

# Royal Gazette

## Part II Regulations under the Regulations Act

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**In force date of regulations:** As of March 4, 2005\*, the date a regulation comes into force is determined by subsection 3(6) of the *Regulations Act*. The date a regulation is made, the date a regulation is approved, the date a regulation is filed and any date specified in a regulation are important to determine when the regulation is in force.

\*Date that subsections 3(6) and (7) and Sections 11 and 13 of the *Regulations Act* and amendments to the *Regulations Act* made by Chapter 46 of the Acts of 2004 were proclaimed in force.

**N.S. Reg. 245/2009**

Made: July 9, 2009

Filed: July 13, 2009

Prescribed Petroleum Products Prices

Order dated July 9, 2009  
made by the Minister of Service Nova Scotia and Municipal Relations  
pursuant to Section 14 of the *Petroleum Products Pricing Act*

**In the Matter of Section 14 of Chapter 11 of the Acts of 2005  
the *Petroleum Products Pricing Act***

- and -

**In the Matter of Sections 14 to 18 of the *Petroleum Products Pricing Regulations*  
made by the Governor in Council  
pursuant to Section 14 of the *Petroleum Products Pricing Act***

- and -

**In the Matter of an Order Prescribing Prices for Petroleum Products  
made by the Minister of Service Nova Scotia and Municipal Relations  
pursuant to Section 14 of the *Petroleum Products Pricing Act* and  
Sections 14 to 18 of the *Petroleum Products Pricing Regulations***

**Order**

I, Ramona Jennex, Minister of Service Nova Scotia and Municipal Relations for the Province of Nova Scotia, pursuant to Section 14 of Chapter 11 of the Acts of 2005, the *Petroleum Products Pricing Act*, and Sections 14 to 18 of the *Petroleum Products Pricing Regulations*, hereby

- (a) repeal the Order dated July 2, 2009, which prescribed prices July 3, 2009; and
- (b) prescribe prices for petroleum products in the Province as set forth in the tables in Schedule "A".

This Order is effective on and after 12:01 a.m. on July 10, 2009.

Made at Halifax, in the Halifax Regional Municipality, Nova Scotia, on July 9, 2009.

Sgd.: *Ramona Jennex*  
Honourable Ramona Jennex  
Minister of Service Nova Scotia and Municipal Relations

## Schedule "A"

**Prices Prescribed for Petroleum Products  
under the *Petroleum Products Pricing Act* and the  
*Petroleum Products Pricing Regulations*  
effective on and after 12:01 a.m. on July 10, 2009**

<b>Table 1: Benchmark Prices for Regulated Petroleum Products</b> (cents/litre)	
Regular unleaded gasoline	51.5
Mid-grade unleaded gasoline	54.5
Premium unleaded gasoline	57.5
Ultra-low-sulfur diesel oil	49.0

<b>Table 2: Fixed Wholesale Prices, Retail Mark-ups and Retail Prices for Regulated Petroleum Products</b> (cents/litre)									
	<b>Fixed Wholesale Price</b> (excludes GST)	<b>Retail Mark-up</b>				<b>Retail Price</b> (includes all taxes)			
		Self-Service		Full-Service		Self-Service		Full-Service	
		Min	Max	Min	Max	Min	Max	Min	Max
<b>Zone 1</b>									
Regular Unleaded	83.3	4.0	5.5	4.0	999.9	98.6	100.3	98.6	999.9
Mid-Grade Unleaded	86.3	4.0	5.5	4.0	999.9	102.0	103.7	102.0	999.9
Premium Unleaded	89.3	4.0	5.5	4.0	999.9	105.4	107.1	105.4	999.9
Ultra-Low-Sulfur Diesel	74.7	4.0	5.5	4.0	999.9	88.9	90.6	88.9	999.9
<b>Zone 2</b>									
Regular Unleaded	83.7	4.0	5.5	4.0	999.9	99.1	100.8	99.1	999.9
Mid-Grade Unleaded	86.7	4.0	5.5	4.0	999.9	102.5	104.2	102.5	999.9
Premium Unleaded	89.7	4.0	5.5	4.0	999.9	105.9	107.6	105.9	999.9
Ultra-Low-Sulfur Diesel	75.1	4.0	5.5	4.0	999.9	89.4	91.1	89.4	999.9
<b>Zone 3</b>									
Regular Unleaded	84.2	4.0	5.5	4.0	999.9	99.7	101.4	99.7	999.9
Mid-Grade Unleaded	87.2	4.0	5.5	4.0	999.9	103.1	104.8	103.1	999.9
Premium Unleaded	90.2	4.0	5.5	4.0	999.9	106.4	108.1	106.4	999.9
Ultra-Low-Sulfur Diesel	75.6	4.0	5.5	4.0	999.9	89.9	91.6	89.9	999.9
<b>Zone 4</b>									
Regular Unleaded	84.2	4.0	5.5	4.0	999.9	99.7	101.4	99.7	999.9
Mid-Grade Unleaded	87.2	4.0	5.5	4.0	999.9	103.1	104.8	103.1	999.9
Premium Unleaded	90.2	4.0	5.5	4.0	999.9	106.4	108.1	106.4	999.9
Ultra-Low-Sulfur Diesel	75.6	4.0	5.5	4.0	999.9	89.9	91.6	89.9	999.9
<b>Zone 5</b>									
Regular Unleaded	84.2	4.0	5.5	4.0	999.9	99.7	101.4	99.7	999.9
Mid-Grade Unleaded	87.2	4.0	5.5	4.0	999.9	103.1	104.8	103.1	999.9
Premium Unleaded	90.2	4.0	5.5	4.0	999.9	106.4	108.1	106.4	999.9
Ultra-Low-Sulfur Diesel	75.6	4.0	5.5	4.0	999.9	89.9	91.6	89.9	999.9
<b>Zone 6</b>									
Regular Unleaded	85.0	4.0	5.5	4.0	999.9	100.6	102.3	100.6	999.9
Mid-Grade Unleaded	88.0	4.0	5.5	4.0	999.9	104.0	105.7	104.0	999.9
Premium Unleaded	91.0	4.0	5.5	4.0	999.9	107.4	109.0	107.4	999.9
Ultra-Low-Sulfur Diesel	76.4	4.0	5.5	4.0	999.9	90.9	92.5	90.9	999.9

**N.S. Reg. 246/2009**

Made: June 8, 2009

Filed: July 13, 2009

Financial Reporting and Accounting Manual

Order dated June 8, 2009  
made by the Minister of Service Nova Scotia and Municipal Relations  
pursuant to Section 451 of the *Municipal Government Act*

**Order**

**Amendment to the *Financial Reporting and Accounting Manual*  
made by the Minister of Service Nova Scotia and Municipal Relations  
pursuant to Section 451 of Chapter 18 of the Acts of 1998,  
the *Municipal Government Act***

The *Financial Reporting and Accounting Manual*, N.S. Reg. 121/2006, prescribed by the Minister of Service Nova Scotia and Municipal Relations by regulation dated June 21, 2006, is amended by repealing the following pages and substituting the corresponding pages attached, effective on and after the date of this Order:

- In Part 2, page 2-3;
- In Part 3, page 3-19.1;
- In Appendix A, the page immediately preceding page A-1, containing the Introduction;  
pages A-9 and A-10;  
page A-14 to A-33;
- In Appendix B, page 8, which is Schedule F;
- In Appendix C, Schedules D, E, F, G and H.

Sgd.: *Richard Hurlburt*  
Honourable Richard Hurlburt  
Minister of Service Nova Scotia and Municipal Relations

Halifax, Nova Scotia  
June 8, 2009

**2.3 Minimum Standards for Financial and Statistical Reporting to the Minister**

Section 451(1)(b) of the *Municipal Government Act* states that the Minister may prescribe the information to be provided by the municipalities to the Minister and when it shall be provided.

Municipalities are required to submit the following reports on the dates noted below.

Report	Required Date for Submission
Financial Information Return – see Section 4	September 30
Audited Financial Statements – see Section 5	September 30
Management or Internal Control Letter – see Section 5	September 30
Auditor’s Report and Audited Financial Statements for wholly-owned subsidiaries – see Section 5	September 30
Statement of Estimates – see Section 6	September 30

### 3.19 Fixed Assets

Local governments acquire physical assets that have economic lives extending beyond the accounting period. Such assets are available for use, may require operating and maintenance expenditures and may need to be replaced in the future. They include assets such as inventories of supplies, equipment, buildings, land, roads, sewage collection systems and water distribution systems.

In accordance with PSAB, acquisition of physical assets must be expensed at the time of acquisition. Starting in April 2009, (PS 3150) capital asset accounting will require municipalities to start capitalizing their tangible capital assets and to allocate their costs to future accounting periods through an annual amortization expense. For those municipalities that have opted for early adaptation of the PS 3150, please refer to the Nova Scotia Implementation Guide to Tangible Capital Assets for Municipalities, Appendix B Amortization Method and Useful Life.

In the meantime, a municipality may choose to record physical assets on the Statement of Financial Position, but if a municipality chooses to do so, the physical assets must be properly valued. The basis upon which various types of assets are recorded shall be reported in notes to the financial statements. PSAB provides guidance in PSG-7 (Public Sector Guidelines).

