

COX DOWNIE
BARRISTERS AND SOLICITORS

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FACSIMILE (902) 421-3130

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1959 UPPER WATER STREET
P.O. BOX 2380
HALIFAX, NOVA SCOTIA B3J 3E5

DATE: January 22, 1996

WE ARE TRANSMITTING 3 **PAGE(S) INCLUDING THIS COVER LETTER.**

TO: Nancy Dempsey-Crossman
Halifax County Municipality
Halifax, NS

FAX NUMBER: 453-7764

FROM: Alan J. Dickson

REFERENCE:

MESSAGE:

If there are problems with reception, please call (902) 421-6262 and ask for Beth Misner.

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COX DOWNIE

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 Gregory I. North, Q.C.
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Correspondence:
 PO Box 2380 Stn Central RPO
 Halifax NS B3J 3E5

Telephone (902) 421-6262
 Facsimile (902) 421-3130

Counsel
 A. William Cox, Q.C.

January 22, 1996

Via Facsimile (453-7764)

Ms. Nancy Dempsey-Crossman
 Municipal Clerk
 Halifax County Municipality
 2750 Dutch Village Road
 HALIFAX NS B3L 4E5

Dear Nancy:

Re: Tax Certificates

Fred Crooks has referred your January 12, 1996 memorandum, with the correspondence from Wayne F. Howatt, for reply.

I have the following comments in response to Mr. Howatt's letter:

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

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Ms. Nancy Dempsey-Crossman
January 22, 1996
Page 2.

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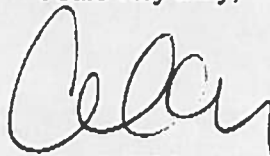
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If you wish to discuss the matter further, please do not hesitate to call.

Yours very truly,

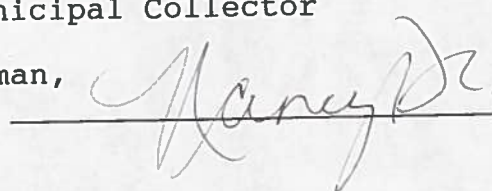


Alan J. Dickson

AJD/bm
cc. Fred Crooks

M E M O R A N D U M

TO: Fred Crooks, Municipal Solicitor
Lois Slaunwhite, Municipal Collector

FROM: Nancy Dempsey-Crossman,
Municipal Clerk 

DATE: January 12, 1996

RE: Attached Correspondence Re: Tax Certificates

Attached please find correspondence dated January 10, 1996 from Wayne F. Howatt of Burchell MacAdam and Hayman.

I would appreciate if you would review the attached correspondence and provide your comments relative to the suggestions contained therein.

Thanks !

January 25/96

- ① Copy of legal opinion provided by Alan Dickson dated January 25/91 - addresses verbal advice.
- ② We issue at least 50 tax certificates daily - there is usually no delay - unless investigation is required through Planning or Engineering or potential charges.
- ③ I object to any direct link for solicitors into ratepayer's personal accounts - this could be viewed as a breach of confidentiality.

January 10, 1996

BURCHELL MacADAM & HAYMAN

Ms. Nancy Dempsey Crossman
Clerk of Halifax
County Municipality
2750 Dutch Village Road
Halifax, NS B3L 4K3

Dear Ms. Dempsey Crossman:

RE: Tax Certificates

I have had the opportunity to review and consider your recent letter to the Nova Scotia Barristers' Society indicating that lawyers should not be relying upon verbal advices about taxes provided by the Municipality by telephone.

As you may appreciate, it is unfortunately often not feasible to await a Tax Certificate before closing a property transaction. In most cases, this is not due to delays on the part of solicitors in ordering the Certificates, but rather due to transactions closing on short notice, or delays in the preparation of the Tax Certificates. As solicitors, it is somewhat of a tenable situation to have to treat any and all verbal advices from a Municipality as unreliable, and yet be presented with no other alternative in terms of working out adjustments on a scheduled closing.

Perhaps placing some of the administrative burden upon the solicitor who requires a Tax Certificate on short notice might solve the problem. On the safe assumption that the information appearing on your telephone clerk's computer screen is accurate, and the only concern is in the breakdown of communication as between that clerk and the inquiring solicitor, would it not be possible for the inquiring solicitor to prepare and telefax back to the Municipality a summary letter indicating in full detail the information regarding the subject tax account, with a request that any inaccuracies or inconsistencies with the records be immediately brought to the attention of the sending solicitor by return fax? This would avoid any time lag on the part of the Municipality with having the formal Certificates prepared and mailed, and provide both parties with written evidence of the information being discussed and relied upon.

