

CITY OF HALIFAX,

21st February, 1882.

*To the Honorable Members
of the Legislative Council
and the House of Assembly:*

GENTLEMEN,—

I desire to place certain facts and figures before you bearing on the present financial position of the City of Halifax, and the urgent need of a radical change in the system of levying, securing and collecting the assessment of the city.

The law now in operation provides "The assessment shall be rated on the *occupants* of real estate being *yearly tenants*, and in all other cases on the *owners of property* by an equal pound rate upon the *value* of the real and personal estate within the city," &c., &c.

The schedule states: "Real estate in possession of subscriber not rented to yearly tenants estimated at ten times the yearly rent or value," &c.

Banks, Insurance Companies, &c., are specially rated. A clause inserted last year gives the assessors power to fix a *rental value* where, in their opinion, the rental is too low.

Last year's legislation demoralised the whole Assessment Act, left the city without a Court of Appeal, weakened the power of the City Treasurer to collect the taxes, changed the time of making the assessment without giving corresponding legislation,—the effect of which has been to cause a direct heavy pecuniary loss to the city of probably not less than \$50,000.

As the Assessment Act now stands on the statutes, it is absolutely unworkable; the whole machinery of collection of rates and taxes under it has completely broken down, and the various services of the city are paralysed financially, while further funding of floating obligations is the only relief.

The City Council makes an estimate each year of its requirements, to which is added a per centage for estimated losses of collection, and the whole amount is levied on the citizens, as provided by law.

The following is the valuation of the city for the past four years:—