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Received

OCT 05 2015

Nova Scotia  
Utility and Review Board

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## TOWN OF PARRSBORO

P.O. BOX 400  
PARRSBORO, NOVA SCOTIA  
B0M 1S0

PHONE (902) 254-2036  
FAX (902) 254-2313



FROM THE OFFICE OF  
LOIS SMITH  
MAYOR

Email: [town@town.parrsboro.ns.ca](mailto:town@town.parrsboro.ns.ca)  
Website: [www.town.parrsboro.ns.ca](http://www.town.parrsboro.ns.ca)

October 1, 2015

Ms. Elaine Wagner  
Chief Clerk  
Nova Scotia Utility and Review Board  
3<sup>rd</sup> Floor, 1601 Lower Water Street  
Halifax, NS B3J 3P6

Dear Ms. Wagner:

**RE: Application for Dissolution of the Town of Parrsboro**

Pursuant to Section 394(b) of the *Municipal Government Act*, 1998, c. 18 as amended (“MGA”), the Town of Parrsboro hereby applies to the Nova Scotia Utility and Review Board (“UARB”) for an order of dissolution.

Parrsboro further requests that pursuant to section 399(2)(a) of the MGA, the UARB order that the area comprising the town be annexed to, and form part of, the Municipality of the County of Cumberland upon dissolution.

**We hereby claim confidentially with respect to the “Accounts Receivable” document found at tab 10-Q in this Application, and ask that this information not be released publicly.**

In support of this application, please find the following attached as per section 395(2) of the MGA:

- ✓ Geographic description of Parrsboro:
  - Map showing Town boundaries
  - Written description of boundaries
- ✓ Census data for Parrsboro from Statistics Canada (released October 24, 2012):
  - Population statistics for Parrsboro
  - Geographic size of the Town
- ✓ The total assessed value of taxable property and occupancy assessments for both Parrsboro and the Municipality of the County of Cumberland, including the applicable municipal property tax rates, for the previous five (5) fiscal years ending March 31, 2015

- ✓ Parrsboro's audited financial statements for fiscal year 2013/14 dated March 31, 2014
- ✓ Parrsboro's Water Utility's audited financial statements for fiscal year 2013/14 dated March 31, 2014
- ✓ Parrsboro's audited financial statements for fiscal year 2012/13 dated March 31, 2013
- ✓ Parrsboro's Water Utility's audited financial statements for fiscal year 2012/13 dated March 31, 2013
- ✓ Reasons for making this Application
- ✓ Such other matters as the Applicant considers relevant to this application. To wit:
  - Proclamation from Royal Gazette dated July 15, 1889 designating Parrsboro as an incorporated town pursuant to the *Towns Incorporation Act of 1888*, 1888, c. 1
  - The Municipality of the County of Cumberland's audited financial statements for fiscal year 2013/14 dated March 31, 2014
  - Financial Condition Indices for Parrsboro & Municipality of Cumberland
  - Parrsboro's Town Budgets for Fiscal Years 2013/14 to 2015/16
  - Public Notices of Town Council meetings related to this Application:
    - "Notice of Public Meeting" held on August 13, 2015 that was advertised on Parrsboro Radio 99.1, the Amherst Citizen (twice, starting two weeks prior to the meeting), on Facebook, and with public notice postings in the Town Hall, Post Office, and Co-op Grocery Store.
    - "Notice of Public Meeting & Special Council Meeting" posted to Town's website on August 19, 2015, giving notice of August 26, 2015 council meeting
    - "Notice of Public Meeting & Special Council Meeting" posted to Town's Facebook page on August 21, 2015, giving notice of August 26, 2015 council meeting
    - "Notice of Public Meeting" posted to Town's Facebook page on August 7, 2015, giving notice of August 13, 2015 council meeting
  - Minutes of Council Meeting held on August 26, 2015
  - Official Statements made in relation to this Application:
    - Mayor Lois Smith's statement at Public Meeting of August 13, 2015
    - Mayor Lois Smith's statement at Public Meeting & Special Council Meeting of August 26, 2015
  - Town of Parrsboro's press releases with respect to this application:
    - Following Public Meeting held on August 13, 2015
    - Following Public Meeting & Special Council Meeting held on August 26, 2015 (release was sent to the Chronicle-Herald, the Amherst Daily News, Parrsboro Radio, CKDH Amherst, and the CBC)
  - Presentation given by Town of Parrsboro at Public Meeting of August 13, 2015

- Presentations given by Rob Frost (Department of Municipal Affairs) and Raymond Hickey (CAO, Parrsboro) at Public Meeting & Special Council Meeting of August 26, 2015
- The number and names of active town councilors for Parrsboro, and the number of electors from the last municipal election dated October 20, 2012
- Parrsboro's Municipal Planning Strategy
- Parrsboro's Land Use By-Law (with amendment)
- Parrsboro's Subdivision By-Law
- List of Parrsboro's Development Agreements
- Federal & Provincial Grants-in-Lieu with Equalization Payment Amounts
- **Accounts Receivable for Parrsboro as of September 10, 2015 (CONFIDENTIAL)**
- List of Town Employees by Classification
- List of Parrsboro's By-Laws
- Breakdown of Town Roads by Length
- Policing Services
- Miscellaneous Information re: Planning, Land Use, Regional Boards, Garbage Collection, Leases, etc.
- Municipal Planning & Land Use Maps

When the UARB has had the opportunity to review the above-noted documents, we respectfully request that a date be set for a hearing of the application for a Preliminary Order pursuant to Section 396 of the *MGA*.

**If this application is granted, we would ask that the effective date of dissolution be November 1, 2016, concurrent with the next scheduled municipal election.**

Please be advised that a copy of this application has been provided to the Honourable Zach Churchill, Minister of Municipal Affairs, and Brenda Moore, Municipal Clerk for the Municipality of the County of Cumberland.

Respectfully submitted this 1<sup>st</sup> day of October, 2015.

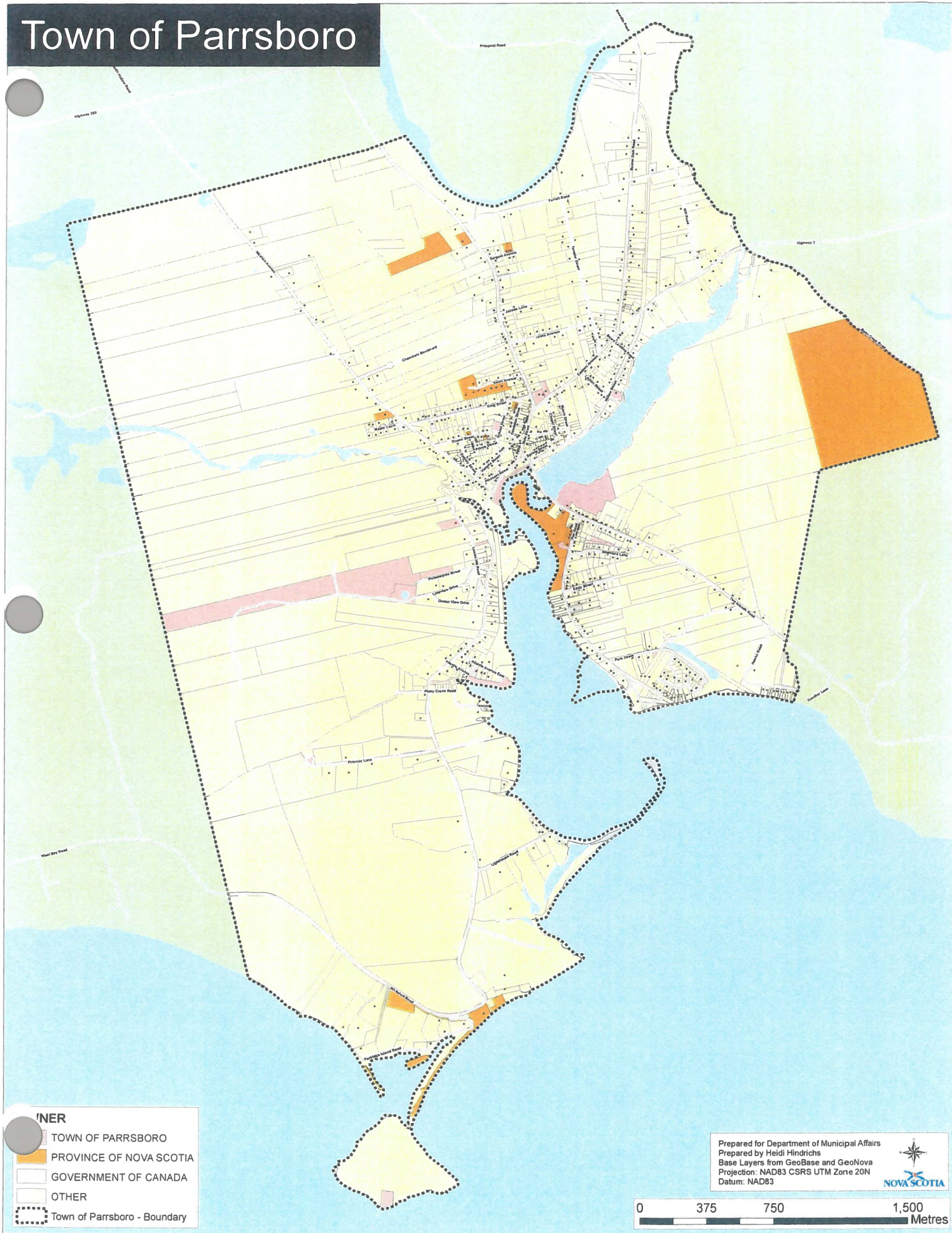
Sincerely,



Lois Smith  
Mayor

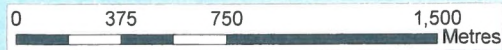
cc Honourable Zach Churchill, Minister, Department of Municipal Affairs  
Brenda Moore, Municipal Clerk, Municipality of the County of Cumberland

# Town of Parrsboro



- TOWN OF PARRSBORO
- PROVINCE OF NOVA SCOTIA
- GOVERNMENT OF CANADA
- OTHER
- Town of Parrsboro - Boundary

Prepared for Department of Municipal Affairs  
Prepared by Heidi Hindrichs  
Base Layers from GeoBase and GeoNova  
Projection: NAD83 CSRS UTM Zone 20N  
Datum: NAD83





In pursuance of the notice of motion given at the last regular meeting, it was moved by Councillor Harris, seconded by Councillor Crossman, and passed that the By-laws of the Town of Parrsboro touching on the boundaries of the said Town of Parrsboro be amended as follows-

Upon reading the Petition dated May 22nd, 1942, of Stanley F. Morris, J. Waldo Simpson, William Mills, George Welton, Earl G. Smith, Garnet Welton, W. G. Brown, J. S. Henderson, and Stanley W. Smith, being two-thirds and more of the owners of real property in the District adjacent to the north boundary of the Town of Parrsboro, praying that the Boundaries of the Town of Parrsboro be changed as hereinafter set forth, it ~~was~~<sup>is</sup> resolved that the prayer thereof be granted, and therefore it is ordained by the Council of the Town of Parrsboro that the Boundaries of the Town of Parrsboro as fixed by the By-laws of the Town of Parrsboro and approved by the Lieutenant Governor of Nova Scotia in Council on the 9th day of August, A.D. 1929, are hereby altered and shall be as follows, that is to say-

"BEGINNING at the shore of Minas Basin on the east line of the land formerly owned by the late Thomas Dickson, thence following the East line northerly until the line comes to the south line of the 1,000 acre Pettis Grant, thence easterly following the course of the south line of the Pettis Grant, to the West Bank of Partridge Island River; thence down the said River following the west bank thereof to the south side of the Swan Creek Road so called; thence following the Swan Creek Road in an easterly direction and across the North East corner of a lot of land granted <sup>to</sup> the E. D. Ratchford containing 125 acres, until the line comes to the East line of the Ratchford Grant and also a reserved road marked upon the Crown Grant Plan; thence following this road and the East line of the said Ratchford Grant southerly to the south east corner thereof; thence Westerly following the road and the south line of the Ratchford Grant, and a prolongation thereof to the north west corner of the Captain John Fraser 500 acre grant; now known as the Brodrick lands; thence following the west line of the Brodrick lands in a south westerly course to the shore of Minas Basin; thence along the shore of Minas Basin westerly following the various courses thereof across the mouth of Partridge Island River, and continuing the course of the shores of Minas Basin to the Place of beginning. "

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I, M. B. Morwick, Town Clerk of the  
 Town of Parrsboro, hereby certify  
 that the attached Amendment to the  
 By-laws of the Town of Parrsboro  
 fixing the boundary of the said Town  
 was unanimously passed at the regular  
 meeting of the Town Council held in  
 the Town Hall, Monday, June 8, 1942.

*M B Morwick*  
 Town Clerk.

DEPARTMENT OF MUNICIPAL AFFAIRS	
Approved	Recommended for approval of the Minister
<i>June 15 1942</i>	<i>June 15 1942</i>
<i>Self</i> Solicitor	<i>Self</i> S. Comm'r.
APPROVES this <i>7</i> day of <i>July</i> 19 <i>42</i>	
<i>J. H. MacQuarrie</i> MINISTER OF MUNICIPAL AFFAIRS	



Canada

## Statistics Canada

Home &gt; Census &gt; Data products &gt; Census Profile &gt; Search results for "cumberland"

## Census Profile

[Data table](#)
[Download](#)
[Map](#)
[Geographic hierarchy](#)
[Related data](#)
[Help](#)

Select a view: All data

Characteristic	Parrsboro, T Nova Scotia (Census subdivision)			Cumberland, CTY Nova Scotia (Census division)		
	<u>Change geography</u>			<u>Change geography</u>		
	Total	Male	Female	Total	Male	Female
<b>Population and dwelling counts</b>						
Population in 2011 <sup>1</sup>	1,305	...	...	31,353	...	...
Population in 2006 <sup>1</sup>	1,401	...	...	32,046	...	...
2006 to 2011 population change (%)	-6.9	...	...	-2.2	...	...
Total private dwellings <sup>2</sup>	768	...	...	18,422	...	...
Private dwellings occupied by usual residents <sup>2</sup>	639	...	...	13,699	...	...
Population density per square kilometre	87.7	...	...	7.3	...	...
Land area (square km)	14.88	...	...	4,272.65	...	...
<b>Age characteristics</b>						
Total population by age groups <sup>4</sup>	1,305	595	715	31,355	15,265	16,085
0 to 4 years	45	20	20	1,320	655	665
5 to 9 years	60	25	40	1,380	685	695
10 to 14 years	75	45	35	1,635	895	745
15 to 19 years	85	40	45	1,815	930	890
15 years	20	5	15	360	180	180
16 years	20	5	10	355	190	160
17 years	15	10	10	380	190	200

Characteristic	Parrsboro, T Nova Scotia (Census subdivision)			Cumberland, CTY Nova Scotia (Census division)		
	Change geography			Change geography		
	Total	Male	Female	Total	Male	Female
18 years	5	5	5	360	180	180
19 years	20	10	10	365	195	175
20 to 24 years	40	25	15	1,440	740	700
25 to 29 years	35	20	20	1,290	645	645
30 to 34 years	35	20	20	1,410	685	725
35 to 39 years	80	40	40	1,740	865	880
40 to 44 years	80	35	45	1,970	950	1,015
45 to 49 years	110	50	55	2,475	1,230	1,250
50 to 54 years	110	50	55	2,615	1,255	1,360
55 to 59 years	100	50	50	2,715	1,360	1,355
60 to 64 years	105	45	60	2,690	1,305	1,390
65 to 69 years	95	45	55	1,980	985	995
70 to 74 years	80	35	45	1,675	840	835
75 to 79 years	65	20	40	1,220	530	685
80 to 84 years	45	15	30	915	380	535
85 years and over	55	15	40	1,050	330	725
Median age of the population <sup>5</sup>	50.2	48.0	51.5	48.3	47.4	49.4
% of the population aged 15 and over	86.4	85.4	87.2	86.1	85.4	86.9
<b>Marital status</b>						
Total population 15 years and over by marital status <sup>6</sup>	1,125	505	620	27,015	13,030	13,985
Married or living with a common-law partner	575	285	290	15,775	7,895	7,885
Married (and not separated)	475	235	235	13,075	6,545	6,525

Characteristic	Parrsboro, T Nova Scotia (Census subdivision)			Cumberland, CTY Nova Scotia (Census division)		
	Change geography			Change geography		
	Total	Male	Female	Total	Male	Female
Living common law	100	55	50	2,705	1,350	1,360
Not married and not living with a common-law partner	555	220	335	11,235	5,135	6,100
Single (never legally married)	250	140	110	6,125	3,420	2,710
Separated	35	15	30	870	400	475
Divorced	115	45	75	1,765	790	980
Widowed	145	25	120	2,470	525	1,940
<b>Family characteristics</b>						
Total number of census families in private households <sup>7</sup>	355	...	...	9,375	...	...
Size of census family: 2 persons	215	...	...	5,760	...	...
Size of census family: 3 persons	70	...	...	1,840	...	...
Size of census family: 4 persons	40	...	...	1,240	...	...
Size of census family: 5 or more persons	30	...	...	535	...	...
Total number of census families in private households <sup>8</sup>	355	...	...	9,380	...	...
Total couple families by family structure and number of children	280	...	...	7,765	...	...
Married couples	230	...	...	6,415	...	...
Without children at home	140	...	...	3,920	...	...
With children at home	85	...	...	2,495	...	...
1 child	40	...	...	1,175	...	...
2 children	25	...	...	940	...	...
3 or more children	20	...	...	380	...	...
Common-law couples	50	...	...	1,350	...	...

Characteristic	Parrsboro, T Nova Scotia (Census subdivision)			Cumberland, CTY Nova Scotia (Census division)		
	Change geography			Change geography		
	Total	Male	Female	Total	Male	Female
Without children at home	25	...	...	790	...	...
With children at home	30	...	...	560	...	...
1 child	10	...	...	260	...	...
2 children	10	...	...	190	...	...
3 or more children	10	...	...	115	...	...
Total lone-parent families by sex of parent and number of children	80	...	...	1,615	...	...
Female parent	70	...	...	1,275	...	...
1 child	40	...	...	795	...	...
2 children	25	...	...	350	...	...
3 or more children	5	...	...	135	...	...
Male parent	15	...	...	340	...	...
1 child	5	...	...	255	...	...
2 children	5	...	...	65	...	...
3 or more children	0	...	...	20	...	...
Total children in census families in private households	325	...	...	7,695	...	...
Under six years of age	45	...	...	1,560	...	...
6 to 14 years	130	...	...	2,725	...	...
15 to 17 years	55	...	...	1,045	...	...
18 to 24 years	55	...	...	1,440	...	...
25 years and over	40	...	...	925	...	...
Average number of children at home per census family	0.9	...	...	0.8	...	...

**Household and dwelling characteristics**

Characteristic	Parrsboro, T Nova Scotia (Census subdivision)			Cumberland, CTY Nova Scotia (Census division)		
	Change geography			Change geography		
	Total	Male	Female	Total	Male	Female
Total number of persons in private households	1,285	580	700	30,230	14,560	15,670
Number of persons not in census families	320	125	190	5,395	2,345	3,050
Living with relatives <sup>2</sup>	25	10	15	530	210	320
Living with non-relatives only	30	15	15	730	380	350
Living alone	265	100	160	4,135	1,760	2,380
Number of census family persons	960	460	505	24,835	12,210	12,620
Average number of persons per census family	2.7	...	...	2.6	...	...
Total number of persons aged 65 years and over in private households	330	130	200	6,385	2,910	3,475
Number of persons not in census families aged 65 years and over	160	45	115	2,285	685	1,595
Living with relatives <sup>2</sup>	10	0	10	220	55	160
Living with non-relatives only	10	5	5	110	55	55
Living alone	140	35	105	1,950	575	1,375
Number of census family persons aged 65 years and over	165	90	75	4,100	2,225	1,880
Total number of private households by household type <sup>10</sup>	635	...	...	13,700	...	...
Census-family households	355	...	...	9,230	...	...
One-family-only households <sup>11</sup>	335	...	...	8,600	...	...
Couple-family households <sup>12</sup>	265	...	...	7,310	...	...
Without children	160	...	...	4,445	...	...
With children	105	...	...	2,860	...	...
Lone-parent-family households	70	...	...	1,290	...	...

Characteristic	Parrsboro, T Nova Scotia (Census subdivision)			Cumberland, CTY Nova Scotia (Census division)		
	Change geography			Change geography		
	Total	Male	Female	Total	Male	Female
Other family households <sup>13</sup>	20	...	...	630	...	...
One-family households with persons not in a census family	15	...	...	485	...	...
Couple-family households <sup>14</sup>	5	...	...	280	...	...
Without children	5	...	...	145	...	...
With children	0	...	...	135	...	...
Lone-parent-family households	5	...	...	205	...	...
Two-or-more-family households	0	...	...	145	...	...
Non-census-family households	285	...	...	4,470	...	...
One-person households	270	...	...	4,135	...	...
Two-or-more-person households	15	...	...	335	...	...
Total number of occupied private dwellings by structural type of dwelling <sup>15</sup>	635	...	...	13,700	...	...
Single-detached house	525	...	...	10,485	...	...
Apartment, building that has five or more storeys	0	...	...	0	...	...
Movable dwelling <sup>16</sup>	5	...	...	805	...	...
Other dwelling <sup>17</sup>	100	...	...	2,405	...	...
Semi-detached house	10	...	...	285	...	...
Row house	25	...	...	335	...	...
Apartment, duplex	15	...	...	430	...	...
Apartment, building that has fewer than five storeys	55	...	...	1,285	...	...
Other single-attached house	0	...	...	75	...	...
Total number of private households by household size <sup>18</sup>	640	...	...	13,700	...	...

Characteristic	Parrsboro, T Nova Scotia (Census subdivision)			Cumberland, CTY Nova Scotia (Census division)		
	Change geography			Change geography		
	Total	Male	Female	Total	Male	Female
1 person	265	...	...	4,140	...	...
2 persons	220	...	...	5,565	...	...
3 persons	80	...	...	1,955	...	...
4 persons	45	...	...	1,360	...	...
5 persons	25	...	...	505	...	...
6 or more persons	0	...	...	180	...	...
Number of persons in private households	1,285	...	...	30,235	...	...
Average number of persons in private households	2.0	...	...	2.2	...	...
<b>Detailed mother tongue</b>						
Detailed mother tongue - Total population excluding institutional residents <sup>19</sup>	1,295	590	700	30,460	14,660	15,800
Single responses	1,295	585	700	30,355	14,610	15,750
English	1,270	585	690	29,645	14,275	15,365
French	10	5	5	370	180	190
Non-official languages	10	5	5	345	160	185
Selected Aboriginal languages <sup>20</sup>	0	0	0	5	0	5
Atikamekw	0	0	0	0	0	0
Cree, n.o.s.	0	0	0	0	5	0
Dene	0	0	0	0	0	0
Innu/Montagnais	0	0	0	0	0	0
Inuktitut	0	0	0	0	0	0
Mi'kmaq	0	0	0	5	0	0
Ojibway	0	0	0	0	0	0

Characteristic	Parrsboro, T Nova Scotia (Census subdivision)			Cumberland, CTY Nova Scotia (Census division)		
	Change geography			Change geography		
	Total	Male	Female	Total	Male	Female
Ojib-Cree	0	0	0	0	0	0
Stoney	0	0	0	0	0	0
Selected non-Aboriginal languages <sup>21</sup>	10	5	5	330	150	180
African languages, n.i.e.	0	0	0	0	0	0
Afrikaans	0	0	0	0	0	0
Akan (Twi)	0	0	0	0	0	0
Albanian	0	0	0	0	0	0
Amharic	0	0	0	0	0	0
Arabic	0	0	0	20	15	10
Armenian	0	0	0	0	0	0
Bantu languages, n.i.e.	0	0	0	0	0	0
Bengali	0	0	0	0	0	0
Berber languages (Kabyle)	0	0	0	0	0	0
Bisayan languages	0	0	0	0	0	0
Bosnian	0	0	0	0	0	0
Bulgarian	0	0	0	0	0	0
Burmese	0	0	0	0	0	0
Cantonese	0	0	0	0	0	0
Chinese, n.o.s.	0	0	0	10	5	5
Creoles	0	0	0	0	0	0
Croatian	0	0	0	0	0	0
Czech	0	0	0	0	0	0
Danish	0	0	0	0	0	5

Characteristic	Parrsboro, T Nova Scotia (Census subdivision)			Cumberland, CTY Nova Scotia (Census division)		
	Change geography			Change geography		
	Total	Male	Female	Total	Male	Female
Dutch	0	0	0	70	40	30
Estonian	0	0	0	0	0	0
Finnish	0	0	0	0	0	0
Flemish	0	0	0	5	0	5
Fukien	0	0	0	0	0	0
German	5	5	0	80	35	45
Greek	0	0	0	0	5	0
Gujarati	0	0	0	0	0	0
Hakka	0	0	0	0	0	0
Hebrew	0	0	0	0	0	0
Hindi	0	0	0	10	5	5
Hungarian	0	0	0	5	0	5
Ilocano	0	0	0	0	0	0
Indo-Iranian languages, n.i.e.	0	0	0	0	0	0
Italian	0	0	0	5	5	5
Japanese	0	0	0	10	0	5
Khmer (Cambodian)	0	0	0	0	0	0
Korean	0	0	0	0	0	5
Kurdish	0	0	0	0	0	0
Lao	0	0	0	0	0	0
Latvian	0	0	0	0	0	0
Lingala	0	0	0	0	0	0
Lithuanian	0	0	0	0	0	0

Characteristic	Parrsboro, T Nova Scotia (Census subdivision)			Cumberland, CTY Nova Scotia (Census division)		
	Change geography			Change geography		
	Total	Male	Female	Total	Male	Female
Macedonian	0	0	0	0	0	0
Malay	0	0	0	0	0	0
Malayalam	0	0	0	0	0	0
Maltese	0	0	0	0	0	0
Mandarin	0	0	0	0	0	5
Marathi	0	0	0	0	0	0
Nepali	0	0	0	0	0	0
Niger-Congo languages, n.i.e.	0	0	0	0	0	0
Norwegian	0	0	0	5	0	5
Oromo	0	0	0	0	0	0
Panjabi (Punjabi)	0	0	0	0	0	0
Pashto	0	0	0	0	0	0
Persian (Farsi)	0	0	0	0	5	0
Polish	0	0	5	25	10	10
Portuguese	0	0	0	5	0	0
Romanian	0	0	0	0	0	0
Rundi (Kirundi)	0	0	0	0	0	0
Russian	0	0	0	0	0	0
Rwanda (Kinyarwanda)	0	0	0	0	0	0
Semitic languages, n.i.e.	0	0	0	0	0	0
Serbian	0	0	0	0	0	0
Serbo-Croatian	0	0	0	0	0	0
Shanghaiese	0	0	0	0	0	0

Characteristic	Parrsboro, T Nova Scotia (Census subdivision)			Cumberland, CTY Nova Scotia (Census division)		
	Change geography			Change geography		
	Total	Male	Female	Total	Male	Female
Sign languages, n.i.e.	0	0	0	10	5	5
Sindhi	0	0	0	0	0	0
Sinhala (Sinhalese)	0	0	0	5	5	5
Sino-Tibetan languages, n.i.e.	0	0	0	0	0	0
Slavic languages, n.i.e.	0	0	0	0	0	0
Slovak	0	0	0	0	0	0
Slovenian	0	0	0	0	0	0
Somali	0	0	0	0	0	0
Spanish	0	0	0	25	10	20
Swahili	5	0	0	0	0	0
Swedish	0	0	0	0	0	0
Tagalog (Pilipino, Filipino)	0	0	0	5	0	5
Taiwanese	0	0	0	0	0	0
Tamil	0	0	0	0	0	0
Telugu	0	0	0	0	0	0
Thai	0	0	0	5	0	0
Tibetan languages	0	0	0	0	0	0
Tigrigna	0	0	0	0	0	0
Turkish	0	0	0	5	5	0
Ukrainian	0	0	0	10	5	5
Urdu	0	0	0	0	5	0
Vietnamese	0	0	0	0	0	0
Yiddish	0	0	0	0	0	0

Characteristic	Parrsboro, T Nova Scotia (Census subdivision)			Cumberland, CTY Nova Scotia (Census division)		
	Change geography			Change geography		
	Total	Male	Female	Total	Male	Female
Other languages <sup>22</sup>	0	0	0	10	5	5
Multiple responses	0	0	0	100	50	50
English and French	0	0	0	45	20	20
English and non-official language	0	0	0	45	20	30
French and non-official language	0	0	0	15	5	5
English, French and non-official language	0	0	0	0	0	0
<b>Knowledge of official languages</b>						
Knowledge of official languages - Total population excluding institutional residents <sup>19</sup>	1,290	590	700	30,455	14,655	15,800
English only	1,230	565	665	28,985	14,060	14,930
French only	0	0	0	15	10	5
English and French	55	20	35	1,450	585	870
Neither English nor French	0	0	0	5	5	5
<b>First official language spoken</b>						
First official language spoken - Total population excluding institutional residents <sup>19</sup>	1,290	590	700	30,460	14,660	15,800
English	1,285	585	700	30,150	14,500	15,650
French	5	5	5	290	145	140
English and French	0	0	0	10	5	5
Neither English nor French	0	0	0	5	5	0
Official language minority (number) <sup>21</sup>	10	5	5	295	145	145
Official language minority (percentage) <sup>21</sup>	0.8	0.8	0.7	1.0	1.0	0.9
<b>Detailed language spoken most often at home</b>						

Characteristic	Parrsboro, T Nova Scotia (Census subdivision)			Cumberland, CTY Nova Scotia (Census division)		
	Change geography			Change geography		
	Total	Male	Female	Total	Male	Female
Detailed language spoken most often at home - Total population excluding institutional residents <sup>19</sup>	1,290	590	705	30,460	14,660	15,800
Single responses	1,285	590	700	30,395	14,625	15,770
English	1,285	580	700	30,205	14,535	15,670
French	0	5	0	80	45	40
Non-official languages	0	0	0	105	55	60
Selected Aboriginal languages <sup>20</sup>	0	0	0	0	0	0
Atikamekw	0	0	0	0	0	0
Cree, n.o.s.	0	0	0	0	0	0
Dene	0	0	0	0	0	0
Innu/Montagnais	0	0	0	0	0	0
Inuktitut	0	0	0	0	0	0
MI'kmaq	0	0	0	0	0	0
Ojibway	0	0	0	0	0	0
Oji-Cree	0	0	0	0	0	0
Stoney	0	0	0	0	0	0
Selected non-Aboriginal languages <sup>21</sup>	0	0	0	105	50	55
African languages, n.i.e.	0	0	0	0	0	0
Afrikaans	0	0	0	0	0	0
Akan (Twi)	0	0	0	0	0	0
Albanian	0	0	0	0	0	0
Amharic	0	0	0	0	0	0
Arabic	0	0	0	15	10	5

Characteristic	Parrsboro, T Nova Scotia (Census subdivision)			Cumberland, CTY Nova Scotia (Census division)		
	Change geography			Change geography		
	Total	Male	Female	Total	Male	Female
Armenian	0	0	0	0	0	0
Bantu languages, <u>n.l.e.</u>	0	0	0	0	0	0
Bengali	0	0	0	0	0	0
Berber languages (Kabyle)	0	0	0	0	0	0
Bisayan languages	0	0	0	0	0	0
Bosnian	0	0	0	0	0	0
Bulgarian	0	0	0	0	0	0
Burmese	0	0	0	0	0	0
Cantonese	0	0	0	0	0	0
Chinese, <u>n.o.s.</u>	0	0	0	0	0	0
Creoles	0	0	0	0	0	0
Croatian	0	0	0	0	0	0
Czech	0	0	0	0	0	0
Danish	0	0	0	0	0	0
Dutch	0	0	0	10	0	5
Estonian	0	0	0	0	0	0
Finnish	0	0	0	0	0	0
Flemish	0	0	0	0	0	0
Fukien	0	0	0	0	0	0
German	5	5	0	25	10	15
Greek	0	0	0	0	0	0
Gujarati	0	0	0	0	0	0
Hakka	0	0	0	0	0	0

Characteristic	Parrsboro, T Nova Scotia (Census subdivision)			Cumberland, CTY Nova Scotia (Census division)		
	Change geography			Change geography		
	Total	Male	Female	Total	Male	Female
Hebrew	0	0	0	0	0	0
Hindi	0	0	0	10	5	5
Hungarian	0	0	0	0	0	0
Ilocano	0	0	0	0	0	0
Indo-Iranian languages, <u>n.i.e.</u>	0	0	0	0	0	0
Italian	0	0	0	0	0	0
Japanese	0	0	0	5	5	5
Khmer (Cambodian)	0	0	0	0	0	0
Korean	0	0	0	0	0	0
Kurdish	0	0	0	0	0	0
Lao	0	0	0	0	0	0
Latvian	0	0	0	0	0	0
Lingala	0	0	0	0	0	0
Lithuanian	0	0	0	0	0	0
Macedonian	0	0	0	0	0	0
Malay	0	0	0	0	0	0
Malayalam	0	0	0	5	0	0
Maltese	0	0	0	0	0	0
Mandarin	0	0	0	0	5	0
Marathi	0	0	0	0	0	0
Nepali	0	0	0	0	0	0
Niger-Congo languages, <u>n.i.e.</u>	0	0	0	0	0	0
Norwegian	0	0	0	0	0	0

Characteristic	Parrsboro, T Nova Scotia (Census subdivision)			Cumberland, CTY Nova Scotia (Census division)		
	Change geography			Change geography		
	Total	Male	Female	Total	Male	Female
Oromo	0	0	0	0	0	0
Panjabi (Punjabi)	0	0	0	0	0	0
Pashto	0	0	0	0	0	0
Persian (Farsi)	0	0	0	0	0	0
Polish	0	0	0	10	5	5
Portuguese	0	0	0	0	0	0
Romanian	0	0	0	0	0	0
Rundi (Kirundi)	0	0	0	0	0	0
Russian	0	0	0	5	0	0
Rwanda (Kinyarwanda)	0	0	0	0	0	0
Semitic languages, n.i.e.	0	0	0	0	0	0
Serbian	0	0	0	0	0	0
Serbo-Croatian	0	0	0	0	0	0
Shanghainese	0	0	0	0	0	0
Sign languages, n.i.e.	0	0	0	5	5	0
Sindhi	0	0	0	0	0	0
Sinhala (Sinhalese)	0	0	0	5	5	5
Sino-Tibetan languages, n.i.e.	0	0	0	0	0	0
Slavic languages, n.i.e.	0	0	0	0	0	0
Slovak	0	0	0	0	0	0
Slovenian	0	0	0	0	0	0
Somali	0	0	0	0	0	0
Spanish	0	0	0	10	5	10

Characteristic	Parrsboro, T Nova Scotia (Census subdivision)			Cumberland, CTY Nova Scotia (Census division)		
	Change geography			Change geography		
	Total	Male	Female	Total	Male	Female
Swahili	0	0	0	0	0	0
Swedish	0	0	0	0	0	0
Tagalog (Pilipino, Filipino)	0	0	0	0	0	0
Taiwanese	0	0	0	0	0	0
Tamil	0	0	0	0	0	0
Telugu	0	0	0	0	0	0
Thai	0	0	0	0	0	0
Tibetan languages	0	0	0	0	0	0
Tigrigna	0	0	0	0	0	0
Turkish	0	0	0	0	0	0
Ukrainian	0	0	0	0	0	0
Urdu	0	0	0	0	0	0
Vietnamese	0	0	0	0	0	0
Yiddish	0	0	0	0	0	0
Other languages <sup>22</sup>	0	0	0	0	0	0
Multiple responses	5	0	0	65	30	35
English and French	0	0	5	25	10	10
English and non-official language	5	5	0	40	15	20
French and non-official language	0	0	0	5	0	0
English, French and non-official language	0	0	0	0	0	0
<b>Detailed other language spoken regularly at home</b>						
Detailed other language spoken regularly at home - Total population excluding institutional residents <sup>19</sup>	1,295	590	705	30,455	14,660	15,800

Characteristic	Parrsboro, T Nova Scotia (Census subdivision)			Cumberland, CTY Nova Scotia (Census division)		
	<u>Change geography</u>			<u>Change geography</u>		
	Total	Male	Female	Total	Male	Female
None	1,280	585	690	29,945	14,425	15,520
Single responses	15	0	15	495	220	270
English	5	0	5	70	40	30
French	5	0	10	250	105	140
Non-official languages	0	0	0	175	75	100
Selected Aboriginal languages <sup>20</sup>	0	0	0	10	5	0
Atikamekw	0	0	0	0	0	0
Cree, n.o.s.	0	0	0	0	0	0
Dene	0	0	0	0	0	0
Innu/Montagnais	0	0	0	0	0	0
Inuktitut	0	0	0	0	5	0
Mi'kmaq	0	0	0	5	0	5
Ojibway	0	0	0	0	0	0
Oji-Cree	0	0	0	0	0	0
Stoney	0	0	0	0	0	0
Selected non-Aboriginal languages <sup>21</sup>	5	0	5	155	65	90
African languages, n.i.e.	0	0	0	0	0	0
Afrikaans	0	0	0	0	0	0
Akan (Twi)	0	0	0	0	0	0
Albanian	0	0	0	0	0	0
Amharic	0	0	0	0	0	0
Arabic	0	0	0	20	10	10
Armenian	0	0	0	0	0	0

Characteristic	Parrsboro, T Nova Scotia (Census subdivision)			Cumberland, CTY Nova Scotia (Census division)		
	Change geography			Change geography		
	Total	Male	Female	Total	Male	Female
Bantu languages, <u>n.i.e.</u>	0	0	0	0	0	0
Bengali	0	0	0	0	0	0
Berber languages (Kabyle)	0	0	0	0	0	0
Bisayan languages	0	0	0	0	0	0
Bosnian	0	0	0	0	0	0
Bulgarian	0	0	0	5	5	5
Burmese	0	0	0	0	0	0
Cantonese	0	0	0	0	0	0
Chinese, <u>n.o.s.</u>	0	0	0	5	0	5
Creoles	0	0	0	0	0	0
Croatian	0	0	0	0	0	5
Czech	0	0	0	0	0	0
Danish	0	0	0	0	0	0
Dutch	0	0	0	25	15	15
Estonian	0	0	0	0	0	0
Finnish	0	0	0	0	0	0
Flemish	0	0	0	0	0	0
Fuklen	0	0	0	0	0	0
German	0	0	0	25	10	15
Greek	0	0	0	0	0	0
Gujarati	0	0	0	0	0	0
Hakka	0	0	0	0	0	0
Hebrew	0	0	0	0	0	0

Characteristic	Parrsboro, T Nova Scotia (Census subdivision)			Cumberland, CTY Nova Scotia (Census division)		
	<u>Change geography</u>			<u>Change geography</u>		
	Total	Male	Female	Total	Male	Female
Hindi	0	0	0	0	0	0
Hungarian	0	0	0	0	0	0
Ilocano	0	0	0	0	0	0
Indo-Iranian languages, <u>n.i.e.</u>	0	0	0	0	0	0
Italian	0	0	0	5	5	0
Japanese	0	0	0	0	0	0
Khmer (Cambodian)	0	0	0	0	0	0
Korean	0	0	0	0	0	5
Kurdish	0	0	0	0	0	0
Lao	0	0	0	0	0	0
Latvian	0	0	0	0	0	0
Lingala	0	0	0	0	0	0
Lithuanian	0	0	0	0	0	0
Macedonian	0	0	0	0	0	0
Malay	0	0	0	0	0	0
Malayalam	0	0	0	0	0	0
Maltese	0	0	0	0	0	0
Mandarin	0	0	0	0	0	0
Marathi	0	0	0	0	0	0
Nepali	0	0	0	0	0	0
Niger-Congo languages, <u>n.i.e.</u>	0	0	0	0	0	0
Norwegian	0	0	0	0	0	0
Oromo	0	0	0	0	0	0

Characteristic	Parrsboro, T Nova Scotia (Census subdivision)			Cumberland, CTY Nova Scotia (Census division)		
	Change geography			Change geography		
	Total	Male	Female	Total	Male	Female
Panjabi (Punjabi)	0	0	0	5	0	5
Pashto	0	0	0	0	0	0
Persian (Farsi)	0	0	0	0	0	0
Polish	0	0	0	10	5	0
Portuguese	0	0	0	0	0	0
Romanian	0	0	0	0	0	0
Rundi (Kirundi)	0	0	0	0	0	0
Russian	0	0	0	5	0	0
Rwanda (Kinyarwanda)	0	0	0	0	0	0
Semitic languages, n.i.e.	0	0	0	0	0	0
Serbian	0	0	0	0	0	0
Serbo-Croatian	0	0	0	0	0	0
Shanghaiese	0	0	0	0	0	0
Sign languages, n.i.e.	5	0	0	20	10	10
Sindhi	0	0	0	0	0	0
Sinhala (Sinhalese)	0	0	0	0	0	0
Sino-Tibetan languages, n.i.e.	0	0	0	0	0	0
Slavic languages, n.i.e.	0	0	0	0	0	0
Slovak	0	0	0	0	0	0
Slovenian	0	0	0	0	0	0
Somali	0	0	0	0	0	0
Spanish	0	0	0	10	5	5
Swahili	0	0	0	0	0	0

Characteristic	Parrsboro, T Nova Scotia (Census subdivision)			Cumberland, CTY Nova Scotia (Census division)		
	Change geography			Change geography		
	Total	Male	Female	Total	Male	Female
Swedish	0	0	0	0	0	0
Tagalog (Pilipino, Filipino)	0	0	0	5	0	5
Taiwanese	0	0	0	0	0	0
Tamil	0	0	0	0	0	0
Telugu	0	0	0	0	0	0
Thai	0	0	0	0	0	0
Tibetan languages	0	0	0	0	0	0
Tigrigna	0	0	0	0	0	0
Turkish	0	0	0	0	0	0
Ukrainian	0	0	0	0	0	0
Urdu	0	0	0	0	0	0
Vietnamese	0	0	0	0	0	0
Yiddish	0	0	0	0	0	0
Other languages <sup>22</sup>	0	0	0	10	5	5
Multiple responses	0	0	0	20	10	10
English and French	0	0	0	0	0	0
English and non-official language	0	0	0	0	0	0
French and non-official language	0	0	0	15	10	10
English, French and non-official language	0	0	0	0	0	0

## Symbols

### <sup>A</sup> adjusted figure due to boundary change

Users wishing to compare 2011 Census data with those of other censuses should then take into account that the boundaries of geographic areas may change from one census to another. In order to facilitate comparison, the 2006 Census counts are adjusted as needed to take into account boundary changes

between the 2006 and 2011 censuses. The 2006 counts that were adjusted are identified by the letter 'A.' The letter 'A' may also refer to corrections to the 2006 counts; however, most of these are the result of boundary changes. This symbol is also used to identify areas that have been created since 2006, such as newly incorporated municipalities (census subdivisions) and new designated places (DPLs).

### **E use with caution**

After the release of the 2006 or 2011 Census population and dwelling counts, errors are occasionally uncovered in the data. It is not possible to make changes to the 2006 or 2011 Census data presented in these tables.

Refer to the [2006 population and dwelling count amendments](#) or the [2011 population and dwelling count amendments](#) for further information.

### **X area and data suppression**

In addition to random rounding, area and data suppression has been adopted to further protect the confidentiality of individual respondents' personal information.

Area and data suppression results in the deletion of all information for geographic areas with populations below a specified size. For example, areas with a population of less than 40 persons are suppressed. If the community searched has a population of less than 40 persons, only the total population counts will be available.

[Geographic area suppression lists](#) show areas where data are suppressed.

### **† excludes census data for one or more incompletely enumerated Indian reserves or Indian settlements**

Excludes census data for one or more incompletely enumerated Indian reserves or Indian settlements (For further information, see the '[Notes.](#)')

### **‡ incompletely enumerated Indian reserve and Indian settlement (For further information, see the '[Notes.](#)')**

Refer to a complete list of these [geographic areas](#).

### **.. not available for a specific reference period**

Data quality index: Data quality index showing a global non response rate higher than or equal to 25% (suppressed). [Geographic area suppression lists](#) show areas where data are suppressed.

Incompletely enumerated Indian reserve and Indian settlement: There were 13 Indian reserves and Indian settlements where enumeration was not possible as a result of forest fires in Northern Ontario at the time of census collection. Collection for these communities was done at a later time. While the data are not included in the 2011 Census tabulations, it is expected that separate special tables showing data for these communities will be made available at a later date, subject to data quality evaluation. Refer to a complete list of these [geographic areas](#).

### **... not applicable**

A possible reason for the use of the three dots (...) symbol is:

- A value that cannot be calculated such as a percentage change where the denominator is zero.

## Footnotes

### 1 2011 and 2006 population

Statistics Canada is committed to protect the privacy of all Canadians and the confidentiality of the data they provide to us. As part of this commitment, some population counts of geographic areas are adjusted in order to ensure confidentiality.

Counts of the total population are rounded to a base of 5 for any dissemination block having a population of less than 15. Population counts for all standard geographic areas above the dissemination block level are derived by summing the adjusted dissemination block counts. The adjustment of dissemination block counts is controlled to ensure that the population counts for dissemination areas will always be within 5 of the actual values. The adjustment has no impact on the population counts of census divisions and large census subdivisions.

### 2 Total private dwellings

A separate set of living quarters designed for or converted for human habitation in which a person or group of persons reside or could reside. In addition, a private dwelling must have a source of heat or power and must be an enclosed space that provides shelter from the elements, as evidenced by complete and enclosed walls and roof, and by doors and windows that provide protection from wind, rain and snow.

### 3 Private dwellings occupied by usual residents

A separate set of living quarters which has a private entrance either directly from outside or from a common hall, lobby, vestibule or stairway leading to the outside, and in which a person or a group of persons live permanently.

### 4 Age

Refers to the age at last birthday before the reference date, that is, before May 10, 2011. Refer to the Census Dictionary for more information.

### 5 Median age

The median age is an age 'x', such that exactly one half of the population is older than 'x' and the other half is younger than 'x'.

### 6 Total population 15 years and over by marital status

Refers to the marital status of the person, taking into account his/her common-law status. For more information, refer to the Census Dictionary: Marital status.

### 7 Total number of census families in private households

Census family - Refers to a married couple (with or without children), a common-law couple (with or without children) or a lone parent family. For more information, refer to the Census Dictionary: Census family.

### 8 Total number of census families in private households

Census family structure - Refers to the classification of census families into married couples (with or without children of either and/or both spouses), common-law couples (with or without children of either and/or both partners), and lone-parent families by sex of parent. A couple may be of opposite or same sex. A couple with children may be further classified as either an intact family or stepfamily, and stepfamilies may, in turn, be classified as simple or complex. Children in a census family include grandchildren living with their grandparent(s) but with no parents present.

9 Living with relatives

Non-relatives may be present.

10 Total number of private households by household type

Refers to the basic division of private households into family and non-family households. Family household refers to a household that contains at least one census family, that is, a married couple with or without children, or a couple living common-law with or without children, or a lone parent living with one or more children (lone-parent family). One-family household refers to a single census family (with or without other persons) that occupies a private dwelling. Multiple-family household refers to a household in which two or more census families (with or without additional persons) occupy the same private dwelling. Family households may also be divided based on the presence of persons not in a census family.

Non-family household refers to either one person living alone in a private dwelling or to a group of two or more people who share a private dwelling, but who do not constitute a census family.

11 One-family-only households

Refers to households that consist solely of one census family without additional persons.

12 Couple-family households

Refers to households with opposite-sex or same-sex couples.

13 Other family households

Refers to one-census family households with additional persons and to multiple-census family households, with or without additional persons.

14 Couple-family households

Refers to households with opposite-sex or same-sex couples.

15 Total number of occupied private dwellings by structural type of dwelling

Structural type of dwelling - Characteristics that define a dwelling's structure, for example, the characteristics of a single-detached house, a semi-detached house, a row house, or an apartment or flat in a duplex. Refers to the structural characteristics and/or dwelling configuration, that is, whether the dwelling is a single-detached house, an apartment in a high-rise building, a row house, a mobile home, etc.

16 Movable dwelling

Includes mobile homes and other movable dwellings such as houseboats and railroad cars.

17 Other dwelling

The category 'Other dwelling' is a subtotal of the following categories: semi-detached house, row house, apartment or flat in a duplex, apartment in a building that has fewer than five storeys and other single-attached house.

18 Total number of private households by household size

Household, private - Person or group of persons occupying the same dwelling. Refers to a person or a group of persons (other than foreign residents) who occupy a private dwelling and do not have a usual place of residence elsewhere in Canada.

Household size - Number of persons occupying a private dwelling. Refers to the number of usual residents in a private household.

**19** Total population excluding institutional residents

The population excluding institutional residents includes Canadian citizens (by birth or by naturalization) and landed immigrants (permanent residents) excluding those who live in institutions (institutional collective dwellings). Canadian citizens and landed immigrants either: (1) have a usual place of residence in Canada; (2) are abroad either on a military base or attached to a diplomatic mission; or (3) are at sea or in port aboard merchant vessels under Canadian registry or Canadian government vessels. Since 1991, the target population also includes persons with a usual place of residence in Canada who are claiming refugee status, who hold study permits, or who hold work permits, as well as family members living with them; for census purposes, this group is referred to as non-permanent residents. The population universe does not include foreign residents.

**20** Selected Aboriginal languages

The languages shown were selected based on the Aboriginal mother tongues most often reported as single responses in Canada in the 2011 Census of Population.

**21** Selected non-Aboriginal languages

The languages shown were selected based on the non-Aboriginal mother tongues (other than English or French) most often reported as single responses in Canada in the 2011 Census of Population.

**22** Other languages

This is a subtotal of all languages collected by the census that are not displayed separately here. For a full list of languages collected in the census, please refer to Appendix D in the 2011 Census Dictionary.

**23** Official language minority

English is the first official language spoken by Quebec's official language minority, which consists of all individuals with English as a first official language spoken and half of those with both English and French. French is the first official language spoken by the official language minority in the country overall and in every province and territory outside Quebec, which consists of all individuals with French as a first official language spoken and half of those with both English and French.

**Source**

**Source:** Statistics Canada, 2011 Census of Population.

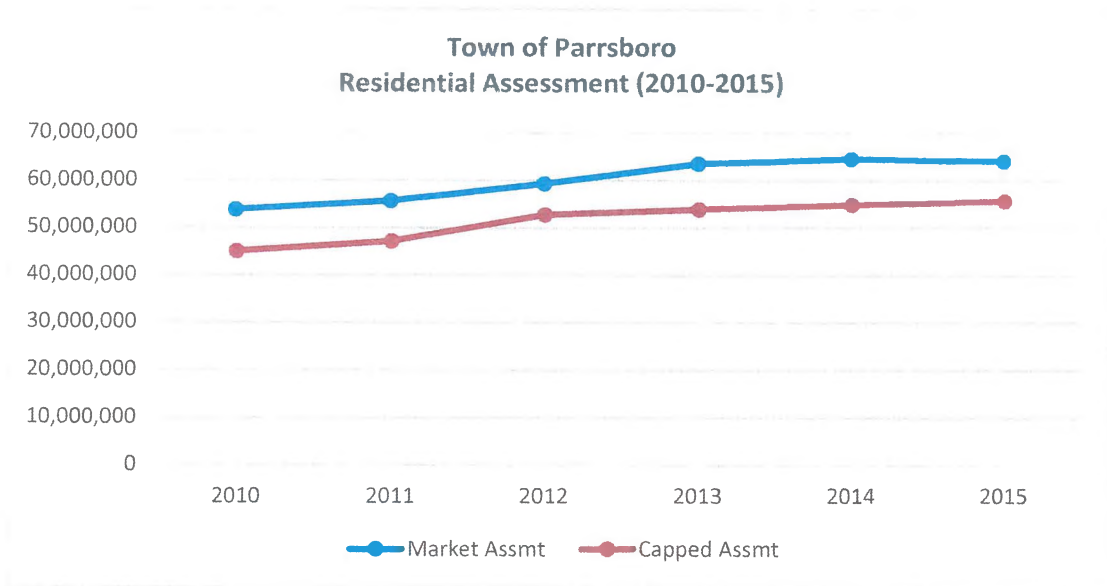
**How to cite**

**How to cite:** Statistics Canada. 2012. Parrsboro, Nova Scotia (Code 1211002) and Cumberland, Nova Scotia (Code 1211) (table). Census Profile. 2011 Census. Statistics Canada Catalogue no. 98-316-XWE. Ottawa. Released October 24, 2012. <http://www12.statcan.gc.ca/census-recensement/2011/dp-pd/prof/index.cfm?Lang=E> (accessed June 1, 2015).

Date modified: 2015-02-09

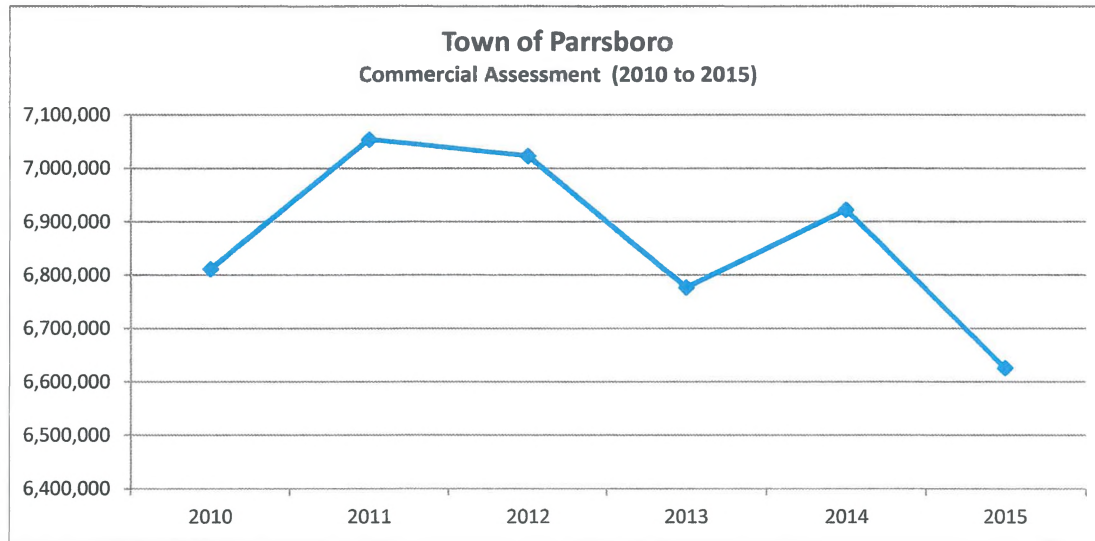
**Parrsboro Assessment Trend (Residential) - 2010 to 2015**

	Market Assmt	Capped Assmt	%Growth (Market)	%Growth(CAP)
2010	53,797,100	45,109,400		
2011	55,623,100	47,202,700	3.4%	4.6%
2012	59,296,600	52,762,100	6.6%	11.8%
2013	63,539,900	53,898,900	7.2%	2.2%
2014	64,523,600	54,851,500	1.5%	1.8%
2015	64,048,700	55,631,400	-0.7%	1.4%



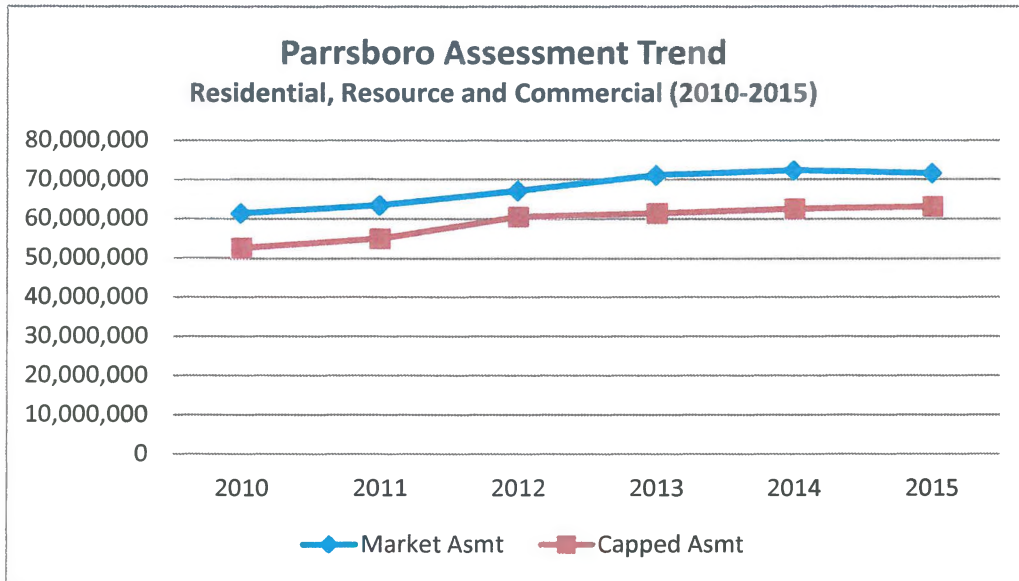
**Parrsboro Assessment Trend (Commercial) - 2010 to 2015**

	Market Assmt	%Growth
2010	6,811,000	
2011	7,053,800	4%
2012	7,022,800	0%
2013	6,776,900	-4%
2014	6,922,600	2%
2015	6,626,400	-4%



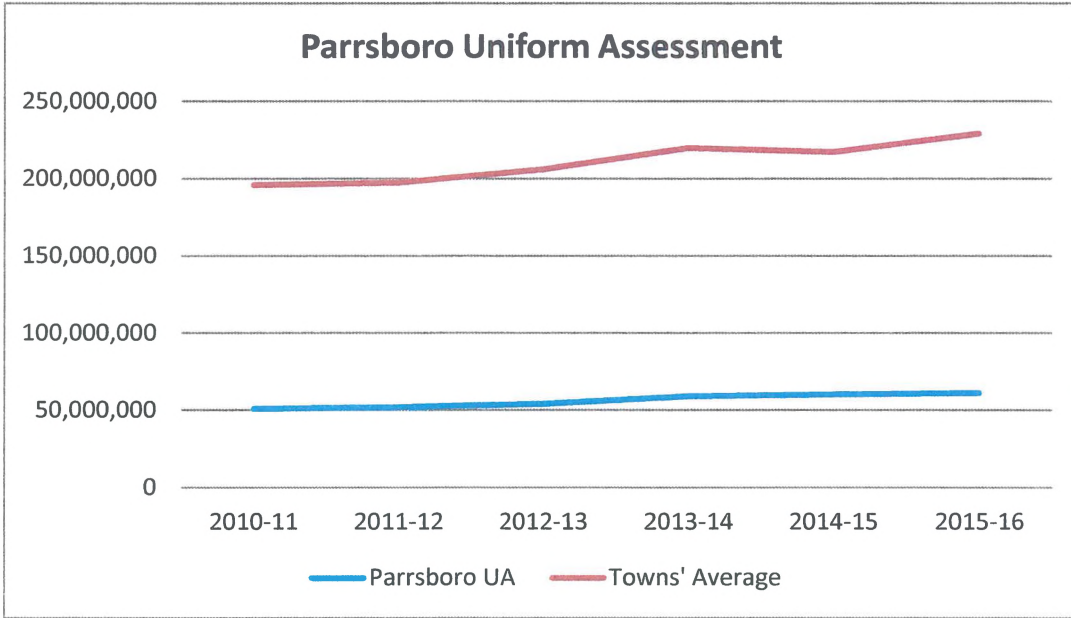
**Parrsboro Assessment Trend (residential, resource, commercial) - 2010 to 2015**

	Market Asmt	Capped Asmt	%Growth (Market)	%Growth(CAP)
2010	61,271,500	52,530,500		
2011	63,341,000	54,873,700	3.4%	4.5%
2012	66,982,800	60,412,200	5.7%	10.1%
2013	70,999,000	61,315,200	6.0%	1.5%
2014	72,143,000	62,427,100	1.6%	1.8%
2015	71,410,400	62,951,300	-1.0%	0.8%



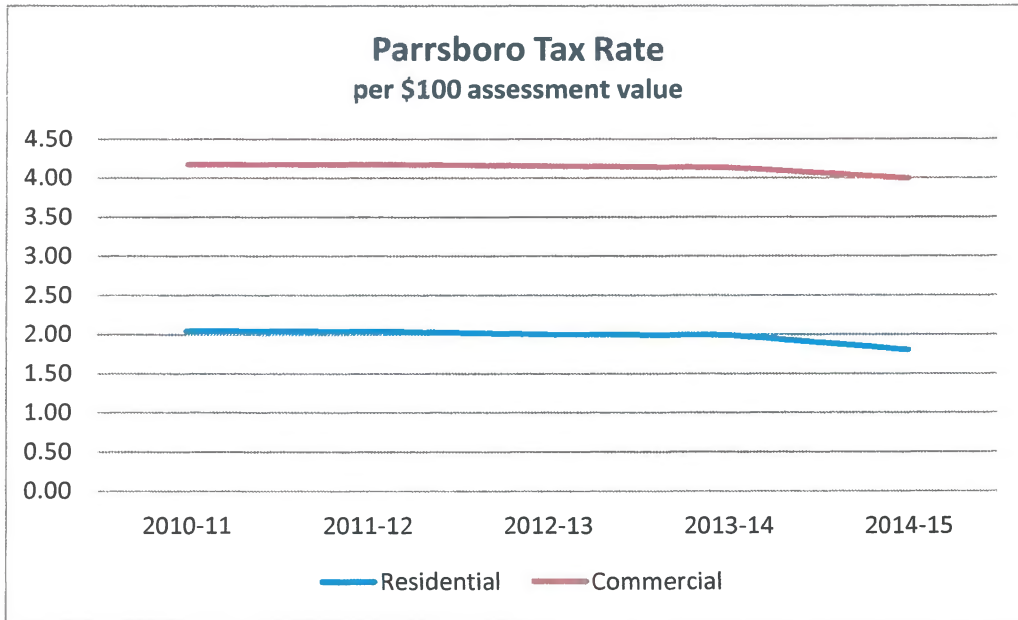
**Parrsboro Uniform Assessment - 2010 to 2015**

	<b>Parrsboro UA</b>	<b>%Growth</b>	Towns' Average
2010-11	50,721,829		195,675,693
2011-12	51,843,330	2.2%	197,250,853
2012-13	54,005,454	4.2%	205,855,746
2013-14	58,972,239	9.2%	219,682,716
2014-15	60,167,605	2.0%	216,891,341
2015-16	61,104,333	1.6%	228,913,023



**Parrsboro Tax Rate 2010 to 2014**

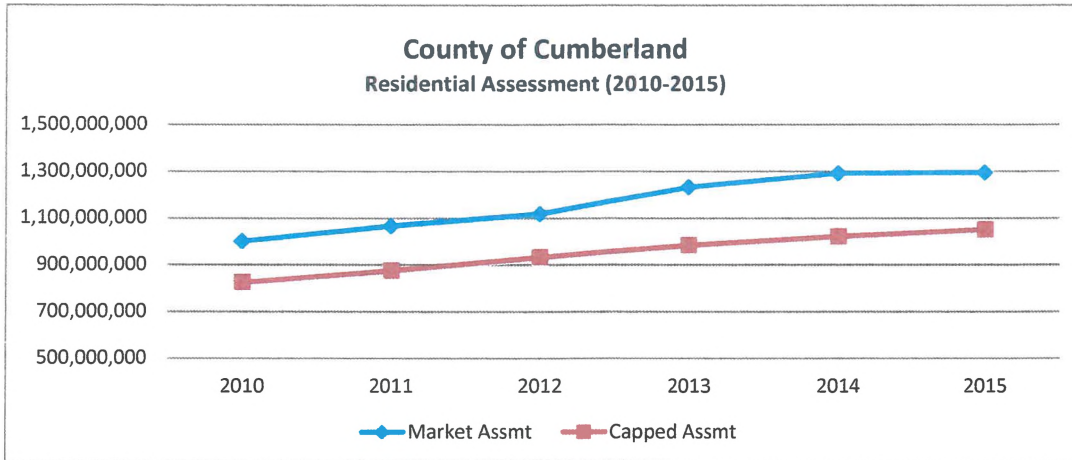
	Residential	Commercial	%Growth (Residential)	%Growth (Commercial)
2010-11	2.04	4.17		
2011-12	2.04	4.17	0.0%	0%
2012-13	2.00	4.15	-2.0%	0%
2013-14	1.99	4.13	-0.5%	0%
2014-15	1.80	3.99	-9.5%	-3%





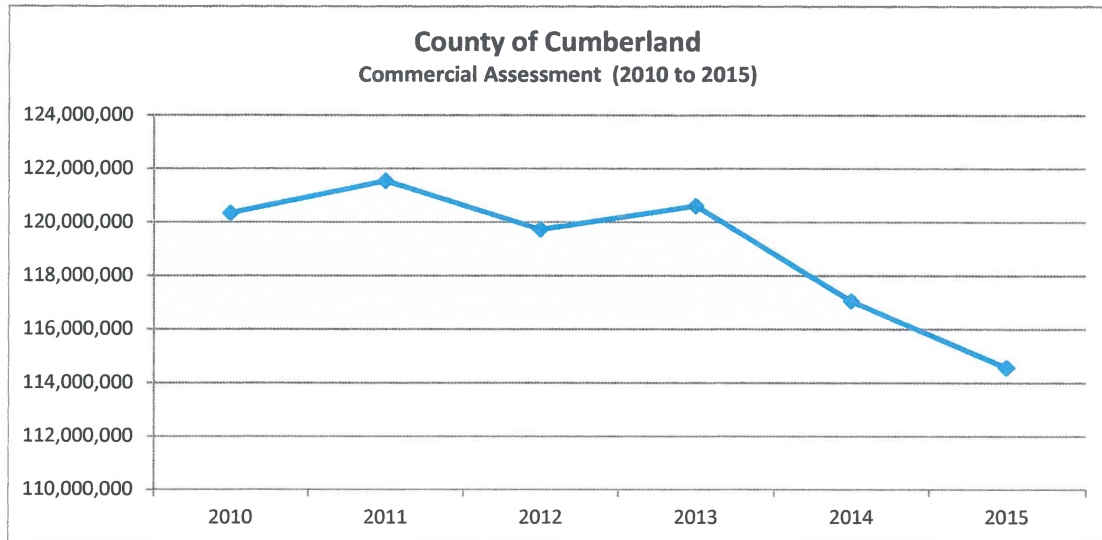
**Cumberland Assessment Trend (Residential) - 2010 to 2015**

	Market Assmt	Capped Assmt	%Growth (Market)	%Growth(CAP)
2010	999,727,700	822,591,400		
2011	1,064,804,700	872,102,600	6.5%	6.0%
2012	1,117,299,000	929,247,400	4.9%	6.6%
2013	1,231,795,800	980,667,300	10.2%	5.5%
2014	1,291,648,600	1,018,392,900	4.9%	3.8%
2015	1,294,385,500	1,048,082,400	0.2%	2.9%



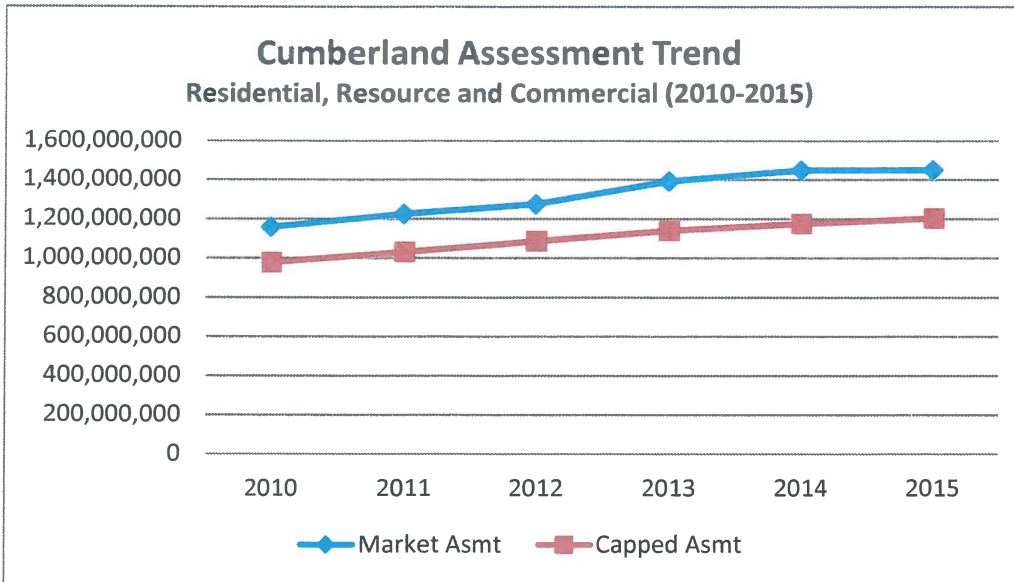
**Cumberland Assessment Trend (Commercial) - 2010 to 2015**

	<b>Market Assmt</b>	<b>%Growth</b>
2010	120,328,400	
2011	121,533,800	1%
2012	119,728,100	-1%
2013	120,604,500	1%
2014	117,041,900	-3%
2015	114,560,000	-2%



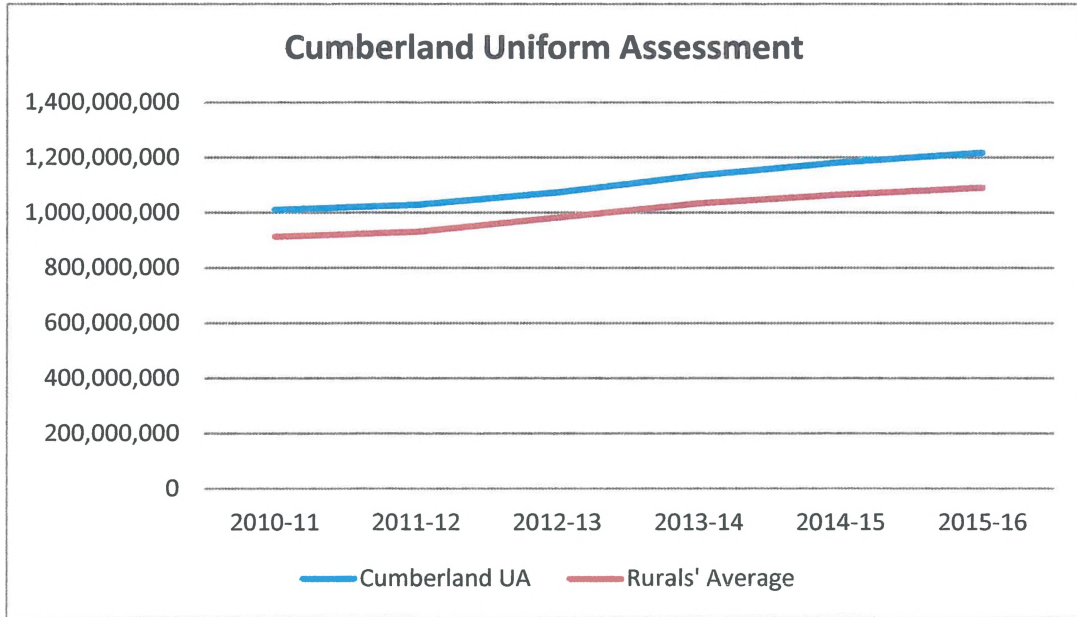
**Cumberland Assessment Trend (residential, resource, commercial) - 2010 to 2015**

	Market Asmt	Capped Asmt	%Growth (Market)	%Growth(CAP)
2010	1,155,010,200	975,615,800		
2011	1,222,547,800	1,027,687,900	5.8%	5.3%
2012	1,273,219,600	1,083,308,000	4.1%	5.4%
2013	1,389,609,700	1,136,505,300	9.1%	4.9%
2014	1,447,598,800	1,172,226,800	4.2%	3.1%
2015	1,447,970,600	1,199,515,100	0.0%	2.3%



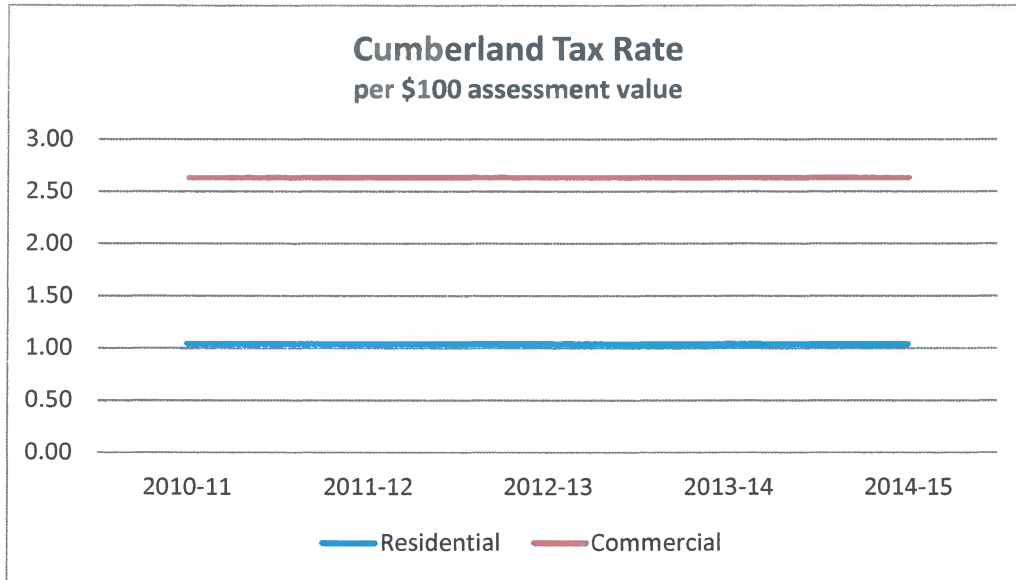
**Cumberland Uniform Assessment - 2010 to 2015**

	Cumberland UA	%Growth	Rurals' Average
2010-11	1,009,508,973		911,742,051
2011-12	1,027,167,124	1.7%	930,019,627
2012-13	1,072,398,124	4.4%	981,169,887
2013-14	1,134,552,531	5.8%	1,032,989,416
2014-15	1,181,790,513	4.2%	1,064,527,268
2015-16	1,217,434,534	3.0%	1,089,547,444



### Cumberland Tax Rate 2010 to 2014

	Residential	Commercial	%Growth (Residential)	%Growth (Commercial)
2010-11	1.04	2.63		
2011-12	1.04	2.63	0.0%	0%
2012-13	1.04	2.63	0.0%	0%
2013-14	1.04	2.63	0.0%	0%
2014-15	1.04	2.63	0.0%	0%





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**TOWN OF PARRSBORO**  
**PARRSBORO, NOVA SCOTIA**  
**CONSOLIDATED FINANCIAL STATEMENTS**  
**MARCH 31, 2014**

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## TOWN OF PARRSBORO

### Consolidated Financial Statements

Year Ended March 31, 2014

#### Management's Responsibility for the Consolidated Financial Statements

The accompanying consolidated financial statements of the Town of Parrsboro (the "Municipality") are the responsibility of the Municipality's management and have been prepared in compliance with legislation, and in accordance with Canadian public sector accounting standards established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada ("CPA"). A summary of the significant accounting policies are described in Note 1 to the consolidated financial statements. The preparation of financial statements necessarily involves the use of estimates based on management's judgment, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

The Municipality's management maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information is available on a timely basis for preparation of the consolidated financial statements. These systems are monitored and evaluated by management.

