, at the election to be held
on the 22nd day of April, 1907.

Respectfully submitted,

W. J. [Signature]

The City Clerk declares that
Francis Doyle duly elected Alderman for Ward No. 4
of the City of Halifax for a term of three years
from May 1st, 1907.

WARRANT FOR THE RELEASE OF BAIL

His Worship the Mayor and Members of the City Council
do hereby warrant the following to be released on bail:

MAYOR'S FINAL MESSAGE TO COUNCIL

APRIL 29th, 1943.

TO THE MEMBERS OF THE CITY COUNCIL:

I think it is fitting at this time - the last meeting of the City Council of the City of Halifax at which I will preside - that I review, as briefly as I may, the activities of the Council during the last three years, with particular reference to those activities with which I was, as Mayor, particularly concerned.

Perhaps the first matter to be referred to is the effect of the adoption of the Brittain Report; with the result that the number of the Council was reduced from eighteen Aldermen to twelve, and the standing Committees and Boards from about fifteen to four. I think the result of this change has been to increase efficiency, and to better acquaint the members of the Council with the business of the City.

Another matter of general interest is the setting up in September 1941 of a Civilian Emergency Committee and the appointment of a Director of Civilian Defence to co-ordinate the various branches of the organization. Major O.R. Crowell was appointed to this office. The organization has developed very well. There are now approximately 5,400 persons enrolled in the various branches. Blackouts have been carried out periodically and I think it can be said that our organization has achieved a satisfactory degree of perfection.

My term has been fully a "war-time" term, and I am proud to say that the employees of the City have responded magnificently to the three previous Victory Loans and am confident of their support to the present loan.

Immediately on the outset of the war, the urgent need for hostels, canteens and recreational facilities for the branches of the Armed Forces, those of Allied Nations and for the Merchant Navy, was imperative. This project has been undertaken in a most comprehensive manner and at the present time there are a large number of these facilities open in the City. In view of the importance of these facilities the City decided that it was essential that some relief from taxation be provided in order that the entire resources of these canteens might be available for the purposes for which they were established. Legislation to this effect was secured.

I am proud to be able to say that every department of the City has been improved in one way or another during the past three years.

The fire fighting facilities of the City have been improved by the co-operative effort of the City and the National Harbours Board in providing a Fire Boat for the protection of ships in the harbour and the harbour docks, piers and installations. This boat gives a 24 hour service and while engaged in fighting fires is under the supervision of the Chief of the Fire Department. The City has also secured three new 1,000 gallon pumping engines and has let a contract for a new fire station located near the Incinerator and which work is nearing completion.

In the Works Department a great improvement has been made in the water supply of the City and this improvement is now continuing. This was made necessary by the substantial increase in the population of the City since the commencement of the war and the large quantities of water required for ships. Big Indian Lake and other lakes are now being connected up and a 24" main has been provided along the water front and in the down town district. In order to increase the pressure a booster pump has been installed.

By agreement, the Government of Canada has agreed to contribute a sum of \$200,000.00 towards the improvement of the City's Water Supply.

The Public Utilities Board is now engaged in making a comprehensive survey of the entire water supply system of the City and for this purpose has engaged a firm of independent engineers. The cost of the survey will be borne by the City.

A contract has been let for the enlarging of the Incinerator so that it will have a guaranteed capacity of 120 tons in 16 hours, and expects to be in operation next month.

The City has built a new road into the City from a point on the Dutch Village Road near Fairview. This will by-pass the congested area of the Dutch Village Road at the point where that road takes a winding course. The work of grading this road is now being finalized.

The City Hall has been substantially renovated. The accounting offices, the Health Department and the Civilian Defence Offices are now housed on the third floor in new offices. The Collector's Office on the ground floor has been enlarged and redecorated and the Council Chamber has been redecorated and refurbished. An elevator has been recently installed and went into operation on January 1st, 1943. These improvements, I think, will not only improve the appearance but also the efficiency of the work done at City Hall.

Several attempts have been made to remove the congested area at the entrance to the City at Fairview - known as the "Bottleneck". These efforts are being continued and I trust a favourable result will ensue.

One matter of long standing, namely the construction of a Comfort Station under the Parade has been completed at a cost of \$10,000.00.

The Department of National Defence has requested a lease of the City Market Building at an annual rental of \$8,000.00 for the duration of the war. The Council has agreed to this.

Street lighting has been improved in several streets of the City in the past three years and Wartime Housing areas were also lighted.

Traffic lights were first installed in Halifax at the intersection of Dutch Village Road and Chebucto Road on August 19th, 1940. At the present time there are seven intersections where traffic is controlled by signals.

As to Housing, the City, in order to relieve the congestion in the City arranged with Wartime Housing Limited to erect some 200 pre-fabricated houses to be administered by the City through the officials constituting the Halifax Housing Commission, namely The City Assessor, The Commissioner of Finance and The Commissioner of Works. Eighty-one of these houses have been completed and assigned to tenants.