Understandably, the Municipality may well want to ensure that this process is accompanied by the normal remittance of the \$50.00 fee, and the eventual issuance and delivery of the Tax Certificate in the normal course. (Most solicitors will likely want to also obtain the usual Tax Certificate, as mortgagees customarily request same).

Ms. Nancy Dempsey Crossman
Page 2
January 10, 1996

I would also raise for your consideration the possibility of law firms obtaining direct access to the tax records via computer link-up. The Registry of Joint Stock Companies and the mapping division of the Department of Natural Resources (formerly Land Registration and Information Service) both currently offer such a facility and I am certain that it proves convenient for the firms involved and an administrative time-saver for those government offices. Of course, the database which one could access would have to be limited to that information which is properly and customarily available to third parties.

I would appreciate your prompt consideration of the suggestions above, and look forward to hearing from you with any questions or comments you may have.

Yours very truly,
BURCHELL MacADAM & HAYMAN



Wayne F. Howatt

WFH/lam

cc: Mr. Darrel I. Pink
Nova Scotia Barristers' Society

*Feb. 28/92 Improper Assessed Owner
Cox. Downie to provide further
Report.*

COX, DOWNIE & GOODFELLOW
BARRISTERS AND SOLICITORS

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JAMIE S. CAMPBELL
LORRAINE P. LAFFERTY
A. JAMES MUSGRAVE
JONATHAN R. GALE
PHILIP J. JENKINS
DANIEL W. INGERSOLL

1100 PURDY'S WHARF TOWER I
1858 UPPER WATER STREET
HALIFAX, CANADA

CORRESPONDENCE
P. O. BOX 2380, STATION M
HALIFAX, NOVA SCOTIA B3J 3E5

January 25, 1991

BY FAX 477-7783

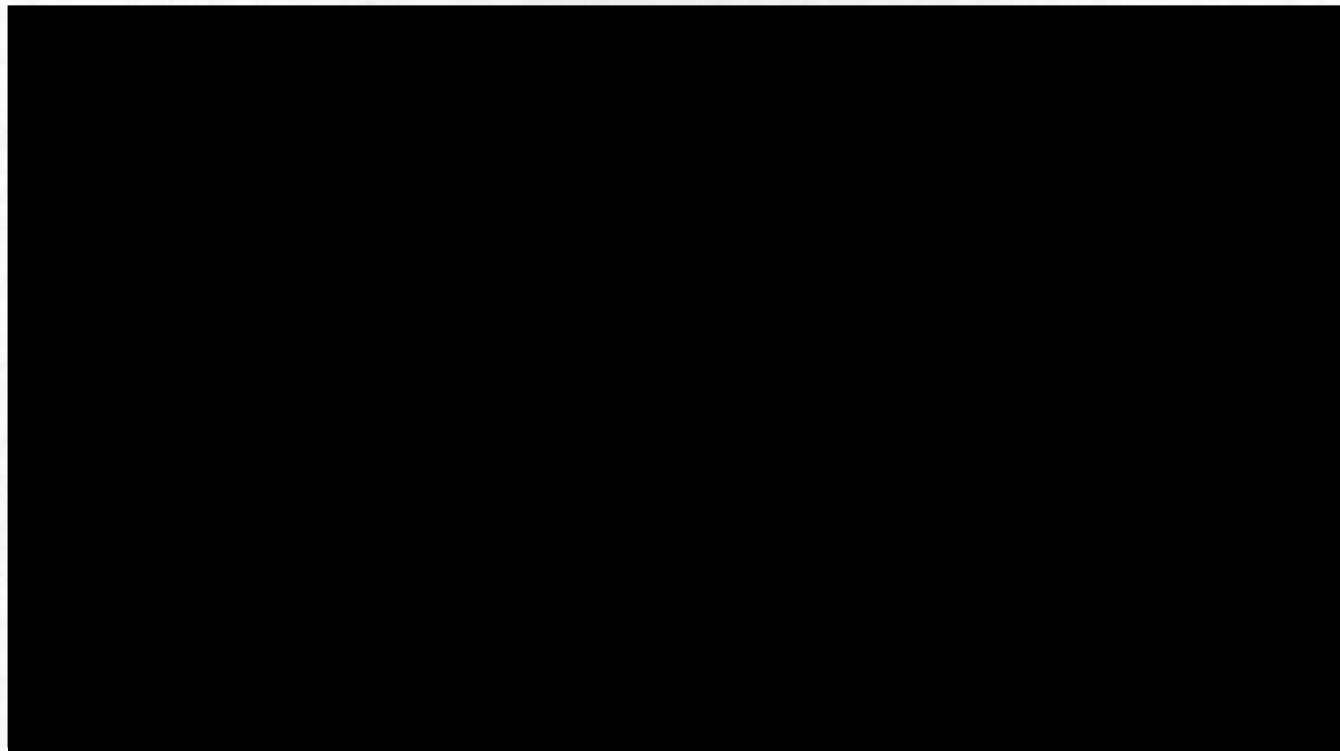
Ms. Lois Slaunwhite
Municipal Collector
Municipality of the County
of Halifax
2750 Dutch Village Road
Halifax, Nova Scotia
B3L 4K3