The audit committee meets with management and the external auditors to review the consolidated financial statements and discuss any significant financial reporting or internal control matters prior to their approval of the consolidated financial statements.

The consolidated financial statements have been audited by Jorgensen & Bickerton, independent external auditors appointed by the Municipality. The accompanying Auditors' Report outlines their responsibilities, the scope of their examination and their opinion on the Municipality's consolidated financial statements.



Lois Smith  
Mayor



Raymond Hickey  
Town Clerk

**INDEPENDENT AUDITOR'S REPORT**

**Her Worship the Mayor and  
Members of the Council of the Town of Parrsboro**

We have audited the accompanying consolidated financial statements of the Town of Parrsboro, which comprise the consolidated statement of financial position as at March 31, 2014 and the consolidated statements of operations, change in net financial assets and cash flows for the year then ended and a summary of significant accounting policies and other explanatory information.

***Management's responsibility for the financial statements***

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

***Auditor's responsibility***

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Town of Parrsboro preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

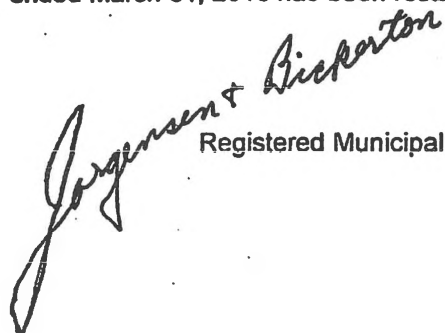
***Opinion***

In our opinion, the consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Town of Parrsboro as at March 31, 2014 and results of its operations, change in its net financial assets and its cash flow for the year then ended in accordance with Canadian public sector accounting standards.

***Restated Comparative Information***

Without modifying our opinion, we draw attention to Note 15 to the financial statements which explains that certain comparative information for the year ended March 31, 2013 has been restated

Amherst, Nova Scotia  
March 6, 2015

  
Registered Municipal Auditors

**TOWN OF PARRSBORO**  
**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**  
**AS AT MARCH 31, 2014**

	<u>2014</u>	<u>Restated 2013</u>
<b>Financial Assets</b>		
Cash and short term investments	\$1,432,436	\$1,383,623
Taxes and rates receivable	47,357	58,167
Other receivables	559,115	316,294
<b>Total Financial Assets</b>	<u>2,038,908</u>	<u>1,758,084</u>
<b>Financial Liabilities</b>		
Accounts payable - trade	133,594	66,246
Other liabilities	187,513	132,874
Provision for landfill closure and post closure costs	64,512	55,407
<b>Total Financial Liabilities</b>	<u>385,619</u>	<u>254,527</u>
<b>Net Financial Assets (Liabilities)</b>	<u>1,653,289</u>	<u>1,503,557</u>
<b>Non Financial Assets</b>		
Prepaid expenses	10,867	5,697
Inventories of supplies	89,038	86,543
Other	25	25
Capital assets (Net of Accumulated Depreciation) (Note 6)	6,204,448	6,465,721
<b>Total Non Financial Assets</b>	<u>6,304,378</u>	<u>6,557,986</u>
<b>Accumulated Surplus (Note 14)</b>	<u>\$7,957,667</u>	<u>\$8,061,543</u>

**TOWN OF PARRSBORO**  
**CONSOLIDATED STATEMENT OF OPERATIONS**  
**FOR THE YEAR ENDED MARCH 31, 2014**

	<u>2014</u>	<u>Restated 2013</u>
<b>Revenue</b>		
Taxes	\$ 1,415,916	\$ 1,312,990
Grants in lieu of Taxes	10,703	15,773
Service to other Governments	74,295	66,268
Sales of services	329,584	315,415
Other revenue from Own Sources	18,792	25,522
Unconditional transfers from Government	393,912	411,358
Conditional transfers from Government	134,452	166,705
Other transfers	13,433	-
Interest income	38,283	28,583
Gain on disposal of assets	3,492	-
Cumberland Joint Services Management Authority	81,915	84,144
Sundry	4,327	1,020
<b>Total Revenue</b>	<u>2,519,104</u>	<u>2,427,778</u>
<b>Expenses</b>		
General Government Services	569,986	491,060
Protective Services	481,800	449,888
Transportation Services	545,118	465,599
Environmental Health Services	69,930	17,210
Environmental Development Services	122,850	125,196
Recreation and Cultural Services	334,973	307,495
Water Utility	83,214	61,451
Cumberland Joint Services Management Authority	74,904	74,298
Amortization	343,205	349,680
Loss on disposal of assets	-	333
<b>Total Expenditures</b>	<u>2,625,980</u>	<u>2,342,210</u>
<b>Excess of Expenses over Revenue - Before Other</b>	<u>(106,876)</u>	<u>85,568</u>
<b>Other</b>		
Contributed assets	3,000	2,529
<b>Excess of Expenses over Revenue</b>	<u>(103,876)</u>	<u>88,097</u>
<b>Accumulated surplus, beginning of year</b>	<u>8,061,543</u>	<u>8,075,030</u>
<b>CJSMA rate differential</b>	-	(54,839)
<b>Landfill closure and post closure cost adjustment</b>	-	(46,745)
<b>Accumulated surplus, end of year</b>	<u>\$ 7,957,667</u>	<u>\$ 8,061,543</u>

**TOWN OF PARRSBORO**  
**CONSOLIDATED STATEMENT OF CASH FLOWS**  
**AS AT MARCH 31, 2014**

	<u>2014</u>	<u>2013</u>
<b>Net Inflow (Outflow) of Cash Related to The Following Activities:</b>		
<b>Operating</b>		
Excess of expenses over revenue	\$ (103,876)	\$ 88,097
Amortization	343,205	349,680
Loss (Gain) on disposal of tangible capital assets	(3,492)	333
Taxes and rates receivable	10,810	(24,425)
Other receivables	(242,821)	351,231
Accounts payable - trade	67,347	28,246
Other liabilities	54,639	(79,053)
Prepaid expenses	(2,495)	(2,423)
Inventories of supplies	(5,170)	4,633
Provision for landfill closure and post closure costs	9,105	55,407
<b>Cash provided by operating transactions</b>	<u>127,252</u>	<u>771,726</u>
<b>Capital</b>		
Acquisition of tangible capital assets	(84,025)	(328,416)
Sale of tangible capital assets	5,586	-
<b>Cash applied to capital transactions</b>	<u>(78,439)</u>	<u>(328,416)</u>
<b>Net Increase (Decrease) In Cash and Cash Equivalent</b>	<b>48,813</b>	<b>443,310</b>
<b>Landfill closure and post closure cost adjustment</b>	<b>-</b>	<b>(46,745)</b>
<b>CJSMA rate differential</b>	<b>-</b>	<b>(54,839)</b>
<b>Cash and Cash Equivalent, beginning of year:</b>	<u>1,383,623</u>	<u>1,041,897</u>
<b>Cash and Cash Equivalent, end of year</b>	<u>\$ 1,432,436</u>	<u>\$ 1,383,623</u>

**TOWN OF PARRSBORO**  
**CONSOLIDATED STATEMENT OF CHANGES IN NET FINANCIAL ASSETS**  
**AS AT MARCH 31, 2014**

	<u>2014</u>	<u>Restated 2013</u>
<b>Excess of Expenses over Revenue</b>	<b>\$ (103,876)</b>	<b>\$ 88,097</b>
Acquisition of tangible capital assets	(84,025)	(328,416)
Amortization of tangible capital assets	343,205	349,680
Change in inventories and prepaid expenses	(7,666)	2,210
Loss (Gain) on disposal of tangible capital assets	(3,492)	333
Proceeds on disposal of tangible capital assets	5,586	-
Landfill closure and post closure cost adjustment	-	(46,745)
	<hr/>	<hr/>
<b>Increase (Decrease) in Net Financial Assets</b>	<b>149,732</b>	<b>65,159</b>
<b>Net Financial Assets, Beginning of Year</b>	<b>1,503,557</b>	<b>1,493,237</b>
<b>CJSMA rate differential on net financial assets</b>	<b>-</b>	<b>(54,839)</b>
	<hr/>	<hr/>
<b>Net Financial Assets, End of Year</b>	<b><u>\$ 1,653,289</u></b>	<b><u>\$ 1,503,557</u></b>

**TOWN OF PARRSBORO**  
**SCHEDULE OF FINANCIAL POSITION**  
**GENERAL OPERATING FUND**  
**FOR THE YEAR ENDED MARCH 31, 2014**

	<u>2014</u>	<u>2013</u>
<b>Financial Assets</b>		
Cash and short term investments	\$ (270,533)	\$ (152,213)
Taxes and rates receivable	37,709	49,696
Other receivables	450,361	211,668
<b>Total Financial Assets</b>	<u>217,537</u>	<u>109,151</u>
<b>Financial Liabilities</b>		
Accounts payable - trade	117,441	56,028
Other liabilities	180,488	123,227
<b>Total Financial Liabilities</b>	<u>297,929</u>	<u>179,255</u>
<b>Net Financial Assets (Liabilities)</b>	<u>(80,392)</u>	<u>(70,104)</u>
<b>Non Financial Assets</b>		
Prepaid expenses	9,846	4,100
Inventories of Supplies	70,521	65,979
Other	25	25
<b>Total Non Financial Assets</b>	<u>80,392</u>	<u>70,104</u>
<b>Accumulated Surplus</b>	<u>\$ -</u>	<u>\$ -</u>

**TOWN OF PARRSBORO**  
**SCHEDULE OF FINANCIAL ACTIVITIES**  
**GENERAL OPERATING FUND**  
**FOR THE YEAR ENDED MARCH 31, 2014**

	<u>Budget</u>	<u>2014</u>	<u>2013</u>
<b>Revenue</b>			
Taxes	\$1,436,986	\$1,415,916	\$1,312,990
Grants in Lieu of Taxes	13,089	10,703	15,773
Service to Other Governments	53,861	74,295	66,268
Sale of Services	264,356	139,341	124,849
Other Revenue from Own Sources	23,955	18,792	25,522
Unconditional Transfers from Government	393,912	393,912	411,358
Conditional Transfer from Government	33,500	31,445	34,682
Interest	15,500	26,489	16,998
<b>Total Revenue</b>	<u>2,235,159</u>	<u>2,110,893</u>	<u>2,008,440</u>
<b>Expenditures</b>			
General Government Services	558,940	569,986	491,060
Protective Services	545,426	481,800	449,888
Transportation Services	512,221	545,118	465,599
Environmental Health Services	93,568	70,807	17,210
Environmental Development Services	163,327	122,850	125,196
Recreation and Cultural Services	317,959	334,973	307,495
<b>Total Expenditures</b>	<u>2,191,441</u>	<u>2,125,534</u>	<u>1,856,448</u>
<b>Net Revenue (Expenditures)</b>	<u>43,718</u>	<u>(14,641)</u>	<u>151,992</u>
<b>Financing and Transfers</b>			
Transfer to Reserves	(13,418)	(20,463)	(109,686)
Transfer to General Capital	(30,000)	(39,402)	(116,866)
Transfer from Water Operating	-	74,506	74,560
<b>Net Financing and Transfers</b>	<u>(43,418)</u>	<u>14,641</u>	<u>(151,992)</u>
<b>Change in General Operating Fund Balance</b>	-	-	-
<b>General Operating Fund Balance, Beginning of Year</b>	-	-	-
<b>General Operating Fund Balance, End of Year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**TOWN OF PARRSBORO**  
**SCHEDULE OF FINANCIAL POSITION**  
**WATER OPERATING FUND**  
**FOR THE YEAR ENDED MARCH 31, 2014**

	<u>2014</u>	<u>2013</u>
<b>Financial Assets</b>		
Cash and short term investments	\$ 322,094	\$ 335,863
Taxes and rates receivable	1,571	1,040
Other receivables	4,855	1,508
<b>Total Financial Assets</b>	<u>328,520</u>	<u>338,411</u>
<b>Financial Liabilities</b>		
Accounts payable - trade	13,450	7,835
Other liabilities	6,267	6,532
<b>Total Financial Liabilities</b>	<u>19,717</u>	<u>14,367</u>
<b>Net Financial Assets (Liabilities)</b>	<u>308,803</u>	<u>324,044</u>
<b>Non Financial Assets</b>		
Inventories of supplies	18,517	20,564
Prepaid expenses	-	560
<b>Total Non Financial Assets</b>	<u>18,517</u>	<u>21,124</u>
<b>Accumulated Surplus</b>	<u>\$ 327,320</u>	<u>\$ 345,168</u>

**TOWN OF PARRSBORO**  
**SCHEDULE OF FINANCIAL ACTIVITIES**  
**WATER OPERATING FUND**  
**FOR THE YEAR ENDED MARCH 31, 2014**

	<u>2014</u>	<u>2013</u>
<b>Revenue</b>		
Flat	\$ 190,243	\$ 190,566
Sundry	4,327	1,020
Interest	6,688	6,162
<b>Total Revenue</b>	<u>201,258</u>	<u>197,748</u>
<b>Expenditures</b>		
Source of supply	2,040	1,630
Power and pumping	19,717	20,248
Water treatment	29,034	17,039
Transmission and distribution	11,705	6,196
Administrative	20,718	16,338
Depreciation	55,788	57,101
<b>Total Expenditures</b>	<u>139,002</u>	<u>118,552</u>
<b>Net Revenue (Expenditures)</b>	<u>62,256</u>	<u>79,196</u>
<b>Financing and Transfers</b>		
Transfer to General Operating	(74,506)	(74,560)
Transfer to Water Capital	(5,598)	(6,297)
<b>Net Financing and Transfers</b>	<u>(80,104)</u>	<u>(80,857)</u>
<b>Change in Water Operating Fund Balance</b>	<u>(17,848)</u>	<u>(1,661)</u>
<b>Water Operating Fund Balance, beginning of year</b>	<u>345,168</u>	<u>346,829</u>
<b>Water Operating Fund Balance, end of year</b>	<u>\$ 327,320</u>	<u>\$ 345,168</u>

**TOWN OF PARRSBORO**  
**SCHEDULE OF FINANCIAL POSITION**  
**GENERAL CAPITAL FUND**  
**AS AT MARCH 31, 2014**

	<u>2014</u>	<u>2013</u>
<b>Financial Assets</b>		
Cash	\$ -	\$ -
<b>Financial Liabilities</b>		
Accounts payable	-	-
Capital bank loan	-	-
	<u>-</u>	<u>-</u>
<b>Net Financial Assets (Liabilities)</b>	<u>-</u>	<u>-</u>
<b>Non Financial Assets</b>		
Capital assets	7,656,867	7,608,113
Accumulated Depreciation	<u>(3,602,031)</u>	<u>(3,339,030)</u>
<b>Total Non Financial Assets</b>	<u>4,054,836</u>	<u>4,269,083</u>
<b>Accumulated Surplus</b>	<u>\$ 4,054,836</u>	<u>\$ 4,269,083</u>

**TOWN OF PARRSBORO**  
**SCHEDULE OF FINANCIAL ACTIVITIES**  
**GENERAL CAPITAL FUND**  
**FOR THE YEAR ENDED MARCH 31, 2014**

	<u>2014</u>	<u>2013</u>
<b>Revenue</b>		
Gain on disposal of tangible capital assets	\$ 3,137	\$ -
Donations	3,000	2,529
County of Cumberland	13,432	-
Other	-	2,651
	<u>19,569</u>	<u>5,180</u>
<b>Expenditures</b>		
Amortization of tangible capital assets	<u>283,648</u>	<u>287,424</u>
<b>Net Revenue (Expenditures)</b>	<u>(264,079)</u>	<u>(282,244)</u>
<b>Financing and Transfers</b>		
Transfer from General Operating	39,402	116,866
Transfer from reserves	10,430	163,068
<b>Net Financing and Transfers</b>	<u>49,832</u>	<u>279,934</u>
<b>Change in General Capital Fund</b>	<u>(214,247)</u>	<u>(2,310)</u>
<b>General Capital Fund Balance, beginning of year</b>	<u>4,269,083</u>	<u>4,271,393</u>
<b>General Capital Fund Balance, end of year</b>	<u>\$ 4,054,836</u>	<u>\$ 4,269,083</u>

**TOWN OF PARRSBORO**  
**SCHEDULE OF FINANCIAL POSITION**  
**WATER CAPITAL FUND**  
**AS AT MARCH 31, 2014**

	<u>2014</u>	<u>2013</u>
<b>Financial Assets</b>		
Cash and short term investments	\$ 204,783	\$ 151,513
Other receivables	-	-
	<u>204,783</u>	<u>151,513</u>
<b>Financial Liabilities</b>		
Deferred revenue	<u>347</u>	<u>2,865</u>
<b>Net Financial Assets (Liabilities)</b>	<u>204,436</u>	<u>148,648</u>
<b>Non Financial Assets</b>		
Tangible capital assets (Net of Accumulated Depreciation)	<u>2,070,333</u>	<u>2,118,005</u>
<b>Accumulated Surplus</b>	<u>\$ 2,274,769</u>	<u>\$ 2,266,653</u>

**TOWN OF PARRSBORO**  
**SCHEDULE OF FINANCIAL ACTIVITIES**  
**WATER CAPITAL FUND**  
**FOR THE YEAR ENDED MARCH 31, 2014**

	<u>2014</u>	<u>2013</u>
<b>Revenue</b>		
PCAP Grant	\$ 2,518	\$ 28,172
<b>Write downs of tangible capital assets</b>	<u>-</u>	<u>-</u>
<b>Net Revenue (Expenditures)</b>	<u>2,518</u>	<u>28,172</u>
<b>Financing and Transfers</b>		
Transfer from water operating fund	<u>5,598</u>	<u>6,297</u>
<b>Net Financing and Transfers</b>	<u>5,598</u>	<u>6,297</u>
<b>Change in Capital Fund Balance</b>	<u>8,116</u>	<u>34,469</u>
<b>Water Capital Fund Balance, beginning of year</b>	<u>2,266,653</u>	<u>2,232,184</u>
<b>Water Capital Fund Balance, end of year</b>	<u>\$ 2,274,769</u>	<u>\$ 2,266,653</u>

**TOWN OF PARRSBORO**  
**SCHEDULE OF FINANCIAL POSITION**  
**RESERVE FUNDS**  
**AS AT MARCH 31, 2014**

	<u>2014</u>	<u>2013</u>
<b>Financial Assets</b>		
Cash	\$1,000,528	\$ 884,189
Accounts receivable	<u>100,490</u>	<u>101,200</u>
	<u>1,101,018</u>	<u>985,389</u>
<b>Financial Liabilities</b>	<u>-</u>	<u>-</u>
<b>Net Financial Assets</b>	<u>1,101,018</u>	<u>985,389</u>
<b>Non Financial Assets</b>	<u>-</u>	<u>-</u>
<b>Accumulated Surplus</b>	<u>\$1,101,018</u>	<u>\$ 985,389</u>

**TOWN OF PARRSBORO**  
**SCHEDULE OF FINANCIAL ACTIVITIES**  
**RESERVE FUNDS**  
**FOR THE YEAR ENDED MARCH 31, 2014**

	<u>2014</u>	<u>2013</u>
<b>Revenue</b>		
Interest income	\$ 5,106	\$ 5,423
Gas tax revenue	<u>100,490</u>	<u>101,200</u>
<b>Total Revenue</b>	<u>105,596</u>	<u>106,623</u>
<b>Expenditures</b>	<u>-</u>	<u>-</u>
<b>Net Revenue (Expenditures)</b>	<u>105,596</u>	<u>106,623</u>
<b>Financing and Transfers</b>		
Transfer from general operating	20,463	109,686
Transfer to general capital	<u>(10,430)</u>	<u>(163,068)</u>
<b>Net Financing and Transfers</b>	<u>10,033</u>	<u>(53,382)</u>
<b>Change in Reserve Fund Balances</b>	115,629	53,241
<b>Reserve Fund Balances, Beginning of Year</b>	<u>985,389</u>	<u>932,148</u>
<b>Reserve Fund Balances, End of Year</b>	<u>\$1,101,018</u>	<u>\$ 985,389</u>

**TOWN OF PARRSBORO**  
**SCHEDULE OF FINANCIAL POSITION**  
**CUMBERLAND JOINT SERVICES MANAGEMENT AUTHORITY**  
**AS AT MARCH 31, 2014**

	<u>2014</u>	<u>Restated 2013</u>
<b>Financial Assets</b>		
Cash	\$ 175,564	\$ 164,271
Receivables - tipping fees	8,077	7,431
- HST	456	190
- other	2,953	1,728
	<u>187,050</u>	<u>173,620</u>
<b>Financial liabilities</b>		
Payables and Accruals	3,114	2,633
Provision for landfill closure and post closure costs	64,512	55,407
	<u>67,626</u>	<u>58,040</u>
<b>Net Financial Assets (Liabilities)</b>	<u>119,424</u>	<u>115,580</u>
<b>Non-Financial Assets</b>		
Prepaid expenses	1,021	1,037
Capital assets	79,279	78,633
<b>Total Non-Financial Assets</b>	<u>80,300</u>	<u>79,670</u>
<b>Accumulated Surplus</b>	<u>\$ 199,724</u>	<u>\$ 195,250</u>
<b>Fund Balances</b>		
General Operating Fund	\$ (46,762)	\$ (37,877)
General Capital Fund	68,168	65,920
Reserve Fund	178,318	167,207
<b>Total Fund Balances</b>	<u>\$ 199,724</u>	<u>\$ 195,250</u>

**TOWN OF PARRSBORO**  
**SCHEDULE OF FINANCIAL ACTIVITIES**  
**CUMBERLAND JOINT SERVICES MANAGEMENT AUTHORITY**  
**AS AT MARCH 31, 2014**

	<u>2014</u>	<u>Restated 2013</u>
<b>Revenue</b>		
Solid Waste Operations	\$ 57,013	\$ 57,883
Compost Operations	9,300	8,146
Recycling Operations	12,522	12,196
Other	3,957	5,920
Gain on disposal of tangible capital assets	355	-
<b>Total Revenue</b>	<u>83,147</u>	<u>84,145</u>
<b>Expenditure</b>		
Administration	16,360	15,205
Solid Waste Operations	31,432	34,221
Compost Operations	4,956	4,509
Recycling Operations	22,156	20,265
Amortization of tangible capital assets	3,769	5,155
Loss on disposal of tangible capital assets	-	333
Other	-	99
<b>Total Expenditures</b>	<u>78,673</u>	<u>79,787</u>
<b>Net Revenue (Expenditures)</b>	<u>4,474</u>	<u>4,358</u>
<b>Change in Cumb. Joint Services Mgmt Auth Fund</b>	<u>4,474</u>	<u>4,358</u>
<b>Cumb Joint Services Mgmt Auth Fund Balance, Beginning of Year</b>	195,250	292,476
<b>Landfill closure and post closure cost adjustment</b>	-	(46,745)
<b>Change in equity - rate differential</b>	-	(54,839)
<b>Cumb Joint Services Mgmt Auth Fund Balance, End of Year</b>	<u>\$ 199,724</u>	<u>\$ 195,250</u>

**TOWN OF PARRSBORO**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED MARCH 31, 2014**

**1. SIGNIFICANT ACCOUNTING POLICIES**

The consolidated financial statements of the Town of Parrsboro are the representations of management prepared in accordance with Generally Accepted Accounting Principles for local governments as established by the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants of Canada (CPA).

The focus of PSAB financial statements is on the financial position of the Town of Parrsboro and the changes thereto.

**a) Reporting Entity**

These consolidated financial statements reflect the assets, liabilities, revenues, expenditures and changes in net assets and in financial position of the reporting entity. The reporting entity is comprised of all organizations and enterprises accountable to the Town of Parrsboro for the administration of their financial affairs and resources and which are owned or controlled by the Town of Parrsboro, namely:

- General Operating and General Capital
- Water Operating and Water Capital
- Operating and Capital Reserves
- Cumberland Joint Services Management Authority

Inter-departmental and inter-organized transactions have been eliminated.

**b) Fund Accounting**

Funds within the consolidated financial statements consist of the operating funds, capital and reserve funds. Transfers between funds are recorded as adjustments to the appropriate municipal fund balance.

The operating funds reflect the financial activities associated with the provision of municipal government services.

The capital funds reflect the financial activities associated with the acquisition construction and funding of capital assets.

**c) Cash and Cash Equivalents**

Cash and cash equivalents include cash on hand, balances with banks and investments.

**d) Financial Instruments**

The Town's financial instruments consist of cash and cash equivalents, receivables, payables and accruals and are carried at cost which approximates their fair value.

**TOWN OF PARRSBORO**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED MARCH 31, 2014**

**1. SIGNIFICANT ACCOUNTING POLICIES (cont'd)**

**e) Revenue and Expenditure Recognition**

Revenues are recorded using the accrual basis of accounting as they are earned and measurable. Expenditures are accounted for in the period the goods and services are acquired and liability is incurred or transfer is due.

Property tax revenue is based on assessment determined in accordance with Nova Scotia Legislation. Tax rates are set annually. Taxation revenues are recorded at the time tax billings are issued. Assessments are subject to appeal. Penalties on overdue taxes are recorded in the period levied.

**f) Tangible Capital Assets**

Effective April 1, 2009 the Town adopted Section 3150 - Tangible Capital Assets of the Public Sector Accounting Handbook. Tangible capital assets are recorded at cost. Amortization and depreciation has been recorded as an expense and is calculated on a straight-line basis over an asset's estimated useful life.

**Amortization Rates**

<u>Asset Type</u>	<u>Useful Life</u>
Buildings	40 years
Vehicles and equipment	5 - 15 years
Streets, Roads & Curbs	25 - 30 years
Sewer Lines	50 years

The Town records depreciation in the Water Utility Operating Fund which is calculated based on rates prescribed by the Nova Scotia Utility and Review Board. The annual depreciation amount is transferred to the Water Utility Capital Fund and is used to help fund capital asset additions.

**g) Inventory**

Inventory is valued at the lower of cost and net realizable value.

**h) Government Transfers**

Government Transfers are recognized in the period in which the events giving rise to the transfer occur, providing transfers are authorized, any eligibility criteria have been met, and reasonable estimates of the amounts can be made.

**TOWN OF PARRSBORO**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED MARCH 31, 2014**

**i) Investment Income**

Investment income earned on surplus current funds, capital funds and reserve funds are reported as revenue in the period earned.

**j) Use of Estimates**

The preparation of these financial statements in accordance with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

**2. CONTRIBUTION TO BOARDS**

The Town of Parrsboro is required to finance the operations of various Boards and Commission, along with other Municipal Units in Cumberland County to the extent of its participation based on assessment or population formula.

In addition to any budgeted contributions, the Municipal Units share in the deficits or surpluses of these Boards based on their sharing percentages.

**Cumberland Regional Housing Authority**

The Town of Parrsboro along with other municipal units is required to finance its share of the operating deficit in the Cumberland Regional Housing Authority out of current year's operations. The deficit financed for 2013/14 was \$50,665 (2012/13 -\$52,227).

**Cumberland Regional Library**

During the year, the Town of Parrsboro paid \$9,120 (2013 - \$9,120) to the Cumberland Regional Library. The Town of Parrsboro does not share in any surplus or deficits.

**3. CONTRIBUTION TO PROVINCIAL GOVERNMENT DEPARTMENTS & AGENCIES**

The Town of Parrsboro is required to finance the operations of various provincial government departments and boards, along with other municipal units in the province, based upon formulas defined in legislation.

**Education Contribution**

The Town of Parrsboro is required to contribute to the Chignecto Central Regional School Board based on a calculation using the mandatory municipal education rate (set by the Minister of Education) times the Town of Parrsboro's uniform assessment. For 2013/14 the Town paid \$179,747 (2012/13 - \$164,600).

**TOWN OF PARRSBORO**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED MARCH 31, 2014**

**3. CONTRIBUTION TO PROVINCIAL GOVERNMENT DEPARTMENTS & AGENCIES (con't)**

**Corrections Contribution**

The required contribution for corrections is calculated first using an amount set by the Province, to be recovered from all municipal units. Fifty percent of this recovery amount is allocated among municipal units using each unit's uniform assessment as a percentage of provincial uniform assessment. The other fifty percent is allocated using each unit's number of dwelling units as a percentage of provincial dwelling units. During 2013/14 the Town of Parrsboro paid \$18,262 (2012/13 - \$18,231) to the Province for corrections services.

**Assessment Services Contributions**

The required contribution for assessment services is calculated first using an amount, set by the Province to be recovered from all municipal units. Fifty percent of this recovery amount is allocated among municipal units using each unit's uniform assessment as a percentage of provincial uniform assessment. The other fifty percent is allocated using each unit's number of assessment accounts as a percentage of provincial assessment accounts. During 2013/14 the Town of Parrsboro paid \$23,862 (2012/13 - \$23,619) to the Province for assessment services.

**4. GOVERNMENT PARTNERSHIP**

Generally Accepted Accounting Principles for local governments as established by the Public Sector Accounting Board (PSAB) require a government's pro rata share of each of the assets, liabilities, revenues and expenditures (including capital expenditures) of any government partnership to be combined on a line by line basis with similar items in the government's financial statements. The Town of Parrsboro has a partnership with Cumberland Joint Services Management Authority which operates a landfill site in Little Forks. The pro rata share for the Town of Parrsboro is 3.25% as published in the March 31, 2014 financial statements of Cumberland Joint Services Management Authority. The 2013 comparative figures for CJSMA have been changed to 3.25% (from 2.9%) for more accurate comparison of figures.

**5. REMUNERATION**

Remuneration of elected officials and Town Clerk

Lois Smith – Mayor	\$ 9,952
David Harrison – Councillor	\$ 6,016
Lisa Ward – Councillor	\$ 6,016
Ron Shaw - Councillor	\$ 6,016
Rob Fancy - Councillor	\$ 6,016
Ray Hickey – Town Clerk	\$73,397

**TOWN OF PARRSBORO**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**MARCH 31, 2014**

**6. TANGIBLE CAPITAL ASSETS**

	<u>Cost 2013</u>	<u>Addition</u>	<u>Disposal</u>	<u>Cost 2014</u>	<u>Accum. Dep'n. Beginning of Year</u>	<u>Amortization Reduction from Disposal of Asset</u>	<u>Amortization</u>	<u>Accum. Dep'n. End of Year</u>	<u>Net Book Value of Tangible Capital Assets</u>
<b>General</b>									
Buildings	\$ 1,069,522	\$ 5,319	\$ -	\$1,074,841	\$ 582,946	\$ -	\$ 26,871	\$ 609,817	\$ 465,024
Machinery/Equip.	257,728	52,834	-	310,562	152,864	-	45,867	198,731	111,831
Vehicles	871,339	-	20,647	850,692	455,828	20,647	60,552	495,733	354,959
Paving & Streets	3,208,662	6,357	-	3,215,019	1,142,266	-	96,375	1,238,641	1,976,378
Sidewalks	550,123	-	-	550,123	464,412	-	20,909	485,321	64,802
Storm Drains	252,841	-	-	252,841	225,510	-	10,024	235,534	17,307
Sewer Lines	1,044,872	14,701	-	1,059,573	285,309	-	21,191	306,500	753,073
Other	43,983	(14,701)	1,863	27,419	-	-	-	-	27,419
Land & Improvements	309,043	6,754	-	315,797	29,895	-	1,858	31,753	284,044
<b>Water</b>									
Land & land rights	148,546	-	-	148,546	-	-	-	-	148,546
Structures & improvements	785,612	-	-	785,612	196,392	-	19,640	216,032	569,580
Equipment	422,434	5,037	-	427,471	250,821	-	11,759	262,580	164,891
Mains	1,380,626	-	-	1,380,626	314,583	-	16,259	330,842	1,049,784
Water Study	79,237	-	-	79,237	69,370	-	4,006	73,376	5,861
Hydrants	208,999	-	-	208,999	82,302	-	4,125	86,427	122,572
Work in Progress	6,019	3,079	-	9,098	-	-	-	-	9,098
CJSMA*	140,141	4,645	2,722	142,064	74,220	2,492	3,769	62,785	79,279
	<u>\$10,779,727</u>	<u>\$ 84,025</u>	<u>\$ 25,232</u>	<u>\$10,838,520</u>	<u>\$4,326,718</u>	<u>\$ 23,139</u>	<u>\$ 343,205</u>	<u>\$4,634,072</u>	<u>\$6,204,448</u>

**TOWN OF PARRSBORO**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**MARCH 31, 2014**

**7. AMORTIZATION OF CAPITAL ASSETS**

	<u>2014</u>	<u>Restated 2013</u>
<b>General Capital Fund</b>		
General government services	\$ 18,237	\$ 18,009
Protective services	74,288	69,308
Transportation services	124,015	136,625
Environmental health services	52,125	51,831
Recreation and cultural services	14,982	11,651
	<u>283,647</u>	<u>287,424</u>
<b>Water Utility</b>		
Structure and improvements	19,640	19,640
Equipment	15,765	17,077
Mains	16,259	16,259
Hydrants	4,125	4,125
	<u>55,789</u>	<u>57,101</u>
<b>CJSMA</b>		
Buildings	2,323	2,318
Equipment	73	63
Vehicles	1,373	2,774
	<u>3,769</u>	<u>5,155</u>
	<u>\$ 343,205</u>	<u>\$ 349,680</u>

**8. GAIN (LOSS) ON DISPOSAL OF ASSETS**

	<u>2014</u>	<u>Restated 2013</u>
<b>General Capital Fund</b>		
Transportation services	\$ 5,000	\$ -
Other	(1,863)	-
	<u>3,137</u>	<u>-</u>
<b>CJSMA</b>		
Vehicles	355	(333)
	<u>\$ 3,492</u>	<u>\$ (333)</u>

**TOWN OF PARRSBORO**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**MARCH 31, 2014**

**9. CAPITAL EXPENDITURES**

	<u>2014</u>	<u>Restated 2013</u>
<b>General Capital Fund</b>		
Fire protection facility - major repairs	\$ -	\$ 6,381
Fire Dept. - bunker suits & gloves	1,614	2,646
Town Hall - Scott property	3,754	-
Town Hall - King Street	3,000	-
Streets - Aboiteau Bridge	6,357	-
Fire Dept. - voice amplifiers	3,174	-
Fire Dept. - pagers & radios	2,421	10,023
Fire Dept. - Thermal imaging camera	12,022	-
Park - electrical upgrade	7,915	-
Park - new sites	-	26,922
Park - water tanks	7,960	-
Town Hall - computers & software	1,141	41,000
Public works - 40' container	3,859	-
Public works - work pit extraction system	4,385	-
Public works - laptop	597	-
Recreation - library roof	5,319	-
Public works - facility - major repairs	-	43,844
Fire Dept. - equipment	7,633	4,062
Recreation - Triassic Park upgrades	-	3,436
Recreation - sign for ball field, land improvements, fence	113	-
Recreation - dog run	-	2,607
Recreation - Don Yorke ball field upgrades	-	1,403
Public Works - bush cutter	-	1,239
Public Works - International plow	-	84,475
Recreation - tables & benches Gavin Park	-	1,272
Transportation - Western Ave. sidewalk	-	5,266
Town Hall - Joel Stronge property	-	50,538
	<u>71,264</u>	<u>285,114</u>
<b>Water Capital Fund</b>		
Water extension		2,729
Sodium hypochlorite system	5,037	56,343
Hydrants	3,079	-
Metering pump	-	3,568
	<u>8,116</u>	<u>62,640</u>
<b>CJSMA - 3.25%</b>		
Recycling building upgrades	389	-
Kubota tractor and loader - wheel weights	-	60
2013 Freightliner	4,144	-
Scalehouse security cameras	112	-
	<u>4,645</u>	<u>60</u>
<b>Total Expenditures</b>	<u>\$ 84,025</u>	<u>\$ 347,814</u>

**TOWN OF PARRSBORO**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**MARCH 31, 2014**

**10. CAPITAL EXPENDITURES - SOURCES OF FINANCING**

	<u>2014</u>	<u>Restated 2013</u>
<b>General Capital Fund</b>		
Capital out of revenue	\$ 39,402	\$ 116,866
Reserve funds	15,430	163,068
Grants	-	2,651
Donations	3,000	2,529
County of Cumberland	13,432	-
	<u>71,264</u>	<u>285,114</u>
<b>Water Capital Fund</b>		
Capital out of revenue	5,598	6,297
Depreciation funds	-	28,171
Grants	2,518	28,172
	<u>8,116</u>	<u>62,640</u>
<b>CJSMA</b>		
Capital out of revenue	501	60
Reserve funds	4,144	-
	<u>4,645</u>	<u>60</u>
<b>Total Sources of Financing</b>	<u>\$ 84,025</u>	<u>\$ 347,814</u>

**TOWN OF PARRSBORO**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**MARCH 31, 2014**

**11. INVESTMENT IN CAPITAL ASSETS**

	Town of Parrsboro General Capital	Town of Parrsboro Water Capital	3.25% CJSMA General Capital	2014	Restated 2013
Balance, beginning of year	\$4,269,083	\$2,266,653	\$ 65,920	\$6,601,656	\$6,589,417
Adjustment to beginning balance to reflect 3.25% of CJSMA	-	-	-	-	(16,096)
Add:					
Principal payments on leachate facility loan	-	-	1,603	1,603	1,603
Capital out of revenue	39,402	5,598	501	45,501	123,223
PCAP grant	-	2,518	-	2,518	28,172
Transfer from reserves	10,430	-	4,144	14,574	163,068
County of Cumberland	13,432	-	-	13,432	-
Donation of capital assets	3,000	-	-	3,000	2,529
Other grants	-	-	-	-	2,651
Gain on disposal of assets	3,137	-	355	3,492	-
	<u>69,401</u>	<u>8,116</u>	<u>6,603</u>	<u>84,120</u>	<u>321,246</u>
Deduct:					
Loss on disposal of assets	-	-	-	-	333
Amortization	283,648	-	3,769	287,417	292,578
Proceeds on disposal	-	-	586	586	-
	<u>283,648</u>	<u>-</u>	<u>4,355</u>	<u>288,003</u>	<u>292,911</u>
Investment in Capital Assets	<u>\$4,054,836</u>	<u>\$2,274,769</u>	<u>\$ 68,168</u>	<u>\$6,397,773</u>	<u>\$6,601,656</u>

**TOWN OF PARRSBORO**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**MARCH 31, 2014**

**12. RESERVE FUND BALANCES**

The following is a breakdown of the Reserve Fund Balance as reported in the Schedule of Financial Position - Reserve Funds.

	<u>2014</u>	<u>2013</u>
<b>Capital Reserve</b>		
Public works	\$ 703	\$ 694
Fire department equipment	70,505	69,657
Unappropriated	<u>13,491</u>	<u>8,335</u>
<b>Total Capital Reserve</b>	<u>84,699</u>	<u>78,686</u>
<b>Gas Tax Reserve</b>	<u>505,001</u>	<u>410,530</u>
<b>Operating Reserve</b>		
Main Street	43,299	50,000
Sewer	154,221	109,668
Office	23,096	23,096
Economic development	-	4,881
Library	7,485	12,804
Signage	6,215	6,215
Succession planning	80,000	80,000
Glooscap park	14,375	14,375
Unappropriated	132,627	145,134
Town Hall	<u>50,000</u>	<u>50,000</u>
<b>Total Operating Reserve</b>	<u>511,318</u>	<u>496,173</u>
<b>Total Capital and Operating Reserve Funds</b>	<u>\$1,101,018</u>	<u>\$ 985,389</u>

**TOWN OF PARRSBORO**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**MARCH 31, 2014**

**13. EXPENSES BY OBJECT**

	<u>2014</u>	<u>2013</u>
Salaries, wages & benefits	\$ 760,351	\$ 714,235
Goods and services	1,522,413	1,278,272
Interest & bank charges	11	23
Amortization of tangible capital assets	343,205	349,680
	<u>\$2,625,980</u>	<u>\$2,342,210</u>

**14. ACCUMULATED SURPLUS**

	<u>2014</u>	<u>2013</u>
General Operating Fund	\$ -	\$ -
Water Operating Fund	327,320	345,168
Reserve Funds	1,101,018	985,389
CJSMA Fund - 3.25%	(46,762)	(37,877)
CJSMA Reserve Funds - 3.25%	178,318	167,207
Investment in Capital Assets	6,397,773	6,601,656
	<u>\$ 7,957,667</u>	<u>\$ 8,061,543</u>

**15. COMPARATIVE FIGURES RESTATED**

The comparative 2013 figures have been restated to reflect the Town of Parrsboro's portion of a liability for closure and post closure costs on Cumberland Joint Services Management Authority's 2014 amended financial statements where the 2013 figures were restated.



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TOWN OF PARRSBORO  
WATER UTILITY

FINANCIAL STATEMENTS  
MARCH 31, 2014

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**INDEPENDENT AUDITORS' REPORT**

**Her Worship the Mayor and Members of the Council of the Town of Parrsboro**

We have audited the accompanying financial statements of TOWN OF PARRSBORO, WATER UTILITY, which comprise of the statement of financial position of the water utility operating fund and capital fund as at March 31, 2014, and the statements financial activities for the year then ended, and a summary of significant accounting policies.

***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian generally accepted accounting principles, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

***Auditor's Responsibility***

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

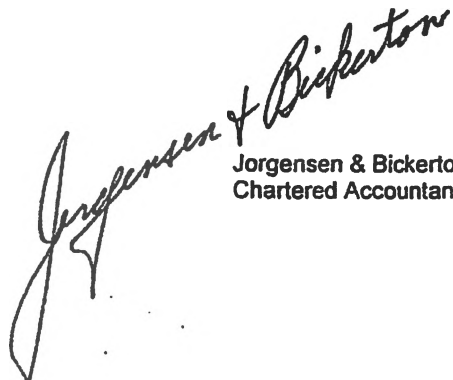
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

***Opinion***

In our opinion, the financial statements of the TOWN OF PARRSBORO, WATER UTILITY, for the year ended March 31, 2014 are prepared, in all material respects, in accordance with stated accounting policies which comply with legislated requirements of the Nova Scotia Utility and Review Board Regulatory Handbook.

These financial statements, which have not been, and were not intended to be, prepared in accordance with Canadian generally accepted accounting principles, are solely for the information and use of the Nova Scotia Utility and Review Board and are not intended to be and should not be used by anyone other than the specified users.

Amherst, Nova Scotia  
March 6, 2015



Jorgensen & Bickerton,  
Chartered Accountants

**TOWN OF PARRSBORO**  
**WATER UTILITY**  
**STATEMENT OF FINANCIAL POSITION**  
**OF THE WATER UTILITY OPERATING FUND**  
**MARCH 31, 2014**  
**ASSETS**

	<u>2014</u>	<u>2013</u>
Cash	<u>\$ 322,094</u>	<u>\$ 335,863</u>
Receivables		
Rates	1,571	1,040
Other	<u>4,855</u>	<u>1,508</u>
	<u>6,426</u>	<u>2,548</u>
Inventories, at cost	<u>18,517</u>	<u>20,564</u>
Prepaid expenses	<u>-</u>	<u>560</u>
	<u>\$ 347,037</u>	<u>\$ 359,535</u>
<b><u>LIABILITIES</u></b>		
Payables and accruals - trade	<u>\$ 13,450</u>	<u>\$ 7,835</u>
Water rates paid in advance	<u>6,267</u>	<u>6,532</u>
	<u>19,717</u>	<u>14,367</u>
<b><u>EQUITY</u></b>		
Surplus	<u>327,320</u>	<u>345,168</u>
	<u>\$347,037</u>	<u>\$ 359,535</u>

ON BEHALF OF THE TOWN OF PARRSBORO

*Luis Smith* MAYOR  
*R. A.* CLERK

**TOWN OF PARRSBORO**  
**WATER UTILITY**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**OF THE WATER UTILITY OPERATING FUND**  
**YEAR ENDED MARCH 31, 2014**

	<u>2014</u>	<u>2013</u>
Operating revenue		
Flat rate sales	\$190,243	\$190,566
Public fire protection	68,821	68,821
Sundry	4,327	1,020
	<u>263,391</u>	<u>260,407</u>
Operating expenditures		
Source of supply	2,040	1,630
Pumping	19,717	20,248
Water treatment	29,034	17,039
Transmission and distribution	112,289	106,780
Administrative and general	52,134	47,754
Depreciation of utility plant	55,788	57,101
Taxes	11,327	11,381
	<u>282,329</u>	<u>261,933</u>
Operating profit (loss)	<u>(18,938)</u>	<u>(1,526)</u>
Non operating revenue		
Interest	6,688	6,162
Non operating expenditure		
Capital expenditures out of operations	5,598	6,297
Excess (deficiency) of revenue over expenditures	(17,848)	(1,661)
Surplus, beginning of year	<u>345,168</u>	<u>346,829</u>
Surplus, end of year	<u>\$327,320</u>	<u>\$345,168</u>

**TOWN OF PARRSBORO**  
**WATER UTILITY**  
**STATEMENT OF FINANCIAL POSITION**  
**OF THE WATER UTILITY CAPITAL FUND**  
**MARCH 31, 2014**  
**ASSETS**

	<u>2014</u>	<u>2013</u>
Cash		
Project bank	\$ 347	\$ 2,865
Depreciation bank (Note 2)	204,436	148,648
Utility plant in service	<u>3,039,591</u>	<u>3,031,475</u>
	<u>\$3,244,374</u>	<u>\$ 3,182,988</u>

**LIABILITIES**

Deferred revenue	<u>\$ 347</u>	<u>\$ 2,865</u>
Accumulated allowance for depreciation (Note 3)		
Funded	204,436	148,648
Invested in plant	<u>764,822</u>	<u>764,822</u>
	<u>969,258</u>	<u>913,470</u>
	<u>969,605</u>	<u>916,335</u>

**EQUITY**

Investment in Capital Assets	<u>2,274,769</u>	<u>2,266,653</u>
	<u>\$3,244,374</u>	<u>\$ 3,182,988</u>

ON BEHALF OF THE TOWN OF PARRSBORO

Lois Smith MAYOR

[Signature] CLERK

**TOWN OF PARRSBORO**  
**WATER UTILITY**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**OF THE WATER UTILITY CAPITAL FUND**  
**YEAR ENDED MARCH 31, 2014**

	<u>2014</u>	<u>2013</u>
Balance, beginning of year	\$2,266,653	\$ 2,232,184
Add:		
PCAP grant	2,518	28,172
Capital out of revenue	<u>5,598</u>	<u>6,297</u>
	<u>2,274,769</u>	<u>2,266,653</u>
Deduct:		
Fire hydrants replaced	<u>-</u>	<u>-</u>
Balance, end of year	<u><u>\$2,274,769</u></u>	<u><u>\$ 2,266,653</u></u>

**TOWN OF PARRSBORO**  
**WATER UTILITY**  
**SCHEDULE OF INVESTMENT WATER UTILITY**  
**PLANT AND EQUIPMENT**  
**MARCH 31, 2014**

	<u>2014</u>	<u>2013</u>
Land and land rights		
Sources of supply	\$ 65,093	\$ 65,093
Reservoir	83,453	83,453
Structure and improvements		
Source of supply	785,612	785,612
Equipment		
Pumping	148,664	148,664
Water treatment	143,367	138,330
Tools and work equipment	25,771	25,771
Other equipment	50,070	50,070
Backhoe	59,600	59,600
Mains		
Transmission	399,634	399,634
Distribution	980,993	980,993
Hydrants	208,999	208,999
Water Study	79,237	79,237
Work in progress	9,098	6,019
	<u>\$3,039,591</u>	<u>\$ 3,031,475</u>

**TOWN OF PARRSBORO**  
**WATER UTILITY**  
**SCHEDULES TO**  
**STATEMENT OF FINANCIAL ACTIVITIES OF THE**  
**WATER UTILITY OPERATING FUND**  
**YEAR ENDED MARCH 31, 2014**

	<u>2014</u>	<u>2013</u>
Source of supply		
Maintenance of wells	\$ 1,487	\$ 136
Other	553	1,494
	<u>\$ 2,040</u>	<u>\$ 1,630</u>
Pumping		
Power	\$ 18,534	\$ 18,059
Maintenance	26	15
Other	1,157	2,174
	<u>\$ 19,717</u>	<u>\$ 20,248</u>
Water treatment		
Supplies and expenses	\$ 11,225	\$ 4,561
Maintenance	2,699	3,767
Other	2,424	265
Tests	12,686	8,446
	<u>\$ 29,034</u>	<u>\$ 17,039</u>
Transmission and distribution		
Supervision and engineering	\$ 100,584	\$ 100,584
Maintenance of mains	11,705	6,196
	<u>\$ 112,289</u>	<u>\$ 106,780</u>
Administrative and general		
Supervision	\$ 31,416	\$ 31,416
Audit	8,864	6,779
Regulatory expense	795	795
Miscellaneous general expense	11,059	1,882
Engineering fees	-	6,882
	<u>\$ 52,134</u>	<u>\$ 47,754</u>

**TOWN OF PARRSBORO**  
**WATER UTILITY**  
**NOTES TO FINANCIAL STATEMENTS**  
**MARCH 31, 2014**

**1. Accounting policies**

These financial statements have been prepared to conform in all material respects to the accounting principles prescribed for Nova Scotia water utilities by the Nova Scotia Utility and Review Board.

**(a) Revenue and expenditure**

Major revenue and expenditure items are recorded on an accrual basis.

Certain sources of revenue, including forfeited discounts or interest on past due rates, are recorded on a cash basis.

Principal and interest payments relating to long term debt are recorded as an expense when paid.

Interest earned on depreciation funds is recorded as non-operating revenue in the water utility operating fund.

**(b) Allowance for doubtful accounts**

A valuation allowance is provided for estimated losses that will be incurred in collecting rates receivable outstanding.

**(c) Property and equipment**

Capital assets and projects in progress are recorded at cost. Interest incurred during construction on significant water capital projects is capitalized. Interest is calculated at the prevailing prime rate for projects temporarily funded by general or water utility operations. Funds received through capital assistance programs or cost-sharing arrangements are recorded as an increase in equity.

**(d) Depreciation**

Depreciation of fixed assets is recorded in the accounts of the Water Capital Fund calculated on a formula provided by the Nova Scotia Utility and Review Board.

The depreciation charge in the Water Operating Fund is transferred to a special bank account in the Water Capital Fund which is used to help fund replacement of existing plant and equipment or subject to approval by the Nova Scotia Utility and Review Board, to repay principal of capital debt.

**TOWN OF PARRSBORO**  
**WATER UTILITY**  
**NOTES TO FINANCIAL STATEMENTS**  
**MARCH 31, 2014**

**1. Accounting policies (cont'd)**

**(e) Assistance towards the acquisition of the fixed assets**

Assistance towards the acquisition of fixed assets, received after January 1, 1989, is netted against the capitalized cost of the asset purchased. After April 1, 2007 the assets are recorded at gross cost. Any grants received are credited to investment in capital assets.

**(f) Allocation of Municipal Costs to Water Utility Fund**

Where identifiable, costs incurred by the Town of Parrsboro General Operating Fund on behalf of the Water Utility are charged to the Utility Fund. Salary and wage related costs are allocated in proportion to time spent performing functions on behalf of the Water Utility Administration and general expenses incurred for the benefits of both Municipal unit and the Water Utility are allocated as follows:

	<b>General Operations</b>	<b>Water Utility</b>
Administration	95%	5%
Public works	80%	20%

An application to Nova Scotia Utility and Review Board approved a flat fee for services performed for the water utility.

**2. Depreciation bank**

	<b>2014</b>	<b>2013</b>
Cash, beginning of year	<b>\$ 148,648</b>	<b>\$ 119,718</b>
Add: Depreciation	<b>55,788</b>	<b>57,101</b>
	<b>204,436</b>	<b>176,819</b>
Deduct: Depreciation funds used for water project	<b>-</b>	<b>28,171</b>
Cash, end of year	<b>\$ 204,436</b>	<b>\$ 148,648</b>

**TOWN OF PARRSBORO**  
**WATER UTILITY**  
**NOTES TO FINANCIAL STATEMENTS**  
**MARCH 31, 2014**

**3. Accumulated allowance for depreciation**

	<u>2014</u>	<u>2013</u>
Balance, beginning of year	\$ 913,470	\$ 905,848
Add: Current period's depreciation	<u>55,788</u>	<u>57,101</u>
	969,258	962,949
Removal of water treatment equipment	<u>-</u>	<u>49,479</u>
	<u>\$ 969,258</u>	<u>\$ 913,470</u>

**4. Rate of return on rate base**

For the year ended March 31, 2014, the Water Utility had a rate of return on rate base of (-1.16%) (2013 - 0.09%).

**TOWN OF PARRSBORO**  
**PARRSBORO, NOVA SCOTIA**

**CONSOLIDATED FINANCIAL STATEMENTS**  
**MARCH 31, 2013**

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**INDEPENDENT AUDITOR'S REPORT**

**Her Worship the Mayor and  
Members of the Council of the Town of Parrsboro**

We have audited the accompanying consolidated financial statements of the Town of Parrsboro, which comprise the consolidated statement of financial position as at March 31, 2013 and the consolidated statements of operations, change in net financial assets and cash flows for the year then ended and a summary of significant accounting policies and other explanatory information.

***Management's responsibility for the financial statements***

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

***Auditor's responsibility***

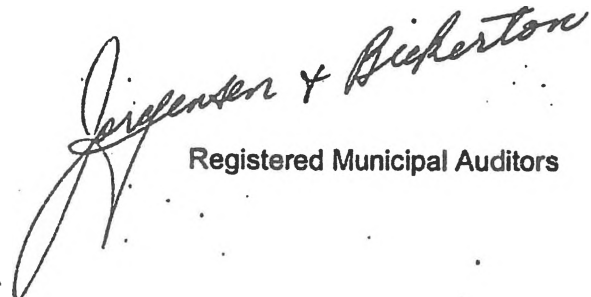
Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Town of Parrsboro preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

***Opinion***

In our opinion, the consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Town of Parrsboro as at March 31, 2013 and results of its operations, change in its net financial assets and its cash flow for the year then ended in accordance with Canadian public sector accounting standards.

