

of \$18,156; in 1883 \$22,200 in addition to the allowance of \$21,849, and in 1884 \$4,873 in addition to the allowance of \$11,507. In these three years, in addition to the allowances of \$51,512 there still remains uncollected \$41,073, and this latter amount represents balances due the Board of Charities, the County of Halifax and the School Commissioners. The first year of the Lien law shows the City in funds to discharge every obligation of the estimates, and in addition there remains a handsome surplus.

For the first time in the history of the Corporation of Halifax *surplus revenues* will require to be dealt with. As elsewhere stated, the operation of the new assessment Act is, under the energetic management of the City Collector, resulting so favorably that from year to year the Treasury will shew surpluses of from \$5000 to \$10,000, and legislative authority should be asked the coming session as to the disposition of these monies. I would suggest two courses, one or other of which might be adopted: 1st, such surpluses to be used in reduction of the tax levy, or 2nd, to be applied as a *Sinking Fund* for the extinction of the funded debt of the City. It might be said that the five per cent. allowance for estimated losses in collection should be reduced, but it is essential that the present rate should stand as a margin for delays in collection. Some \$17,000 of last year's taxes, beyond the estimated loss, is as yet uncollected, but this will eventually all come in, a large portion with the two previous years' arrears, when the Lien for 1884-5 is realised. But were it not that pending settlements with the Local Government full payment has not been made, the non-payment of these arrears would cause trouble.

With respect to the enforcement of the Lien on real estate in default for City taxes, and which will be brought to an issue in a few weeks, I would state that some of the properties to be sold have never contributed one cent to the City Treasury within the memory of man. Others of those properties