

THE HALIFAX RELIEF COMMISSIONCASH ADVANCES TO THE CITY OF HALIFAX.

On Loan Account	8532,300.00	
Interest adjusted to December 1st, 1920	<u>70,737.30</u>	
	8603,037.30	
On Destroyed Schools Account	<u>154,870.00</u>	8757,907.30

CITY OF HALIFAX CLAIM

School Repairs	8348,375.25	
City Buildings	125,923.75	
Sundry Losses	<u>36,471.53</u>	8510,770.53
One third off the above		<u>170,256.84</u>
		8340,513.69
Schools totally Destroyed		<u>154,870.00</u>
		8495,383.69

GROSS RELIEF ALLOWANCE

From which is to be deducted City's usual share
of Water, Sewer, Sidewalks etc.

252,105.11
8243,278.58

And also the following Special
Expenditures by the Commission
on City Account-

Market Building	811,617.74	
Rockhead Smallpox Hospital	6,564.28	
Morris St. Infectious Diseases Hospital (Less Commission Grant of \$10,000.00)	14,483.88	
	3266590	
City Work certified by the City Engineer.	<u>4,028.50</u>	<u>36,694.40</u> 8206,584.18

AMOUNT DUE THE HALIFAX RELIEF COMMISSION AS AT
DECEMBER 1st, 1920 ON CITY REPARATIONS ACCOUNT

551,323.12

Interest on the above from Dec. 1st 1920 to December
1st 1926

132,317.54
8683,640.66
3,665.13

Sundry Accounts

TOTAL AMOUNT DUE THE HALIFAX RELIEF COMMISSION AS AT
DECEMBER 1st 19268687,305.79

SCHEDULE A.

STATEMENT OF ADVANCES ON CITY ACCOUNT WITH INTEREST

AT 6% PER ANNUM TO DECEMBER 1st, 1920.

<u>DATE.</u>	<u>AMOUNT.</u>	<u>INTEREST RATE.</u>	<u>AMOUNT OF INTEREST.</u>
Jan. 24th, 1918 ✓	\$ 25,000.00	5% to May 1st 6% after that date	\$ 328.77 ✓ 3,879.45 ✓
Apr. 24th, 1918 ✓	5,000.00	6% 2-220	780.82 ✓
May 2nd, 1918 ✓	10,000.00	6% 2 212	1,548.49 ✓
May 6th, 1918 ✓	5,000.00	6% 2. 208	770.96 ✓
May 16th, 1918 ✓	10,000.00	6% 2 198	1,525.48 ✓
May 29th, 1918 ✓	15,000.00	6% 2 . 185	2,256.16 ✓
July 12th, 1918 ✓	15,000.00	6% 2 141	2,147.67 ✓
Aug. 3rd, 1918 ✓	50,000.00	6% 2 119	6,978.08 ✓
Aug. 21st, 1918 ✓	5,000.00	6% 2 101	683.01 ✓
Sep. 11th, 1918 ✓	45,000.00	6% 2 80	5,991.78 ✓
Oct. 11th, 1918 ✓	35,000.00	6% 2 50	4,487.67 ✓
Oct. 11th, 1918 ✓	64,000.00	6% 2 50	8,206.03 ✓
Nov. 28th, 1918 ✓	50,000.00	6% 2. 2	6,016.44 ✓
Dec. 12th, 1918 ✓	100,000.00	6% 1 353	11,802.74 ✓
Jan. 31st, 1919 ✓	33,300.00	6%	3,656.61 ✓
May 13th, 1919 ✓	40,000.00	6%	3,721.64 ✓
July 7th, 1919 ✓	25,000.00	6%	2,100.00 ✓
✓ \$ 532,300.00			\$ 66,881.80 ✓
Dec. 12th, 1918 ✓	14,483.88	6%	
Dec. 12th, 1918 ✓	11,617.74	6%	
Dec. 12th, 1918 ✓	6,564.28	6%	3,855.50 ✓
✓ \$ 564,965.90			\$ 70,737.30 ✓

SCHEDULE B.

PUBLIC SCHOOL BUILDINGS.

Appraised Explosion damage to Schools

\$348,375.25

CITY BUILDING ACCOUNT.Appraised Damage.

City Hall	16,553.71	
" " clock Not repaired		
" Home	11,000.00	
" Prison	21,827.82	
" Workshops	5,788.71	
Town Clock	1,960.00	
Hazelwood-Isolation Hospital	1,552.29	
City Home Grounds	5,379.67	
Incinerator		
Infectious Disease Hospital, Rockhead R. Ward		
Cont.	9,525.00	
Market Building	20,015.64	
Public Gardens	4,000.00	
Reservoir	976.55	
Market St. Tenement	700.00	
Engine Houses:-		
Bedford Row	2,500.00	
Brunswick Street	2,000.00	
Grafton Street	714.38	
Morris Street	1,600.00	
Quinpool Road	1,705.33	
Spring Garden Road	277.89	
West Street	4,078.73	
Isleville Street	2,500.00	
Outhit Building	2,100.00	
Tenement-Longard Rd. Reservoir Bldgs.	5,500.00	
Chain Lake	298.58	
Memorial Tower	369.45	
City Hall Clock Not replaced	3,000.00	
		\$125,923.75

SCHEDULE D.CITY OF HALIFAX SUNDRY LOSSES.

Fire Alarm System	3,430.00
Fire Hose	1,750.00
Fire Chief's Car	1,450.00
Seagrave Waggon and Equipment	1,559.00
Repairs to Patricia	6,000.00
Explosion damage to Water Service	7,805.00
Water Meters Destroyed	6,734.00
Incinerator Instruments	782.00
Garden Plants	233.25
Waggon Shed	250.00
Motor Cars as Appraised	1,200.00
Rental of Fire Engine whilst Patricia Under repair	714.00
Rockhead Small Pox Hospital	4,564.28
	<hr/>
	\$36,471.53
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SCHEDULE E.

TOTALLY DESTROYED SCHOOLS.

APPRAISED REPLACEMENT VALUE OF TOTALLY DESTROYED SCHOOLS.

Bloomfield	39,000	
St. Joseph's	54,200	
Richmond	<u>61,670</u>	\$154,870.

SCHEDULE F.

SUMMARY OF WORK DONE BY THE COMMISSION

WATER SEWERS SIDEWALKS ETC.

COMMISSION CLAIM CITY ESTIMATE

Class B Work City's usual Share	162,339.25	126,101.67 ✓
Class D Work City's usual Share	150,340.08	126,003.44 ^
	<u>312,679.33</u>	<u>252,105.11</u>

On Consideration the City's Share of the above Costs is fixed at \$252,105.11

Cost of Gottingen Street Cut and Union Street
Grading is abandoned on City abandoning their
claim for Cost of Water and Sewer Pipes and
house water connections. \$12600

	<u>Commission Claim</u>	<u>City Estimate</u>
Cost Gott. St. Cut and Union St. Grading is	\$37,233.17	\$30,316.44

<u>Streets</u>	<u>Waki</u>	<u>Waki</u>	<u>Res</u>	<u>St</u>
1299.	3339.	8029.50	8029.50	20.021.63
13917.75	51610	10340	10940	37082.
2195.60	133.75	7881 40	7881 40	9572.75
3000.	19638 50			2534.28
68114.	9627 32	26.250 90	26250 90	69240.16
56 35		918 79	918.79	2423.40
88582 70	3325467	27169 69	27169 69	71664 06
3100 21	1163 89	✓		✓
91683 11	34418 56			
71664.06	27169 69			
163347 17	6158825			

SCHEDULE F.1

Class "B" Work.

