

# **Municipal Fiscal Year Act**

CHAPTER 19 OF THE ACTS OF 1990

*as amended by*

2018, c. 1, Sch. A, s. 128



© 2018 Her Majesty the Queen in right of the Province of Nova Scotia  
Published by Authority of the Speaker of the House of Assembly  
Halifax

This page is intentionally blank.

CHAPTER 19 OF THE ACTS OF 1990  
amended 2018, c. 1, Sch. A, s. 128

**An Act to Change the Fiscal Year for  
Municipalities, Other Local Bodies and the  
Nova Scotia Municipal Finance Corporation  
to Coincide with the Fiscal Year  
of the Province**

**Table of Contents**

(The table of contents is not part of the statute)

	Section
Short title.....	1
Interpretation.....	2
Fiscal year.....	3
Interpretation of other enactments, date adjustments.....	4
Transition-year estimates, rates and taxes.....	5
Regulations.....	6
Assessment Act amended.....	7-34
Building Code Act amended.....	35
Corrections Act amended.....	36
Education Act amended.....	37-43
Libraries Act amended.....	44, 45
Metropolitan Authority Act amended.....	46-49
Municipal Act amended.....	50-61
Municipal Affairs Act amended.....	62-69
Municipal Finance Corporation Act amended.....	70, 71
Municipal Grants Act amended.....	72-80
Planning Act amended.....	81, 82
Regional Transit Authority Act amended.....	83, 84
Rural Fire District Act amended.....	85-94
Towns Act amended.....	95-106
Village Service Act amended.....	107-113
Effective dates.....	114

**Short title**

**1** This Act may be cited as the *Municipal Fiscal Year Act*. 1990, c. 19,  
s. 1.

**Interpretation**

- 2** In this Act,
- (a) “council” means the council of a municipality;
  - (b) “local body” means
    - (i) the Conseil scolaire acadien provincial,
    - (ii) *repealed 2018, c. 1, Sch. A, s. 128.*

APRIL 1, 2018

- (iii) a regional library board to which the *Libraries Act* applies,
  - (iv) the Metropolitan Authority continued by the *Metropolitan Authority Act*,
  - (v) a service commission as defined by the *Municipal Affairs Act*,
  - (vi) a district planning commission established pursuant to or within the meaning of the *Planning Act*,
  - (vii) a regional transit authority incorporated pursuant to the *Regional Transit Authority Act*,
  - (viii) fire protection commissioners incorporated pursuant to the *Rural Fire District Act* or to whom the *Rural Fire District Act* applies,
  - (ix) village commissioners incorporated pursuant to the *Village Service Act* or to whom the *Village Service Act* applies;
- (c) “municipality” means a city, an incorporated town or a municipality of a county or district;
- (d) “transition year” means the fiscal year that is the period from the first day of January, 1991, to the thirty-first day of March, 1992, inclusive. 1990, c. 19, s. 2; 2018, c. 1, Sch. A, s. 128.

### Fiscal year

- 3** The fiscal year of a municipality or a local body is
- (a) the calendar year 1990 or a preceding calendar year;
  - (b) the period from the first day of January, 1991, to the thirty-first day of March, 1992, inclusive;
  - (c) the period from the first day of April in the year 1992 or any year thereafter to the thirty-first day of March in the next following year, inclusive. 1990, c. 19, s. 3.

### Interpretation of other enactments, date adjustments

**4 (1)** Every enactment shall be read, construed, interpreted and given effect in accordance with this Act.

**(2)** Where there is a conflict between this Act or the regulations and any general or special enactment, this Act and the regulations prevail.

**(3)** For greater certainty, where the date that anything required by law to be done is based, whether expressly or by necessary implication, upon the fiscal year of a municipality or local body, that date shall be adjusted, relative to the change in the fiscal year of a municipality or local body pursuant to this Act, to be consistent with this Act.

(4) Without restricting the generality of subsection (3), the following dates are to be adjusted in accordance with subsection (3):

- (a) the date upon which a requisition or request is to be made to a council for a financial contribution;
- (b) the date upon which audited statements are to be completed, whether or not they are required to be filed with a council;
- (c) the date that audited statements are to be filed with a council.

(5) Where the date of the annual meeting and election of commissioners or other representatives is adjusted pursuant to subsection (3), the term of office of the commissioners or other representatives who hold office during the transition year is extended to correspond to the adjusted dates. 1990, c. 19, s. 4.

#### **Transition-year estimates, rates and taxes**

5 (1) During the transition year, a municipality shall prepare its estimates and levy rates and taxes to correspond with the transition year.

(2) During the transition year, the rates and taxes are payable on the dates determined by the council by resolution.

(3) Sections 105 and 106 of the *Assessment Act* apply to a resolution made pursuant to this Section. 1990, c. 19, s. 5.

#### **Regulations**

6 (1) The Governor in Council may make regulations respecting any matter or thing the Governor in Council deems necessary or advisable to carry out the purpose and intent of this Act.

(2) The exercise by the Governor in Council of the authority contained in subsection (1) shall be regulations within the meaning of the *Regulations Act*. 1990, c. 19, s. 6.

#### **Assessment Act amended**

7 to 34 *amendments*

#### **Building Code Act amended**

35 *amendment*

#### **Corrections Act amended**

36 *amendment*

#### **Education Act amended**

37 to 43 *amendments*

**Libraries Act amended**44 and 45 *amendments***Metropolitan Authority Act amended**46 to 49 *amendments***Municipal Act amended**50 to 61 *amendments***Municipal Affairs Act amended**62 to 69 *amendments***Municipal Finance Corporation Act amended**70 and 71 *amendments***Municipal Grants Act amended**72 to 80 *amendments***Planning Act amended**81 and 82 *amendments***Regional Transit Authority Act amended**83 and 84 *amendments***Rural Fire District Act amended**85 to 94 *amendments***Towns Act amended**95 to 106 *amendments***Village Service Act amended**107 to 113 *amendments***Effective dates**

**114 (1)** Sections 8, 9, 35, 41, 59 and 100 have effect on, from and after the first day of January, 1991.

**(2)** Sections 71, 73 and 75, subsection (3) of Section 78 and Sections 79 and 84 have effect on, from and after the first day of April, 1991.

**(3)** Sections 11, 33, 44, 45, 49, 50, 53, 81, 83, 85, 87, 91, 93, 94, 95, 102, 107, 108, 111 and 112 have effect on, from and after the first day of January, 1992.

(4) Sections 10, 24 and 76 and subsection (1) of Section 80 have effect on, from and after the first day of April, 1992. 1990, c. 19, s. 114.

---