

**TO:** Mayor Savage and Members of Halifax Regional Council

**SUBMITTED BY:** Original Signed  
Councillor Bill Karsten, Chair, Audit and Finance Standing Committee

**DATE:** February 28, 2013

**SUBJECT:** Write-off of Uncollectible Accounts

**ORIGIN**

A recommendation approved by the Audit and Finance Standing Committee at a meeting held on February 27, 2013.

**LEGISLATIVE AUTHORITY**

Section 42 of the Halifax Regional Municipality (HRM) Charter requires that:

The Treasurer shall promptly advise Council of

- (a) all moneys due to the Municipality that the Treasurer considers cannot reasonably be collected after pursuing all reasonable avenues of collection; and
- (b) the reasons for the belief that such moneys cannot be collected, and the Council may write off the amounts determined to be uncollectible.

**RECOMMENDATION**

The Audit and Finance Standing Committee recommends Halifax Regional Council approve:

1. The business occupancy tax accounts in the amount of \$86,408.37 comprised of \$60,494.95 principal and \$25,913.42 interest as detailed in Schedule 2 be formally written out of the books of account;
2. The general revenue accounts in the amount of \$209,080.76 comprised of \$201,727.73 principal and \$7,353.03 interest as detailed in Schedule 3 be formally written out of the books of account;

**RECOMMENDATIONS CONTINUED ON PAGE 2**

3. The real property tax accounts in the amount of \$169,474.03 comprised of \$97,818.89 principal and \$71,655.14 interest as detailed in Schedule 4 be formally written out of the books of account.

### **BACKGROUND**

At the February 27, 2013 meeting of the Audit and Finance Standing Committee, the committee recommended a report, dated February 11, 2013 be received by Regional Council.

### **DISCUSSION**

Staff answered questions pertaining to the scale of write-offs.

### **FINANCIAL IMPLICATIONS**

The financial implications are as outlined in the attached, February 11, 2013 report.

### **COMMUNITY ENGAGEMENT**

The Audit and Finance Standing Committee is a public meeting and reports are made available prior to its meetings.

### **ENVIRONMENTAL IMPLICATIONS**

No environmental implications have been identified.

### **ALTERNATIVES**

No alternatives have been provided.

### **ATTACHMENTS**

- 1. Report from the Audit and Finance Standing Committee, dated February 11, 2013 - Write-off of Uncollectible Accounts.**

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A copy of this report can be obtained online at <http://www.halifax.ca/council/agendasc/cagenda.html> then choose the appropriate meeting date, or by contacting the Office of the Municipal Clerk at 490-4210, or Fax 490-4208.

Report Prepared by: Matt Godwin, Legislative Assistant, 490-6521



P.O. Box 1749  
Halifax, Nova Scotia  
B3J 3A5 Canada

**Audit & Finance Committee  
February 27, 2013**

**TO:** Councillor Bill Karsten, Chair, and Members of Audit & Finance Standing Committee

Original Signed

**SUBMITTED BY:** \_\_\_\_\_  
Greg Keefe, CMA, Director of Finance & ICT, CFO

**DATE:** February 11, 2013

**SUBJECT:** Write-off of Uncollectible Accounts

**ORIGIN**

Staff and HRM Charter requirement.

**LEGISLATIVE AUTHORITY**

Section 42 of the Halifax Regional Municipality (HRM) Charter requires that;

The Treasurer shall promptly advise Council of

- (a) all moneys due to the Municipality that the Treasurer considers cannot reasonably be collected after pursuing all reasonable avenues of collection; and
- (b) the reasons for the belief that such moneys cannot be collected, and the Council may write off the amounts determined to be uncollectible.

**RECOMMENDATION**

It is recommended that

1. The Audit and Finance Standing Committee forward this report to HRM Regional Council for approval;
2. The business occupancy tax accounts in the amount of \$86,408.37 comprised of \$60,494.95 principal and \$25,913.42 interest as detailed in Schedule 2 be formally written out of the books of account;
3. The general revenue accounts in the amount of \$209,080.76 comprised of \$201,727.73 principal and \$7,353.03 interest as detailed in Schedule 3 be formally written out of the books of account;
4. The real property tax accounts in the amount of \$169,474.03 comprised of \$97,818.89 principal and \$71,655.14 interest as detailed in Schedule 4 be formally written out of the books of account;

**BACKGROUND**

The HRM Charter requires that all accounts considered uncollectible and which are to be permanently removed from the accounts of the HRM be approved by Council. Administrative order 18, The Revenue and Collections Policy, section 5(g) requires staff to provide Council with a write-off report at least once per year.

The last write-off report to Council was on March 27, 2012.

**DISCUSSION**

Each year the provision for losses on accounts is budgeted in the operating fund as mandated by the HRM Charter. The HRM Charter section 93(1) – (2b) requires that:

- 93 (1) The Council shall make estimates of the sums that are required by the Municipality for the fiscal year.
- (2) The estimates shall include the probable revenue from all sources other than taxes for the fiscal year and make due allowance for
  - (a) the abatement and losses that might occur in the collection of the taxes; and
  - (b) taxes for the current fiscal year that might not be collected.

This provision is accumulated each year in the valuation allowance account in order to offset on the balance sheet the value of the receivables recorded in the books of account. In this way, and in accordance with legislation and with generally accepted accounting practices, there is recognition that not all accounts billed will be collectible.

**Business Occupancy Account Write-offs:**

Fiscal 2012-13 was the last year for business occupancy tax billings. Our current recommended write-offs for business occupancy, (\$88,825.37), are for companies that are defunct and/or bankrupt. Since the phase-out of business occupancy tax in 2006, HRM has billed \$117.8M in revenues and has written-off \$2.3M, for an uncollectible rate of 1.95%. With only \$77,000 remaining in business occupancy receivables, Staff will continue collection efforts, as the companies that make up the remaining receivable balances are active companies.

**General Revenue:**

General Revenue charges being recommended for write-off, (\$189,213.72), are for miscellaneous and recreation charges related to bankruptcies, defunct companies or inaccessible entities/persons that have been deemed uncollectible.

**Real Property:**

The amount of real property charges, (\$169,474.03), being recommended for write-off is for amounts related to:

- Residential mobile home accounts
- Leased land accounts
- Accounts relating to dissolved companies that have been struck from the Registry of Joint Stocks, and
- Assessment accounts that have been struck from the 2013 assessment roll

**Write-offs over \$25,000**

**Assessment account 04467965, Nova Scotia Department of Justice.** This real property account was formerly in the name of Vac Daniels. This company went bankrupt and was subsequently struck from the Registry of Joint Stocks. HRM attempted to sell the property through tax sale, however due to environmental issues associated with the property, no buyers came forward. When the business was dissolved and struck from the Registry of Joint Stocks, the property was then transferred the Nova Scotia Department of Justice. Under section s.27 and 28 of the Corporations Miscellaneous Provisions Act:

**27 (1)** Where a corporation is dissolved, the lands, tenements and hereditaments situate in the Province of which the corporation was seized, or to which it was entitled at the time of its

dissolution, shall for all purposes be deemed to escheat to Her Majesty in right of the Province and the Attorney General shall cause possession thereof to be taken in the name of Her Majesty.

