

Section 2.1

Municipal Calendar for CAOs, Municipal Clerks and Treasurers

This calendar includes dates specified in various statutes that are of interest to Municipal Clerks and Treasurers. Although every effort has been made to identify the dates that would be important to most Municipal Clerks and Treasurers, the user is cautioned that not all situations have been covered. In addition, the user is cautioned that the preparation of this guide must necessarily involve interpretation of legislation as it applies in general situations. Specific situations may require careful legal analysis. Therefore, reference should be made to the appropriate Nova Scotia statutes and to legal advisors.

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January		
Date	Item	Reference
January	Fourth instalment of equalization grants to municipalities paid by the Province.	19, 20(4) Municipal Grants Act
January	Property Assessment notices to be sent by Service Nova Scotia and Municipal Relations to property owners. The date on the notice starts the 21 day appeal period.	53(1), Assessment Act
January	Service Nova Scotia and Municipal Relations sends out summary of previous years assessment activity to municipal units	N/A
January 15	A district planning commission shall submit to the clerk of each of the participating municipalities an estimate of revenues and expenditures for the next fiscal year.	258(1), Municipal Government Act
January 31	The Library Council on or before January 31 shall forward its recommendations respecting maintenance grants to the municipality.	13(1), Libraries Act

February		
Date	Item	Reference
February 1	On or before February 1 or such date as may be set by the Nova Scotia Utility and Review Board (UARB), the balance sheets of the public utilities shall be filed with the UARB.	50(2) Act to Regulate Public Utilities
February 1	Not later than the first day of February of each year, each non-profit housing corporation wholly owned by the municipality shall submit to the council of each municipality that executed the instrument of incorporation or consented to an amendment to the instrument a report covering the activities of the corporation in the preceding year, together with a financial statement of the corporation for that year.	16, Municipal Housing Corporations Act
February 15	If the council of a county or district municipality decides to have a mayor elected at large, the decision may not be reversed after February 15 in the year in which the first mayor is to be elected.	12(9), Municipal Government Act
February (last day)	The T4 and the T4 Summary forms must be filed with the Income Tax Division of Revenue Canada and the information slips distributed to the municipal employees.	205, 206, Canadian Income Tax Act

March		
Date	Item	Reference
March 31	The end of the fiscal year for the municipality.	64, Municipal Government Act 2110, Accounting Manual

March		
Date	Item	Reference
March 31	A participating municipality may withdraw from a district planning commission effective April 1 without the agreement of the remaining participating municipalities, provided notice was given to the participating municipalities before March 31 of the preceding year.	253(3), Municipal Government Act
March 31	On or before December 31 in each year the Director of Assessment shall complete the roll and forward it to the Municipal Clerk, unless the Minister of Service Nova Scotia and Municipal Relations on or before December 31 extends the time to no later than the following March 31.	52(3), Assessment Act
March 31	Final Community Sustainability Plan due	
March 31	The school fiscal year ends on March 31.	71(2) Education Act

April		
Date	Item	Reference
April	First instalment of equalization grants to municipalities are paid by the province (dependent upon timing of the Provincial Budget).	19, 20(4) Municipal Grants Act

April		
Date	Item	Reference
April	<p>In April the Service Nova Scotia and Municipal Relations sends out 3 forms to the municipalities for completion (Statement of Estimates, General Return and the Three Year Capital Budget). Within two weeks of when the municipality sets its tax rates, these forms should be completed and returned to the Service Nova Scotia and Municipal Relations to facilitate the determination of grants and approval of loans.</p> <p><i>This should be revised as: The financial reporting forms (Statement of Estimates, Financial Information Return, Federal Gas Tax Annual Expenditure Report and Outcomes Report) will be rolled over and ready for data entry for the new fiscal year. These reports are due in September.</i></p>	35, Municipal Grants Act 451, MGA
April 1	The beginning of the fiscal year for the municipality.	64, Municipal Government Act
April 1	A participating municipality may withdraw from a district planning commission effective April 1 without the agreement of the remaining participating municipalities, provided notice was given to the participating municipalities before March 31 of the preceding year.	253(3), Municipal Government Act
April 1	The school fiscal year begins on April 1.	71(2) Education Act
April 1	Every municipal council shall prepare and submit to the Minister of Education before the first day of April in each year a statement of all revenues and expenditures relating to the capital program for school buildings for the last fiscal year.	6(4), Education Assistance Act
April 1, 2003	After April 1, 2003, property shall be put up for tax sale if the taxes are in arrears for the preceding three years (Section 134(2)) and council may defer a tax sale proceedings for a property for up to two years (Section 134(3)).	584(2), Municipal Government Act

May		
Date	Item	Reference
May	Service Nova Scotia and Municipal Relations sends proposed Assessment Rolls to Municipal Units for budgetary purposes. Assessment notices are sent to property owners with over a 3% increase in assessment. No appeals	N/A
May (first Tuesday)	The Annual meeting of the Fire Protection District will be held for the ratepayers.	27(1), Rural Fire District Act
May 10	The Commissioners of the Fire Protection District shall provide the clerk of the municipality the estimates to be collected by the municipality as an area rate.	46(2), Rural Fire District Act
May 31	Federal Gas Tax Interim Annual Expenditure Report and Federal Public Transit Fund Interim Annual Expenditure Report due	