If a municipality chooses to record physical assets on the Statement of Financial Position, the municipality is to use the following useful life **maximum** guidelines, at the end of which it is to write off the physical assets, unless disposed of earlier:

Office Equipment	5 years
Motor vehicles (other than heavy equipment, fire trucks and transit buses)	5 years
Fixed and moveable equipment fire trucks and transit buses	10 years
Compost bins	10 years
Sidewalks	20 years
Operating plant (e.g., sewage treatment)	25 years
Wharves	25 years
Ferry boats	30 years
Municipal buildings	40 years
Other infrastructure (e.g., roads, sewer lines, lagoons)	50 years
Landfill capital	
• single-cell operation	at time when capacity of landfill to accept garbage is reached
• multi-cell operation	at time when capacity of each cell to accept garbage is reached

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**Introduction**

This Line Number Dictionary is intended to provide direction on the completion of the Financial Information Return and the Statement of Estimates. The definitions and accounting policies used for specific items in the Financial Information Return and the Statement of Estimates will generally be the same as those recommended by the Public Sector Accounting Board (PSAB) for annual financial statements.

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Electric Operating Fund Line Number Definitions .....	A-56
Electric Capital Fund Line Number Definitions .....	A-57
Reserve Funds Line Number Definitions .....	A-58
Equity in Subsidiary Operations Line Number Definitions .....	A-61
Equity in Government Business Enterprises Line Number Definitions .....	A-62
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**Line numbers 0061000 to 0069090 should be used to report the CONSOLIDATED NET FINANCING AND TRANSFERS of the municipality.**

0061000	Proceeds of issuance of debt	The proceeds of any new debt issued during the period.
0062000	Debenture and term loan principal instalments	The principal repayments of debt made during the period.
0064000	Amounts incurred in the current year, to be recovered from future revenues	<p>Amounts incurred in the current year, which are planned to be recovered from tax rates in the future for the general operating fund. This line number should include only amounts to be recovered that are related to:</p> <ul style="list-style-type: none"> <li>• accruals related to the change in accounting policy for post-employment benefits, retirement benefits and/or pension valuation liabilities; and/or</li> <li>• accruals related to landfill closure/post-closure costs; and/or</li> <li>• the difference between accrued interest and cash-based interest payments.</li> </ul>
0064001	Amounts to be recovered from future revenues	<p>Amounts that are planned to be recovered from tax rates in the future for the general operating fund. This line number should include only amounts to be recovered that are related to:</p> <ul style="list-style-type: none"> <li>• accruals related to the change in accounting policy for post-employment benefits, retirement benefits and/or pension valuation liabilities; and/or</li> <li>• accruals related to landfill closure/post-closure costs; and/or</li> <li>• the difference between accrued interest and cash-based interest payments.</li> </ul>
0065000	Amounts incurred in the current year, to be recovered from reserves and reserve funds on hand	<p>Amount incurred in the current year, which are planned to be recovered from reserves and/or reserve funds on hand for the general operating fund. This line number should include only amounts to be recovered that are related to:</p> <ul style="list-style-type: none"> <li>• accruals related to the change in accounting</li> </ul>



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		<p>policy for post-employment benefits, retirement benefits and/or pension valuation liabilities; and/or</p> <ul style="list-style-type: none"> <li>• accruals related to landfill closure/post-closure costs; and/or</li> <li>• the difference between accrued interest and cash-based interest payments.</li> </ul>
0065001	Amounts to be recovered from reserves and reserve funds on hand	<p>Amounts that are planned to be recovered from reserves and/or reserve funds on hand for the general operating fund. This line number should include only amounts to be recovered that are related to:</p> <ul style="list-style-type: none"> <li>• accruals related to the change in accounting policy for post-employment benefits, retirement benefits and/or pension valuation liabilities; and/or</li> <li>• accruals related to landfill closure/post-closure costs; and/or</li> <li>• the difference between accrued interest and cash-based interest payments.</li> </ul>
0066000	Transfers from (to) own reserves, funds and agencies	Transfers from (to) the municipality's reserves, funds or agencies for internal financing purposes. This should not be used to report revenues or expenditures.
0069010	Change in non-financial asset fund balances	The change in the balance of non-financial asset fund balances from the previous year.
0069030	Changes in equity of government business enterprises	The change in the balance of equity of government business enterprises from the previous year.
0069090	Changes in equity	The use of prior years' "surpluses" used to cover current shortfalls or to fund prior years' "deficits" incurred for a particular fund.

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	special tax agreements or legislation	
1011123	Nova Scotia Liquor Corporation	
1011151	Resource-taxable assessment	
1011152	Resource –recreation property tax	
1011153	Resource –forest property tax (less than 50,000 acres)	
1011154	Resource–forest property tax (50,000 acres or more)	
1011180	Area rates	Include area fire rates, area street lighting and sidewalk rates, area garbage rates and area recreation rates.

**Line number 1011200 should be used to report tax revenues from Special Assessments.**

1011200	Special assessments	Revenue from special assessment. This would include frontage rates for paving and for sewer, flat charges, lot levies, user fees for garbage. sewer and water and infrastructure charges
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**Line numbers 1011410 to 1011431 should be used to report tax revenues from Business Property.**

1011410	Business occupancy	
1011420	Based on revenues–Aliant	
1011425	Nova Scotia Liquor Corporation	
1011430	Nova Scotia Power Inc–Grant in lieu of taxes	

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1011431 Nova Scotia Power Inc–HST  
rebate

**Line numbers 1011910 to 1011990 should be used to report revenues from Other Taxes.**

1011910 Deed transfer tax

1011920 Wind Farm Developer Tax

1011990 Other–Specify

**Line numbers 1012210 to 1012400 should be used to report revenues from GRANTS IN LIEU OF TAXES.**

1012210 Federal government

1012220 Federal government agencies

1012310	Provincial property and the property of supported Institutions	Grants in lieu of taxes paid on provincial real property at applicable residential, non-residential or resource property tax rate, except for education and health-care facilities, and grants in lieu of taxes paid on the residential facilities of post-secondary institutions.
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1012320	Provincial - Crown timber	Paid at \$0.40 per acre
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1012330	Provincial - fire protection	Paid on all provincial buildings exempt from full taxation
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1012340	Wind Farm	
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1012400	Provincial government agencies	
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**Line numbers 1013000 to 1013300 should be used to report revenues from SERVICES PROVIDED TO OTHER GOVERNMENTS.**

These revenues would include sales of goods or services to federal, provincial or local governments and their agencies which are, or will be, used by that government to supply a good or service to its citizens that it would normally be responsible for providing.

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These lines should not be used to report revenues for services that are consumed directly by other governments. These revenues may include the following services provided to other governments:

- road maintenance
- snow removal;
- supply of water;
- treatment of wastewater
- garbage collection;
- fire protection; and
- police protection.

1013000	Services provided to other governments	Revenues from services provided to other governments. This line appears only on the Statement of Estimates.
1013100	Federal government	
1013200	Provincial government	
1013300	Other local government	

**Line numbers 1014000 to 1014900 should be used to report revenues from SALES OF SERVICES.**

Most municipalities recoup all, or part, of the cost of certain services through charges based on the amount of such service supplied to individuals. Such services are supplied in easily measurable amounts, e.g., water; or are discrete and capable of being costed on an individual basis, e.g., snow plowing. Fees charged for certain purposes, e.g., search fees, are also considered to be sales of services except where the fee confers certain privileges on the payer when it (the fee) is classified as a license or permit. The individual purchasing the service includes not only the residents of the municipality but also any other person, corporation or government purchasing the service for its own use or consumption and not on behalf of others whom the purchaser would otherwise supply from its own resources.

1014000	Sales of services	Sales of services. This line appears only on the Statement of Estimates.
1014001	Sales of service (excluding transit)	Sales of service (excluding transit). This line appears only on the Statement of Estimates.
1014002	Sales of service - transit only	Sales of services - transit only. This line appears only on the

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## Statement of Estimates

1014100	General government services	
1014200	Protective services	
1014300	Transportation services	
1014301	Transit	Part of transportation services.
1014302	Other	Part of transportation services
1014400	Environmental health services	
1014500	Public health services	
1014600	Environmental development services	
1014700	Recreation and cultural services	
1014900	Other services	

**Line numbers 1015100 to 1015900 should be used to report OTHER REVENUES FROM OWN SOURCES.**

These revenues may include the following services:

- licenses and permits;
- fines;
- rentals;
- concessions and franchises;
- return on investments;
- penalties and interest on taxes; and
- other services.

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1015100	Licenses and permits	Includes general licenses, professional licenses, business licenses, amusement licenses and permits, taxi licenses, delivery vehicle licenses, animal licences, building permits, and other licenses and permits.
1015200	Fines	Includes court fees and costs, forfeited bail, and fees from impounded animals, as well as fines on overdue library books.
1015300	Rentals	Includes income earned on general rentals, engineering structures, buildings, machinery and equipment, and land lease.
1015400	Concessions and franchises	<p>Concessions and franchises are particular privileges or rights granted in respect of municipal functions, activities or responsibilities. Concessions are not easily distinguished from franchises. The latter usually relates to services of a general and a more or less essential nature, while the former pertains generally to service conveniences in respect of which the public has free, or at least alternative, choices. For classification purposes, no distinction needs to be made.</p> <p>A fairly common feature of franchise agreements, especially, is the provision for payments over and above the agreed-upon franchise fee. Any such payment that is clearly not a business tax or license fee should be recorded here.</p>
1015500	Return on investments	<p>Includes interest earned on short-term deposits and other investments that the operating fund may utilize.</p> <p>Interest on special funds is to be recorded in the special fund it belongs to, rather than here.</p>
1015600	Penalties and interest on taxes	
1015700	Revenue collected for other Governments/Agencies	This account is to incorporate those amounts that are rated for and collected for other entities but are not revenues of the municipal unit.

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1015750	Less: transmission of revenue collected for other Governments/Agencies (must be negative)	This account is to incorporate those amounts collected in 1015700 and transmitted to the other entity. It must be a negative number.
1015900	Miscellaneous	Includes commissions earned, gifts and sundry income, which cannot be under any other caption.