Work done by Relief Commission and cost to be borne wholly by City.

	<u>Commission Claim</u>	<u>City Estimates</u>
Item 1. Catch Basin construction	\$ 1,419.50	\$ 1,299.00
" 2. " " "	18,458.05	13,917.75
" 3. Curb inlets	2,195.60	2,195.60
" 4. Repairs to Gottingen St.	3,000.00	3,000.00
" 5. Water pipes	3,339.00	3,339.00
" 6. Macadam Pavement	95,359.60	66,114.00
" 7. Connecting water pipes	516.10	516.10
" 8. Extending catchbasin	56.35	56.35
" 9. Work on Hydrants and catchbasins	133.75	133.75
" 10. Water mains Hydrostone	22,744.25	19,636.50
" 11. Water main Gottingen St.	9,627.32	9,627.32
	<u>\$156,849.52</u>	<u>\$121,837.37</u>
Engineering	<u>5,489.73</u>	<u>4,264.30</u>
	<u>\$ 162,339.25</u>	<u>\$126,101.67</u>

v

SCHEDULE F 2

CLASS "D" WORK

WORK DONE BY RELIEF COMMISSION-CITY CREDITED WITH REGULAR ASSESSMENT-
BALANCE CHARGED TO CITY

Item	<u>COMMISSION STATEMENT</u>			Value	<u>City Claim</u>	
	Cost	Assessment	Charged to City		Assessment	City Share
1. Water and sewer diagonal Streets and Albert St.	30,056.91	7,346.00	22,710.91	23,405.00	7,346.00	16,059.00
2. Water and sewer Hydrostone Area	34,540.65	10,080.00	24,460.65	30,760.00	10,080.00	20,680.00
3. Water and sewer Hennessey field etc.	18,947.80	3,185.00	15,762.80	18,947.80	3,185.00	15,762.80
4. Curbs and gutters	44,641.00	22,320.50	22,320.50	40,063.25	20,031.62	20,031.63
5. Concrete pavement	88,058.21	44,029.11	44,029.11	74,164.00	37,082.00	37,082.00
6. Concrete sidewalks	26,642.50	13,321.25	13,321.25	19,145.50	9,572.75	9,572.75
7. Tarvia Diag. Street and Gottingen Street	5,108.55	2,554.28	2,554.28	5,108.55	2,554.28	2,554.28
Totals	247,995.62	102,836.14	145,159.50	221,594.10	89,851.65	121,742.46
Enginerring 31%			5,180.58			4,260.98
			150,340.08			126,003.44

IN RE ADJUSTMENT OF OUTSTANDING MATTERS BETWEEN
THE CITY OF HALIFAX AND THE HALIFAX RELIEF COMMISSION.

EXPLANATORY NOTES AS TO THE FINDINGS OF THE COMMISSIONERS

1. CASH ADVANCES TO THE CITY, \$757,907.30.

Beginning on January 14, 1918, and continuing up to July 7, 1919, the Commission at the urgent request of the city authorities made some seventeen loans to the city, these varying in amount from \$5,000 to \$100,000, and aggregating \$532,300.00. ✓

✓
The Commission at that time had no funds which could then be applicable even in part to meet the city's reparation claims. The Commission in addition to cash loans advanced direct to the School Board a further sum of \$154,870.00, that being the then value of the three destroyed schools, as appraised by Mr. J. C. Harris.

✓
See list
+
In addition to these advances there were special expenditures made by the Commission on the city's account, at its request, aggregating \$32,660.90, thus increasing the indebtedness of the city to the Commission to the sum of \$564,965.90 (excluding the payments on destroyed schools account).

For these advances the Commission accepted from time to time certificates of shares in the Consolidated Fund, 1905, upon the undertaking that the necessary borrowing powers from the Legislature would be obtained. In due course the necessary Acts were passed. (See Chapter 63 of the Acts of 1918, and Chapters 81 and 82 of the Acts of 1919).

On the above named sum of \$564,965.90 the interest accrued up to December 1, 1920, that being the earliest practicable date an adjustment could have been made between the city and the Commission, amounted to the sum of \$70,737.30. The sum of \$154,870.00 advanced against the destroyed schools is added to the other items to show the total advances as of the date mentioned, namely, \$757,907.30. No interest, however, has been charged against the destroyed schools account and by a cross entry the full amount of that item is allowed on the city reparation account.

2. THE CLAIMS OF THE CITY.

(f) The city claims have been adjusted after many conferences between the undersigned on the one hand, and the members of the city Finance Committee, City Engineer and Auditor on the other side, at \$510,770.53, or including the allowance with respect to destroyed schools, at \$665,640.53.

Our findings with respect to the repairs to the injured schools and the city buildings are, after a careful examination of the city's expenditures, based in large part on the report of Mr. J. G. Harris, who was employed by us some years ago to inspect the reparation work and report to us. Mr. Harris is a well and favourably known contractor of large experience and a former alderman and school commissioner.

X The item of sundry losses \$36,471.53 is made up of various claims which were presented along with many untenable and subsequently disallowed claims to the Commission at a very late date. We had required the city to present all its claims to us in or before the month of October, 1918, so that we could make our final appeal to the Federal Government for further contributions before claims of the larger business concerns and civic and municipal losses could even be considered; but these belated claims were not presented to us until April 20, 1925.

As the public has always well understood, the amount of three million dollars finally granted to the Commission was not sufficient to cover the losses in full, and it was always recognized that the claim of the city for reparations should remain in abeyance until all others were adjusted. It soon became clear to us that no more than two-thirds of the appraised loss could be allowed to the city by way of reparations. This explains the deduction from the allowed claims (other than that in respect to the destroyed schools) of \$170,256.84, which appears in the account.

It is also to be noted that the Commission did not have in its hands any moneys out of which it could respond to city claims until the last instalment of \$500,000 of the final three million dollar contribution was received in 1920.

3. GROSS RELIEF ALLOWANCE.

Our determination therefore to grant a gross relief allowance of \$495,383.69 with respect to proven direct losses, subject to the deduction of appropriate charges against the city for ordinary municipal works, and other contra accounts, is regarded by the Commission as being a liberal contribution and the extreme amount which we feel justified in fixing under all the relevant circumstances.