28 Where a corporation is dissolved, all personal property and rights whatsoever situate in the Province, vested in or held in trust for the corporation at the time of its dissolution shall be deemed to be *bona vacant* and shall accordingly belong to and vest in Her Majesty in right of the Province. R.S., c. 100, s. 28.

This account is currently on the Province of Nova Scotia PILT schedule. HRM Legal Services has been consulted on this account and they have advised that the arrears are not collectible, and should be forwarded for write-off.

- **Nic Nax \$81,957.84.** This receivable resulted from a consignment sales arrangement for the sale of Metro Transit bus tickets and passes. The balance represents consignment of pass and ticket inventory to 3 Nic Nax convenience store outlets for 2 months. Staff after ceasing any further consignment of transit tickets and pass inventory, were successful in working with the owner to get a payment arrangement in place and collecting some account arrears. Nic Nax had committed to provide a payment of \$12,500 to HRM by December 31, 2012, but closed and ceased operations in mid-December 2012. HRM Legal services were consulted on this matter and advised finance that there are no assets available for HRM to pursue for payment, and the account should be presented for write-off.
- **Park West Playground \$32,482.11.** This receivable resulted from the construction of the Park West playground. The project was to be cost shared by the province, HRM and the Park West Community Organization in equal installments. The project came in over budget in 2009 by \$32,482.11. In the absence of a formal funding arrangement HRM Legal Services has advised finance that there is no recourse for the recovery, and thus should be forwarded for write-off.

Schedules 5, 6 and 7 illustrate trends with respect to current and past write-off reports.

### **FINANCIAL IMPLICATIONS**

Each year an allowance for bad debt, the valuation allowance, is calculated based on estimates of amounts outstanding that may be uncollectible in future years. Accounts proposed for write-off in this report have been 100% provided for in the annual valuation allowance expense.

<b>Account Type</b>	<b>Write-off Amount</b>	<b>Allowance Account</b>	<b>Bal Feb 11, 2013</b>
General Revenue	\$209,080.76	2525 – Allowance Other	-\$23,567,017
Real Property	\$169,474.03	2521 – Allowance Tax	-\$1,926,000
Business Occupancy	\$86,408.37	2521 – Allowance Tax	-\$1,926,000

Total write-offs for fiscal 2012-13 represent 0.06% of budgeted revenue

**COMMUNITY ENGAGEMENT**

N/A

**ENVIRONMENTAL IMPLICATIONS**

N/A

**ALTERNATIVES**

Staff is not proposing any alternatives

**ATTACHMENTS**

Schedule 1 - Summary of write-offs

Schedules 2, 3, 4 - Write-off accounts and explanations

Schedules 5, 6, & 7 - Write-off statistics

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A copy of this report can be obtained online at <http://www.halifax.ca/commcoun/cc.html> then choose the appropriate Community Council and meeting date, or by contacting the Office of the Municipal Clerk at 490-4210, or Fax 490-4208.

Report Prepared by : Jerry Blackwood, CGA, Manager of Revenue 490-6470

**Original Signed**

Financial Approval by:

\_\_\_\_\_  
Greg Keefe, CMA, Director of Finance and Information Technology/CFO, 490-6308

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**SCHEDULE 1: WRITE OFF SUMMARY 2013**

<b>CUSTOMER TYPE</b>	<b>Total</b>	<b>Principal</b>	<b>Interest</b>
Business Occupancy Taxes	\$ 86,408.37	\$ 60,494.95	\$ 25,913.42
General Revenues	\$ 209,080.76	\$ 201,727.73	\$ 7,353.03
Real Property Taxes	\$ 169,474.03	\$ 97,818.89	\$ 71,655.14
<b>Total Write-off Amount</b>	<b>\$ 464,963.16</b>	<b>\$ 360,041.57</b>	<b>\$ 104,921.59</b>