**Line numbers 1016100 to 1016300 should be used to report UNCONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS.**

Unconditional transfers include entitlements and grants from other governments in which the transferor does not specify any particular use to which the monies are to be put, in which the monies so transferred form part of the general revenue of the transferor, and in which the transferee has discretion over the use of the monies.

1016100	Federal government
1016281	Provincial government–Service Nova Scotia and Municipal Relations Municipal Grants Act–equalization
1016286	Provincial government–Service Nova Scotia and Municipal Relations–Municipal Government Act–farm property acreage
1016289	Provincial government–Service Nova Scotia and Municipal Relations–other–Specify
1016291	Other provincial–Resource Recovery Fund Board
1016299	Other provincial–other
1016300	Other local governments–Specify

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**Line numbers 1017100 to 1017600 should be used to report CONDITIONAL TRANSFERS FROM FEDERAL OR PROVINCIAL GOVERNMENTS OR AGENCIES.**

Conditional transfers include entitlements, transfers under shared cost agreements and grants from federal or provincial governments, to which conditions are attached or which must be used by the municipality for a specified purpose or purposes.

1017100	Federal government	Multi-function grants
1017200	Federal agencies	Includes CMHC
1017500	Provincial government	
1017600	Provincial agency–Nova Scotia Liquor Corporation	

**Line number 1018810 should be used to report Appropriations to the Regional School Board.**

1018810	Appropriations to regional school board	The contributions made to the local school board. This amount would represent the mandatory amount determined by the Province of Nova Scotia, as well as any other amounts determined by the municipality. This should be treated as a deduction on the Statement of Estimates form and as a reduction of tax revenue on Schedule F of the Financial Information Return.
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**Line number 1018990 should be used to report CONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS.**

1018990	Conditional transfers from other local governments–other –Specify	
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**Line numbers 1021111 to 1021990 should be used to report expenditures related to GENERAL GOVERNMENT SERVICES.**

General government services include activities that provide for the overall operation of the municipality and that are common to, or affect all of the services provided by, the municipality, including legislative activities related to the mayor/warden and council of the municipality, including their remuneration and expenses.



**Line numbers 1021111 to 1021190 should be used to report expenditures related to Legislative activities of General Government Services.**

1021111	Mayor or warden—remuneration	Should include payments made for committee work.
1021112	Mayor or warden—expenses	Should include kilometrage payments and out-of-town travel expenses
1021131	Council—remuneration	Should include payments made for committee work.
1021132	Council—expenses	Should include kilometrage payments and out-of-town travel expenses
1021190	Other legislative services	

**Line numbers 1021210 to 1021290 should be used to report expenditures related to General Administration of General Government Services.**

1021210	Administration	Expenditures related to general administration of general government services. -chief administrator -(commissioner, manager, comptroller) -municipal clerk -personnel -office buildings -legal services -office expenses -other administrative services
1021220	Financial management	Expenditures related to the following activities: <ul style="list-style-type: none"> <li>• administration;</li> <li>• accounting;</li> <li>• internal audit;</li> <li>• budget control;</li> <li>• external audit;</li> <li>• purchasing;</li> <li>• debt administration;</li> <li>• pension fund administration; and</li> <li>other financial management</li> </ul>

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1021241	Tax rebates or cancellations ( <i>Municipal Government Act</i> Sections 69 and 71)	
1021244	Maintenance of property acquired for taxes	
1021245	Losses on sale of property acquired for taxes	
1021248	Transfers for assessment services	
1021249	Other taxation	Administration, tax billing and other taxation
1021250	Common services	Multi-purpose building and other common services
1021290	Other general administrative services	

**Line numbers 1021700 to 1021790 should be used to report Debt Charges related to General Government Services.**

Debt charges relate to the interest on debt of the municipality, as it relates to the delivery of General Government Services. The amounts reported here will be the total expensed for the year, including accrued interest. The items reported should include interest on short-term borrowings, interest on long-term debt and other debt charges.

1021700	General government services—Interest on short-term and long-term debt	Debt charges related to general government services on the Statement of Estimates.
1021712	General government services interest on short-term borrowings—general operations interest	
1021713	General government services— interest on short-term borrowings—interest or discount on current tax	

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payments

1021721 General government services–  
Interest on long-term debt–  
debenture interest1021722 General government services–  
interest on long-term debt–  
term loan interest1021790 General government services– Debenture discounts, cost of issuing and selling new debentures,  
other debt charges banking service charges and other**Line numbers 1021811 to 1021813 should be used to report Valuation Allowances related to General Government Services.**

Valuation allowances include uncollectible taxes, other receivables and unresolved assessment appeals.

1021811 Uncollectible taxes

1021812 General government services–  
other doubtful receivables

1021813 Unresolved assessment appeals

**Line numbers 1021910 to 1021999 should be used to report Other General Government Services.**

This can include activities related to elections, plebiscites, and electors' meetings, grants to organizations and individuals, and other general services.

1021910 Elections, plebiscites and  
electors' meetings1021950 Grants to organizations and  
individuals1021990 Other general services Conventions and delegations; general accident and damage  
claims and public liability insurance; intergovernmental  
relations (Union of N.S. Municipalities dues); other general  
services.

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1021998	General government services— transitional expenditures	These transitional expenditures should relate specifically to: <ul style="list-style-type: none"> <li>• accruals related to the change in accounting policy for post-employment benefits, retirement benefits and/or pension valuation liabilities, on the Statement of Estimates.</li> </ul>
1021999	Other general government services	Expenditures related to general government services, excluding debt charges and transitional expenditures, on the Statement of Estimates.

**Line numbers 1022210 to 1022998 should be used to report expenditures related to PROTECTIVE SERVICES.**

This can include activities that provide for the public safety of the inhabitants of the municipality.

**Line number 1022210 should be used to report expenditures related to Police Protection.**

1022210	Police protection	Expenditures related to police protection, excluding debt charges, valuation allowances and transitional expenditures on the Statement of Estimates, which includes police commission; administration (police chief and employer's liability insurance); crime investigation prevention and protective services; traffic activities; training; police stations and buildings; police automotive equipment; detention and custody of prisoners (lock up facilities); and DNA costs.
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**Line numbers 1022220 to 1022290 should be used to report expenditures related to Law Enforcement.**

1022220	Transfer to correctional services	
1022290	Law enforcement - other	Administration; prosecuting attorney; witnesses, jurors and interpreters; and other (by-law enforcement).

**Line numbers 1022400 to 1022490 should be used to report expenditures related to Fire Protection.**

This could include activities related to fire protection and investigation services. It could also include water supply and the servicing of water hydrants.

1022400	Fire protection	Expenditures related to fire protection, excluding debt charges, valuation allowances and transitional expenditures,
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on the Statement of Estimates

1022450 Water supply and hydrants

1022490 Fire protection - other Expenditures related to fire protection including administration; fire fighting force (grants to rural units, area rate levy in rural municipality); fire alarm systems; fire investigation and prevention; training, fire stations and buildings (maintenance and operation — not capital expenditures); fire fighting equipment; and other.

**Line number 1022500 should be used to report expenditures related to Emergency Measures.**

1022500 Emergency measures Activities related to emergency measures and disaster prevention and recovery services.

**Line numbers 1022700 to 1022790 should be used to report Debt Charges related to the interest on debt of the municipality that relates to the delivery of Protective Services.**

The amount reported here will be the total expensed for the year, including any accrued interest. The items to be reported here will be interest on long-term debt and other debt charges.

1022700 Protective services—interest on short-term and long-term debt Debt charges related to protective services on the Statement of Estimates.

1022711 Protective services—interest on short-term borrowings

1022721 Protective services—interest on long-term debt—debenture interest

1022722 Protective services—interest on long-term debt—term loan interest

1022790 Protective services—other debt charges Debenture discounts, cost of issuing and selling new debentures, banking service charges and other

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**Line number 1022812 should be used to report Valuation Allowances related to Protective Services.**

1022812	Protective services- valuation allowances	Uncollectible receivables.
1022850	Protective inspections	Building, electrical, plumbing, gas, trench, fire inspections.

**Line number 1022900 should be used to report Other Protective Services.**

1022900	Other protective services	Protective services activities that do not fall within the protective services functions defined above or within 1022998. Include animal and pest control
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**Line number 1022998 should be used to report Transitional Expenditures related to Protective Services on the Statement of Estimates.**

1022998	Protective services - transitional expenditures	These transitional expenditures should relate specifically to: accruals related to the change in accounting policy for post-employment benefits, retirement benefits and/or pension valuation liabilities, on the Statement of Estimates.
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**Line numbers 1023100 to 1023999 should be used to report expenditures related to TRANSPORTATION SERVICES.****Line number 1023100 should be used to report Common Services expenditures related to Transportation Services.**

1023100	Common services	Activities that are related to, or benefit, several transportation functions and that cannot be reasonably allocated to those specific functions which includes administration; engineering services; general equipment; small tools and equipment; workshops, yards and other buildings; research, planning and design; liability insurance; and other.
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**Line numbers 1023230 to 1023290 should be used to report expenditures related to Road Transport.**

This would include activities that provide for roads, streets, sidewalks and lighting, including: roads, streets, medians, boulevards, sidewalks, street lighting, street signs, traffic signals, railway crossings and public parking facilities.