  
Registered Municipal Auditors

**TOWN OF PARRSBORO**  
**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**  
**AS AT MARCH 31, 2013**

	<u>2013</u>	<u>2012</u>
<b>Financial Assets</b>		
Cash and short term investments	\$ 1,365,932	\$ 1,041,897
Taxes and rates receivable	57,367	33,742
Other receivables	316,088	667,525
<b>Total Financial Assets</b>	<u>1,739,387</u>	<u>1,743,164</u>
<b>Financial Liabilities</b>		
Accounts payable - trade	66,462	38,000
Other liabilities	132,624	211,927
<b>Total Financial Liabilities</b>	<u>199,086</u>	<u>249,927</u>
<b>Net Financial Assets (Liabilities)</b>	<u>1,540,301</u>	<u>1,493,237</u>
<b>Non Financial Assets</b>		
Prepaid expenses	5,585	3,274
Inventories of supplies	86,543	91,176
Other	25	25
Capital assets (Net of Accumulated Depreciation) (Note 6)	6,457,253	6,487,318
<b>Total Non Financial Assets</b>	<u>6,549,406</u>	<u>6,581,793</u>
<b>Accumulated Surplus (Note 14)</b>	<u>\$ 8,089,707</u>	<u>\$ 8,075,030</u>

**TOWN OF PARRSBORO**  
**CONSOLIDATED STATEMENT OF OPERATIONS**  
**FOR THE YEAR ENDED MARCH 31, 2013**

	<u>2013</u>	<u>2012</u>
<b>Revenue</b>		
Taxes	\$ 1,312,990	\$ 1,236,860
Grants in lieu of Taxes	15,773	10,648
Service to other Governments	66,268	59,321
Sales of services	315,415	296,704
Other revenue from Own Sources	25,522	19,492
Unconditional transfers from Government	411,358	416,264
Conditional transfers from Government	166,705	173,448
Other transfers	-	11,612
Interest income	28,583	24,669
Gain on disposal of assets	-	36,650
Cumberland Joint Services Management Authority	74,833	117,281
Sundry	1,020	55,250
<b>Total Revenue</b>	<u>2,418,467</u>	<u>2,458,199</u>
<b>Expenses</b>		
General Government Services	491,060	518,702
Protective Services	449,888	406,624
Transportation Services	465,599	472,086
Environmental Health Services	17,210	9,430
Environmental Development Services	125,196	101,166
Recreation and Cultural Services	307,495	270,448
Water Utility	61,451	62,664
Cumberland Joint Services Management Authority	58,568	76,261
Amortization	349,124	345,250
Loss on disposal of assets	297	-
<b>Total Expenditures</b>	<u>2,325,888</u>	<u>2,262,631</u>
<b>Excess of Revenue over Expenses – Before Other</b>	92,579	195,568
<b>Other</b>		
Contributed assets	2,529	15,626
<b>Excess of Revenue over Expenses</b>	95,108	211,194
<b>Accumulated surplus, beginning of year</b>	8,075,030	7,907,496
<b>CJSMA rate differential</b>	(80,431)	52,839
<b>TCA adjustment – CJSMA</b>	-	(96,499)
<b>Accumulated surplus, end of year</b>	<u>\$ 8,089,707</u>	<u>\$ 8,075,030</u>

**TOWN OF PARRSBORO**  
**CONSOLIDATED STATEMENT OF CASH FLOWS**  
**AS AT MARCH 31, 2013**

	<u>2013</u>	<u>2012</u>
<b>Net Inflow (Outflow) of Cash Related to The Following Activities:</b>		
<b>Operating</b>		
Excess of revenue over expenses	\$ 95,108	\$ 211,194
Amortization	349,124	345,250
Loss (Gain) on disposal of tangible capital assets	297	(36,650)
Taxes and rates receivable	(23,625)	10,121
Other receivables	351,437	(20,444)
Accounts payable - trade	28,462	(57,790)
Other liabilities	(79,303)	82,913
Prepaid expenses	(2,311)	(511)
Inventories of supplies	4,633	3,763
<b>Cash provided by operating transactions</b>	<u>723,822</u>	<u>537,846</u>
<b>Financing</b>		
Capital bank loan	-	(30,000)
Long Term Debt Repayment	-	(5,867)
<b>Cash provided by (applied to) financing transactions</b>	<u>-</u>	<u>(35,867)</u>
<b>Capital</b>		
Acquisition of tangible capital assets	(319,356)	(306,408)
Sale of tangible capital assets	-	49,421
<b>Cash applied to capital transactions</b>	<u>(319,356)</u>	<u>(256,987)</u>
<b>Net Increase (Decrease) In Cash and Cash Equivalent</b>	404,466	244,992
<b>CJSMA rate differential</b>	(80,431)	52,839
<b>Cash and Cash Equivalent, beginning of year</b>	<u>1,041,897</u>	<u>744,066</u>
<b>Cash and Cash Equivalent, end of year</b>	<u>\$ 1,365,932</u>	<u>\$ 1,041,897</u>

**TOWN OF PARRSBORO**  
**CONSOLIDATED STATEMENT OF CHANGES IN NET FINANCIAL ASSETS**  
**AS AT MARCH 31, 2013**

	<u>2013</u>	<u>2012</u>
<b>Excess Revenues Over Expenditures</b>	<b>\$ 95,108</b>	<b>\$ 211,194</b>
Acquisition of tangible capital assets	(319,356)	(306,408)
Amortization of tangible capital assets	349,124	345,250
Change in inventories and prepaid expenses	2,322	3,252
Loss (Gain) on disposal of tangible capital assets	297	(36,650)
Proceeds on disposal of tangible capital assets	-	49,421
	<hr/>	<hr/>
<b>Increase (Decrease) in Net Financial Assets</b>	<b>127,495</b>	<b>266,059</b>
<b>Net Financial Assets, Beginning of Year</b>	<b>1,493,237</b>	<b>1,174,339</b>
<b>CJSMA rate differential on net financial assets</b>	<b>(80,431)</b>	<b>52,839</b>
	<hr/>	<hr/>
<b>Net Financial Assets, End of Year</b>	<b><u>\$ 1,540,301</u></b>	<b><u>\$ 1,493,237</u></b>

**TOWN OF PARRSBORO**  
**SCHEDULE OF FINANCIAL POSITION**  
**GENERAL OPERATING FUND**  
**FOR THE YEAR ENDED MARCH 31, 2013**

	<u>2013</u>	<u>2012</u>
<b>Financial Assets</b>		
Cash and short term investments	\$ (152,213)	\$ (483,669)
Taxes and rates receivable	49,696	22,065
Other receivables	211,668	617,105
<b>Total Financial Assets</b>	<u>109,151</u>	<u>155,501</u>
<b>Financial Liabilities</b>		
Accounts payable - trade	56,028	21,200
Other liabilities	123,227	207,271
<b>Total Financial Liabilities</b>	<u>179,255</u>	<u>228,471</u>
<b>Net Financial Assets (Liabilities)</b>	<u>(70,104)</u>	<u>(72,970)</u>
<b>Non Financial Assets</b>		
Prepaid expenses	4,100	1,926
Inventories of Supplies	65,979	71,019
Other	25	25
<b>Total Non Financial Assets</b>	<u>70,104</u>	<u>72,970</u>
<b>Net Assets (Liabilities)</b>	<u>\$ -</u>	<u>\$ -</u>
<b>General Operating Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>

**TOWN OF PARRSBORO**  
**SCHEDULE OF FINANCIAL ACTIVITIES**  
**GENERAL OPERATING FUND**  
**FOR THE YEAR ENDED MARCH 31, 2013**

	<u>Budget</u>	<u>2013</u>	<u>2012</u>
<b>Revenue</b>			
Taxes	\$1,333,649	\$1,312,990	\$1,236,860
Grants in Lieu of Taxes	13,089	15,773	10,648
Service to Other Governments	52,661	66,268	59,321
Sale of Services	252,625	124,849	106,793
Other Revenue from Own Sources	23,055	25,522	19,492
Unconditional Transfers from Government	405,000	411,358	416,264
Conditional Transfer from Government	35,500	34,682	46,112
Interest	14,000	16,998	16,113
<b>Total Revenue</b>	<u>2,129,579</u>	<u>2,008,440</u>	<u>1,911,603</u>
<b>Expenditures</b>			
General Government Services	563,331	491,060	518,702
Protective Services	533,299	449,888	406,624
Transportation Services	511,967	465,599	472,086
Environmental Health Services	10,900	17,210	9,430
Environmental Development Services	153,786	125,196	101,166
Recreation and Cultural Services	301,296	307,495	270,448
<b>Total Expenditures</b>	<u>2,074,579</u>	<u>1,856,448</u>	<u>1,778,456</u>
<b>Net Revenue (Expenditures)</b>	<u>55,000</u>	<u>151,992</u>	<u>133,147</u>
<b>Financing and Transfers</b>			
Transfer to Reserves	(25,000)	(109,686)	(122,667)
Transfer to General Capital	(30,000)	(116,866)	(50,191)
Transfer from Water Operating	-	74,560	39,711
<b>Net Financing and Transfers</b>	<u>(55,000)</u>	<u>(151,992)</u>	<u>(133,147)</u>
<b>Change in General Operating Fund Balance</b>	-	-	-
<b>General Operating Fund Balance, Beginning of Year</b>	-	-	-
<b>General Operating Fund Balance, End of Year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**TOWN OF PARRSBORO**  
**SCHEDULE OF FINANCIAL POSITION**  
**WATER OPERATING FUND**  
**FOR THE YEAR ENDED MARCH 31, 2013**

	<u>2013</u>	<u>2012</u>
<b>Financial Assets</b>		
Cash and short term investments	\$ 335,863	\$ 336,579
Taxes and rates receivable	1,040	833
Other receivables	1,508	1,433
<b>Total Financial Assets</b>	<u>338,411</u>	<u>338,845</u>
<b>Financial Liabilities</b>		
Accounts payable - trade	7,835	7,626
Other liabilities	6,532	4,656
<b>Total Financial Liabilities</b>	<u>14,367</u>	<u>12,282</u>
<b>Net Financial Assets (Liabilities)</b>	<u>324,044</u>	<u>326,563</u>
<b>Non Financial Assets</b>		
Inventories of supplies	20,564	20,157
Prepaid expenses	560	109
<b>Total Non Financial Assets</b>	<u>21,124</u>	<u>20,266</u>
<b>Net Assets (Liabilities)</b>	<u>\$ 345,168</u>	<u>\$ 346,829</u>
<b>Water Operating Fund Balance</b>	<u>\$ 345,168</u>	<u>\$ 346,829</u>

**TOWN OF PARRSBORO**  
**SCHEDULE OF FINANCIAL ACTIVITIES**  
**WATER OPERATING FUND**  
**FOR THE YEAR ENDED MARCH 31, 2013**

	<u>2013</u>	<u>2012</u>
<b>Revenue</b>		
Flat	\$ 190,566	\$ 189,911
Sundry	1,020	1,000
Interest	6,162	4,258
<b>Total Revenue</b>	<u>197,748</u>	<u>195,169</u>
<b>Expenditures</b>		
Source of supply	1,630	4,807
Power and pumping	20,248	16,354
Water treatment	17,039	22,068
Transmission and distribution	6,196	10,903
Administrative	16,338	8,532
Depreciation	57,101	58,696
<b>Total Expenditures</b>	<u>118,552</u>	<u>121,360</u>
<b>Net Revenue (Expenditures)</b>	<u>79,196</u>	<u>73,809</u>
<b>Financing and Transfers</b>		
Transfer to General Operating	(74,560)	(39,711)
Transfer to Water Capital	(6,297)	(9,089)
<b>Net Financing and Transfers</b>	<u>(80,857)</u>	<u>(48,800)</u>
<b>Change in Water Operating Fund Balance</b>	(1,661)	25,009
<b>Water Operating Fund Balance, beginning of year</b>	<u>346,829</u>	<u>321,820</u>
<b>Water Operating Fund Balance, end of year</b>	<u>\$ 345,168</u>	<u>\$ 346,829</u>

**TOWN OF PARRSBORO**  
**SCHEDULE OF FINANCIAL POSITION**  
**GENERAL CAPITAL FUND**  
**AS AT MARCH 31, 2013**

	<u>2013</u>	<u>2012</u>
<b>Financial Assets</b>		
Cash	\$ -	\$ -
<b>Financial Liabilities</b>		
Accounts payable	-	-
Capital bank loan	-	-
	<u>-</u>	<u>-</u>
<b>Net Financial Assets (Liabilities)</b>	<u>-</u>	<u>-</u>
<b>Non Financial Assets</b>		
Capital assets (Note 5)	7,608,113	7,322,999
Accumulated Depreciation	<u>(3,339,030)</u>	<u>(3,051,606)</u>
<b>Total Non Financial Assets</b>	<u>4,269,083</u>	<u>4,271,393</u>
<b>Net Assets (Liabilities)</b>	<u>\$ 4,269,083</u>	<u>\$ 4,271,393</u>
<b>General Capital Municipal Position</b>	<u>\$ 4,269,083</u>	<u>\$ 4,271,393</u>

**TOWN OF PARRSBORO**  
**SCHEDULE OF FINANCIAL ACTIVITIES**  
**GENERAL CAPITAL FUND**  
**FOR THE YEAR ENDED MARCH 31, 2013**

	<u>2013</u>	<u>2012</u>
<b>Revenue</b>		
Gain on disposal of tangible capital assets	\$ -	\$ 35,861
Donations	2,529	15,626
County of Cumberland	-	11,612
Other	2,651	18,661
	<u>5,180</u>	<u>81,760</u>
<b>Expenditures</b>		
Amortization of tangible capital assets	<u>287,424</u>	<u>281,191</u>
<b>Net Revenue (Expenditures)</b>	<u>(282,244)</u>	<u>(199,431)</u>
<b>Financing and Transfers</b>		
Transfer from General Operating	116,866	50,191
Transfer from reserves	163,068	131,747
<b>Net Financing and Transfers</b>	<u>279,934</u>	<u>181,938</u>
<b>Change in General Capital Fund</b>	<u>(2,310)</u>	<u>(17,493)</u>
<b>General Capital Fund Balance, beginning of year</b>	<u>4,271,393</u>	<u>4,288,886</u>
<b>General Capital Fund Balance, end of year</b>	<u>\$ 4,269,083</u>	<u>\$ 4,271,393</u>

**TOWN OF PARRSBORO**  
**SCHEDULE OF FINANCIAL POSITION**  
**WATER CAPITAL FUND**  
**AS AT MARCH 31, 2013**

	<u>2013</u>	<u>2012</u>
<b>Financial Assets</b>		
Cash and short term investments	\$ 151,513	\$ 73,887
Other receivables	-	45,831
	<u>151,513</u>	<u>119,718</u>
<b>Financial Liabilities</b>		
Deferred revenue	<u>2,865</u>	<u>-</u>
<b>Net Financial Assets (Liabilities)</b>	<u>148,648</u>	<u>119,718</u>
<b>Non Financial Assets</b>		
Tangible capital assets (Net of Accumulated Depreciation)	<u>2,118,005</u>	<u>2,112,466</u>
<b>Net Assets (Liabilities)</b>	<u>\$ 2,266,653</u>	<u>\$ 2,232,184</u>
<b>Water Capital Municipal Position</b>	<u>\$ 2,266,653</u>	<u>\$ 2,232,184</u>

**TOWN OF PARRSBORO**  
**SCHEDULE OF FINANCIAL ACTIVITIES**  
**WATER CAPITAL FUND**  
**FOR THE YEAR ENDED MARCH 31, 2013**

	<u>2013</u>	<u>2012</u>
<b>Revenue</b>		
PCAP Grant	<u>\$ 28,172</u>	<u>\$ 4,943</u>
<b>Write downs of tangible capital assets</b>	<u>-</u>	<u>274</u>
<b>Net Revenue (Expenditures)</b>	<u>28,172</u>	<u>4,669</u>
<b>Financing and Transfers</b>		
Transfer from water operating fund	<u>6,297</u>	<u>9,089</u>
<b>Net Financing and Transfers</b>	<u>6,297</u>	<u>9,089</u>
<b>Change in Capital Fund Balance</b>	<u>34,469</u>	<u>13,758</u>
<b>Water Capital Fund Balance, beginning of year</b>	<u>2,232,184</u>	<u>2,218,426</u>
<b>Water Capital Fund Balance, end of year</b>	<u><u>\$ 2,266,653</u></u>	<u><u>\$ 2,232,184</u></u>

**TOWN OF PARRSBORO**  
**SCHEDULE OF FINANCIAL POSITION**  
**RESERVE FUNDS**  
**AS AT MARCH 31, 2013**

	<u>2013</u>	<u>2012</u>
<b>Financial Assets</b>		
Cash	\$ 884,189	\$ 932,148
Accounts receivable	101,200	-
	<u>985,389</u>	<u>932,148</u>
<b>Financial Liabilities</b>	<u>-</u>	<u>-</u>
<b>Net Financial Assets</b>	<u>985,389</u>	<u>932,148</u>
<b>Non Financial Assets</b>	<u>-</u>	<u>-</u>
<b>Net assets</b>	<u>\$ 985,389</u>	<u>\$ 932,148</u>
<b>Reserve Fund Municipal Position</b>	<u>\$ 985,389</u>	<u>\$ 932,148</u>

**TOWN OF PARRSBORO**  
**SCHEDULE OF FINANCIAL ACTIVITIES**  
**RESERVE FUNDS**  
**FOR THE YEAR ENDED MARCH 31, 2013**

	<u>2013</u>	<u>2012</u>
<b>Revenue</b>		
Proceeds from sale of assets	\$ -	\$ 54,250
Interest income	5,423	4,298
Gas tax revenue	<u>101,200</u>	<u>103,732</u>
<b>Total Revenue</b>	<u>106,623</u>	<u>162,280</u>
<b>Expenditures</b>	<u>-</u>	<u>-</u>
<b>Net Revenue (Expenditures)</b>	<u>106,623</u>	<u>162,280</u>
<b>Financing and Transfers</b>		
Transfer from general operating	109,686	122,667
Transfer to general capital	<u>(163,068)</u>	<u>(131,747)</u>
<b>Net Financing and Transfers</b>	<u>(53,382)</u>	<u>(9,080)</u>
<b>Change in Reserve Fund Balances</b>	53,241	153,200
<b>Reserve Fund Balances, Beginning of Year</b>	<u>932,148</u>	<u>778,948</u>
<b>Reserve Fund Balances, End of Year</b>	<u>\$ 985,389</u>	<u>\$ 932,148</u>

**TOWN OF PARRSBORO**  
**SCHEDULE OF FINANCIAL POSITION**  
**CUMBERLAND JOINT SERVICES MANAGEMENT AUTHORITY**  
**AS AT MARCH 31, 2013**

	<u>2013</u>	<u>2012</u>
<b>Financial Assets</b>		
Cash	\$ 146,580	\$ 182,952
Receivables - tipping fees	6,631	10,844
- HST	170	1,183
- landfill closure	-	23
- other	1,542	1,950
	<u>154,923</u>	<u>196,952</u>
<b>Financial liabilities</b>		
Payables and Accruals	<u>2,599</u>	<u>9,174</u>
<b>Net Financial Assets (Liabilities)</b>	<u>152,324</u>	<u>187,778</u>
<b>Non-Financial Assets</b>		
Prepaid expenses	925	1,239
Capital assets	70,165	103,459
<b>Total Non-Financial Assets</b>	<u>71,090</u>	<u>104,698</u>
<b>Net Assets (Liabilities)</b>	<u>\$ 223,414</u>	<u>\$ 292,476</u>
<b>Fund Balances</b>		
General Operating Fund	\$ 15,394	\$ 21,256
General Capital Fund	58,820	85,839
Reserve Fund	149,200	185,381
<b>Total Fund Balances</b>	<u>\$ 223,414</u>	<u>\$ 292,476</u>

**TOWN OF PARRSBORO**  
**SCHEDULE OF FINANCIAL ACTIVITIES**  
**CUMBERLAND JOINT SERVICES MANAGEMENT AUTHORITY**  
**AS AT MARCH 31, 2013**

	<u>2013</u>	<u>2012</u>
<b>Revenue</b>		
Solid Waste Operations	\$ 51,400	\$ 83,003
Compost Operations	7,269	8,431
Recycling Operations	10,882	18,463
Other	5,282	7,384
Gain on disposal of tangible capital assets	-	1,063
<b>Total Revenue</b>	<u>74,833</u>	<u>118,344</u>
<b>Expenditure</b>		
Administration	13,652	17,945
Solid Waste Operations	22,722	29,269
Compost Operations	4,023	6,745
Recycling Operations	18,082	22,302
Amortization of tangible capital assets	4,599	5,363
Loss on disposal of tangible capital assets	297	-
Other	89	-
<b>Total Expenditures</b>	<u>63,464</u>	<u>81,624</u>
<b>Net Revenue (Expenditures)</b>	<u>11,369</u>	<u>36,720</u>
<b>Change in Cumb. Joint Services Mgmt Auth Fund</b>	11,369	36,720
<b>Cumb Joint Services Mgmt Auth Fund Balance, Beginning of Year</b>	292,476	299,416
<b>Cumb Joint Services Mgmt Auth TCA adjustment</b>	-	(96,499)
<b>Change in equity - rate differential</b>	<u>(80,431)</u>	<u>52,839</u>
<b>Cumb Joint Services Mgmt Auth Fund Balance, End of Year</b>	<u>\$ 223,414</u>	<u>\$ 292,476</u>

**TOWN OF PARRSBORO**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED MARCH 31, 2013**

**1. SIGNIFICANT ACCOUNTING POLICIES**

The consolidated financial statements of the Town of Parrsboro are the representations of management prepared in accordance with Generally Accepted Accounting Principles for local governments as established by the Public Sector Accounting Board (PSAB) of the Canadian Institute of Chartered Accountants.

The focus of PSAB financial statements is on the financial position of the Town of Parrsboro and the changes thereto.

**a) Reporting Entity**

These consolidated financial statements reflect the assets, liabilities, revenues, expenditures and changes in net assets and in financial position of the reporting entity. The reporting entity is comprised of all organizations and enterprises accountable to the Town of Parrsboro for the administration of their financial affairs and resources and which are owned or controlled by the Town of Parrsboro, namely:

- General Operating and General Capital
- Water Operating and Water Capital
- Operating and Capital Reserves
- Cumberland Joint Services Management Authority

Inter-departmental and inter-organized transactions have been eliminated.

**b) Fund Accounting**

Funds within the consolidated financial statements consist of the operating funds, capital and reserve funds. Transfers between funds are recorded as adjustments to the appropriate municipal fund balance.

The operating funds reflect the financial activities associated with the provision of municipal government services.

The capital funds reflect the financial activities associated with the acquisition construction and funding of capital assets.

**TOWN OF PARRSBORO**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED MARCH 31, 2013**

**1. SIGNIFICANT ACCOUNTING POLICIES (cont'd)**

**c) Revenue and Expenditure Recognition**

Revenues are recorded using the accrual basis of accounting as they are earned and measurable. Expenditures are accounted for in the period the goods and services are acquired and liability is incurred or transfer is due.

Property tax revenue is based on assessment determined in accordance with Nova Scotia Legislation. Tax rates are set annually. Taxation revenues are recorded at the time tax billings are issued. Assessments are subject to appeal. Penalties on overdue taxes are recorded in the period levied.

**d) Tangible Capital Assets**

Effective April 1, 2009 the Town adopted Section 3150 - Tangible Capital Assets of the Public Sector Accounting Handbook. Tangible capital assets are recorded at cost. Amortization and depreciation has been recorded as an expense and is calculated on a straight-line basis over an asset's estimated useful life.

Amortization Rates

<u>Asset Type</u>	<u>Useful Life</u>
Buildings	40 years
Vehicles and equipment	5 - 15 years
Streets, Roads & Curbs	25 - 30 years
Sewer Lines	50 years

The Town records depreciation in the Water Utility Operating Fund which is calculated based on rates prescribed by the Nova Scotia Utility and Review Board. The annual depreciation amount is transferred to the Water Utility Capital Fund and is used to help fund capital asset additions.

**e) Inventory**

Inventory is valued at the lower of cost and net realizable value.

**f) Government Transfers**

Government Transfers are recognized in the period in which the events giving rise to the transfer occur, providing transfers are authorized, any eligibility criteria have been met, and reasonable estimates of the amounts can be made.

**TOWN OF PARRSBORO**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED MARCH 31, 2013**

**g) Investment Income**

Investment income earned on surplus current funds, capital funds and reserve funds are reported as revenue in the period earned.

**h) Use of Estimates**

The preparation of these financial statements in accordance with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

**2. CONTRIBUTION TO BOARDS**

The Town of Parrsboro is required to finance the operations of various Boards and Commission, along with other Municipal Units in Cumberland County to the extent of its participation based on assessment or population formula.

In addition to any budgeted contributions, the Municipal Units share in the deficits or surpluses of these Boards based on their sharing percentages.

**Cumberland Regional Housing Authority**

The Town of Parrsboro along with other municipal units is required to finance its share of the operating deficit in the Cumberland Regional Housing Authority out of current year's operations. The deficit financed for 2012/13 was \$52,227 (2011/12 - \$23,285).

**Cumberland Regional Library**

During the year, the Town of Parrsboro paid \$9,120 (2012 - \$8,686) to the Cumberland Regional Library. The Town of Parrsboro does not share in any surplus or deficits.

**3. CONTRIBUTION TO PROVINCIAL GOVERNMENT DEPARTMENTS & AGENCIES**

The Town of Parrsboro is required to finance the operations of various provincial government departments and boards, along with other municipal units in the province, based upon formulas defined in legislation.

**Education Contribution**

The Town of Parrsboro is required to contribute to the Chignecto Central Regional School Board based on a calculation using the mandatory municipal education rate (set by the Minister of Education) times the Town of Parrsboro's uniform assessment. For 2010/11 the education contribution was the education tax rate of \$0.30487 per \$100 of uniform assessment times the uniform assessment. For 2012/13 the Town paid \$164,600 (2011/12 - \$157,780).

**TOWN OF PARRSBORO**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED MARCH 31, 2013**

**3. CONTRIBUTION TO PROVINCIAL GOVERNMENT DEPARTMENTS & AGENCIES (con't)**

**Corrections Contribution**

The required contribution for corrections is calculated first using an amount set by the Province, to be recovered from all municipal units. Fifty percent of this recovery amount is allocated among municipal units using each unit's uniform assessment as a percentage of provincial uniform assessment. The other fifty percent is allocated using each unit's number of dwelling units as a percentage of provincial dwelling units. During 2012/13 the Town of Parrsboro paid \$18,231 (2011/12- \$13,880) to the Province for corrections services.

**Assessment Services Contributions**

The required contribution for assessment services is calculated first using an amount, set by the Province to be recovered from all municipal units. Fifty percent of this recovery amount is allocated among municipal units using each unit's uniform assessment as a percentage of provincial uniform assessment. The other fifty percent is allocated using each unit's number of assessment accounts as a percentage of provincial assessment accounts. During 2012/13 the Town of Parrsboro paid \$23,619 (2011/12 - \$23,758) to the Province for assessment services.

**4. GOVERNMENT PARTNERSHIP**

Generally Accepted Accounting Principles for local governments as established by the Public Sector Accounting Board (PSAB) require a government's pro rata share of each of the assets, liabilities, revenues and expenditures (including capital expenditures) of any government partnership to be combined on a line by line basis with similar items in the government's financial statements. The Town of Parrsboro has a partnership with Cumberland Joint Services Management Authority which operates a landfill site in Little Forks. The pro rata share for the Town of Parrsboro is 2.9% as published in the March 31, 2013 financial statements of Cumberland Joint Services Management Authority.

**5. REMUNERATION**

Remuneration of elected officials and Town Clerk

Lois Smith – Mayor	\$ 8,840
David Harrison – Councillor	\$ 6,016
David Howe – Councillor	\$ 3,509
Dawn Reid – Councillor	\$ 3,509
Lisa Ward – Councillor	\$ 6,016
Ron Shaw - Councillor	\$ 2,507
Rob Fancy - Councillor	\$ 2,507
Ray Hickey – Town Clerk	\$70,024

**TOWN OF PARRSBORO**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**MARCH 31, 2013**

**6. TANGIBLE CAPITAL ASSETS**

	<u>Cost 2012</u>	<u>Addition</u>	<u>Disposal</u>	<u>Cost 2013</u>	<u>Accum. Dep'n. Beginning of Year</u>	<u>Amortization Reduction from Disposal of Asset</u>	<u>Amortization</u>	<u>Accum. Dep'n. End of Year</u>	<u>Net Book Value of Tangible Capital Assets</u>
<b>General</b>									
Buildings	\$ 1,019,298	\$ 50,224	\$ -	\$ 1,069,522	\$ 556,208	\$ -	\$ 26,738	\$ 582,946	\$ 486,576
Machinery/Equip.	197,486	60,242	-	257,728	117,169	-	35,695	152,864	104,864
Vehicles	786,864	84,475	-	871,339	380,135	-	75,693	455,828	415,511
Paving & Streets	3,208,662	-	-	3,208,662	1,046,656	-	95,610	1,142,266	2,066,396
Sidewalks	544,857	5,266	-	550,123	443,503	-	20,909	464,412	85,711
Storm Drains	252,841	-	-	252,841	215,486	-	10,024	225,510	27,331
Sewer Lines	1,044,872	-	-	1,044,872	264,412	-	20,897	285,309	759,563
Other	43,983	-	-	43,983	-	-	-	-	43,983
Land & Improvements	224,136	84,907	-	309,043	28,037	-	1,858	29,895	279,148
<b>Water</b>									
Land & land rights Structures & improvements	148,546	-	-	148,546	-	-	-	-	148,546
Equipment	785,612	-	-	785,612	176,752	-	19,640	196,392	589,220
Mains	402,117	69,797	49,480	422,434	288,966	49,480	11,335	250,821	171,613
Water Study	1,380,626	-	-	1,380,626	298,324	-	16,259	314,583	1,066,043
Hydrants	79,237	-	-	79,237	63,628	-	5,742	69,370	9,867
Work in Progress	208,999	-	-	208,999	78,177	-	4,125	82,302	126,697
CJSMA*	13,176	59,072	66,229	6,019	-	-	-	-	6,019
	173,773	(28,398)	990	144,385	70,314	693	4,599	74,220	70,165
	<u>\$10,515,085</u>	<u>\$ 385,585</u>	<u>\$ 116,699</u>	<u>\$10,783,971</u>	<u>\$ 4,027,767</u>	<u>\$ 50,173</u>	<u>\$ 349,124</u>	<u>\$4,326,718</u>	<u>\$ 6,457,253</u>

\* Additions include the effect of annual ownership changes in the assets of the CJSMA (see Note 4)

**TOWN OF PARRSBORO**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**MARCH 31, 2013**

**7. AMORTIZATION OF CAPITAL ASSETS**

	<u>2013</u>	<u>2012</u>
<b>General Capital Fund</b>		
General government services	\$ 18,009	\$ 9,807
Protective services	69,308	61,393
Transportation services	136,625	145,899
Environmental health services	51,831	51,620
Recreation and cultural services	11,651	12,472
	<u>287,424</u>	<u>281,191</u>
<b>Water Utility</b>		
Structure and improvements	19,640	19,640
Equipment	17,077	18,673
Mains	16,259	16,259
Hydrants	4,125	4,124
	<u>57,101</u>	<u>58,696</u>
<b>CJSMA</b>		
Buildings	2,068	2,820
Equipment	56	24
Vehicles	2,475	2,519
	<u>4,599</u>	<u>5,363</u>
	<u>\$ 349,124</u>	<u>\$ 345,250</u>

**8. GAIN (LOSS) ON DISPOSAL OF ASSETS**

	<u>2013</u>	<u>2012</u>
<b>General Capital Fund</b>		
Transportation services	\$ -	\$ 35,861
<b>Water Utility</b>		
Hydrants	-	(274)
<b>CJSMA</b>		
Vehicles	(297)	1,063
	<u>\$ (297)</u>	<u>\$ 36,650</u>

**TOWN OF PARRSBORO**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**MARCH 31, 2013**

**9. CAPITAL EXPENDITURES**

	<u>2013</u>	<u>2012</u>
<b>General Capital Fund</b>		
Fire protection facility - major repairs	\$ 6,381	\$ 11,107
Fire Dept. - breathing apparatus	-	28,605
Fire Dept. - bunker suits & gloves	2,646	5,606
Town Hall - upgrades	-	3,124
Town Hall - signs	-	1,992
Town Hall - chairs	-	2,522
Fire Dept. - ladder	-	1,129
Fire Dept. - power washer	-	400
Fire Dept. - pagers & radios	10,023	1,095
Fire Dept. - Kawasaki Mule	-	15,226
Park - shed	-	1,631
Park - new sites	26,922	5,811
Park - stove	-	520
Park - teeter totter	-	740
Town Hall - computers & software	41,000	-
Public works - trackless	-	110,087
Public works - salt spreader	-	3,442
Public works - Ford truck	-	26,072
Public works - plow	-	12,764
Public works - radio	-	1,188
Public works - facility - major repairs	43,844	-
Fire Dept. - equipment	4,062	-
Recreation - Triassic Park upgrades	3,436	-
Recreation - sign for ball field, land improvements, fence	-	12,577
Recreation - dog run	2,607	-
Recreation - Don Yorke ball field upgrades	1,403	-
Public Works - bush cutter	1,239	-
Public Works - International plow	84,475	-
Recreation - tables & benches Gavin Park	1,272	-
Transportation - Western Ave. sidewalk	5,266	-
Town Hall - Joel Stronge property	50,538	-
	<u>285,114</u>	<u>245,638</u>
<b>Water Capital Fund</b>		
Well project	-	1,514
Water extension	2,729	-
Sodium hypochlorite system	56,343	9,887
Hydrants	-	3,403
Upgrade logic controller	-	4,171
Metering pump	3,568	-
	<u>62,640</u>	<u>18,975</u>
<b>CJSMA - 4%</b>		
Recycling Building	-	1,300
Kubota tractor and loader - wheel weights	54	2,919
JD Skidsteer	-	1,532
JCB Loader	-	4,702
Ally Bucket	-	2,120
Pressure washer	-	267
	<u>54</u>	<u>12,840</u>
<b>Total Expenditures</b>	<u>\$ 347,808</u>	<u>\$ 277,453</u>

**TOWN OF PARRSBORO**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**MARCH 31, 2013**

**10. CAPITAL EXPENDITURES - SOURCES OF FINANCING**

	<u>2013</u>	<u>2012</u>
<b>General Capital Fund</b>		
Capital out of revenue	\$ 116,866	\$ 20,191
Reserve funds	163,068	131,747
Grants	2,651	18,661
Donations	2,529	15,626
County of Cumberland	-	11,612
Insurance proceeds	-	47,801
	<u>285,114</u>	<u>245,638</u>
<b>Water Capital Fund</b>		
Capital out of revenue	6,297	9,089
Depreciation funds	28,171	4,943
Grants	28,172	4,943
	<u>62,640</u>	<u>18,975</u>
<b>CJSMA</b>		
Capital out of revenue	54	9,613
Reserve funds	-	3,227
	<u>54</u>	<u>12,840</u>
<b>Total Sources of Financing</b>	<u>\$ 347,808</u>	<u>\$ 277,453</u>

**TOWN OF PARRSBORO**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**MARCH 31, 2013**

**11. INVESTMENT IN CAPITAL ASSETS**

	<b>Town of Parrsboro General Capital</b>	<b>Town of Parrsboro Water Capital</b>	<b>2.9% CJSMA General Capital</b>	<b>2013</b>	<b>2012</b>
Balance, beginning of year	<u>\$4,271,393</u>	<u>\$2,232,184</u>	<u>\$ 85,840</u>	<u>\$6,589,417</u>	<u>\$6,507,312</u>
Adjustment to beginning balance to reflect 4% of CJSMA	-	-	(23,608)	(23,608)	164,572
Add:					
Principal payments on leachate facility loan	-	-	1,430	1,430	3,945
Term debt retired	-	-	-	-	6,902
Capital out of revenue	116,866	6,297	54	123,217	68,893
PCAP grant	-	28,172	-	28,172	4,943
Transfer from reserves	163,068	-	-	163,068	134,974
County of Cumberland	-	-	-	-	11,612
Donation of equipment	2,529	-	-	2,529	15,626
Other grants	2,651	-	-	2,651	18,661
Gain on disposal of assets	-	-	-	-	36,924
	<u>285,114</u>	<u>34,469</u>	<u>1,484</u>	<u>321,067</u>	<u>302,480</u>
Deduct:					
Loss on disposal of assets	-	-	297	297	274
Amortization	287,424	-	4,599	292,023	286,554
Proceeds on disposal	-	-	-	-	1,620
Adjustment to net book value of capital assets	-	-	-	-	96,499
	<u>287,424</u>	<u>-</u>	<u>4,896</u>	<u>292,320</u>	<u>384,947</u>
Investment in Capital Assets	<u>\$4,269,083</u>	<u>\$2,226,653</u>	<u>\$ 58,820</u>	<u>\$6,594,556</u>	<u>\$6,589,417</u>

**TOWN OF PARRSBORO**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**MARCH 31, 2013**

**12. RESERVE FUND BALANCES**

The following is a breakdown of the Reserve Fund Balance as reported in the Schedule of Financial Position - Reserve Funds.

	<u>2013</u>	<u>2012</u>
<b>Capital Reserve</b>		
Public works	\$ 694	\$ 41,411
Fire department equipment	69,657	68,509
Gas tax	410,530	306,282
Unappropriated	8,335	58,341
<b>Total Capital Reserve</b>	<u>489,216</u>	<u>474,543</u>
<b>Operating Reserve</b>		
Main Street	50,000	50,000
Sewer	109,668	62,222
Office	23,096	23,096
Economic development	4,881	4,881
Library	12,804	12,804
Signage	6,215	6,215
Succession planning	80,000	80,000
Glooscap park	14,375	41,297
Unappropriated	145,134	127,090
Town Hall	50,000	50,000
<b>Total Operating Reserve</b>	<u>496,173</u>	<u>457,605</u>
<b>Total Capital and Operating Reserve Funds</b>	<u>\$ 985,389</u>	<u>\$ 932,148</u>

**TOWN OF PARRSBORO**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**MARCH 31, 2013**

**13. EXPENSES BY OBJECT**

	<u>2013</u>	<u>2012</u>
Salaries, wages & benefits	\$ 710,411	\$ 720,407
Goods and services	1,266,333	1,196,968
Interest & bank charges	20	6
Amortization of tangible capital assets	349,124	345,250
	<u>\$ 2,325,888</u>	<u>\$ 2,262,631</u>

**14. ACCUMULATED SURPLUS**

	<u>2013</u>	<u>2012</u>
General Operating Fund	\$ -	\$ -
Water Operating Fund	345,168	346,829
Reserve Funds	985,389	932,148
CJSMA Fund - 2.9%	15,394	21,255
CJSMA Reserve Funds - 2.9%	149,200	185,381
Investment in Capital Assets	6,594,556	6,589,417
	<u>\$ 8,089,707</u>	<u>\$8,075,030</u>

**TOWN OF PARRSBORO**  
**WATER UTILITY**

**FINANCIAL STATEMENTS**  
**MARCH 31, 2013**

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**INDEPENDENT AUDITORS' REPORT**

**Her Worship the Mayor and Members of the Council of the Town of Parrsboro**

We have audited the accompanying financial statements of TOWN OF PARRSBORO, WATER UTILITY, which comprise of the statement of financial position of the water utility operating fund and capital fund as at March 31, 2013, and the statements financial activities for the year then ended, and a summary of significant accounting policies.

***Auditor's Responsibility***

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

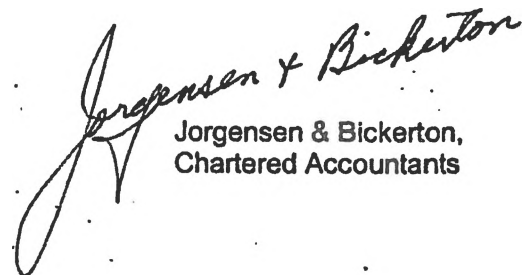
An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

***Opinion***

In our opinion, the financial statements of the TOWN OF PARRSBORO, WATER UTILITY, for the year ended March 31, 2013 are prepared, in all material respects, in accordance with stated accounting policies which comply with legislated requirements of the Nova Scotia Utility and Review Board Regulatory Handbook.

These financial statements, which have not been, and were not intended to be, prepared in accordance with Canadian generally accepted accounting principles, are solely for the information and use of the Nova Scotia Utility and Review Board and are not intended to be and should not be used by anyone other than the specified users.

  
Jorgensen & Bickerton,  
Chartered Accountants

Amherst, Nova Scotia  
September 24, 2013

**TOWN OF PARRSBORO**  
**WATER UTILITY**  
**STATEMENT OF FINANCIAL POSITION**  
**OF THE WATER UTILITY OPERATING FUND**  
**MARCH 31, 2013**  
**ASSETS**

	<u>2013</u>	<u>2012</u>
Cash	<u>\$ 335,863</u>	<u>\$ 336,579</u>
Receivables		
Rates	1,040	833
Other	<u>1,508</u>	<u>1,433</u>
	<u>2,548</u>	<u>2,266</u>
Inventories, at cost	<u>20,564</u>	<u>20,157</u>
Prepaid expenses	<u>560</u>	<u>109</u>
	<u>\$ 359,535</u>	<u>\$ 359,111</u>
<b><u>LIABILITIES</u></b>		
Payables and accruals - trade	<u>\$ 7,835</u>	<u>\$ 7,626</u>
Water rates paid in advance	<u>6,532</u>	<u>4,656</u>
	<u>14,367</u>	<u>12,282</u>
<b><u>EQUITY</u></b>		
Surplus	<u>345,168</u>	<u>346,829</u>
	<u>\$ 359,535</u>	<u>\$ 359,111</u>

ON BEHALF OF THE TOWN OF PARRSBORO

\_\_\_\_\_ MAYOR

**TOWN OF PARRSBORO**  
**WATER UTILITY**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**OF THE WATER UTILITY OPERATING FUND**  
**YEAR ENDED MARCH 31, 2013**

	<u>2013</u>	<u>2012</u>
Operating revenue		
Flat rate sales	\$190,566	\$189,911
Public fire protection	68,821	68,821
Sundry	1,020	1,000
	<u>260,407</u>	<u>259,732</u>
Operating expenditures		
Source of supply	1,630	4,807
Pumping	20,248	16,354
Water treatment	17,039	22,068
Transmission and distribution	106,780	84,903
Administrative and general	47,754	31,632
Depreciation of utility plant	57,101	58,696
Taxes	11,381	11,432
	<u>261,933</u>	<u>229,892</u>
Operating profit (loss)	<u>(1,526)</u>	<u>29,840</u>
Non operating revenue		
Interest	<u>6,162</u>	<u>4,258</u>
Non operating expenditure		
Capital expenditures out of operations	<u>6,297</u>	<u>9,089</u>
Excess (deficiency) of revenue over expenditures	(1,661)	25,009
Surplus, beginning of year	<u>346,829</u>	<u>321,820</u>
Surplus, end of year	<u>\$345,168</u>	<u>\$346,829</u>

**TOWN OF PARRSBORO**  
**WATER UTILITY**  
**STATEMENT OF FINANCIAL POSITION**  
**OF THE WATER UTILITY CAPITAL FUND**  
**MARCH 31, 2013**  
**ASSETS**

	<u>2013</u>	<u>2012</u>
Cash		
Project bank	\$ 2,865	\$ -
Depreciation bank (Note 2)	148,648	119,718
Accounts receivable	-	45,831
Utility plant in service	<u>3,031,475</u>	<u>3,018,314</u>
	<u>\$ 3,182,988</u>	<u>\$ 3,183,863</u>

**LIABILITIES**

Bank indebtedness	\$ -	\$ 45,831
Deferred revenue	<u>2,865</u>	<u>-</u>
	<u>2,865</u>	<u>45,831</u>
Accumulated allowance for depreciation (Note 3)		
Funded	148,648	119,718
Invested in plant	<u>764,822</u>	<u>786,130</u>
	<u>913,470</u>	<u>905,848</u>
	<u>916,335</u>	<u>951,679</u>

**EQUITY**

Investment in Capital Assets	<u>2,266,653</u>	<u>2,232,184</u>
	<u>\$ 3,182,988</u>	<u>\$ 3,183,863</u>

ON BEHALF OF THE TOWN OF PARRSBORO

\_\_\_\_\_ MAYOR

\_\_\_\_\_ CLERK

**TOWN OF PARRSBORO**  
**WATER UTILITY**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**OF THE WATER UTILITY CAPITAL FUND**  
**YEAR ENDED MARCH 31, 2013**

	<u>2013</u>	<u>2012</u>
Balance, beginning of year	\$ 2,232,184	\$ 2,218,426
Add:		
PCAP grant	28,172	4,943
Capital out of revenue	<u>6,297</u>	<u>9,089</u>
	<u>2,266,653</u>	<u>2,232,458</u>
Deduct:		
Fire hydrants replaced	<u>-</u>	<u>274</u>
Balance, end of year	<u>\$ 2,266,653</u>	<u>\$ 2,232,184</u>

**TOWN OF PARRSBORO**  
**WATER UTILITY**  
**SCHEDULE OF INVESTMENT WATER UTILITY**  
**PLANT AND EQUIPMENT**  
**MARCH 31, 2013**

	<u>2013</u>	<u>2012</u>
Land and land rights		
Sources of supply	\$ 65,093	\$ 65,093
Reservoir	83,453	83,453
Structure and improvements		
Source of supply	785,612	785,612
Equipment		
Pumping	148,664	145,096
Water treatment	138,330	121,580
Tools and work equipment	25,771	25,771
Other equipment	50,070	50,070
Backhoe	59,600	59,600
Mains		
Transmission	399,634	399,634
Distribution	980,993	980,993
Hydrants	208,999	208,999
Water Study	79,237	79,237
Work in progress	6,019	13,176
	<u>\$ 3,031,475</u>	<u>\$ 3,018,314</u>

**TOWN OF PARRSBORO**  
**WATER UTILITY**  
**SCHEDULES TO**  
**STATEMENT OF FINANCIAL ACTIVITIES OF THE**  
**WATER UTILITY OPERATING FUND**  
**YEAR ENDED MARCH 31, 2013**

	<u>2013</u>	<u>2012</u>
Source of supply		
Maintenance of wells	\$ 136	\$ 124
Other	1,494	4,683
	<u>\$ 1,630</u>	<u>\$ 4,807</u>
Pumping		
Power	\$ 18,059	\$ 14,711
Maintenance	15	18
Other	2,174	1,625
	<u>\$ 20,248</u>	<u>\$ 16,354</u>
Water treatment		
Supplies and expenses	\$ 4,561	\$ 3,707
Maintenance	3,767	4,508
Other	265	720
Tests	8,446	13,133
	<u>\$ 17,039</u>	<u>\$ 22,068</u>
Transmission and distribution		
Supervision and engineering	\$ 100,584	\$ 74,000
Maintenance of mains	6,196	10,903
	<u>\$ 106,780</u>	<u>\$ 84,903</u>
Administrative and general		
Supervision	\$ 31,416	\$ 23,100
Audit	6,779	6,779
Regulatory expense	795	775
Miscellaneous general expense	1,882	978
Engineering fees	6,882	-
	<u>\$ 47,754</u>	<u>\$ 31,632</u>

**TOWN OF PARRSBORO**  
**WATER UTILITY**  
**NOTES TO FINANCIAL STATEMENTS**  
**MARCH 31, 2013**

**1. Accounting policies**

These financial statements have been prepared to conform in all material respects to the accounting principles prescribed for Nova Scotia by water utilities by the Nova Scotia Utility and Review Board.

**(a) Revenue and expenditure**

Major revenue and expenditure items are recorded on an accrual basis.

Certain sources of revenue, including forfeited discounts or interest on past due rates, are recorded on a cash basis.

Principal and interest payments relating to long term debt are recorded as an expense when paid.

Interest earned on depreciation funds is recorded as non-operating revenue in the water utility operating fund.

**(b) Allowance for doubtful accounts**

A valuation allowance is provided for estimated losses that will be incurred in collecting rates receivable outstanding.

**(c) Property and equipment**

Capital assets and projects in progress are recorded at cost. Interest incurred during construction on significant water capital projects is capitalized. Interest is calculated at the prevailing prime rate for projects temporarily funded by general or water utility operations. Funds received through capital assistance programs or cost-sharing arrangements are recorded as an increase in equity.

**(d) Depreciation**

Depreciation of fixed assets is recorded in the accounts of the Water Capital Fund calculated on a formula provided by the Nova Scotia Utility and Review Board.

The depreciation charge in the Water Operating Fund is transferred to a special bank account in the Water Capital Fund which is used to help fund replacement of existing plant and equipment or subject to approval by the Nova Scotia Utility and Review Board, to repay principal of capital debt.

**TOWN OF PARRSBORO**  
**WATER UTILITY**  
**NOTES TO FINANCIAL STATEMENTS**  
**MARCH 31, 2013**

**1. Accounting policies (cont'd)**

**(e) Assistance towards the acquisition of the fixed assets**

Assistance towards the acquisition of fixed assets, received after January 1, 1989, is netted against the capitalized cost of the asset purchased. After April 1, 2007 the assets are recorded at gross cost. Any grants received are credited to investment in capital assets.

**(f) Allocation of Municipal Costs to Water Utility Fund**

Where identifiable, costs incurred by the Town of Parrsboro General Operating Fund on behalf of the Water Utility are charged to the Utility Funds. Salary and wage related costs are allocated in proportion to time spent performing functions on behalf of the Water Utility Administration and general expenses incurred for the benefits of both Municipal unit and the Water Utility are allocated as follows:

	<b>General Operations</b>	<b>Water Utility</b>
Administration	95%	5%
Public works	80%	20%

An application to Nova Scotia Utility and Review Board approved a flat fee for services performed for the water utility.

**2. Depreciation bank**

	<b>2013</b>	<b>2012</b>
Cash, beginning of year	<b>\$ 119,718</b>	<b>\$ 65,965</b>
Add: Depreciation	<b>57,101</b>	<b>58,696</b>
	<b>176,819</b>	<b>124,661</b>
Deduct: Depreciation funds used for water project	<b>28,171</b>	<b>4,943</b>
Cash, end of year	<b>\$ 148,648</b>	<b>\$ 119,718</b>

**TOWN OF PARRSBORO**  
**WATER UTILITY**  
**NOTES TO FINANCIAL STATEMENTS**  
**MARCH 31, 2013**

**3. Accumulated allowance for depreciation**

	<u>2013</u>	<u>2012</u>
Balance, beginning of year	\$ 905,848	\$ 847,530
Add: Current period's depreciation	<u>57,101</u>	<u>58,696</u>
	962,949	906,226
 Removal of water treatment equipment	 <u>49,479</u>	 <u>378</u>
	 <u>\$ 913,470</u>	 <u>\$ 905,848</u>

**4. Rate of return on rate base**

For the year ended March 31, 2013, the Water Utility had a rate of return on rate base of (0.09%) (2012 - 1.75%).

## Reasons for Application

The reasons for this application for dissolution of the Town of Parrsboro to be incorporated into the Municipality of the County of Cumberland pursuant to Section 394(b) of the *Municipal Government Act* can be broken down into five (5) primary areas; demographic challenges, financial challenges, infrastructure requirements, human resource capacity, and economic development.

### Demographic Challenges

According to Statistics Canada census data, Parrsboro's population has seen a significant decline in the past 10 years; from 1529 people in 2001, to 1401 in 2006, to 1305 in 2011. This represents a decrease of 6.9% since 2006, and 14.6% since 2001. By way of comparison, the Province of Nova Scotia experienced a 0.9% increase in its population from 2006-2011. There is no reason to believe that this negative trend will abate anytime soon, and it is expected that the 2016 census will show a further decrease in the Town's population.

If we further breakdown the population figures, we find that only 13.6% of Parrsboro's population is under the age of 15, while its population over the age of 65 is 26.1%. This means that the number of people leaving the workforce in the Town of Parrsboro is almost double the number of people entering it. Moreover, the median age of citizens in Parrsboro is 50.2 years compared to the provincial figure of 43.7 years.

The reality of the situation for the Town is that, for the most part, those over the age of 65 are on a fixed income, which makes it more difficult to cover any future tax increases. The population numbers also show that the tax base in Parrsboro is decreasing, making it increasingly difficult to raise revenue without putting further burden on those residents remaining.

### Financial Challenges

With respect to property assessment, Parrsboro's average new construction growth rate over the past 5 years is one of the lowest in the Province at 0.69% annually. While there has not been a lot of new construction activity on average, year-to-year assessment growth has swung drastically from a high of 7% in 2011/12 to a low of -0.7% in 2014/15. At the same time, the Town has a commercial tax base which consistently falls below the Financial Condition Index (FCI) threshold of 20%, including 11.6% in 2013, the 5<sup>th</sup> lowest rate amongst towns in the Province. In fact, the Ships Company Theatre *would be* the largest commercial account at 2% of the tax base but the Town provides an annual property tax exemption to this non-profit entity as it is a significant economic driver from a tourism perspective.

The residential taxable assessment (capped) rate grew by only 1.4% in 2014/15 compared to 11.8% in 2011/12. The commercial taxable assessment rate decreased by 4.3% in 2014/15 compared to a 0.3% decrease in 2011/12.

Expenditures, on the other hand, have increased in fiscal year 2014/15 compared to 2013/14, and are expected to increase again for fiscal year 2015/16 in all budget areas. However, as Town Council is reluctant to increase taxes based on the age and income of its citizens, they have had to transfer funds from their operating reserves for 3 consecutive years to cover the increases in expenditures. This is a trend that cannot continue if the Town is to continue to provide the level of services that its citizens deserve.

To put the revenue numbers into perspective, an increase of \$0.01 in all taxes and grants-in-lieu payments would only add \$6226 in revenue for the Town based on Parrsboro's current tax base (for the 2014/15 fiscal year data).

Town Council does not wish to increase the current residential tax rate (\$1.75 per \$100 of assessment) or commercial tax rate (\$3.85 per \$100 of assessment) as these rates are already seen as a burden to many households. These rates have been reduced for the 2 years by implementing user charges in lieu of increasing the general rate. For 2015/16, home-owners will pay an annual solid waste charge of \$120 per year, a fire rate charge of \$125 per year, and a streetlight charge of \$50 per year. Similarly, commercial properties will pay similar charges. These user charges were viewed as a way to more fairly distribute the Town's costs to all residents.

The Municipality of Cumberland's current residential rate is \$1.04 (per \$100 of assessment), and its commercial rate at \$2.63 (per \$100 of assessment). Based on the average residential assessment of \$60,601 for a dwelling in Parrsboro, the current tax burden is \$1356 for the Town of Parrsboro whereas the same property in the Municipality of Cumberland would only pay \$631. Similar tax differentials would apply to commercial properties as well.

### **Infrastructure Requirements**

There is public acknowledgement that civic facilities require significant and immediate upgrades. The Town presently operates and maintains its own streets, sewers, water system, community recreational facilities, various forest lands, a Town Hall, and a library. The most significant infrastructure need at present is for a new wastewater system to meet federal regulations by 2020. It is expected that the capital cost of construction will be approximately 5 million dollars. This system will be limited to serving only 300 dwellings and the local burden on those property owners would be extreme.

The Town applied for Building Canada Fund cost-sharing of 2/3 in 2014, but was not successful. It is expected that the Town will re-apply in 2016/17. Even if it is approved for 2/3 funding of the project, the Town's 1/3 share will significantly deplete Parrsboro's reserves, or require a significant borrowing.

Furthermore, this will severely limit the Town's ability to invest in other infrastructure projects that benefit the community at large (768 private dwellings). Additionally, the current annual sewer fee of \$205 will need to increase causing a further financial burden to property owners.

### **Human Resource Capacity**

Parrsboro does not have enough staff to meet the existing demands of the community and the reporting demands of the federal and provincial governments. This is illustrated by the fact that Parrsboro has been late reporting financial data to the province for the last several years, and were 1 of only 2 municipalities that did not receive a Financial Condition Index (FCI) rating for 2013/14. While the Town engaged outside assistance to help them bring their financial information up to date, they are now faced with the exact same challenges for fiscal year 2014/15.

Presently, Parrsboro only has 2 finance staff to meet all financial reporting requirements, to complete accounts payable and receivable, payroll, etc. Other municipalities in the Province typically have more financial staff to fulfill all of these requirements.

As previously noted, the Town is required to put in place a wastewater system by 2020, but lacks a professional engineer and the necessary administrative staff to oversee such a project. Moreover, Parrsboro's public works department employs 5 people to maintain the existing streets, sewer system, water system, wastewater system, and town buildings/properties. This is becoming more onerous with aging infrastructure, increased public expectations, and the need to ensure both occupational and public health and safety.

The Town presently has cost-sharing agreements with the Town of Amherst for building, fire inspection, and planning services; with the Municipality of Cumberland for fire and recreation programming services; as well as partnerships with numerous municipalities in Cumberland County. These were entered into as a way to provide more cost-effective service for residents of the Town of Parrsboro. Other opportunities for cost-sharing of services have been explored, but there do not appear to be any additional cost-saving opportunities at the present time.

Parrsboro has one of the most culturally-developed communities in Nova Scotia, and it is recognized that to develop and enhance the community's commercial sector, tourism and culture will be key economic drivers. Not only will this increase the tax base, but also the population. The 2015/16 budget clearly demonstrates that the Town does not have the resources to invest in local economic development initiatives in the community whereas the Municipality of Cumberland has dedicated economic development staff and significant resources to market and drive business development in both the County and the Town of Parrsboro.

## Economic Development

The Ivany Report suggests that there is a need for municipal reform to ensure the ongoing fiscal viability of the Province and its constituent towns and municipalities. Modern means of transportation and communications have rendered the concepts of local economies within a 2 kilometer radius obsolete. Town Council firmly believes that the community's economic development can be better advanced as a larger unit (i.e. by merging with the Municipality of the County of Cumberland) with a common vision and shared goals.

One of the goals suggested by the Ivany Report is the "Reform of Municipal Government and Regional Services Structures". Among the prime objectives identified for this particular goal are greater efficiency and improved "value for money" for taxpayers, greater engagement with communities with regard to economic development planning, and the integration and streamlining of services to business. The Town believes that by merging with the larger Municipality of the County of Cumberland, Parrsboro can more actively engage in the economic planning process for surrounding communities to the mutual benefit of both the Town and the Municipality.

## Conclusion

Town Council has been keeping abreast of developments and outcomes from the dissolution of the Town of Springhill. It is clear that both residents and commercial businesses in Springhill are seeing significant property tax savings as a result of their merger with the Municipality of Cumberland. It is believed that by joining the Municipality of Cumberland, the residents of Parrsboro will enjoy improved infrastructure, and continued high-quality programs and services for many years to come while minimizing the resultant tax burden.

The Town of Parrsboro has enjoyed its status as an independent town for 126 years, and it was not an easy decision for Council to move forward with this application on behalf of its residents. However, we know that it is in the best interests of our community to dissolve and merge with the Municipality of the County of Cumberland. **Therefore, we would ask the Board to grant the application to dissolve the Town of Parrsboro on October 31, 2016, and provide for its incorporation into the Municipality of the County of Cumberland effective November 1, 2016.**

BY HIS HONOR

The Honorable Archibald Woodbury McLelan,  
Member of the Privy Council of  
[L.S.] Canada, Lieutenant-Governor of  
Nova Scotia, &c., &c., &c.

A. W. MCLELAN.

**W**HEREAS, the inhabitants of Parrsborough, in the County of Cumberland, have, by a vote of 102 to 77, taken on the 3rd day of July, 1889, elected to incorporate said town under chapter 1 of the Acts of 1888, as appears by the official return of the Sheriff of said County to the Provincial Secretary, dated the 5th of July instant ;

I do, therefore, by and with the advice of my Executive Council, and in accordance with the authority in me vested by section 11 of said Act, hereby declare the said Town of Parrsborough to be duly incorporated under the above-recited Act.

Given under my hand and Seal at Arms, at Halifax, this fifteenth day of July, in the fifty-third year of Her Majesty's reign, A. D. 1889.  
By His Honor's command.

W. S. FIELDING,  
Provincial Secretary.

**ALL** persons having legal demands against the estate of Allison Smith, late of Halifax, in the County of Halifax, merchant deceased

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**MUNICIPALITY OF THE COUNTY OF CUMBERLAND**  
**Consolidated Financial Statements**  
**Year Ended March 31, 2014**

**MUNICIPALITY OF THE COUNTY OF CUMBERLAND**  
**Index to Consolidated Financial Statements**  
**Year Ended March 31, 2014**

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## MANAGEMENTS' REPORT

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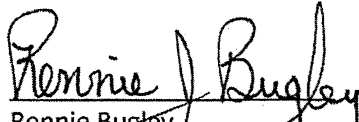
The financial statements have been prepared by management in accordance with Canadian public sector accounting standards and the integrity and objectivity of these statements are management's responsibility. Management is also responsible for all of the notes to the financial statements and schedules, and for ensuring that this information is consistent, where appropriate, with the information contained in the financial statements.

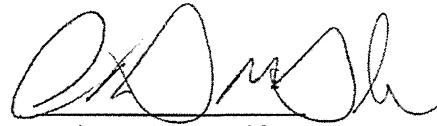
Management is also responsible for implementing and maintaining a system of internal controls to provide reasonable assurance that reliable financial information is produced.

The Council Members are responsible for ensuring that management fulfils its responsibilities for financial reporting and internal control and exercises these responsibilities through the Council. The Council reviews internal financial statements throughout the year and external audited financial statements yearly.

The external auditors, McIsaac Darragh Chartered Accountants, conduct an independent examination, in accordance with Canadian auditing standards, and express their opinion on the financial statements. The external auditors have full and free access to financial management of the Municipality of the County of Cumberland and meet when required.

On behalf of the Municipality of the County of Cumberland

  
Rennie Bugley  
Chief Administrative Officer

  
Andrew MacDonald  
Director of Finance

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## INDEPENDENT AUDITORS' REPORT

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To the Warden and Council of Municipality of the County of Cumberland

We have audited the accompanying consolidated financial statements of the Municipality of the County of Cumberland, which comprise the consolidated statement of financial position as at March 31, 2014 and the consolidated statements of operations, accumulated surplus, changes in net financial debt and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

### Management's Responsibility for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

*(continues)*

Independent Auditors' Report to the Warden and Council of Municipality of the County of Cumberland  
(continued)

Opinion

In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of the Municipality of the County of Cumberland as at March 31, 2014 and the results of its operations, changes in net financial debt, and cash flows for the year then ended in accordance with Canadian public sector accounting standards.



Amherst, Nova Scotia  
September 24, 2014


CHARTERED ACCOUNTANTS

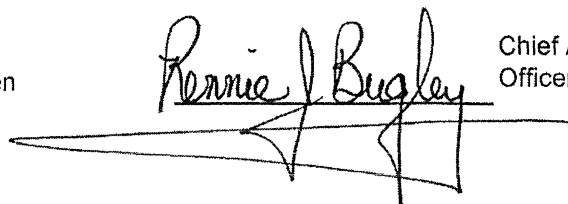
**MUNICIPALITY OF THE COUNTY OF CUMBERLAND**  
**Consolidated Statement of Financial Position**  
as at

	<u>March 31, 2014</u>	<u>March 31, 2013</u>
<b>Financial Assets</b>		
Cash and cash equivalents (Note 4)	\$ 12,067,575	\$ 11,559,738
Taxes receivable, net of valuation allowances (Note 5)	1,661,787	1,444,663
Other receivables (Note 6)	3,188,769	2,714,373
Inventories held for resale	22,929	27,237
Building held for sale	23,841	-
	<u>16,964,901</u>	<u>15,746,011</u>
<b>Financial Liabilities</b>		
Short term debt (Note 7)	2,572,801	1,476,107
Accounts payable and accrued liabilities (Note 8)	4,229,284	2,940,131
Other liabilities (Note 9)	1,966,501	1,712,503
Employee future benefits payable (Note 10)	1,040,107	1,093,408
Deferred revenue (Note 11)	293,426	273,316
Long term debt (Note 12)	8,230,074	8,622,748
	<u>18,332,193</u>	<u>16,118,213</u>
	-	-
<b>Net financial debt</b>	<u>(1,367,292)</u>	<u>(372,202)</u>
<b>Non-financial assets</b>		
Prepaid expenses	109,862	213,404
Capital assets, net of accumulated amortization (Note 13)	36,311,443	32,447,907
	<u>36,421,305</u>	<u>32,661,311</u>
<b>Accumulated surplus (Note 14)</b>	<u>\$ 35,054,013</u>	<u>\$ 32,289,109</u>

Commitments (Note 15)  
Subsequent events (Note 16)  
Contingent liability (Note 19)

On Behalf of the Municipality of the County of Cumberland

 Warden

 Chief Administrative Officer

SEE ACCOMPANYING NOTES TO THE FINANCIAL STATEMENTS

**MUNICIPALITY OF THE COUNTY OF CUMBERLAND**  
**Consolidated Statement of Operations**  
**Year Ended, March 31, 2014**

	(Note 18) Budget (Unaudited) 2014	Actual 2014	Actual 2013
<b>REVENUES</b>			
Taxes	\$ 15,539,527	\$ 15,380,729	\$ 14,853,035
Grants in lieu of taxes	298,700	302,627	299,075
Other revenue from own sources	920,866	723,536	546,594
Unconditional transfers	870,225	870,365	912,735
Conditional transfers	2,319,143	1,492,442	975,490
Long term care facilities	14,291,104	16,007,138	15,384,839
Cumberland Joint Services Management Authority (Note 20)	918,274	764,107	766,188
	<u>\$ 35,157,839</u>	<u>\$ 35,540,944</u>	<u>\$ 33,737,956</u>
<b>EXPENSES (Schedule 1)</b>			
General government services	3,125,647	2,970,059	2,894,481
Protective services	5,416,276	5,279,034	4,915,457
Transportation services	408,501	407,450	398,161
Environmental health services	3,625,654	3,499,143	3,572,912
Public health & welfare services	14,401,732	16,142,310	15,684,685
Environmental development services	883,272	507,532	521,606
Recreational & culture services	562,662	512,400	537,501
Education	3,458,116	3,458,112	3,268,669
	<u>31,881,860</u>	<u>32,776,040</u>	<u>31,793,472</u>
<b>Annual surplus</b>	<u>\$ 3,275,979</u>	<u>\$ 2,764,904</u>	<u>\$ 1,944,484</u>

SEE ACCOMPANYING NOTES TO THE FINANCIAL STATEMENTS

**MUNICIPALITY OF THE COUNTY OF CUMBERLAND**  
**Consolidated Statement of Accumulated Surplus**  
**Year ended March 31, 2014**

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	<u>2014</u>	<u>2013</u>
<b>ACCUMULATED SURPLUS - BEGINNING OF YEAR</b>	<b>\$ 32,289,109</b>	<b>\$ 30,344,625</b>
Annual surplus	<u>2,764,904</u>	<u>1,944,484</u>
<b>ACCUMULATED SURPLUS - END OF YEAR</b>	<b><u>\$ 35,054,013</u></b>	<b><u>\$ 32,289,109</u></b>

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SEE ACCOMPANYING NOTES TO THE FINANCIAL STATEMENTS

**MUNICIPALITY OF THE COUNTY OF CUMBERLAND**  
**Consolidated Statement of Net Financial Debt**  
**Year ended March 31, 2014**

	(Note 18) Budget 2014	2014	2013
<b>ANNUAL SURPLUS</b>		<b>\$ 2,764,904</b>	<b>\$ 1,944,484</b>
Acquisition of capital assets, net of disposals	-	(5,478,182)	(5,490,378)
Amortization of capital assets	-	1,590,804	1,258,133
Decrease (increase) in prepaid expense	-	103,543	(25,626)
Decrease (increase) in inventories	-	-	3,289
Reclassification of building held for re-sale	-	23,841	-
Reclassification of inventory held for re-sale	-	-	27,237
Change in net financial assets	-	(995,090)	(2,282,861)
Net financial debt, beginning of year		(372,202)	1,910,659
<b>NET FINANCIAL DEBT, END OF YEAR</b>	<b>\$ -</b>	<b>\$ (1,367,292)</b>	<b>\$ (372,202)</b>

SEE ACCOMPANYING NOTES TO THE FINANCIAL STATEMENTS

**MUNICIPALITY OF THE COUNTY OF CUMBERLAND**  
**Consolidated Statement of Cash Flows**  
**Year ended March 31, 2014**

	<u>2014</u>	<u>2013</u>
<b>Operating activities</b>		
Cash receipts from provincial and federal funding and clients	\$ 33,039,681	\$ 31,051,834
Cash receipts from sales of service	1,526,747	1,859,083
Cash receipts from fundraisers and donations	39,418	28,853
Cash paid to suppliers and employees	<u>(30,636,127)</u>	<u>(30,100,872)</u>
<b>Cash flow from operating activities</b>	<b><u>3,969,719</u></b>	<b><u>2,838,898</u></b>
<b>Investing activities</b>		
Acquisition of tangible capital assets, net	(4,538,776)	(5,926,894)
Proceeds from maturity of marketable securities	82,732	-
Change in restricted cash	(6,938)	(47,121)
Change in designated cash	<u>(177,119)</u>	<u>(349,077)</u>
<b>Cash flow from investing activities</b>	<b><u>(4,640,101)</u></b>	<b><u>(6,323,092)</u></b>
<b>Financing activities</b>		
Proceeds from short term financing	1,619,252	3,174,224
Cash receipts capital financing	357,977	450,263
Repayment of short term borrowing	(522,557)	(4,600,000)
Proceeds from long term financing	-	4,626,569
Repayment of long term financing	<u>(392,673)</u>	<u>(159,578)</u>
<b>Cash flow from financing activities</b>	<b><u>1,061,999</u></b>	<b><u>3,491,478</u></b>
<b>Increase in cash flow</b>	<b>391,617</b>	<b>7,284</b>
Cash - beginning of year	<u>1,896,940</u>	<u>1,889,656</u>
<b>Cash - end of year</b>	<b><u>\$ 2,288,557</u></b>	<b><u>\$ 1,896,940</u></b>
<b>Cash and cash equivalents consists of: (Note 4)</b>		
Unrestricted / undesignated cash	\$ 2,288,557	\$ 1,896,940
Restricted cash	235,040	213,206
Designated cash	<u>9,543,978</u>	<u>9,449,592</u>
	<b><u>\$ 12,067,575</u></b>	<b><u>\$ 11,559,738</u></b>

SEE ACCOMPANYING NOTES TO THE FINANCIAL STATEMENTS

**MUNICIPALITY OF THE COUNTY OF CUMBERLAND**  
**Notes to Consolidated Financial Statements**  
**Year Ended March 31, 2014**

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1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation

The consolidated financial statements of the Municipality of the County of Cumberland ("Municipality") have been prepared in accordance with Canadian Public Sector Accounting Standards (PSAS) as issued by the Public Sector Accounting Board.

Basis of accounting

Revenues and expenses are recorded on the accrual basis of accounting. The accrual basis of accounting recognizes revenues as they are earned and measurable and expenses as they are incurred and measurable as a result of the receipt of goods or services and the creation of a legal obligation to pay.

Basis of consolidation

The consolidated financial statements reflect the assets, liabilities, revenues, expenditures and change in fund balances of all organizations accountable for the administration of their financial affairs and resources to the Municipal Council and which are owned or controlled by the County. Inter-fund and inter-entity transactions have been eliminated.

Entities included in the consolidated financial statements of the Municipality include the following:

- The Municipality of the County of Cumberland ("the County")
- Cumberland Senior Care Corporation ("CSCC")
- Sunset Residential & Rehabilitation Services Incorporated ("Sunset")

The County has a partnership agreement in place, and as such the Cumberland Joint Services Management Authority ("CJSMA") is accounted for on a proportionate consolidation basis whereby the County's pro-rata share of each of the assets, liabilities, revenues and expenses are combined on a line by line basis in the financial statements. Inter-entity balances and transactions have been eliminated. CJSMA is consolidated at a rate of 36.6% which is based on the Municipality's use of the facility (Note 20).

Trust funds administered by the Municipality are not included in the financial statements (Note 17).

Financial instruments

The Municipality's financial instruments are comprised of cash and cash equivalents, receivables, payables, short term debt, and long term debt. All financial instruments are measured at cost or amortized cost.

It is management's opinion that the Municipality is not exposed to significant currency or market risks from these financial instruments. The Municipality is exposed to interest rate risk due to its short term and long term debt.

As the Municipality has no assets subject to re-measurement, no statement of re-measurement gains and losses has been presented.

Cash and cash equivalents

For the purposes of the statement of cash flows, cash includes cash on hand and bank balances and does not include restricted or designated cash (Note 4).

(continues)

**MUNICIPALITY OF THE COUNTY OF CUMBERLAND**  
**Notes to Consolidated Financial Statements**  
**Year Ended March 31, 2014**

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1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Employee future benefits

The contributions to pension plans are expensed when contributions are due. The costs of post-employment benefits are recognized when the event that obligates the Municipality occurs.

- (a) CSCC and Sunset contribute to a multi-employer defined benefit plan, administered by the Nova Scotia Association of Health Organizations, which provides a pension on retirement based on the member's age at retirement and length of service. The most recent actuarial valuation was conducted as at October 31, 2010 which indicated a fund liability. The corporations bear no direct financial responsibility for the liability of the pension plan. CSCC also has a second defined contribution plan administered by the employees through Open Access Limited in which the employee contributes 7.82% and the employer contributes 9.22% of eligible income to the pension plan.
- (b) The County contributes to a defined contribution pension plan administered through Sun Life Financial in which the employer and employee contributes between 6% and 9% of eligible income to the pension plan.
- (c) CJSMA contributes to a money purchase plan in which the employer and employee contribute 5% of eligible income to the pension plan.

The Municipality's total expense for the defined contribution pension plans for 2014 was \$472,923 (2013 - \$411,906) and is included in salaries and benefits (Schedule 1).

- (d) Employees are provided with sick leave benefits. The cost of vesting sick leave benefits is calculated based on accumulated sick time multiplied by the percentage that vests, and applying current salary and benefit rates. Non-vesting sick leave benefits for the County and Sunset are not expected to create a liability for the Municipality, based on management's best estimate. Non-vesting sick leave benefits for CSCC are calculated using managements best estimates.
- (e) The County and Sunset provide senior management with a retirement allowance. The amount paid to eligible employees is based on their salary and years of service at retirement. The costs and liabilities related to the retirement allowance are included in the consolidated financial statements.

Deferred revenue

Certain amounts are received pursuant to legislation, regulation or agreement and may only be used in the conduct of certain programs or in the delivery of specific services and transactions. These amounts are recognized as revenue in the fiscal year the related expenses are incurred, services are performed or when stipulations are met.

Non-financial assets

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations. The change in non-financial assets during the year, together with the excess of revenue over expenses, provides the change in net financial debt for the year.

(continues)

**MUNICIPALITY OF THE COUNTY OF CUMBERLAND**  
**Notes to Consolidated Financial Statements**  
**Year Ended March 31, 2014**

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1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Inventory

Inventories held for sale are recorded at the lower of cost and net realizable value. Cost is determined on a first-in first-out basis. .

Land held for resale

Land held for resale is recorded at the lower of cost and net realizable value. Cost includes amounts for improvements to prepare the land for sale or serving.

Tangible capital assets

Tangible capital assets are recorded at cost, which includes all amounts that are directly attributable to acquisition, construction, design, development or betterment of the assets. The cost, less residual value, of the tangible capital assets is amortized on a straight-line basis over the estimated useful life as follows:

Buildings	10 to 40 years
Machinery & equipment	5 to 25 years
Vehicles	5 to 10 years
Water and sewer system	50 years

Tangible capital assets are written down when conditions indicate that they no longer contribute to the Municipality's ability to provide services.

Taxation and related revenue recognition

Property tax billings are prepared by the County based on assessed rolls issued by the Property Valuation Services Corporation (PVSC) and adjusted for estimates of appeals and reassessments. Tax rates are established annually by Municipal Council during the budget approval process. Taxation revenue is recognized at the time tax bills are due. Tax adjustments as a result of appeals and reassessments are recorded when the results of the appeal process are known. Valuation allowances are established based on estimated losses that may be incurred in collecting outstanding receivables.

The County records interest in other revenue on overdue taxes it is entitled to collect.

Other revenue recognition

- a) Revenue from long term care facilities, including patient pays and per diems, sales of meals and laundry services, apartment rentals and cafeteria revenue are recognized at the time the service is rendered in the normal course of operations.
- b) Unrestricted contributions are recognized as revenue when received.
- c) Externally restricted contributions are recognized as revenue when the resources are used for their intended purpose. Externally restricted contributions received before this time are reported as deferred revenue.

(continues)

**MUNICIPALITY OF THE COUNTY OF CUMBERLAND**  
**Notes to Consolidated Financial Statements**  
**Year Ended March 31, 2014**

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1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Government transfers

Government transfers are recognized in the period in which events giving rise to the transfer occur, providing the transfers are authorized, any eligibility criteria have been met, and reasonable estimates of the amounts can be made. Transfers are recognized as deferred revenue when amounts have been received but not all eligibility criteria have been met.

Measurement uncertainty

Certain amounts in the consolidated financial statements are subject to measurement uncertainty and are based on the management's best information and judgment. Actual results could differ from these estimates.

Examples of significant estimates include:

- liability for closure and post closure costs of solid waste landfill sites.
- estimated useful lives, historical cost and impairment of tangible capital assets;
- asset valuation allowances;
- assumptions used in determining the obligation for accrued sick time;
- salary and benefit rates used in determining the obligation of accrued vacation, sick time, and holiday pay.

2. CONTRIBUTIONS TO BOARDS

The Municipality of the County of Cumberland is required to finance the operations of various Boards and Commissions, along with other Municipal Units in Cumberland County to the extent of its participation based on assessment or population formulas. In addition to any budgeted contributions, the Municipal Units share in the deficits or surpluses of these Boards based on their sharing percentages.