**SCHEDULE 2: BUSINESS OCCUPANCY ACCOUNTS**

ACCT	ACCT NAME	TOTAL DUE	PRINCIPAL	INTEREST	BILL YEAR	WRITE OFF REASON
10048061	Major Discount Complete	\$ 18,559.91	\$ 13,667.55	\$ 4,892.36	2005/2008	Closed - Ltd Co no assets
09648739	Herring Cove Marine	\$ 7,141.82	\$ 4,526.65	\$ 2,615.17	2004/2008	Closed-Collection Agency-No Assets
09793909	Geach Investments	\$ 6,575.66	\$ 3,999.08	\$ 2,576.58	2005/2008	Business Closed - No Assets
09827870	The Pie	\$ 4,122.28	\$ 3,094.60	\$ 1,027.68	2007-2009	Bankrupt
09793976	Geach Investments	\$ 3,801.15	\$ 2,149.96	\$ 1,651.19	2005/2007	Closed-Collection Agency-No Assets
08751919	A+ Tax Services	\$ 3,731.18	\$ 2,328.13	\$ 1,403.05	2005/2008	Business Closed - No Assets
07823096	Johnson's Upholstery Fabrics	\$ 3,631.82	\$ 2,892.43	\$ 739.39	2006/2009	Closed-Collection Agency-No Assets
08927499	Buck and Near Dollar Store	\$ 3,331.26	\$ 3,020.25	\$ 311.01	2008/2009	Closed-Collection Agency-No Assets
09826815	Cotton Ginny	\$ 3,151.47	\$ 2,220.29	\$ 931.18	2008/09	Bankrupt
09825029	A E MacEachern Art Studio	\$ 2,527.95	\$ 1,505.12	\$ 1,022.83	2005 / 2007	Closed-Collection Agency-No Assets
10232473	Mekkah Meat Market	\$ 2,297.18	\$ 1,652.62	\$ 644.56	2009	Closed-Collection Agency-No Assets
07824505	Signs Now	\$ 2,197.38	\$ 1,141.39	\$ 1,055.99	2002/2004	Closed-Collection Agency-No Assets
10083400	Family Cuts and Gifts	\$ 2,109.28	\$ 1,414.26	\$ 695.02	2007/09	Closed-Collection Agency-No Assets
07817630	Putting Green The	\$ 2,080.22	\$ 1,411.91	\$ 668.31	2008/2009	Closed-Collection Agency-No Assets
10091934	Good Medicine Wellness	\$ 1,860.39	\$ 1,348.89	\$ 511.50	2007/2008	Closed-Collection Agency-No Assets
09828427	Contours Express Womens	\$ 1,414.24	\$ 832.60	\$ 581.64	2006	Closed-Collection Agency-No Assets
09816186	CFG*CN	\$ 1,383.86	\$ 950.33	\$ 433.53	2007/ 2009	Closed-Collection Agency-No Assets
10106788	Bloodline Clothing	\$ 1,240.46	\$ 847.83	\$ 392.63	2005/09	Closed-Collection Agency-No Assets
10222222	Healthy Harvest	\$ 1,205.67	\$ 851.03	\$ 354.64	2009	Closed-Collection Agency-No Assets
09790764	Adventus Interactive	\$ 1,153.73	\$ 831.10	\$ 322.63	2007/2008	Bankrupt
10119928	Island Ink Jet	\$ 1,077.71	\$ 985.95	\$ 91.76	2008	Closed-Collection Agency-No Assets
10315638	The Force	\$ 1,054.05	\$ 806.26	\$ 247.79	2010	Closed-Collection Agency-No Assets
10202027	Top Wholesale Books	\$ 1,013.57	\$ 713.90	\$ 299.67	2009/2010	Closed-Collection Agency-No Assets
07811500	Shiny Tiny Bubbles	\$ 988.27	\$ 702.11	\$ 286.16	2007/09	Business Closed - No Assets
10117275	Can Atlantic	\$ 944.50	\$ 643.97	\$ 300.53	2008	Closed-Collection Agency-No Assets
10376459	World Financial Group	\$ 880.48	\$ 873.67	\$ 6.81	2011	Closed-Collection Agency-No Assets
10095123	Vantage Business Ctr.	\$ 779.58	\$ 678.12	\$ 101.46	2008	Closed-Collection Agency-No Assets
10205883	Protection Plus Security	\$ 745.17	\$ 527.69	\$ 217.48	2009	Closed-Collection Agency-No Assets
08756236	Concept Designs Ltd.	\$ 718.95	\$ 509.98	\$ 208.97	2008/2009	Business Closed - No Assets
10152178	Cantec Design	\$ 691.54	\$ 484.07	\$ 207.47	2009	Closed-Collection Agency-No Assets
09795103	Can-Global	\$ 584.17	\$ 383.10	\$ 201.07	2008/2009	Closed-Collection Agency-No Assets
09652043	Show Tyme Auto	\$ 494.35	\$ 438.66	\$ 55.69	2008/09	Closed-Collection Agency-No Assets
09825576	Forge Dental	\$ 442.54	\$ 299.22	\$ 143.32	2006 2009	Closed-Collection Agency-No Assets
07791070	Sparkles Family Entertainment	\$ 351.06	\$ 260.67	\$ 90.39	2008	Closed-Collection Agency-No Assets
07764553	David Kaulback/Jeans & Gents	\$ 288.54	\$ 225.00	\$ 63.54	2009	Closed-Collection Agency-No Assets
10164419	Broadcasting	\$ 269.44	\$ 191.08	\$ 78.36	2009	Closed-Collection Agency-No Assets
09830324	Canbreton Corp.	\$ 201.96	\$ 142.02	\$ 59.94	2009	Closed-Collection Agency-No Assets
08923906	White Sales Bakery	\$ 200.26	\$ 142.13	\$ 58.13	2009	Closed-Collection Agency-No Assets
09826408	CC's Fitness Ctr.	\$ 193.39	\$ 154.23	\$ 39.16	2007	Closed-Collection Agency-No Assets
07801602	Behavior Analysis Family Ctr.	\$ 189.78	\$ 105.83	\$ 83.95	2005	Closed-Collection Agency-No Assets
08758263	Halifax Uechi-Ryu Karate	\$ 174.06	\$ 124.69	\$ 49.37	2009	Closed-Collection Agency-No Assets
08744025	Cecil Murphy's Auto	\$ 163.27	\$ 93.02	\$ 70.25	2005	Closed-Collection Agency-No Assets
07817169	Russell J. Wilson	\$ 157.07	\$ 111.43	\$ 45.64	2009	Closed-Collection Agency-No Assets
10288371	James F Lahey Glass	\$ 148.40	\$ 112.13	\$ 36.27	2010	Closed-Collection Agency-No Assets
08769370	Electropolis Studio	\$ 139.35	\$ 100.00	\$ 39.35	2009	Closed-Collection Agency-No Assets
	<b>TOTALS:</b>	<b>\$ 86,408.37</b>	<b>\$ 60,494.95</b>	<b>\$ 25,913.42</b>		