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1023230	Roads and streets	Expenditures related to: <ul style="list-style-type: none"> <li>• road allowances, intersections and approaches;</li> <li>• sidewalks;</li> <li>• drainage ditches;</li> <li>• storm sewers;</li> <li>• street cleaning and flushing;</li> <li>• snow and ice removal; and</li> <li>• other</li> </ul>
1023240	Bridges, subways, tunnels, ferries and grade inspections	Expenditures related to: <ul style="list-style-type: none"> <li>• bridges;</li> <li>• bridge approaches;</li> <li>• railway grade crossings;</li> <li>• railway overpasses or underpasses;</li> <li>• subways and tunnels;</li> <li>• grade separations;</li> <li>• ferries;</li> <li>• ferry docks and approaches; and</li> <li>• other</li> </ul>
1023250	Street lighting	Street signs
1023260	Traffic services	Expenditures related to: <ul style="list-style-type: none"> <li>• traffic lane marking;</li> <li>• house numbering;</li> <li>• traffic signals;</li> <li>• railway crossing signals; and</li> <li>• other</li> </ul>
1023270	Parking	Expenditures related to: <ul style="list-style-type: none"> <li>• parking meters (on streets and roads); and</li> <li>• off-street parking.</li> </ul>
1023290	Other road transport	

**Line numbers 1023300 to 1023500 should be used to report expenditures related to Air Transport, Water Transport and Public Transit.**

1023300	Air transport	Activities related to air transportation services.
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1023400	Water transport	Activities related to water transportation services.
1023500	Public transit	Activities related to public transit systems, including: light-rail transit, scheduled buses, transit vehicles, rail lines, trolley wires, service buildings and garages. Handi-buses or senior citizen transportation are not included in this definition, and should be reported under other transportation services.

**Line numbers 1023700 to 1023790 should be used to report Debt Charges related to the interest on debt of the municipality that relates to the delivery of Transportation Services.**

The amount reported here will be the total amount expensed for the year, including any accrued interest. The items to be reported here will be interest on short-term borrowings, interest on long-term debt and other debt charges.

1023700	Transportation services— interest on short-term and long-term debt	Debt charges related to transportation services on the Statement of Estimates.
1023711	Transportation services— interest on short-term borrowings	
1023721	Transportation services—interest on long-term debt - debenture interest	
1023722	Transportation services— interest on long-term debt- term loan interest	
1023790	Transportation services—other debt charges	Debenture discounts, cost of issuing and selling new debentures, banking service charges and other.

**Line number 1023812 should be used to report Valuation Allowances related to Transportation Services.**

1023812	Transportation services - valuation allowances	Uncollectible receivables.
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**Line number 1023900 should be used to report Other Transportation Services.**

1023900 Other transportation services Transportation activities that do not fall within the transportation functions defined above.

**Line number 1023998 should be used to report Transitional Expenditures related to Transportation Services, on the Statement of Estimates.**

1023998 T r a n s p o r t a t i o n services—transitional expenditures These transitional expenditures should relate specifically to: accruals related to the change in accounting policy for post-employment benefits, retirement benefits and/or pension valuation liabilities, on the Statement of Estimates.

**Line number 1023999 should be used to report Other Transportation Services, excluding Public Transit, Debt Charges, Valuation Allowances and Transitional Expenditures, on the Statement of Estimates.**

1023999 Other transportation services Expenditures related to transportation services, excluding public transit, debt charges, valuation allowances and transitional expenditures, on the Statement of Estimates.

**Line numbers 1024210 to 1024999 should be used to report expenditures related to ENVIRONMENTAL HEALTH SERVICES.****Line numbers 1024210 to 1024290 should be used to report expenditures related to Sewage Collection and Disposal.**

This would include activities related to the collection or removal, treatment, and disposal of sanitary sewage, including: sanitary sewers and combined sanitary-storm sewers, lagoons, plant and equipment, public comfort stations, catch basins, man holes, booster stations, and reclamation of sludge areas for lagoons or treatment plants.

1024210 Sewage collection and disposal - administration

1024220 Sewage collection systems

1024230 Sewage lift stations

1024240 Sewage treatment and disposal

- 1024250      Comfort stations
- 1024290      Sewage collection and disposal  
                 - other

**Line numbers 1024310 to 1024360 should be used to report expenditures related to Garbage and Waste Collection and Disposal.**

This would include activities related to the collection of garbage and other waste material, as well as the maintenance and operation of sanitary landfill sites, incinerators or other plants, trucks and other equipment used for collection and disposal, and solid waste landfill closure and post-closure costs allocated to the current year.

- 1024310      Garbage and waste collection  
                 and disposal - administration
- 1024320      Garbage and waste collection
- 1024331      Transfer to the capital reserve      The amount that the general operating fund transfers to the  
                 for solid waste landfill      capital reserve for the estimated annual provision of  
                 closure/post-closure costs      closure/post-closure costs. This transfer is different from the  
                      other transfers made by the operating fund to the capital reserve,  
                      as it is specifically allowed as an expenditure of the operating  
                      fund, for purposes of calculating the standard expenditures.
- 1024332      Other current expenditures for      All other solid waste landfill costs incurred by the general  
                 solid waste landfill costs.      operating fund.
- 1024340      Incinerators
- 1024350      Recycling
- 1024360      Garbage and waste collection  
                 and disposal—other

**Line numbers 1024700 to 1024790 should be used to report Debt Charges related to the interest on debt of the municipality that relates to the delivery of Environmental Health Services,**

The amount reported here will be the total expensed for the year, including any accrued interest. The items to be reported here will be interest on short-term borrowings, interest on long-term debt and other debt charges.

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1024700	Environmental health services –interest on short-term and long-term debt	Debt charges related to environmental health services on the Statement of Estimates.
1024711	Environmental health services –interest on short-term borrowings	
1024721	Environmental health services –interest on long-term debt– debenture interest	
1024722	Environmental health services –interest on long-term debt– term loan interest	
1024790	Environmental health services –other debt charges	Debenture discounts, cost of issuing and selling new debentures, banking service charges and other.

**Line number 1024812 should be used to report Valuation Allowances related to Environmental Health Services.**

1024812	Environmental health services –valuation allowances	Uncollectible receivables.
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**Line number 1024900 should be used to report Other Environmental Health Services.**

1024900	Other environmental health services	Environmental health services that do not fall within the environmental health services defined above, which includes administration; smoke abatement; other air pollution; water pollution control; other pollution control; noise abatement; and other (derelict vehicles).
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**Line number 1024998 should be used to report Transitional Expenditures related to Environmental Health Services, on the Statement of Estimates**

1024998	Environmental health	These transitional expenditures should relate specifically to:
---------	----------------------	--

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- |                                      |   |
|--------------------------------------|---|
| services - transitional expenditures | <ul style="list-style-type: none"> <li>• accruals related to the change in accounting policy for post-employment benefits, retirement benefits and/or pension valuation liabilities and/or</li> <li>• accruals related to landfill closure/post-closure costs.</li> </ul> |
|--------------------------------------|---|

**Line number 1024999 should be used to report Environmental Health Services, excluding Transfer to the Capital Reserve for Solid Waste Landfill Closure/Post-Closure Costs, Other Current Expenditures for Solid Waste Landfill Costs, Other Debt Charges, Valuation Allowances and Transitional Expenditures, on the Statement of Estimates.**

- |         |                                     |   |
|---------|-------------------------------------|---|
| 1024999 | Other environmental health services | Expenditures related to environmental health services, excluding transfer to the capital reserve for solid waste landfill closure/post closure costs, other current expenditures for solid waste landfill costs, debt charges, valuation allowances and transitional expenditures, on the Statement of Estimates. |
|---------|-------------------------------------|---|

**Line number 1025100 should be used to report expenditures related to Public Health activities.**

- |         |               |  |
|---------|---------------|--|
| 1025100 | Public health | Public health activities <ul style="list-style-type: none"> <li>• Cemeteries and crematoriums</li> <li>• Morgues</li> <li>• General public health (occupational health, vital statistics, other)</li> <li>• Other public health</li> </ul> |
|---------|---------------|--|

**Line number 1025310 should be used to report expenditures related to Housing.**

- |         |                                       |  |
|---------|---------------------------------------|--|
| 1025310 | Deficit of Regional Housing Authority | Activities related to any deficit funded for the Regional Housing Authority. |
|---------|---------------------------------------|--|

**Line numbers 1025700 to 1025790 should be used to report Debt Charges related to the interest on debt of the municipality that relates to the delivery of Public Health Services.**

The amount reported here will be the total expensed for the year including any accrued interest. The items to be reported here will be interest on short-term borrowings, interest on long-term debt and other debt charges.

- |         |  |   |
|---------|--|---|
| 1025700 | Public health services - interest on short-term and long-term debt | Debt charges related to public health services on the Statement of Estimates. |
|---------|--|---|

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1025711	Public health services—interest on short-term borrowings	
1025721	Public health services—interest on long-term debt—debenture interest	
1025722	Public health services—interest on long-term debt—term loan interest	
1025790	Public health services—other debt charges	Debenture discounts, cost of issuing and selling new debentures, banking service charges and other

**Line number 1025812 should be used to report Valuation Allowances related to Public Health Services.**

1025812	Public health services—valuation allowances	Uncollectible receivables.
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**Line number 1025900 should be used to report Other Public Health Services.**

1025900	Other public health services	Other costs for public health that are not included in the above accounts which would include hospital care
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**Line number 1025998 should be used to report Transitional Expenditures related to Public Health Services, on the Statement of Estimates.**

1025998	Public health services—transitional expenditures	These transitional expenditures should relate specifically to: accruals related to the change in accounting policy for post-employment benefits, retirement benefit and/or pension valuation liabilities, on the Statement of Estimates.
---------	--	--

**Line number 1025999 should be used to report Other Public Health Services, excluding Debt Charges and Transitional Expenditures, on the Statement of Estimates.**

1025999	Other public health services	Expenditures related to public health services, excluding debt charges and transitional expenditures, on the Statement of Estimates, which would include Deficit of Regional Housing Authority.
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FINANCIAL INFORMATION RETURN  
NON-CONSOLIDATED SCHEDULE OF GENERAL OPERATING FUND REVENUES