4. DEDUCTION FOR WATERWORKS, SEWERS, SIDEWALKS, etc.,

The Commission has decided after the most careful consideration that for the civic works executed and paid for out of the funds provided for the erection of houses in the devastated area, the sum of \$252,105.11 must be set off against the gross relief allowance. This is the minimum sum at which we feel justified in fixing the city's usual share of water extension, sidewalk and paving construction. The sum is considerably less than the actual expenditure, and Mr. H. B. Pickings, C.E., who represented the Commission in this undertaking, reported to us that the sum of \$349,912.50 should reasonably and properly be charged in respect to this work, as being the city's usual share of such services. Notwithstanding the contention of City Engineer Johnston, that the amount suggested by engineer Pickings is excessive, we feel we would be fully warranted in reducing the relief allowance by the sum Mr. Pickings had recommended. In view, however, of the considerations urged before us, and taking into account a number of cross credits of doubtful merit claimed by the city in its statement presented to us, the lesser sum suggested by the figures of the City Engineer has been finally adopted.

The suggestion put forward on behalf of the city that these expenditures were made in carrying out a town planning scheme, and that the whole expense should therefore be borne by the Commission, is supported neither by the facts nor the justice of the case. The Commission executed its works under its statutory authority, quite apart from its powers as to town planning. The town planning provisions of the statute were never acted upon by us, but even

had they been, the Commission has met without any expense to the city all the new planning. This is a matter quite separate and apart from the laying of water mains and sewers, and the construction of sidewalks and pavements which were, indeed, necessary, and the payment of a large portion of which has been borne by the Commission as owner, as in the case of an individual citizen.

Moreover the Commission has also met, without any charge to the city, the expenses of rough grading the streets, the cuttings (especially in connection with Fort Needham) and the large fills required in order to carry out the general improvement.

It is scarcely arguable that the Commission should exercise its discretion and pay to the city relief allowances and not take into account the cost of these works which are of such material importance to the northern part of the city.

5. FURTHER CREDITS TO WHICH COMMISSION IS ENTITLED.

The Commission made a number of special expenditures on the city account and at its request, aggregating \$36,694.40, and other small items amounting to \$3,665.13.

There can be no substantial difference of view between the city and ourselves as to the propriety of these cross charges.

6. THE NETT BALANCE PAYABLE BY THE CITY.

These allowances and various deductions, with the addition of interest from December 1, 1920, to December 1, 1926, ~~at the contract rate~~, fix the total indebtedness of the city to the Commission at ^{687,305.79} ~~\$753,464.54~~. This sum, however, as we intimate in a later paragraph may be reduced to \$600,000 by a voluntary contribution to the civic taxation on the terms indicated in that paragraph.

7. CITY SECURITIES HELD BY THE COMMISSION.

In 1919 the various borrowings of the city from the Commission represented by certificates of shares in the Consolidated Fund, were at the city's request, consolidated into one certificate for \$565,000.00, payable January 1, 1921. The Commission stated it would not then ask for payment of the accrued interest pending

final adjustment. In 1920 a request for another year's respite was made and a renewal certificate was furnished redeemable on the 1st January, 1922, bearing ~~interest at 6 %, the agreed rate, and a rate then below that at which the Commission could invest its pension funds.~~ Since the maturity of this share certificate, earnest but unsuccessful efforts have been made to get the authorities to come to an adjustment. The Commission declined to renew the certificate, and although we repeatedly urged that the sum of at least \$25,000 representing the probable interest payable on the adjusted debt should be assessed each year, no amount for this purpose was so included in the estimates or assessed.

8. REJECTED CLAIMS.

Those in authority would appear to us to have been relying on wholly untenable claims in an attempt to set off the city's liability under its borrowings. On the 20th day of April, 1925, there was presented to us, in response to the Commission's repeated efforts to obtain an adjustment of all outstanding claims, a list of claims aggregating over \$1,000,000, but at too late a date to enable the work of adjustment to be overtaken before expiry of the term of the then Mayor of the city. As soon as it was convenient, we urged on the present Mayor and council the advisability of having the whole problem discussed and finalised, not only on our own account, a considerable portion of our Pension Fund having been unsatisfactorily tied up, but also in the city's own interests. It should be clear that the city could not justify longer delay in having the amount of its liability fixed, and due steps taken to meet it. Considerable time has been spent with the Mayor and the Auditor in clearing away misunderstandings which might prevent a speedy adjustment. On the first days of December instant the Commission met at the City Hall with the Mayor, the members of the Finance Committee, and civic officials, and the general situation was discussed. The Commission has held a number of conferences with the representatives of the Finance Committee and Engineer and Auditor; and also held one meeting at the Mayor's instance to which all Aldermen were invited, and most of whom

attended and the various accounts and claims have been thoroughly enquired into from the point of view of the city as well as that of the Commission.

9. INDIRECT LOSSES EXCLUDED.

It has been a matter of common knowledge that the Orders in Council under which our funds were distributable, provided that direct material losses caused by the explosion were alone to be considered, and that all indirect or consequential damages must be excluded. It was therefore with some surprise that we found that the city was scheduling against us claims that were for this reason quite beyond the scope of our authority, and claims which have been repeatedly disallowed in connection with the settlement of claims of individual citizens. The Commission made it clear on every occasion upon which they met the Committees that claims on the part of the city of this nature, amounting to over \$500,000 could not be considered at all. In our opinion the allowance of these claims, in whole or in part, would be wholly unjustifiable, and we must express regret that, instead of our being pressed to consider them further, they were not frankly withdrawn.

10. TAXATION.

Under the provisions of its Act of Incorporation the Commission's property was for obvious reasons exempt from all assessments. Notwithstanding this provision the city has assessed the property of the Commission in the devastated area, and at a high valuation. The Commission, however, thought that when the property became revenue bearing it was only right that it should acquiesce in a fair contribution to the city revenues in lieu of taxation, and, therefore, in the earlier years the Commission voluntarily paid substantial sums. Later on the Commission paid no taxes, or contributions in lieu of taxes, because the city had failed to pay interest on its borrowings from the Commission. The settlement of the matter of taxation, or contribution in lieu of taxation, has awaited, therefore, the adjustment of the accounts now happily concluded.

The city's claim in respect of taxation on the basis of its valuation reaches the large sum of \$195,000, while it will be

noted from the accounts that the interest accruing to the Commission considerably exceeds that sum. The Commission has determined to make a contribution of ^{\$87,305.79}~~\$153,464.54~~ in full settlement and in lieu of all claims in respect of taxes, - including the year 1926-27, on the terms hereinafter set forth. There is not included in this sum any amount for pipe rates or water rates. These latter accounts the Commission or its tenants have paid and will continue to pay. This proffered contribution in lieu of claims for taxation, however, is to be made only on the following understandings :

(a) That the Commission's properties be assessed for a period of five years upon a valuation not exceeding the sum of \$500,000, subject to a deduction from this amount from year to year of the one half of the purchase money received by the Commission for any property disposed of during the preceding year. It is obvious that the Commission lands which were largely taken in connection with the relief settlements with individual owners or for new streets and which have not been built upon or otherwise utilized should continue to have the benefit of the statutory exemption. On the other hand, the proposed fixed assessment is a fair valuation for assessment purposes when it is taken into consideration that the Commission houses represent an investment of a considerable portion of its pension fund, and in view of the further fact that it is expected that because of the outlying situation there will continue to be more than the average number of vacancies. It must not be forgotten that the Commission houses were built without any real claim for that purpose upon the funds of the Commission, but at a time when it was most essential in the interests of the city as a whole that its housing accommodation should be increased, and as rapidly as possible. No private investor under the then existing conditions would have attempted to construct houses for investment purposes, and very few persons would build even for their own personal use. An exemption from taxation in the circumstances was considered amply to justify the legislation. At the expiration of the five years period suggested the exemption would then automatically revive, pending reconsideration of the situation as at that date.