*Failure to Secure
a Tax Certificate
Legal Opinion*

Dear Ms. Slaunwhite:

Re: 144 Greenwich Drive, Cole Harbour (the "Property")

I am writing further to your request for a legal opinion respecting the change in assessment for the Property in June of 1990.



26.11328-0152'slaunwhi

Ms. Lois Slaunwhite
January 25, 1991
Page 2

[REDACTED]

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Failure to Secure a Tax Certificate

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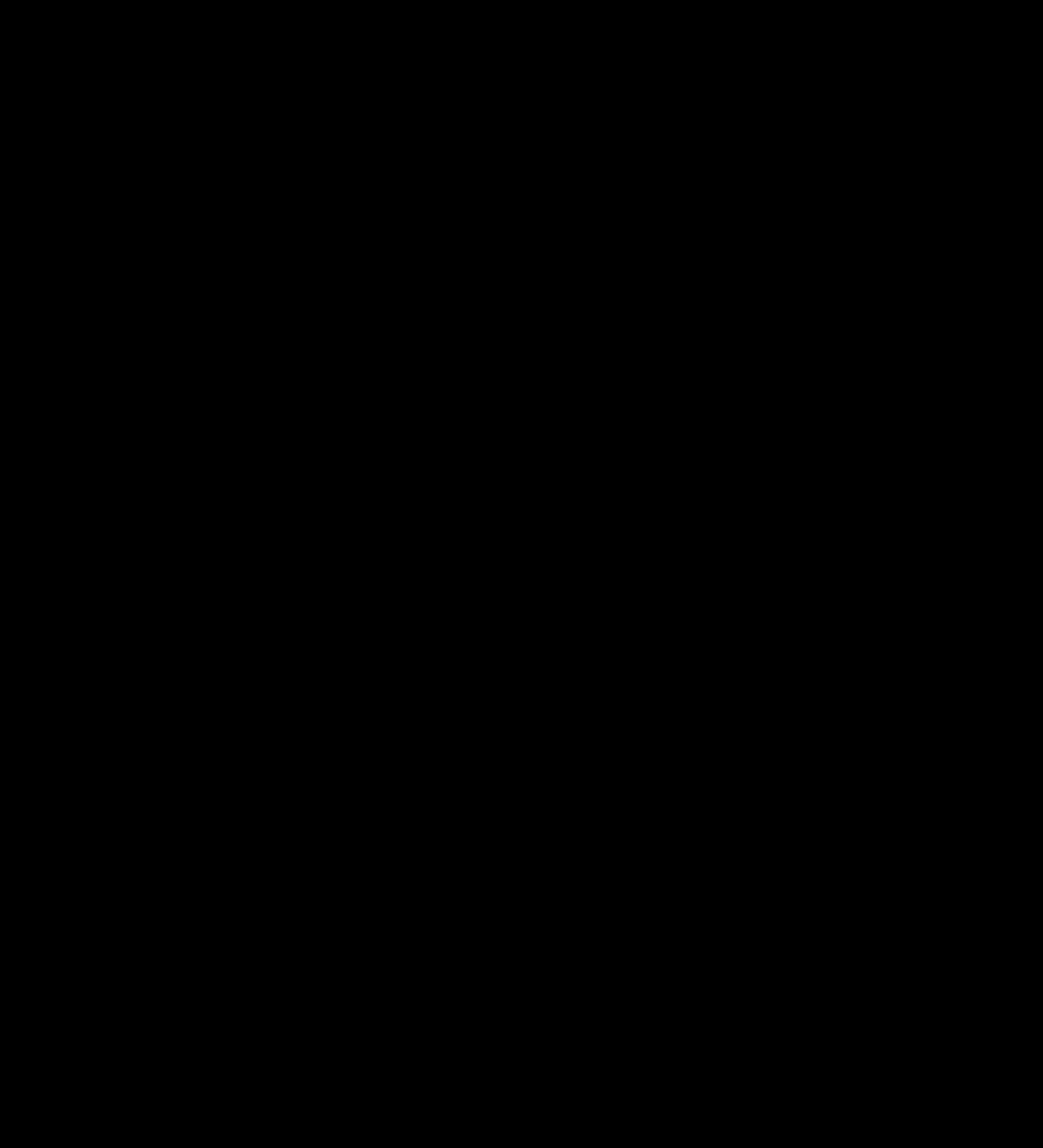
Failure to Effect Notice

