

**CIHM/ICMH
Microfiche
Series.**

**CIHM/ICMH
Collection de
microfiches.**



Canadian Institute for Historical Microreproductions / Institut canadien de microreproductions historiques

© 1982

Technical and Bibliographic Notes/Notes techniques et bibliographiques

The Institute has attempted to obtain the best original copy available for filming. Features of this copy which may be bibliographically unique, which may alter any of the images in the reproduction, or which may significantly change the usual method of filming, are checked below.

- ☐ Coloured covers/
Couverture de couleur
- ☐ Covers damaged/
Couverture endommagée
- ☐ Covers restored and/or laminated/
Couverture restaurée et/ou pelliculée
- ☐ Cover title missing/
Le titre de couverture manque
- ☐ Coloured maps/
Cartes géographiques en couleur
- ☐ Coloured ink (i.e. other than blue or black)/
Encre de couleur (i.e. autre que bleue ou noire)
- ☐ Coloured plates and/or illustrations/
Planches et/ou illustrations en couleur
- ☐ Bound with other material/
Relié avec d'autres documents
- ☐ Tight binding may cause shadows or distortion
along interior margin/
La reliure serrée peut causer de l'ombre ou de la
distortion le long de la marge intérieure
- ☐ Blank leaves added during restoration may
appear within the text. Whenever possible, these
have been omitted from filming/
Il se peut que certaines pages blanches ajoutées
lors d'une restauration apparaissent dans le texte,
mais, lorsque cela était possible, ces pages n'ont
pas été filmées.
- ☐ Additional comments:/
Commentaires supplémentaires:

L'Institut a microfilmé le meilleur exemplaire qu'il lui a été possible de se procurer. Les détails de cet exemplaire qui sont peut-être uniques du point de vue bibliographique, qui peuvent modifier une image reproduite, ou qui peuvent exiger une modification dans la méthode normale de filmage sont indiqués ci-dessous.

- ☐ Coloured pages/
Pages de couleur
- ☒ Pages damaged/
Pages endommagées
- ☐ Pages restored and/or laminated/
Pages restaurées et/ou pelliculées
- ☒ Pages discoloured, stained or foxed/
Pages décolorées, tachetées ou piquées
- ☐ Pages detached/
Pages détachées
- ☒ Showthrough/
Transparence
- ☐ Quality of print varies/
Qualité inégale de l'impression
- ☐ Includes supplementary material/
Comprend du matériel supplémentaire
- ☐ Only edition available/
Seule édition disponible
- ☐ Pages wholly or partially obscured by errata
slips, tissues, etc.. have been refilmed to
ensure the best possible image/
Les pages totalement ou partiellement
obscurcies par un feuillet d'errata, une pelure,
etc., ont été filmées à nouveau de façon à
obtenir la meilleure image possible.

This item is filmed at the reduction ratio checked below/
Ce document est filmé au taux de réduction indiqué ci-dessous.

10X	14X	18X	22X	26X	30X
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12X	16X	20X	24X	28X	32X

The copy filmed here has been reproduced thanks to the generosity of:

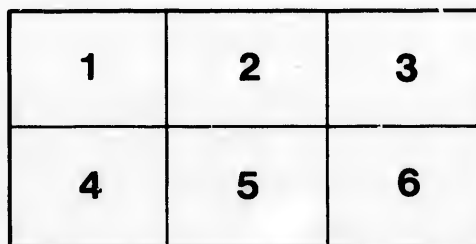
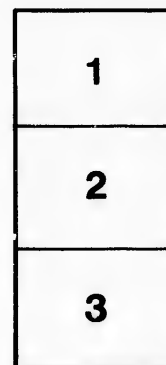
Izaak Walton Killam Memorial Library
Dalhousie University

The images appearing here are the best quality possible considering the condition and legibility of the original copy and in keeping with the filming contract specifications.

Original copies in printed paper covers are filmed beginning with the front cover and ending on the last page with a printed or illustrated impression, or the back cover when appropriate. All other original copies are filmed beginning on the first page with a printed or illustrated impression, and ending on the last page with a printed or illustrated impression.