**Cumberland Regional Housing Authority**

The Municipality of the County of Cumberland along with other municipal units is required to finance its share of the operating deficit in the Cumberland Regional Housing Authority out of the current year's operations. The deficit financed for 2013/14 was \$93,422 (2012/13 - \$125,962) and is included in the expenses for Public Health & Welfare Services.

**Cumberland Regional Library**

During the year, the Municipality of the County of Cumberland paid \$104,368 (2012/13 - \$104,367) to the Cumberland Regional Library. The Municipality of the County of Cumberland does not share in any surpluses or deficits.

3. CONTRIBUTIONS TO PROVINCIAL GOVERNMENT DEPARTMENTS & AGENCIES

The Municipality of the County of Cumberland is required to finance the operations of various provincial government departments and boards, along with other municipal units in the province, based upon formula defined in legislation.

(continues)

**MUNICIPALITY OF THE COUNTY OF CUMBERLAND**  
**Notes to Consolidated Financial Statements**  
**Year Ended March 31, 2014**

3. CONTRIBUTIONS TO PROVINCIAL GOVERNMENT DEPARTMENTS & AGENCIES (continued)

**Education Contribution**

The Municipality of the County of Cumberland is required to contribute to the Chignecto Central Regional School Board based on a formula calculation. For 2014 the education contribution was \$3,458,112 (2013 - \$3,268,669)

**Corrections Contributions**

Municipalities in Nova Scotia are required to make a mandatory contribution to fund the cost of correctional services. The contribution rate is set by the provincial formula. During 2014 the Municipality of the County of Cumberland paid \$275,591 (2013 - \$276,711) to the province for correction services.

**Assessment Services Contributions**

The Municipality of the County of Cumberland is required to contribute to Property Valuation Services Corporation on a formula calculation. During 2014 the Municipality of the County of Cumberland paid \$469,662 (2013 - \$466,998) to the province for assessment services.

4. CASH AND CASH EQUIVALENTS

	2014	2013
<b>Restricted cash</b>		
Tax sale surplus (Note 9)	\$ 82,978	\$ 82,979
Capital replacement - investment certificates	152,062	130,227
	235,040	213,206

Restricted cash for capital replacement includes guaranteed investment certificates with maturity dates ranging from May 2014 to February 2015 and interest rates ranging from 0.90% to 1.60%.

**Designated cash**

Capital reserves	744,706	852,570
Gas tax reserves	2,835,821	2,809,304
Operating reserves	4,059,892	4,023,596
CJSMA	1,903,559	1,764,122
	9,543,978	9,449,592

The Municipality has designated assets that are distinct from restricted assets. Unlike restricted assets, the Municipality can readily change the legislation, by-law or resolution and use the designated assets for another purpose if the need arises.

The capital reserve is to be used for replacement or repair of tangible capital assets. Included is cash of \$684,706 (2013 - \$709,838) and Canada Savings Bonds of \$60,000 (2013 - \$142,732) bearing interest at 0.065% (2013 - GIC maturing in September 2013 and bearing interest at 1.32% and Canada Savings Bonds bearing interest at 0.065%).

(continues)

**MUNICIPALITY OF THE COUNTY OF CUMBERLAND**  
**Notes to Consolidated Financial Statements**  
**Year Ended March 31, 2014**

4. CASH AND CASH EQUIVALENTS (continued)

Funding received through the Gas Tax Grant Program is designated for use on eligible capital projects, as approved under the Canada - Nova Scotia Gas Tax Agreement.

Operating reserves are designated for various purposes as listed in Note 14.

CJSMA designated cash includes high interest savings of \$803,369 (2013 - \$719,199) and fixed income investments with maturity dates ranging from April 2014 to October 2022 bearing interest at rates ranging from 1.9% to 5.6% (2013 maturity dates from April 2013 to October 2022 and rates from 1.7% to 7.25%).

<b>Unrestricted / undesignated cash</b>	<b>2,288,557</b>	1,896,940
<b>Total cash</b>	<b>\$ 12,067,575</b>	<b>\$ 11,559,738</b>

5. TAXES RECEIVABLE

	2014	2013
Beginning balance, taxes receivable	\$ 2,338,882	\$ 2,377,077
Tax levy	14,738,854	14,179,685
Appeals and adjustments	(146,752)	(181,655)
Cash receipts	(14,538,161)	(14,272,207)
Exemptions	(126,353)	(108,797)
Interest	351,721	344,779
Ending balance, taxes receivable	2,618,191	2,338,882
Valuation allowance	(956,404)	(894,219)
Net taxes receivable	\$ 1,661,787	\$ 1,444,663

Credit risk

Credit risk arises from the potential that a counter party will fail to perform its obligations. The County is exposed to credit risk from customers. A valuation allowance is established based upon factors surrounding the credit risk of specific accounts, historical trends and other information. The County's taxes receivable are from a significant number of individuals which minimizes concentration of credit risk.

**MUNICIPALITY OF THE COUNTY OF CUMBERLAND**  
**Notes to Consolidated Financial Statements**  
**Year Ended March 31, 2014**

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6. OTHER RECEIVABLES

	2014	2013
Federal Government and agencies	\$ 973,114	\$ 636,778
Provincial Government and agencies	1,507,694	1,662,901
Other municipal units	-	10,422
Other receivables	707,961	404,272
	\$ 3,188,769	\$ 2,714,373

Credit risk

Management is of the opinion that the Municipality is not exposed to significant credit risk from other receivables.

7. SHORT TERM DEBT

The County has an overdraft limit on its operating bank account of \$2,600,000. The overdraft is payable on demand and bears interest at prime. It is secured by a borrowing resolution under corporate seal. The balance outstanding at March 31, 2014 under this credit facility is nil (2013 - \$522,557).

Sunset has a \$300,000 revolving line of credit and a \$4,600,000 non-revolving line of credit. Bank advances on the credit lines are payable on demand and bear interest at prime. The credit lines are unsecured. The balance outstanding at March 31, 2014 under this credit facility is \$2,572,801 (2013 - \$953,550).

8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2014	2013
Accounts payable and accrued liabilities	\$ 2,996,399	\$ 1,793,004
Salaries and benefits	722,324	620,834
Accrued vacation and holiday pay	510,561	526,293
	\$ 4,229,284	\$ 2,940,131

**MUNICIPALITY OF THE COUNTY OF CUMBERLAND**  
**Notes to Consolidated Financial Statements**  
**Year Ended March 31, 2014**

9. OTHER LIABILITIES

	2014	2013
Prepaid taxes	\$ 152,542	\$ 144,685
Due to Provincial Government and its agencies	659,047	677,385
Due to other municipal units	307,615	141,463
Tax sale surplus	96,997	96,997
Little Forks II landfill closure/post closure (Note 20)	750,300	651,973
	<b>\$ 1,966,501</b>	<b>\$ 1,712,503</b>

The County is required to hold the surplus from tax sales for a period of 20 years. This surplus represents excess funds received at tax sales over and above the original amounts which were owing to the County at the time a particular property was sold. The excess proceeds if not claimed, are to be transferred to the Capital Reserve fund at the end of the 20 year period. Provincial regulations require the tax sale surplus be included on the consolidated financial statements as a liability. Of the tax sale surplus liability, \$nil is to be transferred to the capital reserve in 2014 (2013 - \$nil).

The Municipality owns and operates, through CJSMA, one open and one closed landfill site. The Municipality has an obligation under Nova Scotia Department of Environment regulations for costs related to the closure and post closure care of the sites once capacity is reached. These costs are shared pro-rata based on use with the other municipalities party to CJSMA. Cash of approximately \$750,300 (2013 - \$651,973) has been designated to fund the liability.

As at March 31, 2014, the remaining capacity of the open site is approximated at 40,000 tonnes. The open site is expected to reach its capacity and close in 2018. A new cell design is under construction and will be available for use after the current site has reached full capacity. This new cell is expected to reach capacity by 2030.

The closure and post-closure costs are based upon best estimates by management at \$16.50 per tonne of waste added to the site. The total cost of closure of the open site is estimated to be approximately \$2,700,000. The total cost of post closure monitoring and maintenance is estimated at \$25,000 to \$45,000 per year. Post-closure care is estimated to be required for 20 years from the date of closure.

The landfill closure/post closure liability recognized in the financial statements is subject to measurement uncertainty. The recognized amounts are based on the Municipality's best information and judgment. Amounts could change by more than a material amount in the long term.

**MUNICIPALITY OF THE COUNTY OF CUMBERLAND**  
**Notes to Consolidated Financial Statements**  
**Year Ended March 31, 2014**

10. EMPLOYEE FUTURE BENEFITS PAYABLE

	2014	2013
Accrued sick leave	\$ 987,787	\$ 1,016,681
Senior management retirement benefits	52,320	76,727
	\$ 1,040,107	\$ 1,093,408

11. DEFERRED REVENUE

	March 31, 2013	Receipts	Transferred to revenue	March 31, 2014
Capital renewal	\$ 131,283	\$ 31,828	\$ 29,266	\$ 133,845
Donations	124,971	29,903	49,925	104,949
NS Moves	14,250	-	14,250	-
Federal capital grant Cape D'Or	-	50,000	-	50,000
CJSMA	2,812	1,820	-	4,632
	\$ 273,316	\$ 113,551	\$ 93,441	\$ 293,426

Capital renewal revenues received by CSCC are set aside for specific purposes as required by agreement. Receipts are from the N.S. Department of Health to provide funding to replace facility components or for significant repairs.

Deferred donations consists of donations received by CSCC and Sunset which are restricted by the donors to be use on capital projects, long term care resident activities and staff training.

Federal capital grant for the Cape D'or property was received by the County for future capital improvements.

12. LONG TERM DEBT

	2014	2013
Nova Scotia Municipal Finance Corporation ("NSMFC") - interest at rates varying from 0.50% to 3.16% over the term of the loan, repayable in 8 annual payments of \$230,000 and one payment of \$2,530,000 with interest paid semi-annually. The loan matures in November 2022 and is unsecured.	\$ 4,370,000	\$ 4,600,000

(continues)

**MUNICIPALITY OF THE COUNTY OF CUMBERLAND**  
**Notes to Consolidated Financial Statements**  
**Year Ended March 31, 2014**

12. LONG TERM DEBT (continued)

	2014	2013
<p>Nova Scotia Housing Development Corporation ("NSHDC") - interest at 4.42% per annum, repayable in monthly blended payments of \$14,549. The loan matures in September 2036 and is secured by a building with a carrying value of \$2,901,485.</p>	2,494,494	2,559,272
<p>NSHDC - interest at 8% per annum, repayable in monthly blended payments of \$7,496. The loan matures in November 2025 and is secured by a building with a carrying value of 2,901,485.</p>		
<p>NSMFC - interest at rates varying from 2.97% to 4.88% over the term of the loan, repayable in 6 annual payments of \$22,500 and one payment of \$135,000 with interest paid semi-annually. The loan matures in June 2020 and is unsecured.</p>	270,000	292,500
<p>NSMFC - interest at rates varying from 2.55% to 5.45% over the term of the loan, repayable in one payment of \$163,900 with interest paid semi-annually. The loan matures in June 2014 and is unsecured.</p>	163,900	178,800
<p>NSMFC - interest at rates varying from 1.55% to 3.87% over the term of the loan, repayable in 6 annual payments of \$13,275 and one payment of \$54,225 with interest paid semi-annually. The loan matures in November 2020 and is unsecured</p>	133,875	147,150
<p>NSMFC - interest at rates varying from 3.50% to 5.75% over the term of the loan, repayable in 4 annual payments of \$12,325 and one payment of \$63,575 with interest paid semi-annually. The loan matures in May 2018 and is unsecured.</p>	112,875	125,200
	\$ 8,230,074	\$ 8,622,748

Principal payment terms are approximately:

2015	\$	546,100
2016		387,800
2017		394,600
2018		401,500
2019		460,000

**MUNICIPALITY OF THE COUNTY OF CUMBERLAND**  
**Notes to Consolidated Financial Statements**  
**Year Ended March 31, 2014**

**13. TANGIBLE CAPITAL ASSET**

Description	Cost March 31, 2013	Additions, net of Transfers and Disposals	Cost March 31, 2014	Accumulated Amortization March 31, 2013	Annual Amortization	Reductions	Accumulated Amortization March 31, 2014	Net Book Value March 31, 2014
Land	\$ 38,690	\$ -	\$ 38,690	\$ -	\$ -	\$ -	\$ -	\$ 38,690
Fire facilities	1,858,838	36,813	1,895,651	137,569	46,471	-	184,040	1,711,611
Joggins Fossil Center	6,020,089	-	6,020,089	752,511	150,502	-	903,013	5,117,076
Long term care buildings	15,011,516	2,776,737	17,788,253	2,852,309	365,127	(41,927)	3,175,509	14,612,744
Municipal buildings	1,590,850	32,155	1,623,005	1,101,108	52,940	-	1,154,048	468,957
Other buildings	1,177,926	4,385	1,182,311	302,435	33,226	-	335,661	846,650
Septage treatment plant	818,735	-	818,735	111,204	32,749	-	143,953	674,782
Electronic data equipment	141,867	32,850	174,717	95,395	11,618	-	107,013	67,704
Fire protection vehicles	4,437,251	516,257	4,953,508	1,384,399	424,303	-	1,808,702	3,144,807
Machinery & equipment	2,319,665	300,919	2,620,584	707,346	141,957	-	849,303	1,771,281
Sanitary sewer systems	10,434,293	1,307,913	11,742,206	4,413,674	273,596	-	4,687,270	7,054,936
Vehicles	892,184	59,479	951,663	692,045	55,083	(48,552)	698,576	253,088
Water mains	298,014	296,353	594,367	42,018	3,232	-	45,250	549,117
<b>2014 Total</b>	<b>\$45,039,920</b>	<b>\$ 5,363,861</b>	<b>\$ 50,403,781</b>	<b>\$ 12,592,013</b>	<b>\$ 1,590,804</b>	<b>\$ (90,479)</b>	<b>\$ 14,092,338</b>	<b>\$ 36,311,443</b>

Description	Cost March 31, 2012	Additions, net of Transfers and Disposals	Cost March 31, 2013	Accumulated Amortization March 31, 2012	Annual Amortization	Reductions	Accumulated Amortization March 31, 2013	Net Book Value March 31, 2013
Land	\$ 23,690	\$ 15,000	\$ 38,690	\$ -	\$ -	\$ -	\$ -	\$ 38,690
Fire facilities	1,858,838	-	1,858,838	91,098	46,471	-	137,569	1,721,269
Joggins Fossil Center	6,020,089	-	6,020,089	602,009	150,502	-	752,511	5,267,578
Long term care buildings	12,936,814	2,074,702	15,011,516	2,556,287	296,022	-	2,852,309	12,159,207
Municipal buildings	1,508,209	82,641	1,590,850	1,050,234	50,874	-	1,101,108	489,742
Other buildings	1,177,926	-	1,177,926	269,640	32,795	-	302,435	875,491
Septage treatment plant	818,735	-	818,735	78,455	32,749	-	111,204	707,531
Electronic data equipment	141,867	-	141,867	83,777	11,618	-	95,395	46,472
Fire protection vehicles	2,188,499	2,248,752	4,437,251	1,184,971	199,428	-	1,384,399	3,052,853
Machinery & equipment	1,477,157	842,508	2,319,665	615,320	92,026	-	707,346	1,612,319
Sanitary sewer systems	10,368,041	66,252	10,434,293	4,140,079	273,595	-	4,413,674	6,020,619
Vehicles	880,567	11,617	892,184	631,973	68,821	(8,749)	692,045	200,140
Water mains	161,609	136,405	298,014	38,786	3,232	-	42,018	255,996
<b>2013 Total</b>	<b>\$39,562,041</b>	<b>\$ 5,477,879</b>	<b>\$ 45,039,920</b>	<b>\$ 11,342,629</b>	<b>\$ 1,258,133</b>	<b>\$ (8,749)</b>	<b>\$ 12,592,013</b>	<b>\$ 32,447,907</b>

**MUNICIPALITY OF THE COUNTY OF CUMBERLAND**  
**Notes to Consolidated Financial Statements**  
**Year Ended March 31, 2014**

14. ACCUMULATED SURPLUS

The following is a breakdown of the reserves included in accumulated surplus

	2014	2013
<b>Reserves</b>		
<b>Capital reserves</b>		
Gas Tax	\$ 3,260,846	\$ 3,203,065
Sewer purposes	71,274	357,259
Unappropriated	1,063,368	342,034
Sunset equipment	60,000	142,732
CJSMA equipment	251,950	525,608
Little Forks II landfill	1,005,890	705,429
<b>Capital Reserves</b>	<b>5,713,328</b>	<b>5,276,127</b>
<b>Operating reserves</b>		
Fire Purposes	759,404	755,479
School Enhancement	223,388	182,576
Public open space	68,506	63,013
Solid Waste	216,174	211,510
Municipal Office	328,817	234,884
Economic development	417,565	415,568
Unappropriated	2,487,429	2,141,734
CSCC donations reserve	9,562	15,580
<b>Total reserves</b>	<b>10,224,173</b>	<b>9,296,471</b>
<b>Unreserved</b>		
County	19,355,603	17,718,181
CSCC	951,221	776,828
Sunset	3,555,454	3,557,847
CJSMA	967,562	939,782
<b>Total unreserved</b>	<b>24,829,840</b>	<b>22,992,638</b>
<b>Accumulated surplus</b>	<b>\$ 35,054,013</b>	<b>\$ 32,289,109</b>

**MUNICIPALITY OF THE COUNTY OF CUMBERLAND**  
**Notes to Consolidated Financial Statements**  
**Year Ended March 31, 2014**

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15. COMMITMENTS

1. On April 1, 2012, the County entered into a 10 year agreement with PBS Waste Services Ltd. for solid waste collection. The County is committed to paying \$1,647,440 per year with adjustments for increases in fuel costs to a maximum of \$2,773 annually.
2. The County entered into an agreement with the Town of Springhill on April 1, 2008 for fire protection services for the next 15 years. The County is committed to paying \$48,000 per year. The amount is to be adjusted annually for increases in the Nova Scotia consumer price index (CPI) for the preceding calendar year.
3. Commencing April 1, 2008, the County entered into an agreement with the Town of Parrsboro for fire protection services until March 31, 2021. The County is committed to paying 50% of the previous year's actual operating costs and capital purchases.
4. On March 20, 2008, the County entered into an agreement with the Town of Amherst for fire protection services for the period April 1, 2008 to March 31, 2023. The County is committed to paying \$147,000 per year adjusted annually for increases in the Nova Scotia consumer price index.
5. Commencing April 1, 2008, the County entered into an agreement with the Town of Oxford for fire protection services until March 31, 2023. The County is committed to paying \$48,000 per year adjusted annually for increases in the Nova Scotia consumer price index.
6. On March 4, 2014 the County entered into an agreement with the Cumberland YMCA to provide financial assistance in the amount of \$125,000 per year for a five year period commencing April 1, 2014.

16. SUBSEQUENT EVENTS

1. The Town of Springhill has filed for dissolution with the Nova Scotia Utility and Review Board (NSUARB). Upon approval of the application the Town will be merged with the County of Cumberland. It is anticipated that the NSUARB will render its decision prior to the end of February 2015, with the merger effective April 1, 2015.

Approval of the dissolution will result in the transfer of Springhill's assets and liabilities to the County of Cumberland. Operations and services provided by the two municipalities will continue at the current or similar levels. At this time it is anticipated that County tax rates will not be significantly impacted and that there will be a modest reduction in the Town of Springhill tax rate.

Negotiations with the Nova Scotia Department of Municipal Affairs will include consideration of funding for debt and deficit reduction, incentive funding and post dissolution operation funding. Negotiations will be conducted in October and November 2014. These amounts cannot be estimated with any reasonable degree of accuracy at this time. The agreement on these negotiations will become a matter of public record upon filing with the NSUARB.

2. Subsequent to year end, the County awarded a contract for the construction of a water main extension an estimated cost of \$1,417,600.
3. Subsequent to year end, the County awarded a contract for the renovation of the ED Fullerton Building at an estimated cost of \$459,000.

**MUNICIPALITY OF THE COUNTY OF CUMBERLAND**  
**Notes to Consolidated Financial Statements**  
**Year Ended March 31, 2014**

(Continues)

16. SUBSEQUENT EVENTS (continued)

4. A new union agreement was ratified with Sunset which includes a retroactive increase in salary and benefits of approximately \$412,000 as approved by the Nova Scotia Department of Community Services, which also provided funding to cover the retroactive pay.

17. TRUSTS UNDER ADMINISTRATION

At March 31, 2014, the balance of funds held in trust were \$200,383 (2013 - \$238,382).

18. BUDGET FIGURES

Budget figures are unaudited and have been provided by management for comparison purposes.

19. CONTINGENT LIABILITY

The Municipality may, from time to time, be involved in legal proceedings, claims and litigation arising in the normal course of operations. As of March 31, 2014, management believes it is not exposed to material, adverse impact on its financial position as a result of any such claims.

20. CJSMA SUPPLEMENTARY INFORMATION

	2014 CJSMA Total	Proportionate Consolidation 2014 36.60%	2013 CJSMA Total	Proportionate Consolidation 2013 36.60%
Financial assets	\$ 5,755,373	\$ 2,093,330	\$ 5,342,160	\$ 1,932,587
Financial liabilities	95,815	772,232	81,004	681,619
Non-financial assets	2,470,776	904,304	2,451,388	897,208
Accumulated surplus	8,130,334	2,225,402	7,712,544	2,148,177
Total revenue	2,558,375	764,107	2,589,050	766,188
Total expenses	2,140,585	709,524	2,188,408	874,252
Net operating results	417,790	54,583	400,642	(108,064)

Included in the statement of financial position and statement of operations for CJSMA are receivables of \$35,892 (2013 - \$61,866) and revenue of \$470,652 (2013 - \$495,640) from the Municipality. These balances have been eliminated on the above proportionate consolidation.

21. COMPARATIVE FIGURES

Some of the comparative figures have been reclassified to conform to the current year's

**MUNICIPALITY OF THE COUNTY OF CUMBERLAND**  
**Notes to Consolidated Financial Statements**  
**Year Ended March 31, 2014**

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22. REMUNERATION PAID TO ELECTED OFFICIALS AND C.A.O.

	2014
Keith Hunter - Warden	\$ 38,115
Donald Smith - Councillor/Deputy Warden	24,753
John Kellegrew - Councillor	22,502
Allison Gillis - Councillor	22,502
Lynne Welton - Councillor	22,502
William Baker - Councillor	22,502
Daniel Rector - Councillor	22,502
Ernest Gilbert - Councillor	22,502
Michael McLellan - Councillor	22,502
Donald Fletcher - Councillor	22,502
Rennie Bugley - C.A.O.	145,920

**MUNICIPALITY OF THE COUNTY OF CUMBERLAND**  
**Schedule 1 - Consolidated Expenses by Object**  
**Year ended March 31, 2014**

	General Government Services	Protective Services	Transportation Services	Environmental Health Services	Public Health & Welfare Services	Environmental Development Services	Recreational & Culture Services	Education	2014 Total	2013 Total
Advertising/promotion	\$ 25,105	\$ 7,895	\$ -	\$ 5,369	\$ -	\$ -	\$ 227	\$ -	\$ 38,596	\$ 58,637
Allowance for bad debt	187,383	-	-	-	-	-	-	-	187,383	104,000
Amortization	75,425	485,453	399	418,773	459,877	-	150,877	-	1,590,804	1,258,133
Consultants	53,682	15,055	-	78	-	-	-	-	68,815	81,479
Contracted services	11,535	2,759,134	212,537	1,760,148	-	35,345	-	-	4,778,699	4,610,858
Contributions to boards (Note 2)	-	-	-	-	93,422	-	104,368	-	197,790	308,974
Contributions to provincial government (Note 3)	469,662	275,591	-	-	-	-	-	3,458,112	4,203,365	4,012,378
Dues and licenses	20,477	2,909	-	266	-	985	-	-	24,637	23,863
Economic development	-	-	-	-	-	33,558	-	-	33,558	46,229
Election	(450)	-	-	-	-	-	-	-	(450)	75,607
Equipment	4,823	196,392	-	-	-	-	-	-	201,215	158,143
Fire hydrants	-	57,203	-	-	-	-	-	-	57,203	38,314
Grants to non-profit departments	344,710	-	-	-	-	176,000	195,522	-	716,232	657,669
Grants to volunteer fire departments	-	350,039	-	-	-	-	-	-	350,039	429,386
Information technology	84,114	4,450	-	-	-	3,937	-	-	92,501	87,782
Insurance	17,320	119,601	-	-	-	-	-	-	136,921	127,798
Interest and service charges	5,835	-	-	33,309	125,000	-	-	-	164,144	101,378
Legal and audit	66,308	-	-	-	-	-	-	-	66,308	79,138
Long term care	-	-	-	-	15,464,011	-	-	-	15,464,011	15,123,026
Office supplies	76,262	2,175	-	385	-	1,178	144	-	80,144	98,920
Repairs and maintenance & signage	54,513	177,645	-	218,677	-	7,746	-	-	458,581	498,598
Salaries and benefits	1,178,441	555,634	-	300,744	-	237,266	54,172	-	2,326,257	2,391,868
Solid waste facility operations	-	-	-	667,078	-	-	-	-	667,078	634,800
Tax exemptions	138,980	-	-	-	-	-	-	-	138,980	108,796
Travel & training	96,910	83,899	-	12,915	-	11,517	7,090	-	212,331	205,466
Utilities	59,024	185,959	194,514	81,401	-	-	-	-	520,898	472,232
<b>Total</b>	<b>\$ 2,970,059</b>	<b>\$ 5,279,034</b>	<b>\$ 407,450</b>	<b>\$ 3,499,143</b>	<b>\$ 16,142,310</b>	<b>\$ 507,532</b>	<b>\$ 512,400</b>	<b>\$ 3,458,112</b>	<b>\$ 32,776,040</b>	<b>\$ 31,793,472</b>

**Legend:**

- The FCI Indicator Score **meets or exceeds** the Threshold and the Town Average
- The FCI Indicator Score **meets or exceeds** the Threshold but **does not meet** the Town Average
- The FCI Indicator Score **does not meet** the Threshold

**Revenue Dimension**

	2011/12		2012/13		2013/14		Threshold
	Score	Average	Score	Average	Score	Average	
Reliance on Government Transfers	<span style="color: red;">●</span> 24.9%	11.0%	<span style="color: red;">●</span> 23.4%	10.5%	<span style="color: red;">●</span> 21.3%	9.9%	Below 15%
Uncollected Taxes	<span style="color: green;">●</span> 1.7%	9.7%	<span style="color: green;">●</span> 3.8%	9.6%	<span style="color: green;">●</span> 2.7%	9.1%	Below 10%
3 Year change in Tax Base	<span style="color: green;">●</span> 11.5%	5.4%	<span style="color: green;">●</span> 11.8%	7.2%	<span style="color: green;">●</span> 16.3%	7.3%	2012 > 8.37% 2013 > 6.20% 2014 > 4.44% (see note 1)
Commercial Property Assessment	<span style="color: red;">●</span> 12.6%	23.1%	<span style="color: red;">●</span> 11.6%	22.2%	<span style="color: red;">●</span> 11.1%	21.6%	Above 20%
Reliance on Single Business/Institution	<span style="color: green;">●</span> 1.8%	7.2%	<span style="color: green;">●</span> 1.7%	6.2%	<span style="color: green;">●</span> 1.6%	5.9%	Below 10%

**Budget Dimension**

	2011/12		2012/13		2013/14		Threshold
	Score	Average	Score	Average	Score	Average	
Residential Tax Effort	<span style="color: green;">●</span> 2.7%	3.3%	<span style="color: green;">●</span> 2.9%	3.7%	<span style="color: green;">●</span> 3.2%	3.9%	Below 4%
Deficits in the Last 5 Years	<span style="color: green;">●</span> 0.0	1	<span style="color: green;">●</span> 0.0	0.7	<span style="color: green;">●</span> 0.0	0.5	Below 1
Budgeted Expenditures Accuracy	<span style="color: red;">●</span> 8.8%	3.8%	<span style="color: red;">●</span> 8.5%	4.1%	<span style="color: green;">●</span> 1.8%	3.9%	Between -5% and +5%
Liquidity	<span style="color: yellow;">●</span> 1.0	1.5	<span style="color: yellow;">●</span> 1.0	1.6	<span style="color: yellow;">●</span> 1.0	1.4	Above 1
Operating Reserves	<span style="color: green;">●</span> 21.8%	8.0%	<span style="color: green;">●</span> 25.9%	15.8%	<span style="color: green;">●</span> 25.4%	14.6%	2012 > 5% 2013 & 2014 > 10% (see note 2)

### Debt and Capital Dimension

	2011/12		2012/13		2013/14		Threshold
	Score	Average	Score	Average	Score	Average	
<b>Debt Service</b>	0.0%	7.4%	0.0%	7.8%	0.0%	7.9%	<b>Below 15%</b>
<b>Outstanding Debt</b>	0.0%	1.3%	0.0%	1.3%	0.0%	1.3%	<b>Below 3.5%</b>
<b>Undepreciated Assets</b>	58.3%	58.6%	56.1%	57.7%	53.0%	56.4%	<b>Above 60%</b>
<b>5 year Capital Purchases</b>	194.3%	211.6%	140.7%	196.0%	174.9%	181.5%	<b>Above 100%</b>
<b>5 Year Contributions to Capital Reserve</b>	7.0%	8.2%	7.4%	11.0%	7.9%	14.6%	<b>Above 10%</b>

Note 1: The three year change in tax base varies each year by change in 3 year CPI
















Note 2: In 2011/12, the threshold was set at 5%. In 2012/13 the threshold increased to 10%.

Note 3: The Town of Parrsboro was late submitting the 2013/14 Financial Reports. As such, the Town of Parrsboro's results are not included in the calculation of the average. The Town of Parrsboro's results are still compared to the calculated average of all other towns.
















**Legend:**

- The FCI Indicator Score **meets or exceeds** the Threshold and the Rural Average
- The FCI Indicator Score **meets or exceeds** the Threshold but **does not meet** the Rural Average
- The FCI Indicator Score **does not meet** the Threshold

**Revenue Dimension**

	2011/12		2012/13		2013/14		Threshold
	Score	Average	Score	Average	Score	Average	
Reliance on Government Transfers	 7.1%	4.9%	 7.5%	4.3%	 6.8%	4.2%	Below 15%
Uncollected Taxes	 9.6%	10.4%	 10.2%	10.6%	 11.3%	11.1%	Below 10%
3 Year change in Tax Base	 9.3%	9.9%	 10.9%	12.1%	 12.4%	11.9%	2012 > 8.37% 2013 > 6.20% 2014 > 4.44% (see note 1)
Commercial Property Assessment	 11.8%	13.4%	 11.1%	12.9%	 10.6%	11.7%	Above 10%
Reliance on Single Business/Institution	 4.0%	4.6%	 3.7%	4.2%	 3.3%	3.8%	Below 10%

**Budget Dimension**

	2011/12		2012/13		2013/14		Threshold
	Score	Average	Score	Average	Score	Average	
Residential Tax Effort	 2.1%	1.9%	 2.2%	2.1%	 2.3%	2.2%	Below 4%
Deficits in the Last 5 Years	 1.0	0.6	 2.0	0.5	 2.0	0.5	Below 1
Budgeted Expenditures Accuracy	 2.2%	3.1%	 4.9%	3.8%	 5.9%	3.9%	Between -5% and +5%
Liquidity	 1.5	2.2	 0.9	2.4	 1.5	2.5	Above 1
Operating Reserves	 21.1%	24.3%	 29.3%	42.1%	 34.3%	43.7%	2012 > 5% 2013 & 2014 > 10% (see note 2)

## Debt and Capital Dimension

	2011/12		2012/13		2013/14		Threshold
	Score	Average	Score	Average	Score	Average	
<b>Debt Service</b>	● 0.9%	4.4%	● 1.3%	4.1%	● 3.6%	4.7%	<b>Below 15%</b>
<b>Outstanding Debt</b>	● 0.1%	0.4%	● 0.5%	0.4%	● 0.4%	0.4%	<b>Below 3.5%</b>
<b>Undepreciated Assets</b>	● 67.6%	65.9%	● 68.6%	66.2%	● 67.7%	64.8%	<b>Above 60%</b>
<b>5 year Capital Purchases</b>	● 125.4%	324.2%	● 198.3%	296.4%	● 207.3%	262.4%	<b>Above 100%</b>
<b>5 Year Contributions to Capital Reserve</b>	● 70.1%	23.9%	● 54.7%	24.8%	● 60.2%	29.3%	<b>Above 10%</b>

Note 1: The three year change in tax base varies each year by change in 3 year CPI

Note 2: In 2011/12, the threshold was set at 5%. In 2012/13 the threshold increased to 10%.

## Budget

GL Number	Description	2013/2014 Budget	2014/2015 Budget	2015/2016 Budget
<b>Operating Revenue</b>				
<b>Taxes</b>				
1111101	Residential	\$1,066,475	\$1,165,728	\$1,149,414
1111201	Commercial	\$217,835	\$215,613	\$196,620
1111202	Comm - Industrial Park	\$10,425	\$10,533	\$10,533
1111501	Resource - Tax Assess	\$11,116	\$11,116	\$11,116
1111502	Forest < 50,000	\$263	\$263	\$263
1114201	Aliant	\$12,784	\$12,784	\$12,784
1119101	Deed Transfer Tax	\$23,000	\$23,000	\$23,000
		\$1,341,898	\$1,439,038	\$1,403,731
<b>Grants in Lieu</b>				
1121101	Federal	\$10,031	\$10,031	\$10,031
1123101	Provincial	\$484	\$484	\$484
1162820	NS Gov Farm Acentage	\$2,813	\$2,432	\$2,432
1124201	NSLC	\$0	\$0	\$0
1124301	Nova Scotia Power	\$2,574	\$2,218	\$2,218
		\$15,902	\$15,165	\$15,165
<b>Revenue Own Sources</b>				
1151101	Taxi Licences	\$55	\$55	\$55
1151301	Building Permits	\$1,000	\$1,000	\$1,000
1151901	Other Licenses and Permits	\$400	\$400	\$400
1152101	All Fines	\$2,500	\$2,500	\$2,500
1153109	Heritage Book Sales	\$0	\$0	\$0
1155101	Bank Interest	\$5,500	\$5,500	\$5,500
1156101	Interest on O/S Taxes	\$10,000	\$10,000	\$10,000
1157101	Revenue From Water Utility	\$133,231	\$134,430.08	\$134,430.08
1158151	Rec Rev - Day Camp	\$4,500	\$4,500	\$4,500
1158159	Rec Rev - Tennis	\$800	\$800	\$800

	Program Revenue	\$6,500	\$6,500	\$6,500
	1159101 Glooscap Park - Trailers	\$55,500	\$56,000	\$56,000
	1159102 Glooscap Park - Tents	\$11,000	\$12,000	\$12,000
	1159103 Glooscap Park - Showers	\$800	\$800	\$800
	1159102 Glooscap Park - Other Revenue	\$50	\$50	\$50
	1159301 Sewer Billings	\$51,975	\$61,400	\$61,400
	1159950 Other Misc. (HST)	\$20,000	\$20,000	\$20,000
	Solid Waste Collection	\$92,275	\$95,966	\$82,290
		\$396,086	\$411,901	\$398,225
<b>Unconditional Transfers</b>				
	1162810 SNSMR - Equalization Grant	\$368,912	\$365,901	\$365,901
<b>Conditional Transfers</b>				
	1133201 Cumb Co. Fire Protection	\$40,000	\$45,000	\$50,000
	1133901 Cumb Co. Senior Housing	\$8,861	\$8,861	\$8,861
	1133902 Cumb Co. Recreation	\$5,000	\$5,000	\$5,000
	1171101 Fed Gov CSJ Program	\$2,500	\$2,500	\$2,500
	1171150 SNSMR - Intern	\$0	\$0	\$0
	1175203 Prov RCMP Revenue	\$31,000	\$31,000	\$31,000
	1175702 Prov Dep of Health (Recreation)	\$25,000	\$25,000	\$25,000
		\$112,361	\$117,361	\$122,361
<b>Other Transfers</b>				
	1192101 Transfer - Operating Reserve	\$11,582	\$30,000	\$55,000
	Gax Tax Reserve Transfer			\$55,000
				\$110,000
<b>Operating Expenditures</b>				
<b>Legislative</b>				
	1211101 Mayor's Honorarium	\$9,263	\$9,624.77	\$9,624.77
	1211301 Council Honorarium	\$25,218	\$26,201.85	\$26,201.85
	1211401 Finance Comm Expense	\$400	\$400	\$400
	1211901 Mayor's Car Allowance	\$1,000	\$1,000	\$1,000
	1211902 Mayor's Meeting Expense	\$2,400	\$2,400	\$2,400
	1211918 David Harrison Meeting Expense	\$750	\$750	\$750
	1211919 Rob Fancey Meeting Expense	\$750	\$750	\$750
	1211920 Ron Shaw Meeting Expense	\$750	\$750	\$750

**Administration**

1211921 Lisa Ward Meeting Expense	\$750	\$750	\$750
	\$41,282	\$42,627	\$42,627
1212110 Town Clerk	\$73,710	\$76,953.24	\$81,165.62
1212111 Deputy Clerk	\$64,820	\$65,403.16	\$66,776.62
1212112 Deputy Clerk - OT	\$499	\$500	\$500
1212113 Cashier/Reception	\$47,458	\$47,885.26	\$48,890.85
1212114 Secretary	\$40,835	\$41,202.43	\$42,067.68
1212115 Admin OT	\$1,500	\$1,500	\$1,500
1212201 T&D - Seminars	\$500	\$500	\$500
1212209 T&D - Other Training	\$2,000	\$2,000	\$2,000
1212301 Emp Ben - E.I.	\$15,000	\$15,000	\$15,000
1212302 Emp Ben - C.P.P.	\$25,000	\$25,000	\$25,000
1212303 Emp Ben - Pension Plan	\$22,000	\$22,000	\$22,000
1212304 Emp Ben - Medical Plan	\$20,000	\$20,000	\$20,000
1212305 Emp Ben - Workers Comp	\$4,900	\$4,900	\$4,900
1212306 Emp Ben - SubContractors WC	\$1,500	\$1,500	\$1,500
1212401 Town Hall - Heat	\$10,500	\$12,000	\$12,000
1212402 Town Hall - Lights	\$6,000	\$6,000	\$6,000
1212403 Town Hall - Phone	\$4,000	\$4,000	\$4,000
1212404 Town Hall - Water	\$735	\$735	\$735
1212410 Town Hall - Janitor Salary	\$13,000	\$13,572	\$13,572
1212412 Town Hall - Janitor Supplies	\$400	\$400	\$400
1212415 Town Hall - Building Maint.	\$5,000	\$5,000	\$5,000
1212419 Town Hall - Other	\$0	\$0	\$0
1212501 Prof Fees - Legal	\$6,000	\$6,000	\$6,000
1212502 Prof Fees - Engineering	\$0	\$0	\$0
1212503 Prof Fees - Other	\$0	\$0	\$0
1212601 Office Supplies	\$3,000	\$3,000	\$3,000
1212602 Photocopier Expense	\$2,000	\$2,000	\$2,000
1212603 Other Office Supplies	\$1,000	\$1,000	\$1,000
1212604 Computer Maintenance	\$0	\$0	\$0
1212605 Computer Supplies	\$1,350	\$1,350	\$1,350
1212606 Thistle Consulting	\$3,000	\$3,000	\$3,000

1212607 Postage	\$4,200	\$4,200	\$4,200
1212608 Postage Machine Rental	\$0	\$0	\$0
1212609 Office Equipment Maintenance	\$400	\$400	\$400
1212610 Computer Lease Payments	\$2,500	\$2,500	\$2,500
1212620 Fax Machine Supplies	\$250	\$250	\$250
1212621 Fax Machine Maintenance	\$0	\$0	\$0
1212622 Fax Machine Phone	\$650	\$650	\$650
1212631 Munet - Host Services	\$3,100	\$3,100	\$3,100
1212710 Fin Management - Auditors	\$25,000	\$25,000	\$25,000
1212801 Taxation - Tax Bills	\$600	\$600	\$600
1212802 Taxation - Tax Exemptions	\$900	\$900	\$900
1212804 Taxation - Other	\$1,000	\$1,000	\$1,000
1212901 Advertising	\$4,000	\$4,000	\$4,000
1212902 Membership Fees	\$3,000	\$3,000	\$3,000
1212905 Public Property Maint.	\$9,000	\$9,000	\$9,000
1212906 Unclassified	\$7,000	\$7,000	\$7,000
1212911 Clerk Meeting Expense	\$6,000	\$6,000	\$6,000
1219101 Gen Gov Serv Elections	\$0	\$0	\$0
1219201 Con & Del Elected - UNSM	\$7,000	\$7,000	\$7,000
1219202 Con & Del Elected - Seminar	\$800	\$800	\$800
1219203 Con & Del Elected - Other	\$0	\$0	\$0
1219301 Staff - UNSM	\$2,000	\$2,000	\$2,000
1219302 Staff - Seminar	\$2,500	\$2,500	\$2,500
1219303 Staff - Other	\$800	\$800	\$800
1219399 Workers Com - Subcontractors	\$0	\$0	\$0
1219401 Town Hall Insurance	\$15,500	\$15,500	\$15,500
1219501 Grants to Organizations	\$13,850	\$16,850	\$16,850
	\$485,757	\$495,451	\$502,908
<b>Protective Services</b>			
1219301 Police Protection - RCMP Contract	\$387,711	\$406,470	\$417,894
1221500 Police Protection - DNA Tests	\$200	\$200	\$200
1222101 By-Law Officer	\$3,400	\$3,400	\$3,400
1222601 Law Enforcement Procecuton	\$188	\$188	\$188
	\$391,499	\$410,258	\$421,682

**Protective Services - Fire Department**

1224101 Insurance	\$9,000	\$9,000	\$9,000
1224201 Honorarium	\$12,000	\$12,000	\$12,000
1224202 Fire Alarm System	\$3,750	\$3,750	\$3,750
1224203 Water Supply	\$68,821	\$68,821	\$68,821
1224204 Training	\$2,000	\$2,000	\$2,000
1224205 Workers Compensation	\$1,760	\$1,760	\$1,760
1224301 Building Maintenance	\$2,000	\$2,000	\$2,000
1224303 Fuel - Oil	\$4,000	\$4,000	\$4,000
1224304 Lights	\$5,800	\$5,800	\$5,800
1224305 Phone	\$950	\$950	\$950
1224306 Water Bills	\$465	\$465	\$465
1224308 Miscellaneous	\$1,700	\$1,700	\$1,700
1224309 Communicaitons	\$3,450	\$3,450	\$3,450
1224401 Equipment	\$8,000	\$10,000	\$15,000
1224402 Truck and Equipment Maint.	\$6,000	\$6,000	\$6,000
Transfer to Fire Capital Reserve	\$0	\$15,000	\$15,000
1225101 EMO Coordinator	\$6,000	\$6,000	\$6,000
1225102 EMO Other	\$0	\$0	\$0
	\$135,696	\$152,696	\$157,696

**Public Works**

1231101 J Henwood	\$72,482	\$73,134.75	\$74,670.58
1231102 J Henwood OT	\$6,999	\$7,500	\$8,500
1231103 C Clarke	\$47,213	\$49,290.44	\$52,050.70
1231104 C Clarke OT	\$6,999	\$7,500	\$8,500
1231105 G Clark	\$39,775	\$41,525.55	\$43,850.98
1231106 G Clark OT	\$5,000	\$5,000	\$6,000
1231111 Part-Time Help	\$30,800	\$30,800	\$30,800
1231113 Call Out Time - J Henwood	\$2,470	\$2,470	\$2,470
1231114 Call Out Time - Chris Clarke	\$2,219	\$2,219	\$2,219
1231116 Al Heckbert	\$27,592	\$32,000.00	\$33,792.00
1231117 Al Heckbert OT	\$6,999	\$7,000	\$7,000
1231118 Call Out Time - G Clark	\$1,691	\$1,691	\$1,691
1231119 G Strong	\$35,603	\$37,169.15	\$37,169.15

1231120 G Strong OT	\$2,499	\$3,000	\$3,000
1231121 G Strong Standby	\$1,437	\$1,437	\$1,437
1231200 Clothing Allowance	\$1,000	\$1,100	\$1,100
1231201 Worker's Comp	\$6,084	\$6,084	\$6,084
1231202 Training	\$1,000	\$1,200	\$1,200
1231203 Superintendent Meeting Expense	\$900	\$900	\$900
1231301 Small Tools and Equipment	\$3,500	\$3,500	\$4,500
1231401 Building - Fuel	\$1,000	\$1,000	\$1,000
1231402 Building - Lights	\$3,500	\$3,600	\$3,600
1231403 Building - Phone	\$1,900	\$1,900	\$1,900
1231404 Building - Water	\$167	\$167	\$167
1231405 Building - Maintenance	\$1,200	\$1,200	\$1,200
1231407 Miscellaneous	\$1,500	\$1,500	\$1,500
1231701 Insurance	\$8,800	\$8,800	\$8,800
1231801 Communications	\$900	\$900	\$900
1231901 Gasoline and Oil	\$25,000	\$25,000	\$25,000
1231902 Vehicle Parts and Repairs	\$21,000	\$21,000	\$25,000
1231903 Vehicle Registration	\$2,392	\$2,392	\$2,392
	\$369,621	\$381,981	\$398,394

**Roads and Streets**

1232301 Surfaces	\$25,000	\$25,000	\$25,000
1232302 Sidewalks	\$2,000	\$4,000	\$4,000
1232303 Ice and Snow Removal	\$38,000	\$38,000	\$43,000
1232304 Other Expenses	\$5,000	\$5,000	\$5,000
1232501 Street Lights	\$58,000	\$58,000	\$58,000
1322502 Christmas Lighting	\$2,400	\$2,400	\$2,400
1232601 Traffic Street Signs	\$2,200	\$2,200	\$2,200
1232602 Traffic Line Painting	\$10,000	\$10,000	\$10,000
	\$142,600	\$144,600	\$149,600

**Sewer and Water**

1242201 Sewer Coll Maintenance	\$1,500	\$1,500	\$1,500
1242301 Sewer Lift Station - Power	\$400	\$400	\$400
1242302 Sewer Lift Station - Maint.	\$1,000	\$1,000	\$1,000
1242304 Sewer Transfer to Capital Reserves	\$30,000	\$30,000	\$30,000

1243304 Landfill - Other Expense	\$2,500	\$2,500	\$2,500
1243305 Garbage and Waste Disposal	\$5,500	\$5,500	\$9,000
1243306 Garbage: Door to Door	\$0	\$0	\$0
	\$40,900	\$40,900	\$44,400

**Engineering and Planning**

1261200 Fire Inspections	\$0	\$0	\$0
1261201 Building Inspections	\$0	\$0	\$0
1261900 Planner	\$34,400	\$34,709.60	\$34,709.60
Energy Office	\$10,000	\$10,000	\$10,000
1262360 CSJ Program	\$18,000	\$22,000	\$22,000
1266209 Economic Development Committee	\$17,000	\$18,465	\$33,465
1266210 Economic Development Officer	\$18,000	\$20,000	\$20,000
1266212 Beutification	\$4,000	\$5,000	\$5,000
1269101 Tourism Promotion	\$8,000	\$10,000	\$10,000
1269102 Plan/Dev Agreement	\$0	\$0	\$0
1269103 Youth Town Council	\$2,000	\$2,000	\$2,000
	\$111,400	\$122,175	\$137,175

**Recreation**

1271105 Memberships	\$140	\$140	\$140
1271106 Rec Administration	\$1,750	\$1,750	\$1,750
1271107 Rec Training	\$1,000	\$2,000	\$2,000
1271108 RNS Conference	\$1,500	\$1,500	\$1,500
1271109 Director	\$38,032.70	\$39,706.14	\$41,929.68
1271110 Summer Staff	\$0	\$0	\$0
1271120 Office Supplies	\$1,200	\$1,200	\$1,200
1271201 Rec Dev Grant - Equipment	\$0	\$0	\$0
1271414 Volunteer Week	\$400	\$400	\$400
1271416 Mileage	\$1,200	\$1,200	\$1,200
YMCA	\$0	\$0	\$0
Ski Trips	\$0	\$0	\$0
Wii Nights	\$0	\$0	\$0
1271609 Volleyball	\$0	\$0	\$0
1271702 Day Camp	\$6,000	\$7,000	\$7,000
1271703 Basketball	\$0	\$0	\$0

1271704 Kiddie Camp	\$0	\$0	\$0
1271705 Flag Football	\$0	\$0	\$0
1271707 Soccer	\$0	\$0	\$0
1271708 Ultimate Frisby	\$0	\$0	\$0
1271710 Tennis	\$0	\$0	\$0
1271712 T-Shirts	\$500	\$500	\$500
Senior Games	\$0	\$0	\$0
Miscellaneous	\$300	\$300	\$300
Programs	\$8,500	\$12,000	\$12,000
1271799 Rec-Capital Out of Revenue	\$0	\$45,000	\$15,000
1271801 Ballfields	\$1,000	\$1,000	\$1,000
1271802 Playgrounds	\$4,000	\$4,000	\$4,000
	\$65,523	\$117,696	\$89,920

**Glooscap Park**

1271901 Advertising	\$1,100	\$1,100	\$1,100
1271902 Power Bill	\$8,500	\$9,000	\$9,000
1271903 Fuel Oil	\$600	\$600	\$600
1271904 Water Tests	\$650	\$650	\$650
1271905 Phone	\$1,200	\$1,200	\$1,200
1271906 Sewage Exp	\$3,700	\$3,700	\$3,700
1271907 Plumbing	\$850	\$850	\$850
1271908 Electric Repair	\$750	\$750	\$750
1271909 Buildings	\$2,000	\$2,000	\$2,000
1271910 Grounds	\$1,800	\$1,800	\$1,800
1271911 Equipment	\$1,600	\$1,600	\$1,600
1271912 Sanitary	\$1,800	\$1,800	\$1,800
1271913 Improvements	\$2,000	\$2,000	\$2,000
1271914 Licenses, Etc	\$250	\$250	\$250
1271915 Administration	\$600	\$600	\$600
1271916 Attend. Salary	\$16,943	\$17,688.99	\$17,688.99
1271917 Insurance	\$700	\$700	\$700
1271918 Memberships	\$350	\$350	\$350
1271919 Meetings	\$160	\$160	\$160
1271920 Car Allowance	\$2,200	\$2,200	\$2,200

1271921 County taxes	\$116	\$116	\$116
1271922 Staff	\$9,500	\$9,500	\$9,500
1271923 Other Expenses	\$200	\$200	\$200
1271924 Captital	\$0	\$0	\$0
1271925 Well	\$0	\$0	\$0
1271999 Capital Out of Revenue	\$0	\$0	\$0
	\$57,569	\$58,815	\$58,815

**Library**

1272501 Heat	\$1,600	\$1,700	\$1,700
1272502 Electric	\$1,900	\$2,000	\$2,000
1272503 Phone	\$800	\$800	\$800
1272504 Maintenance	\$500	\$500	\$500
1272505 Insurance	\$200	\$200	\$200
1272506 Water	\$400	\$400	\$400
1272507 Other	\$600	\$600	\$600
	\$6,000	\$6,200	\$6,200

**Other Expenses**

1281901 Bank Fees	\$3,200	\$3,200	\$3,200
1281902 Prov - Vacation and Sick Time	\$0	\$0	\$0
1282101 Uncollectible Taxes	\$1,500	\$1,500	\$1,500
1282201 Transfer to Capital Reserve	\$0	\$0	\$0
1282202 Transfer to Cap Equip Reserve	\$25,000	\$25,000	\$25,000
1282203 Transfer to Operating Reserve	\$0	\$0	\$0
1282204 Capital Out of Revenue	\$0	\$0	\$0
1284201 Transfer to Corrections	\$18,231	\$18,034	\$18,034
1284502 Regional Housing Corp	\$52,227	\$52,227	\$52,227
1284503 C Share of Senior Taxes	\$3,340	\$3,340	\$3,340
1284721 Regional Library	\$9,120	\$9,120	\$9,120
1284722 Appropriation Dist School Board	\$179,747	\$183,379	\$183,379
1284730 Assessment Recovery	\$23,862	\$23,862	\$23,862
Solid Waste Collection - Contract	\$41,600	\$43,430.40	\$43,430.40
Solid Waste Collection - Tipping Fees	\$41,068	\$42,874.99	\$42,874.99
	\$398,895	\$405,967	\$405,967

Total Revenue:	\$2,415,383
Total Expenses:	\$2,415,383
Surplus/Deficit:	(\$0)

# NOTICE OF PUBLIC MEETING

## **RE: The Future of Governance of the Town of Parrsboro**

The Parrsboro Town Council would like to invite residents and tax payers to attend an open Public Meeting on Thursday, August 13th, 2015 at 7:00pm the Parrsboro Fire Hall. The purpose of this meeting is to discuss the possibility of the Town of Parrsboro joining the Municipality of the County of Cumberland, and how this could potentially impact the community of Parrsboro and its residents. In attendance will be The Parrsboro Town Council, members of Cumberland County Council, and Municipal and Provincial staff.

As many are aware, the former Town of Springhill recently joined Cumberland County. The Parrsboro Town Council has been observing this transition and evaluating what a similar change could mean for Parrsboro. Council and staff would like to present some information about what the future may look like by either joining the County or remaining an independent Town. More importantly, the Council would like to hear from you, the residents and taxpayers, regarding your thoughts and opinions about both the recent Springhill merger with the County, and how you feel about a similar potential merger for the Town of Parrsboro.

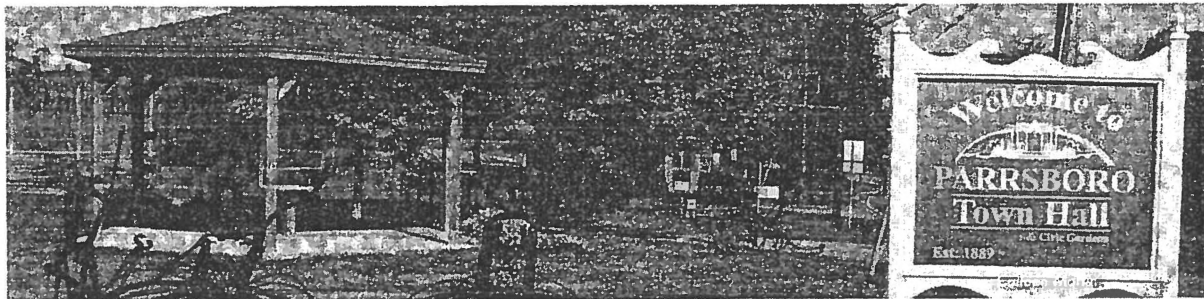
We invite you to come out, have your opinion heard, and engage in a positive discussion about the future of our area. If you are unable to attend this meeting, we encourage you to express your thoughts on the matter by emailing [town@town.parrsboro.ns.ca](mailto:town@town.parrsboro.ns.ca) or phoning Parrsboro Town Hall at 902-254-2036.



7071242

# Town of Parrsboro

Search



## Notice of Public Meeting & Special Council Meeting

### **Public Meeting & Special Council Meeting RE: The Future Governance of the Town of Parrsboro**

The Parrsboro Town Council would like to invite residents and taxpayers to attend an open Public Meeting and Special Council Meeting regarding the Future Governance of the Town of Parrsboro on Wednesday, August 26th, 2015 at 7:00 p.m. at the Parrsboro Fire Hall.

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# Town of Parrsboro

## Calendar of Events

[Monthly View](#)   [Weekly View](#)   [Daily View](#)   [Flat View](#)   [Categories](#)   [Search](#)   [get as iCal](#)

[Print](#)

- Any Category -

### 7:00pm Public Meeting & Special Council Meeting

Town of Parrsboro\*

Date: Wed, 26 Aug, 2015 7:00 pm

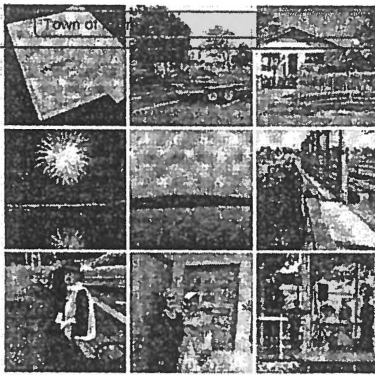
The Parrsboro Town Council would like to invite residents and taxpayers to attend an Open Public meeting and Special Council meeting regarding the future governance of the Town of Parrsboro on Wednesday, August 26th, 2015 at 7:00 p.m. at the Fire Hall.

### Search Calendar

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Town of Parrsboro August 21 at 3:10pm

Betty Home

Notice of Public Meeting And Special Meeting of Town Council

RE: The Future of Governance of the Town of Parrsboro

The Parrsboro Town Council would like to invite residents and tax payers to attend an open Public Meeting and Special Town Council Meeting on Wednesday, August 26th, 2015 at 7:00pm the Parrsboro Fire Hall. The purpose of this meeting is for the Council to hear further public feedback from the public about the possibility of the Town of Parrsboro joining the Municipality of the County of Cumberland, and to vote on whether to apply to the NSUARB for this process and further investigation to begin.

Like Comment Share

3 people like this.

5 shares

Write a comment.

VISITOR POSTS



Heather Winters September 5 at 10:31am

Don't forget to vote today. 8AM to 7PM at the Fire Hall in Parrsborolll

Like Comment



Glenn's Toys July 30 at 11:01am

Does anyone know of a JP who will marry my girlfriend and I on the beach?

Like Comment



Natasha Fantini July 27 at 6:10pm

looking for minerals on Parrsboro beach - a great fun for kids

Like Comment

REVIEWS

5.0 5.0 of 5 stars - 9 reviews



Dawn McCully — September 29, 2013 46 Reviews

Like Comment



Billy Graham — Love Parrsboro and the family and friends that gave me a new home to be so proud of!! May 1, 2014 2 Reviews

Like Comment



Tell people what you think

PEOPLE ALSO LIKE



Ontario Parks Government Organization

Like



Durham Regional Police Ser... Government Organization

Like



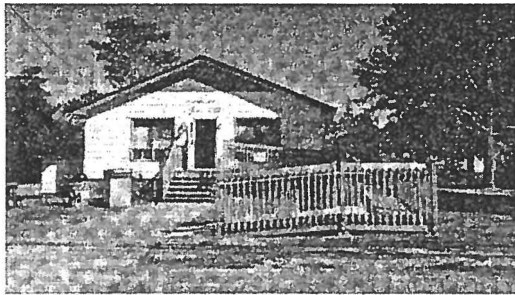
Maritime Forces Atlantic - Fo... Government Organization

Like



Town of Parrsboro August 11

The new stairs and ramp are in place at the Parrsboro Library, making information and activities more accessible for all:



Like Comment Share

Geri Williams-Borne, Barb Gilbert and 25 others like this.

6 shares



Brenda Bowden Looks great Like · Reply 1 · August 11 at 10:14am

Write a comment.



Town of Parrsboro August 7 · Edited

NOTICE OF PUBLIC MEETING

RE: The Future of Governance of the Town of Parrsboro

The Parrsboro Town Council would like to invite residents and tax payers to attend an open Public Meeting on Thursday, August 13th, 2015 at 7:00pm the Parrsboro Fire Hall. The purpose of this meeting is to discuss the possibility of the Town of Parrsboro joining the Municipality of the County of Cumberland, and how this could potentially impact the community of Parrsboro and its residents. In attendance will be The Parrsboro Town Council, members of Cumberland County Council, and Municipal and Provincial staff.

As many are aware, the former Town of Springhill recently joined Cumberland County. The Parrsboro Town Council has been observing this transition and evaluating what a similar change could mean for Parrsboro. Council and staff would like to present some information about what the future may look like by either joining the County or remaining an independent Town. More importantly, the Council would like to hear from you, the residents and taxpayers, regarding your thoughts and opinions about both the recent Springhill merger with the County, and how you feel about a similar potential merger for the Town of Parrsboro.

Wanda Bennett likes Carol Edna Male Allen's post.

Ron Shaw likes Deborah Forbes's post.

Ruth Moore shared I Love My Daughter's photo. Jessica Christine Janice Nicole BrittnayKholo Dea

Lynne Hebb likes Wannetta Tanner's photo.

Margo McCully likes Loretta Atkinson's photo.

Karine McGregor

Lelsa Babineau 1h

MORE FRIENDS

These friends can't see you on chat. Edit

Heidi Hill 2h

Wanda Legere 2h

Heather Winters 2h

Michelle Gauthier 2h

Arnelline Wilson 2h

Heidi Roberts Hill 2h

Tracy P. Huffer 2h

Ray Hickey 2h

Heather Porter Spate 2h

Shirley Webb 2h

Janice Hillman 2h

Prugh Hamacher 2h

Cathy Cusack 2h

Reina Webb 2h

Leslye Johnson 2h

Carol Ann Mowbray 2h

Ashley Dalton 2h

Darlene LeBlond 2h

Don F. Colman 2h

Margaret MacKinnon 2h

Search



## Special Council

August 26, 2015

#15-09

The Parrsboro Town Council met in Special Session on Wednesday, August 26<sup>th</sup>, 2015 at 7:00 p.m. at the Parrsboro Fire Hall with Mayor Lois Smith presiding.

**PRESENT:** Deputy Mayor Lisa Ward  
Councillor David Harrison  
Councillor Ron Shaw  
J. Raymond Hickey, CAO

### **Application of Dissolution**

**Moved by Deputy Mayor Ward, seconded by Councillor Harrison that the following special resolution be adopted by the Parrsboro Town Council.**

**WHEREAS** the Town of Parrsboro was incorporated in 1889 to provide a formalized governance structure to its community;

**AND WHEREAS** the Town of Parrsboro has operated under the same governance structure for 126 years;

**AND WHEREAS** Council has now determined that its present governance structure no longer provides the necessary administrative and fiscal capacity to effectively meet the needs of its residents in the coming years;

**AND WHEREAS** Council believes its residents and community can benefit greatly from a new governance structure that is more responsive to the opportunities before it, while strengthening its ability to tackle future challenges in collaboration with another local government body;

**THEREFORE BE IT RESOLVED** that the Town of Parrsboro prepare and submit, to the Nova Scotia Utility and Review Board, an application for dissolution under section 394(b) of the Municipal Government Act, Chapter 18 of the Statutes of Nova Scotia, 1998;

**AND FURTHER BE IT RESOLVED** that the Town of Parrsboro's application will ask the Utility and Review Board to explore the merits of joining the Municipality of the County of Cumberland;

**AND FURTHER BE IT RESOLVED** that the Town of Parrsboro's application seek ways to enhance the long term viability and sustainability of the community of Parrsboro and a more prosperous path forward.

**Voting in favor of the motion, Mayor Smith, Deputy Mayor Ward and Councillor Harrison. Voting against the motion, Councillor Shaw.**

**Motion carried.**

Being no further business the meeting adjourned.

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
CAO

MAYOR SMITH

TALKING POINTS

August 13, 2015

- INTRODUCTIONS OF HEAD TABLE BY CAO

Welcome and thank you to everyone for coming out on such a warm summer evening.

Having the meeting now allows many of our seasonal residents to attend.  
[Minister Whalen may be in attendance]

Parrsboro has a long and rich history as a community and as a town.

And Parrsboro has a strong and optimistic future ahead.

Municipalities all over Nova Scotia are facing real challenges.

Populations are shrinking and the cost of governing is growing.

As in other towns, our council has recognized that it's important to look at ways of doing things differently.

We believe this is the right time to have that conversation, while our finances are in good shape and our community is united.

Tonight is your first chance to hear about our current financial and governance situation and to learn about our future challenges and opportunities.

You'll hear about the potential benefits of structural change.

There are two things I want to stress before we start.

One is that no decisions have been made.

Council wants to hear from you. Based on what we hear tonight, council will meet on August 18<sup>th</sup> to consider next steps.

The second is that whatever direction we choose, one thing that will not change is the strength of the Parrsboro community.

Community is about people. It's about our shared experience, our culture and our history.

How our government is structured, or the names of the politicians around the table, don't affect the strength of our community.

But council believes that, by working collaboratively with our friends and partners in Cumberland we can ensure our community remains healthy and vibrant.

Here's how the evening will unfold:

Our Chief Administrative Officer, Ray Hickey, will talk about our current and future challenges and opportunities.

Then Warden Keith Hunter will talk about the benefits of structural change.

As you know, the Town of Springhill went through structural change over the last year. Councillors Maryanne Jackson and Doug Williams will tell us about that process along with Cumberland C.A.O. Rennie Bugley.

Chris McNeill, who is here from the Department of Municipal Affairs, will talk about the process of structural change and some of the possible challenges and benefits.

Then, we'll open up the discussion.

This will be your opportunity to ask questions, share information, and express your opinion.

We'll try to maintain a respectful tone throughout and be mindful of everyone's time so that everyone has a chance to be heard.

So, on that note, I'll call on Ray to speak first about the town's financial and governance situation.

MAYOR SMITH

TALKING POINTS

August 26, 2015

Welcome and thank you for coming out tonight.

Almost two weeks ago we held a meeting to present information and have a discussion about the Town of Parrsboro and our future.

Many of you may have attended that meeting. We had a good turnout from residents and I believe it resulted in a lot of good discussion and questions.

Since then I have also spoken with a number of citizens who had further questions. (Perhaps mention if Councillors had the same experience)

We are here tonight to provide any additional information and ensure you have the opportunity to share comments and ask further questions.

Following the public part of the meeting, Council will hold a special council meeting regarding the future governance of the town.

Parrsboro has a long and rich history as a community and as a town. And we have a strong and optimistic future.

Municipalities across Nova Scotia are all facing challenges and here in Parrsboro we are no different.

Populations are decreasing and the cost of governing is growing.

Our finances are in good shape and our community is united.

Council has recognized that we need to look at doing things differently.

Tonight we are going to provide some further information about the town's situation and options going forward. You will then have the opportunity to ask questions or provide comment.

Whatever decision we make as a Council, it won't change our community. We are committed to ensuring our community remains healthy and vibrant.

For tonight's meeting we will have a few presentations. Our intention is to keep it fairly short to allow for your comment.

Our Chief Administrative Officer, Ray Hickey will present some additional information.

Rob Frost and Emily Pond with the Department of Municipal Affairs, are here to discuss the process.

Then, we'll open up the questions and discussion.

We'll try to maintain a respectful tone throughout and be mindful of everyone's time so that everyone has a chance to be heard.

So, on that note, I'll call on Ray to speak.

**TOWN OF PARRSBORO**

P.O. BOX 400  
PARRSBORO, NOVA SCOTIA  
B0M 1S0

PHONE (902) 254-2036  
FAX (902) 254-2313



FROM THE OFFICE OF  
TOWN CLERK AND TREASURER

Email: [town@town.parrsboro.ns.ca](mailto:town@town.parrsboro.ns.ca)  
Website: [www.town.parrsboro.ns.ca](http://www.town.parrsboro.ns.ca)

**TOWN OF PARRSBORO EXPLORES POTENTIAL FOR STRUCTURAL CHANGE**

Parrsboro, August 13, 2015 – The Town of Parrsboro held a community meeting this evening to seek input from the public about the Town’s future government model. While a decision has not been made by the Town, Council sees structural change as potentially improving regional thinking and enhancing services and infrastructure.

Representatives from the Town, the County of Cumberland and the Province of Nova Scotia provided citizens with information regarding the current situation and potential future options. Information about the dissolution process of the Town of Springhill was also shared.

Mayor Lois Smith said Council recognizes the importance of finding ways to do things differently.

“We believe this is the right time to have that conversation, while our finances are in good shape and our community is united.”

The mayor encouraged residents to contact Town Hall or members of the Town Council should they wish to express further comments.

Warden Keith Hunter of the Municipality of the County of Cumberland praised the Parrsboro Town Council for its leadership and expressed his support for whatever Council decides for the future of its citizens.

Said Hunter, “We have worked diligently with the former Town of Springhill over the past year and we are now beginning to see positive results from the process. We look forward to working closely with Parrsboro in days ahead.”

Parrsboro Town Council will discuss the issue further at its regular Committee of the Whole meeting on August 18<sup>th</sup>.

- 30 -

For additional information contact Parrsboro Town Hall at 902-254-2036 or by email at [town@town.parrsboro.ns.ca](mailto:town@town.parrsboro.ns.ca)

## TOWN OF PARRSBORO PASSES MOTION TO APPLY FOR DISSOLUTION

---

Parrsboro, August 26, 2015 – During a special council meeting tonight, Aug. 26, Parrsboro Town Council passed a motion to file an application to the Nova Scotia Utility and Review Board for dissolution of the Town.

“Today Council made the decision to apply to the utility and review board for dissolution,” said Mayor Lois Smith. “We believe this is the right time to make this change while our finances are strong and our community is united.”

The process to dissolve a town is outlined under the Municipal Government Act. Parrsboro will work with the Municipality of the County of Cumberland to negotiate an agreement to become part of that municipal government.

“We recognize that we need to find ways to do things differently,” said Mayor Smith. “Council sees structural change as a way to improve regional thinking and to enhance services and infrastructure.”

Representatives from the Town, the County of Cumberland and the Province of Nova Scotia provided citizens with information regarding the current situation and potential future options on August 13. A public meeting was held tonight prior to the council meeting for further discussion and questions from citizens.