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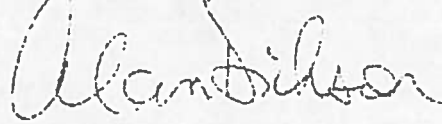
Ms. Lois Slaunwhite
January 25, 1991
Page 3



Ms. Lois Siaunwhite
January 25, 1991
Page 4

If you have any questions respecting the foregoing analysis, please feel free to contact
the undersigned.

Yours very truly,



Alan J. Dickson

BLACKBURN ENGLISH

BARRISTERS  SOLICITORS

E. A. Nelson Blackburn, Q.C.
David F. English, B. Comm., LL.B.
Anne-Marie MacDougall, B.Sc., LL.B.
Joseph M.J. Cooper, Q.C.
Burglind Blei Gregg, DIP.D.H., B.A., LL.B.

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Robert H.N. Blois, Q.C.

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Canada, B4A 3Y4
Telephone: (902) 835-8544
Fax: (902) 835-4310

Our File:

January 22, 1996

BY FAX 453-7764

Halifax County Municipality
Administration Centre
2750 Dutch Village Road
Halifax, Nova Scotia
B3L 4K3

ATTENTION: Ms. Nancy Dempsey-Crossman
Municipal Clerk

Dear Ms. Dempsey-Crossman:

Re: Millbrook First Nation - Caldwell Road
- Sewer Connection Request

On behalf of the Millbrook First Nation, I would like to request a meeting between Chief Lawrence Paul and several Band Councillors and the Executive Committee of Halifax County to discuss why the First Nation's request for connection to Municipal sewer and water for its Gas Bar has been deferred.

I would suggest a meeting between yourself, Councillor Lloyd Johnson and myself, prior to that meeting so that all outstanding matters from the County's point of view may be addressed by the Chief and hopefully, resolved.

I look forward to hearing from you in the near future regarding possible dates for a meeting.

Yours very truly,

BLACKBURN ENGLISH


David F. English

DFE/wjc
c.c. - Chief Lawrence Paul
- Lloyd Johnson, Councillor

Nancy:

Dove English
milkbook

First Nation)

(After the election)
Indian
21st Feb

883-2264.

M E M O R A N D U M

TO: Fred Crooks, Municipal Solicitor
Lois Slaunwhite, Municipal Collector

FROM: Nancy Dempsey-Crossman,
Municipal Clerk Nancy D.C.

DATE: January 12, 1996

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COPY

1801 Hollis Street, Suite 1800
PO Box 36, Halifax NS B3J 2L4
Canada

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Telefax: (902) 420-9326

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Since 1912

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Thomas J. Burchell, Q.C.
D. Bruce Clarke
Wayne F. Howatt
Leanne M. Wrathall
Pamela J. Clarke-Priddle

Alan G. Hayman, Q.C.
Robert L. Barnes, Q.C.
Michael J. Wood
J. Kevin Quigley
Kevin C. MacDonald
Colleen P. Keyes

Associate Counsel: Bruce H. Wildsmith, Q.C.
Associate Counsel: Heather A. McNeill

January 10, 1996

BURCHELL MacADAM & HAYMAN

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County Municipality
2750 Dutch Village Road
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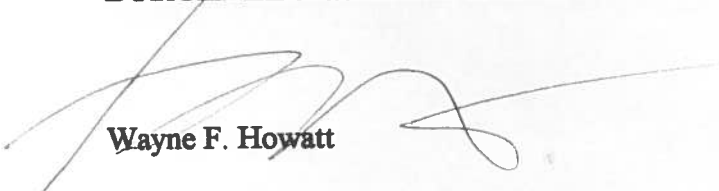
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January 10, 1996

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BURCHELL MacADAM & HAYMAN



Wayne F. Howatt

WFH/lam

cc: Mr. Darrel I. Pink
Nova Scotia Barristers' Society