It is worthy of observation at this point that the value of the property for assessment purposes within the limits of the devastated area is very largely in excess of that of the period before the explosion; so much so, that in process of time the increased revenue receivable in taxation will largely if not entirely meet the whole obligation of the city to the Commission.

(b). The Commission also feels that a further condition must be imposed, that the Richmond Heights district is hereafter to receive at the hands of the city the same degree of attention to its streets and general civic requirements as is accorded to other sections. Heretofore the residents of the locality have been permitted by the civic authorities to acquire the belief that, there was some sort of obligation on the part of the Commission itself to perform these civic services. There never was at any time any such obligation.

(c). The Commission also stipulates that there shall be no further claims of any kind whatever hereafter presented by the city to the Commission. We think the time has arrived when all outstanding matters must be finalised.

11. OPEN SPACES - RICHMOND HEIGHTS.

In accordance with an understanding arrived at the inception of our undertaking, the Commission will dedicate to the city, according to the boundaries fixed by it, Fort Needham Park, undoubtedly a valuable acquisition to the open spaces in that part of the city; and the city on its part is to convey to the Commission the lands known as Mulgrave Park and a lot near-by known as Market Square.

The Commission will also convey to the city, if the authorities so desire, to be held for the public, the various smaller open spaces shown on its plan of the Richmond Heights District, as well as the new streets and boulevard already vested in the city by statute. Substantial advantages accrue to the city by reason of these arrangements.

12. COMMISSION WILL ACCEPT 5 % DEBENTURES IN SETTLEMENT.

In discharge pro tanto of the liabilities of the city hereby determined the Commission is prepared to accept certificates of shares or debentures in the Halifax City Consolidated Fund, 1905, bearing interest at 5 % half yearly as of December 1st, 1926, and extending over such period as the city may desire. The issue of these certificates or debentures up to \$600,000 is now authorized by Chapter 63 of the Acts of 1918, and Chapters 81 & 82 of the Acts of 1919. The legality of the issue, however, must be subject to opinion of counsel. ~~If certificates of shares are issued the Commission is to be at liberty to exchange the same for debentures from time to time as required.~~

As to the balance of the liability the city will have to undertake the required financing.

Delivery of the certificates or debentures may be made on or before January 15, 1927.

Such legislation as may be necessary or advisable in order to give effect to the arrangements is to be promoted at the ensuing session of the legislature, and thereafter upon due completion of the financing the Commission will deliver up the certificate of shares in the Consolidated Fund now held as collateral.

13. CONCLUSION:

The settlement of the amount of the civic reparations claim and the accounting on both sides are now to be regarded as finalized and there is no further appeal. The Commissioners anticipate that their conclusions will be received with that measure of respect accorded to the conclusions of other judicial tribunals. They desire to assure the City Council and the citizens in general that consistently with the proper discharge of their important duties they have in this matter as well as in all others in which the city has been concerned done everything in their power to assist the civic authorities and often under great difficulties. If at times there has been an apparent lack of sympathetic cooperation the blame does not lie at the door of this Commission.

They have been the trustees of very large sums of money

contributed principally by the Canadian Government and it is to that Government we have been giving and will continue to give due account of our stewardship.

(sgd) J. S. Rogers J.S.C.,
Chairman.

(s) W. B. Wallace C.O.J.,
Commissioner.

Dated December 20, 1926.

F. H. BELL, K. C.
CITY SOLICITOR.



Office of City Solicitor,

Halifax, N.S., 192

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provision in Section 18 that any new street or altered street should rest in the City.

(2) The interest. The only suggestion that the Commission could not compel payment ^{of} the full interest on its loans is based on the language of the Chairman of the Commission in his letter of 26th of Nov. 1919 in which he says that the "Commission will not now ask for payment of the accrued interest. During the coming year the Commission's work will be substantially completed and all outstanding adjustments between the City and the Commission may remain in abeyance in the meantime, and when a final settlement is made, interest will be payable only on the balance which may then be found payable." This language obviously had reference only to a settlement then deemed to be an immediate prospect. To treat it as equivalent to a release of interest in the event of an adjustment not being made, is impossible.

(3) The taxes on the property of the Commission. Section 27 of the Commission's Act gives a complete exemption from every description of rate and assessment on all the property of the Commission. If the City rejects the adjustment the offer to allow the sum of \$153,000 for part taxes to be taken into account will, of course, be no longer open. Not only this but the offer to allow the property of the Commission to be taxable on a valuation of \$500,000 for five years will also automatically come to an end.

In my opinion, therefore, there are only two alternatives before

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the City - namely

1st - To accept the adjustment at \$753,000 of which \$153,000 will be allowed for taxes of which the City could not compel payment or
2nd - To face a demand for a return of \$565,000 borrowed money plus \$270,000 interest.

Respectfully submitted,

F. H. Bell

CITY SOLICITOR.

Jan. 18th, 1927

John Murphy, Esq.,
CITY.

Dear Sir:-

I beg to advise you that at a meeting of the City Council held on the 13th inst., the report of the Finance Committee on the award of the Halifax Relief Commission having been read the following Resolution moved by Alderman McCarthy, and seconded by Alderman Shannon, was passed unanimously:

"RESOLVED That in view of the loss suffered by the City being the result of a National War Disaster a delegation be sent by the City to wait on the Dominion Government at Ottawa and present a Memorial for Relief, and that in the meantime the Halifax Relief Commission be requested to defer action on the said award.

FURTHER RESOLVED that the City Council desired to assure the Halifax Relief Commission of its anxiety to dispose of the matter at the earliest possible date".

It was further moved by Alderman O'Toole, seconded by Alderman McCarthy that the delegation to wait upon the Government at Ottawa in connection with the Relief Commission adjustment be composed of His Worship the Mayor, Ex-Mayor John Murphy and the City Engineer.

YoursVery truly,

H.S. Rhind
CITY CLERK

January 14th, 1927

Mr. W.E. Tibbs,
Secretary,
Halifax Relief Commission,
CITY.

Dear Sir:-

I beg to advise you that at a meeting of the City Council held on the 13th inst., the report of the Finance Committee on the award of the Halifax Relief Commission having been read the following Resolution moved by Alderman McCarthy, and seconded by Alderman Shannon was passed unanimously:

"RESOLVED that in view of the loss suffered by the City being the result of a National War Disaster a delegation be sent by the City to wait on the Dominion Government at Ottawa and present a Memorial for relief, and that in the meantime the Halifax Relief Commission be requested to defer action on the said award.