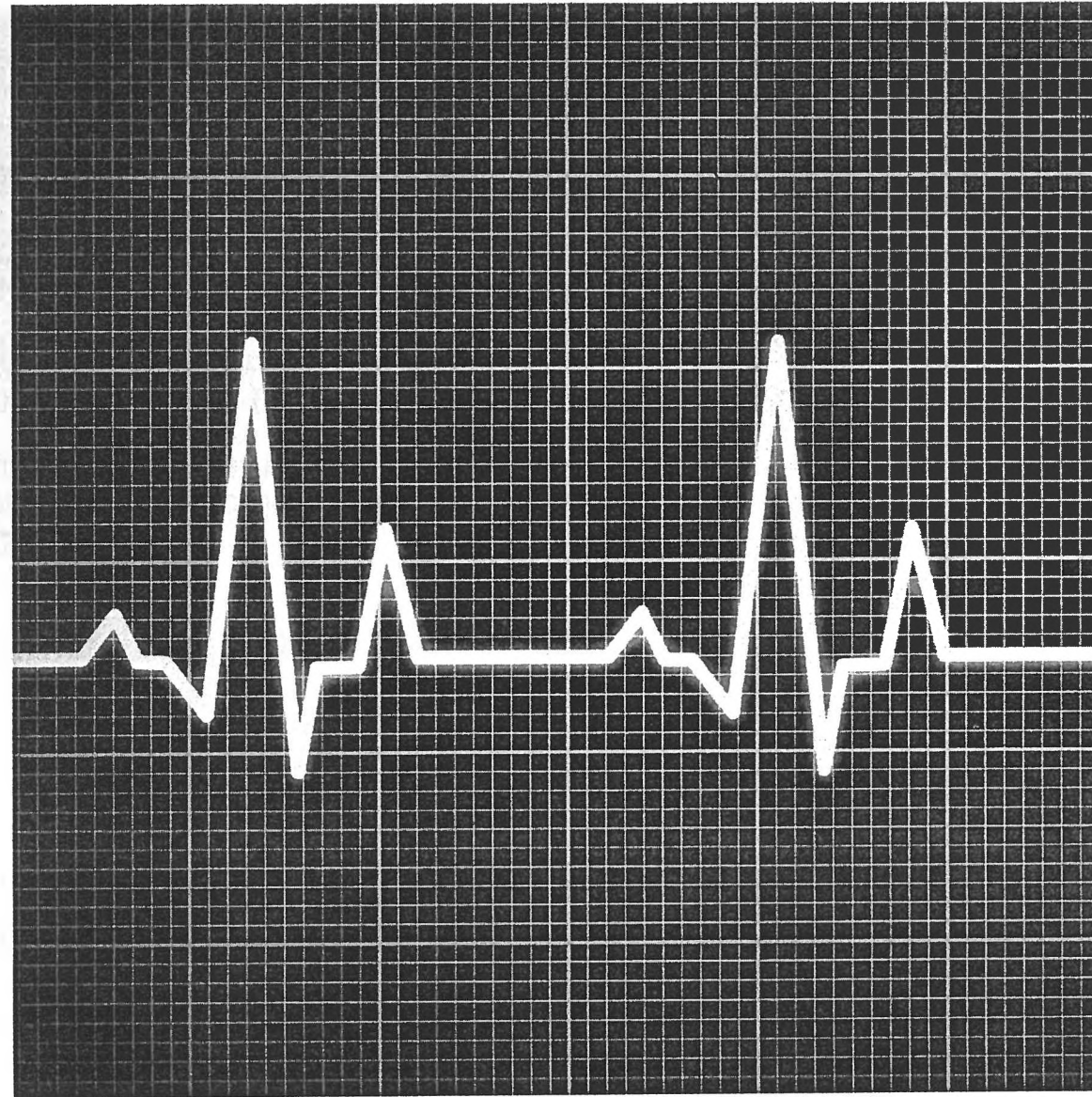
The Province will assist the Town and the County through the process to help them reach an agreement that is acceptable to both communities.

-30-

For additional information contact Parrsboro Town Hall at 902-254-2036 or by email at [town@town.parrsboro.ns.ca](mailto:town@town.parrsboro.ns.ca)

# Town of Parrsboro

GOVERNANCE DISCUSSION  
AUGUST 13, 2015



# Overview of Tonight's Meeting

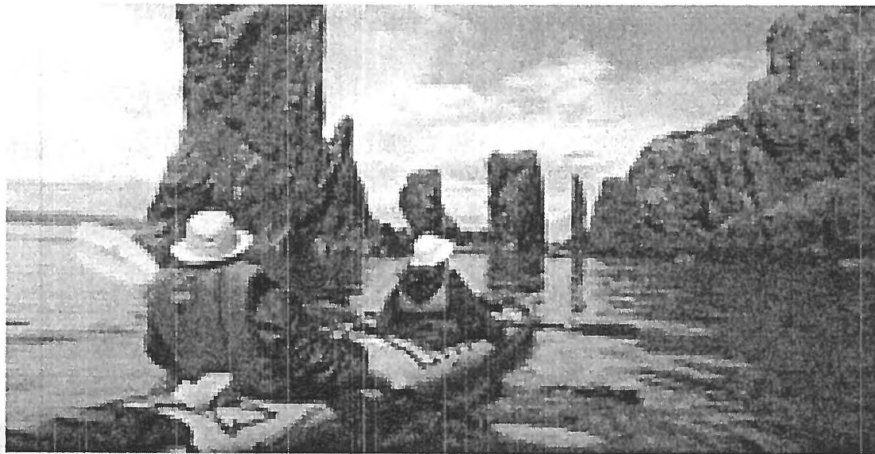
- **Review Current Town Financial and Governance Situation and Review of Current and Future Perceived Challenges and Potential Opportunities**  
Parrsboro Chief Administrative Officer Ray Hickey
- **Benefits to Cumberland of Structural Change**  
Warden Keith Hunter
- **How Did the Springhill Dissolution Go?**  
Councillor Maryanne Jackson and Councillor Doug Williams  
Cumberland Chief Administrative Officer Rennie Bugley
- **Structural Change Perceived Challenges and Potential Benefits, and Process**  
Chris McNeill, Department of Municipal Affairs
- **Opportunity to Share Information and Obtain Community Feedback about Potential Future Choices**
- **No Decisions Will be Made Tonight.**

# Parrsboro Community Profile

- **Population** 1,305 (↓6.9%)
  - Under Age 15 180 (13.8%)
  - Over 65 340 (26.1%)
  - Average Age 50.2
- **Total Dwellings** 768
- **Land Area** 14.88<sup>2</sup>km
- **Average Capped Residential Assessment** \$60,601
- **Average Commercial Assessment** \$88,352
- **1 cent increase on all tax accounts generates approximately \$6,226**

	2013-2014	2014-2015	2015-2016
General Government	527,039	538,078	545,535
Protective Services	527,195	562,954	579,378
Public Works	553,121	567,481	592,394
Engineering & Planning	111,400	122,175	137,175
Recreation and Culture	129,092	182,711	154,935
Fiscal	398,895	405,967	405,967
<b>Subtotal</b>	<b>2,246,742</b>	<b>2,379,366</b>	<b>2,415,384</b>
Transfers from Operating Reserves	11,582	30,000	55,000
<b>Total</b>	<b>2,235,159</b>	<b>2,349,366</b>	<b>2,360,384</b>

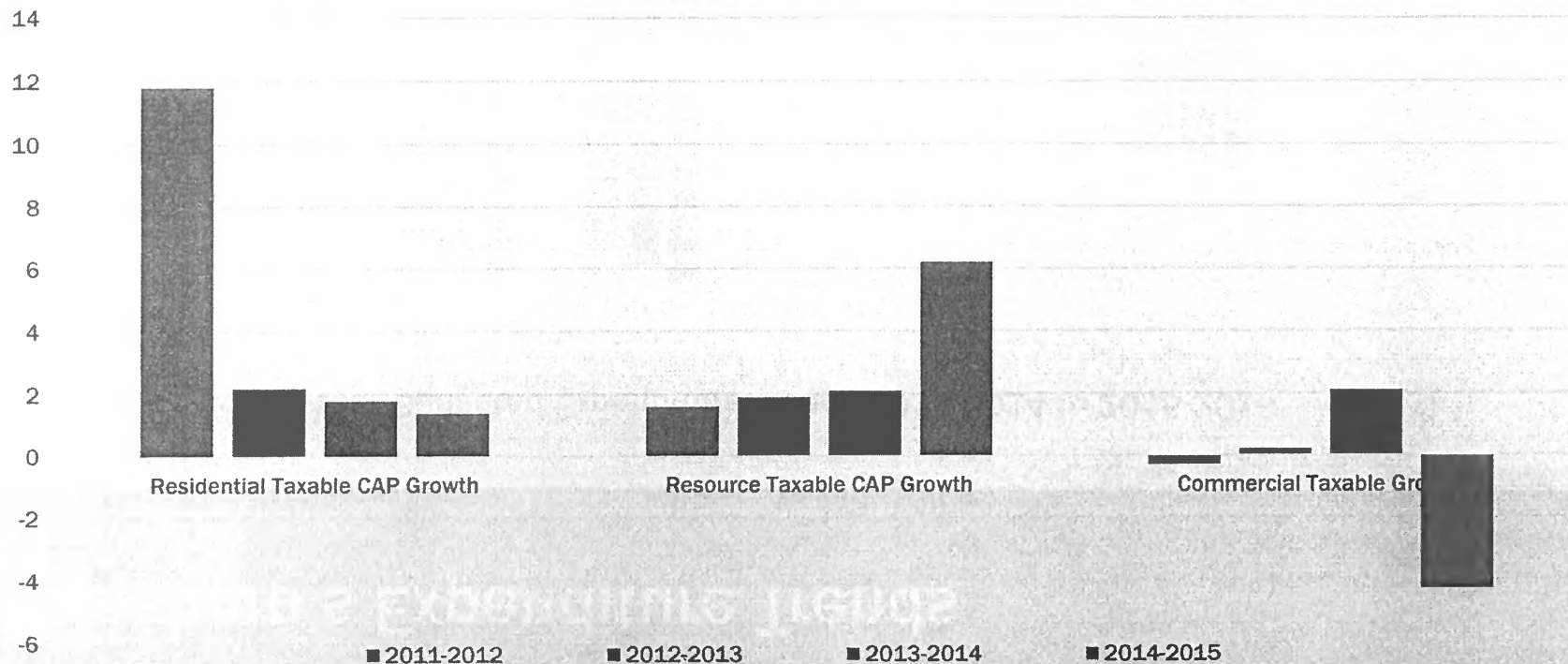
# Parrsboro Community Profile



	2013-2014	2014-2015	2015-2016
Residential Tax Rate	1.99	1.80	1.75
Commercial Tax Rate	4.13	3.99	3.85
Solid Waste Charge	\$125	\$130	\$120
Fire Rate - Residential	0	\$125	\$125
- Commercial	0	\$150	\$150
Streetlight Charge - Res.	0	\$50	\$50
- Comm.	0	\$55	\$55
Sewer Charge	\$200	\$200	\$205
Water Charge	\$7 / tap	\$7 / tap	\$7 / tap
Residential Taxes based on \$60,601 assessment	\$1,331	\$1,396	\$1,356
Commercial Taxes based on \$88,352 assessment	\$3,649	\$3,730	\$3,607

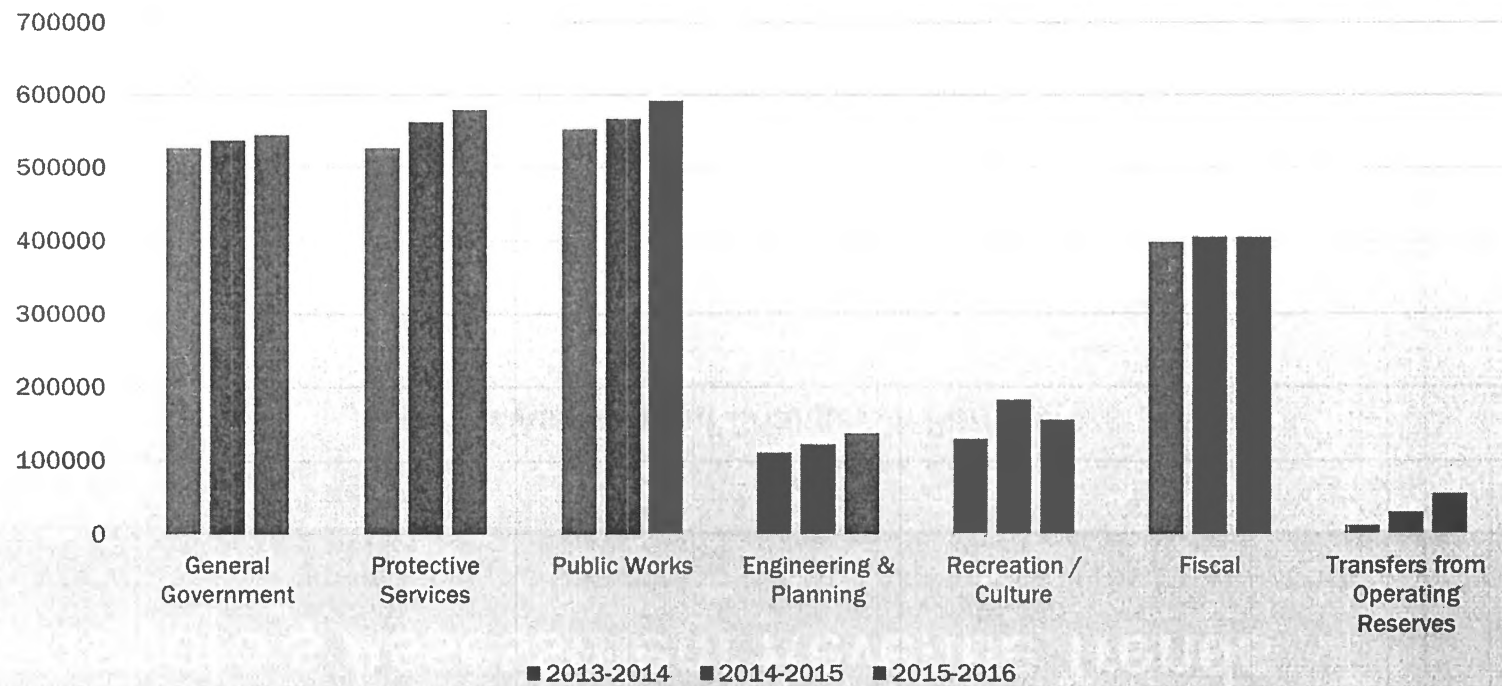
# Parrsboro's Assessment Revenue Trends

## 4-Year Assessment Changes in Parrsboro

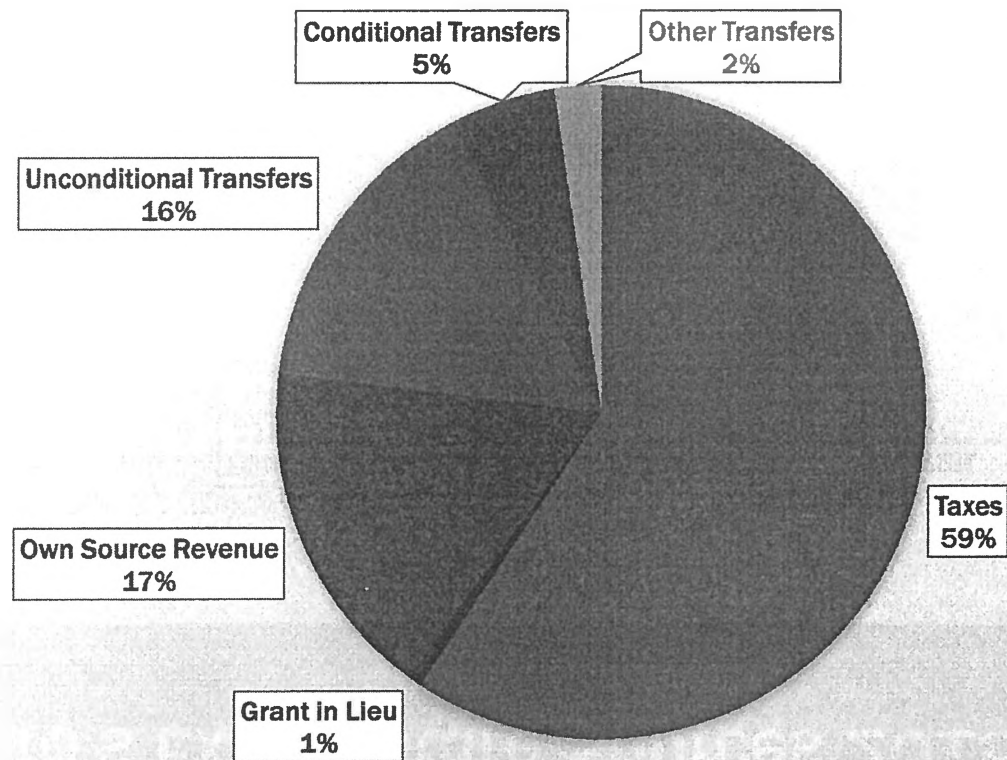


# Parrsboro's Expenditure Trends

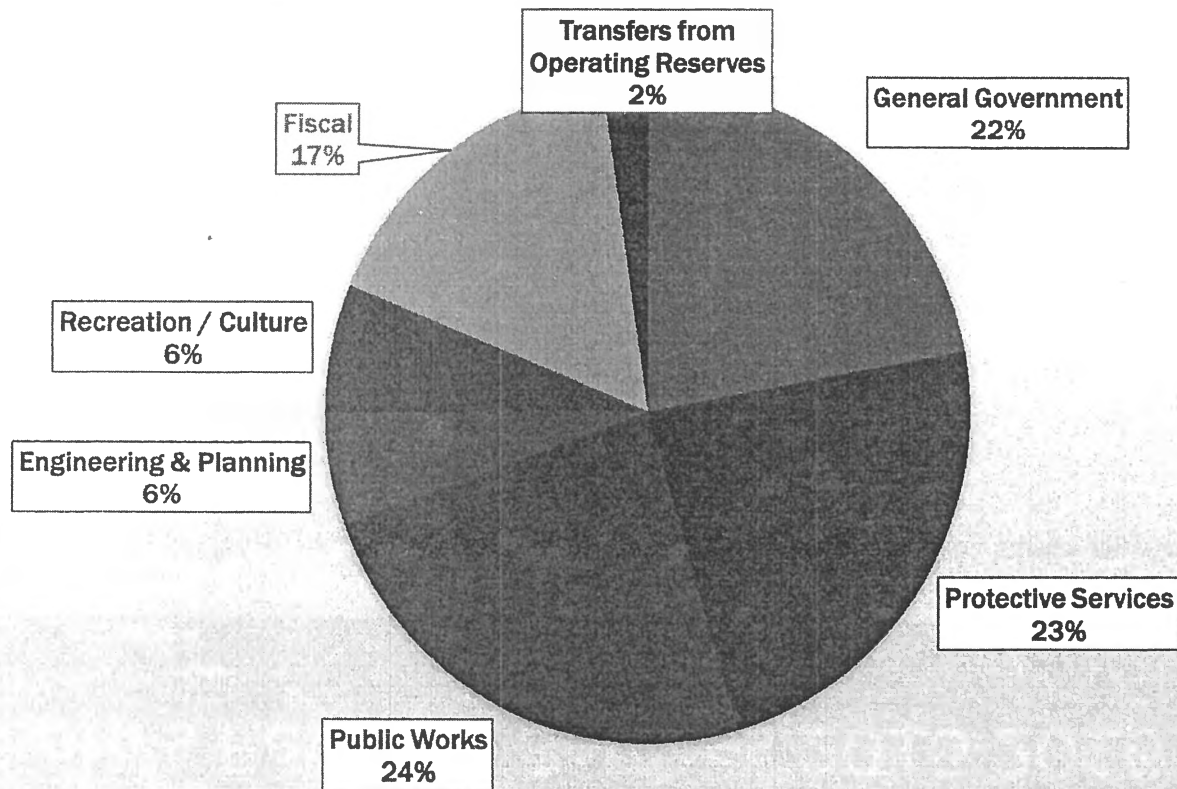
## 3-Year Budgeted Expenditure Trends 2013-2014 to 2015-2016



# Parrsboro's Revenue Sources 2015-2016



# Parrsboro's Expenditure Sources 2015-2016



# Financial Condition Index (FCI) Scores 2011-2014

Revenue Dimension							
	2011/12		2012/13		2013/14		Threshold
	Score	Average	Score	Average	Score	Average	
Reliance on Government Transfers	● 24.9%	11.0%	● 23.4%	10.5%	● 21.3%	9.9%	Below 15%
Uncollected Taxes	● 1.7%	9.7%	● 3.8%	9.6%	● 2.7%	9.1%	Below 10%
3 Year change in Tax Base	● 11.5%	5.4%	● 11.8%	7.2%	● 16.3%	7.3%	2012 > 8.37% 2013 > 6.20% 2014 > 4.44% (see note 1)
Commercial Property Assessment	● 12.6%	23.1%	● 11.6%	22.2%	● 11.1%	21.6%	Above 20%
Reliance on Single Business/Institution	● 1.8%	7.2%	● 1.7%	6.2%	● 1.6%	5.9%	Below 10%

# Financial Condition Index (FCI) Scores 2011-2014

Budget Dimension	2011/12		2012/13		2013/14		Threshold
	Score	Average	Score	Average	Score	Average	
Residential Tax Effort	● 2.7%	3.3%	● 2.9%	3.7%	● 3.2%	3.9%	Below 4%
Deficits in the Last 5 Years	● 0.0	1	● 0.0	0.7	● 0.0	0.5	Below 1
Budgeted Expenditures Accuracy	● 8.8%	3.8%	● 8.5%	4.1%	● 1.8%	3.9%	Between -5% and +5%
Liquidity	○ 1.0	1.5	○ 1.0	1.6	○ 1.0	1.4	Above 1
Operating Reserves	● 21.8%	8.0%	● 25.9%	15.8%	● 25.4%	14.6%	2012 > 5% 2013 & 2014 > 10% (see note 2)

# Financial Condition Index (FCI) Scores 2011-2014

## Debt and Capital Dimension

	2011/12		2012/13		2013/14		Threshold
	Score	Average	Score	Average	Score	Average	
Debt Service	● 0.0%	7.4%	● 0.0%	7.8%	● 0.0%	7.9%	Below 15%
Outstanding Debt	● 0.0%	1.3%	● 0.0%	1.3%	● 0.0%	1.3%	Below 3.5%
Undepreciated Assets	● 58.3%	58.6%	● 56.1%	57.7%	● 53.0%	56.4%	Above 60%
5 year Capital Purchases	○ 194.3%	211.6%	○ 140.7%	196.0%	○ 174.9%	181.5%	Above 100%
5 Year Contributions to Capital Reserve	● 7.0%	8.2%	● 7.4%	11.0%	● 7.9%	14.6%	Above 10%

# OneNS Report

- **GOAL 18: REFORM OF MUNICIPAL GOVERNMENT AND REGIONAL SERVICE STRUCTURES**

Prime objectives for restructuring should include:

- Greater service efficiency and improved “value for money” for taxpayers
- Greater engagement of communities with regard to economic development planning and business
- Reductions in regulatory burden

**NOW OR NEVER:**  
AN **URGENT** CALL TO  
**ACTION**  
FOR **NOVA SCOTIANS**

**one**  
NOVA SCOTIA  
SHAPING OUR BEST  
ECONOMIC FUTURE  
oneNS.ca

# Town of Parrsboro

CURRENT SHARED SERVICE AGREEMENTS

# Current Shared Service Agreements

## Town of Amherst

- Building, Fire Inspection and Planning Services, \$40,000 annually

## Cumberland County

Fire Services \$50,000 annually

Recreation Programming, \$5,000 annually

## Partnerships

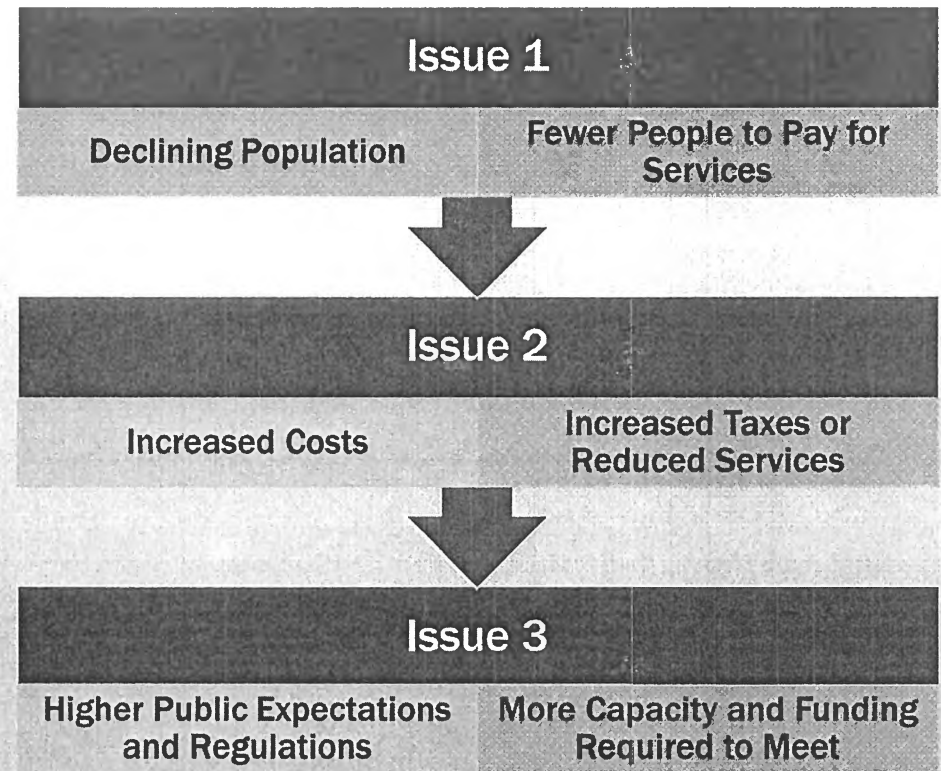
- Cumberland Energy Authority
- Cumberland Joint Services Management Authority
- Emergency Management (EMO)
- RCMP Detachment

# Town of Parrsboro

CHALLENGES IN 2015 AND THE NEAR FUTURE

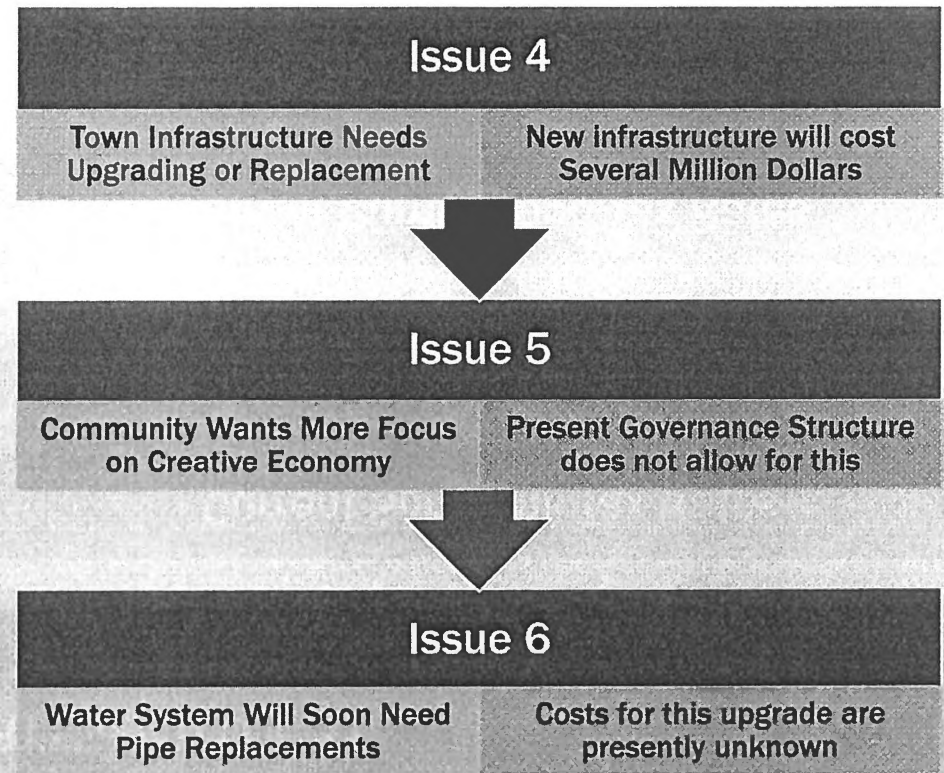
# Future Challenges for Parrsboro

- Demographics are changing
- Community needs a Wastewater Treatment Facility to comply with federal law by 2020. Cost is estimated at \$5 million.
- Limited staffing in accounting, IT, and engineering creates challenges in a modern municipal environment; with increased reporting requirements, retirements and new facilities.



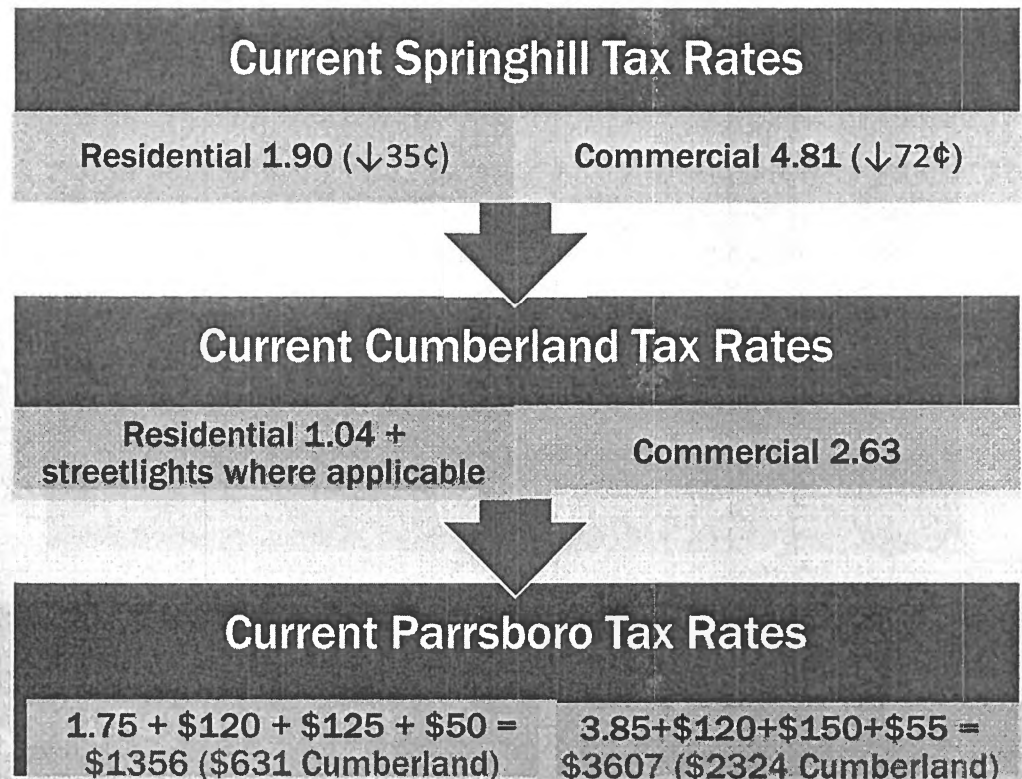
## Future Challenges for Parrsboro (2)

- Town infrastructure is aging and will be in need of replacement in the near future.
- Town lacks the financial resources to develop and expand the creative aspects of the community: infrastructure and programs.



# Future Challenges for Parrsboro (3)

- Tax Burden in Springhill is decreasing
- Tax Burden in Cumberland is stable
- Tax Burden in Parrsboro needs to increase to provide new or updated infrastructure
- Average Res. Assessment \$60,601
- Average Comm. Assessment \$88,352



# Future Challenges for Parrsboro (4)

- Civic Facilities Need Upgrades
- New Wastewater System is Needed to meet Federal Regulations by 2020
- In need of a new recreation hall and electrical, presently only operating at a break-even basis



# Town of Parrsboro

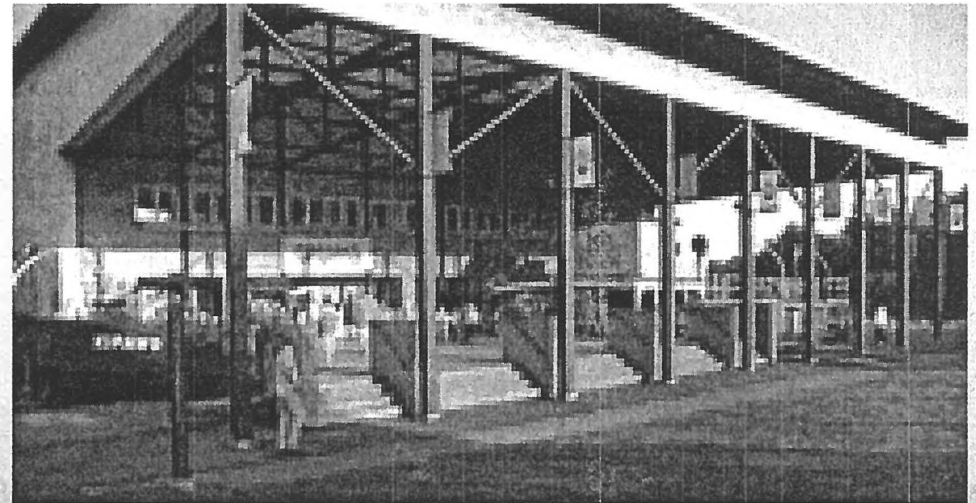
OPPORTUNITIES IN 2016 AND BEYOND

## Existing Town of Parrsboro Facilities

- Public Works Garage
- Fire Hall & Community Centre
- Tennis Courts
- Don Yorke Ball Field
- Triassic Park Ball Field
- Former Scott Property Park
- Playground & Dog Park
- Gavin Park on Main Street
- Bandstand & Public Gardens
- Partridge Island Trail & Look-off
- Various Forest Land
- Town Hall
- Library
- Streets
- Sewers
- Water System / Reservoir

# Town of Parrsboro Future Governance Options

- Status Quo
- Increase Revenue with High Taxes or User Fees
- Decrease Expenditures with Less Infrastructure and Services
- More Shared Services
- Governance Change
  - annex part of Cumberland
  - dissolve into Cumberland



## Future Parrsboro Opportunities with Cumberland

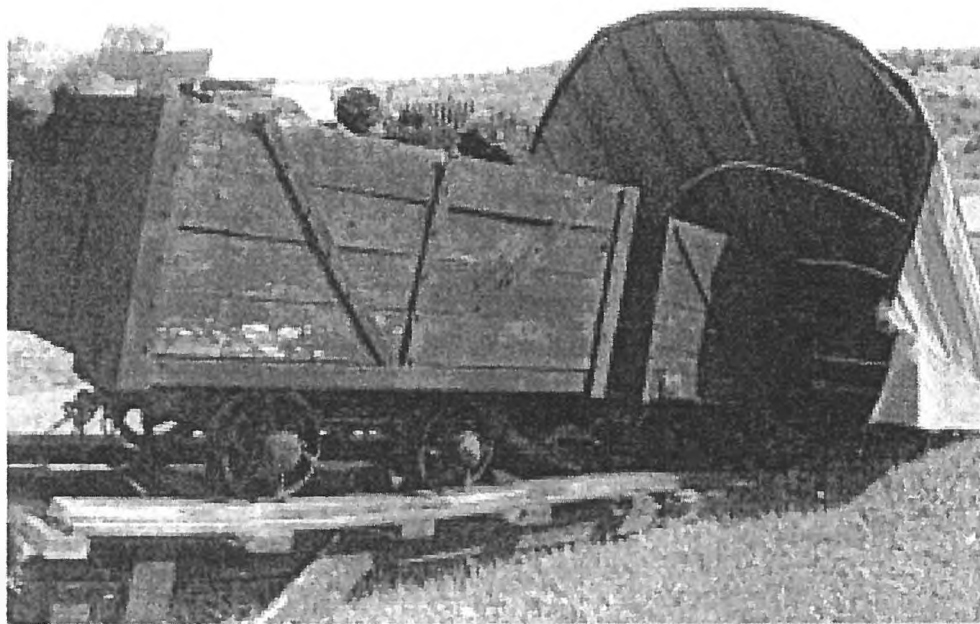
- **Reduced operating costs**
- **Professional engineers, accountants, economic development**
- **Increased focus on cultural and economic development**
- **Future capital cost aversion**
- **Future infrastructure leadership and oversight**
- **Opportunity for reduced tax rates and enhanced programs and services**
- **Fairer user pay system for Parrsboro infrastructure**



# Benefits to Cumberland

- **The People of Parrsboro are a Huge Asset**
- **Energy authority development (geothermal, wind and tidal)**
- **Municipal Assets**
  - water system, sewer system, cultural assets, community facilities
- **Economic Development Opportunities**
  - tidal power, serviced land, more competitive tax rates, tourism and cultural sector
- **Effectiveness and Efficiencies**
  - i.e. regional planning, one larger council, sharing staff resources
- **County-wide cultural and economic development plans and strategies**





# Springhill Dissolution Facts and Figures

municipality of  
**cumberland**

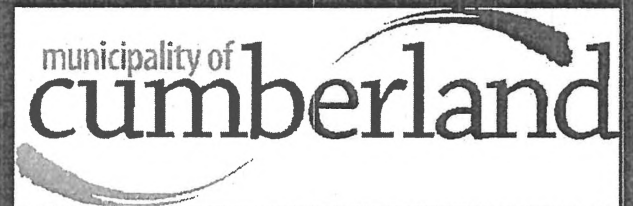
**Reduced Springhill Taxes:**

Residential 2.25 to 1.90 (↓35¢)

Commercial 5.53 to 4.81 (↓72¢)

Solid Waste Charge Eliminated \$147

**Springhill Dissolution  
Facts and Figures**



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**Community Identity is Strong, Big Change  
in Attitude**

**Springhill Dissolution  
Facts and Figures**



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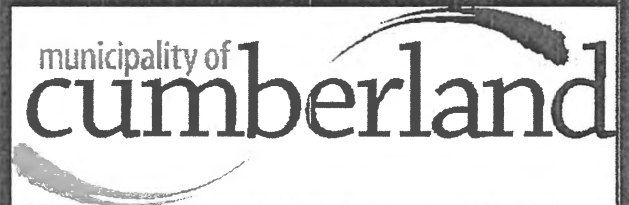
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Funding (\$5.5 million over 5 years)**

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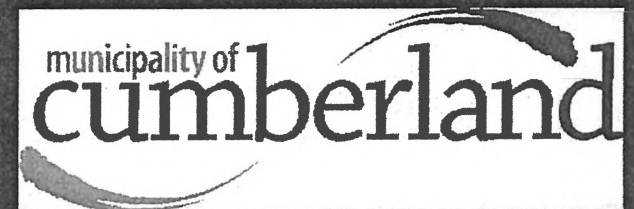
**Geothermal Developments**

**Better Communication with Public**

**Best is Yet to Come with Letter of Intent Funding  
(\$5.5 million over 5 years)**

**Challenges Around Some Job Losses**

**Springhill Dissolution  
Facts and Figures**



## Organizational Structure was Important

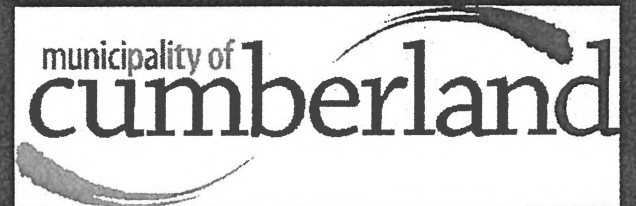
# Springhill Dissolution Facts and Figures



**Organizational Structure was Important**

**Communication to Employees**

# Springhill Dissolution Facts and Figures

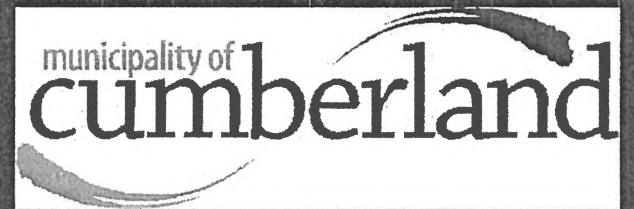


**Organizational Structure was Important**

**Communication to Employees**

**Fair Employment Conditions**

**Springhill Dissolution  
Facts and Figures**



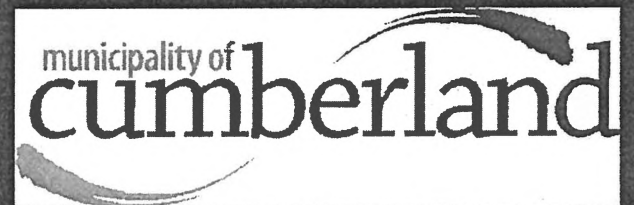
**Organizational Structure was Important**

**Communication to Employees**

**Fair Employment Conditions**

**Building Positive Union Relationships**

# Springhill Dissolution Facts and Figures



**Organizational Structure was Important**

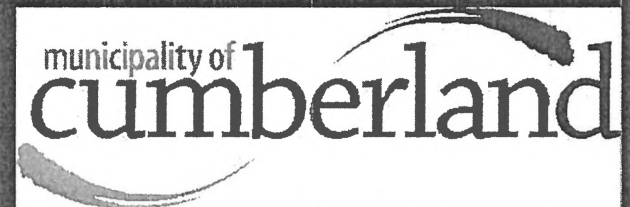
**Communication to Employees**

**Fair Employment Conditions**

**Building Positive Union Relationships**

**Revised Position Descriptions,  
Performance Development Plans,  
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Policies, Staff Engagement**

# **Springhill Dissolution Facts and Figures**



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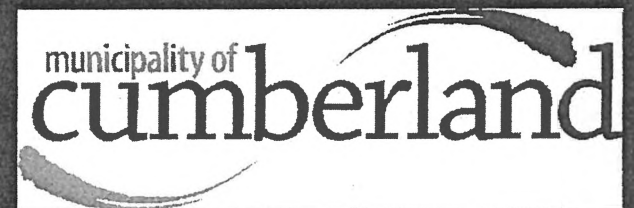
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**Forming Working Groups to Implement  
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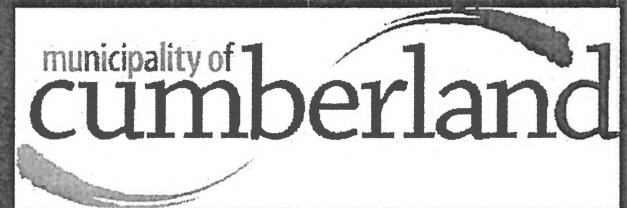
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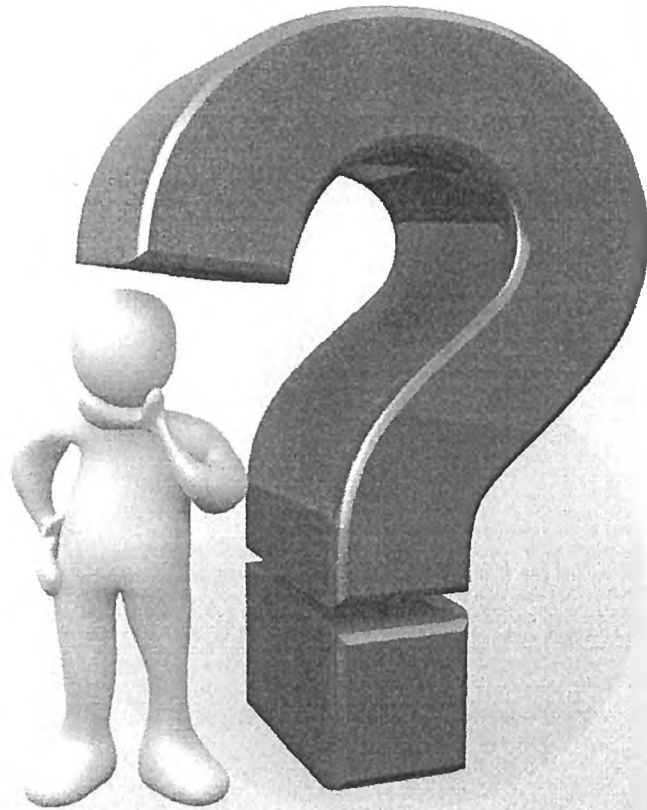
**Forming Working Groups to Implement Letter of Intent  
Initiatives, including Councillors, Staff and a Citizen  
Appointment**

**Creating a Municipal Culture and Identity**

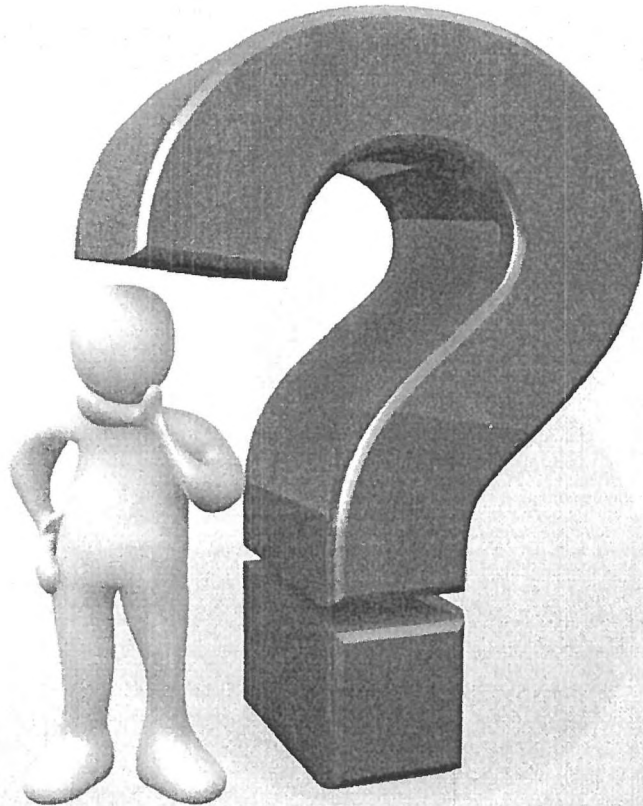
# **Springhill Dissolution**

## **Facts and Figures**



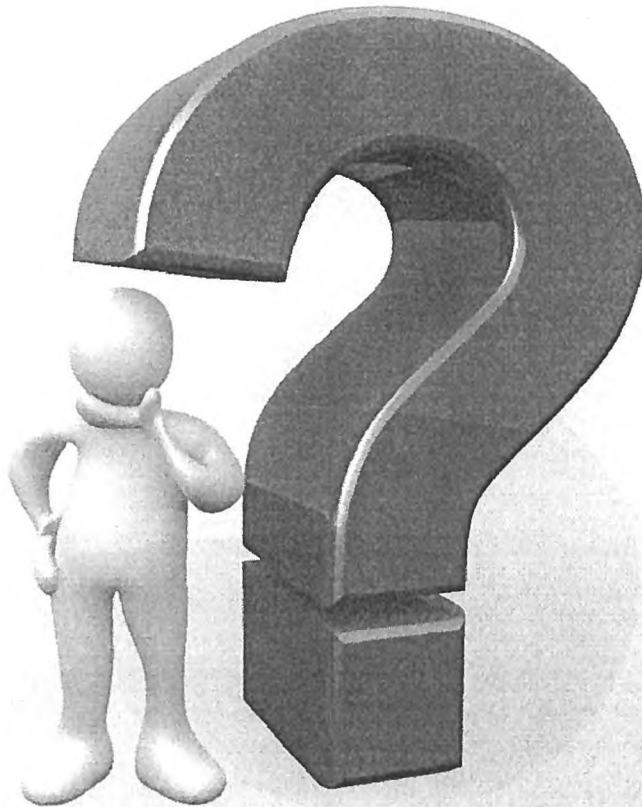


# Perceived Challenges of Structural Change



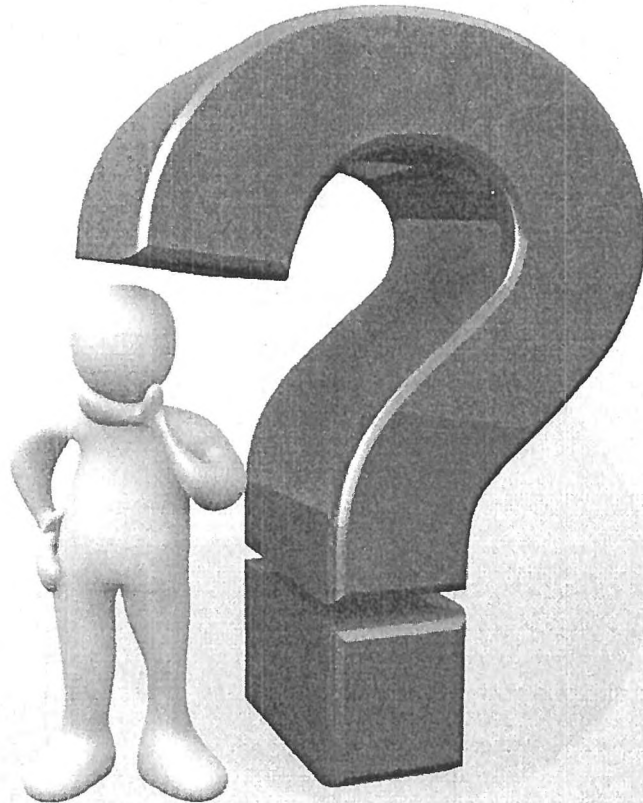
## Perceived Challenges of Structural Change

- **Fear of loss of community identity**



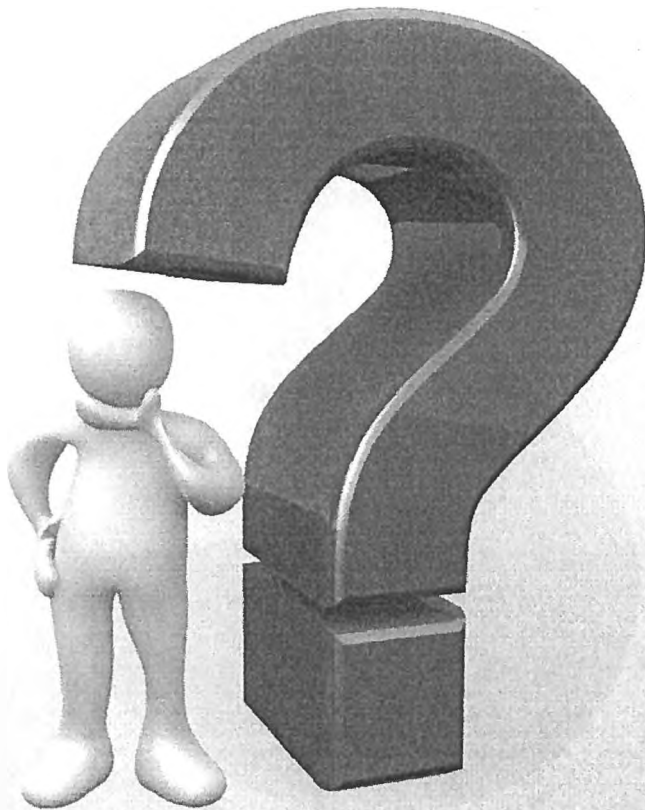
## Perceived Challenges of Structural Change

- Fear of loss of community identity
- **Uncertainty around future service levels and infrastructure improvements**



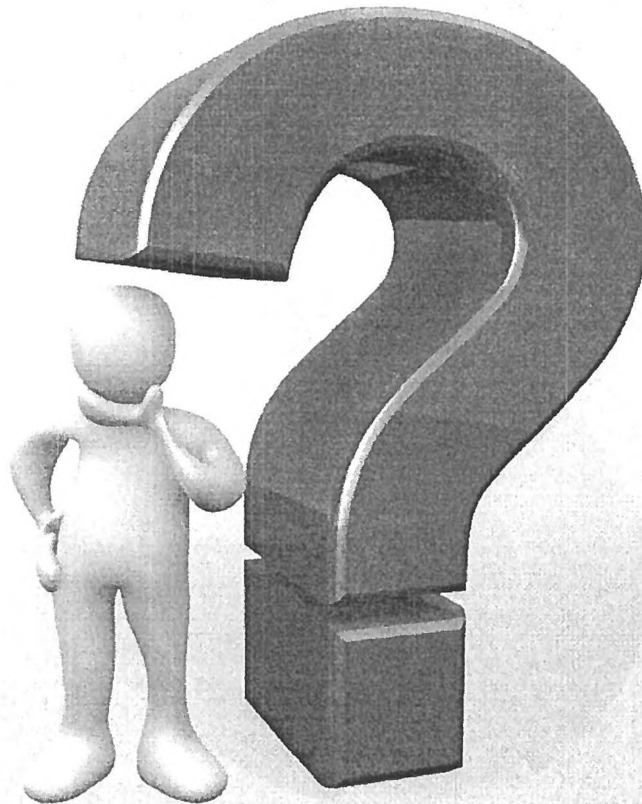
## Perceived Challenges of Structural Change

- Fear of loss of community identity
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- **What will the Tax Rates be in the future?**



## Perceived Challenges of Structural Change

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- How will we be fairly represented on a much larger council?



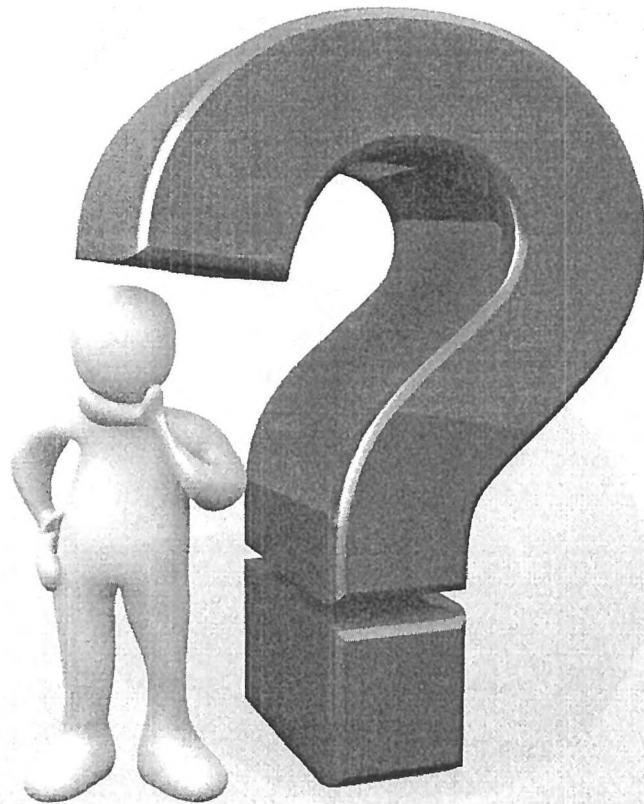
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- **What will happen to the Town's staff and Town Hall?**



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- What will happen to the Town's staff and Town Hall?
- **Perceived loss of control over community**



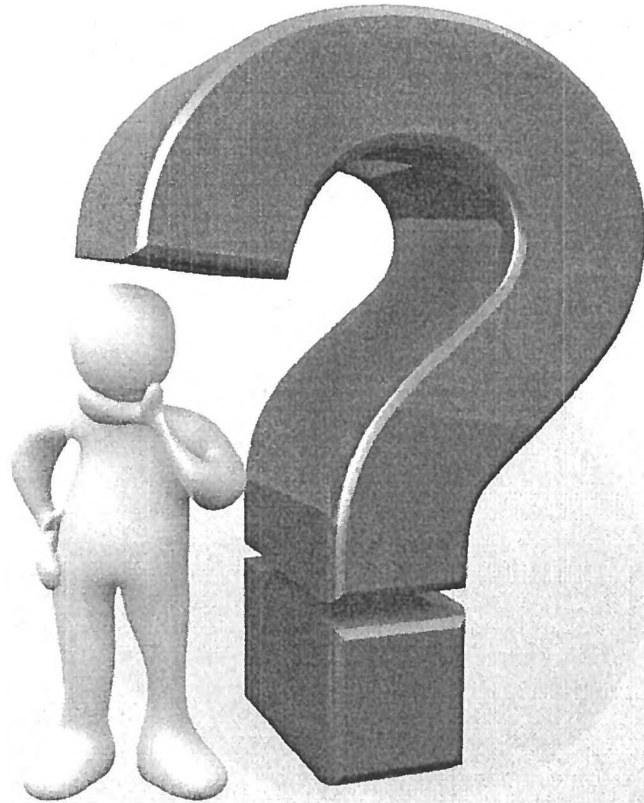
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- Perceived loss of control over community
- **Longer time to get local decisions made**



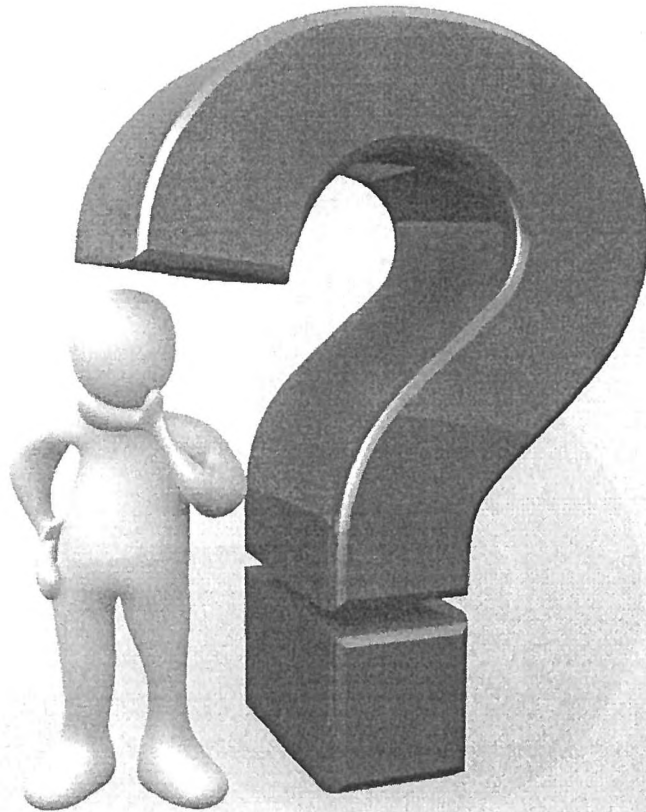
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- What will the Tax Rates be in the future?
- How will we be fairly represented on a much larger council?
- What will happen to the Town's staff and Town Hall?
- Perceived loss of control over community
- Longer time to get local decisions made
- **Weakening of local community support and volunteers**



# Potential Benefits of Structural Change





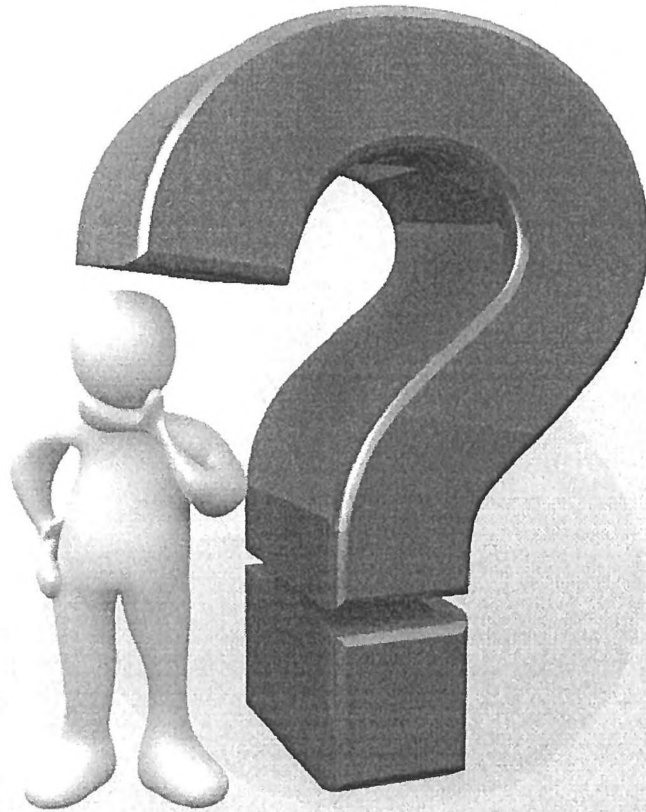
## Potential Benefits of Structural Change

- Simplified planning and development rules.



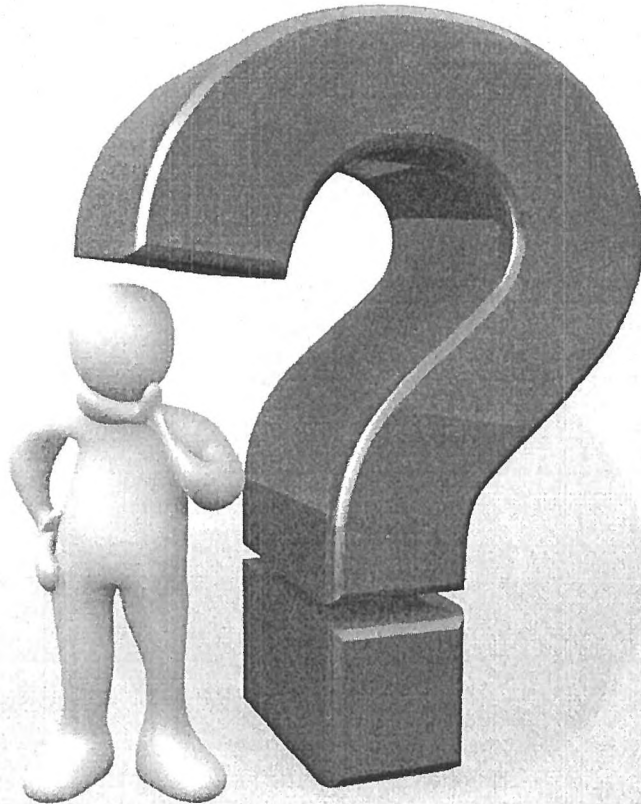
## Potential Benefits of Structural Change

- Simplified planning and development rules.
- **Enhanced Service Centre to residents of Parrsboro and County**



## Potential Benefits of Structural Change

- Simplified planning and development rules.
- Enhanced Service Centre to residents of Parrsboro and County
- **Increased human resource capacity**



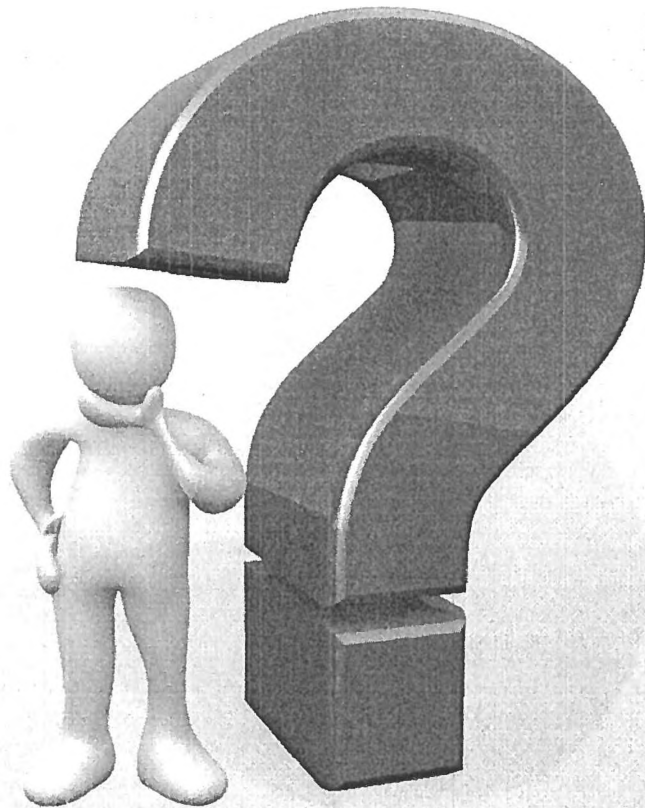
## Potential Benefits of Structural Change

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- Increased human resource capacity
- **Partner in a large economic development strategy**



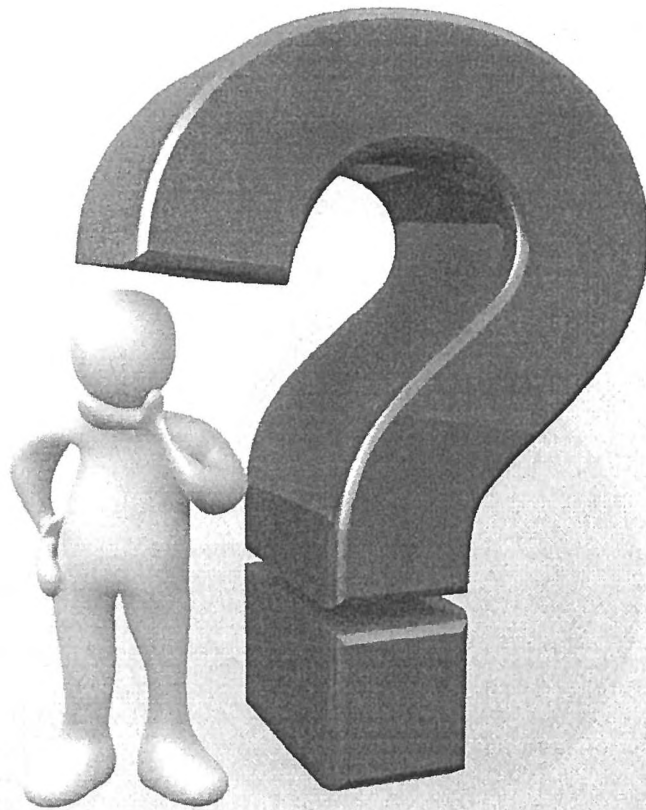
## Potential Benefits of Structural Change

- Simplified planning and development rules.
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- **More efficient delivery of programs, services and infrastructure**



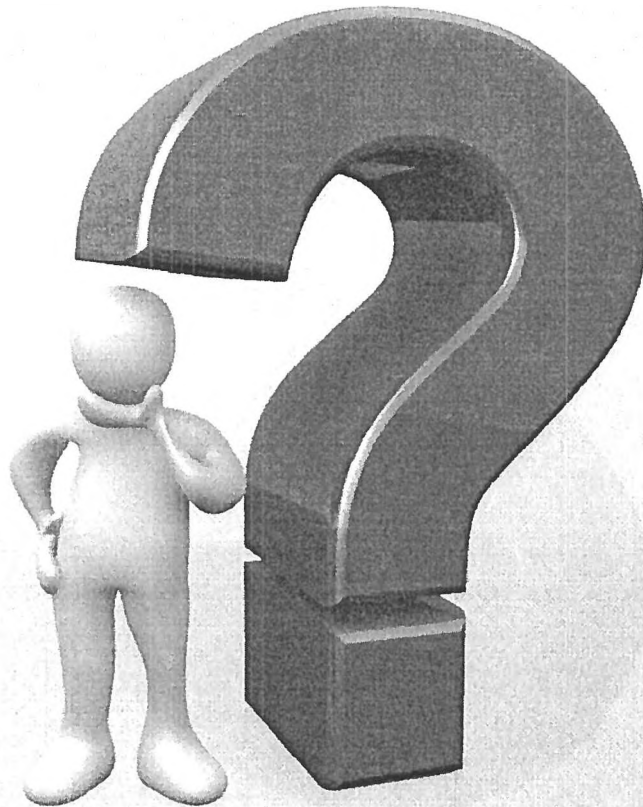
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- **Less legal, administration, auditor, and shared service costs**



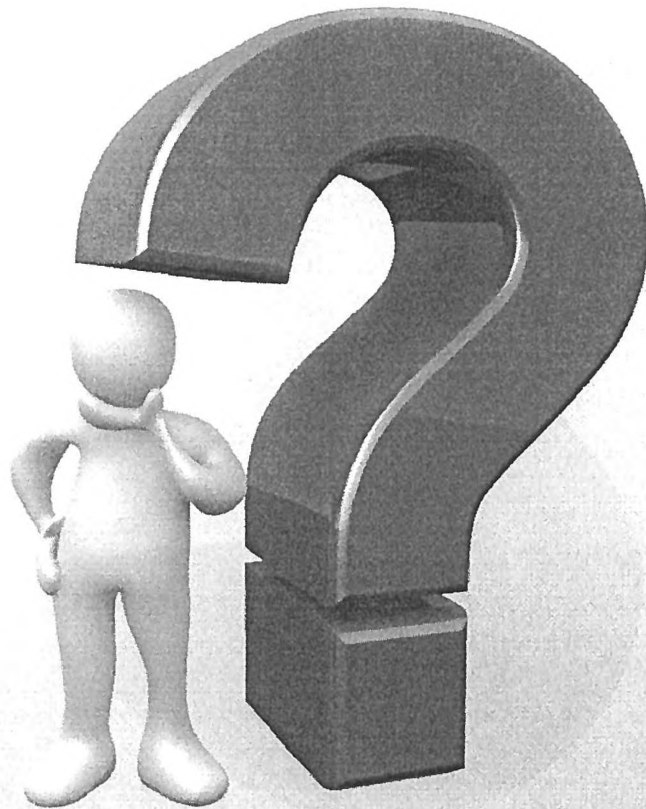
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- **Significantly larger pool of cash and borrowing capacity for infrastructure projects**



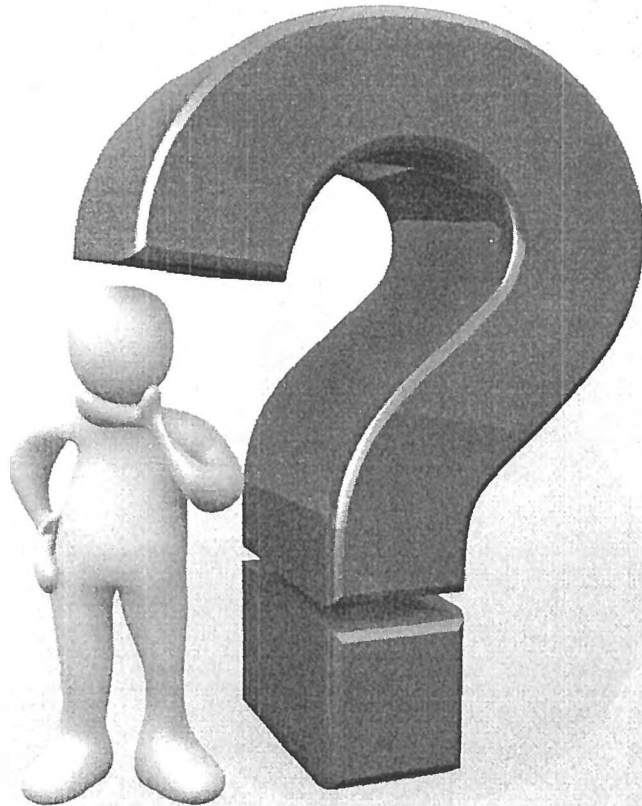
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- **Those that use a service or infrastructure, more fairly pay for it**



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- Partner in a large economic development strategy
- More efficient delivery of programs, services and infrastructure
- Less legal, administration, auditor, and shared service costs
- Significantly larger pool of cash and borrowing capacity for infrastructure projects
- Those that use a service or infrastructure, more fairly pay for it
- **Stronger voice for area with provincial and federal governments**



**How Would a  
Governance Change  
Process Work?**

## Step 1

- Council consults with its residents about possible structural change.
- After consultation, Council publicly debates and positively votes on a motion to apply to the Nova Scotia Utility & Review Board (NSUARB) for structural change, and sends a letter to the NSUARB to this effect.