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June		
Date	Item	Reference
June 15	The auditor of the Library shall submit to the municipality a financial report of the operations of the library for the financial year.	14(2), Libraries Act
June 30	Property may be sold for taxes if the taxes with respect to the property are not paid in full for the taxation year immediately preceding the year in which the tax sale proceedings are commenced, but the proceedings shall not commence before June 30 th in the year immediately following that taxation year.	134, Municipal Government Act
June 30	A District Planning Commission shall provide the councils of the participating municipalities with a financial report for the preceding year signed by the commission's auditor.	256, Municipal Government Act

June		
Date	Item	Reference
June 30	A District Planning Commission shall make an annual report to the councils of the participating municipalities setting out its activities for the preceding year.	257, Municipal Government Act
June 30	An application for registration as a municipal auditor shall be filed with the Minister of Service Nova Scotia and Municipal Relations on or before June 30 in each year. The Minister may accept an application after June 30, but it must be received prior to December 31, and an additional fee will be charged.	457(4), (6) Municipal Government Act
June 30	Federal gas Tax Outcomes Report, Federal Public Transit Fund Audited Annual Expenditure Report and Federal Public Transit Fund Outcomes Report due	

July		
Date	Item	Reference
July	Second instalment of equalization grants to municipalities paid by the Province.	19, 20(4) Municipal Grants Act
July 1	The annual public meeting of the electors of the Village shall be held on or before the first day of July in each fiscal year.	413, Municipal Government Act
July 1	Every school board for each fiscal year shall prepare financial statements in the form prescribed by the Minister of Education and submit the statements to each municipality in the school district before July 1 of the ensuing fiscal year.	83, Education Act

July		
Date	Item	Reference
July 31	The municipal auditor's report shall be filed with the council and the Minister of Housing and Municipal Affairs by July 31.	42(4), Municipal Government Act 5020, Accounting Manual
July 31	The registration as a Municipal Auditor expires on July 31 in each year.	457(8), Municipal Government Act
July 31	The school academic year ends on July 31.	71(1) Education Act

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August		
Date	Item	Reference
August 1	The school academic year begins on August 1.	71(1) Education Act

September		
Date	Item	Reference
September 1	Federal Gas Tax Annual Expenditure Report and Draft Integrated Community Sustainability Plan due.	
September 30	Audited Financial Statements, Management/Internal Control Letter, Statement of Estimates, and Financial Information Return due.	451, Municipal Government Act, 2.3 Financial Reporting Accounting Manual
September 30	Capital Investment Plan	
September 30	Fire Protection Grant submissions to Municipal Services are due for processing	

October		
Date	Item	Reference
October	Third instalment of equalization grants to municipalities paid by the Province.	19, 20(4) Municipal Grants Act

November		
Date	Item	Reference
November 1	Every municipal council shall for each fiscal year prepare a budget for the capital program for the construction, improvement and alteration of school buildings and submit the budget to the Minister of Education before the first day of November preceding the fiscal year.	6(1), Education Assistance Act
November 15	Municipal Units should forward all address changes to their Assessment Offices so that they may be reflected in the filed assessment roll.	N/A

December		
Date	Item	Reference
December 1	The filed assessment roll shall reflect the state of the property as it existed on the first day of December immediately preceding the filing of the roll.	52(2), Assessment Act
1 st week of December	Assessment Office deadline for entering data for the assessment roll.	N/A
December	Proposed Uniform Assessment to be used for the following fiscal year is sent out by Service Nova Scotia and Municipal Relations, municipalities have a 60 day appeal period.	14, Municipal Grants Act
December 31	Last day for late filing of the Municipal Auditor.	457(6) Municipal Government Act
December 31	On or before December 31 in each year the Director of Assessment shall complete the roll and forward it to the Municipal Clerk (unless the Minister of Service Nova Scotia and Municipal Relations on or before December 31 extends the time to no later than the following March 31, Section 52(3)).	52(1), Assessment Act

December		
Date	Item	Reference
December 31	Before the end of every year, in 2006 and every eighth year thereafter, the council shall conduct a survey of the polling districts and number of councillors and apply to the Nova Scotia Utility and Review Board to confirm or alter the polling districts or number of councillors	369, Municipal Government Act
December 31	Before the end of the year in 2007 and every eighth year thereafter, every school board shall apply to the Nova Scotia Utility and Review Board to confirm or alter the electoral districts.	43, Education Act
December 31	Unless otherwise ordered by the Nova Scotia Utility and Review Board, all accounts kept by a public utility shall be closed on December 31 in each year and a balance sheet of that date shall be completed.	50(1) Act to Regulate Public Utilities

**Miscellaneous activities
for the Chief Administrative Officer, Municipal Clerk and Treasurer
(except those listed in the Municipal Government Act
and the Municipal Elections Act)**

This listing of activities would be of interest to most Chief Administrative Officers, Municipal Clerks and Treasurers. It does not include those listed in the Municipal Government Act or the Municipal Elections Act. Primarily, the MGA Resource Binder provides the details required for the CAO, Municipal Clerk and Treasurer and the Service Nova Scotia and Municipal Relations provides the guide to Municipal Elections for each year when there is Municipal and School Board Elections.