**SCHEDULE 3: GENERAL REVENUE ACCOUNTS**

ACCT	ACCT NAME	TOTAL DUE	PRINCIPAL	INTEREST	BILL YEAR	WRITE OFF REASON
GEN00225572	Nic Nax	\$ 81,957.84	\$ 80,447.39	\$ 1,510.45	2011/2012	Business Closed - Ltd. Co./No Assets
GEN00400179	Park West Playground	\$ 32,482.41	\$ 32,482.41	\$ -	2009	Underfunded project
GEN007841	Ronald Yeadon	\$ 20,811.30	\$ 15,323.79	\$ 5,487.51	2007-2008	Co Closed, owner deceased, no assets
GEN00283261	Pinkys Ice Cream	\$ 18,009.32	\$ 17,843.48	\$ 165.84	2009/2010	Recreation lease/Rent - no assets
	City of Dart. Bring Forward	\$ 11,790.00	\$ 11,790.00	\$ -	NA	No Supporting Documentation
5762219	Skate 4 Power Inc.	\$ 10,765.00	\$ 10,765.00	\$ -	2010	Recreation Acct No backup/uncollectable
GEN00266865	Vance Joudrey Vendco	\$ 5,500.87	\$ 5,500.87	\$ -	2006/2008	Coll. Agency - no back-up/uncollectable
GEN00260790	Folz Vending Canada	\$ 3,550.00	\$ 3,550.00	\$ -	2006/2007	Coll. Agency - no back-up/uncollectable
28251	Bayers Westwood Residents Assoc.	\$ 3,037.00	\$ 3,037.00	\$ -	2010	Recreation Acct No backup/uncollectable
GEN00030886	Central Amusement Co	\$ 2,110.00	\$ 2,110.00	\$ -	2004/2008	Coll. Agency - no back-up/uncollectable
GEN00260651	Snack Attack	\$ 1,155.00	\$ 1,155.00	\$ -	2006/2007	Coll. Agency - no back-up/uncollectable
4467213	Pride, Linda	\$ 1,007.75	\$ 1,007.75	\$ -	2009	Recreation Acct No backup/uncollectable
GEN00273294	Steve Metlege	\$ 1,000.00	\$ 1,000.00	\$ -	2004/2008	Coll. Agency - no back-up/uncollectable
GEN00400427	Grey to Green	\$ 644.27	\$ 466.06	\$ 178.21	2010	Coll. Agency - defunct co. uncollectable
GEN00150441	White's Lake Sub.	\$ 550.00	\$ 550.00	\$ -	2007/2008	Coll. Agency - no back-up/uncollectable
4611733	Simmons, Wanda	\$ 495.00	\$ 495.00	\$ -	2009	Recreation Acct No backup/uncollectable
GEN00260770	Susan M. Sutherland	\$ 495.00	\$ 495.00	\$ -	2007/2008	Coll. Agency - no back-up/uncollectable
4445665	Lee, Sangyoung	\$ 450.00	\$ 450.00	\$ -	2009/2010	Recreation Acct No backup/uncollectable
GEN00273288	Automatic Refreshment	\$ 440.00	\$ 440.00	\$ -	2005/2008	Coll. Agency - no back-up/uncollectable
8267831	Halifax Amateur Radio Club	\$ 433.50	\$ 433.50	\$ -	2009	Recreation Acct No backup/uncollectable
8652937	Porters Lake Minor Softball Assoc.	\$ 407.09	\$ 407.09	\$ -	2011	Recreation Acct No backup/uncollectable
8307420	Super Saturday Slow Pitch League	\$ 396.00	\$ 396.00	\$ -	2010	Recreation Acct No backup/uncollectable
37614	Halifax Hellcats Roller Derby	\$ 378.00	\$ 378.00	\$ -	2009	Recreation Acct No backup/uncollectable
8974832	Joudrey, Scott	\$ 371.00	\$ 371.00	\$ -	2010	Recreation Acct No backup/uncollectable
4488273	Brown, Craig	\$ 350.00	\$ 350.00	\$ -	2009	Recreation Acct No backup/uncollectable
46630867	Riley Pick Up Hockey	\$ 327.00	\$ 327.00	\$ -	2011	Recreation Acct No backup/uncollectable
8653201	Joudrey, Tammy	\$ 304.00	\$ 304.00	\$ -	2008	Recreation Acct No backup/uncollectable
4445920	Urbana Arango, Jorge	\$ 300.00	\$ 300.00	\$ -	2009	Recreation Acct No backup/uncollectable
GEN00260801	C & B Vending	\$ 300.00	\$ 300.00	\$ -	2006/2008	Coll. Agency - no back-up/uncollectable
7632202	MacKay, Toni	\$ 291.00	\$ 291.00	\$ -	2009	Recreation Acct No backup/uncollectable
168444/168447	Chebucto Heights PTA	\$ 285.00	\$ 285.00	\$ -	2008	Recreation Acct No backup/uncollectable
4042884	Forsey, Tonia	\$ 276.40	\$ 276.40	\$ -	2009	Recreation Acct No backup/uncollectable
GEN00260648	Scotia Vending	\$ 260.00	\$ 260.00	\$ -	2008	Coll. Agency - no back-up/uncollectable
5427847	Callaghan, Edith	\$ 225.00	\$ 225.00	\$ -	2010	Recreation Acct No backup/uncollectable
4255120	MacLean, Martin	\$ 218.00	\$ 218.00	\$ -	2010	Recreation Acct No backup/uncollectable
GEN00247399	3076275 NS Ltd.	\$ 200.00	\$ 200.00	\$ -	2007/2008	Coll. Agency - no back-up/uncollectable
GEN00266103	Vance Fraser Joudrey	\$ 200.00	\$ 200.00	\$ -	2007/2008	Coll. Agency - no back-up/uncollectable
4201394	Gorsky, Diane	\$ 195.00	\$ 195.00	\$ -	2009	Recreation Acct No backup/uncollectable
8301141	Our Lady of Lebanon	\$ 170.50	\$ 170.50	\$ -	2009	Recreation Acct No backup/uncollectable
3153784005	Leigh-Smith, Andrea	\$ 170.00	\$ 170.00	\$ -	2009	Recreation Acct No backup/uncollectable
GEN00260815	Stephen Matthews	\$ 165.00	\$ 165.00	\$ -	2006/2008	Coll. Agency - no back-up/uncollectable
	Burnside Industrial Park	\$ 153.08	\$ 153.08	\$ -	1996 / 1997	No Supporting Documentation
GEN00260797	Atlantic Fonecard	\$ 150.00	\$ 150.00	\$ -	2008	Coll. Agency - no back-up/uncollectable
4555880	Mennett, Diane	\$ 148.00	\$ 148.00	\$ -	2008	Recreation Acct No backup/uncollectable
43800	Atlantic Bike Week	\$ 133.50	\$ 133.50	\$ -	2009	Recreation Acct No backup/uncollectable
8642505	Renee, Ouellette	\$ 126.00	\$ 126.00	\$ -	2008	Recreation Acct No backup/uncollectable
4055719	Smith, Akeem	\$ 126.00	\$ 126.00	\$ -	2008	Recreation Acct No backup/uncollectable
2927559	Cox, Elizabeth	\$ 125.00	\$ 125.00	\$ -	2009	Recreation Acct No backup/uncollectable
4965408	Fletcher, Marquis	\$ 122.00	\$ 122.00	\$ -	2008	Recreation Acct No backup/uncollectable
52270	2010 DunMasters Exhibition Game	\$ 117.00	\$ 117.00	\$ -	2010	Recreation Acct No backup/uncollectable
4616334	Monark SkateBoardz	\$ 116.00	\$ 116.00	\$ -	2008	Recreation Acct No backup/uncollectable
4465484	Gallant, Debbie	\$ 112.50	\$ 112.50	\$ -	2006	Recreation Acct No backup/uncollectable
54351	Edge Lacrosse	\$ 111.00	\$ 111.00	\$ -	2011	Recreation Acct No backup/uncollectable
4639276	Burton, Matthew	\$ 100.00	\$ 100.00	\$ -	2009	Recreation Acct No backup/uncollectable
2939014	Follens, Katty	\$ 100.00	\$ 100.00	\$ -	2009	Recreation Acct No backup/uncollectable
8682118	Miller Danielle	\$ 100.00	\$ 100.00	\$ -	2009	Recreation Acct No backup/uncollectable