Schedule F

Line Number	Column A 2008/09 Budget	Column B 2008/09 Actual	Column C 2007/08 Actual
<b>REVENUE</b>			
<b>ASSESSABLE PROPERTY TAXES</b>			
<b>Assessable property</b>			
Residential	1011110		
Commercial			
Commercial property	1011121		
Based on special tax agreements or legislation	1011122		
Nova Scotia Liquor Corporation	1011123		
Resource			
Taxable assessments	1011151		
Recreation property tax	1011152		
Forest property tax (less than 50,000 acres)	1011153		
Forest property tax (50,000 acres or more)	1011154		
Area rates	1011180		
Subtotal		0	0
<b>Special assessments</b>	1011200		
<b>Business property</b>			
Business occupancy	1011410		
Based on revenues - Alcant	1011420		
Nova Scotia Liquor Corporation	1011425		
Nova Scotia Power Inc. - Grant in lieu of taxes	1011430		
Nova Scotia Power Inc. - HST rebate	1011431		
Subtotal		0	0
<b>Other Taxes</b>			
Deed transfer tax	1011910		
Wind Farm Developer Tax	1011920		
Other - Specify	1011990		
Subtotal		0	0
<b>Education expenditures as a reduction of tax revenue</b>			
Appropriations to regional school board	1019810		
<b>TOTAL TAXES</b>		0	0
<b>GRANTS IN LIEU OF TAXES</b>			
<b>Federal government</b>	1012210		
<b>Federal government agencies</b>	1012220		
<b>Provincial government</b>			
Provincial property and property of supported institutions	1012310		
Crown timber lands	1012320		
Fire protection	1012330		
Wind Farm	1012340		
Subtotal		0	0
<b>Provincial government agencies</b>	1012400		
<b>TOTAL GRANTS IN LIEU OF TAXES</b>		0	0
<b>SERVICES PROVIDED TO OTHER GOVERNMENTS</b>			
<b>Federal government</b>	1013100		
<b>Provincial government</b>	1013200		
<b>Other local governments</b>	1013300		
<b>TOTAL SERVICES PROVIDED TO OTHER GOVERNMENTS</b>		0	0
<b>SALES OF SERVICES</b>			
<b>General government services</b>	1014100		
<b>Protective services</b>	1014200		
<b>Transportation services</b>	1014300		
<b>Environmental health services</b>	1014400		
<b>Public health services</b>	1014500		
<b>Environmental development services</b>	1014600		
<b>Recreation and cultural services</b>	1014700		
<b>Other services</b>	1014900		
<b>TOTAL SALES OF SERVICE</b>		0	0
<b>OTHER REVENUE FROM OWN SOURCES</b>			
<b>Licenses and permits</b>	1015100		
<b>Fines</b>	1015200		
<b>Rentals</b>	1015300		
<b>Concessions and franchises</b>	1015400		
<b>Return on investments</b>	1015500		
<b>Penalties and interest on taxes</b>	1015600		
<b>Miscellaneous</b>	1015900		
<b>TOTAL OTHER REVENUE FROM OWN SOURCES</b>		0	0
<b>UNCONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS</b>			
<b>Federal government</b>	1016100		
<b>Provincial government</b>			
Service Nova Scotia and Municipal Relations			
Municipal Grants Act - Equalization	1016201		
Municipal Government Act - Farm property acreage	1016206		
Other - Specify	1016289		
Subtotal		0	0
Other provincial			
Resource Recovery Fund Board	1016291		
Other - Specify	1016299		
Other local governments - Specify	1016300		
Subtotal		0	0
<b>TOTAL UNCONDITIONAL TRANSFER FROM OTHER GOVERNMENTS</b>		0	0
<b>CONDITIONAL TRANSFERS FROM FEDERAL OR PROVINCIAL GOVERNMENTS OR AGENCIES</b>			
<b>Federal government</b>	1017100		
<b>Federal agency - CMHC</b>	1017200		
<b>Provincial government</b>	1017500		
<b>Provincial agency - Nova Scotia Liquor Corporation</b>	1017600		
<b>TOTAL CONDITIONAL TRANSFERS FROM FEDERAL OR PROVINCIAL GOVERNMENTS OR AGENCIES</b>		0	0
<b>CONDITIONAL TRANSFERS FROM OTHER LOCAL GOVERNMENTS</b>			
Other - Specify	1016990		
<b>TOTAL REVENUE</b>		0	0

**STATEMENT OF ESTIMATES  
PROPERTIES WHOSE TAX OR GRANT VARIES WITH TAX RATE**

Schedule D

Schedule D should be used to report the following:

- i) all provincial properties, property of supported institutions and provincially occupied federal property in respect of which taxes or grants in lieu of taxes are paid equal to the full tax rate times the full assessed value or a fixed assessed value;
- ii) for properties that are subject to special tax agreements or legislation, any portion of the property that is subject to taxation at the full tax rate; and
- iii) properties for which federal grants in lieu of taxes and some tax concessions are granted, which are based on a fixed value that differs from the assessed value times full tax rate.

**Provincial**

	Grants
Residential	0.00
Resource	0.00
<b>Total Residential and Resource:</b>	
	<b>0.00</b>
Supported Institutions	0.00
<b>Total Residential, Resource and Supported Institutions:</b>	
	<b>0.00</b>
Commercial	0.00
Business Occupancy	0.00
<b>Total Commercial and Business Occupancy:</b>	
	<b>0.00</b>
Crown Land	0.00
<b>Total:</b>	
	<b>0.00</b>

**Federal Government and Federal Agencies**

	Line Number	Column A Owner	Column B Applicable Assessed Value	Column C Tax Rate	Column D Assessed Value X Rate
Commercial property	1001016		0		0
<b>Total</b>			<b>0</b>		<b>0</b>
Business occupancy	1001026		0		0
<b>Total</b>			<b>0</b>		<b>0</b>
Residential	1002016		0		0
<b>Total</b>			<b>0</b>		<b>0</b>
Resource	1002026		0		0
<b>Total</b>			<b>0</b>		<b>0</b>
<b>SUBTOTAL</b>			<b>0</b>		<b>0</b>
Allowance for federal property deduction			0		0
<b>REVISED TOTAL</b>			<b>0</b>		<b>0</b>

Column B is carried forward to Column F of Schedule B.

Additional Comments:





Provincial Property Grant-in-Lieu - Schedule D2 - Crown Land

Fiscal Year: 2008

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Municipality:

Column A Crown Land Acreage	Column B Rate	Column C Subtotal	Column D Fire Protection (if applicable)	Column E Schedule D2 Total
	0.00	0		0
		0		0

+20

Additional Comments:

[Empty rectangular box for additional comments]



STATEMENT OF ESTIMATES  
NON-CONSOLIDATED GENERAL OPERATING FUND ESTIMATES

Schedule E

Schedule E should be used to calculate and report the estimates related to the calculation of tax rates and standard expenditures.

Line Number	Column A Estimated General Operating Fund - PSAB	Column B Information Used for Tax Calculation	Column C Standard Expenditures
<b>REVENUE</b>			
Assessable property taxes	0	0	
Grants in lieu of taxes	0	0	
Services provided to other governments	0	0	
Sales of services	0	0	
Other revenue from own sources	0	0	
Unconditional transfers from other governments	0	0	
Conditional transfers from federal or provincial governments or agencies	0	0	
Conditional transfers from other local governments	0	0	
<b>TOTAL REVENUE</b>	<b>0</b>	<b>0</b>	
<b>EXPENDITURES</b>			
General government services	0	0	
Protective services	0	0	0
Transportation services	0	0	0
Environmental health services	0	0	0
Public health services	0	0	
Environmental development services	0	0	
Recreation and cultural services	0	0	
Education	0	0	
Extraordinary or special items	0	0	
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>
Net Revenue	0	0	
<b>FINANCING AND TRANSFERS</b>			
Debtenture and term loan principal installments	1061090	0	
Amounts incurred in the current year, to be recovered from future revenues	1064000	0	
Amounts incurred in the current year, to be recovered from reserves and reserve funds on hand	1065000	0	
Transfers from (to) own reserves, funds and agencies	1066000	0	
Other - Specify	1068090	0	
Change in fund balance	0	0	
Use of prior years' surpluses	1089055	0	
Funding of prior years' deficits	1059096	0	
Adjusted change in fund balance	0	0	

Please note that Amounts to be recovered from future revenues and Amounts to be recovered from reserves and reserve funds on hand should equal the reconciled amount on Schedule H, line number 1029999.

**STATEMENT OF ESTIMATES  
NON-CONSOLIDATED GENERAL OPERATING FUND REVENUES**

Schedule F should be used to calculate and report the estimates of revenues related to calculating tax rates and standard expenditures.