**How Would a  
Governance Change  
Process Work?**

## Step 2

- Town works with Department of Municipal Affairs to prepare their formal application.
- While this is being prepared, Town and County discuss the appointment of a Transition Coordinator and Transition Manager for the process.
- Simultaneously, Town and County each appointment two council representatives to a Transition Committee to oversee the process and implementation.



**How Would a  
Governance Change  
Process Work?**

## Step 3

- Transition Committee prepares budget for submission to Department of Municipal Affairs for funding.
- Transition Committee hire legal council to prepare for NSUARB Preliminary Hearing in Parrsboro where residents and groups can provide input.
- Transition Manager or CAO facilitates financial statement preparation with Town and Auditor.



**How Would a  
Governance Change  
Process Work?**

## Step 4

- **After Preliminary Hearing, Transition Committee prepares NSUARB required reports including:**
  - 5 year financial projections alone and combined
  - Infrastructure study
  - Roads study
  - Equalization study
  - Deed Transfer Tax study
  - Social Impact study
  - Governance study
  - Policing study
  - Water Utility study (governance vs. rates)
  - Human Resources study
  - Reason for the Application report
- Preliminary Hearing decisions for Canso, Bridgetown, Hantsport and Springhill are on NSUARB website.



**How Would a  
Governance Change  
Process Work?**

## Step 5

- While studies are being prepared, those with formal standing can ask questions of Town and County through the NSUARB Information Request (IR) process.
- Additionally, the Transition Committee will conduct public consultation and engagement sessions during this time.



**How Would a  
Governance Change  
Process Work?**

## Step 6

- All of the required financial and expert studies are then filed with the NSUARB and made available to the public.
- The NSUARB then has its own staff review the documents and hire its own financial consultant to examine all of the reports.
- This leads to more IR's from the NSUARB and Intervenors.



**How Would a  
Governance Change  
Process Work?**

## Step 7

- After the reports are all submitted to the NSUARB and made public, the Transition Committee usually holds more public consultation with all of the experts that prepared the reports to answer questions regarding the details of the reports.



**How Would a  
Governance Change  
Process Work?**

## Step 8

- The Town, County and Province negotiate a Letter of Intent which sets out the funding provided by the Province over the next five years to assist with critical infrastructure improvements and work that is incremental to structural change.
- This Letter of Intent is filed with the NSUARB as evidence at the formal Hearing on the Merits.
- All information is available on the NSUARB's website at [www.nsuarb.novascotia.ca](http://www.nsuarb.novascotia.ca)



**How Would a  
Governance Change  
Process Work?**

## Step 9

- Next is the Hearing on the Merits which is the formal hearing where testimony is given and witnesses cross-examined by Intervenors and the NSUARB.
- This Hearing can go over several days and includes an evening component for public comments in person. Comments can also be given in writing to the NSUARB at any time during the process.
- This hearing takes place in Parrsboro.



**How Would a  
Governance Change  
Process Work?**

## Step 10

- Between 30 and 60 days after the Hearing on the Merits, the NSUARB releases its Tentative Preliminary Decision. The Intervenors have the ability to provide input into specific details of the decision or to correct errors.
- This Preliminary Decision may request a submission from all parties to the application to submit recommendations for new electoral boundaries and the number of councillors.



**How Would a  
Governance Change  
Process Work?**

## Step 11

- Shortly thereafter, the NSUARB releases its final decision or Order and the municipalities work diligently to implement the requirements prior to the date of structural change.



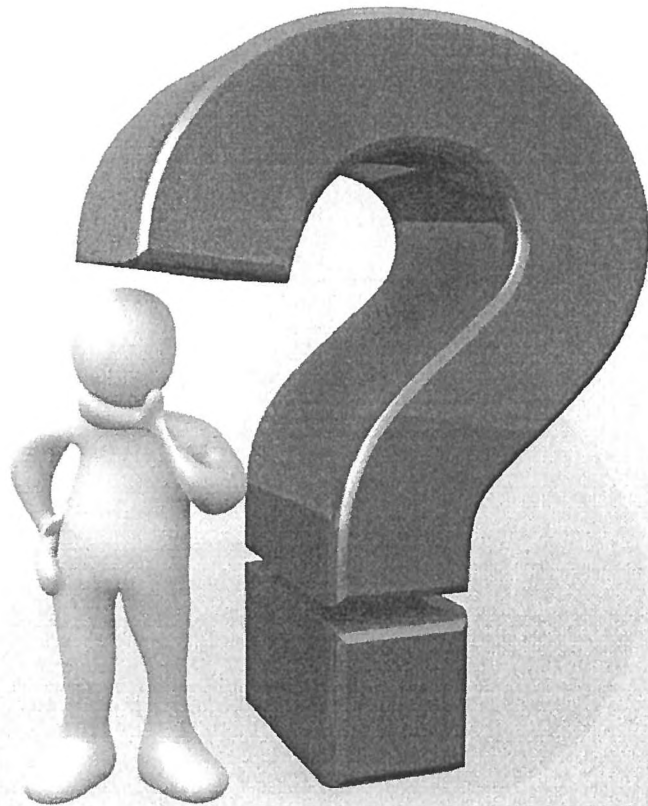
**How Would a  
Governance Change  
Process Work?**

## NSUARB

- Independent, Third Party
- Consider ALL Evidence and Submissions
- Evidence and Fact Based
- Transparent Process
- Public Input

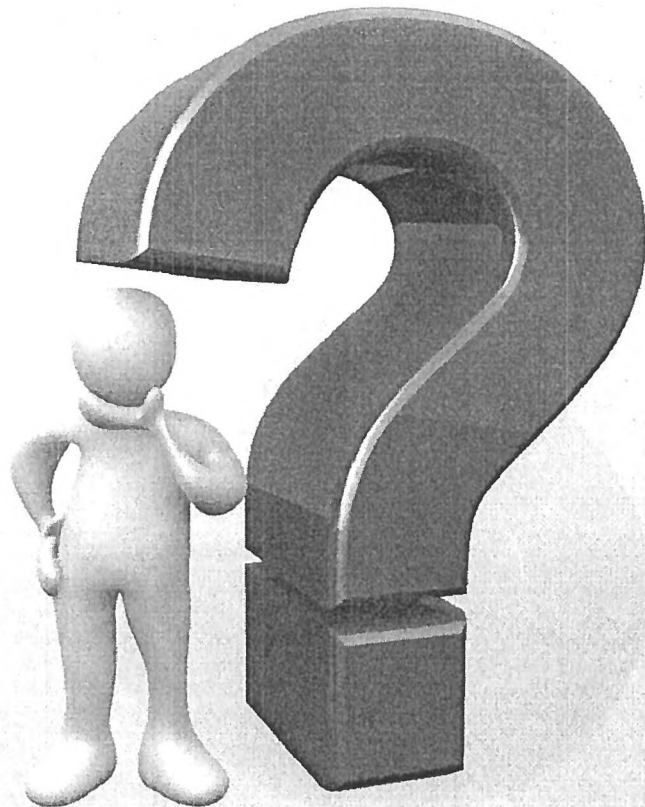


**How Would a  
Governance Change  
Process Work?**



Town of Parrsboro

**HOW DO YOU SEE OUR  
COMMUNITY LOOKING IN  
THE FUTURE?**



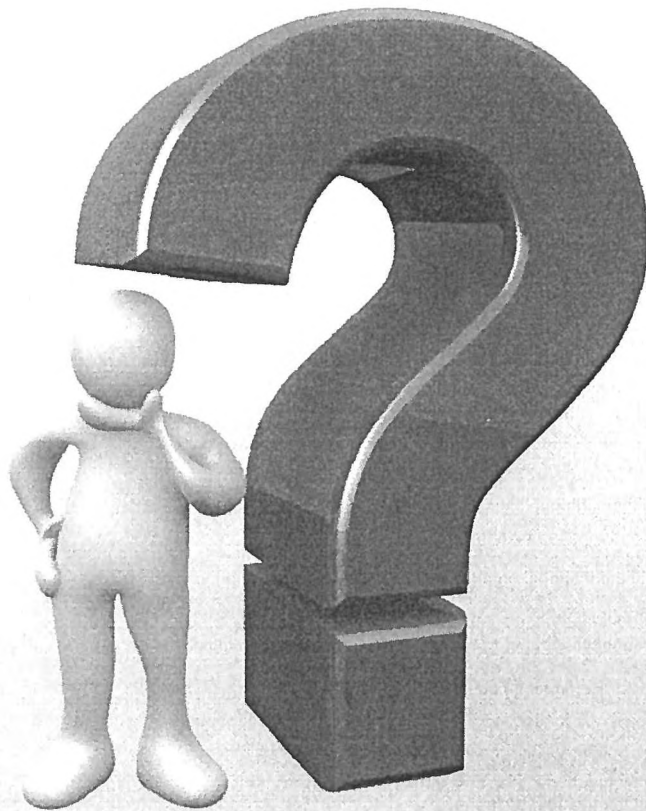
What would you continue to do the same?

**What would you do differently?**

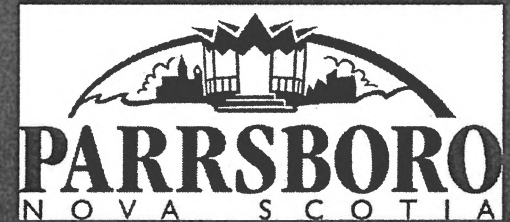
What information do you need to make the best decision?

**If you were on Council, what decision(s) would you make?**

What issue is most important to you as a resident?



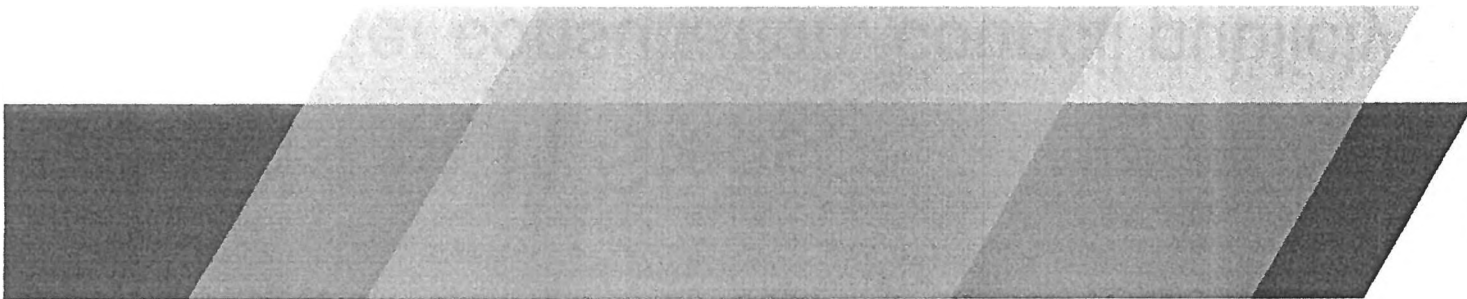
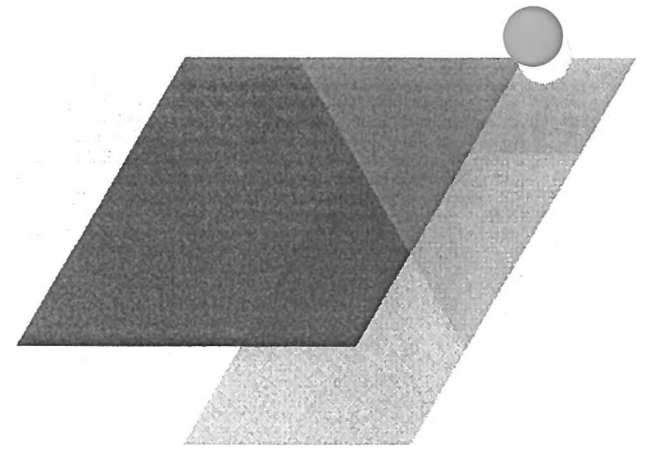
# QUESTIONS?



How Would a  
Governance Change  
Process Work?



# Process for Dissolution



## Step 1 of 11 Steps

- After consultation, council publicly debates and votes on how to proceed. If the vote is in the positive to apply to the Nova Scotia Utility and Review Board, a letter is sent to this effect

## Step 2

- Formal application is prepared and submitted
- Transition Coordinator, Manager, and Committee are appointed

### Step 3

- NSUARB sets a date for the preliminary hearing
- Transition Committee prepares information for preliminary hearing
- Any party can apply to speak at the preliminary hearing, or file for official intervenor status

### Step 4

- Preliminary hearing is held
- NSUARB will determine if there is ample info to proceed
- NSUARB would issue a preliminary order

## Step 5

- While studies are being completed those with formal standing can ask questions through the NSUARB Information Request process (IRs)
- Public consultation ongoing on studies

## Step 6

- All studies, financial info are filed with the Board, and all available to the public
- NSUARB has their own staff and independent consultants review info, and they may ask further questions (IRs)

## Step 7

- Transition Committee holds more public sessions to discuss studies

## Step 8

- Town, County, and Province negotiate a Letter of Intent, that describes 5 year funding agreement
- Letter of Intent is filed with Board as evidence

## Step 9

- Board sets date(s) for final hearing (Parrsboro)
- Testimony is given by all parties, cross-examined, and questioned by the Board
- Comments can be made by citizens in writing or in person

## Step 10

- NSUARB will release a Preliminary Decision
- Involved parties may respond

## Step 11

- NSUARB will release Final Decision/ Order

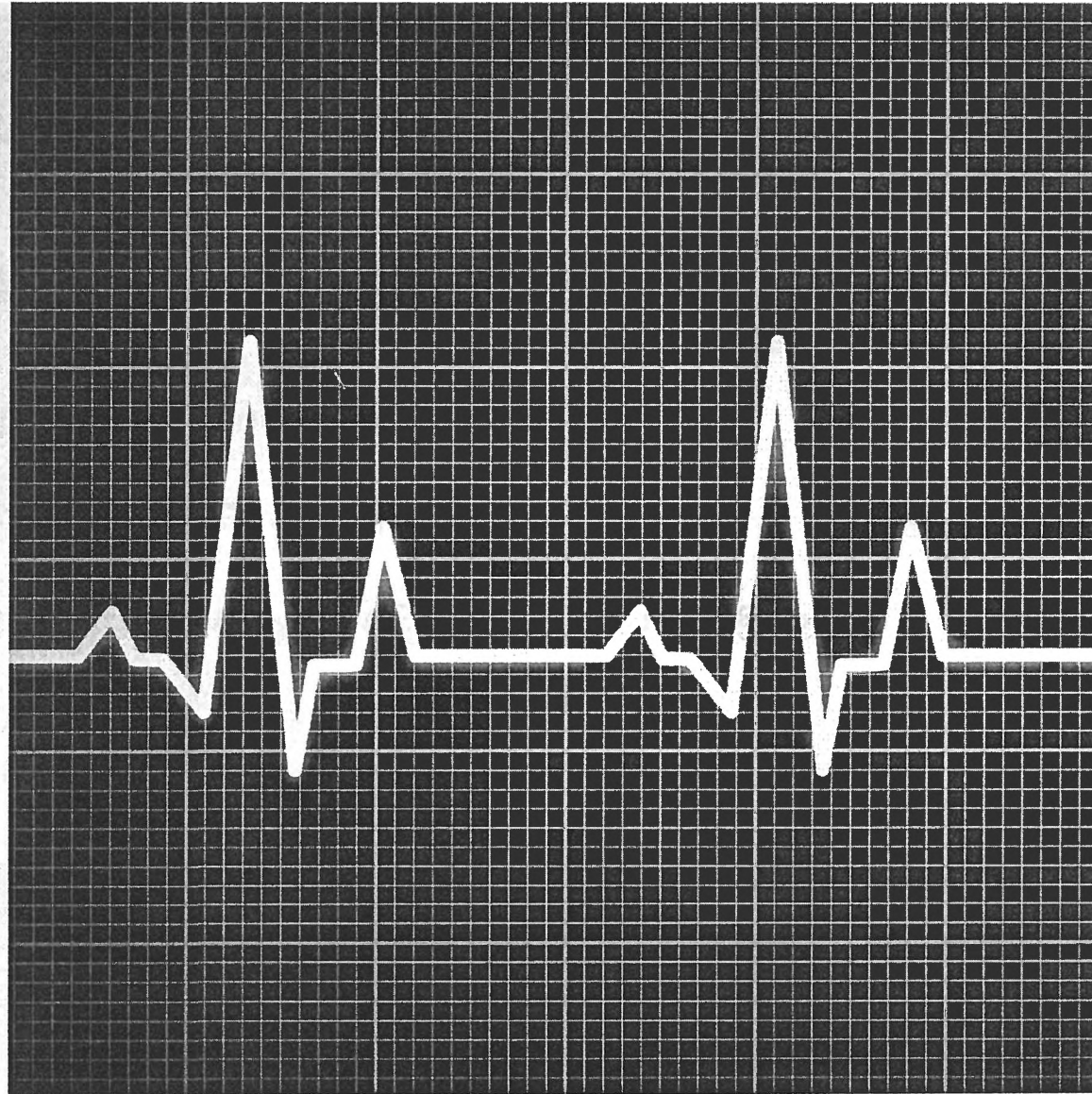
## Nova Scotia Utility and Review Board

- Independent third party
- Consider ALL evidence and submissions
- Evidence and fact based decision making
- Transparent process
- Opportunity for public input



# Town of Parrsboro

GOVERNANCE DISCUSSION  
AUGUST 26, 2015



# Overview of Tonight's Meeting

- **Welcome and Call to Order**  
Parrsboro Mayor Lois Smith
- **Discussion of Future Financial and Demographic Challenges for Parrsboro**  
Parrsboro Chief Administrative Officer Ray Hickey
- **Review of the Governance Change Process**  
Robert Frost, Department of Municipal Affairs
- **Opportunity to Share Information and Obtain Community Feedback**
- **Special Meeting of Town Council**

# Parrsboro Population Trends

Year	1901	1911	1921	1931	1941	1951
Population	3391	2856	2748	1919	1971	1906
% Change		-15.8	-3.8	-30.2	2.7	-3.3

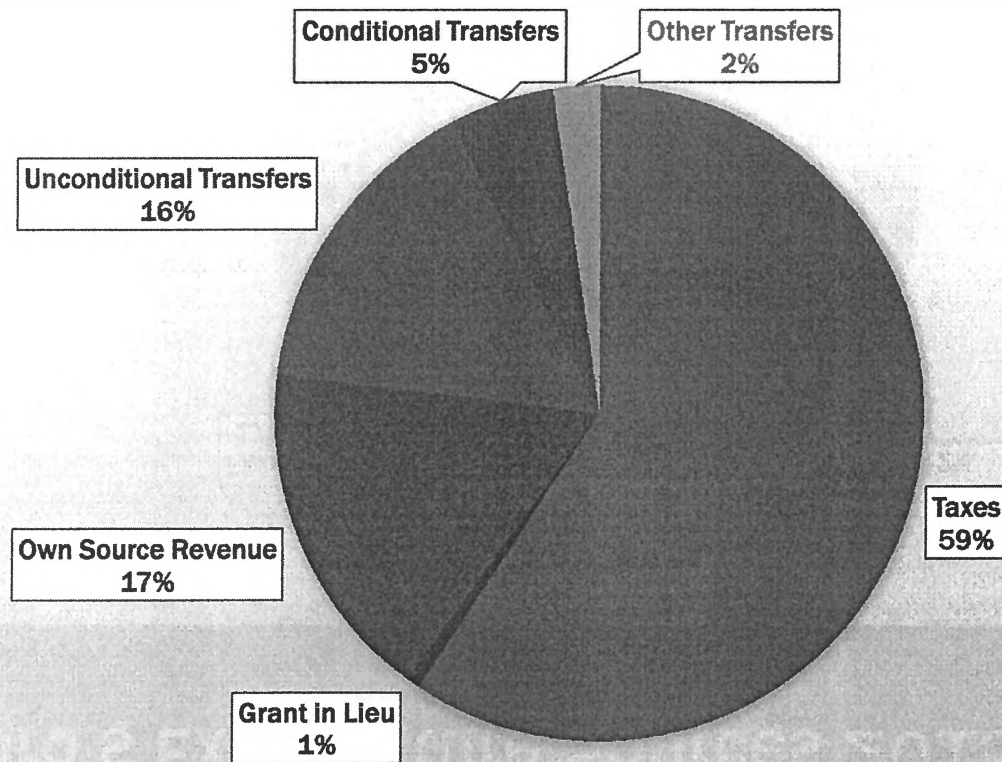
Year	1961	1981	1986	1991	1996	2001
Population	1834	1799	1729	1634	1617	1529
% Change	-3.8	-1.9	-3.9	-5.5	-1	-5.4

Year	2006	2011
Population	1401	1305
% Change	-8.4	-6.9

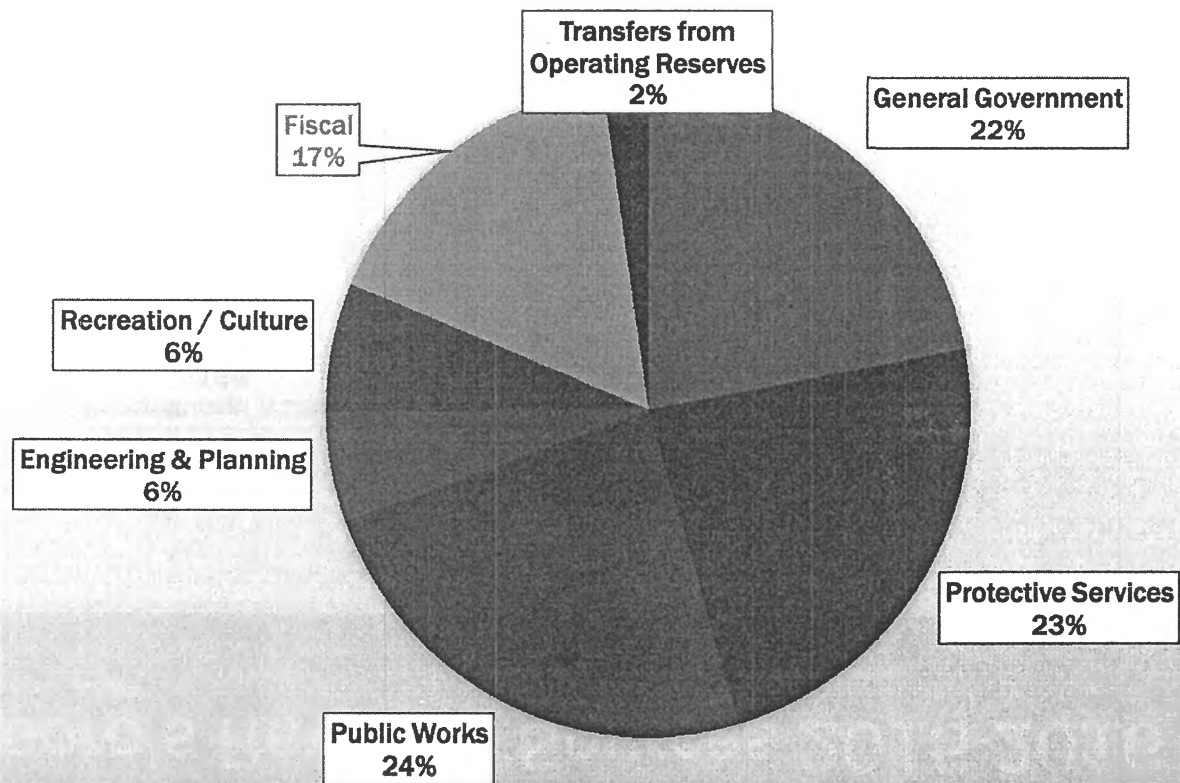
## Parrsboro Population Trends Continued

- Over 260% decline in population since incorporation in 1889.
- 17% decline in last decade.
- Population decline expected to continue, with current population likely under 1220.

# Parrsboro's Revenue Sources 2015-2016



# Parrsboro's Expenditure Sources 2015-2016



# Revenue and Expense Trends

Year:	2013	2014	2015	2016	2011-2016 Change	Av Annual Change
<b>Residential Assessment</b>	\$52,314,350	\$53,587,270	\$54,777,950	\$55,410,800	\$8,276,990	\$1,655,398
<b>Commercial Assessment</b>	\$4,818,955	\$4,881,076	\$5,008,228	\$4,697,020	-\$170,685	-\$34,137
<b>Residential Revenue</b>	\$1,045,063	\$1,066,475	\$1,165,728	\$1,149,414	\$227,619	\$45,524
<b>Commercial Revenue</b>	\$215,459	\$217,835	\$215,613	\$196,620	\$10,389	\$2,078
<b>Provincial Equalization</b>	\$385,000	\$368,912	\$365,901	\$365,901	-\$40,968	-\$8,194
<b>Total Budget</b>	2129578.57	2241572.369	\$2,379,366	\$2,415,383	\$377,603	\$75,521
<b>Res Ass Change</b>	2.43%	4.71%	2.22%	1.16%	17.56%	3.51%
<b>Comm Ass Change</b>	1.29%	3.93%	2.60%	-6.21%	-3.51%	-0.70%
<b>Res Rev Change</b>	13.37%	2.05%	9.31%	-1.40%	24.69%	4.94%
<b>Comm Rev Change</b>	2.37%	1.10%	-1.02%	-8.81%	5.58%	1.12%
<b>Prov Equal Change</b>	-2.84%	-4.18%	-0.82%	0.00%	-10.07%	-2.01%
<b>Total Budget Change</b>	3.80%	5.26%	6.15%	1.51%	18.53%	3.71%

2006-2007 Equalization grant: \$437,000

## Revenue and Expense Projections - Assumptions

- Last 5 years are valid for projecting the future.
- Provincial Equalization Grant Formula remains the same.
- Outside Factors Remain Similar.
- No outstanding new expenses.

# Revenue and Expense Projections

Year:	2017	2018	2019	2020
<b>Residential Assessment</b>	\$57,356,896	\$59,371,342	\$61,456,537	\$63,614,967
<b>Commercial Assessment</b>	\$4,664,080	\$4,631,371	\$4,598,891	\$4,566,640
<b>Residential Revenue</b>	\$1,206,179	\$1,265,748	\$1,328,258	\$1,393,855
<b>Commercial Revenue</b>	\$198,814	\$201,032	\$203,275	\$205,543
<b>Provincial Equalization</b>	\$358,532	\$351,312	\$344,237	\$337,305
<b>Total Budget</b>	\$2,504,897	\$2,597,729	\$2,694,002	\$2,793,842
<b>Shortfall</b>	\$37,925	\$76,190	\$114,784	\$153,691
<b>Cent Increase Value</b>	\$5,736	\$5,937	\$6,146	\$6,361
<b>Tax Rate Impact</b>	\$0.07	\$0.13	\$0.19	\$0.24

# Wastewater Treatment Plant Impact - Assumptions

- **Financed through Municipal Finance Corporation over 25 years.**
- **All taxpayers pay for the Capital Costs.**
- **Only service users pay for the plant operations and maintenance.**
- **Construction in 2020.**

# Wastewater Treatment Plant Impact – Revenue and Expense Projections

Year:	2017	2018	2019	2020
<b>Residential Assessment</b>	\$57,356,896	\$59,371,342	\$61,456,537	\$63,614,967
<b>Commercial Assessment</b>	\$4,664,080	\$4,631,371	\$4,598,891	\$4,566,640
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<b>Cent Increase Value</b>	\$5,736	\$5,937	\$6,146	\$6,361
<b>Tax Rate Impact</b>	\$0.07	\$0.13	\$0.19	\$0.38

# OneNS Report

- **GOAL 18: REFORM OF MUNICIPAL GOVERNMENT AND REGIONAL SERVICE STRUCTURES**

Prime objectives for restructuring should include:

- Greater service efficiency and improved “value for money” for taxpayers
- Greater engagement of communities with regard to economic development planning and business
- Reductions in regulatory burden

**NOW OR NEVER:**  
AN **URGENT** CALL TO  
**ACTION**  
FOR **NOVA SCOTIANS**

**one**  
NOVA SCOTIA  
SHAPING OUR FUTURE  
ECONOMY TOGETHER  
oneNS.ca

# PARRSBORO ELECTORAL INFORMATION

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## Active town councillors for Parrsboro (source: Town Website):

### Councillors

- David Harrison
- Norman Rafuse (as of September 29, 2015)
- Ronald Shaw
- Lisa Ward (Deputy Mayor)

Mayor – Lois Smith (Acclaimed)

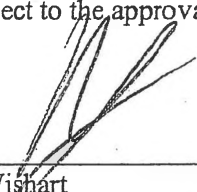
## Number of electors from the most recent municipal election (source: Department of Municipal Affairs):

- Parrsboro had 1029 eligible voters in 2012.
- Ordinary polls were open on October 20, 2012.
- 536 ballots were cast (52.1% voter turnout).

**Town of Parrsboro  
Municipal Planning Strategy**

**Adopted by Town Council on June 26, 2007**

I acknowledge receipt of the Municipal Planning Strategy adopted at a meeting of The Council of the Town of Parrsboro held on June 26, 2007. I have reviewed the document pursuant to Section 208 of the *Municipal Government Act* and have not determined that the document falls within any of the categories requiring approval listed in subsection 208(3), therefore the document is not subject to the approval of the Minister of Service Nova Scotia and Municipal Relations.



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Brant Wishart  
Provincial Director of Planning

Dated: AUG 22 2007

**Town of Parrsboro  
Land Use By-Law**

**Adopted by Town Council on June 26, 2007**

I acknowledge receipt of the Land Use By-Law adopted at a meeting of The Council of the Town of Parrsboro held on June 26, 2007. I have reviewed the document pursuant to Section 208 of the *Municipal Government Act* and have not determined that the document falls within any of the categories requiring approval listed in subsection 208(3), therefore this document is not subject to the approval of the Minister of Service Nova Scotia and Municipal Relations.

  
\_\_\_\_\_  
Brant Wishart  
Provincial Director of Planning

Dated:     AUG 22 2007

**Town of Parrsboro**  
**Municipal Planning Strategy**

**As Approved at First Reading May 22, 2007**

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## Introduction

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### 1.1 Preface

This document is the official Municipal Planning Strategy of the Town of Parrsboro. This Strategy replaces the previous municipal planning strategy adopted by Town Council in 1993.

This planning strategy sets forth Council's long term policies to guide all future development and use of land within the Town. The document is written to be flexible and adaptable to changing circumstances. Amendments to the policies are possible, however they should not be required unless substantial changes are desired.

### 1.2 Purpose

The Town of Parrsboro Municipal Planning Strategy establishes the broad framework and policy guidance to manage future growth and development within the Town. The Strategy should be used as a guide when making major decisions on the provision of municipal services or the use of land within the Town.

### 1.3 Basis

In the fall of 2005 Town Council authorized a full review of the then current municipal planning strategy. The review was undertaken by Town Council, with the support of the Town of Amherst Planning and Development Department which was under contract to provide land use planning services to the Town.

This Municipal Planning Strategy consists of written text and a General Future Land Use Map. It has been prepared and enacted in accordance with the Nova Scotia Municipal Government Act, 1999.

The development of the strategy was conducted in four phases:

- Phase 1**      Development of Vision and Goals
  
- Phase 2**      Acquisition and Analysis of Relevant Data
  
- Phase 3**      Development of Draft Policies  
                    Council Consideration
  
- Phase 4**      Public Input  
                    Council Consideration for Adoption  
                    Public Input

#### **1.4      Organization**

This Municipal Planning Strategy is organized into six sections. They are:

##### **Section 1.0      Introduction**

This section introduces the municipal planning strategy. It explains the purpose, context and methodology of the strategy.

##### **Section 2.0      Plan Concept**

This section contains the strategy goals and explains the intent and key elements of the strategy. It also contains the Vision statement describing the future image of the Town which this strategy aspires to obtain by 2025.

##### **Section 3.0      Objectives and Policies**

This section contains the specific objects and policies for each of the key elements of the planning strategy. The policies guide future council and staff decisions regarding future development of the Town. In some cases they also identify issues which require further study and action.

#### **Section 4.0 Implementation**

This section explains how the municipal planning strategy is to be implemented, monitored and revised.

#### **Section 5.0 Generalized Future Land Use Map**

This section contains the Generalized future land use map. The GFLUM identifies the desired land use pattern of the Town. It sets forth the existing and future residential, commercial, industrial and open space areas of the Town.

#### **Section 6.0 Reference Maps**

This section contains various reference maps used to interpret the intent of the policies contained within the planning strategy. Maps such as the transportation map and open space map should be referred to when deciding future infrastructure investments for the town. These maps do not form an official part of this planning strategy and therefore can be amended from time to time.

## 2.0 Plan Concept

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### 2.1 A Future Vision for Parrsboro

In the year 2025 Parrsboro will be a prosperous community, one in which all residents will take pride in calling home. Parrsboro will build on its various strengths and unique characteristics in order to retain its existing, and attract new, residents and businesses to the Town. Parrsboro will build upon its role as a key service center for the Bay of Fundy Tourist area and southern Cumberland County. Parrsboro will grow to be an economically self sustaining community, while at the same time maintaining its existing small town charm and ambiance.

Population growth within the town will be low to moderate. The population itself will be slightly older as the existing baby boom generation continues to age. However, through its high quality of life, geographic position and cultural amenities, Parrsboro will retain its younger generation as they enter the workforce; as well, younger professional families will be attracted to live in the Town. As such, new housing developments and recreational opportunities will reflect the needs and the age diversity of our community.

Parrsboro will be a safe community where residents of all ages feel comfortable at all times.

Parrsboronians will proudly reflect “Maritime hospitality and friendliness”.

Parrsboro will have top notch ‘social services’. The town will strive to lobby the Province continually update and upgrade our hospital, high school, junior high and elementary school to ensure they continue to provide compassionate, state of the art services to our existing residents and to help attract new residents to the community.

The people of Parrsboro will be custodians of the local environment. Our waterways will be clean, our air pure and our waste minimized. Our streets will be lined with trees and our parks clean and green. Our public open spaces will promote recreation, a healthy lifestyle and environmental sustainability.

Downtown Parrsboro and the waterfront will be the focus of the entire community and as such will be the

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area where community events and cultural activities take place. The Downtown commercial area will be vibrant and prosperous, offering a full array of products and services to town residents and visitors alike. The downtown area will be the focus of retail, new office and government employment. It will be well accessible by vehicle and at the same time pedestrian friendly.

Parrsboro's residential areas will offer an ideal living environment. Older areas of town will proudly maintain their heritage architecture, and will receive timely infrastructure upgrades to maintain the existing high quality living environment. Newer areas of town will be well planned communities providing a diversity of housing types for all income levels. These areas will make efficient utilization of municipal infrastructure and will have a character consistent with the existing built heritage of the town.

The town's commercial areas will be vibrant and prosperous, offering a full array of products and services to town residents and visitors alike. The downtown area will be the focus of specialty retail, new office and government employment. It will be well accessible by vehicle and at the same time pedestrian friendly. The downtown will host various community events and as such it will be the cultural focus of the community. New development will have a character consistent with the existing built heritage of the town.

The Downtown core will be complimented by the Upper Main Street Commercial Area. This area will house commercial developments which due to their vehicular orientation are not appropriate for the downtown core. This area will be designed for pedestrians and vehicles alike with safe and efficient pedestrian links to the downtown commercial area as well as residential areas of the Town.

The Parrsboro and Area Industrial Park will see significant new business activity and will undergo a complete expansion, opening up new areas for industrial development. Such development will be clean and environmentally friendly and focused on Parrsboro's role as a service centre for the Bay of Fundy area. Parrsboro will also be the main service centre for tidal power generation in the Bay of Fundy.

The town corporate will be well managed, providing quality leadership and cost effective services to residents and business. Our citizens will take the initiative to ensure that we define our own destiny.

In the year 2025 Parrsboro will be a prosperous, progressive town, one in which all residents can achieve



their lifelong goals.

## **2.2 Goals**

### Provincial Context

1. To have a significant positive impact on the Provincial economy.
2. To capitalize on the significant tourism potential of the Bay of Fundy Area.

### Regional Context

3. To strengthen the town's role as the centre of commercial and retail trade in Southern Cumberland County.
4. To strengthen the town's role as the social, cultural and recreational centre of Southern Cumberland County.

### Economic Context

5. To continually improve and diversify the town's economy.
6. To build upon the Town's role as a tourism service centre.
7. To strive to become a key service centre to any eventual tidal power project in the Bay of Fundy.

### Physical Context

8. To protect and enhance the natural environment of the Town and surrounding area.
9. To provide diversified physical recreational facilities to the residents of the Town.
10. To provide adequate and efficient municipal services which will sustain existing development as well as facilitate new development.
11. To provide a safe, efficient and diversified transportation system.
12. To facilitate a mix of quality housing types which reflect the diversified needs, income levels, ages and lifestyles of Town residents.
13. To ensure an adequate supply of quality land exists for all land uses.
14. To encourage and facilitate a vibrant and diversified downtown core.
15. To encourage and facilitate the preservation of the historical integrity of the built environment.

### Social Context

16. To provide a safe, clean living environment for the residents of the Town.
17. To provide adequate quality outdoor gathering places for public functions.

## **2.3 Strategy Elements**

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The following are considered the key elements of the municipal planning strategy. This section contains a description of each element as an introduction to the detailed objectives and policies contained in Section 3.0

### **2.3.1 General Land Use and Development**

The general land use and development objectives of this plan strive to ensure that an adequate supply of land exists for all land uses within the Town. A Generalized Future Land Use Map has been created which identifies the desired future land uses within the Town. To a large degree this map reflects the existing land use pattern of the built up areas of the Town.

### **2.3.2 Housing**

The housing objectives of this plan strive to facilitate a mix of quality housing types which reflect the diversified needs, income levels, ages and lifestyles of Town residents. The policies of this section will address issues such as affordability, quality urban design, alternative housing needs and density. The policies will attempt to provide for a mix of compatible land uses in all residential areas while maintaining the existing character of the diverse residential neighborhoods within the town.

### **2.3.3 Commercial**

The Commercial objectives of this planning strategy are to ensure that the employment, shopping and service requirements of Town residents can be satisfied within the Town. The Town will also cater to the regional tourist traffic by providing goods and services required by such people.

Commercial activity will be focused on the downtown area, with larger and vehicular orientated developments located along upper Main Street. Small scale commercial development will be permitted in various areas of town in order to provide convenient, short trip, retail and service opportunities.

### **2.3.4 Industrial**

The industrial objectives of this plan will facilitate the development of the Parrsboro

Industrial Park, in a manner compatible with the surrounding area. Due to the anticipated development of tidal power generation in the Bay of Fundy, the Town will also set aside appropriate land to satisfy the needs of this industry as well. Due to the compact size of the Town and proximity of available industrial land to the built up residential area of town noxious, polluting industries will no be permitted within the town boundaries.

### **2.3.5 Municipal Services**

The municipal services objectives of this plan are multifaceted. First, the plan will require the logical and efficient extension of municipal services into un-serviced areas of the town when appropriate. Secondly, the plan will focus on the eventual construction of a sewage treatment plant and the transmission of all collected sewage to that plant. The plan will ensure that development in unserviced areas of Town is well planned and does not compromise the future development of the Town.

In addition, the plan will also require the continued stewardship of the town's municipal water supply, including the development of contingency plans should the water source or transmission line(s) be compromised.

### **2.3.6 Transportation**

The transportation objectives of this Plan will strive to ensure that the town is serviced by an adequate and well maintained system of public streets. This system will focus on the efficient movement of traffic throughout the town, while at the same time ensuring safe and appropriate access to individual properties. The Plan will recognize the importance of modes of transportation other than motorized vehicles and as such will facilitate and encourage walking, bicycling and other alternative modes of transport. The plan will also ensure that adequate parking facilities are provided for all types of development in all areas of town.

### **2.3.7 Recreation**

The recreation objectives of this plan focus mainly on the provision of public open space within the town. Specifically, the plan aims to ensure that all areas of the town are

adequately serviced by the town parks system. The main tool for achieving this objective is the requirement for a public land dedication at the time of subdivision. The Plan will identify additional land required to meet the above stated goal. Furthermore, the Plan will address the development of a linear trail system within and around the town.

#### **2.3.8 Environment**

The Environmental objectives for this plan are to maintain and improve the quality of the natural and manmade environment within the Town. Specifically, the Town will strive to construct a sewage treatment plant.

**3.0 Objectives and Policies**

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### 3.1 General Land Use and Development

#### Objectives

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- (a) To facilitate the efficient growth and development of the town;
  - (b) To ensure the appropriate provision of land within the town for all land use activities;
  - (c) To regulate the re-development of non-conforming uses within the Town.
- 

#### General Land Use Policies

- |                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|----------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <i>Generalized Future Land Use Map</i> | <b>GP-1</b> It shall be the intention of Council to provide for the overall development of the Town in accordance with the Generalized Future Land Use Map which constitutes Schedule A of this document.                                                                                                                                                                                                                                                                                                                                                                                                      |
|                                        | <b>GP-2</b> It shall be the intention of Council to designate on the Generalized Future Land Use Map areas to be predominantly used for residential, commercial, industrial and other purposes.                                                                                                                                                                                                                                                                                                                                                                                                                |
|                                        | <b>GP-3</b> It shall be the intention of Council to allow a limited range of compatible uses in each designation, subject to the policies of this document.                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| <i>Efficient Development</i>           | <b>GP-4</b> It shall be the intention of Council to ensure that growth and development within the Town is efficient and cost effective by: <ul style="list-style-type: none"><li>(a) facilitating the contiguous expansion of the built up areas of the Town;</li><li>(b) concentrating new development in adequately serviced and properly planned areas;</li><li>(c) encouraging and facilitating infill development on underutilized properties within the built up area of town;</li><li>(d) ensuring that un-serviced development is well planned and located in appropriate areas of the Town.</li></ul> |
| <i>Facilitate Development</i>          | <b>GP-5</b> It shall be the intention of Council to facilitate the future development of the Town by making necessary improvements to the Town's infrastructure in conjunction with, or advance of future development.                                                                                                                                                                                                                                                                                                                                                                                         |
| <i>Compatibility</i>                   | <b>GP-6</b> It shall be the intention of Council to ensure a compatible mix of development and land uses in all areas of the Town by: <ul style="list-style-type: none"><li>(a) locating intense commercial and industrial development away from low density residential areas;</li><li>(b) situating high traffic streets and major electrical transmission lines and other above ground utilities so as to minimize their impact on surrounding land uses, especially</li></ul>                                                                                                                              |
-

residential land uses.

- Compatibility*                    **GP-7** It shall be the intention of Council to allow a mix of compatible land uses and to minimize their impacts by:
- (a) requiring adequate buffering and setbacks;
  - (b) screening development by the use of visual barriers;
  - (c) regulating the location of parking, storage buildings or other accessory uses or facilities.
- Density*                            **GP-8** It shall be the intention of Council to allow development at a density appropriate to the overall desired character of the town.
- Non-conforming Uses*           **GP-9** It shall be the intention of Council to permit, in all designations, any non-conforming use a period of up to 12 months to re-open after a closure, as apposed to the 6 month minimum permitted in the MGA.
- GP-10** It shall be the intention of Council to permit, in all designations, a non-conforming use to expand or change to another use not normally permitted on the property by way of Development Agreement. In considering such a development agreement, Council shall consider the following:
- (a) that the proposed use exerts a similar or less of an impact on the surrounding neighbourhood;
  - (b) the use of buffering, landscaping or fencing to reduce possible impacts or otherwise improve the property;
  - (c) that adequate parking is provided for the new use; or the existing parking situation is improved by virtue of the development agreement;
  - (d) the proposal will not involve any expansion of the use onto a lot not originally occupied by the use except for the provision of parking;
  - (e) signage on the property;
  - (f) hours of operation;
  - (g) the adequacy of the transportation network to accommodate the proposed use.
- General Quality Controls*       **GP-11** It shall be the intention of Council to include in the land use bylaw a full range of provisions to ensure a high quality urban environment in all land use designations. Such provisions shall include, but not be limited to regulations concerning signage, landscaping and buffering, accessory buildings, separation distances, and obnoxious uses.

## 3.2 Residential

### Objectives

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- (a) To encourage an variety of housing types and densities to meet the diverse residential needs of the town;
  - (b) To ensure that the design and development of residential areas provides for a quality living environment;
  - (c) To encourage residential infill development on appropriate under-utilized lands;
  - (d) To ensure that future residential development occurs in suitable locations with adequate water, sanitary sewer, storm sewer, transportation and recreational services available;
  - (e) To ensure that un-serviced development takes place in appropriate areas which will not limit future serviced development;
  - (e) To ensure that specific residential development is not premature by means of servicing, transportation, schools, recreational facilities and the like;
  - (g) To encourage the conservation, retention and improvement of the existing housing stock;
  - (h) To encourage the conservation, retention and improvement of the historically and / or architecturally significant residential buildings and streetscapes;
  - (i) To ensure that new development if primarily paid for by the existing property owner(s);
  - (j) To ensure that new residential development maintains the character of the existing built up area of town.
- 

### RESIDENTIAL POLICIES

<i>Generalized Future Land Use Map</i>	<b>RP-1</b> It shall be the intention of Council to designate all areas of the Town which are predominately residential in character as Residential on the Generalized Future Land Use Map.
	<b>RP-2</b> It shall be the intention of Council to apply the Residential designation to sufficient vacant land in order to satisfy the estimated demand for all residential development within the 20 year planning horizon.
<i>General Residential Zone</i>	<b>RP-3</b> It shall be the intention of Council to include in the Land Use Bylaw

	<p>a General Residential zone. This zone shall permit a range and density of residential development subject to the policies of this Plan and regulations of the Land Use Bylaw. Council shall zone areas designated Residential and serviced by municipal water and / or sewer to the General Residential Zone, except where other specific zones are applied.</p>
<i>Mini Home Park Zone</i>	<p><b>RP-5</b> It shall be the intention of Council to include in the Land Use Bylaw a Mini Home Park Zone. This zone shall permit both conventional and mini-homes as well as a range of other uses appropriate to a residential area. This zone will be applied to areas designated Residential land leased residential communities are desired. It shall be the intention of Council to ensure that land leased communities are serviced by a central water and sewer system. In considering re-zoning land to the Mini Home Park zone Council shall have regard to Policy A-5.</p> <p>It shall further be the intention of Council to require that any land leased community be subject to a development agreement. In negotiating such an agreement, Council shall:</p> <ul style="list-style-type: none"> <li>a) if appropriate ensure the capacity of the municipal water and sewer services are adequate;</li> <li>b) ensure the adequacy of the street network to service the development;</li> <li>c) require a high degree of landscaping;</li> <li>d) ensure adequate pedestrian access in and to the development;</li> <li>e) have regard to any other land use matter in this strategy.</li> </ul>
<i>Architectural Control Zone</i>	<p><b>RP-6</b> It shall be the intention of Council to include in the Land Use Bylaw an Architectural Control Zone. This zone shall be applied where Council wants a greater degree of Control of the architecture of new or re-developing residential properties. This zone will include regulations regarding design elements such as roof pitch, height of structures, exterior cladding, window to wall ratio and other like architectural features.</p>
<i>Institutional Zone</i>	<p><b>RP-7</b> It shall be the intention of Council to include in the Land Use Bylaw an Institutional Zone. This zone shall permit schools, health care facilities, public clinics, churches and other institutional uses appropriate to a residential area. This zone shall be applied to all such existing uses in the Residential Designation. In considering re-zoning from a Residential zone to the Institutional zone Council shall have regard to Policy A-5.</p>

<i>Other Uses in Residential Areas</i>	<p><b>RP-8</b> It shall be the intention of Council to ensure that areas designated Residential are used primarily for residential purposes. However, the following additional uses may be permitted in the Residential Designation subject to the relevant policies of this Plan and the provisions of the Land Use Bylaw:</p> <ul style="list-style-type: none"> <li>(a) Public and private schools;</li> <li>(b) Parks, open spaces and linear trails;</li> <li>(c) Churches and church halls;</li> <li>(d) Groups homes and homes for special care;</li> <li>(e) Neighbourhood day care centres;</li> <li>(f) Health care facilities and public clinics;</li> <li>(g) Existing local commercial centres;</li> <li>(h) Home occupations;</li> <li>(i) Bed and breakfasts;</li> <li>(j) Utilities required to serve surrounding residential uses.</li> </ul>
<i>Housing Mix</i>	<p><b>RP-9</b> It shall be the intention of Council to encourage a mix of housing densities in all residential areas of town to encourage a mix of housing types and income groups in all residential areas.</p>
<i>Medium and High Density By Development Agreement</i>	<p><b>RP-10</b> Within the Residential Designation, it shall be the intention of Council to ensure medium and high density residential development occur in a manner compatible with a low density residential neighbourhood. Specifically, Council shall require that all residential developments greater than 3 dwelling units per property, be subject to a Development Agreement. In negotiating such an agreement Council shall:</p> <ul style="list-style-type: none"> <li>(a) ensure that the structure is located on the lot in such a manner as to limit potential impacts on surrounding low density residential developments;</li> <li>(b) ensure that the development provides sufficient on-site parking, and appropriate access to, and egress from the street;</li> <li>(c) ensure that the location of parking facilities does not dominate the surrounding area, including the utilization of vegetation and fences to mitigate the aesthetic impacts of parking lots;</li> <li>(d) ensure that any on site outdoor lighting does not negatively impact the surrounding properties;</li> <li>(e) ensure that any signage on the property is sympathetic to the surrounding residential properties;</li> <li>(f) require the use of vegetation to improve the aesthetic quality of the development;</li> <li>(g) ensure that the architecture of the building is sympathetic to any existing development in the surrounding area.</li> </ul>

<i>Neighborhood Stabilization</i>	<p><b>RP-11</b> It shall be the intention of Council to provide for the stabilization of existing residential neighborhoods by:</p> <ul style="list-style-type: none"> <li>(a) encouraging the maintenance and rehabilitation of the existing housing stock;</li> <li>(b) discouraging the encroachment of non-compatible land uses;</li> <li>(c) avoiding ‘spot zoning’ amendments to the Land Use Bylaw;</li> <li>(d) enforcing the “Dangerous and Unsightly Premises” section of the MGA.</li> </ul>
<i>Affordable Housing</i>	<p><b>RP-12</b> It shall be the intention of Council to encourage and promote the provision of affordable housing units within all residential areas of the Town by:</p> <ul style="list-style-type: none"> <li>(a) encouraging a mix of housing types and densities;</li> <li>(b) permitting secondary apartments in all dwelling units;</li> <li>(c) permitting a secondary residential structure (Garden Suite) on a lot;</li> <li>(d) cooperating with Federal and Provincial Governments to facilitate affordable housing within the Town where appropriate.</li> </ul>
<i>Residential Area Design</i>	<p><b>RP-13</b> It shall be the intention of Council to ensure that new residential areas:</p> <ul style="list-style-type: none"> <li>(a) provide for the efficient use of land;</li> <li>(b) provide for the efficient and economic extension of existing water, storm sewer and sanitary sewer systems and other utilities where appropriate;</li> <li>(c) incorporates a hierarchy of streets that efficiently and safely accommodates traffic flows and proper access to other areas of Town;</li> <li>(d) provides for the efficient and safe movement of pedestrians and cyclists;</li> <li>(e) minimizes adverse effects on the environment;</li> <li>(f) provides for parks and other community uses in safe and central locations.</li> </ul>
<i>New Streets by DA</i>	<p><b>RP-14</b> It shall be the intention of Council to require a Development Agreement for all developments which incorporate new streets, or the extension of existing street(s). Such a development agreement shall ensure that the proposed street is associated services are constructed to a minimum acceptable standard and quality and that the street and associated infrastructure are primarily paid for by the existing property owner.</p> <p>In addition, the Development Agreement shall ensure that the design and layout of the proposed development makes efficient use of land, infrastructure, and services (if provided). It will also ensure that buildings and streetscape within the development are complimentary to the existing built character of the town.</p>
<i>Group Homes and</i>	<p><b>RP-15</b> It shall be the intention of Council to permit Group Homes and</p>

<i>Boarding Houses by DA</i>	<p>Boarding Houses in all residential areas of the Town by development agreement. In doing so Council shall ensure that:</p> <ul style="list-style-type: none"> <li>(a) adequate land exists on the property to provide recreational opportunities for residents;</li> <li>(b) adequate on site parking is provided for residents and staff of the facility;</li> <li>(c) vegetation is used to mitigate the impacts of parking facilities on adjacent residents.</li> </ul>
<i>Garden Suites</i>	<p><b>RP-16</b> It shall be the intention of Council to permit Garden Suites in all Residential areas by Development Agreement. In negotiating such an agreement Council shall have regard for the following:</p> <ul style="list-style-type: none"> <li>(a) the garden suite be secondary to the main dwelling on the lot;</li> <li>(b) water and sewer services be provided independent from the main dwelling;</li> <li>(c) two off street parking spaces be provided on the property;</li> <li>(d) the garden suite be a minimum of 1.2 metres from the side property lines;</li> <li>(e) the garden suite be a minimum of 3 metres from the rear property line;</li> <li>(f) the garden suite be a minimum of 1.2 metres from the main dwelling;</li> <li>(g) the garden suite not be located in the front yard of the property;</li> <li>(h) no home occupation, group home, boarding house, day care or other such secondary use be permitted on the property;</li> <li>(i) the development agreement be discharged should the garden suite be removed from the property.</li> </ul>
<i>Home Occupations</i>	<p><b>RP-17</b> It shall be the intention of Council to permit Home Occupations in all residential areas and shall prescribe regulations in the Land Use Bylaw that:</p> <ul style="list-style-type: none"> <li>(a) ensure the use in secondary to the main residential use on the lot;</li> <li>(b) ensure that the type of home occupation is compatible with residential neighborhoods;</li> <li>(c) specifically regulate such things as floor area, number of employees, hours of operation, accessory buildings, parking, exterior alterations, outdoor storage, signage, and obnoxious uses.</li> </ul>
<i>Bed And Breakfasts</i>	<p><b>RP-18</b> It shall be the intention of Council to permit Bed and Breakfast Operations in all residential areas and shall prescribe regulations in the Land Use Bylaw that:</p> <ul style="list-style-type: none"> <li>(a) ensure the use in secondary to the main residential use on the lot;</li> <li>(b) ensure the use is compatible with residential neighborhoods.</li> </ul> <p>It shall further be the intention of Council to permit a licensed restaurant open to the public as part of a bed and breakfast establishment by development agreement. In negotiating such an agreement Council</p>

	<p>shall have regard for the following criteria:</p> <ul style="list-style-type: none"> <li>(a) the proposed development is sympathetic to architecture of any heritage property with 25 metres of the subject property;</li> <li>(b) adequate parking facilities are provided on site, including safe access and egress to a street;</li> <li>(c) the use of vegetation to limit the impact on adjacent property as well as the street;</li> <li>(d) the hours of operation;</li> <li>(e) the square footage of the seating area;</li> <li>(f) any outdoor seating, parking, lighting, signage or other elements be visually screened and / or sympathetic to adjacent property and the streetscape.</li> </ul>
<i>Residential Day Cares</i>	<p><b>RP-19</b> It shall be the intention of Council to permit Residential Day Care Operations in all residential areas and shall prescribe regulations in the Land Use Bylaw that:</p> <ul style="list-style-type: none"> <li>(a) ensure the use in secondary to the main residential use on the lot;</li> <li>(b) ensure the use is compatible with residential neighborhoods.</li> </ul>
<i>Industrial Uses in Rural Residential zone</i>	<p><b>RP-20</b> It shall be the intention of Council to consider applications for industrial uses within the Rural Residential zone by Development Agreement. In considering such an agreement, Council shall ensure that the proposed use does not pose a negative impact on adjacent properties and furthermore that:</p> <ul style="list-style-type: none"> <li>(a) outdoor storage is screened or otherwise not visible from the street or adjacent residential developments;</li> <li>(b) parking of commercial vehicles is situated so as to not impact adjacent properties;</li> <li>(c) adequate parking facilities are provided on site, including safe access and egress to a street;</li> <li>(d) the use of vegetation to limit the impact on adjacent property as well as the street;</li> <li>(e) the hours of operation;</li> <li>(f) square footage of the main industrial building;</li> <li>(g) signage is appropriate for a residential area;</li> <li>(h) any other matter that the land use bylaw may contain.</li> </ul>
<i>Agricultural Uses in General Residential Zone DA</i>	<p><b>RP-21</b> It shall be in the intention of Council to consider applications for agricultural uses in the General Residential zone for properties with a minimum of 2 hectares in size by development agreement. In considering such an agreement, Council shall give consideration to the following:</p> <ul style="list-style-type: none"> <li>(a) that adjacent residential properties are not negatively impacted in any way;</li> <li>(b) the any livestock are continually enclosed by a fence or other such device so as to ensure that they do not wonder off the property;</li> </ul>

	<ul style="list-style-type: none"><li>(c) that any livestock, building, storage, or other such agricultural use is situated and / or buffered so as to minimize impacts on nearby property;</li><li>(d) hours of operation;</li><li>(e) number of employees;</li><li>(f) that no intensive livestock operations be permitted;</li><li>(g) spreading of manure or other fertilizer;</li><li>(h) storage of manure;</li><li>(i) any other matter that the land use bylaw may contain.</li></ul>

### 3.3 Commercial

#### Objectives

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- (a) To facilitate commercial development within the town to ensure that the employment, shopping and service requirements of Town residents are satisfied within the Town;
  - (b) To encourage commercial development that improves the town’s role as the ‘service centre’ of southern Cumberland County and the Fundy Region;
  - (c) To foster the development of the Downtown commercial core as the focus of specialty retail, new office, government employment and cultural amenities;
  - (d) To ensure that commercial development is compatible with surrounding land uses;
  - (e) To ensure that commercial development is adequately serviced with various transportation facilities, including parking facilities;
  - (f) To encourage the conservation, retention and improvement of the historically and / or architecturally significant commercial buildings and streetscapes.
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#### COMMERCIAL POLICIES

<i>Generalized Future Land Use Map</i>	<b>CP-1</b> It shall be the intention of Council to designate all areas of the Town which are predominately commercial in character as Commercial on the Generalized Future Land Use Map.
	<b>CP-2</b> It shall be the intention of Council to apply the Commercial designation to sufficient vacant land in order to satisfy the estimated demand for all commercial development within a 20 year planning horizon.
<i>Downtown Commercial Zone</i>	<b>CP-3</b> It shall be the intention of Council to include in the Land Use Bylaw a Downtown Commercial zone. This zone shall be applied to the downtown commercial core and permit a range of commercial uses appropriate to the unique character of the area. The Land Use Bylaw will contain provisions to regulate signage, setbacks, building height and bulk, parking within the Downtown Commercial zone.  It shall further be the intention of Council to require that all development within the Downtown Commercial zone to be developed by Development Agreement. The development agreement shall

	<p>ensure that the proposed development is compatible with the surrounding built infrastructure and is complimentary to the existing built character and heritage of the Town. The development agreement may consider such aspects as location of parking, building setbacks and streetscapes, architecture, cladding, impact on adjacent properties, scale, vegetation, hours of operation, pedestrian convenience and interest, and other related land use planning matters as permitted in the Municipal Government Act.</p>
<i>Highway Commercial Zone</i>	<p><b>CP-4</b> It shall be the intention of Council to include in the land use bylaw a Highway Commercial Zone. This zone shall be applied to Upper Main Street commercial area. This zone shall permit a range of commercial uses as appropriate to a vehicular oriented commercial area.</p> <p>It shall further be the intention of Council to include in the Land Use Bylaw provisions to regulate signage, setbacks, building height and bulk and parking, within the Highway Commercial zone.</p>
<i>Compatible Uses</i>	<p><b>CP-5</b> It shall be the intention of Council to ensure that areas designated Commercial are primarily used for commercial purposes. Within designated commercial areas other uses which may be permitted include:</p> <ul style="list-style-type: none"> <li>(a) residential uses;</li> <li>(b) light industry;</li> <li>(c) parks and open spaces;</li> <li>(d) recreation facilities;</li> <li>(e) institutional uses and public buildings;</li> <li>(f) utilities and other such uses deemed to be compatible and desirable within a commercial area.</li> </ul>
<i>Commercial Area Aesthetics</i>	<p><b>CP-6</b> It shall be the intention of Council to promote a high degree of aesthetics in all commercial areas. Provisions within the Land Use Bylaw for various commercial zones will include measures to regulate the following items to a degree appropriate to each zone:</p> <ul style="list-style-type: none"> <li>(a) signage;</li> <li>(b) landscaping;</li> <li>(c) location of buildings on a lot;</li> <li>(d) setbacks and yards;</li> <li>(e) parking and access and egress from a street.</li> </ul>
<i>Downtown Focus</i>	<p><b>CP-7</b> It shall be the intention of Council that the downtown core be the primary focus of new office and retail development. The Land Use Bylaw will contain provisions to encourage new office and retail</p>

	development to locate in the Downtown Commercial zone.
<i>Industrial Uses in Commercial Areas</i>	<b>CP-8</b> It shall be the intention of Council to permit existing Industrial uses located within the Commercial Designation to continue as permitted uses. Such uses will be permitted to expand, subject to the relevant commercial zone standards. These specific properties and uses will be listed in a schedule to the Land Use Bylaw. Council may alter this schedule from time to time as appropriate.
<i>Ground Floor Residential</i>	<p><b>CP-9</b> It shall be the intention of Council to consider applications for residential development on the ground floor of a building fronting on Main Street in the Commercial Designation by Development Agreement.</p> <p>In negotiating such a development agreement, Council shall take into account:</p> <ul style="list-style-type: none"> <li>(a) the location, height, bulk of the building;</li> <li>(b) the architecture of the building;</li> <li>(c) signage;</li> <li>(d) parking facilities;</li> <li>(e) landscaping;</li> <li>(f) pedestrian access.</li> </ul>
<i>Site Plan Sidewalk Patios in Downtown Commercial Zone</i>	<p><b>CP-10</b> Within the Downtown Commercial zone , it shall be the intention of Council to require that all sidewalk patios, be subject to a Site Plan Agreement. In negotiating such an agreement the Development Officer shall:</p> <ul style="list-style-type: none"> <li>(a) ensure that the patio area does not extend beyond the frontage of the associated building;</li> <li>(b) ensure that an area at least 1.2 metres in width shall be maintained to permit the unhindered passage of pedestrians;</li> <li>(c) ensure that the sidewalk patio is not installed prior to May 1<sup>st</sup> and removed no later than October 31<sup>st</sup> each year;</li> <li>(d) ensure that the owner / occupant keep and maintain the allocated portion of the sidewalk in a clean and sanitary state;</li> <li>(e) ensure that all other relevant Town Bylaws are satisfied;</li> <li>(f) obtain input and comment from the Town Engineer and Traffic Authority where appropriate.</li> </ul>

### 3.4 Industrial

#### Objectives

- (a) To facilitate industrial development within the town to diversify our economy and ensure that the employment requirements of Town residents are satisfied within the Town;
- (b) To facilitate the continued development of the Parrsboro Industrial Park, in a manner compatible with the surrounding area;
- (c) To set aside future industrial lands to satisfy the anticipated industrial requirements for the 20 year planning horizon;

#### INDUSTRIAL POLICIES

<i>Generalized Future Land Use Map</i>	<b>IP-1</b> It shall be the intention of Council to designate all areas of the Town which are predominately industrial in character as Industrial on the Generalized Future Land Use Map.
	<b>IP-2</b> It shall be the intention of Council to apply the Industrial designation to sufficient vacant land in order to satisfy the estimated demand for all industrial development within a 20 year planning horizon.
<i>Industrial Park Zone</i>	<p><b>IP-3</b> It shall be the intention of Council to include in the Land Use Bylaw an Industrial Park zone. This zone shall be applied to all lands owned by the Parrsboro and Area Industrial Park. This zone will permit a range of industrial uses appropriate to a fully serviced, modern industrial park area. Specifically, no heavy, polluting industry will be permitted within the Industrial Park Zone.</p> <p>It shall further be the intention of Council to include in the Land Use Bylaw provisions to regulate signage, setbacks, building height and bulk, parking, landscaping within the Industrial Park zone.</p>
<i>Agricultural – Industrial Zone</i>	<b>IP-4</b> It shall be the intention of Council to include in the Land Use Bylaw an Agricultural – Industrial zone. This zone shall be applied to lands adjacent to the Parrsboro and Area Industrial Park which Council would like to protect for future Industrial uses. Council recognizes that industrial development of this area may not take

	place for an extended period of time and will therefore allow agricultural uses to occur on the property until such as time as it is required for industrial development.
<i>Compatible Uses</i>	<p><b>IP-5</b> It shall be the intention of Council to ensure that areas designated Industrial are primarily used for industrial purposes. Within designated Industrial areas other uses which may be permitted include:</p> <ul style="list-style-type: none"> <li>(a) parks and open spaces;</li> <li>(b) recreation facilities;</li> <li>(a) utilities and other such uses deemed to be compatible and desirable within a industrial area;</li> <li>(b) retail uses accessory to the main use on the lot.</li> </ul>

### 3.5 Rural Development

#### Objectives

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- (a) To ensure that the un-serviceable areas of Town develop in a manner appropriate to their rural nature;
  - (b) To ensure that the wide range of different land uses within the Rural area are compatible with each other;
  - (c) To ensure that the further development of rural uses does not negatively impact the future development of the Town;
  - (d) To ensure that the further development of Rural uses does not negatively impact existing uses in the developed core of the Town.
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#### RURAL POLICIES

<i>Rural Residential Zone</i>	<p><b>R-1</b> It shall be the intention of Council to include in the Land Use Bylaw a Rural Residential zone. This zone shall be applied to all areas of the Town designated Residential which lie beyond the logical extension of municipal sewer service. This zone shall permit a range of residential and low intensity rural, agricultural and commercial type uses typically found in Rural Nova Scotia. The Bylaw will include provisions to ensure that incompatible uses do not negatively impact the serviced area of town.</p> <p>It shall further be the intention of Council to include in the Land Use Bylaw provisions to regulate signage, setbacks, building height and bulk and parking, within the Rural zone.</p>
<i>Agricultural Uses</i>	<p><b>R-2</b> It shall be the intention of Council to permit a limited range of agricultural uses in the Rural zone appropriate to the character of the area. Such uses may include non-intensive livestock operations, planting and harvesting of crops, forestry uses and associated commercial activities.</p>

### 3.6 Municipal Services

#### Objectives

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- (a) To require and facilitate logical, timely, and efficient extensions of all piped municipal services to appropriate un-serviced areas of town;
  - (b) To work towards the eventual collection and treatment of all town sewage outside of the rural designation;
  - (c) To continue to ensure the long term viability of the town’s municipal water supply and distribution system;
  - (d) To work towards the implementation of a long term capital works program in order to address the timely upgrading and replacement of the existing town water, sanitary sewer and storm sewer systems;
  - (e) To ensure an efficient solid waste collection system is in place.
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#### MUNICIPAL SERVICES POLICIES

<i>Service Extensions</i>	<b>MS-1</b> It shall be the intention of Council to ensure that new development outside of the Residential Designation be located on incremental extensions of existing services, and that such existing services can handle the additional capacity generated by the new development.
<i>Service Capacity</i>	<b>MS-2</b> It shall be the intention of Council to require that new municipal water, sanitary sewer and storm sewer services be built to a capacity capable of providing service to undeveloped lands beyond the immediate development area, when the development of such an area is dependant upon use of said services.  It shall further be in the intention of Council to pay the incremental cost of such excess capacity and to recoup such costs upon development of the undeveloped lands outside the immediate development.
<i>Financing Responsibilities</i>	<b>MS-3</b> It shall be the intention of Council to require that the developer / land owner pay the costs of municipal service extensions; excluding the incremental costs of ‘over sizing’ services required to provide services to adjacent property.