FURTHER RESOLVED that the City Council desired to assure the Halifax Relief Commission of its anxiety to dispose of the matter at the earliest possible date"

Yours truly,

H. S. Rhind
CITY CLERK.

Committee Room,
City Hall,
Jan. 12th, 1927

His Worship the Mayor and
City Council.

Gentlemen:-

Your Committee on Finance, to whom was referred the
Claim of the Halifax Relief Commission, beg to report as follows:

At a meeting of the City Council held on the 25th
November last, His Worship the Mayor informed the Council that
Mr. Justice Rogers, Chairman of the Halifax Relief Commission,
had asked for a settlement of the claim of the Halifax Relief
Commission against the City, and as the City had a Counter Claim
against the Commission the matter was referred to this Committee
with power to adjust accounts, and prepare a scheme of settlement,
same to be subject to ratification by the Council.

Your Committee together with His Worship the Mayor,
City Solicitor, City Engineer, City Auditor and City Treasurer have
had several conferences with the Relief Commission, and have spent
much time and energy going over the various items in the accounts.

A ~~Public~~ hearing on the subject of the adjustment
was given by the Commission at the Councny Court House on the 14th
day of December 1926 at which a majority of the Council were
present and at which the members were given an opportunity of
expressing their views on the adjustment as proposed by the
Commission.

At a meeting of the Committee held on January 3rd, the
Chairman submitted and read a report covering the adjustment of
the Commission on all outstanding accounts between the City of
Halifax, and the Relief Commission, a copy of which is hereto
attached.

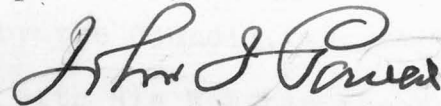
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Your Committee recommend that the adjustment as submitted by the Relief Commission be approved and the award accepted subject to an adjustment in the allowance for taxes as suggested by the City Auditor.

Your Committee further recommend that the City Solicitor be instructed to draft the necessary Legislation to carry into effect the proposed settlement.

Alderman Power dissenting on account of the magnitude of the interests involved, being of the opinion that the Council should consider and deal with the subject.

Respectfully submitted



Pro-CHAIRMAN

IN RE ADJUSTMENT OF OUTSTANDING MATTERS
BETWEEN THE CITY OF HALIFAX AND THE
HALIFAX RELIEF COMMISSION

EXPLANATORY NOTES AS TO THE FINDINGS OF THE COMMISSIONERS

1. CASH ADVANCES TO THE CITY \$757,907.30

Beginning on January 14th 1918, and continuing up to July 7th, 1919, the Commission at the urgent request of the City authorities made some seventeen loans to the City, these varying in amount from \$5,000 to \$100,000, and aggregating \$532,300.00

The Commission at that time had no funds which could then be applicable even in part to meet the City's reparation claims. The Commission in addition to cash loans advanced direct to the School Board a further sum of \$154,870.00, that being the then value of the three destroyed schools, as appraised by Mr. J.C. Harris.

In addition to these advances there were special expenditures made by the Commission on the City's account, at its request, aggregating \$32,660.90, thus increasing the indebtedness of the City to the Commission to the sum of \$564,965.90 (excluding the payments on destroyed schools account)

For these advances the Commission accepted from time to time certificates of shares in the Consolidated Fund, 1905, upon the undertaking that the necessary borrowing powers from the Legislature would be obtained. In due course the necessary acts were passed (See Chapter 63 of the Acts of 1918, and Chapter 81 and 82 of the Acts of 1919)

On the above named sum of \$564,965.90 the interest accrued up to December 1st, 1920, that being the

earliest practicable date an adjustment could have been made between the City and the Commission, amounted to the sum of \$70,737.30. The sum of \$154,870.00 advanced against the destroyed schools is added to the other items to show the total advances as of the date mentioned, namely \$757,907.30. No interest, however, has been charged against the destroyed schools account and by a cross entry the full amount of that item is allowed on the City reparation account.

2. THE CLAIMS OF THE CITY

The City Claims have been adjusted after many conferences between the undersigned on the one hand, and the members of the City Finance Committee, City Engineer and Auditor on the other side, at \$510,770.53, or including the allowance with respect to destroyed schools, at \$665,640.53.

Our findings with respect to the repairs to the injured schools and the City buildings are, after a careful examination of the City's expenditures, based in large part on the report of Mr. J.C. Harris, who was employed by us some years ago to inspect the reparation work and report to us. Mr. Harris is a well and favourably known contractor of large experience and a former alderman and School Commissioner.

The item of sundry losses \$36,471.53 is made up of various claims which were presented along with many untenable and subsequently disallowed claims to the Commission at a very late date. We had required the City to present all its claims to us in or before the month of October 1918, so that we could make our final appeal to the Federal Government for further contributions before claims of the larger business concerns and civic and municipal losses could even be considered; but these belated claims were not presented to us until April 20th, 1925.

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As the public has always well understood, the amount of three million dollars finally granted to the Commission was not sufficient to cover the losses in full, and it was always recognized that the claim of the City for reparations should remain in abeyance until all others were adjusted. It soon became clear to us that no more than two-thirds of the appraised loss could be allowed to the City by way of reparations. This explains the deduction from the allowed claims (other than that in respect to the destroyed schools) of \$170,256.84 which appears in the account

It is also to be noted that the Commission did not have in its hands any moneys out of which it could respond to City Claims until the last instalment of \$500,000 of the final three million dollars contribution was received in 1920.

3. GROSS RELIEF ALLOWANCE

Our determination therefore to grant a gross relief allowance of \$495,383.69 with respect to proven direct losses, subject to the deduction of appropriate charges against the City for ordinary municipal works, and other contra accounts, is regarded by the Commission as being a liberal contribution and the extreme amount which we feel justified in fixing under all the relevant circumstances.

4. DEDUCTION FOR WATERWORKS, SEWERS, SIDEWALKS, ETC

The Commission has decided after the most careful consideration that for the civic works executed and paid for out of the funds provided for the erection of houses in the devastated area, the sum of \$252,105.11 must be set off against the gross relief allowance. This is the minimum sum at which we feel justified in fixing

the City's usual share of water extension, sidewalk and paving construction. The sum is considerably less than the actual expenditure, and Mr. H.B. Pickings C.E , who represented the Commission in this undertaking, reported to us that the sum of \$349,912.50 should reasonably and properly be charged in respect to this work, as being the City's usual share of such services. Notwithstanding the contention of City Engineer Johnston, that the amount suggested by Engineer Pickings is excessive, we feel we would be fully warranted in reducing the relief allowance by the sum Mr. Pickings had recommended. In view, however, of the considerations urged before us, and taking into account a number of cross credits of doubtful merit claimed by the City in its statement presented to us, the lesser sum suggested by the figures of the City Engineer has been finally adopted.