Schedule F

Line Number	Column A	Column B	Column C
	Estimated General Operating Fund - PSAB	Information Used for Tax Calculation	Standard Expenditures
<b>REVENUE</b>			
<b>ASSESSABLE PROPERTY TAXES</b>			
Assessable property			
Residential			
1011110			
Commercial			
Commercial property			
1011121			
1011122	0	0	
1011123	0	0	
Resource			
Taxable assessments			
1011151			
1011152		0	
1011153		0	
1011154		0	
1011180		0	
	Subtotal	0	
1011200		0	
Special assessments			
Business property			
Business occupancy			
1011410			
1011420		0	
1011425			
1011430		0	
1011431		0	
	Subtotal	0	
Other Taxes			
Deed transfer tax			
1011910		0	
Wind Farm Developer Tax			
1011920			
Other - Specify			
1011990		0	
	Subtotal	0	
<b>TOTAL TAXES</b>			
<b>GRANTS IN LIEU OF TAXES</b>			
Federal government			
1012210			
Federal government agencies			
1012220			
Provincial government			
Provincial property and property of supported institutions			
1012310			
1012320		0	
1012330		0	
1012340			
	Subtotal	0	
1012400		0	
Provincial government agencies			
1012400		0	
<b>TOTAL GRANTS IN LIEU OF TAXES</b>			
1013000		0	
<b>SERVICES PROVIDED TO OTHER GOVERNMENTS</b>			
<b>SALES OF SERVICES</b>			
Sales of service (excluding transit)			
1014001		0	
Sales of service - transit only			
1014002		0	
	<b>TOTAL SALES OF SERVICES</b>	0	
<b>OTHER REVENUE FROM OWN SOURCES</b>			
Licenses and permits			
1015100		0	
Fines			
1015200		0	
Rentals			
1015300		0	
Concessions and franchises			
1015400		0	
Return on investments			
1015500		0	
Penalties and interest on taxes			
1015600		0	
Revenue collected for other Governments/Agencies			
1015700		0	
Less: transmission of revenue collected for other Governments/Agencies (must be negative)			
1015750		0	
Miscellaneous			
1015900		0	
	<b>TOTAL OTHER REVENUE FROM OWN SOURCES</b>	0	
<b>UNCONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS</b>			
Federal government			
1016100		0	
Provincial government			
Service Nova Scotia and Municipal Relations			
Municipal Grants Act - Equalization			
1016281		0	
Municipal Government Act - Farm property acreage			
1016286		0	
Other - Specify			
1016289		0	
	Subtotal	0	
Other provincial			
Resource Recovery Fund Board			
1016291		0	
Other - Specify			
1016299		0	
Other local governments - Specify			
1016300		0	
	Subtotal	0	
<b>TOTAL UNCONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS</b>			
<b>CONDITIONAL TRANSFERS FROM FEDERAL OR PROVINCIAL GOVERNMENTS OR AGENCIES</b>			
Federal government			
1017100		0	
Federal agency - CMHC			
1017200		0	
Provincial government			
1017500		0	
Provincial agency			
1017600		0	
	<b>TOTAL CONDITIONAL TRANSFERS FROM FEDERAL OR PROVINCIAL GOVERNMENTS OR AGENCIES</b>	0	
<b>CONDITIONAL TRANSFERS FROM OTHER LOCAL GOVERNMENTS</b>			
1018990		0	
	<b>TOTAL REVENUE</b>	0	

**STATEMENT OF ESTIMATES  
NON-CONSOLIDATED GENERAL OPERATING FUND EXPENDITURES**

Schedule G

Schedule G should be used to calculate and report the estimates of expenditures related to calculating tax rates and standard expenditures; this excludes any capital expenditures, capital grants (capital area rates) or transfers to reserves.

	Column A	Column B	Column C
	Estimated General Operating Fund - PSAB	Information Used for Tax Calculation	Standard Expenditures
<b>EXPENDITURES</b>			
<b>General government services</b>			
Interest on short-term and long-term debt	1021700		
Amount expended or amount of cash paid for interest			
Transitional expenditures	1021998	0	
Other general government services	1021999	0	
<b>Subtotal</b>	0	0	
<b>Protective services</b>			
Police protection	1022210	0	0
Transfer to correctional services	1022220	0	
Other law enforcement	1022290	0	
Fire protection	1022400	0	0
Interest on short-term and long-term debt	1022700		
Amount expended or amount of cash paid for interest			
Emergency measures	1022500	0	
Other debt charges	1022790	0	
Valuation allowances	1022812	0	
Protective inspections	1022850	0	
Transitional expenditures	1022998	0	0
Other protective services	1022900	0	
<b>Subtotal</b>	0	0	0
<b>Transportation services</b>			
Public transit	1023500	0	
Interest on short-term and long-term debt	1023700		
Amount expended or amount of cash paid for interest			
Other debt charges	1023790	0	
Valuation allowances	1023812	0	
Transitional expenditures	1023998	0	0
Other transportation services	1023999	0	
<b>Subtotal</b>	0	0	0
<b>Environmental health services</b>			
Transfer to the capital reserve for solid waste landfill closure/post-closure costs	1024331	0	0
Other current expenditures for solid waste landfill costs	1024332	0	0
Interest on short-term and long-term debt	1024700		
Amount expended or amount of cash paid for interest			
Other debt charges	1024790	0	
Valuation allowances	1024812	0	
Transitional expenditures	1024998	0	0
Other environmental health services	1024999	0	0
<b>Subtotal</b>	0	0	0
<b>Public Health Services</b>			
Interest on short-term and long-term debt	1025700		
Amount expended or amount of cash paid for interest			
Transitional expenditures	1025998	0	
Other public health services	1025999	0	
<b>Subtotal</b>	0	0	
<b>Environmental Development Services</b>			
Interest on short-term and long-term debt	1026700		
Amount expended or amount of cash paid for interest			
Transitional expenditures	1026998	0	
Other environmental development services	1026999	0	
<b>Subtotal</b>	0	0	
<b>Recreation and Cultural Services</b>			
Interest on short-term and long-term debt	1027700		
Amount expended or amount of cash paid for interest			
Transitional expenditures	1027998	0	
Other recreation and cultural services	1027999	0	
<b>Subtotal</b>	0	0	
<b>Education</b>	1028000	0	
Extraordinary or special items (please explain)	1029000	0	
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>

STATEMENT OF ESTIMATES  
TRANSITIONAL SCHEDULE FOR ACCOUNTING POLICY CHANGES

Schedule H

Schedule H should be used to calculate and report the amounts to be included in the calculation of tax rates related to transitional provisions for the change in accounting policy from MARM to PSAB.

	Column A	Column B	Column C	Column D	Column E
Line Number	Post-employment benefits	Retirement benefits	Pension valuation liability	Landfill closure and post-closure costs	Total
Year Included					
Total amount included in the FS for PSAB					0
<b>Allocation of total transitional expenditures to be included in current year's tax calculation</b>					
General government services	1029991				0
Protective services	1029992				0
Transportation services	1029993				0
Environmental health services	1029994				0
Public health services	1029995				0
Environmental development services	1029996				0
Recreation and cultural services	1029997				0
Education					0
Other					0
Total funded in current year's tax calculation	0	0	0	0	0
Amounts included in prior years' tax calculations	1029998				0
Remaining amount to be funded through future years' tax calculations	1029999	0	0	0	0
<b>Continuity of fund balances</b>					
Opening fund balance					
Less: accrued items noted above					
Add: amount recovered through tax rate					
prior years					
this year					
Ending fund balance					0
Please indicate any amount included for interest accrual in "Amounts to be recovered from future revenues" and "Amounts to be recovered from reserves or reserve funds on hand."					

**N.S. Reg. 247/2009**

Made: July 17, 2009

Filed: July 17, 2009

Proclamation, S. 3, S.N.S. 2006, c. 25

Order in Council 2009-323 dated July 17, 2009

Proclamation made by the Governor in Council

pursuant to Section 3 of

*An Act to Amend Chapter 92 of the Revised Statutes, 1989, the Consumer Protection Act*

The Governor in Council on the report and recommendation of the Acting Minister of Service Nova Scotia and Municipal Relations dated June 25, 2009, and pursuant to Section 3 of Chapter 25 of the Acts of 2006, *An Act to Amend Chapter 92 of the Revised Statutes, 1989, the Consumer Protection Act*, and subsection (7) of Section 3 of Chapter 235 of the Revised Statutes, 1989, the *Interpretation Act*, is pleased to order and declare by proclamation that Sections 18B to 18S and Section 18U of the *Consumer Protection Act*, as enacted by Section 2 of Chapter 25 of the Acts of 2006, *An Act to Amend Chapter 92 of the Revised Statutes, 1989, the Consumer Protection Act*, do come into force on and not before August 1, 2009.

PROVINCE OF NOVA SCOTIA

**sgd: Mayann Francis**

G/S

ELIZABETH THE SECOND, by the Grace of God,  
of the United Kingdom, Canada and Her Other  
Realms and Territories, Queen, Head of the  
Commonwealth, Defender of the Faith.

TO ALL TO WHOM THESE PRESENTS SHALL COME, OR WHOM THE SAME MAY IN ANY WISE  
CONCERN,

GREETING:

**A PROCLAMATION**

WHEREAS in and by Section 3 of Chapter 25 of the Acts of 2006, *An Act to Amend Chapter 92 of the Revised Statutes, 1989, the Consumer Protection Act*, it is enacted as follows:

- 3** This Act comes into force on such day as the Governor in Council orders and declares by proclamation.

AND WHEREAS it is deemed expedient that Sections 18B to 18S and Section 18U of the *Consumer Protection Act*, as enacted by Section 2 of Chapter 25 of the Acts of 2006, *An Act to Amend Chapter 92 of the Revised Statutes, 1989, the Consumer Protection Act*, do come into force on and not before August 1, 2009;

NOW KNOW YE THAT WE, by and with the advice of the Executive Council of Nova Scotia, do by this Our Proclamation order and declare that Sections 18B to 18S and Section 18U of the *Consumer Protection Act*, as enacted by Section 2 of Chapter 25 of the Acts of 2006, *An Act to Amend Chapter 92 of the Revised Statutes, 1989, the Consumer Protection Act*, do come into force on and not before August 1, 2009, of which all persons concerned are to take notice and govern themselves accordingly.

IN TESTIMONY WHEREOF We have caused these  
our Letters to be made Patent and the  
Great Seal of Nova Scotia to be  
hereunto affixed.

WITNESS, Our Trusty and Well Beloved Her Honour  
the Honourable Mayann E. Francis, Lieutenant  
Governor of the Province of Nova Scotia.

AT Our Government House in the Halifax Regional  
Municipality, this 17th day of July in the year of  
Our Lord two thousand and nine and in the fifty-  
eighth year of Our Reign.