The personnel of the Halifax Housing Commission has also been changed. The above named officials now replacing the citizens and members of the Council who formerly constituted that Committee. This Commission has taken definite action to place the affairs of the Commission on a proper basis. When it took over there were 36 houses in its possession. It has sold all of these on terms and only seven now remain.

As to Taxation, a most important change comes into effect on May 1st, 1943, whereby some relief from taxation is given to householders by means of a fixed tax rate.

In the matter of the Fire Alarm System six additional fire alarm boxes have been added to the system, and provision has been made and contract awarded for the installation of a new modern automatic fire alarm telegraph signal equipment installation in the Fire Alarm Headquarters on Summer Street. In addition ten new Fire Alarm boxes will be installed.

In the Department of Finance during the past three years many changes have taken place involving, among other things, the changes in the direction of the Department, the consolidation of this Department under one head and substantial changes in the methods used in keeping this branch of the records of the City. They are well known to you and I shall not elaborate on them here. In particular, I would like to point out that complete and extensive changes were made in the City's General Ledger to conform with the requirements of the Department of Municipal Affairs for statistical purposes. The system for billing and collecting the accounts for the various hospitals is re-organized a trial balance taken of some 40/50,000 tax accounts.

In the matter of Public Health and Welfare, there has been a most satisfactory development. Beginning with the Brittain Report, which co-ordinated under one Committee the work of the Charities and Prison Committees and the Board of Health, the appointment of a full-time City Medical Officer known as the Commissioner of Public Health and Welfare, was effected, and Dr. A.R. Morton was appointed to this office. Subsequently, an Assistant to the Commissioner of Public Health & Welfare was appointed.

In August 1941, on the recommendation of the Commissioner of Health, the International Health Division of the Rockefeller Foundation were requested to make a survey of the Health Department, and in January 1942 Dr. W.A. McIntosh and Dr. D. Bruce Wilson of the Rockefeller Foundation arrived and began the survey which was concluded in October 1942. This survey was forwarded to the Council in January 1943. The result of the improvements to date and those in immediate prospect will, in my opinion, give the City a modernized Health Department which, when fully operating, should be second to none in Canada.

As to the City Home, the work of renovating this institution commenced prior to the commencement of my term. This institution has been greatly improved in recent years, both structurally and by the addition of new equipment. The new laundry is almost completed and will compare favourably with institutional laundries in the City. A complete new lighting system, a very modern inter-communication system, a fire alarm system and a new refrigeration plant has been installed. These improvements have cost in the vicinity of \$40,000.00.

With respect to the Police Department, after three years the total strength of the Police Department has increased from 71 men and one woman to 90 men and one woman, with an appropriation provided to add an additional 12 men during the coming year. The Department has been granted sufficient money to purchase and instal a two-way radio system and in spite of war conditions, there is every hope that these facilities will be installed in the very near future.

Perhaps the most important construction during the last three years has been the building of the new Queen Elizabeth High School which is a step forward in the higher educational programme of the City, and this building was opened during my term of office.

An event of historical importance, the commemoration of the 100th Anniversary of the Incorporation of Halifax as a City was celebrated in 1942. This was also the 193rd Anniversary of the Founding of the City of Halifax. On Sunday, June 21st, 1942, the event was marked by a dedication ceremony of the Civilian Defence Organization which took place on the Garrison Grounds. Special souvenir booklets commemorating the event were printed and sent to Mayors and prominent persons in Canada, the United States, Great Britain and were also distributed locally.

I would like to take this opportunity to thank the members of the City Council for their kind, courteous and considerate treatment during the time I was with them. I leave them all with a higher regard - as a body and individually - than when I came in, and I believe, friends with all.

I wish also to say that the City Hall Officials and Employees have shown me every courtesy and consideration - as a whole, I could wish for no more efficient and capable group.

I leave my office with regret. I have never spent happier or more interesting years - and I trust that my services have been of value to my City.

Halifax, N. S.
April 29th, 1943.

W. A. McIntosh
W. A. McIntosh
M. A. 1943

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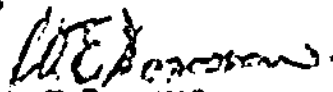
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I leave my office with regret - I have never spent happier or more interesting years - and I trust that my services have been of value to my City.


W. B. Donovan,
MAYOR

Halifax, N. S.
April 29th, 1943.

April 29th, 1943.

The Mayor, at this time, expressed his thanks to the Aldermen for the courtesy and co-operation extended to him during his term of office.

5.30 P.M., Moved by Alderman Stech, seconded by Alderman Ahern that this meeting do now adjourn.
Motion passed. Meeting adjourned.

LIST OF HEADLINES

Tuberculosis Hospital extension	533
Reductions in water accounts	535
Fire protection rate	535
Release - damage to hydrant.	536
Vacancy in City Council (Ward 2)	536
Civic Elections - City Clerk's returns	537
Election of Mayor	538
Election of Aldermen	539
Mayor's final message to Council	542

W. E. Donovan,
MAYOR AND CHAIRMAN.

W. F. Publicover
W. F. Publicover,
CITY CLERK.