**SCHEDULE 3: GENERAL REVENUE ACCOUNTS**

ACCT	ACCT NAME	TOTAL DUE	PRINCIPAL	INTEREST	BILL YEAR	WRITE OFF REASON
4313070	Gallant, Helina	\$ 100.00	\$ 100.00	\$ -	2011	Recreation Acct No backup/uncollectable
5427484	Harwell, Mary	\$ 100.00	\$ 100.00	\$ -	2010	Recreation Acct No backup/uncollectable
4774769	Thompson, Jennifer	\$ 100.00	\$ 100.00	\$ -	2011	Recreation Acct No backup/uncollectable
GEN00167731	Randall Leo Dore	\$ 100.00	\$ 100.00	\$ -	2008	Coll. Agency - no back-up/uncollectable
GEN00218132	Bernice Pancura	\$ 100.00	\$ 100.00	\$ -	2007/2008	Coll. Agency - no back-up/uncollectable
GEN00282168	3079023 NS Ltd.	\$ 100.00	\$ 100.00	\$ -	2007/2008	Coll. Agency - no back-up/uncollectable
GEN00282182	Nadiyah Al-Hamzi	\$ 100.00	\$ 100.00	\$ -	2007/2008	Coll. Agency - no back-up/uncollectable
GEN00293156	Najat Chediac	\$ 100.00	\$ 100.00	\$ -	2007/2008	Coll. Agency - no back-up/uncollectable
4352474	Quigley, Mary	\$ 98.00	\$ 98.00	\$ -	2009	Recreation Acct No backup/uncollectable
4234672	Murray, Adrian	\$ 95.61	\$ 95.61	\$ -	2010	Recreation Acct No backup/uncollectable
4345111	Collins, Ellison Sr.	\$ 95.00	\$ 95.00	\$ -	2010	Recreation Acct No backup/uncollectable
2099897	Muise, Johnathon	\$ 89.00	\$ 89.00	\$ -	2008	Recreation Acct No backup/uncollectable
41163	N.S. Islamic Community	\$ 88.00	\$ 88.00	\$ -	2008	Recreation Acct No backup/uncollectable
4055323	Isenor, Holly	\$ 84.88	\$ 84.88	\$ -	2010	Recreation Acct No backup/uncollectable
2928659	Noonan, Lewis	\$ 80.00	\$ 80.00	\$ -	2010	Recreation Acct No backup/uncollectable
4051539	Poirier, Natasha	\$ 79.80	\$ 79.80	\$ -	2010	Recreation Acct No backup/uncollectable
4049872	Price, Victoria	\$ 78.75	\$ 78.75	\$ -	2009	Recreation Acct No backup/uncollectable
4075289	Weir, Melissa	\$ 76.00	\$ 76.00	\$ -	2011	Recreation Acct No backup/uncollectable
4316143	Carey, Linda	\$ 75.00	\$ 75.00	\$ -	2008	Recreation Acct No backup/uncollectable
4446770	Rogerson, Ashley	\$ 72.00	\$ 72.00	\$ -	2010	Recreation Acct No backup/uncollectable
4014388	Walsh-Irwin, Marlene	\$ 71.33	\$ 71.33	\$ -	2010	Recreation Acct No backup/uncollectable
4310784	Comeau, Cathy	\$ 70.00	\$ 70.00	\$ -	2010	Recreation Acct No backup/uncollectable
8656003	Parsons, Jennifer	\$ 70.00	\$ 70.00	\$ -	2009	Recreation Acct No backup/uncollectable
4252469	YMCA of Greater Halifax	\$ 70.00	\$ 70.00	\$ -	2010	Recreation Acct No backup/uncollectable
2526387	McFarlane, Shawna	\$ 70.00	\$ 70.00	\$ -	2010	Recreation Acct No backup/uncollectable
2403427	Kelly, Chris	\$ 68.00	\$ 68.00	\$ -	2009	Recreation Acct No backup/uncollectable
GEN00401075	Bark & Fitz Atlantic	\$ 66.69	\$ 60.00	\$ 6.69	2011	Encroachment/Bus Closed/No Assets
4462329	Hardenberg, Tyeasha	\$ 65.00	\$ 65.00	\$ -	2010	Recreation Acct No backup/uncollectable
4669698	Lucas, Jeaaleigh	\$ 65.00	\$ 65.00	\$ -	2010	Recreation Acct No backup/uncollectable
2922110	Close, Alishia	\$ 63.00	\$ 63.00	\$ -	2010	Recreation Acct No backup/uncollectable
4790949	Cormier, Lori	\$ 62.00	\$ 62.00	\$ -	2010	Recreation Acct No backup/uncollectable
44458112	Thammachack, Paul	\$ 60.00	\$ 60.00	\$ -	2010	Recreation Acct No backup/uncollectable
40510	Jason Paul	\$ 59.00	\$ 59.00	\$ -	2008	Recreation Acct No backup/uncollectable
8293114	Dunan, Sue	\$ 55.00	\$ 55.00	\$ -	2010	Recreation Acct No backup/uncollectable
5762813	Ehler, Roxanne	\$ 55.00	\$ 55.00	\$ -	2010	Recreation Acct No backup/uncollectable
4459886	Williams, Denneal	\$ 54.80	\$ 54.80	\$ -	2010	Recreation Acct No backup/uncollectable
4348246	Fader, Trish	\$ 54.00	\$ 54.00	\$ -	2010	Recreation Acct No backup/uncollectable
4346624	Provo, Ruby	\$ 52.00	\$ 52.00	\$ -	2008	Recreation Acct No backup/uncollectable
4209328	Neil, Lana	\$ 51.00	\$ 51.00	\$ -	2009	Recreation Acct No backup/uncollectable
8773089	MacDonald, Ian	\$ 50.40	\$ 50.40	\$ -	2009	Recreation Acct No backup/uncollectable
4654606	Arbuckle, Dale	\$ 50.00	\$ 50.00	\$ -	2010	Recreation Acct No backup/uncollectable
4653847	Oake, Judy	\$ 50.00	\$ 50.00	\$ -	2010	Recreation Acct No backup/uncollectable
53217	Stevenson, Betty	\$ 50.00	\$ 50.00	\$ -	2010	Recreation Acct No backup/uncollectable
8271257	Stuart, Taren	\$ 50.00	\$ 50.00	\$ -	2009	Recreation Acct No backup/uncollectable
4655031	Connors, Jessica	\$ 50.00	\$ 50.00	\$ -	2011	Recreation Acct No backup/uncollectable
4239672	kim, Eunhee	\$ 50.00	\$ 50.00	\$ -	2010	Recreation Acct No backup/uncollectable
4318750	Rankaduwa, Sandi	\$ 50.00	\$ 50.00	\$ -	2011	Recreation Acct No backup/uncollectable
GEN00256634	Mouna Francis	\$ 50.00	\$ 50.00	\$ -	2008	Coll. Agency - no back-up/uncollectable
4522912	Dickson, Amy	\$ 49.00	\$ 49.00	\$ -	2008	Recreation Acct No backup/uncollectable
2938589	Ernst, Amy	\$ 48.00	\$ 48.00	\$ -	2010	Recreation Acct No backup/uncollectable
43647	Wilson, Mark	\$ 46.50	\$ 46.50	\$ -	2009	Recreation Acct No backup/uncollectable
4419153	Fisher, Melissa	\$ 46.00	\$ 46.00	\$ -	2010	Recreation Acct No backup/uncollectable
8645602	Fougere, Kathy	\$ 45.00	\$ 45.00	\$ -	2008	Recreation Acct No backup/uncollectable
4310626	Rossiter, Melissa	\$ 45.00	\$ 45.00	\$ -	2009	Recreation Acct No backup/uncollectable
44884	Bedford Presbyterian Church	\$ 44.50	\$ 44.50	\$ -	2009	Recreation Acct No backup/uncollectable
3843302	Farrell, Darlene	\$ 40.00	\$ 40.00	\$ -	2010	Recreation Acct No backup/uncollectable