BY COMMAND:

**sgd: Ross Landry**  
Provincial Secretary  
Minister of Justice and Attorney General

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**N.S. Reg. 248/2009**

Made: July 17, 2009

Filed: July 17, 2009

Payday Lenders Regulations

Order in Council 2009-324 dated July 17, 2009  
Amendment to regulations made by the Governor in Council  
pursuant to Section 18U of the *Consumer Protection Act*

The Governor in Council on the report and recommendation of the Acting Minister of Service Nova Scotia and Municipal Relations dated June 25, 2009, and pursuant to Section 18U of Chapter 92 of the Revised Statutes of Nova Scotia, 1989, the *Consumer Protection Act*, is pleased to make regulations respecting payday lenders in the form set forth in Schedule "A" attached to and forming part of the report and recommendation, effective on and after August 1, 2009.

**Schedule "A"**

**Regulations Respecting Payday Lenders  
made pursuant to Section 18U of Chapter 92 of the  
Revised Statutes of Nova Scotia, 1989,  
the *Consumer Protection Act***

**Citation**

1 These regulations may be cited as the *Payday Lenders Regulations*.

**Definitions for Act and regulations**

2 (1) In these regulations,

- (a) "Act" means the *Consumer Protection Act*;
- (b) "APR" means the annual percentage rate, which is the percent that the cost of borrowing is to the amount borrowed expressed as an annual rate;
- (c) "Board" means the Nova Scotia Utility and Review Board;



- (d) “Canadian Payments Association” means the association established under the *Canadian Payments Act* (Canada);
  - (e) “cash card” means a card or other device, other than a credit card, that can be used to obtain cash or purchase goods or services issued by a payday lender to a borrower of a payday loan instead of advancing cash or transferring money to the borrower.
- (2) In Sections 18A to 18U of the Act and in these regulations, “security” includes real or personal property or an interest in real or personal property.

#### **Application of *Consumer Protection Act Regulations* to payday lenders**

3 The *Consumer Protection Act Regulations* apply to payday lenders, except for the following provisions of those regulations:

- (a) clause 3(1)(b), respecting the fee for a permit;
- (b) subsections 6(1) to (5), respecting hearings for refusing, cancelling or suspending [a] permit;
- (c) Section 11, respecting disclosing the percentage rate for each period during a term of credit;
- (d) Sections 15 to 20, respecting variable rates and credit.

#### **Application of regulations to agents of lenders**

4 An agent of a lender who is responsible for dealing with borrowers and prospective borrowers on behalf of a payday lender must comply with all the provisions of the Act and the regulations made under the Act that apply to payday lenders, except that an agent of a lender is not required to hold a permit under Section 18E of the Act.

#### **Information to accompany application for permit**

5 An applicant for a permit as a payday lender must submit all of the following with their application for a permit:

- (a) for each loan option offered by the payday lender, a completed sample loan agreement for a \$300 loan for a 14-day term that shows that the cost of borrowing and any charges do not exceed the maximums set by the Board ~~the loan agreement~~ and includes contact information, including a telephone number, for the payday lender and contact information for Service Nova Scotia and Municipal Relations as supplied by the department, together with the following statement: “Payday loans are regulated by government, for more information on the regulation of payday lenders or to register a complaint, contact: *(insert contact information as supplied)*.”;
- (b) a form that a borrower may use to give written notice of cancellation of a payday loan to the lender;
- (c) a form of the receipt the lender uses to acknowledge receipt of what was paid or returned by a borrower when cancelling a loan;
- (d) all of the following information on loans granted by the lender since the information was last reported under this clause:
  - (i) the number of loans granted,
  - (ii) the average size of loans granted,
  - (iii) the number of defaults on loans granted.

**Permit fee**

6 The annual fee for a permit and renewal of a permit as a payday lender is \$3000.

**Changes to loan agreement**

7 A payday lender must submit any changes to its loan agreement, and a completed sample of the loan agreement as required by clause 5(a), to the Registrar at least 21 days before the revised loan agreement is used.

**Signs displaying rates and fees for payday loans**

- 8 (1) The display of rates and fees for payday loans required by Sections 18O of the Act must be in the form of a sign that is immediately visible to persons when entering the payday lender's place of business.
- (2) Signs required by subsection (1) must be a minimum of 61 cm wide by 76 cm high and shall contain lettering in a colour clearly contrasting with the background.
- (3) A sign displaying rates and fees must contain the following information only:
- (a) the heading "Payday Loans are High-Cost Loans" in letters that are at least 3 cm in height;
  - (b) immediately under the heading in clause (a), the subheading "Example: \$300 loan for 14 days" in letters that are at least 2.5 cm in height;
  - (c) immediately under the subheading in clause (b), the following lines of text in letters that are at least 2.5 cm in height:
    - (i) "Principal Amount \$300.00",
    - (ii) "Total Cost of Borrowing" followed by the total cost of borrowing in dollars and cents for \$300,
    - (iii) "Total to Repay" followed by the sum of \$300 and the total cost of borrowing in dollars and cents for \$300,
    - (iv) "Annual Percentage Rate-APR" followed by the annual percentage rate for \$300.
- (4) A payday lender that offers more than one loan option, resulting in differing total costs of borrowing or annual percentage rates for a \$300, 14-day loan, must include the total costs of borrowing, totals to repay and annual percentage rates for each loan option offered by the payday lender in the manner described in clause (c) on any sign displaying the rates and fees under this Section.

**Disclosures to borrower**

- 9 (1) The information required by clauses 18I(a) to (j) of the Act and the following information must be provided by the payday lender to a borrower in the loan agreement when a payday lender gives a borrower funds or access to funds under a payday loan:
- (a) all of the following information for the payday lender and any agent of the lender representing the payday lender to the borrower:
    - (i) name,
    - (ii) business address,
    - (iii) mailing address,

- (iv) telephone number,
- (v) fax number,
- (vi) e-mail address;
- (b) the borrower's name and address;
- (c) the date that the advance is made or a cash card is provided;
- (d) the amount of the advance;
- (e) the term of the loan;
- (f) the date on which repayment is due or, if repaid by installments, the dates on which payments are due;
- (g) an itemization of all fees, charges, commissions, interest, penalties and any other amount to be paid or that could be paid by the borrower;
- (h) a statement of the borrower's right to obtain a copy of the loan agreement from the lender at any time upon request;
- (i) if a cash card is issued to a borrower, the terms and conditions of the cash card, including all of the following:
  - (i) the amount of credit available on the cash card,
  - (ii) any date the cash card expires,
  - (iii) that charges by a third party may apply for using the cash card at locations other than the payday lender.
- (2) The copy of the loan agreement required by clause 18I(1) of the Act must be signed by both the borrower and the lender.
- (3) A payday lender must provide a prospective borrower with the cost of borrowing, and may require only that the borrower give their name in return for the information.

**Form for written notice of cancellation must be given to borrower**

**10** When a payday lender gives a borrower funds or access to funds under a payday loan, the payday lender must give the borrower the form submitted under clause 5(b) for the borrower to use to notify the lender in writing of cancellation of the loan.

**Balance remaining on cash cards**

- 11** (1) At the request of the borrower, the balance remaining on a cash card, even if expired, must be applied towards repaying the payday loan.
- (2) When a payday loan has been repaid, a borrower is entitled to receive any amount remaining on the cash card from the payday lender, whether or not the cash card has expired.

**Rules for when repayment by pre-authorized debit dishonoured**

**12** The rules of the Canadian Payments Association for rejected transactions apply when an attempt to obtain repayment by pre-authorized debit is dishonoured.

**One form of repayment only**

**13** A payday lender must not require more than 1 form of repayment from a borrower.

**Borrower must not be required to repay loan earlier than borrower's payday**

- 14 (1)** A payday lender must not set the due date for repaying a payday loan any earlier than the borrower's next payday.
- (2)** In subsection (1), "the borrower's next payday" means the next day that the borrower's regular wages, compensation or other income, including employment income, income assistance, unemployment insurance or other income guarantee, is paid to the borrower.

**Receipts for repayment of loan**

- 15 (1)** A receipt issued by a payday lender under Section 18M of the Act must be in duplicate so there are copies for both the lender and the borrower.
- (2)** With the borrower's consent, the borrower's bank records satisfy the requirement for a payday lender to issue a receipt under Section 18M of the Act for any form of repayment of a payday loan other than repayment in cash.

**Wage assignments not used to facilitate loans**

**16** A payday lender must not request or accept a wage assignment, or an assignment of any other kind of income, to facilitate repaying a payday loan.

**Future payments not to exceed total amount of loan**

**17** A payday lender must not require a borrower to provide pre-authorized debits or future payments of a similar nature for an amount greater than the amount necessary to repay the payday loan on the due date.

**Charges included in cost of borrowing**

- 18 (1)** Any charges or fees that a payday lender requires a borrower to pay in relation to the advance of a payday loan, except for penalties or charges relating to renewals or extensions, must be included in the cost of borrowing, including the following:
- (a) interest;
  - (b) administration fees;
  - (c) commissions;
  - (d) cheque cashing fees on cheques used to repay a payday loan, even if the loan is past due;
  - (e) fees related to pre-authorized debits used to repay a payday loan, even if the loan is past due;
  - (f) fees relating to issuing and loading a cash card, even if payable to a third party;
  - (g) cash card transaction fees charged at the payday lender's place of business;
  - (h) agent of lender or broker fees.
- (2)** A payday lender must not charge for any default by a borrower of a payday loan except as permitted by an order of the Board under Section 18T of the Act and disclosed to the borrower in the loan agreement.

**Loan must not be contingent on other purchase**

**19** A payday lender must not make a payday loan contingent on purchasing any product or service, including insurance.

**When refund must be paid under subsection 18P(4) of Act**

**20** In subsection 18P(4) of the Act, “immediately upon demand by the borrower or by the Registrar” means at the time that a request is made for a refund in person at the payday lender’s place of business, or no later than the next business day if the request is made other than in person.