The suggestion put forward on behalf of the City that these expenditures were made in carrying out a town planning scheme, and that the whole expense should therefore be borne by the Commission is supported neither by the facts nor the justice of the case. The Commission executed its works under its statutory authority, quite apart from its powers as to town planning. The town planning provisions of the statute were never acted upon by us, but even had they been, the Commission has met without any expense to the City all the new planning. This is a matter quite separate and apart from the laying of water mains and sewers , and the construction of sidewalks and pavements which were, indeed, necessary, and the payment of a large portion of which has been borne by the Commission as owner, as in the case of an individual citizen

Moreover the Commission has also met, without any charge to the City, the expenses of rough grading

the streets, the cuttings (especially in connection with Fort Needham) and the large fills required in order to carry out the general improvement.

It is scarcely arguable that the Commission should exercise its discretion and pay to the City relief allowances and not take into account the cost of these works which are of such material importance to the northern part of the City.

5. FURTHER CREDITS TO WHICH COMMISSION IS ENTITLED

The Commission made a number of special expenditures on the City account and at its request, aggregating \$36,694.40, and other small items amounting to \$3,665.13.

There can be no substantial difference of view between the City and ourselves as to the propriety of these cross charges.

6. THE NETT BALANCE PAYABLE BY THE CITY

These allowances and various deductions, with the addition of interest from December 1st, 1920 to December 1, 1926 fix the total indebtedness of the City to the Commission at \$687,305.79. This sum, however, as we intimate in a later paragraph may be reduced to \$600,000 by a voluntary contribution to the Civic taxation on the terms indicated in that paragraph

7. CITY SECURITIES HELD BY THE COMMISSION

In 1919 the various borrowings of the City from the Commission represented by certificates of shares in the Consolidated Fund, were at the City's request, consolidated into one certificate for \$565,000.00 payable January 1st, 1921.

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The Commission stated it would not then ask for payment of the accrued interest pending final adjustment. In 1920 a request for another year's respite was made and a renewal certificate was furnished redeemable on the 1st January, 1922. Since the maturity of this share certificate, earnest but unsuccessful efforts have been made to get the authorities to come to an adjustment. The Commission declined to renew the certificate, and although we repeatedly urged that the sum of at least \$25,000 representing the probable interest payable on the adjusted debt should be assessed each year, no amount for this purpose was so included in the estimates or assessed.

8. REJECTED CLAIMS

Those in authority would appear to us to have been relying on wholly untenable claims in an attempt to set off the City's liability under its borrowings. On the 20th day of April, 1925, there was presented to us, in response to the Commission's repeated efforts to obtain an adjustment of all outstanding claims, a list of claims aggregating over \$1,000,000, but at too late a date to enable the work of adjustment to be overtaken before expiry of the term of the then Mayor of the City. As soon as it was convenient, we urged on the present Mayor and Council the advisability of having the whole problem discussed and finalised, not only on our own account, a considerable portion of our Pension Fund having been unsatisfactorily tied up, but also in the City's own interests, it should be clear that the City could not justify longer delay in having the amount of its liability fixed, and due steps taken to meet it.

Considerable time has been spent with the Mayor and the Auditor in clearing away misunderstandings which might prevent a speedy adjustment. On the first days of December instant the Commission met at the City Hall with the Mayor, the members of the Finance Committee, and Civic Officials, and the general situation was discussed. The Commission has held a number of conferences with the representatives of the Finance Committee and Engineer and Auditor; and also held one meeting at the Mayor's instance to which all Aldermen were invited, and most of them attended and the various accounts and claims have been thoroughly enquired into from the point of view of the City as well as that of the Commission.

9. INDIRECT LOSSES EXCLUDED

It has been a matter of common knowledge that the Orders in Council under which our funds were distributable, provided that direct material losses caused by the explosion were alone to be considered, and that all indirect or consequential damages must be excluded. It was therefore with some surprise that we found that the city was scheduling against us claims that were for this reason quite beyond the scope of our authority, and claims which have been repeatedly disallowed in connection with the settlement of claims of individual citizens. The Commission made it clear on every occasion upon which they met the Committees that claims on the part of the City of this nature, amounting to over \$500,000 could not be considered at all. In our opinion the allowance of these claims, in whole or in part, would be wholly unjustifiable, and we must express regret that, instead of our being pressed to consider them further, they were not frankly withdrawn.

10. TAXATION

Under the provisions of its Act of Incorporation the Commission's property was for obvious reasons exempt from all assessments. Notwithstanding this provision the City has assessed the property of the Commission in the devastated area, and at a high valuation. The Commission, however, thought that when the property became revenue bearing it was only right that it should acquiesce in a fair contribution to the City revenues in lieu of taxation, and, therefore, in the earlier years the Commission voluntarily paid substantial sums. Later on the Commission paid no taxes, or contributions in lieu of taxes, because the City had failed to pay interest on its borrowings from the Commission. The settlement of the matter of taxation, or contribution in lieu of taxation, has awaited, therefore, the adjustment of the accounts now happily concluded.

The city's claim in respect of taxation on the basis of its valuation reaches the large sum of \$195.000, while it will be noted from the accounts that the interest accruing to the Commission considerably exceeds that sum. The Commission has determined to make a contribution of \$87,305.79, in full settlement and in lieu of all claims in respect of taxes- including the year 1926-27, on the terms hereinafter set forth. There is not included in this sum any amount for pipe rates or water rates. These latter accounts the Commission or its tenants have paid and will continue to pay. This proffered contribution in lieu of claims for taxation, however, is to be made only on the following understandings:

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(a) That the Commission's properties be assessed for a period of five years upon a valuation not exceeding the sum of \$500,000, subject to a deduction from this amount from year to year of the one half of the purchase money received by the Commission for any property disposed of during the preceding year. It is obvious that the Commission lands which were largely taken in connection with the relief settlements with individual owners or for new streets and which have not been built upon or otherwise utilized should continue to have the benefit of the statutory exemption. On the other hand, the proposed fixed assessment is a fair valuation for assessment purposes when it is taken into consideration that the commission houses represent an investment of a considerable portion of its pension fund, and in view of the further fact that it is expected that because of the outlying situation there will continue to be more than the average number of vacancies. It must not be forgotten that the Commission houses were built without any real claim for that purpose upon the funds of the Commission, but at a time when it was most essential in the interests of the City as a whole that its housing accommodation should be increased, and as rapidly as possible. No private investor under the then existing conditions would have attempted to construct houses for investment purposes, and very few persons would build even for their own personal use. An exemption from taxation in the circumstances was considered amply to justify the legislation. At the expiration of the five years period suggested the exemption would then automatically revive, pending reconsideration of the situation as at that date.

It is worthy of observation at this point that the value of the property for assessment purposes within the limits of the devastated area is very largely in excess of that of the period before the explosion; so much so, that in process of time the increased revenue receivable in taxation will largely if not entirely meet the whole obligation of the City to the Commission.