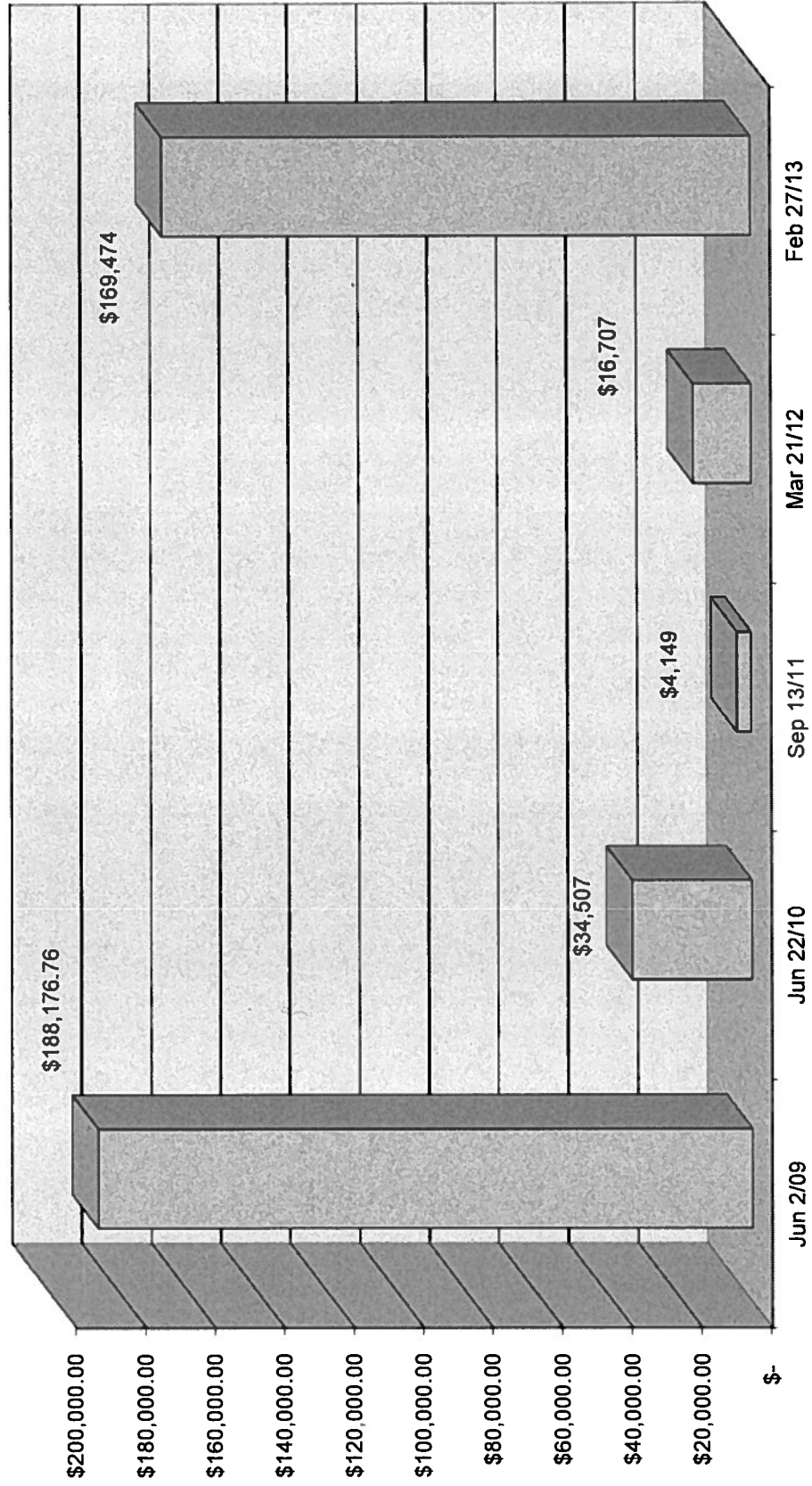
**SCHEDULE 3: GENERAL REVENUE ACCOUNTS**

ACCT	ACCT NAME	TOTAL DUE	PRINCIPAL	INTEREST	BILL YEAR	WRITE OFF REASON
51829	Steelers Basketball	\$ 40.00	\$ 40.00	\$ -	2010	Recreation Acct No backup/uncollectable
4055969	Boutilier, Carl	\$ 39.00	\$ 39.00	\$ -	2009	Recreation Acct No backup/uncollectable
48665	Harvey, Vicki	\$ 38.00	\$ 38.00	\$ -	2010	Recreation Acct No backup/uncollectable
4572547	Cromwell, Marie	\$ 36.00	\$ 36.00	\$ -	2008	Recreation Acct No backup/uncollectable
8762506	D'Eon, Kerry	\$ 35.00	\$ 35.00	\$ -	2010	Recreation Acct No backup/uncollectable
4238904	Mahon, Bev	\$ 35.00	\$ 35.00	\$ -	2008	Recreation Acct No backup/uncollectable
4051714	Ray, Bitika	\$ 35.00	\$ 35.00	\$ -	2008	Recreation Acct No backup/uncollectable
2522865	Rhyno, Hannah	\$ 35.00	\$ 35.00	\$ -	2008	Recreation Acct No backup/uncollectable
4446591	Smith, Janet	\$ 35.00	\$ 35.00	\$ -	2009	Recreation Acct No backup/uncollectable
4432503	Robinson, Suzanne	\$ 34.40	\$ 34.40	\$ -	2010	Recreation Acct No backup/uncollectable
GEN00401072	Club Soda Night Club	\$ 34.02	\$ 30.00	\$ 4.02	2011	Encroachment/Bus Closed/No Assets
4440431	Beals, Tremayne	\$ 33.00	\$ 33.00	\$ -	2010	Recreation Acct No backup/uncollectable
4611770	Cormier, Cathy	\$ 32.00	\$ 32.00	\$ -	2010	Recreation Acct No backup/uncollectable
8774795	Backburn, Cindy	\$ 31.50	\$ 31.50	\$ -	2010	Recreation Acct No backup/uncollectable
GEN00400886	Nic Nax	\$ 30.31	\$ 30.00	\$ 0.31	2012	Business Closed - Ltd. Co./No Assets
4469768	Johnston, Denise	\$ 30.00	\$ 30.00	\$ -	2010	Recreation Acct No backup/uncollectable
2924324	MacDougall, Tara	\$ 30.00	\$ 30.00	\$ -	2010	Recreation Acct No backup/uncollectable
8893409	Nunn, Brenda	\$ 30.00	\$ 30.00	\$ -	2009	Recreation Acct No backup/uncollectable
4614649	Rouillard, Alice	\$ 30.00	\$ 30.00	\$ -	2010	Recreation Acct No backup/uncollectable
4041446	Teddiman, Rebecca	\$ 27.00	\$ 27.00	\$ -	2008	Recreation Acct No backup/uncollectable
4310723	Poirier, Sabrina	\$ 25.00	\$ 25.00	\$ -	2010	Recreation Acct No backup/uncollectable
4245104	Mental Health Speciality	\$ 24.00	\$ 24.00	\$ -	2011	Recreation Acct No backup/uncollectable
2220091	Slate, Frank	\$ 23.14	\$ 23.14	\$ -	2010	Recreation Acct No backup/uncollectable
2525830	Pearl, Susan	\$ 22.50	\$ 22.50	\$ -	2011	Recreation Acct No backup/uncollectable
4889434	Stewart, Deborah	\$ 20.00	\$ 20.00	\$ -	2010	Recreation Acct No backup/uncollectable
8852529	Walsh, Jennifer	\$ 20.00	\$ 20.00	\$ -	2010	Recreation Acct No backup/uncollectable
4614863	Briand, Christina	\$ 20.00	\$ 20.00	\$ -	2011	Recreation Acct No backup/uncollectable
8523584	McCarthy, Angela	\$ 18.75	\$ 18.75	\$ -	2008	Recreation Acct No backup/uncollectable
5762064	Dueck, Elizabeth	\$ 17.75	\$ 17.75	\$ -	2009	Recreation Acct No backup/uncollectable
4066291	Terrio, Catherine	\$ 16.80	\$ 16.80	\$ -	2008	Recreation Acct No backup/uncollectable
8358955	Chiasson, Wayne	\$ 15.00	\$ 15.00	\$ -	2011	Recreation Acct No backup/uncollectable
48571	Kingston Elementary School	\$ 12.00	\$ 12.00	\$ -	2010	Recreation Acct No backup/uncollectable
8654464	LeRoux, Mary	\$ 12.00	\$ 12.00	\$ -	2010	Recreation Acct No backup/uncollectable
2925804	MacDonald, tammie	\$ 12.00	\$ 12.00	\$ -	2009	Recreation Acct No backup/uncollectable
4040645	Dewolfe, Jana	\$ 10.00	\$ 10.00	\$ -	2010	Recreation Acct No backup/uncollectable
036013	Pearce, Kimberley	\$ 10.00	\$ 10.00	\$ -	2010	Recreation Acct No backup/uncollectable
4315068	Trask, Michael	\$ 10.00	\$ 10.00	\$ -	2009	Recreation Acct No backup/uncollectable
	<b>TOTALS:</b>	<b>\$ 209,080.76</b>	<b>\$ 201,727.73</b>	<b>\$ 7,353.03</b>		