**Time period for borrower to cancel loan advanced using cash card**

**21** For a payday loan that is advanced by means of a cash card, the time before which a borrower may cancel a loan under subsection 18Q(1) of the Act is the end of the business day immediately after the day when the cash card is capable of being used to obtain cash or purchase goods or services.

**Records retained by payday lender**

- 22** (1) In accordance with Sections 18M and 18S of the Act, copies of loan agreements and receipts issued to borrowers for loan repayments and on cancellation of loans must be retained for a minimum of 3 years from the date the loan was advanced or the receipt was issued.
- (2) If a receipt is not issued to a borrower for repayment of a payday loan in accordance with subsection 15(2), records of repayment must be retained by the payday lender for a minimum of 3 years from the date the payment was received.
- (3) A payday lender’s record retention system must be capable of providing an inspector with the particulars of all loans advanced in any period during the previous 3 years, including all of the following:
- (a) the name and address of each borrower;
  - (b) each charge and payment relative to each loan;
  - (c) whether the loan is paid-out or outstanding.

**Remedies for contraventions of Section 18N of Act**

- 23** (1) If a payday lender charges a borrower a fee for repaying a payday loan before the due date in contravention of clause 18N(g) of the Act, the borrower is entitled to a refund of any amount paid that exceeds the total amount borrowed.
- (2) If a payday lender deducts or withholds a portion of the cost of borrowing from an advance under a payday loan in contravention of clause 18N(d) of the Act, the borrower is not liable to pay the lender any amount that exceeds the advance less the portion deducted or withheld, and is entitled to a refund of any amount paid that exceeds the advance less the portion deducted or withheld.
- (3) If a payday lender grants a rollover of a payday loan in contravention of clause 18N(h) of the Act, the borrower is entitled to a refund of any amount paid that exceeds the total amount borrowed and, if the rollover is an advancement of a new payday loan to pay out an existing payday loan, the borrower is not liable to pay the payday lender any amount that exceeds the principal of the existing payday loan.

**N.S. Reg. 249/2009**

Made: July 16, 2009

Filed: July 22, 2009

Prescribed Petroleum Products Prices

Order dated July 16, 2009  
made by the Minister of Service Nova Scotia and Municipal Relations  
pursuant to Section 14 of the *Petroleum Products Pricing Act*

**In the Matter of Section 14 of Chapter 11 of the Acts of 2005  
the *Petroleum Products Pricing Act***

- and -

**In the Matter of Sections 14 to 18 of the *Petroleum Products Pricing Regulations*  
made by the Governor in Council  
pursuant to Section 14 of the *Petroleum Products Pricing Act***

- and -

**In the Matter of an Order Prescribing Prices for Petroleum Products  
made by the Minister of Service Nova Scotia and Municipal Relations  
pursuant to Section 14 of the *Petroleum Products Pricing Act* and  
Sections 14 to 18 of the *Petroleum Products Pricing Regulations***

**Order**

I, Ramona Jennex, Minister of Service Nova Scotia and Municipal Relations for the Province of Nova Scotia, pursuant to Section 14 of Chapter 11 of the Acts of 2005, the *Petroleum Products Pricing Act*, and Sections 14 to 18 of the *Petroleum Products Pricing Regulations*, hereby

- (a) repeal the Order dated July 9, 2009, which prescribed prices July 10, 2009; and
- (b) prescribe prices for petroleum products in the Province as set forth in the tables in Schedule "A".

This Order is effective on and after 12:01 a.m. on July 17, 2009.

Made at Halifax, in the Halifax Regional Municipality, Nova Scotia, on July 16, 2009.

Sgd.: *Ramona Jennex*  
Honourable Ramona Jennex  
Minister of Service Nova Scotia and Municipal Relations

## Schedule "A"

**Prices Prescribed for Petroleum Products  
under the *Petroleum Products Pricing Act* and the  
*Petroleum Products Pricing Regulations*  
effective on and after 12:01 a.m. on July 17, 2009**

<b>Table 1: Benchmark Prices for Regulated Petroleum Products</b> (cents/litre)	
Regular unleaded gasoline	49.3
Mid-grade unleaded gasoline	52.3
Premium unleaded gasoline	55.3
Ultra-low-sulfur diesel oil	46.8

<b>Table 2: Fixed Wholesale Prices, Retail Mark-ups and Retail Prices for Regulated Petroleum Products</b> (cents/litre)									
	<b>Fixed Wholesale Price</b> (excludes GST)	<b>Retail Mark-up</b>				<b>Retail Price</b> (includes all taxes)			
		Self-Service		Full-Service		Self-Service		Full-Service	
		Min	Max	Min	Max	Min	Max	Min	Max
<b>Zone 1</b>									
Regular Unleaded	81.1	4.0	5.5	4.0	999.9	96.2	97.9	96.2	999.9
Mid-Grade Unleaded	84.1	4.0	5.5	4.0	999.9	99.6	101.2	99.6	999.9
Premium Unleaded	87.1	4.0	5.5	4.0	999.9	102.9	104.6	102.9	999.9
Ultra-Low-Sulfur Diesel	72.5	4.0	5.5	4.0	999.9	86.4	88.1	86.4	999.9
<b>Zone 2</b>									
Regular Unleaded	81.5	4.0	5.5	4.0	999.9	96.6	98.3	96.6	999.9
Mid-Grade Unleaded	84.5	4.0	5.5	4.0	999.9	100.0	101.7	100.0	999.9
Premium Unleaded	87.5	4.0	5.5	4.0	999.9	103.4	105.1	103.4	999.9
Ultra-Low-Sulfur Diesel	72.9	4.0	5.5	4.0	999.9	86.9	88.6	86.9	999.9
<b>Zone 3</b>									
Regular Unleaded	82.0	4.0	5.5	4.0	999.9	97.2	98.9	97.2	999.9
Mid-Grade Unleaded	85.0	4.0	5.5	4.0	999.9	100.6	102.3	100.6	999.9
Premium Unleaded	88.0	4.0	5.5	4.0	999.9	104.0	105.7	104.0	999.9
Ultra-Low-Sulfur Diesel	73.4	4.0	5.5	4.0	999.9	87.5	89.2	87.5	999.9
<b>Zone 4</b>									
Regular Unleaded	82.0	4.0	5.5	4.0	999.9	97.2	98.9	97.2	999.9
Mid-Grade Unleaded	85.0	4.0	5.5	4.0	999.9	100.6	102.3	100.6	999.9
Premium Unleaded	88.0	4.0	5.5	4.0	999.9	104.0	105.7	104.0	999.9
Ultra-Low-Sulfur Diesel	73.4	4.0	5.5	4.0	999.9	87.5	89.2	87.5	999.9
<b>Zone 5</b>									
Regular Unleaded	82.0	4.0	5.5	4.0	999.9	97.2	98.9	97.2	999.9
Mid-Grade Unleaded	85.0	4.0	5.5	4.0	999.9	100.6	102.3	100.6	999.9
Premium Unleaded	88.0	4.0	5.5	4.0	999.9	104.0	105.7	104.0	999.9
Ultra-Low-Sulfur Diesel	73.4	4.0	5.5	4.0	999.9	87.5	89.2	87.5	999.9
<b>Zone 6</b>									
Regular Unleaded	82.8	4.0	5.5	4.0	999.9	98.1	99.8	98.1	999.9
Mid-Grade Unleaded	85.8	4.0	5.5	4.0	999.9	101.5	103.2	101.5	999.9
Premium Unleaded	88.8	4.0	5.5	4.0	999.9	104.9	106.6	104.9	999.9
Ultra-Low-Sulfur Diesel	74.2	4.0	5.5	4.0	999.9	88.4	90.1	88.4	999.9

**N.S. Reg. 250/2009**

Made: July 17, 2009

Filed: July 22, 2009

Nova Scotia Greenhouse Vegetable Marketing Board Licence Regulations

Order dated July 17, 2009

Repeal of regulations made by the Natural Products Marketing Council  
pursuant to Section 9 of the *Natural Products Act*

I certify that the Natural Products Marketing Council, at its meeting on July 17, 2009, carried a motion pursuant to Section 9 of Chapter 308 of the Revised Statutes of Nova Scotia, 1989, the *Natural Products Act*, to repeal the *Nova Scotia Greenhouse Vegetable Marketing Board Licence Regulations*, N.S. Reg. 216/92, made by [the] Governor in Council by Order in Council 92-1030 dated October 13, 1992.

This repeal is effective on and after July 17, 2009.

Signed at Truro, in the [County of] Colchester, Nova Scotia on July 17, 2009.

Sgd.: *E. A. Crouse*

Elizabeth A Crouse

Acting General Manager

Natural Products Marketing Council

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**N.S. Reg. 251/2009**

Made: July 17, 2009

Filed: July 22, 2009

Nova Scotia Greenhouse Vegetable Marketing Board Pricing Regulations

Order dated July 17, 2009

Repeal of regulations made by the Natural Products Marketing Council  
pursuant to Section 9 of the *Natural Products Act*

I certify that the Natural Products Marketing Council, at its meeting on July 17, 2009, carried a motion pursuant to Section 9 of Chapter 308 of the Revised Statutes of Nova Scotia, 1989, the *Natural Products Act* to repeal the *Nova Scotia Greenhouse Vegetable Marketing Board Pricing Regulations*, N.S. Reg. 217/92, made by [the] Governor in Council by Order in Council 92-1031 dated October 13, 1992.

This repeal is effective on and after July 17, 2009.

Signed at Truro, in the [County of] Colchester, Nova Scotia on July 17, 2009.

Sgd.: *E. A. Crouse*

Elizabeth A Crouse

Acting General Manager

Natural Products Marketing Council