(b) The Commission also feels that a further condition must be imposed, that the Richmond Heights district is hereafter to receive at the hands of the City the same degree of attention to its streets, and general civic requirements as is accorded to other sections. Heretofore the residents of the locality have been premitted by the civic authorities to acquire the belief that there was some sort of obligation on the part of the Commission itself to perform these civic services. There never was at any time any such obligation.

(c) The Commission also stipulates that there shall be no further claims of any kind whatever hereafter presented by the City to the Commission. We think the time has arrived when all outstanding matters must be finalised.

11. OPEN SPACES-RICHMOND HEIGHTS

In accordance with an understanding at the inception of our undertaking, the Commission will dedicate to the City, according to the boundaries fixed by it, Fort Needham Park, undoubtedly a valuable acquisition to the open spaces in that part of the City; and the City on its part is to convey to the Commission on the lands known as Mulgrave Park and a lot near-by known as Market Square.

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The Commission will also convey to the City, if the authorities so desire, to be held for the public, the various smaller open spaces shown on its plan of the Richmond Heights District, as well as the new streets and boulevard already vested in the City by statute. Substantial advantages accrue to the City by reason of these arrangements.

12. COMMISSION WILL ACCEPT 5% DEBENTURES IN SETTLEMENT

In discharge protanto of the liabilities of the City hereby determined the Commission is prepared to accept certificates of shares or debentures in the Halifax City Consolidated Fund, 1905, bearing interest at 5% half yearly as of December 1st, 1926, and extending over such period as the City may desire. The issue of these certificates or debentures up to \$600,000 is now authorized by Chapter 63 of the Acts of 1918, and Chapter 81 & 82 of the Acts of 1919. The legality of the issue, however must be subject to opinion of Counsel.

As to the balance of the liability the City will have to undertake the required financing.

Delivery of the certificates or debentures may be made on or before January 15th, 1927.

Such legislation as may be necessary or advisable in order to give effect to the arrangements is to be promoted at the ensuing session of the Legislature, and thereafter upon due completion of the financing the Commission will deliver up the certificate of shares in the Consolidated Fund now held as collateral.

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13. CONCLUSION:

The settlement of the amount of the Civic reparations claim and the accounting on both sides are now to be regarded as finalized and there is no further appeal. The Commissioners anticipate that their conclusions will be received with that measure of respect accorded to the conclusions of other judicial tribunals. They desire to assure the City Council and the Citizens in general that consistently with the proper discharge of their important duties they have in this matter as well as in all others in which the City has been concerned done everything in their power to assist the Civic authorities and often under great difficulties. If at times there has been an apparent lack of sympathetic cooperation the blame does not lie at the door of this Commission.

They have been the trustees of very large sums of money contributed principally by the Canadian Government and it is to that Government we have been giving and will continue to give due account of our Stewardship.

Sgd. T.S. Rogers, J.S.C.

CHAIRMAN

SGD. W.B. Wallace, C.C.J.,

COMMISSIONER

DATED DECEMBER 30th, 1926.

CITY OF HALIFAX AND HALIFAX RELIEF COMMISSION

FINAL DECISION OF THE COMMISSIONERS, ADJUSTING OUTSTANDING

CLAIMS AND COUNTER CLAIMS

The Halifax Relief Commission, after many hearings and due consideration of outstanding claims of the Commission on the one side, and the City on the other, hereby determine that there is due and payable to the Commission as of December 1st, 1926, the sum of \$687,305.79.

Sgd. T.S. Rogers, J.S.C.

CHAIRMAN

W.B. WALLACE, C..C.J.

COMMISSIONER

DATED AT HALIFAX

DECEMBER 30th, 1926

N.B. This decision is accompanied by-

1. Statement of the accounts upon which the decision is based.
2. A memorandum explanatory of the various items.

From paragraph ten of this memorandum it will be noted that upon the terms therein set forth the amount of the ascertained indebtedness may be reduced to the sum of \$600,000 by the credit of a substantial voluntary contribution in lieu of taxes claimed by the City, the Commission's property being exempt from taxation by statute.

THE HALIFAX RELIEF COMMISSIONCASH ADVANCED TO THE CITY OF HALIFAX

On loan account	\$532,300.00
Interest adjusted to Dec.1-1920 as per Schedule A.	<u>70,737.30</u> \$603,037.30
On Destroyed Schools Account	<u>154,870.00</u> \$757,907.30

CITY OF HALIFAX CLAIM

School Repairs as per Schedule B	\$348,375.25
City Building as per Schedule B.	125,923.75
Sundry losses as per Schedule D.	<u>36,471.53</u> 510,770.53
One third off the above	<u>170,256.84</u> \$340,513.69
Schools totally destroyed as per Schedule E.	<u>154,870.00</u> \$495,383.69

GROSS RELIEF ALLOWANCE:-

From which is to be deducted City's usual share
of Water, Sewer, Sidewalks, etc. as per Schedule F. 252,105.11
\$243,278.58

And also the following Special Expenditures by
the Commission on City Account-

Market Building	11,617.74
Rockhead Smallpox Hospital	6,564.28
Morris St.Infectious Diseases Hospital (Less Commission grant of \$10,000.00)	<u>14,483.88</u>
City Work Certified by City Engineer	<u>\$4,028.50</u> 36,694.40 \$206,584.18

AMOUNT DUE THE HALIFAX RELIEF COMMISSION

AS AT DECEMBER 1st, 1920 on CITY REPARATION ACCT.	551,323.12
Interest on the above from Dec. 1st 1920 to Dec.1st 1926	<u>132,317.54</u>
Sundry Accounts as per Schedule G.	<u>\$683,640.66</u> <u>3,665.13</u>
TOTAL AMOUNT DUE THE HALIFAX RELIEF COMMISSION AS AT DECEMBER 1-26	<u>\$687,305.79</u>

Sgd. T.S. Rogers,

Chairman

Sgd. W.B. Wallace

Commissioner.

SCHEDULE "A"

STATEMENT OF ADVANCES ON CITY ACCOUNT WITH
INTEREST AT 6 % PER ANNUM
TO DECEMBER 1st,
1920

DATE	AMOUNT	INTEREST RATE	AMOUNT OF INTEREST
January 24-1918	\$25,000.00	5% to May 1st 6% after that date	\$328.77 3,879.45
April 24-1918	5,000.00	6%	780.82
May. 2nd-1918	10,000.00	6%	1,548.49
May 6th-1918	5,000.00	6%	770.96
May 16-1918	10,000.00	6%	1,525.48
May 29-1918	15,000.00	6%	2,256.16
July 12-1918	15,000.00	6%	2,147.67
Aug. 3-1918	50,000.00	6%	6,978.08
Aug. 21-1918	5,000.00	6%	683.01
Sep. 11-1918	45,000.00	6%	5,991.78
Oct. 11-1918	35,000.00	6%	4,487.67
Oct. 11-1918	64,000.00	6%	8,206.03
Nov. 28-1918	50,000.00	6%	6,016.44
Dec. 12-1918	100,000.00	6%	11,802.74
Jan. 31-1918	33,300.00	6%	3,656.61
May 13-1919	40,000.00	6%	3,721.64
July 7-1919	<u>25,000.00</u>	6%	<u>2,100.00</u>
	\$532,300.00		\$66,881.80
Dec. 12-1918	14,483.88	6%	
Dec. 12-1918	11,617.74	6%	
Dec. 12-1918	<u>6,564.28</u>	6%	<u>3,855.50</u>
	<u>\$564,965.90</u>		<u>\$70,737.30</u>