**SCHEDULE 4: REAL PROPERTY TAX ACCOUNTS**

ACCT	ACCT NAME	TOTAL DUE	PRINCIPAL	INTEREST	BILL YEAR	WRITE OFF REASON
04467965	NS Dept of Justice (Vac Daniels)	\$ 82,297.85	\$ 44,300.27	\$ 37,997.58	1995-2007	Struck from Joint Stocks - Now Pilt Acct.
00270865	Apple Investments Ltd.	\$ 21,627.72	\$ 11,960.74	\$ 9,666.98	1995-2012	Struck from 2013 Roll - Property does not exist
09575464	NS Dept of National Resources	\$ 16,857.15	\$ 12,204.86	\$ 4,652.29	2004-2009	Land Lease, chg from tax to exempt - now Pilt Acct.
00589357	Ina Caddick	\$ 15,428.56	\$ 8,404.22	\$ 7,024.34	1995-2012	Struck from 2013 Roll - Property does not exist
05918871	NS Dept of Justice (Vac Daniels)	\$ 6,464.33	\$ 3,380.48	\$ 3,083.85	1996-2006	Struck from Joint Stocks - Now Pilt Acct.
08954089	NS Dept of Justice (Carriage Home Inc)	\$ 4,909.99	\$ 3,368.81	\$ 1,541.18	1999-2010	Struck from Joint Stocks - Now Pilt Acct.
05436583	NS Justice (P rov Projects Ltd)	\$ 4,671.42	2036.16	2635.26	1989-2006	Struck from Joint Stocks - Now Pilt Acct.
02350092	Anne E. Kinley	\$ 2,890.67	\$ 2,148.99	\$ 741.68	2002-2011	Struck from Roll 2013 - Property does not exist
08610169	NS Justice (Heinrich J. Faber Const)	\$ 2,822.29	\$ 1,322.56	\$ 1,499.73	1996-2004	Struck from Joint Stocks - Now Pilt Acct.
02266849	Jones Estate Robert Barrie	\$ 2,643.53	\$ 2,149.16	\$ 494.37	2006	Struck from Roll 2013 - Property does not exist
00420204	Wm. Boutilier Jr.	\$ 2,551.82	\$ 2,551.82	\$ -	2010-2011	Struck from Roll 2013 - Property does not exist
08945225	Est of Janie Wilson	\$ 2,184.04	\$ 1,429.42	\$ 754.62	2000-2012	Acct Consolidated and deleted from roll
00125814	Dorey Lee	\$ 1,716.66	\$ 1,259.42	\$ 457.24	2008-2012	Struck from 2013 Roll
04521714	NS Justice (T C Gorman NS Ltd)	\$ 760.80	\$ 349.39	\$ 411.41	1995-2001	Struck from Joint Stocks - Now Pilt Acct.
00270865LIC1	Apple Investments Ltd.	\$ 639.42	\$ 114.80	\$ 524.62	1979-1997	Struck from 2013 Roll - Property does not exist
05634849	Gary Harpell	\$ 389.70	\$ 326.34	\$ 63.36	2011	Mobile Moved-Collection Agency/Unable to locate
01589202	Michael Graham	\$ 325.71	\$ 258.00	\$ 67.71	2010/11	Mobile Moved-Collection Agency/Unable to locate
05403685	Kimberley McVarnock	\$ 206.90	\$ 185.89	\$ 21.01	2010	Mobile Destroyed in Fire/Unable to locate owner
02649004	E.C. MacBurnie	\$ 85.47	\$ 67.56	\$ 17.91	2010/11	Mobile Moved-Collection Agency/Unable to locate
	<b>TOTALS:</b>	<b>\$ 169,474.03</b>	<b>\$ 97,818.89</b>	<b>\$ 71,655.14</b>		