<i>Service Standards</i>	<b>MS-4</b> It shall be the intention of Council to maintain a 'Development Standards Bylaw' in order to establish the required servicing standards for development within the town; and a 'Local Improvement Bylaw' in order to establish the financial responsibility of municipal service extensions / improvements.
<i>Capital Works Program</i>	<b>MS-5</b> It shall be the intention of Council to ensure that a long term capital works program is established and updated in order to ensure a plan is in place to improve and maintain the towns municipal services infrastructure.
<i>Sewage Treatment Plant</i>	<b>MS-6</b> It shall be the intention of Council to work towards the development of a sewage treatment plant.
<i>Municipal Water Supply</i>	<b>MS-7</b> It shall be the intention of Council to continue to take the lead role in the protection of the long term viability of the MacAloney Lake Wellfield.
<i>MWS Cooperation</i>	<b>MS-8</b> It shall be the intention of Council to continue to cooperate with the Municipality of the County of Cumberland in all aspects of the protection of the MacAloney Lake Wellfield.
<i>In-fill Development</i>	<b>MS-9</b> It shall be the intention of Council to encourage and facilitate the development of vacant land located on existing municipal services in order to make more efficient use of such services.
<i>Government Financing</i>	<b>MS-10</b> It shall be the intention of Council to seek any available Provincial, Federal or other potential financial assistance when extending or upgrading the municipal sanitary sewer, storm sewer or water system.

### 3.6 Transportation

#### Objectives

- (a) To establish and maintain an efficient system of public streets in order to facilitate traffic flow throughout the town.
- (b) To promote and facilitate pedestrian access to and within all new developments.
- (c) To require an adequate supply of parking for all new developments.
- (d) To provide an adequate supply of parking in the downtown commercial area.
- (e) To require safe and efficient access to individual properties in all areas of town.
- (f) To facilitate all weather emergency access to all areas of town.

#### TRANSPORTATION POLICIES

<i>Street Network</i>	<p><b>T-1</b> It shall be the policy of Council to establish a street network classification to meet the transportation requirements of the Town. Such a classification will determine the standards of construction, maintenance priorities, emergency access priorities etc. for all streets within Town. The street network classification is outlined on Map 3 of this Plan. For the purposes of this plan, all streets will fall into one of the following classifications.</p> <p>Arterial: A high volume street which connects different parts of the town to each other as well as to the provincial highway network; traffic movement is of primary importance, however access to individual properties is also provided.</p> <p>Collector: A street whose function is to provide land access to individual properties and move traffic to and from arterial streets.</p> <p>Local: A street whose main function is to provide direct land access to individual properties. The efficient movement of traffic is of secondary importance.</p>
<i>Capital Works Program</i>	<p><b>T-2</b> It shall be the intention of Council to ensure that a long term capital works program is established and updated in order to ensure a plan is in place to improve and maintain the towns streets and transportation network.</p>
<i>Sidewalks</i>	<p><b>T-3</b> It shall be the intention of Council to work towards the</p>

	construction of sidewalks on all arterial and collector streets where and when appropriate.
<i>Barrier Free Access</i>	<b>T-4</b> It shall be the intention of Council to ensure that all aspects of the transportation system incorporate barrier free access where appropriate.
<i>Street Access</i>	<b>T-5</b> It shall be the intention of Council to control and regulate access from individual properties to the street network.
<i>Pedestrian Access</i>	<b>T-6</b> It shall be the intention of Council to require connecting pedestrian pathways from cul-de-sacs and other residential streets where appropriate or order to increase the safety and convenience of pedestrians.
<i>Parking</i>	<b>T-7</b> It shall be the intention of Council to regulate requirements for parking in order to ensure that adequate, safe and efficient parking facilities are provided for all land uses.
<i>Downtown Parking</i>	<b>T-8</b> It shall be the intention of Council to work with local property owners in order to provide safe, efficient and adequate parking facilities in the downtown commercial area.
<i>Snow Clearing</i>	<b>T-9</b> It shall be the intention of Council to develop and maintain snow clearing policies in order to maximize the effectiveness of our snow clearing efforts, particularly in regards to emergency vehicle access.
<i>Street Reserves</i>	<b>T-10</b> It shall be the policy of Council to illustrate the approximate locations of future street reserves in undeveloped areas of Town (Map 4). These street reserves represent an approximate location of future collector and arterial streets. Where such reserves are shown, a concept plan of subdivision will not be required by the Subdivision Bylaw.

### 3.8 Environment

#### Objectives

- (a) To sustain or enhance the quality of the natural and manmade environment within the Town;
- (b) To limit development within or on environmentally sensitive lands;
- (c) To promote a high degree of landscaping in all areas of town;
- (d) To ensure an adequate amount of quality parkland exists within the Town.

#### ENVIRONMENTAL POLICIES

<i>Air Quality</i>	<b>E-1</b> It shall be the intention of Council to discourage the development of industries which could have a potential to decrease the air quality of the area.
<i>Landscaping</i>	<b>E-2</b> It shall be the intention of Council to encourage a high degree of landscaping in all developments within the Town.
<i>Open Space Requirement</i>	<b>E-3</b> It shall be the intention of Council to ensure that all newly developing residential areas of town be within reasonable access of public open space.
<i>Land Dedication at Subdivision</i>	<p><b>E-4</b> It shall be the intention of Council to require a public land dedication to be paid at the time of a residential subdivision. This requirement will be levied against all newly created residential lots capable of accommodating a dwelling.</p> <p>The required public land dedication shall be 5% of the area of land shown on the final plan of subdivision, exclusive of public streets and walkways.</p>
<i>Cash-in-lieu of Land</i>	<b>E-5</b> It shall be the intention of Council to accept cash-in-lieu of land, where, in the opinion of Council, there is no land within the limits of the proposed subdivision desirable for public open space purposes or no additional recreation land is required in that neighbourhood.

<i>Land Outside Subdivision</i>	<b>E-6</b> It shall be the intention of Council to accept land outside the area being subdivided, where, in the opinion of Council, there is no land within the limits of the proposed subdivision desirable for public open space purposes.
<i>High Density Open Space</i>	<b>E-7</b> It shall be the intention of Council to require multiple unit residential properties to provide usable open space for use of residents on the site.
<i>Open Space Zone</i>	<b>E-8</b> It shall be the intention of Council to include in the Land Use Bylaw an Open Space zone. This zone shall permit a range of recreational uses such as parks, playgrounds, trails, sports fields and passive recreational areas. All existing and future such facilities shall be zoned Open Space. The Open Space zone shall be permitted in all land use designations.

### 3.9 MacAloney Lake Municipal Water Supply Area

#### Objectives

(a)

#### WATER SUPPLY AREA POLICIES

<i>Generalized Future Land Use Map</i>	<b>MWS-1</b> It shall be the intention of Council to designate all the lands within the MacAloney's Lake recharge area which are within the town boundaries, to the Municipal Water Supply (MWS) designation.
<i>MWS Zones</i>	<b>MWS-2</b> It shall be the intention of Council to include in the land use bylaw a number of water supply zones. Such zones shall contain regulations appropriate to the level of protection required for each area so zoned.
<i>MWS Zone Uses</i>	<b>MWS-3</b> It shall be the intention of Council to include a list of permitted uses for each water supply zone. Such uses shall range from those directly associated with water supply operations in areas requiring the greatest protection, to low density residential uses and low intensity agricultural and commercial uses in areas requiring a lesser level of protection.
<i>Density</i>	<b>MWS-4</b> It shall be the intention of Council to include in the various water supply zones regulations pertaining to lot area, lot frontage, access, lot coverage, density, sanitary and other environmental conditions, as appropriate to the level of protection required in that zone.
<i>Flag Lots</i>	<b>MWS-5</b> Notwithstanding anything else in this planning strategy, in order to reduce the density of development, it shall be the intention of Council not to permit flag lots within any water supply zone.

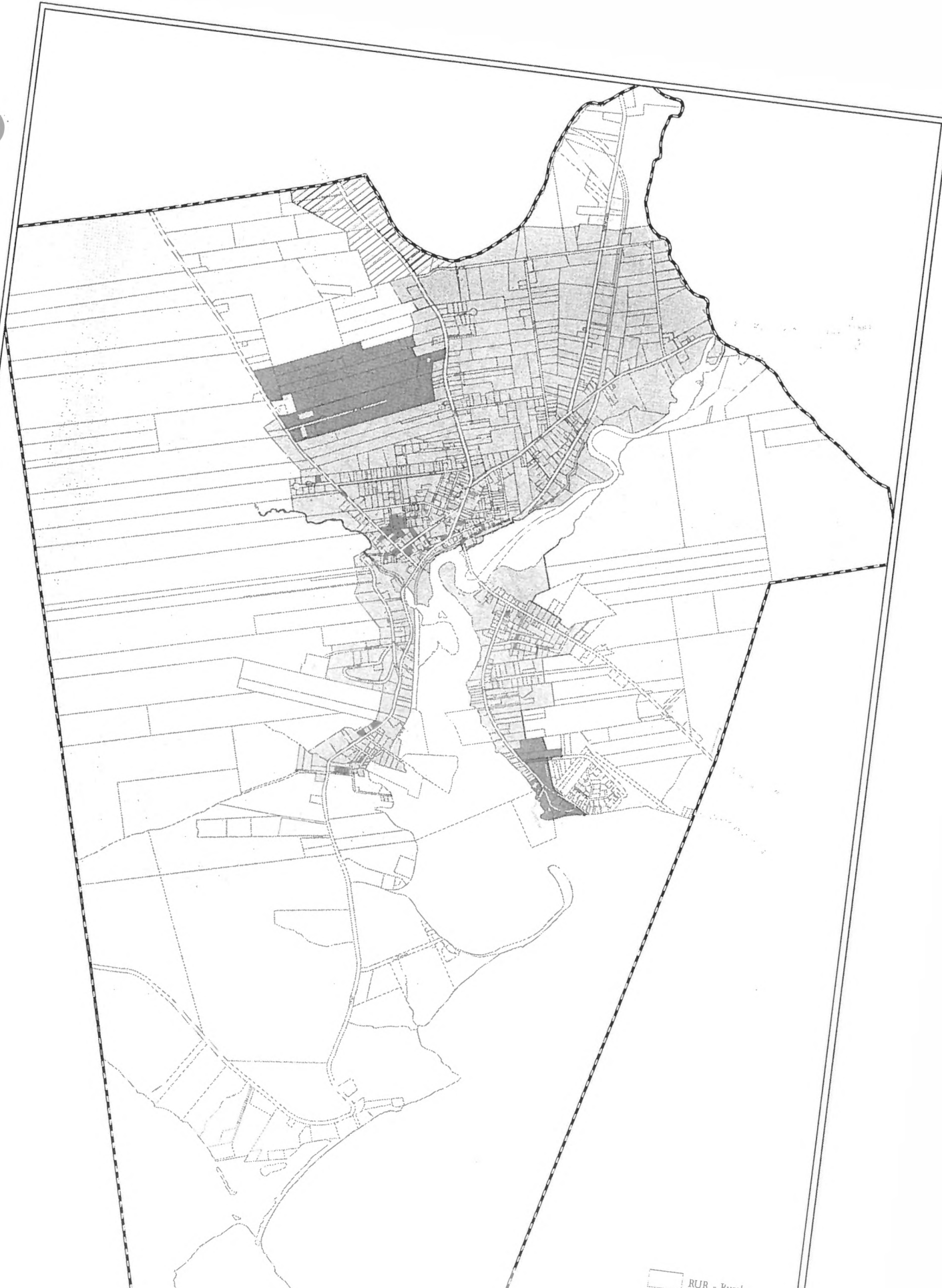
#### 4.0 Implementation






<i>Implementation</i>	<b>A-1</b> It shall be the intention of Council, to implement this Municipal Planning Strategy through the powers conferred upon it by the Municipal Government Act, December 3, 1998 and any amendments thereto.
<i>Intent to Review</i>	<b>A-2</b> It shall be the intention of Council, through its Planning and Development Department, to continually track development and land use trends within the town and initiate changes to the Planning Strategy when appropriate.
<i>Land Use Bylaw</i>	<b>A-3</b> It shall be the intention of Council to adopt a Land Use Bylaw to implement the policies of this Planning Strategy. The LUB will apply zones and appropriate regulations to all land within the municipality to carry out the goals, objectives and policies of this strategy.

<i>Amendment Criteria</i>	<p><b>A-4</b> It shall be the intention of Council, when considering an amendment to this or any other planning document, including the entering into or amendment of a development agreement, to consider the following matters, in addition to all other criteria set out in the various policies of this planning strategy:</p> <ul style="list-style-type: none"> <li>(a) That the proposal conforms to the general intent of this plan and all other municipal bylaws and regulations.</li> <li>(b) That the proposal is not premature or inappropriate by reason of: <ul style="list-style-type: none"> <li>(i) the financial capability of the Town to absorb any costs relating to the development;</li> <li>(ii) the adequacy of municipal water, sanitary sewer and storm sewer services;</li> <li>(iii) the adequacy of road networks, in, adjacent to, or leading to the development;</li> </ul> </li> <li>(c) That consideration is given to the extent to which the proposed type of development might conflict with any adjacent or nearby land uses by reason of: <ul style="list-style-type: none"> <li>(i) type of use;</li> <li>(ii) height, bulk and lot coverage of any proposed building;</li> <li>(iii) parking, traffic generation, access to and egress from the site;</li> <li>(iv) any other matter of planning concern outlined in this strategy.</li> </ul> </li> </ul>
<i>Variance</i>	<p><b>A-5</b> It shall be the intention of Council, in accordance with Section 235 of the Municipal Government Act, to permit the Development Officer to grant a variance in one or more of the following terms of a development agreement or requirements of the land use bylaw:</p> <ul style="list-style-type: none"> <li>(a) the number of parking spaces and loading spaces;</li> <li>(b) ground area and height of a structure;</li> <li>(c) floor area occupied by a home based business;</li> <li>(d) height and area of a sign.</li> </ul>
<i>Development Officer</i>	<p><b>A-6</b> It shall be the intention of Council, in accordance with Section 243 of the Municipal Government Act, to appoint a development officer(s) to administer this Planning Strategy, the Land Use Bylaw, the Subdivision Bylaw, Subdivision Regulations the granting of development permits, variances, site plans and any other such regulatory tool permitted by the MGA.</p>
<i>Site Plan</i>	<p><b>A-7</b> It shall be the intention of Council to empower the Development Officer to negotiate a site plan approval, as per Section 231 of the MGA, for the development or re-development of a lot, where the</p>

	<p>proposed development, or re-development, cannot satisfy all relevant requirements of the Land Use Bylaw. The said site plan approval may incorporate the issuance of variance(s) as per policy A-6.</p> <p>Site plan approval may be issued for all land uses, in all land use designations. The following matters may be incorporated into the site plan approval:</p> <ul style="list-style-type: none"> <li>(a) the location of structures on a lot;</li> <li>(b) the location of off street loading and parking spaces;</li> <li>(c) the location, number, and width of driveway access to streets;</li> <li>(d) The type, location and height of walls, fences, hedges, trees, shrubs, ground cover or other landscaping elements necessary to protect and minimize the land use impacts on adjoining lands;</li> <li>(e) The retention of existing vegetation;</li> <li>(f) The location of walkways, including the type of surfacing material, and all other means of pedestrian access;</li> <li>(g) The type and location of outdoor lighting;</li> <li>(h) The location of facilities for the storage of solid waste;</li> <li>(i) The location of easements;</li> <li>(j) The grading or alteration in elevation or contour of the land and provision for the management of storm and surface water;</li> <li>(k) The type, location, number and size of signs or sign structures;</li> <li>(l) The provision for the maintenance of any of the items referred to in this section.</li> </ul>
<i>Other Bylaws</i>	<p><b>A-8</b> It shall be the intention of Council to provide further controls over development by continuing to administer the following existing Bylaws within the town:</p> <ul style="list-style-type: none"> <li>(a) The Building Bylaw;</li> <li>(b) The Unsightly Premises Bylaw;</li> <li>(c) The Sewer Bylaw;</li> <li>(d) The Heritage Property Bylaw;</li> <li>(e) The Subdivision Bylaw;</li> <li>(f) The Mobile Home Park Bylaw;</li> <li>(g) any other bylaw that may be adopted from time to time dealing with development within the town.</li> </ul>
<i>Capital Budget</i>	<p><b>A-9</b> It shall be the intention of Council to incorporate, to the greatest extent possible, the provisions and policies of this Planning Strategy into the municipal capital budget process.</p>
<i>Subdivision with two main buildings</i>	<p><b>A-10</b> It shall be the intention of Council to permit the subdivision of existing lots, with two or more main buildings, which cannot meet</p>

	the minimum lot area, frontage, and yard requirements of the Land Use Bylaw.
<i>Temporary Uses</i>	<b>A-11</b> It shall be the intention of Council to include provisions in the Land Use Bylaw to control the length of time temporary uses, such as those incidental to a construction site or those erected for special occasions, may be permitted.
<i>General Flexibility</i>	<b>A-12</b> It shall be the intention of Council to consider a request for a land use bylaw amendment to zone any area immediately adjacent to a given future land use designation on the GFLUM to a zone permitted in the adjacent designation without requiring a strategy amendment, provided that all policies of the Strategy are satisfied.

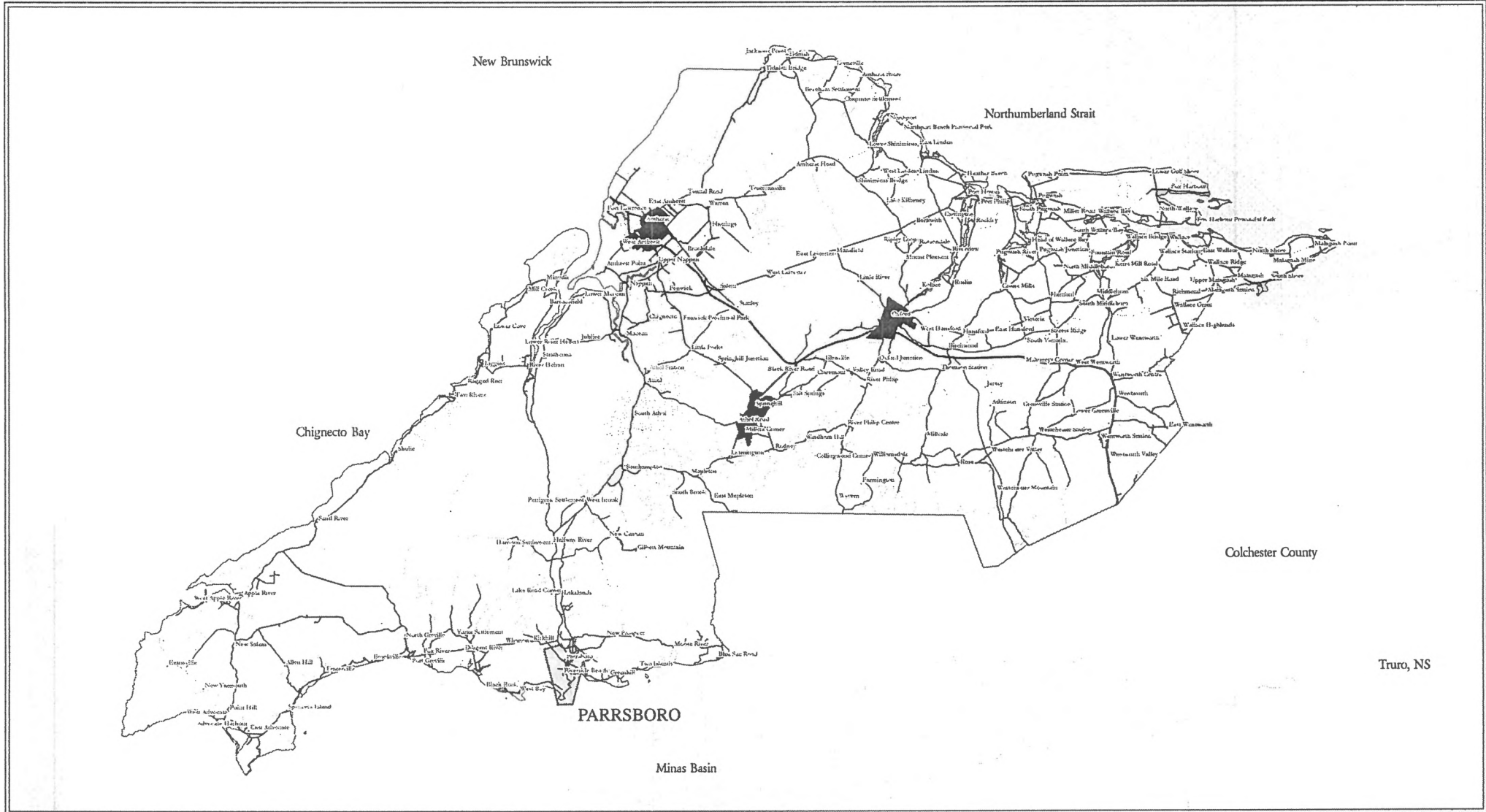


-  RUR - Rural
-  C - Commercial
-  R - Residential
-  IP - Industrial Park
-  Municipal Water Supply



Town of Parrsboro Municipal Planning Strategy - Map #1  
Future Land Use Map

Scale 1:80,000



Town of Parrsboro Municipal Planning Strategy - Map # 5  
Regional Context

Scale 1:380,000







- A Fire Hydrants
- Water Lines
- Streets
- Building Footprints
- Town Boundary



# **Town of Parrsboro Land Use Bylaw**

As approved by Parrsboro Town Council at First Reading    May 22, 2007

As approved by Provincial Director of Planning

Draft: May 22, 2007

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SCHEDULE A - ZONING MAP

SCHEDULE B - LIST OF FEES

## 1.0 Definitions

For the purpose of this Bylaw the definitions and interpretations given in this section shall govern. Words used in the present tense include future; words in the singular include the plural; words in the plural include the singular; the word "used" includes "arranged, designed or intended to be used"; the word "shall" is mandatory and not directory.

- 1) **Accessory Building** means a separate building or structure located on the same lot as the main building or principal use, and of a nature customarily and clearly secondary and incidental to the main building or principal use.
- 2) **Accessory Use** means the use or uses which take place on the same lot as the main use, and of a nature customarily and clearly secondary and incidental to the main use.
- 3) **Adjacent** for the purposes of this Bylaw, means the building, or property that shares a common boundary on the same side of the street.
- 4) **Adult Entertainment Use** means any establishment that offers services, or entertainment to the public intended to deliver sexual stimulation or gratification, or is reasonably intended to appeal primarily to erotic appetites. It includes, but is not limited to, entertainment characterized by the display of the nude or semi-nude human body in a manner or context apparently designed to exploit the sexual aspects of the human body and its constituent anatomy. Such entertainment is commonly promoted using adjectives or terms such as "nude", "topless", "adult", "sexy", "exotic", and so on.
- 5) **Alter** means to change the structural component of a building or to increase the volume of a building or structure.
- 6) **Agricultural Use** means an operation involving the keeping of agricultural animals.
- 7) **Agricultural Animal** means an animal kept for the purpose of breeding, milking, egg or meat production, assistance in performing farm chores or recreation and shall include horses, cattle, swine, poultry, sheep, goats, mink, foxes, chinchillas, bees, but shall not include cats, dogs, parakeets, canaries, hamsters, tropical fish, and similar household pets. A rabbit is an agricultural animal if located on a lot on which in excess of ten rabbits are kept; if ten or fewer are involved, the rabbits shall be deemed to be house- hold pets.
- 8) **Animal Hospital** means an establishment providing surgical or medical treatment or examination of domestic pets entirely within a building.
- 9) **Automobile** see Motor Vehicle
- 10) **Bed and Breakfast** means a dwelling where the proprietor supplies rooms, up to a maximum of six, which are rented or hired out to accommodate the travelling public for sleeping purposes and where a general kitchen and dining room are provided within the building or in an accessory building for the purpose of serving meals only to overnight guests.
- 11) **Berm** means an area of land which has been raised to screen a use or activity from abutting uses or activities.

- 12) **Block** means the smallest area of land, the boundaries of which consist entirely of public streets, rivers, railroads, public parks or any combination thereof.
- 13) **Boarding House or Rooming House** means a dwelling in which the proprietor supplies more than two but not more than six rooms or rooms and board to persons exclusive of the owner or members of his family and which is not open to the general public but does not include a group care facility.
- 14) **Building** means any structure, whether temporary or permanent, used or built for the shelter, accommodation or enclosure of persons, animals, material or chattels, and includes any awning, bin, bunker or platform, vessel or vehicle used for any of the said purposes.
- 15) **Building Area** means the maximum horizontal area of a building at grade measured to the centre of party walls or to the outside of exterior main walls including air walls and all other spaces within the building, but excluding porches, steps, chimney breasts, carports or open platforms.
- 16) **Building Line** means any line regulating the position of a building or structure on a lot.
- 17) **Carport** means a building or structure which is without walls on at least two sides and is used for the parking or storage of a motor vehicle and for the purposes of this Bylaw a carport with an enclosed second storey shall be considered a garage.
- 18)
 

**Commercial Motor Vehicle** means a truck tractor; tow truck or wrecker; agricultural, construction or industrial equipment; any vehicle designed, intended, or used for transporting more than 9 people; any vehicle used to transport persons and / or merchandise for profit; or any motor vehicle with a TARE weight in excess of 3,650 kg.
- 19) **Commercial Recreation Centre** means a building or lot or part of a building or lot used solely for commercial recreation or entertainment purposes and without limiting the generality of the foregoing, may include such establishments as dance halls, billiard or pool halls, bowling alleys, miniature golf courses, bingo halls, roller skating rinks and discos, and arcades for pinball and other game machines and amusements, including accessory food service.
- 20) **Commercial School** means a school of seven or more pupils conducted for gain, and includes a secretarial school, language school, driving school, etc.
- 21) **Commercial Use** means the use of land, building or structure for the purpose of buying and selling commodities and / or supplying of services as distinguished from uses such as manufacturing or assembling of goods, warehousing, transport terminals, construction and other similar uses.
- 22) **Common Wall** means a vertical separation completely dividing a portion of a structure from the remainder of a structure and creating, in effect, a building which, from its roof to its lowest level, is separate and complete unto itself for the purpose for which it is designed, intended, or used.
- 23) **Community Centre** means a property or building used for non-profit community activities operated by a public authority, church, or fraternal organization, but shall not include a commercial recreational centre.
- 24) **Corner Lot Sight (Day Lighting) Triangle** means that area of a corner lot which is enclosed by a triangle, the apex of which is the intersection of the flanking lot line and the front lot line, two sides of which triangle are 6 m in length measured from said point of intersection along the said lines and the base of which triangle is formed by a straight line joining the said exterior lot lines at the said points 6 m from the intersection. (see figure 1)

25) **Council** means the Council of the Town of Parrsboro.

26) **Day Care Centre** means:

a. **Non-residential Day Care Centre** means a place where 9 or more children are cared for without overnight accommodation, but does not include a school.

b. **Residential Day Care Centre** means that portion of a residential dwelling which is used to accommodate more than three but fewer than nine children who are looked after during the daytime hours and who are not provided with overnight accommodation.

27) **Development** includes any erection, construction, addition, alteration, replacement or relocation of to any building or structure and any change or alteration in the use made of land, building or structures.

28) **Development Officer** means the officer appointed by the Town of Parrsboro or his designate and charged with the responsibility of administering the provisions of the *Municipal Government Act* and of this Land Use Bylaw in accordance with the *Municipal Government Act*.

29) **Dwelling** means a building or a portion thereof, occupied or capable of being occupied as a home or residence by one or more persons, containing one or more dwelling units, and shall not include hotels.

30) **Dwelling Unit Types**:

a) **Apartment Building** means a building or part thereof, consisting of three or more dwelling units, excluding townhouses.

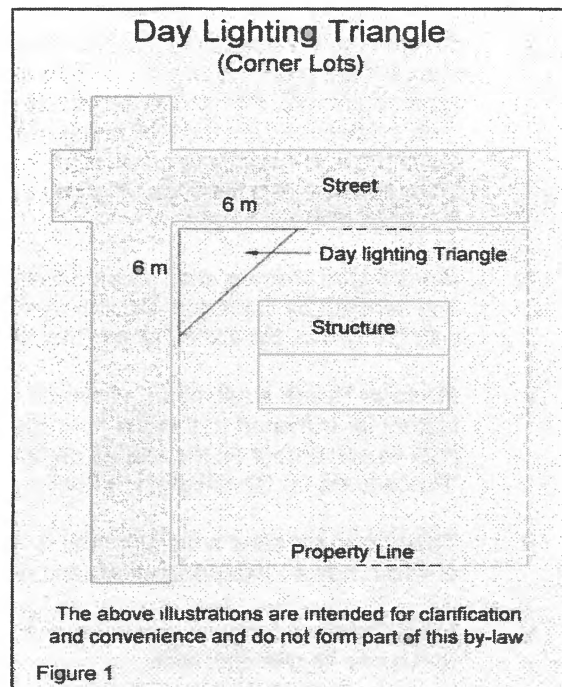
b) **Converted Dwelling** means a building originally built and designed as a single detached dwelling unit which contains two to four dwelling units; or a building originally built as a double dwelling renovated to contain three or four dwelling units.

b) **Double** means a dwelling containing two dwelling units, other than converted dwellings, and shall include duplexes and semi-detached dwellings

c) **Duplex** means a building divided horizontally into two dwelling units.

d) **Dwelling Unit** means one or more habitable rooms designed or intended for use by one or more individuals as an independent and separate housekeeping establishment in which separate kitchen, sanitary facilities and sleeping room are provided for the exclusive use of such individuals.

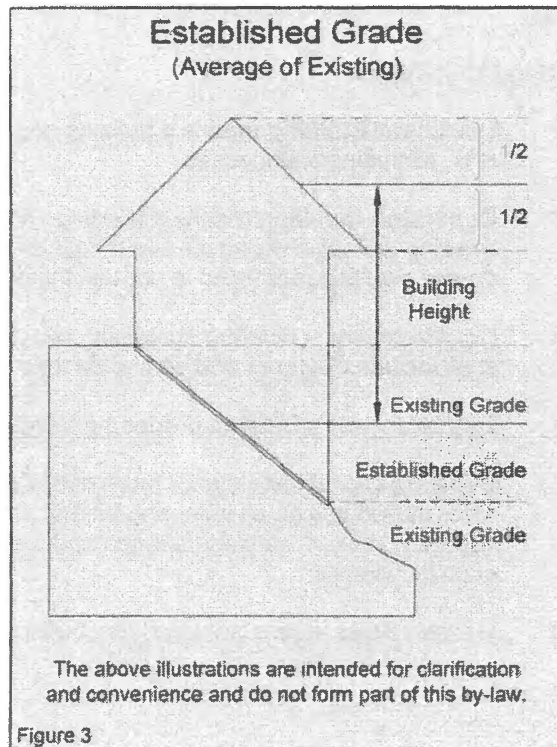
e) **Garden Suite** means an accessory building to be used as a single detached dwelling unit.



- f) **Grouped buildings** means buildings designed as part of a group of dwellings on the same lot, held and maintained under single ownership, or otherwise provided under the Condominium Act, R.S.N.S. 1989.
- g) **Group Home Facility** means a community based group living arrangement, in a single housekeeping unit, for up to a maximum of seven individuals, exclusive of staff and/or receiving family, with social, emotional, legal, mental and/or physical handicaps or problems, that is developed for the well being of its residents through self-help, professional care, guidance and supervision unavailable in the resident's own family, an institution or in an independent living situation. A group care facility is licensed, funded or approved by the Province of Nova Scotia.
- h) **Mobile/Mini Homes** shall mean dwelling unit with a length to width ratio greater than 3:1, and certified by Canadian Standards Association prior to placement on the site as complying with the CAN/CSA-Z240 Series "Mobile Homes" at the time of manufacture.
- i) **Modular Home** shall mean a finished section or sections of a complete dwelling unit built in a factory for transport to the site for installation certified by Canadian Standards Association prior to placement on the site as complying with the CSA Standard A277-M-1990 "Procedures for Certification of Factory Built Houses".
- j) **Townhouse** means a building that is divided vertically into three or more dwelling units, each of which has an independent ground floor entrance(s).
- k) **Semi-Detached** means a building that is divided vertically into two dwelling units, each of which has its own entrance.
- l) **Senior Citizen Seniors Housing and Housing for the Physically Challenged** means housing specially designed to facilitate persons who are physically challenged or incapacitated by age or some other means.
- m) **Single Detached** means a completely detached dwelling unit.

31) **Erect** means to build, construct, reconstruct, alter or relocate and without limiting the generality of the foregoing shall be taken to include any preliminary physical operation such as excavating, grading, piling, cribbing, filling or draining, structurally altering any existing building or structure by an addition, deletion, enlargement or extension

32) **Established Building Line** means a line parallel to the street established by the average distance of main buildings on the same side of a street.



- 33) **Established Grade** means with reference to a building, the average elevation of the finished surface of the ground where it meets the exterior main walls of such building; or with reference to a structure means the average elevation of the finished grade of the ground immediately surrounding such structures exclusive in both cases of any artificial embankment or entrenchment and when used with reference to a street, road or highway means the elevation of the street, road or highway established by the Town or other designated authority. (see figure 3)
- 34) **Existing** means legally existing on the effective date of this Bylaw. If a development permit has been issued for a structure before the effective date of this Land Use Bylaw, the structure shall be deemed an existing use if construction begins within a one (1) year period immediately following issuance of the permit. A lot shall be deemed an existing lot if it was created prior to the effective date of this Bylaw or if it was shown on a plan of subdivision tentatively approved by the Town prior to the effective date of this Bylaw. Proof that the lot was created or was tentatively approved prior to the effective date of this Bylaw is required.
- 35) **Fence** means any barrier of posts, wood, metal, wire, brick or other similar materials or combinations of such materials, which is constructed for the purpose of delineating, screening, safeguarding or enclosing.
- 36) **Flag Lot** means a lot characterized by the location of the main body of the lot generally at the rear of another lot, or otherwise separated from the street or roadway which provides access, and by a narrower area extending from the main body of the lot to the said street or roadway.
- 37) **Floor Area:**
- a) **With Reference to a Dwelling** means the maximum area contained within the outside walls excluding any garage, porch, veranda, sunroom, unfinished attic or basement or other room not habitable at all seasons of the year.
  - b) **With Reference to a Dwelling Unit** where more than one unit is contained within a building means the maximum floor area contained within the finished wall surfaces of an individual dwelling unit.
  - c) **Commercial Floor Area** means the total usable floor area within a building used for commercial purposes but excludes furnace and utility rooms, and common malls between stores.
  - d) **Gross Floor Area** means the aggregate of the floor area of a building above or below grade, measured between the exterior faces of the exterior walls of the building at each floor level but excluding car parking areas within the building; and for the purpose of this clause, the walls of an inner court shall be deemed to be the exterior walls.
  - e) **Floor Area, Net** means the total useable floor area within a building exclusive of washrooms, furnace and utility rooms and common halls or malls between individual establishments.
- 38) **Frontage** see "lot frontage".
- 39) **Garage** means a building or structure which is enclosed on three or more sides and is used for the parking or storage of a motor vehicle.

- 40) **Grade Level** means grade prior to any development.
- 41) **Gross Building Area** means the floor area of a main building including the floor area of rooms reasonably convertible, in the opinion of the building inspector, to the main purpose.
- 42) **Habitable Room** means a living room, bedroom, kitchen with or without space for eating, or a dining room.
- 43) **Height, Building** means the highest point of the roof of a building excluding church spires, water tanks, elevator enclosures, flagpoles, ventilators, skylights, chimneys, clock towers, communication towers or statues/works of art on public property.
- 44) **Home for Special Care** means a building wherein nursing care or room and boards are provided to individuals incapacitated in some manner for medical reasons but does not include a hospital.
- 45) **Home Occupation** means a business activity accessory to the residence and carried on by the occupant of the residence, and without limiting the generality of the foregoing shall include professional uses such as doctors, lawyers and insurance offices; clothes making and tailoring; catering; hairdressing and barbershops; instruction and private tutoring; sculpturing; contractors' storage and parking; storage of inventory for off-site retail sales; but home occupations do not mean autobody or mechanical motor vehicle repairs, retail stores, canteens or taxi stations.
- 46) **Hotel / Motel** means a building, or buildings, or part thereof on the same lot used to accommodate the traveling public for gain or profit by supplying them with overnight sleeping accommodation with or without meals and including customary ancillary services and amenities but without private cooking facilities.
- 47) **Industrial Use** means any manufacturing, assembly, or warehousing operation.
- 48) **Intensive Livestock Operation** means a livestock operation comprised of agricultural animals confined in one location which consists of 10 or more animal units. The following chart shall be used for the calculation of total animal units; animals not listed shall be treated according to the approximate equivalent of a similar animal, or as to their body weight as a mature animal:

<u>Type of Animal</u>	<u>Number of Animals Equal to One Animal Unit</u>
Cattle, Horses, Sheep	1
Chickens, Ducks, Pheasants	50
Swine	2
Turkeys, Geese	10
Rabbits	10
Mink, Foxes, Chinchillas	2

- 49) **Kennel** means a building, structure or lot where animals are kept or boarded commercially.
- 50) **Landscaping** means any combination of trees, shrubs, flowers, grass or other horticultural elements, decorative stonework, gravelling, paving, screening or other architectural elements, all of which are designed to enhance the visual amenity of a lot or to provide a screen.
- 51) **Light Manufacturing** means a use engaged in the manufacturing, predominantly from previously prepared/processed materials, of finished products or parts and entirely conducted within an enclosed building. Accessory uses include processing, fabrication, assembly, treatment, packaging, incidental

storage, and distribution of such products, but excluding raw industrial processing/manufacturing and Obnoxious Uses as defined in this Bylaw.

52) **Loading Space** means an off-street space or berth on the same lot with a building or contiguous to a group of buildings, for the temporary parking of a commercial vehicle while loading or unloading merchandise or materials and which is connected to a public street by an appropriate access.

53) **Lot** means any parcel of land described in a deed or as shown on a registered plan of subdivision.

a) **Corner Lot** means a lot situated at the intersection of and abutting upon two or more streets.

b) **Lot Area** means the total horizontal surface within the lot lines of a lot, excluding the horizontal area of such lot covered by water, or marsh, or beyond the rim of a river bank or watercourse, or between the top and toe of a cliff or embankment of 22 degrees or more from horizontal, provided that only the lot area lying within the zone in which a proposed use is permitted may be used in calculating the minimum lot area under the provisions of this Bylaw for such permitted use.

c) **Lot Coverage** means that percentage of the lot area covered by all buildings above ground level, and shall not include that portion of such lot area which is occupied by a building or portion thereof which is completely below ground level, and for the purpose of this definition the maximum lot coverage in each zone shall be deemed to apply only to that portion of such lot which is located within said zone.

d) **Lot Depth** means the horizontal distance between the front and rear lot lines. Where these lot lines are not parallel, the lot depth shall be the length of a line joining the mid-points of the front and rear lot lines.

e) **Lot Frontage** means the length of a line joining the side lot lines and parallel to the front lot line. Calculation of Lot Frontage for irregularly shaped lots shall be the horizontal distance between the side lot lines as measured at a point, where a line drawn perpendicular to a line joining the midpoint of the rear lot line and the midpoint of the front lot line at a point equal to the required front yard. In determining yard measurements the minimum horizontal distance from the respective lot lines shall be used. Calculation of lot frontage for corner lots shall be the horizontal distance between the side lot line and the flanking lot line. This definition shall not apply in the case of flag lots.

f) **Through Lot** means a lot bounded on two opposing sides by streets or highways provided however, that if any lot qualifies as being both a corner lot and a through lot as hereinbefore defined, such lot shall be deemed to be a corner lot for the purpose of this Bylaw.

54) **Lot Line** means any boundary of a lot.

a) **Front Lot Line** means the line dividing the lot from the street; in the case of a corner lot, the shorter boundary line abutting the street shall be deemed the front lot line and the longer boundary line abutting the street shall be deemed the side lot line. In the case of a through lot, any boundary dividing the lot from a street may be the front lot line.

b) **Flanking Lot Line** means a side lot line which abuts the street on a corner lot.

c) **Rear Lot Line** means the lot line furthest from opposite the front lot line.

d) **Side Lot Line** means a lot line other than a front or rear lot line.

- 55) **Main Building** means the building in which the principal use of the property is undertaken.
- 56) **Medical Clinic** means a building or structure where 7 or more members of the medical profession, dentists, chiropractors, osteopaths, and physicians or occupational therapists provide diagnosis and treatment to the general public without overnight accommodation and shall include such uses as reception areas, offices, coffee shop, consultation rooms, x-ray and minor operating rooms and a dispensary.
- 57) **Medical Practitioner** means a doctor, dentist, chiropractor, osteopath, optometrist, oculist, but does not include a veterinarian.
- 58) **Motor Vehicle Fueling Station** means an establishment where the principal business carried on is the retail sale of vehicle fuels, and lubricants.
- 59) **Motor Vehicle Sales, Rental and Repair** means an establishment excluding a private home or garage, where new and / or used vehicles, lubricants, tires, parts and accessories for motor vehicles are kept for sale, and where replacement and/or repairs to any component of a motor vehicle may be performed including autobody and/or painting uses. Motor vehicles shall include boats and other recreational vehicles. Salvage and scrap yards, and motor vehicle fuelling stations are separate uses
- 60) **Mini Home Park** means a mini home development, not having a registered subdivision plan of lots, under single ownership and managed by a mini home park operator. (Spaces alone or spaces carrying individual mini homes may be rented).
- 61) **Municipal Government Act** means the provincial legislation which enables municipalities to plan and run their corporate affairs.
- 62) **Net Retail Area** means the gross space leased or leaseable to tenants, exclusive of malls, public washrooms and other common areas.
- 63) **Obnoxious Use** shall mean a use which creates by its nature or operation a nuisance or is offensive by the creation of noise or vibration, or by reason of the emission of gas, fumes, dust, oil or objectionable odour, or by reason of the unsightly storage of goods, wares, merchandise, salvage, refuse matter, waste or other material.
- 64) **Office** means a room designed, furnished or used for the purpose of regularly transacting business, a service performed or consultation given but shall not include a manufacturing of any product or the retail selling of goods.
- 65) **Open Space** means the area situated within the boundaries of a residential development site intended for recreational purposes, and may include landscaped areas, patios, private amenity areas, balconies, communal lounges, swimming pools, play areas and similar uses, but does not include any area occupied at grade by a building's service area, parking lots, aisles or access driveways.
- 66) **Outdoor Furnace** means a furnace which is located adjacent to a structure, and is intended to provide heat to the main structure on the lot, via combustion and the heating of water, or otherwise.
- 67) **Outdoor Patio** means an outdoor area adjoining a restaurant, and consisting of outdoor tables, chairs, plantings, and related decoration and fixtures, and where meals or refreshments are served to the public for consumption on the premises.
- 68) **Outdoor Retail Display** means the display of retail goods or materials intended for the immediate sale to the general public which are not enclosed within a structure.

- 69) **Outdoor Storage** means the storage of goods or materials not intended for immediate sale to the general public which are not enclosed within a structure.
- 70) **Parking Area or Parking Lot** means an open area, other than street, used for the temporary parking of more than two vehicles and available for public use, whether free, for compensation or as an accommodation for clients, customers or residents and which has access to a public street.
- 71) **Parking Space** means an area of not less than 3 m by 6 m, exclusive of driveways or aisles, for the temporary parking or storage of motor vehicles, and which has adequate access to permit ingress and egress of a motor vehicle to and from a street or highway by means of driveways, aisles or manoeuvring areas.
- 72) **Personal Service Shop** means a building or part of a building which persons are employed in furnishing services or otherwise administering to the individual and personal needs of persons and may include such establishments as barber shops, beauty parlours, hairdressing shops, shoe repair, and depots for collecting dry-cleaning and laundry, but excludes any manufacturing or fabrication of goods for sale.
- 73) **Public Building** is a building owned or used by a Federal, Provincial or Municipal Government.
- 74) **Recreational Use** means the use of land for parks, playgrounds, tennis courts, lawn bowling greens, indoor and outdoor ice skating rinks, athletic fields, swimming pools, golf courses, and similar uses to the foregoing, together with necessary and accessory buildings and structures, but not including commercial recreation centres or a track for the racing of animals, or any form of motorized vehicles.
- 75) **Recreation, Commercial** see Commercial Recreation Centre.
- 76) **Recycling Collection and Storage Facility** means a building in which used material is separated and processed prior to shipment but does not include salvage and scrap yards.
- 77) **Religious Institution** means a building or buildings dedicated to religious worship, and includes churches, church halls, auditoria, schools, and Parish Halls.
- 78) **Residential Care Facility** means a community-based group living arrangement, in a single housekeeping unit, for eight (8) or more individuals, exclusive of staff and/or receiving family, with social, legal, emotional, mental and/or physical handicaps or problems, that is developed for the well being of its residents through self-help, professional care, guidance and supervision unavailable in the resident's own family, an institution or in an independent living situation. A Residential Care Facility is licensed, funded or approved by the Province of Nova Scotia.
- 79) **Restaurant** means a building or part thereof where food and drink is served to the public for consumption within the building.
- 80) **Retail** means the offering and sale of goods, wares, merchandise, substances, articles, or things whether manufactured by the retailer or purchased at wholesale, to the general public as final consumer for personal or household consumption and not for resale.
- 81) **Retail Store** means a building or part thereof in which goods, wares, merchandise, substances, or articles are offered or kept for sale directly to the public at retail.
- 82) **Salvage and Storage Facility** means a premises used for keeping or storing used bodies or parts of motor vehicles or any other type of used equipment, vehicles, machinery, or materials of any kind.

- 83) **School** means an educational establishment.
- a) **Public School** means an authorized school under the jurisdiction of a Public School Board, a High School Board, a Board of Education or Provincial Government.
  - b) **Commercial School** means a school where instruction is given for the purpose of remuneration and shall include dancing schools, music schools, golf schools, trade schools, nursery schools, and any other school conducted for remuneration.
- 84) **Setback** means the horizontal distance between any lot line and the nearest wall of any building or structure and extending the full width or length of the lot
- 85) **Sidewalk Patio** means an area of the public sidewalk immediately adjacent to an eating or drinking establishment and used by that establishment for outdoor seating and the serving of food and / or drinks.
- 86) **Sign** means a structure, device, light or natural object including the ground itself, or any part thereof, or any device attached thereto, or painted or represented thereon, which shall be used to identify, advertise, or attract attention to any object, product, place, activity, person, institution, organization, industry or business, or which shall display or include any letter, word, model, number, banner, flag, pennant, insignia, device or representation used as an announcement, direction or advertisement, and which is intended to be seen from off the premises or from a parking lot.
- a) **Banner** means a sign made of fabric or other non-rigid material with no enclosing framework.
  - b) **Facial Wall Sign** means a sign which the back main surface is attached directly to, or is painted upon, a building wall.
  - c) **Ground Sign** means a freestanding sign supported by a supporting structure that is permanently affixed to a foundation
  - d) **Illuminated Sign** means a sign that provides artificial light directly, or through any transparent or translucent material, from a source of light connected with such sign, or a sign illuminated by a light focused upon or chiefly directed at the surface of the sign.
  - f) **Portable Sign:** A sign which is self-supporting but not permanently attached to the ground or building and can be moved from one location to another.
  - h) **Projecting Wall Sign** means a sign which; projects from, and is supported by; a wall of a building.
  - i) **Roof Sign** means a sign fixed, placed upon or supported by the roof or non-vertical wall of a building.
  - k) **Sandwich Board Sign** means a sign consisting of two surfaces attached to each other at the top and designed so as to stand temporarily without foundation or other support on a lot or sidewalk without electrical or other service connection.
  - l) **Temporary Sign** means a sign which may be erected for a specified period of time and may include portable signs, banners, portable reader boards, and the like.
- 87) **Street or Road** means the whole and entire right-of-way of every highway, road or road allowance, vested in the Province of Nova Scotia or the Town of Parrsboro and includes sidewalks. **Street Line** means the boundary of a street or road. (See also Lot Line)

- 88) **Structure** means anything that is erected, built, or constructed of parts joined together or any such erection fixed to or supported by the soil or by any other structure.
- 89) **Swimming Pool** means an artificial body of water above the surface or in ground, constructed of cement, plastic, fiberglass or similar material, having a maximum depth greater than 0.5 m and intended primarily for bathing, swimming and diving, but shall not include natural, dug or dammed ponds or watercourses primarily intended for aesthetic or agricultural purposes.
- 90) **TARE weight** means the weight of an empty motor vehicle including all attached and contained equipment.
- 91) **Telecommunication towers, antennas, buildings and equipment** means any facility, apparatus or other thing that is used or is capable of being used for telecommunications or for any operation directly connected with telecommunications, and includes a transmission facility. Amateur radio, such as shortwave radio, as well as typical television or radio reception equipment, including satellite dishes, which are used for residential or small commercial (e.g., motel or lounge) purposes, are excluded
- 92) **Tower** means any structure that is designed and constructed primarily for the purpose of supporting one or more antennas, including self-supporting lattice towers, guy towers, or monopole towers. The term encompasses personal wireless service facilities including radio and television transmission towers, microwave towers, common-carrier towers, cellular telephone towers or personal communications services towers, alternative tower structures and the like
- 93) **Town** means the Town of Parrsboro.
- 94) **Warehouse** means a building where wares or goods are stored but does not include a retail store.
- 95) **Yard** means an open space on a lot unoccupied by main buildings except as specifically permitted elsewhere in this Bylaw. In determining yard measurements the minimum horizontal distance from the respective lot lines shall be used.
- a) **Front Yard** means a yard that extends across the full width of a lot between the front lot line and the nearest main wall of the main building on such lot; and "minimum" front yard means the minimum depth of a front yard on a lot between the front lot line and the nearest main wall of any building or structure on a lot.
  - b) **Flanking Yard** means a side yard which abuts a street on a corner lot.
  - c) **Minimum Yard** means the smallest yard permitted by this Bylaw.
  - d) **Rear Yard** means a yard extending across the full width of a lot between the rear lot line and the nearest wall of any main building or structure on the lot; and "minimum" rear yard means the minimum depth of a rear yard on a lot between the rear lot line and the nearest main wall of any main building or structure on the lot.
  - e) **Required Yard** means the area between a front, side, rear, or flanking lot line and a line parallel to the respective lot line set back a distance equal to the applicable yard setback.
  - f) **Side Yard** means a yard extending from the front yard to the rear yard of a lot between a side lot line and the nearest wall of any building or structure on the lot; and "minimum" side yard means the minimum width of a side yard on a lot between a side lot line and the nearest main wall of any main building or structure on the lot.

96) **Zone** means a delineated area of land shown on the schedules of this Bylaw and established and designated for a specific use.

## 2.0 Zoning and Interpretation

### 2.1 General

For the purposes of this Bylaw the Town is divided into the following zones, the boundaries of which are shown on the attached **Schedule 'A'**.

#### Zone

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##### **Residential Zones**

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General Residential Zone  
Architectural Residential  
Rural Residential  
Mini Home Zone

##### **Commercial Zones**

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Highway Commercial Zone  
Downtown Commercial Zone

##### **Industrial Zones**

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Industrial Park Zone  
Agricultural / Industrial Zone

##### **Special Use Zones**

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Institutional Zone  
Open Space Zone

### 2.2 Schedules

- (a) Schedule 'A' is the Zoning Map and forms part of this Bylaw.
- (b) All schedules and figures attached to this Bylaw form an official part of the Bylaw, unless otherwise indicated.
- (c) Any appendices that may be attached to this Bylaw are for information purposes only and are not an official part of the Bylaw.

### 2.3 All land to be Zoned

All lands within the Town shall be zoned.

### 2.4 Amendment to the Zoning Map

The Zoning Map may be amended from time to time in accordance with applicable policies of the Municipal Planning Strategy.

## **2.5 Zoning Boundaries**

Zoning boundaries shall be determined as follows:

- a) where a zone boundary is indicated as following a street or highway the boundary shall be the centre line of such street or highway;
- b) where a zone boundary is indicated as approximately following lot lines, the boundary shall follow such lot lines;
- c) where a railroad or railway right-of-way, electrical transmission right-of-way, or a watercourse serves as a boundary between two or more different zones, the centre line of such right-of-way or of such watercourse shall be the boundary;
- d) where there is no landmark that indicates the precise location of a boundary, the boundary shall be scaled from the Zoning Map;
- e) where a zone boundary is indicated as following the town boundary, the town limit shall be the boundary.

## **2.6 Permitted Uses**

- (a) In this Bylaw any use not listed as a permitted use in a zone is prohibited in that zone unless otherwise indicated.
- (b) Where a permitted use within a zone is defined in this Bylaw the uses permitted in the zone include any similar uses that satisfy such definition except where a definition specifically excludes any similar use.

## **2.7 Measurement**

- (a) All official measurements are in metric. Where imperial measurements are provided they are for information purposes only.

## 3.0 Administration

### 3.2 Development Officer

The Development Officer, or designate(s), shall be appointed by Council to administer this Bylaw.

### 3.3 Development Permit Required

- (a) Unless otherwise stated in this Bylaw, no development shall be undertaken in the Town of Parrsboro unless a development permit has been granted by the Development Officer.
- (b) The Development Officer shall only issue a development permit in conformance with this Bylaw, or an approved development agreement, except where a variance is granted or in the case of a nonconforming use or structure, in which case a permit shall be granted in conformance with the Municipal Government Act.
- (c) Any development permit shall expire twelve (12) months from the date issued if the development has not commenced.
- (d) A development permit may be renewed for an additional twelve (12) month period provided:
  - (i) the development permit has not been renewed previously; and
  - (ii) the Development Officer is satisfied that the development permit is consistent with the existing Land Use Bylaw and any proposed amendments.

### 3.4 No Development Permit Required

Unless otherwise specified, no development permit shall be required for:

- (i) a development that involves the interior or exterior renovation of a building that will not change the shape of the building or increase its volume, will not add more dwelling units, or will not involve a change in the use of the building;
- (ii) a fence or wall that does not exceed 2.1 m. in height;
- (iii) a sign less than 0.2 m<sup>2</sup> in area where signs are permitted (see Section 6);
- (iv) an accessory building less than 4 m<sup>2</sup> in area;
- (v) public and private utilities located within a street right-of-way;

### 3.5 Information Required for Development Permit Applications

- (a) Every application for a development permit shall be on an approved form and where necessary, shall be accompanied by a sketch or plan drawn to an appropriate scale and showing the following such as the Development Officer may require:
  - (i) the true shape and dimensions of the lot to be used, and upon which it is proposed to erect any building or structure;
  - (ii) the proposed location, height, and dimensions of the building, structure, or work in respect of which the permit is applied for;
  - (iii) the proposed location and dimensions of parking spaces, loading spaces, driveways;
  - (iv) the location of every building or structure already erected on or partly on such lot, and the approximate location of every building on adjacent lots; and,
  - (v) any other information the Development Officer deems necessary to determine whether or not the proposed development conforms to the requirements of this Bylaw.
- (b) The application shall be signed by the owner of the lot or by the owner's duly authorized agent and shall set forth in detail the present and proposed use of the lot and each building or structure, or part of each building or structure, together with all information necessary to determine whether or

not every such proposed use of land, building or structure conforms with the requirements of this Bylaw.

- (c) Where the Development Officer is unable to determine whether the proposed development conforms to this Bylaw and other Bylaws and regulations in force which affect the proposed development, or where the property lines are in question by the Development Officer, he/she may require that the plans submitted under subsection 3.5(a) be based upon an actual survey by a Nova Scotia Land Surveyor.

### **3.8 Notice to Lot Owners**

- (a) When an application has been received to amend this Bylaw for a site specific purpose, to enter into a development agreement, or to amend a development agreement, all lot owners within 30 m of the subject lot shall be notified in writing of the application, in addition to the notification requirements of the Municipal Government Act.
- (b) In the case of the Development Officer issuing a Variance or Site Plan Approval, notification of affected property owners shall be as specified in the Municipal Government Act.

### **3.9 Penalty**

Any person who violates any provisions of this Bylaw is guilty of an offence and liable on summary conviction to a fine not less than two hundred and fifteen dollars (\$215.00) and not exceeding one thousand dollars (\$1,000.00) and in default of payment to imprisonment for a term not exceeding two months and in the case of a continuing offence to a further fine not exceeding two hundred and fifty dollars for each day during which the offence continues and in default of payment to imprisonment for a term not exceeding ten days.

### **3.10 Effective Date**

This Bylaw shall take effect upon the date of publication of the notice advertising the adoption of the new bylaw or amendment.

### **3.11 Repeal of Bylaw**

The Town of Parrsboro Land Use Bylaw passed and adopted by Council July 12, 1993 and approved by the Minister of Municipal Affairs on October 18, 1993, is repealed as of the date that this Land Use Bylaw takes affect.

## 4.0 General Provisions for all Zones

### 4.1 Accessory Buildings

- (a) A detached accessory building may be permitted in any zone but shall not:
  - (i) be used as a dwelling except in the case of garden suites;
  - (ii) be located within the front yard, in any Residential Zone;
  - (iii) be permitted within the flanking yard on a corner lot;
  - (iv) exceed 9 m in height;
  - (v) be built within 2 m of the main structure;
  - (vi) be considered an accessory building if attached to the main building by a common wall greater than 3 m in length; and,
  - (vii) exceed 80 m<sup>2</sup> in total ground floor area; except in the Rural Residential zone where the maximum size shall be 160 square metres
- (b) An accessory building with a floor area of 80 m<sup>2</sup> or less may be built within a required rear or side yard, provided the building is set back at least 1.2 m from any lot line.
- (c) An accessory building with a height of 5 m or less may be built within a required rear or side yard, provided the building is set back at least 1.2 metres from any lot line.
- (d) Accessory buildings located in an Industrial (I) Zone shall have a minimum required yard of 1.2 m and no maximum floor area.
- (e) An accessory structure may be constructed on a lot prior to a main structure, provided that a building envelope is maintained of sufficient size to accommodate a main structure.

### 4.2 Accessory Uses Permitted

Where this Bylaw provides that land may be used for a purpose or a building or structure may be erected or used for a purpose, such purpose may include any accessory uses thereof, unless otherwise prohibited by this Bylaw.

### 4.3 Compliance with Other Bylaws

- (a) Nothing in this Bylaw shall exempt any person from complying with the requirements any other Bylaw in force within the Town of Parrsboro, or from obtaining any license, permission, permit, authority or approval required by any other Bylaw of the Town of Parrsboro or statute or regulation of the Province of Nova Scotia or the Government of Canada.
- (b) Where the provisions in this Bylaw conflict with those of any other Bylaw of the Town or regulation of the Province or the Government of Canada, the higher or more stringent provision shall prevail.

### 4.4 Conformity with Existing Setbacks

- (a) Notwithstanding anything else in this Bylaw, in any zone where a proposed building does not comply with the minimum front yard requirements, a building may be erected with a setback equal to the established building line, but shall not be less than 2 m from the street line.
- (b) Only existing buildings within 60 m that front on the same street as the proposed building shall be used to calculate the established building line.

### 4.5 Corner Lot Triangle or Day Lighting Triangle

On a corner lot, no fence, sign, hedge, shrub, bush or tree or any other structure, vehicle or vegetation shall be erected, placed; or in the case of plants, permitted to grow to a height greater than 0.6 m above grade within a corner lot sight triangle.

#### **4.6 Existing Buildings**

- (a) Where a building has been erected on or before the effective date of this Bylaw on a lot having less than the minimum frontage or area, or having less than the minimum yard setback required by this Bylaw the building may be enlarged, reconstructed, repaired or renovated provided that:
  - (i) the enlargement, reconstruction, repair or renovation does not further reduce the required yard that does not conform to this Bylaw;
  - (ii) all other applicable provisions of this Bylaw are complied with.
- (b) Notwithstanding anything else in this Bylaw, the use of a building existing on a lot on the effective date of this Bylaw, may be changed to another use permitted on the lot where the lot frontage, front yard, or area required is less than the requirements of this Bylaw, provided that all other requirements of this Bylaw are satisfied.

#### **4.7 Existing Lots without Frontage**

Notwithstanding section 4.11, an existing building on a lot which does not have frontage, but which has legal access to a public street may be expanded or enlarged, provided that:

- (a) all other requirements of the Land Use Bylaw are met; and,
- (b) no additional dwelling units are created.

#### **4.8 Existing Undersized Lots**

Notwithstanding anything in this Bylaw, a vacant lot having less than the minimum frontage or area required by this Bylaw that was in existence at the effective date of this Bylaw, may be used for a purpose permitted in the zone in which the lot is located and a building may be erected on the lot provided that the other applicable provisions of this Bylaw are complied with.

#### **4.9 Fences**

- (a) A development permit is not required for fences less than 2.1m in height.
- (b) Fences shall not:
  - (i) exceed 2.1 m in height in residential zones, or 3.6 m in height in all other zones;
  - (ii) if higher than 2.1 m, be closer than 1 metre to the nearest property line.
  - (ii) contain barbed or razor wire in any Residential Zone;
  - (iii) be electrified unless erected in conjunction with an agricultural use; and,
  - (iv) where visible from a street or other public space, be constructed with the supporting apparatus facing the public right-of-way.
- (c) Fencing for swimming pools shall satisfy **Section 4.25** of this Bylaw.

#### **4.10 Flag Lots**

- (a) In the case of flag lots, in any zone, the minimum lot frontage requirements indicated in the various sections of this Bylaw shall not apply, provided that the main body of the lot meets the minimum area requirements for the zone, and provided that the width of the prolongation or leg of the flag lot providing access to a street is at least 6 m in width at every point.
- (b) In the case of flag lots, the yard requirements for the zone shall apply to the main body of the lot. The front yard shall be that yard facing the street.
- (c) In all zones, a maximum of two flag lots may be created from any property, as the property existed on January 1, 2003.

#### **4.11 Fronting on Streets**

No development permit shall be issued unless the lot or parcel of land upon which the development is proposed abuts and fronts upon a street. Newly subdivided lots shall be subject to the Subdivision Bylaw.

#### **4.12 Illumination**

No person shall illuminate any area of a lot unless all lights are directed away from adjoining properties and any adjacent street.

#### **4.13 Multiple Uses**

Where any land or building is used for more than one purpose, the provisions of this Bylaw shall be interpreted so that the highest or most restrictive regulation for each single use included in the development shall be applied. Standards for the provision of parking spaces shall be deemed to be cumulative so that the requirement will be the sum of the number of spaces required by each use.

#### **4.14 Non-Conforming Use Changed by Development Agreement**

A development permit may be issued to change a non-conforming use to another use not normally permitted on the property by Development Agreement in accordance with Policy GP-11 of the Municipal Planning Strategy.

#### **4.15 One Main Building on a Lot**

Not more than one single detached dwelling may be erected on a lot except for a garden suite as per Policy RP-16 of the Municipal Planning Strategy.

#### **4.16 Outdoor Furnaces**

Notwithstanding any other provision of this Bylaw, an outdoor furnace or structure containing an outdoor furnace in any zone shall:

- (i) be located in the rear yard, and at least 61 m from the nearest lot line; and,
- (ii) have a chimney or exhaust at least 1.8 m above the peak of the roof of the structure(s) that the furnace is intended to heat.

#### **4.17 Outdoor Storage Prohibited**

Unless otherwise permitted in other sections of this Bylaw, no outdoor storage shall be permitted in any zone other than storage accessory to the residential use of a lot. Such storage may include items such as fuel wood, compost bins and other such items in to be used by the residents of the property.

#### **4.18 Permitted Encroachments into Yards**

Except for accessory buildings, every yard required by this Bylaw shall be open and unobstructed by any structure excluding fences and the structures listed in the following table which shall be permitted to project into or over the specified yards for the distances that are specified in the table below.

<b>Structure</b>	<b>Yard in which Projection is Permitted</b>	<b>Maximum Permitted Projection from Main Wall</b>
Balconies, Decks, Porches	any yard	2.5m but at least 1m from lot line
Carports	Side yards only	Minimum 1m from lot line
Fire escapes, Exterior staircase	Rear and side yards only	2.5m but at least 1m from lot line
Sills, chimneys, and other architectural features	Any yard	60cm
Swimming pools	See section 4.24 of this Bylaw	See section 4.24 of this Bylaw
Window bays, buttresses	Any yard	1m

#### **4.19 Prohibited Dwellings**

In any zone, no development permit shall be issued for a building consisting of a basement-only dwelling

#### **4.20 Vehicle Bodies**

No truck, bus, boat, automobile coach or street car body, or structure of any kind other than a mobile home or dwelling unit erected and used in accordance with this and all other bylaws of the Town shall be used for human habitation within the Town of Parrsboro whether or not the same is mounted on wheels.

#### **4.21 Public Utilities**

Buildings or structures used for public or private utilities shall be permitted in any zone and must be a minimum of 1 metres from the nearest property line.

#### **4.22 Restoration to a Safe Condition**

Nothing in this Bylaw shall prevent the strengthening or restoring to a safe condition, of any building or structure.

#### **4.23 Site Plan**

- (a) In any zone a development permit may be granted by site plan approval, where the proposed development cannot satisfy all relevant requirements of this Bylaw. The said site plan approval may also incorporate the issuance of variance(s).
- (b) The following matters may be incorporated into the site plan approval:
  - (i) the location of structures on a lot;
  - (ii) the location of off street loading and parking spaces;
  - (iii) the location, number, and width of driveway access to streets;
  - (iv) the type, location and height of walls, fences, hedges, trees, shrubs, ground cover or other landscaping elements necessary to protect and minimize the land use impacts on adjoining lands;
  - (v) the retention of existing vegetation;
  - (vi) the location of walkways, including the type of surfacing material, and all other means of pedestrian access;

- (vii) the type and location of outdoor lighting;
  - (ix) the location of facilities for the storage of solid waste;
  - (x) the location of easements;
  - (xi) the grading or alteration in elevation or contour of the land and provision for the management of storm and surface water;
  - (xii) the type, location, number and size of signs or sign structures; and,
  - (xiii) the provision for the maintenance of any of the items referred to in this section.
- (c) A site plan, and a legal 'undertaking' signed by the proponent, must be filed with the Town, and shall form part of the development permit.
  - (e) The filed site plan has effect on a lot, regardless of a change of ownership, until discharged by the Town.
  - (f) A new lot or lots intended to carry out an approved site plan may be approved, where the resulting lot does not meet usual dimensional requirements, but reflects an improvement toward meeting required specifications.
  - (g) A plan of subdivision may be approved where the variance from specification is not greater than 10% for not more than two lots.
  - (h) A development permit may be issued to carry out a development permitted by a site plan.

#### **4.24 Subdivision of an Existing Lot with Existing Main Buildings**

In any case where two or more existing main buildings erected prior to the effective date of this Bylaw share the same lot, a subdivision of land to permit a separate lot to be created for each building is permitted, notwithstanding anything else in this Bylaw, providing that:

- (i) all requirements of the Town of Parrsboro Subdivision Bylaw are satisfied; or
- (ii) the new lots being created each have a means of sewage disposal and water supply completely independent from the other(s); and,
- (iii) all lots created as a result of any such subdivision have a front lot line of at least 4 m and must be at least 400 m<sup>2</sup> in area, or meet the lot area requirements of the zone in which they are located, whichever is less.

#### **4.25 Swimming Pool Performance Standards**

- (a) In any zone, a development permit for an outdoor swimming pool shall be issued, provided that the swimming pool:
  - (i) be located in the rear or side yards only;
  - (ii) be located at least 2 m from the closest property line;
  - (iii) not be located in any required yard that abuts a street;
  - (iv) is not connected to the central sanitary sewer system; and,
  - (v) is fenced.
- (b) All fences enclosing an outdoor swimming pool shall:
  - (i) completely enclose the entire swimming pool;
  - (ii) have at least one gate for access which shall be self-closing with a self-latching device;
  - (iii) be a minimum of 1.2 m high from ground to the top of the fence, gate or structure; and,
  - (iv) have no opening greater than 10 cm in any part of the fencing, gates or structures that enclose the swimming pool.