The items listed includes those activities specified in other statutes that would be of interest. Although every effort has been made to identify the major or generic activities that would be important to most CAOs, Municipal Clerks and Treasures, the user is cautioned that not all situations have been covered. In addition, the preparation of this guide must necessarily involve interpretation of legislation as it applies in general situations. Specific situations may require careful legal analysis. Therefore, reference should be made to the appropriate Nova Scotia statutes and to legal advisors.

Miscellaneous activities for the Municipal Clerk (except the Municipal Government Act and the Municipal Elections Act)		
Topic	Item	Act
Assessment Appeal Court	The clerk on behalf of the municipality may appeal to the Nova Scotia Utility and Review Board any decision of the assessment appeal court.	85, Assessment Act
Assessment Appeal Court	The court shall cause notice of the date, hour and place of its sittings to be given to the Director and to the clerk of the municipality whose assessments are being appealed not later than twelve days before the date of the sitting.	60(3), Assessment Act

**Miscellaneous activities
for the Municipal Clerk
(except the Municipal Government Act
and the Municipal Elections Act)**

Topic	Item	Act
Assessment Exemption to property taxes for fire fighting	The following property is exempt from taxes, where the building or part thereof in which equipment not owned by a municipality, used or to be used exclusively for fighting fires, is kept and the land in connection with such building, but only if and while a written undertaking by the owners is in force and is on file in the office of the clerk of the municipality, undertaking that it will be so used, which undertaking may be subject to cancellation on six months notice in writing.	5(1)(i), Assessment Act
Assessment: notice of appeal	The clerk, on behalf of the municipality, may appeal by serving notice of appeal, within thirty days from the day when notice of the decision was received, on the person in whose name the property is assessed, the person who appealed the assessment if he is not that person and the Director, and by filing a copy of the notice of appeal with the Clerk of the Nova Scotia Utility and Review Board.	86(2), Assessment Act
Assessment: property location	Property shall be assessed in the municipality in which it is located on the day of forwarding the assessment roll to the clerk.	30(1), Assessment Act
Assessment: report to Council	When the assessment roll has been passed by the court and certified by the clerk, he or she shall report these facts to the council at its next regular meeting.	92, Assessment Act

**Miscellaneous activities
for the Municipal Clerk
(except the Municipal Government Act
and the Municipal Elections Act)**

Topic	Item	Act
Assessment: Subpoenas and witnesses	Subpoenas may be issued for the attendance of witnesses before the court and they shall be in Form D in the Schedule and may be signed by the clerk of any municipal unit the assessment of which is under appeal or by any member of the regional assessment appeal court or the recorder.	67(1), Assessment Act
Education: financial statement	The Minister of Education and school board shall in each fiscal year provide each municipality with the amount of payments it is to make to the school board.	73 to 76, Education Act
Education: payment by Minister of Education to municipality	The Minister of Education shall pay annually to each municipality the sums required by the municipality in that fiscal year to pay interest and repay the principal of sums borrowed by the municipality for the purposes of erecting, acquiring, purchasing, altering, adding to, improving, furnishing or equipping buildings for public schools or acquiring land therefor.	78, Education Act
Emergency Measures	A municipality shall establish and maintain a municipal emergency by-law and municipal emergency measures organization.	10, Emergency Measures Act
Jury Committee	Each municipal council shall appoint a person to represent the municipal unit on the jury committee for the jury district in which the municipal unit is located.	6(2), Juries Act

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**Miscellaneous activities
for the Municipal Clerk
(except the Municipal Government Act
and the Municipal Elections Act)**

Topic	Item	Act
Shopping Centre Development: approval	When a municipal planning strategy is not in effect, a shopping centre may not be constructed without a hearing and approval from the Nova Scotia Utility and Review Board. All clerks of every municipality within a radius of fifty miles of the proposed shopping centre shall receive a notice of the application and the public hearing. (This does not apply to shopping centres located in the Halifax Regional Municipality.)	3, 5, 10 and 11, Shopping Centre Development Act
Shopping Centre Development: appeals	A municipality, within the fifty mile radius of the proposed shopping centre, may within thirty days of the publication of the notice of the decision appeal the decision to the Nova Scotia Utility and Review Board. Except where the shopping centre is to be located in the Halifax Regional Municipality.	10 and 11(4), Shopping Centre Development Act
Utilities: placement of utilities	A public utility shall make an application to the clerk for council's consent to erect or place in, upon, along, under or across any street, road or highway, any pole, wire, conduit or pipe.	78, Public Utilities Act