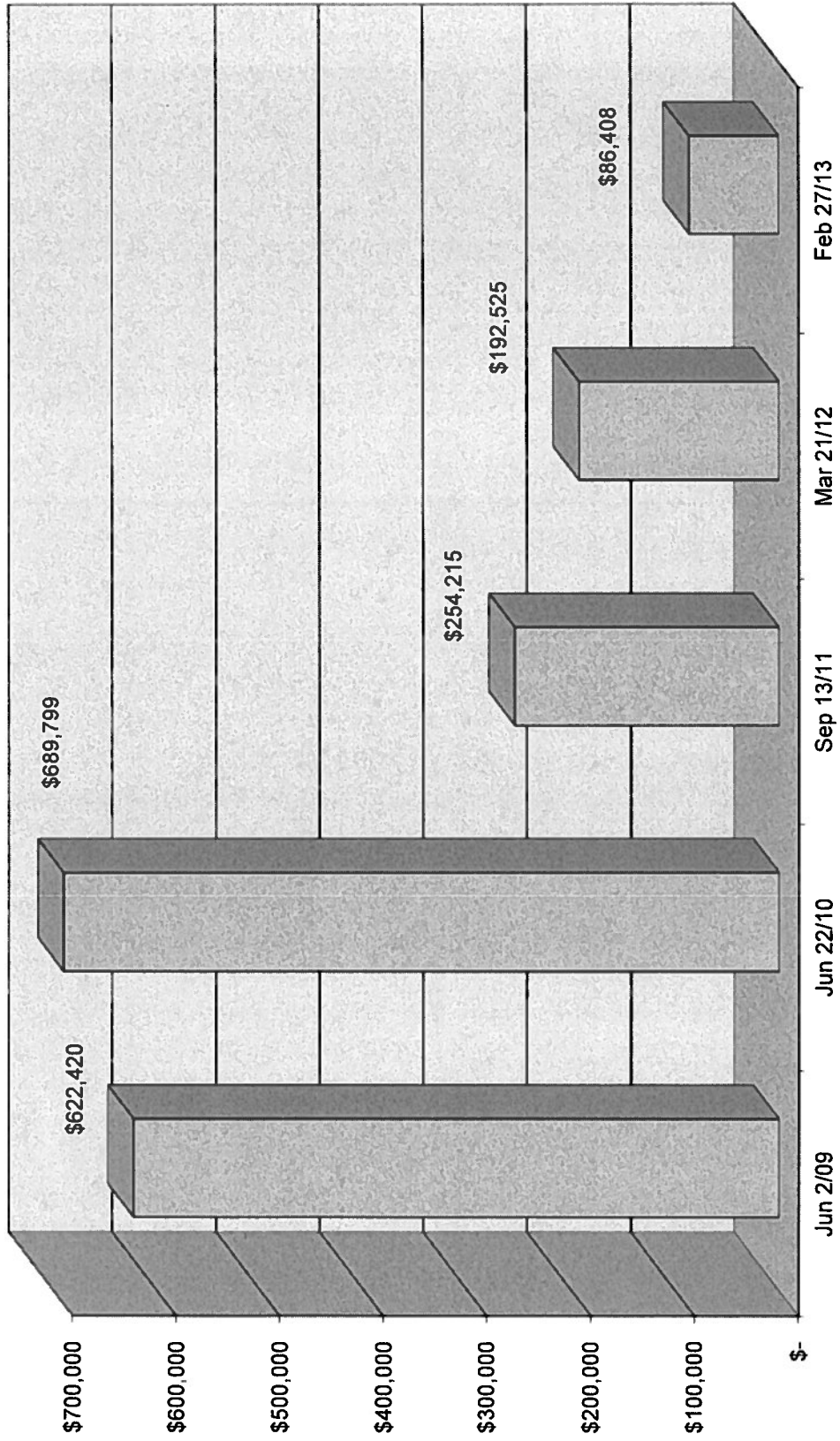
**Schedule 5: Total Real Property Write-offs (5 year History)  
(including interest)**



**Real Property write-offs (past 5 years)**

<b>Date</b>	<b>Total Write-off</b>
Jun 2/09	\$ 188,176.76
Jun 22/10	\$ 34,507
Sep 13/11	\$ 4,149
Mar 21/12	\$ 16,707
Feb 27/13	\$ 169,474

**Schedule 6: Total Business Occupancy Write-offs 5 Year History  
(including interest)**

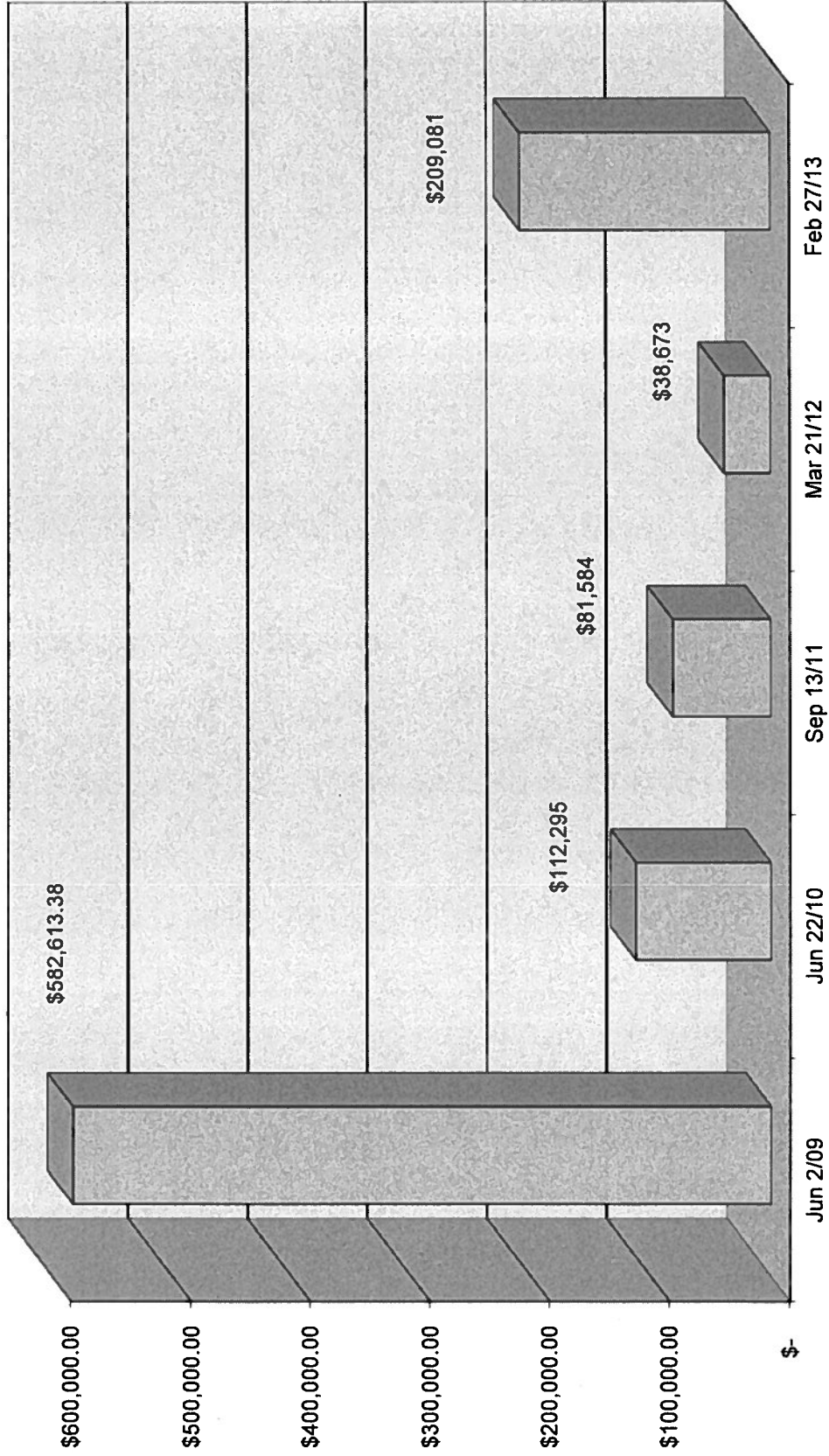




**Business Occupancy Write-offs (Past 5 years)**

<b>Date</b>	<b>Total Write-off</b>
Jun 2/09	\$ 622,420
Jun 22/10	\$ 689,799
Sep 13/11	\$ 254,215
Mar 21/12	\$ 192,525
Feb 27/13	\$ 86,408

**Schedule 7: Total General Revenue Write-offs 5 Year History  
(including interest)**



**General Revenue Write-offs (Past 5 years)**

<b>Date</b>	<b>Total Write-off</b>
Jun 2/09	\$ 582,613.38
Jun 22/10	\$ 112,295
Sep 13/11	\$ 81,584
Mar 21/12	\$ 38,673
Feb 27/13	\$ 209,081