SCHEDULE "B"PUBLIC SCHOOL BUILDINGS

Appraised Explosion damage to Schools

\$348,375.25

SCHEDULE "C"CITY BUILDING ACCOUNTAppraised damage

City Hall	\$16,553.71
" " Clock not repaired	
" Home	11,000.00
" Prison	21,827.82
" Workshops	5,788.71
Town Clock	1,960.00
Hazelwood-Isolation Hospital City Home Grounds	1,552.29
Incinerator	5,379.67
Infectious Disease Hospital, Rochhead R. Ward Cont.	9,525.00
Market Building	20,015.64
Public Gardens	4,000.00
Reservoir	976.55
Market St. Tenement	700.00
Engine Houses:	
Bedford Row	2,500.00
Brunswick Street	2,000.00
Grafton Street	714.38
Morris Street	1,600.00
Quinpool Road	1,705.33
Spring Garden Road	277.89
West Street	4,078.73
Iseville Street	2,500.00
Outhit Building	2,100.00
Tenement-Longard Rd. Reservoir Bldgs.	5,500.00
Chain Lake	298.58
Memorial Tower	369.45
City Hall Clock not replaced	3,000.00
	<u>\$125,923.75</u>

SCHEDULE "D"

CITY OF HALIFAX SUNDRY LOSSES

Fire Alarm System	\$3,430.00	
Fire Hose	1,750.00	
Fire Chief's Car	1,450.00	
Seagrave Waggon and Equipment.	1,559.00	
Repairs to Patricia	6,000.00	
Explosion damage to water service	7,805.00	
Water Meters Destroyed	6,734.00	
Incinerator Instruments	782.00	
Garden Plants	233.25	
Waggon Shed	250.00	
Motor Cars as appraised	1,200.00	
Rental of Fire Engine Whilst Patricia under repair	714.00	
Rockhead Small pox Hospital	<u>4,564.28</u>	\$36,471.53

SCHEDULE "E"TOTALLY DESTROYED SCHOOLSAppraised Replacement Value of Totally Destroyed Schools

Bloomfield	\$39,000	
St. Joseph's	54,200	
Richmond	<u>61,670</u>	\$154,870.

SCHEDULE "F"SUMMARY OF WORK DONE BY THE COMMISSIONWATER SEWERS SIDEWALKS ETC

	<u>COMMISSION CLAIM</u>	<u>CITY ESTIMATES</u>
Class B. Work City's Usual Share	\$ 162,339.25	\$126,101.67
Class D Work City's Usual Share	<u>150,340.08</u>	<u>126,003.44</u>
	\$312,679.33	\$252,105.11

On Consideration the City's Share of the
above Costs is fixed at \$252,105.11

Cost of Gottingen Street Cut and Union
Street Grading is abandoned on City
Abandoning their Claim for Cost of Water
and Sewer Pipes and house Water connections
\$12,660.00

Cost Gott. St. Cut and Union St. Grading is	<u>37,233.17</u>	<u>30,316.44</u>
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SCHEDULE "F"CLASS "B" WORKWORK DONE BY RELIEF COMMISSION AND COST TO BE BORNE WHOLLY BY CITY

	<u>COMMISSION CLAIM</u>	<u>CITY ESTIMATES</u>
Item 1. Catch Basin Construction	\$1,419.50	\$1,299.00
2 " " "	18,458.05	13,917.75
3 Curb Inlets	2,195.60	2,195.60
4 Repairs to Gottingen St.	3,000.00	3,000.00
5 Water Pipes	3,339.00	3,339.00
6, Macadam Pavement	95,359.60	68,114.00
7 Connecting Water Pipes	516.10	516.10
8 Extending Catchbasin	56.35	56.35
9 Work on Hydrants and Catch- basins	133.75	133.75
10 Water Mains Hydrostone	22,744.25	19,638.50
11 Water Main Gottingen St.	9,627.32	9,627.32
	<u>\$156,849.52</u>	<u>\$121,837.37</u>
Engineering	5,489.73	4,264.30
	<u>\$162,339.25</u>	<u>\$126,101.67</u>

CLASS "D" WORKSCHEDULE F 2WORK DONE BY RELIEF COMMISSION- CITY CREDITED WITH REGULAR ASSESSMENT BALANCE CHARGED TO CITY

ITEM	COST	<u>COMMISSION STATEMENT</u>			<u>CITY CLAIM</u>	
		ASSESSMENT	CHARGED TO CITY	VALUE	ASSESSMENT	CITY SHARE
1. Water and Sewer Diagonal Streets and Albert St.	\$30,056.91	\$7,346.00	\$22,710.91	\$23,405.00	\$7,346.00	\$16,059.00
2. Water and Sewer Hydrostone Area	34,540.65	10,080.00	24,460.65	30,760.00	10,080.00	20,680.00
3 Water and Sewer Hennessey Field etc.	18,947.80	3,185.00	15,762.80	18,947.80	3,185.00	15,762.80
4 Curbs & Gutters	44,641.00	22,320.50	22,320.50	40,063.25	20,031.62	20,031.63
5. Concrete Pavement	88,058.21	44,029.11	44,029.11	74,164.00	37,082.00	37,082.00
6. Concrete Sidewalks	26,642.50	13,321.25	13,321.25	19,145.50	9,572.75	9,572.75
7. Tarvia Diag. Street and Gottingen St.	5,108.55	2,554.28	2,554.28	5,108.55	2,554.28	2,554.28
Totals	\$247,995.62	\$102,836.14	\$145,159.50	\$221,594.10	\$89,851.65	\$121, 742.46
Engineering $3\frac{1}{2}\%$			5,180.58			4, 260.98
			<u>\$150,340.08</u>			<u>\$126, 003.44</u>

SCHEDULE "G"ACCOUNTS CHARGED TO THE CITY OF HALIFAX

Cots Sold, invoice 612 Nov. 24-18	\$244.00
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Cost of Slaney Lot 138-140 Young St. reserved for Iselville St. Extension	400.00
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Maritime Construction Co., Ltd in Liquidation	
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Claims	\$1,120.00	
Less Credits	<u>91.23</u>	1,028.77

Insurance Infectious Disease Hospital	237.12
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Balance Plumbing Inspector's Salary	467.74
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Rental of Willow Park Camps	<u>1,400.00</u>
	<u>\$3,777.63</u>

Less Credit for Tools, Mortuary Committee March 23rd, 1918	
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	<u>112.50</u>
	<u>\$3,665.13</u>