The last recorded frame on each microfiche shall contain the symbol → (meaning "CONTINUED"), or the symbol ▼ (meaning "END"), whichever applies.

Maps, plates, charts, etc., may be filmed at different reduction ratios. Those too large to be entirely included in one exposure are filmed beginning in the upper left hand corner, left to right and top to bottom, as many frames as required. The following diagrams illustrate the method:



L'exemplaire filmé fut reproduit grâce à la générosité de:

Izaak Walton Killam Memorial Library
Dalhousie University

Les images suivantes ont été reproduites avec le plus grand soin, compte tenu de la condition et de la netteté de l'exemplaire filmé, et en conformité avec les conditions du contrat de filmage.

Les exemplaires originaux dont la couverture en papier est imprimée sont filmés en commençant par le premier plat et en terminant soit par la dernière page qui comporte une empreinte d'impression ou d'illustration, soit par le second plat, selon le cas. Tous les autres exemplaires originaux sont filmés en commençant par la première page qui comporte une empreinte d'impression ou d'illustration et en terminant par la dernière page qui comporte une telle empreinte.

Un des symboles suivants apparaîtra sur la dernière image de chaque microfiche, selon le cas: le symbole → signifie "A SUIVRE", le symbole ▼ signifie "FIN".

Les cartes, planches, tableaux, etc., peuvent être filmés à des taux de réduction différents. Lorsque le document est trop grand pour être reproduit en un seul cliché, il est filmé à partir de l'angle supérieur gauche, de gauche à droite, et de haut en bas, en prenant le nombre d'images nécessaire. Les diagrammes suivants illustrent la méthode.

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:—

1879-80.	Real estate.....	\$11,222,494	
Rate \$1.53.	Personal property	4,381,084	\$15,603,578
1880-81.	Real estate.....	\$10,884,250	
Rate \$1.37.	Personal property	3,584,270	\$14,468,520
1881-82.	Real estate.....	\$11,037,150	
Rate \$1.51.	Personal property.....	3,476,952	\$14,513,742
1882-83.	Real estate.....	\$10,863,034	
Rate \$1.62.	Personal property.....	4,692,654	\$15,555,688

Roughly stated, personal property forms about one-fourth of the assessable property, and this one-fourth is the security to the city for the assessment of all the real and personal property within the city. Real estate is not responsible for any taxes, but the whole burden is on the personal property of the city. It thus becomes a burden on trade and commerce, hampers the manufacturer and artisan, and thus hinders the progress of the city.

ASSESSMENTS FROM 1876 TO 1882-3.

1876- 7.	Gross assessment,	\$229,351	Nett assessment,	\$223,351
1877- 8.	" "	233,181	" "	227,181
1878- 9.	" "	233,079	" "	227,579
1879-80.	" "	236,526	" "	225,213
1880-81.	" "	210,340	" "	197,840
1881-82.	" "	232,962	" "	206,166
1882-83.	" "	244,552	" "	204,485

It will thus be seen, that while the city taxes have *increased* from \$229,351 in 1876, to \$244,552 in 1882-3, the amount available for ordinary city expenditure has *decreased* from \$227,579 in 1878, to \$204,485. Rigid economy, amounting to parsimony, is now exercised, and important services are actually impaired in efficiency, while unpaid warrants are outstanding, bank debit balances accumulating, and the city's creditors are put to great loss and inconvenience,—all owing to a depleted Treasury, caused by unpaid and uncollectable rates and taxes.

INCREASE OF FUNDED DEBT.

Ordinary City Debentures in 1877.....	\$491,253
Added in 1877. Sewerage, 1877.....	30,000
do. Exhibition, 1877.....	20,000
do. Funded lost taxes, 1877.	44,000
do. do. do. 1882.....	100,000
Total in 1882.....	\$685,253
To be funded. School.....	\$10,000.
" " Lost taxes.....	35,000. 45,000.
	<hr/> \$730,253

Thus adding \$239,000, since 1877, to the Funded debt or nearly 50 per cent increase. The Water Department will also ask authority to fund on debentures \$32,000, representing *lost water rates*, to place that department in a solvent condition. With this addition to Water Debentures they will amount to \$772,973, and with School Debentures \$165,718, the total consolidated debt will amount to \$1,668,944. Here we have a total addition of \$271,000 to the Funded debt in six years, of which \$215,500 is *lost taxes*. This means that the Debenture holders of 1877 have their security weakened by the issue of a huge amount of new debentures *without any further security*. It also means that a lien of \$271,000 has been placed on all the real estate within the city, nearly all caused by lost taxes.

Taxes lost in six years :—

1876-7 allowed	\$4500.	Additional lost	\$10,892.	Water, \$8088.	\$28,480.
1877-8	4500.	"	20,423.	"	33,988.
1878-9	5000.	"	25,087.	"	40,347.
1879-80	10113.	"	24,823.	"	45,289.
1880-81	11000.	"	24,270.	"	43,711.
1881-82	18156.	"	39,986.	"	73,437.

Estimated value of above unpaid taxes and rates,	\$260,152.
	55,152.

Loss by unpaid taxes and rates in six years,	265,600.
--	----------

Or a loss in six years of an amount equal to one year's nett taxation.

From 80 to 90 per cent of those losses are on the real estate, as hundreds of citizens are not assessed on personal property at all.

It seems only reasonable to suppose that a lien on real estate would secure to the city the taxes levied thereon. It so works in every other city, town and village in Canada and the United States.

The civic elections of the past three years have resulted in sending a large majority of Aldermen to the Council pledged to civic reform.

Fourteen Aldermen out of eighteen are pledged to the bill as it stands. The other four, forming the minority, have stated in public that they are favorable to a lien for part of the taxes, so the *whole City Council is in favor of a Lien Law* to a greater or lesser extent. The responsibility for the operation of the Act can safely be left with the City Council who legislate for the citizens.

The assumed effect of a small lien is a bugbear, it being very small and ceases to exist when the citizen performs his first duty of citizenship, viz: pays his taxes. But its operation makes the taxes a pressing debt, which every citizen will hasten to discharge.

Three-fourths of the citizens are favorable to the new law, as the petitions against it are signed by a very few persons out of the thousand tax payers. I have no hesitation in saying, from conversation with several signers of the petition, that many have been induced to sign through misrepresentation of facts.

The statement so industriously circulated that the proposed Act will disfranchise citizens is a myth, as the Dominion Legislature is about making its own franchise law, while the result of the Assessment, if correctly made, will be to leave the number of persons entitled to privileges of voting about as it stood before. And the City of Halifax virtually disfranchises hundreds of its citizens every year when their taxes are not paid by a certain date. There are few householders in Halifax not possessed of sufficient property to entitle them to vote, irrespective of the right to vote on another person's property qualifications.

It is a fact well known to the City Officials that some of the persons who charge the collectors with laxity in the collection of rates employ every means known to law, and use every artifice, quibble and delay, and that successfully, to defeat the City Treasurer when he endeavours to use the courts to enforce the payment of taxes. Every defect in the present law, every act of the City Council which bears upon the Assessment is used in legal pleas to prevent the Treasurer making his collections. This the new Act will also remedy.

The City Officials and Aldermen look with dread and apprehension on the outcome of the coming year's assessment, as they anticipate a greater proportionate loss on unpaid rates than on any previous year. There are some remedial measures in the new Act which will, we trust, mitigate if it cannot totally prevent this loss.

Believing that the passage of the Law now before the Legislature will be a great public benefit, and believing that without such an Act to enable the City to collect its taxes the result will be financial ruin and bankruptcy to the Treasury, besides bringing upon real estate a depression such as it has never yet seen, also destroying the security of the City's Debenture holders, I am induced thus to place these facts before you, and trust your Honorable Houses will afford the City of Halifax such relief as your own constituencies now enjoy under the General Assessment Act of the Province.

I am, gentlemen,

Your ob'dt. servant,

J. C. MACKINTOSH.