#### **4.26 Temporary and Special Occasion Uses**

- (a) Nothing in this Bylaw shall prevent a development permit from being issued for uses incidental to construction such as a construction camp or other such temporary work camp, tool shed, or similar building incidental to construction provided that a development permit has been issued, but does not include basements of the building to be constructed.
- (b) In any zone other than a Residential zone a 12 month temporary development permit may be issued for a building temporarily used for sales, rental offices, or retail stores.
- (c) Development permits for special occasion uses shall not be required provided that the use is not located on the lot for more than 3 days.
- (d) Any temporary or special occasion use shall:
  - (i) be a minimum of 3 m from the front lot line;
  - (ii) be a minimum of 1 m from any other lot line; and,
  - (iii) not be located within a corner lot sight triangle.

#### **4.27 Variances**

- (a) Notwithstanding anything in this Bylaw, a Development Officer may grant a variance subject to Section 235 of the Municipal Government Act. Specifically, the Development Officer may vary:
  - (i) the percentage of land that may be built upon;
  - (ii) the size or other requirements relating to yards;
  - (iii) lot frontage; and/or
  - (iv) lot area.
- (b) Furthermore, **Policy A-6** of the Municipal Planning Strategy permits the Development Officer to grant a variance in one or more of the following Land Use Bylaw requirements:
  - (i) number of parking spaces and loading spaces required;
  - (ii) ground area and height of a structure;
  - (iii) floor area occupied by a home-based business.

## 5.0 Vehicle Controls

### 5.1 Parking Space Requirements

- (a) For every building or structure to be erected or enlarged, or for which an application for a development permit involving a change of use is made, off-street parking located within the same lot as the use and having unobstructed access to a public street shall be provided and maintained in accordance with the following requirements.

Use	Requirements
<b>Residential Uses</b>	
A dwelling containing not more than three dwelling units	1 parking Space per dwelling
Dwellings containing more than three dwelling units	1.25 parking spaces per dwelling unit
Townhouses	1 parking space per dwelling unit
Boarding houses, Rooming homes, and Bed and breakfast establishments	1 parking space for the dwelling unit, plus 1 space for every room available for rent
<b>Commercial Uses</b>	
Bowling alleys and curling rinks	3 parking spaces per bowling lane and 4 spaces per curling sheet. For other parts of the building, additional spaces shall be provided in accordance with the other parking requirements in this Bylaw and the type of use
Hotels and motels	1 parking space per suite or rental unit, plus 1 additional parking space per 10 m <sup>2</sup> of floor area devoted to public use (taverns, restaurants and auditoria) exclusive of lobbies and hallways
Offices, commercial schools, and banks	1 parking space per 30 m <sup>2</sup> of floor area
Restaurants, taverns, lounges, night clubs	1 parking space per 10 m <sup>2</sup> of floor area
All other commercial uses (including retail)	1 parking space per 30 m <sup>2</sup> of retail space or part thereof
<b>Institutional and Community Uses</b>	
Churches, church halls, auditoria, funeral homes, theatres, arenas, halls, stadiums, private clubs, and other places of assembly	Where there are fixed seats, 1 parking space for every 5 seats, or 3 m of bench space. Where there are no fixed seats, 1 parking space per 10 m <sup>2</sup> of floor area devoted to public use
Nursing homes and homes for special care	1 parking space per 50 m <sup>2</sup>
Kindergarten and daycares	1 parking space per 11.2 m <sup>2</sup> of floor area
Medical clinics and health practitioners offices	4 parking spaces per practitioner
<b>Industrial Uses</b>	
All industrial uses	1 parking space per 50 m <sup>2</sup> of floor area

- (b) The requirements of this section shall not apply in the Downtown Commercial Zone where all parking requirements shall be waived.

- (c) Where there are more than one type of use on the same lot, **Section 4.17** regarding Multiple Uses shall apply.

## **5.2 Minimum Dimensions for Parking and Loading Spaces**

- (a) Parking Space - the minimum area required for a parking space shall be 3 m x 6 m.
- (b) Loading space – the minimum area required for a loading space shall be 3 m x 12 m, with a minimum height clearance of 3.5 m.

## **5.3 Loading Space Requirements**

- (a) Any Commercial or Industrial use over 1000<sup>2</sup> m in area, including motor vehicle sales establishments, shall have at least 1 loading space.
- (b) All such loading spaces shall have adequate access to permit ingress and egress of a commercial motor vehicle from a street or highway by means of driveways, aisles, manoeuvring areas or similar areas.

## **5.4 Performance Standards for Parking Areas**

Where off-street parking facilities for more than 4 vehicles are provided, or required pursuant to the parking requirements set out in subsection 5.1:

- (a) the parking area shall be treated so as to prevent the raising of dust and loose particles and shall be paved if located:
  - (i) in a commercial zone if the number of spaces provided or required exceeds 8 in number.
- (b) the lights used for illumination of the parking area shall be so arranged as to divert the light away from streets, adjacent lots and buildings;
- (c) a structure, not more than 4.5 m in height and not more than 5 m<sup>2</sup> in area may be erected in the parking area for the use of attendants;
- (d) the parking area shall be on the same lot as the use it is intended to serve; and,
- (e) when the parking area is paved, each parking space shall be clearly demarcated and maintained as such.

## **5.5 Performance Standards for Parking Area Driveways and Aisles**

In all zones where paved off-street parking facilities for more than 8 vehicles are provided, or required pursuant to the parking requirements set out in Subsection 5.1:

- (a) clearly marked driveways or aisles must be provided to permit adequate ingress and egress from the parking area;
- (b) the number of driveways per lot shall be limited to 1 two way driveway per lot frontage, except for lots with more than 75 m of frontage where 2 two way driveways are permitted provided there is a minimum 30 m between the centerline of such driveways as measured along the street. In lieu of one permitted two way driveway, 2 one way driveways may be permitted provided there is a minimum of 30 m between the centerline of all driveways on the lot, as measured along the street.
- (c) The location of driveways shall be no closer than 15 m from the limits of the right-of- way at a street intersection.
- (d) The location of driveways shall be at least 3 m from the side or rear lot line, except where adjacent

properties share a common driveway.

- (e) Driveways should meet the traveled portion of the street at 90° and in no case shall be at an angle less than 75°.
- (f) The width of a driveway or aisle within a parking area shall be a minimum width of 3 m if for one-way traffic, and a minimum width of 6 m for two-way traffic.
- (g) In all zones the width of a driveway leading from a parking or loading area to a public street shall be a minimum of 3 m for one-way traffic, and a minimum of 6 m for two-way traffic. The maximum width of a driveway shall be as follows:
  - (i) in any Residential Zone: one way 5 m ; two way 8 m;
  - (ii) in any zone other than a Residential Zone: one way 5 m ; two way 9 m;
  - (iii) in any zone other than a Residential Zone where a substantial portion of traffic on the lot consists of highway tractors, the maximum width of driveways may be increased to 7 m for one way traffic and 12 m for two way traffic.
- (h) one additional driveway may be permitted that allows direct access to a loading space provided that such driveway is not for public use and shall be signed as such.

### **5.6 Parking of Commercial Motor Vehicles in Residential Zones**

- (a) In any residential zone, no more than one commercial motor vehicle shall be parked or stored on a lot, except:

In the case of a commercial motor vehicle capable of transporting less than 9 persons or vehicles with a TARE weight less than 3,650 kg, of which not more than 2 such vehicles will be permitted.
- (c) In any residential zone, no commercial motor vehicles or tractor trailers with running refrigeration systems shall be permitted to be parked or stored on a lot overnight.

### **5.7 Front Yard Parking Restrictions in Residential Zones**

Not more than 50% of the required front yard may be used for parking / driveway facilities.

### **5.8 Street Access Required**

No development permit shall be issued where required parking does not have access to a public street.

### **5.9 Vehicle Stacking for Drive-Through Uses**

Businesses providing drive-through services including but not limited to banks, automatic car-wash facilities, and restaurants, shall provide, exclusive of driveways or isles, stacking for vehicle queuing in accordance with the following requirements:

- (i) 5 inbound spaces
- (ii) 2 out-bound spaces

### **5.10 Parking for Persons with Disabilities**

Parking for persons with disabilities shall be provided at a ratio of one space per 100 if more than 25 spaces are provided.

### **5.11 Vehicle Bodies Not to be Used for Human Habitation**

No truck, bus, boat, automobile coach or structure of any kind other than a mini home or dwelling unit erected and used in accordance with this and all other bylaws of the Town shall be used for human habitation within the Town, whether or not the same is mounted on wheels.

## 6.0 Signage

### 6.1 General Provisions

- (a) Where this section is inconsistent with the regulations respecting advertising signs on or near public highways made or administered by the Province of Nova Scotia Department of Highways, the more restrictive regulations shall apply.
- (b) Unless otherwise indicated in this section, no sign shall be erected without first obtaining a development permit from the Development Officer and no such permit shall be issued unless all the provisions of this Bylaw are satisfied.

### 6.2 Maintenance

- (a) Every sign shall be kept in good repair and working order.
- (b) Every sign and all parts thereof, including framework, supports, background, anchors and wiring systems shall be constructed and maintained in compliance with the building, electrical, and fire prevention Bylaws.
- (c) If the business, service or other enterprise for which a sign is erected is no longer in operation the sign shall be removed, by the owner, within 60 days of the date the operations cease. Removal of a sign includes the support structure or apparatus to which it is attached.
- (d) Subsection (c) shall not apply to a seasonal enterprise that normally closes during part of the year.

### 6.3 Signs Permitted in all Zones

The following signs are permitted in all zones and no development permit is required for their erection:

- (a) Signs not more than 0.2 m<sup>2</sup> in sign area, showing the civic number of a building;
- (b) signs of not more than 0.2 m<sup>2</sup> in sign area, showing the name of a resident or an occupier;
- (c) "No trespassing" signs or other signs regulating the use of a lot, and of not more than 0.2 m<sup>2</sup> in sign area, unless otherwise directed by a public authority;
- (d) real estate signs not exceeding 0.6 m<sup>2</sup> in sign area in a residential zone and 1.5 m<sup>2</sup> in other zones, which advertise the sale, rental or lease of the premises;
- (e) signs regulating or denoting on-premises traffic, or parking, or other signs denoting the direction or function of various parts of a building or premises, provided that such signs are less than 0.5 m<sup>2</sup> in area;
- (f) signs erected by a governmental body, or under the direction of such a body, and bearing no commercial advertising, such as traffic signs, railroad crossing signs, safety signs, signs identifying public institutions or public election lists or other public notices;
- (g) memorial signs or tablets, and signs denoting the history of a site or structure provided that no such sign exceeds 0.5 m<sup>2</sup> in area;
- (h) the flag, pennant or insignia of any nation, province or state or of any religious, charitable or fraternal organization;

- (i) a sign having an area of not more than 10 m<sup>2</sup> incidental to construction and within the area of such construction, and erected only during the period of construction;
- (j) a sign painted on a window; and,
- (k) election signs.

#### **6.4 Signs Prohibited in all Zones**

Except where permitted under conditions expressly set out in this section, the following signs are prohibited in all zones:

- (a) any sign or sign structure which constitutes a hazard to public safety or health;
- (b) signs which by reason of size, location, content, colouring or manner of illumination obstruct the vision of drivers or obstruct or detract from the visibility or effectiveness of any traffic sign or control device on public streets or roads;
- (c) any sign which obstructs free ingress to or egress from a fire escape door, window or other required exit way;
- (d) signs not erected by a public authority which make use of words such as "STOP", "LOOK", "ONE WAY", "DANGER", "YIELD", or any similar words, phrases, symbols, lights or characters in such manner as to interfere with, mislead, or confuse traffic along a public road;
- (e) signs on utility poles;
- (f) signs on a public lot or a public right-of-way unless erected by a governmental body, or unless specially permitted by Council, and except sandwich boards signs in the Downtown Commercial Zone;
- (g) signs painted on, attached to, or supported by a tree, stone, cliff or other natural object;
- (h) portable signs advertising a business not located on the same property as the said sign.

#### **6.5 Number of Signs**

- (a) Notwithstanding anything else in this Bylaw, not more than 3 signs may be erected on any one lot at any one time.
- (b) A double-faced sign shall count as a single sign.
- (c) Signs listed in subsection 6.3 "Signs permitted in all Zones" shall not be counted in calculating the total.
- (d) Not more than 2 ground signs shall be permitted on any one lot except in the case of the Highway Commercial Zone where not more than 1 ground sign shall be permitted for each 15 m of frontage of the lot on which they are placed, but in no case shall the total number of signs on the lot exceed 3.
- (e) All facial signs on a building are counted as 1 sign.

- (f) Not more than 1 projecting wall sign shall be permitted for each business premise.
- (g) A sign painted on or displayed within a window shall not be included in the calculation of the total number of signs on a premise.

### **6.6 Signs in Residential Zones**

Unless otherwise specified in this Bylaw, signage in a Residential Zone shall be subject to the following requirements:

- (a) The maximum sign area shall be 0.2 m<sup>2</sup> per side in the case of a two sided sign.
- (c) The maximum height of the sign shall be 1.5 m.
- (d) Facia signs shall not be located in excess of 3 m above the grade of the wall upon which it is affixed.
- (e) The sign shall be set back a minimum of 1 m from any lot line

### **6.7 Off-site Signage**

A development permit may be issued for the use of a sign which displays a business or a use not located on the lot or premises subject to the following requirements:

- (a) An off-site sign counts towards the maximum number of signs permitted on the lot where the sign is located.
- (b) The proposed signage complies with all other applicable requirements of this Bylaw respecting signage.
- (c) The off-site sign shall not display a business or use that is located more than 5 km outside the Town boundaries.
- (d) The off-site sign is not a portable sign.

### **6.8 Sponsorship Signage on Town Owned Recreational Lands**

Sponsorship signage on Town owned recreational lands shall be exempt from the provisions of this bylaw, and no development permit is required. All approvals for sponsorship signage on Town owned recreational lands shall be subject to relevant Town policies regarding such.

### **6.9 Sandwich Board Signs**

In all zones except residential zones, sandwich board signs are permitted without a development permit provided that:

- (a) such signs do not exceed 0.92 m in length and 0.61 m in width;
- (b) the number of such signs shall not exceed 1per business premise;
- (c) the sign does not obstruct pedestrian or vehicular traffic along any publicly owned land such as a sidewalk or street right-of-way; and,
- (d) the sign does not occupy more than one third of the width of the available sidewalk.

### 6.10 Ground Signs

- (a) In the Highway Commercial Zone, a ground sign shall not exceed 25 m<sup>2</sup> in sign area for each sign face.
- (b) In the Downtown Commercial Zone, a ground sign shall not exceed 10 m<sup>2</sup> in sign area for each sign face.
- (c) No ground sign shall project over any public property or space including an public park, street, right-of-way, sidewalk, parking lot, loading space, or place of assembly.
- (d) All supporting apparatus of a ground sign shall have a minimum 2 m setback from any lot line.

### 6.11 Projecting Wall Signs

A projecting wall sign shall not:

- (a) exceed 3 m<sup>2</sup> in sign area;
- (b) project more than 2 m from the wall upon which it is attached;
- (c) project over a corner sight triangle;
- (d) project above the eaves, parapet or roof line of a building;
- (e) be permitted to swing freely on its supports;
- (f) be less than 3 m off the ground at its lowest point;
- (g) notwithstanding clause 6.4 (f), a projecting wall sign may extend over a public right-of-way in the Downtown Commercial Zone, subject to the following requirements:
  - (i) the sign or any portion of the sign structure shall not project into the right-of-way a distance greater than 2/3 the width of the sidewalk.

### 6.12 Facial Wall Signs

Facial wall signs shall:

- (a) not cover more than 0.6 m<sup>2</sup> per lineal meter of the wall on which the sign is affixed;
- (b) not extend more than 0.3 m beyond the wall to which it is affixed; and
- (c) not extend more than 0.3 m above the top of the wall upon which it is located.

### 6.13 Roof Signs

Roof signs shall:

- (a) not cover more than 0.6 m<sup>2</sup> per lineal metre of roof upon which the sign is affixed;
- (b) not extend more than 0.3 m beyond the roof to which it is affixed; and
- (c) not extend beyond the peak of the roof to which it is affixed.

## 7.0 Residential

### 7.1 General Provisions for All Residential Zones

#### 7.1.1 Home Occupations

A development permit shall be issued for a home occupation contained in a dwelling or accessory building, provided that:

- (a) the dwelling is occupied as a residence by the user and the external appearance of the dwelling is not changed by the home occupation;
- (b) there shall not be more than 2 assistants who are not residents in the dwelling employed in the use;
- (c) not more than 25% of the total floor area of the dwelling or 50 m<sup>2</sup> whichever is less, may be devoted to the home occupation;
  - (i) in calculating the total floor area of a dwelling where a home occupation is being operated in an unfinished basement, attic, porch, sunroom, or attached garage, the total floor area of the basement, attic, porch, sunroom or attached garage shall be included in calculating the total floor area of the dwelling.
  - (ii) in the case of a home occupation operating in an accessory building, the size of the home occupation shall not exceed 25% of the total floor area of the dwelling combined with that of any accessory buildings involved;
- (d) one off-street parking space, in addition to that required for the dwelling, is provided for every 25 m<sup>2</sup> of floor space occupied by the home occupation;
- (e) no outdoor storage or outdoor display shall be permitted;
- (f) no retail sales of merchandise shall take place on the property, except to the customer already purchasing a service on the property as an accessory to the service being provided.

Note to Readers

*Retail sales of merchandise are permitted in a home occupation which are clearly accessory and incidental to the main home occupation use. (Examples include the sale of hairspray by a hairdresser or contact lenses by an optometrist.)*

#### 7.1.2 Special Requirements for Bed and Breakfasts

In any Residential Zone, a development permit shall be issued for a bed and breakfast establishment provided that:

- (a) such use is accessory to the main residential use occupied by a resident of the property;
- (b) parking is located in the rear or side yard and complies with the requirements of Section 5.1 of this bylaw;
- (c) only breakfast is served solely for registered guests;
- (d) the bed and breakfast operation is the only accessory use on the lot, and;
- (e) no addition or expansion is made to the footprint or bulk of the building, other than modifications necessary to comply with fire safety standards.

### **7.1.3 Special Requirements for Converted Dwellings**

In addition to all other regulations in this Bylaw, an existing structure in a Residential Zone may be converted to an additional dwelling unit or units subject to the following special requirements:

- (a) The total number of units in the building shall not exceed 3;
- (b) The conversion is undertaken without addition or expansion to the footprint or bulk of the building, except where modifications are necessary to comply with fire safety standards;
- (c) The parking area requirements shall conform to Section 5.1 of this Bylaw;
- (d) The amenity space requirements in Section 7.1.4 shall apply; and,
- (e) Where any or all of the above criteria cannot be satisfied, the development may be considered by Development Agreement as outlined in Policy RP-10.

### **7.1.4 Amenity Space Requirements**

In any zone, a development permit for a building containing 3 or more units shall provide 20 m<sup>2</sup> per unit of amenity space and is subject to the following requirements:

- (a) Amenity space may include a combination of balconies, indoor recreation rooms, saunas, sundecks, patios, tennis courts, swimming pools as well as any landscaped open area with a finished grade of less than 8%.
- (b) Where a dwelling unit is provided with a balcony at least 6 m<sup>2</sup> in floor area, the 20 m<sup>2</sup> amenity space requirement shall be waived.
- (c) Amenity Space shall not include any parking areas, hallways, foyers, utility rooms, or laundry areas.

### **7.1.5 Special Requirement: Trees**

- (a) A development permit issued for any apartment building or townhouse project shall require at least one live tree a minimum of 1.5 m. in height to be planted for every 50 m<sup>2</sup> of area in the front yard of the structure which is not occupied by a parking area.
- (b) Existing trees on the site which are not destroyed during the construction period may replace some or all of the trees required by this section. New plant materials are required to be installed during the first planting season following the commencement of construction, and to nursery standards.

### **7.1.6 Special Requirement: Grouped Buildings**

- (a) Wherever more than one multi-unit residential building is located on a lot the minimum distance between the buildings shall be 6 m.
- (b) A development permit shall not be issued for more than one single detached dwelling on a single lot, or where there is an existing dwelling on the same lot.

### **7.1.7 Yard and Garage Sales**

- (a) Yard/garage sales may be undertaken on any lot, in any zone provided the sale is conducted by an owner/resident of the subject site, or by a non-profit group, community association, or other similar group or organization.

- (b) No more than 8 yard/garage sales may be conducted from one lot in one calendar year, and any 1 sale may not last more than 3 consecutive days. All sale items and supporting apparatus must be removed from the site between sales.

## 7.2 General Residential Zone

### 7.2.1 General Residential Zone Uses Permitted

In the General Residential Zone, the following uses shall be permitted:

- (a) Single Detached Dwellings
- (b) Double Dwellings
- (c) Mini Homes
- (d) Apartment Buildings (less than 4 units)
- (e) Converted Dwellings (subject to section 7.1.3)
- (f) Townhouses (less than 4 units)
- (g) Boarding houses
- (h) Bed and Breakfast Establishments
- (i) Home Occupations
- (j) Residential Day Care Centres
- (k) Parks, Open Spaces, and Public Trails
- (l) The existing tourist cabins and facilities located on PID's 25215088, 25171422 and 25215096
- (m) The existing electrical contracting business located on PID's 25222266

### 7.2.2 Permitted Uses by Development Agreement

In a Residential Zone, an application for the following uses shall be considered by development agreement in accordance with the applicable Municipal Planning Strategy (MPS) Policy:

- (a) A restaurant as part of bed and breakfast establishment in accordance with Policy RP-18 of the MPS.
- (b) A group home or boarding house in accordance with Policy RP-15 of the MPS.
- (c) A garden suite in accordance with Policy RP-16 of the MPS.
- (d) Residential developments greater than 3 units in accordance with Policy RP-10 of the MPS.
- (e) An agricultural use in accordance with Policy RP-21 of the MPS.

### 7.2.3 Zone Requirements

In any Residential Zone, all development permits shall be issued in conformity with the following requirements:

#### (a) Single Detached Dwelling; Mini Homes

Minimum lot area		500 m <sup>2</sup>
Minimum lot frontage		15 m
Minimum front yard		4 m
Minimum rear yard		6 m
Minimum side yard	One side	2 m
	Other side	2 m
Minimum flanking yard		4m
Maximum height		11 m

#### (b) Multiple Unit Dwellings

Minimum lot area	Apartment Building	300 m <sup>2</sup> per unit
	Townhouse	300 m <sup>2</sup> per unit
	Converted/Duplex/Semi-Detached/Other	500 m <sup>2</sup>
Minimum lot frontage	Apartment Building	20 m
	Townhouse	20 m
	Converted/Duplex/Semi-Detached/Other	15 m
Minimum front yard	Townhouse	4 m
	All Other Types	4 m
Minimum rear yard	All Types	8 m
Minimum side yard	Apartment Building	One side 2 m
		Other side 3 m
	Townhouse	Common Wall 0 m Outside Wall 3 m
Minimum flanking yard		4 m
Maximum height		11 m

## 7.3 Rural Residential Zone

### 7.3.1 Rural Residential Zone Uses Permitted

In the Low Density Residential Zone, the following uses shall be permitted:

- (a) Single Detached Dwellings
- (b) Double Dwellings
- (c) Bed and Breakfast Establishments
- (d) Home Occupations
- (e) Residential Day Care Centres
- (f) Parks, Open Spaces, and Public Trails
- (g) Agricultural Uses, excluding intensive livestock operations
- (i) Kennels

### 7.3.2 Permitted Uses by Development Agreement

In a Rural Residential Zone, an application for the following uses shall be considered by development agreement in accordance with the applicable Municipal Planning Strategy (MPS) Policy:

- (a) A restaurant as part of bed and breakfast establishment in accordance with Policy RP-18 of the MPS.
- (b) A garden suite in accordance with Policy RP-16 of the MPS
- (c) An industrial use in accordance with Policy RP-20 of the MPS

### 7.3.3 Zone Requirements

In the Rural Residential Zone, all development permits shall be issued in conformity with the following requirements:

<b>(a) Single Detached and Double Dwellings</b>	
Minimum lot area	2000 m <sup>2</sup>
Minimum lot frontage	20 m
Minimum front yard	6 m
Minimum rear yard	6 m
Minimum side yard	3 m
Minimum flanking yard	6m
Maximum height	11 m

## **7.4 Mini Home Park Zone**

### **7.4.1 Mini Home Park Zone Uses Permitted**

The following use shall be permitted in the Mini Home Park Zone:

- (a) All uses permitted in the General Residential Zone, subject to General Residential Zone regulations
- (b) Mini Homes
- (c) Mini Home Parks
- (d) Multiple Section Mini Homes

### **7.4.2 Accessory Uses Permitted**

Accessory uses are permitted in the Mini Home Park Zone provided that the accessory use does not exceed 35 m<sup>2</sup> of floor as per mini home rental pad or space.

### **7.4.3 Permitted Uses by Development Agreement**

- (a) A mini home park in accordance with Policy RP-5 of the MPS.

## 7.5 Architectural Residential Zone

### 7.5.1 Architectural Residential Zone Uses Permitted

In the Architectural Residential Zone, the following uses shall be permitted:

- (a) Any use permitted in the General Residential Zone

### 7.5.2 Zone Requirements

In the Architectural Residential Zone, all development permits shall be issued in conformity with the following requirements:

Minimum lot area	500 m <sup>2</sup>
Minimum lot frontage	15 m
Minimum front yard	A maximum of a 10% deviation from the average setback of the two adjacent main buildings
Minimum rear yard	6 m
Minimum side yard	One side 2 m
	Other side 2 m
Minimum flanking yard	4m
Maximum height	11 m
Minimum height	2 full stories

### 7.5.3 Design Requirements – New Development or Redevelopment

In the Architectural Residential Zone, in addition to all other requirements of this bylaw, all development permits for a main structure on a lot shall ensure that the major architectural features of the proposed development or redevelopment shall be similar to one of the buildings to which it is visually related with respect to:

- (a) The exterior cladding of the building
- (b) Roof pitch and shape
- (c) Window, porch and door style

- (d) Window area to wall area ratio
- (e) Building length to width ratio
- (f) Building height

For the purposes of this section, visually related shall mean any building on a property within 30 metres of the subject building or lot, and used for a similar purpose.

#### **7.5.4 Design Requirements – Renovation of Existing Buildings**

In the Architectural Residential Zone, in addition to all other requirements of this bylaw, all development permits for the renovation of a main structure on a lot shall ensure that such renovation does not change the established character of the building by virtue of:

- (a) The exterior cladding of the building
- (b) Roof pitch and shape
- (c) Window, porch and door style
- (d) Window area to wall area ratio
- (e) Building length to width ratio

## **8.0 Commercial Zones**

### **8.1 General Provisions for Commercial Zones**

#### **8.1.1 Residential Uses in Commercial Zones**

In any Commercial Zone, any development permit for a residential use shall:

- (i) satisfy all applicable Residential standards in this Bylaw; and,
- (ii) not be located on the ground floor frontage of a building which fronts on Main Street or Upper Main Street.

#### **8.1.2 Special Requirements for Motor vehicle Fuelling Stations**

In any Commercial Zone, a development permit for a Motor vehicle Fuelling Station shall be issued, provided that:

- (i) no portion of any pump island shall be located closer than 6 m to any street line; and,
- (ii) the lot frontage is at least 50 m.

#### **8.1.3 Outdoor Retail Display on Public Sidewalks**

No development permit shall be issued for outdoor retail display on a public sidewalk unless:

- (a) The retail display is located in the Downtown Commercial zone.
- (b) The retail display is only set up during the hours of operation for the associated business.
- (c) The retail display is only set up from May 1<sup>st</sup> to October 31<sup>st</sup>.
- (d) The retail display is limited to the sidewalk directly abutting the associated business.

## 8.2 Highway Commercial Zone

### 8.2.1 Zone Uses Permitted

The following uses shall be permitted in the Highway Commercial Zone:

Animal Hospital and Veterinary Establishments  
Commercial Recreation Centres  
Commercial Schools  
Community Centres  
Display Courts  
Funeral Homes  
Garden and Nursery Sales & Supplies  
Hotels and Motels  
Lounges and Beverage Rooms  
Light manufacturing  
Motor Vehicle Fuelling Stations  
Motor Vehicle Sales, Rental, and Repair  
Private Clubs  
Printing Establishments  
Outdoor Retail Display  
Restaurants, Drive-thru or Take-Out, Cabarets  
Retail Stores  
Self Storage Facilities  
Taxi, Bus and Train Stations

### 8.2.2 Highway Commercial Zone Requirements

In the Highway Commercial Zone, all development permits shall be issued in conformity with the following requirements:

<i>(a) Zone Requirements</i>	
Minimum lot area	1000 m <sup>2</sup>
Minimum lot frontage	60 m
Minimum front yard	6 m
Minimum rear yard	3 m
	where adjacent to a residential zone 8 m
Minimum side yard	3 m
Maximum height	22 m

(b) In the Highway Commercial Zone, all developments shall satisfy the applicable parking requirements in **Section 5** of this Bylaw.

### **8.2.3 Landscaping Requirements**

In the Highway Commercial Zone, any development permit for a new building shall satisfy the following landscaping requirements:

- (a) One live tree at least 1.5 m in height shall be planted every 50 m<sup>2</sup> of area in the front and flanking yards, where not occupied by parking area.
- (b) A minimum of 6 m of landscaped open space along the entire street frontage, minus driveways shall be provided

## 8.3 Downtown Commercial Zone

### 8.3.1 Downtown Commercial Zone Uses Permitted

The following uses shall be permitted in the Downtown Commercial Zone:

Banks and Financial Institutions  
Business and Professional Offices  
Commercial Recreation Centres  
Commercial Schools  
Community Centres  
Funeral Homes  
Garden and Nursery Sales & Supplies  
Hotels and Motels  
Industrial uses existing as of the date of adoption of this bylaw  
Institutional Uses, (schools, government offices, churches, police stations, similar uses.)  
Lounges and Beverage Rooms  
Light manufacturing  
Medical Clinics  
Existing Motor Vehicle Fuelling Stations  
Motor Vehicle Sales, Rental, and Repair  
Parking lots and Parking Structures  
Private Clubs  
Photography Studios  
Printing Establishments  
Outdoor Retail Display  
Religious Institutions  
Residential uses subject to section 8.1.1  
Restaurants, Drive-thru or Take-Out, Cabarets  
Retail Stores  
Self Storage Facilities  
Service and Personal Service Shops  
Taxi and Bus

### 8.3.2 Permitted uses by Development Agreement

In the Downtown Commercial Zone, a development permit application for the following uses shall be considered by development agreement in accordance with the applicable Municipal Planning Strategy (MPS) Policies:

- (a) Any newly constructed or renovated commercial building in accordance with Policy CP-3 of the MPS.
- (b) Ground floor residential uses on Main Street in accordance with Policy CP-9 of the MPS

### 8.3.3 Uses Subject to Site Plan Approval

In the Downtown Commercial Zone, the following uses shall be subject to Site Plan Approval:

- (a) Sidewalk patios subject to MPS Policy CP-17.

### 8.3.4 Zone Requirements

In the Downtown Commercial Zone, all development permits shall be issued in conformity with the following requirements:

<b>(a) Zone Requirements</b>	
Minimum lot area	200 m <sup>2</sup>
Minimum lot frontage	6 m
Minimum front yard	none
Maximum front yard	2 metres
Minimum rear yard	none
Minimum side yard	None
Maximum height	22 m

- (b) All developments shall be exempt from parking requirements outlined in Section 5.1

## 9 Industrial

### 9.1.1 Industrial Park Zone Uses Permitted

The following uses shall be permitted in the Industrial Zone:

- (a) Any manufacturing, industrial, assembly or warehousing operation, exception of obnoxious uses as defined in this Bylaw and excluding fish processing and reduction plants.
- (b) Any activity connected with the automotive trade, excluding salvage yards
- (c) Boat and Marine Supplies and Sales
- (d) Building supply and equipment depots including the bulk storage of sand or gravel
- (e) Recycling Collection and Storage Facilities, excluding salvage yards
- (f) Retail and office uses incidental to the main industrial use
- (g) Restaurants, including drive thru

### 9.1.2 Industrial Zone Requirements

#### (a) Industrial Requirements

Minimum lot area	1000 m <sup>2</sup>	
Minimum lot frontage	30 m	
Minimum front yard	6 m	
Minimum rear yard	6 m	
Minimum side yard	3 m	
Minimum Required Yard	Where abutting a residential designation	20 m
Maximum height	unlimited	

- (b) In the Industrial Zone, any development permit shall satisfy the parking requirements in Section 5 of this Bylaw.

### 9.1.3 Outdoor storage and Display

In the Industrial Zone, no outdoor storage or display shall be permitted in the front yard or in a required yard abutting a Residential Zone.

### 9.1.4 Motor vehicle Fuelling Stations

Automobile Fuelling stations in the Industrial Zone shall be subject to the requirements for such uses in the Highway Commercial Zone.



### **9.2.1 Agricultural / Industrial Zone Uses Permitted**

The following uses shall be permitted in the Agricultural Industrial Zone:

- a) Any use permitted in the Industrial Park Zone, subject to the requirements of the that zone
- (b) Agricultural uses, excluding intensive livestock operations

### **9.2.2 Outdoor storage and Display**

In the Agricultural / Industrial Zone, the maximum size of a building used for agricultural purposes shall be 200 square metres.

## 10 Special Use Zones

### 10.1 Institutional Zone

#### 10.1.1 Institutional Zone Uses Permitted

The following uses shall be permitted in the Institutional Zone:

- (a) Any use permitted in an Open Space Zone
- (b) Religious institutions
- (c) Schools
- (d) Group care facilities
- (e) Libraries, Museums and Art Galleries
- (f) Non-residential day care centres
- (g) Community centres
- (h) Funeral homes
- (i) Recreational Uses
- (j) Public Buildings
- (k) Health Care Facilities and Clinics
- (l) Public Utilities
- (m) Long Term Care Facilities
- (n) Nursing Homes

#### 10.1.2 Institutional Zone Requirements

Any development permit in the Community Use Zone shall satisfy the following requirements:

##### (a) Institutional Requirements

Minimum lot area	1000 m <sup>2</sup>
Minimum lot frontage	20 m
Minimum front yard	8 m
Minimum rear yard	8 m
Minimum side yard	4 m or half the height of the building, whichever is greater
Maximum height	15 m

- (b) In a Institutional Zone, all developments shall satisfy any applicable parking requirements in **Section 5** of this Bylaw.



### **10.1.3 Landscaping Required**

All areas not occupied by buildings, structures, parking areas or loading areas shall be landscaped and a minimum of one tree at least 1.5 m in height shall be planted or retained for every 50 m<sup>2</sup> of landscaped area.

#### **10.1.4 Accessory Uses in the Institutional Zone**

The occasional rental of the property to a third party is permitted for the following uses for a period up to 5 consecutive days.

- Bingos
- Meetings
- Dances
- Beer gardens
- Dinners
- Festivals and fairs
- Concerts
- Trade shows
- Private parties
- Retail activities



## **11.1 Open Space Zone**

### **11.1.1 Open Space Zone Uses Permitted**

Only the following uses shall be permitted in the Open Space Zone:

Cemeteries

Pavilions, Band Shells

Public and Private Parks, Playgrounds, and Public trails

Sports fields

Buildings and Structures Accessory to the foregoing including canteens and related amenities

The existing dwelling on properties identified by PID's 25222944 and 25222928

### **11.1.2 Open Space Zone Requirements**

A development permit issued in an Open Space Zone shall have a minimum setback of 5 m from any lot line.

## 12.1 MacAloney's Lake Zone 1

### 12.1.1 MacAloney's Lake Zone 1 Uses Permitted

Only the following uses shall be permitted in the MacAloney's Lake Zone 1:

- (a) Development related to water supply, waterworks production and disinfection facilities and implementation by the water utility of any component of the groundwater management plan and protection strategy, including facilities for display or interpretation of the waterworks and its groundwater management plan and protection strategy.
- (b) existing Residential Uses
- (c) accessory buildings up to 185.5 square metres (2,000 square feet)
- (d) existing restaurant located on property identified as PID 25217480, currently operating under the name Glooscap Restaurant.

The building used for the above use may expand provided that expansion does not include any additional indoor seating capacity. Temporary outdoor seating is permitted on the property.

Accessory buildings up to a total of 185.5 square metres (2,000 square feet) may be constructed on the property.

### 12.1.2 MacAloney's Zone Requirements

A development permit issue

#### (a) MacAloney's Lake Zone 1 Requirements

Minimum lot area	3 acres
Minimum lot frontage	61 m

## 13.1 MacAloney's Lake Zone 2

### 13.1.1 MacAloney's Lake Zone 2 Uses Permitted

Only the following uses shall be permitted in the MacAloney's Lake Zone 2:

- (a) new single detached dwellings;
- (b) new double dwellings;
- (c) existing religious institution and community hall located on PID 25217423;
- (d) accessory buildings up to 185.5 square metres (2,000 square feet)
- (e) tourist homes, subject to the restrictions set out in subsection 14.1.4

### 13.1.2 MacAloney's Zone 2 Requirements

A development permit issue

#### (a) MacAloney's Lake Zone 2 Requirements

Minimum lot area	3 acres
Minimum lot frontage	61 m

No structure intended for human habitation shall be located within 85 metres (279 feet) of a watercourse.

## 14.1 MacAloney's Lake Zone 3

### 14.1.1 MacAloney's Lake Zone 3 Uses Permitted

Only the following uses shall be permitted in the MacAloney's Lake Zone 3:

- (a) existing residential uses;
- (b) new single detached dwellings;
- (c) new double dwellings;
- (d) accessory buildings up to 185.5 square metres (2,000 square feet);
- (e) tourist homes, subject to the restrictions set out in subsection 14.1.4;
- (f) existing cemeteries;
- (g) new commercial uses less than 2,000 square feet, subject to the restrictions set out in subsection 14.1.3

### 14.1.2 MacAloney's Zone 3 Requirements

A development permit issue

#### (a) MacAloney's Lake Zone 3 Requirements

Minimum lot area	2 acres
Minimum lot frontage	61 m

No structure intended for human habitation shall be located within 85 metres (279 feet) of a watercourse.

### 14.1.3 Commercial Uses

For the purpose of this section permitted Commercial Uses shall include:

dress making and tailoring; catering; hairdressing and barbershops; instruction and private tutoring; sculpturing; arts and crafts; business and professional offices such as doctors, lawyers and insurance agents; restaurants; retail operations; woodworking operations not utilizing chemical products not reasonably consistent with the use of a dwelling; canteens and other like uses contained in a building not greater than 2,000 square feet, or in the case of a home occupation, not utilize an area for commercial purposes greater than 2,000 square feet.

Permitted Commercial Uses specifically do not include auto body or mechanical motor vehicle repair; manufacturing or mechanical machining; fabrication and service shops, including any woodworking or metalworking; paint shops; processing or forming of chemicals; textile dyeing or bleaching; photographic or other film processing or developing; laundry or dry cleaning services; using, storing or maintenance of heavy mechanical equipment used in any industry; use, storage, or production of liquids except that reasonably consistent with the use of a dwelling.

### 14.1.4 Tourist Homes

The minimum lot area required for tourist homes shall be 3 acres.

Tourist Homes shall be defined as:

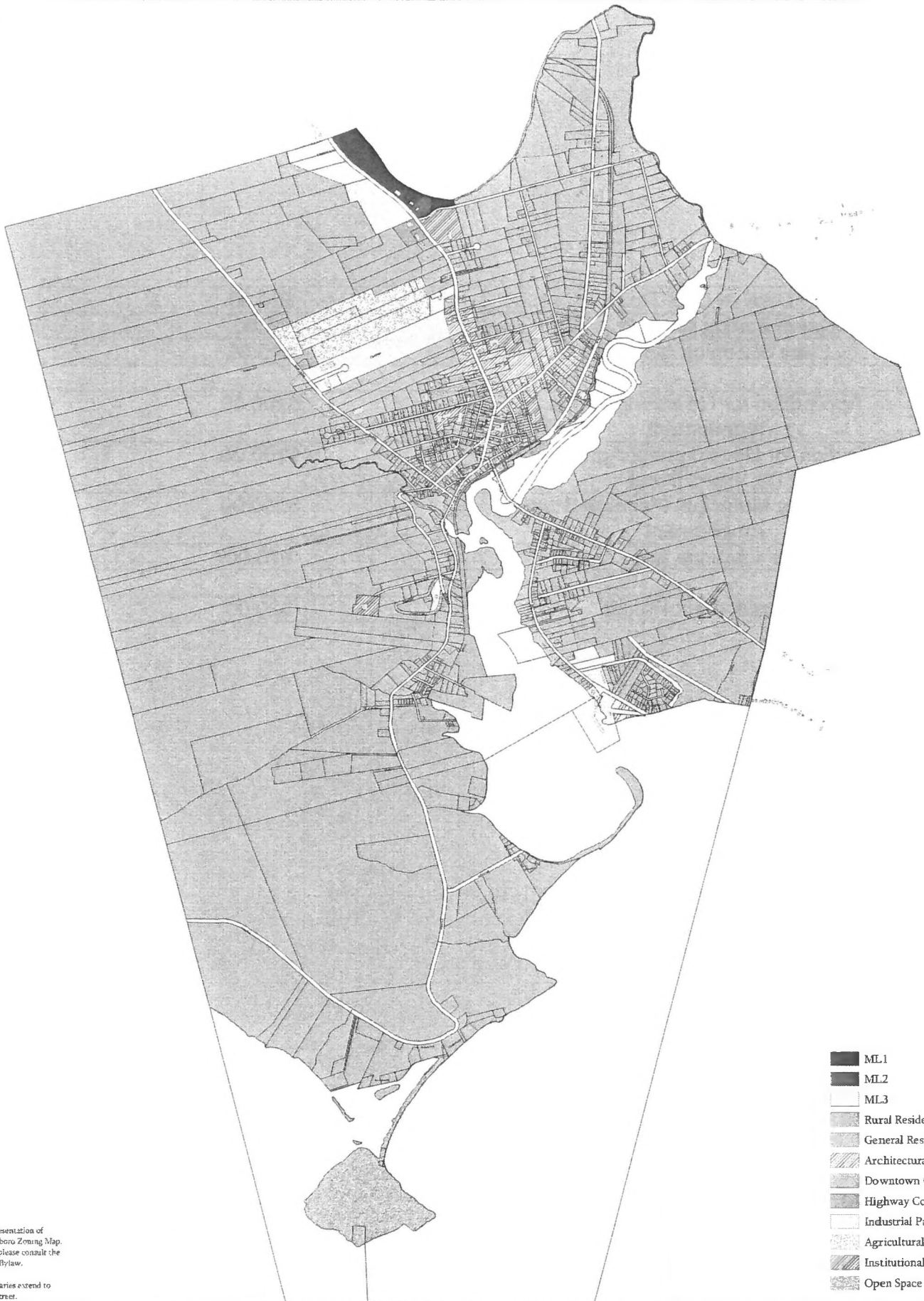
A dwelling where the proprietor supplies rooms to be rented to overnight guests and where a general kitchen and dining facilities are provided to provide meals to those overnight guests.

Where listed as a permitted use, Tourist Homes shall:

- i be limited to single detached and double dwellings;
- ii be limited to no more than 10 sleeping units;
- iii not permit cooking equipment in rooms used or intended to be used for overnight accommodation;
- iv only provide meals or cooking facilities to those renting overnight accommodation;
- v provide 2 off street parking spaces for every 3 rooms available for rent, or portion thereof, in addition to the normal parking requirements for the zone.

**SCHEDULE A - ZONING MAP**





- ML1
- ML2
- ML3
- Rural Residential
- General Residential
- Architectural Residential
- Downtown Commercial
- Highway Commercial
- Industrial Park
- Agricultural Industrial
- Institutional
- Open Space

This map is a representation of the Town of Amherst Zoning Map. For more information, please consult the Amherst Zoning Bylaw.

Note: Zone boundaries extend to the centerline of streets.

# Schedule B

## List of Fees

Copy of LUB Text	\$20.00
Copy of Zoning Map (11 x 17)	\$5.00
Copy of Zoning Map (big)	\$10.00
Application for Re-zoning / zone amendment	\$200.00
Application for Development Agreement / DA amendment	\$200.00
Application for Municipal Planning Strategy Amendment	\$300.00
Application for Variance and / or Site Plan	\$75.00
Development Permit	\$20.00

**Appendix A**

**List of Amendments to the Land Use Bylaw**

<b>Bylaw Number</b>	<b>Effective Date</b>	<b>Location</b>	<b>Type</b>

## Appendix B

### List of Development Agreements Approved By Council

DA Number	Effective Date	Location	Purpose

SCHEDULE "A"  
BYLAW 15-XX  
AMENDMENT TO THE  
TOWN OF PARRSBORO  
LAND USE BYLAW

"Be it resolved that Council give Second Reading to Bylaw 15-XX to amend the Town of Parrsboro Land Use Bylaw as follows"

**Add a definition for "Antique":**

Antique means a work of art, piece of furniture, or decorative object made over twenty (20) years ago, or made in Nova Scotia.

**Change section 7.1.1 (f) as follows:**

**7.1.1 Home Occupations**

A development permit shall be issued for a home occupation contained in a dwelling or accessory building, provided that:

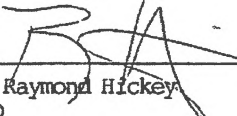
- (a) the dwelling is occupied as a residence by the user and the external appearance of the dwelling is not changed by the home occupation;
- (b) there shall not be more than 2 assistants who are not residents in the dwelling employed in the use;
- (c) not more than 25% of the total floor area of the dwelling or 50 m<sup>2</sup> whichever is less, may be devoted to the home occupation;
  - (i) in calculating the total floor area of a dwelling where a home occupation is being operated in an unfinished basement, attic, porch, sunroom, or attached garage, the total floor area of the basement, attic, porch, sunroom or attached garage shall be included in calculating the total floor area of the dwelling.
  - (ii) in the case of a home occupation operating in an accessory building, the size of the home occupation shall not exceed 25% of the total floor area of the dwelling combined with that of any accessory buildings involved;
- (d) one off-street parking space, in addition to that required for the dwelling, is provided for every 25 m<sup>2</sup> of floor space occupied by the home occupation;
- (e) no outdoor storage or outdoor display shall be permitted;
- (f) No retail sales of merchandise shall take place on the property, except the sale of Antiques in the Rural Residential Zone, and except to the customer already purchasing a service on the property as an accessory to the service being provided.

***Note to Readers***

*Retail sales of merchandise are permitted in a home occupation which are clearly accessory and incidental to the main home occupation use. (Examples include the sale of hairspray by a hairdresser or contact lenses by an optometrist.)*

4

This is to certify that the foregoing  
is a true copy of an amendment to the  
Town of Parrsboro Land Use Bylaw  
passed by the Parrsboro Town Council  
at a meeting held on July 14, 2015.

  
\_\_\_\_\_  
J. Raymond Hickey  
CAO  
Town of Parrsboro



SUBDIVISION BYLAW

FOR

THE TOWN OF

PARRSBORO

Adopted by Council on 25 July, 1991.

Approved by Minister of Municipal Affairs 21 November 1991

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PART 1: TITLE

This bylaw may be cited as the "Subdivision Bylaw" for the Town of Parrsboro and shall apply to all lands within the Town of Parrsboro.

PART 2: INTERPRETATION

In this Bylaw the word "shall" is mandatory and not permissive. Words used in the present tense shall include the future. Words used in the singular shall include the plural except where otherwise indicated and words used in the plural number shall include the singular. All other words shall carry their customary meaning except those defined hereinafter.

PART 3: DEFINITIONS

- 2A. (a) Area of Land means any lot or parcel as described by its boundaries;
- (b) Department of Health means Nova Scotia Department of Health and Fitness;
- (c) Department of Transportation means Nova Scotia Department of Transportation and Communications;
- (d) Cul-de-sac means any dead-end street or road;
- (e) Development Officer means the Development Officer for the Town of Parrsboro;
- (f) Existing street means any public street;
- (g) (i) Front Lot Line means the line dividing the lot from the public or private street on which the lot fronts; in the case of a corner lot the shorter boundary line abutting the street shall be deemed the front lot line and where such lot lines are of equal length the front lot line shall be deemed to be the front lot line as established in the block of prior construction. In the case of a through lot the longer boundary dividing the lot from the street shall be deemed to be the front lot line and the opposite, shorter boundary shall be deemed to be the rear lot line, and where such lot lines are of equal length the front lot line shall be deemed to be the front lot line as established in the block by prior construction.

- (ii) Rear Lot Line means the lot line furthest from or opposite to the front lot line.
- (iii) Side Lot Line means a lot line other than a front or rear lot line.
- (iv) Flankage Lot Line means a side lot line which abuts the street on a corner lot.
- (h) Length of cul-de-sac means the distance from the intersection of the centre line of the cul-de-sac street or road with the hypothetical extension of the nearest boundary of the street or road which the cul-de-sac street or road so joins, to the centre of the turnaround at the furthest distance from the said intersection, said distance measured linearly along the various courses of the centreline of the cul-de-sac street or road;
- (i) Lot Frontage means the horizontal distance between the side lot lines, such distance being measured perpendicularly to the line joining the middle of the front lot line with either the middle of the rear lot line or the apex of the triangle formed by the side lot lines and at a point therein equal in distance to the minimum applicable front yard as specified in the Land Use Bylaw. In the case of a corner lot with a daylighting triangle the exterior lot lines (street lines) shall be deemed to extend to their hypothetical point of intersection for the purpose of calculating the frontage. This definition shall not apply in the case of a flag lot, where "frontage" shall be the length of the front lot line abutting the street.
- (j) Public street or road means any street or road owned and fully maintained by the Town of Parrsboro; the Town also owns some streets and roads which are not fully maintained by the Town, and such streets or roads are not deemed to be public streets or roads for the purpose of this Bylaw.
- (k) Private Street or road means any street or road which is not owned by the Town and which meets the requirements of this Bylaw.
- (l) Professional Engineer means a registered member, in good standing, of the Association of Professional Engineers of Nova Scotia.

- (m) Subdivider means the owner or owners of the area of land proposed to be subdivided and includes anyone acting with his written consent;
- (n) Subdivision means the division of any area of land into two or more parcels, and includes a re-subdivision or a consolidation of two or more parcels.
- (o) Town means the Town of Parrsboro, and "Council" means the Council of the Town.

PART 3A: PRELIMINARY PLANS OF SUBDIVISION (Optional First Step)

- 2B. (1) The subdivider proposing to subdivide property may submit to the Development Officer eight (8) copies of a preliminary plan of the proposed subdivision together with the following information and documentation:
- (a) name and address of the subdivider, and if the subdivider is not the owner of the area of land proposed to be subdivided, the name of the owner,
  - (b) names and addresses of all owners or the lot identifiers of all properties abutting the land proposed to be subdivided, and
  - (c) a plan or sketch of the land proposed to be subdivided to scale or scales sufficient for clarity of all particulars on the plan showing:
    - (i) the dimensions and area of the area of land to be subdivided,
    - (ii) the nature of the proposed subdivision and the lots therein,
    - (iii) the approximate location of watercourses or other natural features on the land proposed to be subdivided that might affect the number of lots on the area proposed to be subdivided, and
    - (iv) a key plan at a scale not smaller than 1:50,000 showing the general location of the area of land and indicating the north point.

- (2) The Development Officer shall, if applicable, forward a copy of all material received pursuant to subsection (1) to:
  - (a) the Department of Health for an evaluation to determine what lot size is generally appropriate to meet the requirements of the provincial Regulations Respecting Subdivision of Land to be Serviced by On-Site Sewage Disposal Systems;
  - (b) any District Planning Commission to which the Town may belong unless the Development Officer is an employee of that Commission;
  - (c) the Public Works Committee;
  - (d) any other agency of the Province or the Town the Development Officer deems necessary.
- (3) The Department of Health, the District Planning Commission, Public Works Committee and any other agency of the Province or Town which has been forwarded a copy of the Preliminary Plan shall forward a written report of their findings to the subdivider and the Development Officer.

PART 4: PROCEDURE FOR APPROVAL OF TENTATIVE PLANS OF SUBDIVISION

3. The subdivider proposing to subdivide an area of land shall submit to the Development Officer for approval an application in the form specified in Schedule "A" of this Bylaw together with 8 copies of the tentative plan of the proposed subdivision meeting the requirements of Part 5 of the bylaw.
4. Notwithstanding Section 3, the Development Officer may waive the requirement that tentative application and plan of subdivision be submitted, where:
  - (a) the lots abut an existing public street, and
  - (b) no central water or sewer services are to be installed, provided that, if required, an assessment of the lots has been completed pursuant to the Regulations Respecting Subdivision of Land to be Serviced by On-Site Disposal Systems by the Department of Health and the Development Officer is advised in writing by the Department of Health of the classification of such lots pursuant to the Regulations.

5. When the Development Officer is satisfied that an application and tentative plan of subdivision are complete he shall, if applicable, forward a copy to the Department of Health, District Planning Commission, Public Works Committee and any other agency of the Province or Town the Development Officer deems necessary.
6. The Development Officer shall comply with the notification and approval provisions of Section 105(2) and (3) of the Planning Act.
7. Approval of a tentative plan of subdivision may not be refused or withheld as a result of the assessment or recommendations made by the Department of Health, the District Planning Commission, Public Works Committee or any other agency of the Province or the Town unless the tentative plan of subdivision is clearly contrary to a law of the Province, or Town, or regulations made pursuant to a law of the Province, or Town, including any applicable dimensional requirements such as lot area, frontage, and the other zone standards contained in the Land Use Bylaw. The Development Officer shall not approve any plan of subdivision in which the lots being subdivided do not satisfy the said standards.
8. (1) The following information shall be stamped or written on any tentative plan of subdivision which is approved together with any other information necessary for the tentative plan to proceed to the final plan stage:
  - (a) "This tentative plan of subdivision is approved for lots \_\_\_\_\_.  
Such approval lapses if the lots are not shown on a final plan of subdivision approved within two years of the date of the approval of the tentative plan."
  - (b) the date of the approval of the tentative plan.
  - (c) "This tentative plan of subdivision shall not be filed in the Registry of Deeds as no subdivision takes effect until a final plan of subdivision is endorsed by the Development Officer and has been filed by him in the Registry of Deeds."
9. (1) Within 5 days of approving a tentative plan of subdivision, the Development Officer shall forward a copy of the approved tentative plan to the subdivider and notify in writing, where applicable, the District Planning Commission, Public Works Committee, Department of Health, and any other agency of the Province or Town

the Development Officer requested to review the plan, of his decision to approve the tentative plan.

- (2) Where the Development Officer refuses to approve a tentative plan of subdivision, he shall notify the subdivider pursuant to Section 105(3)(c) of the Planning Act, advising the subdivider of the appeal provisions of Section 115 of the Planning Act.

PART 5: TENTATIVE PLAN OF SUBDIVISION REQUIREMENTS

10. (1) Tentative plans of subdivision submitted to the Development Officer shall be:
  - (a) drawn to a scale or scales sufficient for clarity of all particulars on the tentative plan of subdivision,
  - (b) based on a description of the property to be subdivided, preferably but not necessarily as surveyed, and
  - (c) folded to approximately 20 x 30 cm (8 x 12 in.) with the face of the folded print being the title block which is located in the lower right hand corner of the tentative plan of subdivision.
- (2) Tentative plans of subdivision shall show the following:
  - (a) name of the subdivision, if any, and the name of the owner of the area of land,
  - (b) names of all owners or the lot identifiers of all properties abutting the area of land proposed to be subdivided,
  - (c) a location map, drawn to a scale not smaller than 1:50,000 (such scale to be shown on the map), preferably with the same orientation as the area of land,
  - (d) the words "TENTATIVE PLAN" located above the title block,
  - (e) a clear space for stamping measuring at least 15 centimetres (5.90 in.) wide by 15 centimetres (5.90 in.) high,
  - (f) the approximate dimensions of the area of land proposed to be subdivided,

- (g) the proposed dimensions and shape of lots and blocks, including any areas to be deeded to the Town pursuant to Section 30 of this Bylaw,
- (h) the area of each lot including the approximate area of the remainder lot, if any,
- (i) each proposed lot individually identified without duplication of lot identifiers, and where practicable, where a parcel is being added to or subtracted from an existing lot or where a lot shown on a plan of subdivision is being divided, the proposed lot or lots shall be identified by the existing lot identifier and a letter,
- (j) approximate location of existing main buildings on the area of land proposed to be subdivided and the accurate location of all buildings within 3 metres (9.8 ft.) of either side of the boundaries of the proposed lot or lots,
- (k) the boundaries of proposed lots shown by solid lines, and the vanishing boundaries of existing lots being re-subdivided, consolidated or both, shown as broken lines,
- (l) the scale to which the tentative plan of subdivision is drawn,
- (m) the width and location of existing and proposed public and private streets, including intersections and turning circles,
- (n) the names of existing and proposed public streets,
- (o) a notation stating whether or not the lots for which approval is requested are serviced, or are proposed to be serviced, by central sewer and water systems,
- (p) the width, location and nature of any easements or rights-of-way on or affecting the area of land proposed to be subdivided,
- (q) north point,
- (r) the date on which the tentative plan of subdivision was drawn and the date of any revisions,

- (s) the location of any watercourse, prominent rock formation, area subject to flooding and any other prominent natural features which might affect the layout or provision of public streets and services to the area where the subdivision is to be located, and
  - (t) any other information which the Development Officer deems necessary to determine whether a tentative plan of subdivision conforms to this Subdivision Bylaw.
- (3) In addition to meeting the requirements of subsections (1) and (2), where the proposed lots front on a proposed public street a tentative plan of subdivision shall:
- (a) show a boundary survey of the area of land proposed to be subdivided, excluding the remainder lot, certified and stamped by a Nova Scotia Land Surveyor in the manner required by the Nova Scotia Land Surveyors Act and the Regulations made thereunder,
  - (b) be accompanied by four copies of a plan showing
    - (i) spot elevations or contours at a suitable interval, to provide a sufficient definition of drainage patterns related to existing grade and proposed finished grade, and
    - (ii) the width and location of existing and proposed public streets, including intersections and turning circles, and
    - (iii) the location, sizes, and appurtenances of existing and proposed surface water drainage features, central sewer and water systems, and proposed connections thereto, and
  - (c) be accompanied by two copies of a plan showing the centre line profiles of the proposed public streets, and
  - (d) be accompanied by any other information which the Development Officer deems necessary to determine whether the plan and drawing referred to in subsections (b) and (c) conform to this Subdivision Bylaw.

- (4) Where plans or drawings or centre-line profiles are prepared by or under the supervision of a professional engineer, they shall be signed and sealed by the professional engineer in accordance with the Engineering Profession Act.

PART 6: PROCEDURE FOR APPROVAL OF FINAL PLANS OF SUBDIVISION

11. The subdivider proposing to subdivide an area of land shall submit an application in the form specified in Schedule "A" of this Bylaw and 8 copies of the final plan of subdivision meeting requirements of Part 7 of this Bylaw to the Development Officer for approval.
12. The Development Officer shall comply with the notification and approval provisions of Section 105(2) and (3) of the Planning Act.
13. When the Development Officer is satisfied that an application and final plan of subdivision are complete he shall, if applicable, forward a copy to the Department of Health, the District Planning Commission, Public Works Committee and any other agency of the Province or Town the Development Officer deems necessary.
14. Approval of a final plan of subdivision may not be refused or withheld as a result of the assessment or recommendations made by the Department of Health, the District Planning Commission, Public Works Committee or any other agency of the Province or Town unless the final plan of subdivision is clearly contrary to a law of the Province, or Town, or regulation made pursuant to a law of the Province, or Town, including any applicable dimensional requirements such as lot area, frontage, and the other zone standards contained in the Land Use Bylaw. The Development Officer shall not approve any plan of subdivision in which the lots being subdivided do not satisfy the said standards.
15. (1) Upon approval by the Development Officer of the final plan of subdivision, the Development Officer shall notify in writing the subdivider and where applicable, the District Planning Commission, Public Works Committee, the Department of Health and any other agency of the Province or Town the Development Officer requested to review the plan, of his decision to approve the final plan.

- (2) Where a Development Officer refuses to approve a final plan of subdivision, he shall notify the subdivider pursuant to section 105(3)(c) of the Planning Act, advising the subdivider of the appeal provisions of Section 115 of the Planning Act.

PART 7: FINAL PLAN OF SUBDIVISION REQUIREMENTS

16. (1) Final plans of subdivision submitted to the Development Officer shall be:
- (a) drawn to a scale or scales sufficient for clarity of all particulars on the final plan of subdivision,
  - (b) certified and stamped by a Nova Scotia Land Surveyor that the lots, including any blocks of land to be deeded to the Town pursuant to Section 30, for which approval is requested have been surveyed in the manner required by the Nova Scotia Land Surveyors Act and the regulations made thereunder, except for a final plan of subdivision prepared pursuant to Section 19(2) of this Bylaw,
  - (c) folded to approximately 20 x 30 cm (8 x 12 in.) with the face of the folded print being the title block which is located in the lower right-hand corner of the final plan of subdivision.
- (2) Final plans of subdivision shall show the following:
- (a) name of subdivision, if any, and the name of the owner of the area of land,
  - (b) a location map, drawn to a scale not smaller than 1:50,000 (such scale to be shown on the map), preferably with the same orientation as the area of land,
  - (c) the length of the boundaries of all existing and proposed lots, streets, and rights-of-way and easements including the length of arc, points of curvature and radius in the case of curved lines,
  - (d) names of all owners or the lot identifiers of all properties abutting the proposed subdivision,
  - (e) a clear space for stamping measuring at least 15 centimetres (5.90 in.) wide by 15 centimetres (5.90 in.) high,

- (f) the dimensions of the area of land proposed to be subdivided,
- (g) approximate location of existing main buildings on the area of land proposed to be subdivided and the accurate location of all buildings within 10.5 metres (34.4 ft.) of either side of the boundaries of the proposed lot or lots,
- (h) the shape, dimensions and area of lots, blocks, and the remainder lot, if any, including any areas to be deeded to the Town pursuant to Section 30 of this Bylaw,
- (i) each proposed lot individually identified without duplication of lot identifiers, and where practicable, where a parcel is being added to or subtracted from an existing lot or where a lot shown on a plan of subdivision is being divided, the proposed lot or lots shall be identified by the existing lot identifier and a letter,
- (j) the bearings of the boundaries of proposed lots,
- (k) the width and location of existing and proposed public and private streets, including intersections and turning circles,
- (l) the boundaries of proposed lots shown by solid lines, and the vanishing boundaries of existing lots being re-subdivided, consolidated or both, shown as broken lines,
- (m) a notation stating whether or not the lots for which approval is requested are serviced, or are proposed to be serviced, by central sewer and water systems,
- (n) the width, location and nature of any easements or rights-of-way on or affecting the area of land proposed to be subdivided,
- (o) the date on which the final plan of subdivision was certified with all revisions to be identified, dated and initialled,
- (p) north point,
- (q) the scale to which the final plan of subdivision is drawn,

- (r) the names of existing and proposed public and private streets,
  - (s) general location of watercourses, and
  - (t) any other information which the Development Officer deems necessary to determine whether a final plan of subdivision conforms to this Subdivision Bylaw.
- (3) Where the design or layout of the subdivision was designed by an individual or firm other than the individual or firm of the professional land surveyor who has certified the final plan of subdivision, the name of such individual or firm and the nature of the work performed shall be shown in the title block of the final plan of subdivision.

PART 8: GENERAL PROVISIONS

17. (1) All lots to be approved on a final plan of subdivision shall abut a public street in the Town or a public highway located in the Municipality of the County of Cumberland, except where Section 17A applies.
- (2) A proposed public street shown on a final plan of subdivision shall have a minimum right-of-way of 15.24 metres (50 feet).
- (3) The approval of the Development Officer shall not be endorsed on a final plan of subdivision showing any proposed public street until the deed to such proposed street has been accepted by the Town, except where an agreement has been executed in accordance with Section 31(1)(d) of this Bylaw. The Town may retain the services of a professional engineer to advise the Town with respect to the acceptance of any streets or services by the Town.
- 17A Notwithstanding Section 17, the Development Officer may approve a subdivision of lots within the area shown on the Town of Parrsboro Zoning Map (Schedule A) in the Land Use Bylaw as "Rural" which do not abut a public street in the Town or a public highway located in the Municipality of the County of Cumberland providing that:
- (1) The lots are served by a private road having a minimum right-of-way of 15.24 m. (50 ft.) in width and providing a connection to a public street in the Town or to a public highway located in the Municipality of the County of Cumberland.

- (2) The final plan of subdivision showing the private road shall be certified and stamped by a Nova Scotia Land Surveyor that the boundaries of the private road have been surveyed in the manner required by the Nova Scotia Land Surveyors Act and the regulations made thereunder.
- (3) A maximum of three lots, including any remainder lot, shall be dependent upon the private road for access to a public street in the Town or a public highway located in the Municipality of the County of Cumberland.
- (4) The private road need not meet the requirements for public streets as spelled out elsewhere in this Bylaw except where a proposed private road intersects a public street, in which case any applicable requirements for public street intersections will apply.
- (5) All other applicable requirements of this Bylaw are satisfied.

NOTES (NOT PART OF BYLAW) TO READER:

The Development Officer shall after endorsement of a final plan of subdivision showing a private road, furnish and erect a sign at least 2500 sq. cm. in size upon public property at the entrance to the private road indicating that the road is not owned or maintained by the Town of Parrsboro and that the Town assumes no liability with respect to users of the road. He shall notify the Public Works Department of the placement of each such sign within fourteen days of completion of the work.

The following notation shall be made on the final plan of subdivision:

"Note: the Town of Parrsboro does not own and will not maintain any private road shown hereon, and assumes no liability with respect to users of any such road."

18. All lots for which approval is requested shown on a final Plan of subdivision and the remainder lot, if any, for which no approval is requested shall meet the requirements for minimum lot area and lot frontage contained in the Town of Parrsboro Land Use Bylaw.

NOTE (NOT PART OF BYLAW) TO READER:

The provincial health authorities may have requirements affecting subdivision approval, which exceed the requirements of the Land Use Bylaw, and the more stringent requirements prevail.

19. (1) Notwithstanding Sections 17, 17A, 18 and 20, the Development Officer may approve a plan of subdivision altering the boundaries of two or more areas of land where:
- (a) no additional lots are created, and
  - (b) each lot:
    - (i) meets the minimum dimensions for lot frontage of the Land Use Bylaw, or
    - (ii) has not had its lot frontage, if any, reduced, and
  - (c) each lot:
    - (i) meets the minimum dimensions for lot area of the Land Use Bylaw, or
    - (ii) has not had its area reduced.
- (2) The final plan of subdivision prepared pursuant to subsection (1) shall
- (a) be certified and stamped by a Nova Scotia Land Surveyor that the boundaries of the parcel proposed to be added to the existing area of land have been surveyed, shown as a heavy solid line, except the common boundary between the existing lots is surveyed and certified as being the common boundary shown as a heavy broken line, and

- (b) notwithstanding Sections 16(1)(b), 16(2)(j), and 16(2)(l), other than the new boundaries which have been surveyed pursuant to clause (a), show the remaining boundaries of the resulting lot for which approval is requested described graphically as a lighter solid line, and
- (c) have the following notation affixed to the plan adjacent to the certification required by the Nova Scotia Land Surveyors Act and Regulations made thereunder, and such notation is signed by the surveyor:

"NOTE: The only boundaries shown on this plan which have been surveyed are the boundaries of Parcel \_\_\_\_\_. The common boundary between existing lots \_\_\_\_\_ and \_\_\_\_\_ which is shown by a heavy broken line is hereby certified as having been the common boundary.

The remaining boundaries of resulting Lot \_\_\_\_\_ shown on this plan are a graphic representation only and do not represent the accurate shape or position of the lot boundaries which are subject to a field survey.

- 20. All lots to be approved on a tentative or final plan of subdivision, and a remainder lot if any, shall have a minimum width and minimum depth of at least 6 metres (19.7 feet).
- 21. Subject to Sections 23 and 24, road reserves shall be provided to enable connection with future road or street development on adjacent land. Such reserves shall be deeded to the Town where the roads in the area of land being subdivided are to be public streets. Road reserves must not be more than 365 metres (1197.51 ft.) apart unless it is necessary to provide a greater length to satisfy Sections 23 or 24.
- 22. There shall be no more than four street or road approaches in an intersection.

23. Where a proposed public street intersects a public street, the minimum sight distance along the public street shall be 65 metres (213.3 ft.), and all proposed intersecting streets or roads must intersect at an angle of 70 to 90 degrees for a minimum distance of 30 metres (98.43 feet) from the intersection measured from the respective centre lines.
24. The distance between public street intersections shall not be less than 65 metres (213.3 feet). For purposes of this section public street intersections shall include the intersections of road reserves with public streets.
25. Cul-de-sac street or streets shall only be permitted in order to develop odd-shaped areas of land or portions of areas where topography or servicing needs would render a through street layout substantially infeasible or uneconomic. Where a cul-de-sac is proposed to be built, the length of a proposed cul-de-sac shall not exceed 350 m., and shall terminate with a turnaround with a minimum radius of 16.5 metres (54.13 ft.) from its centre.
26. The grade of a proposed public street shall be a maximum of 10% for local streets and 8% for arterial and collector streets. The classification of streets shall be pursuant to Policy 4.2 of the Municipal Planning Strategy. A grade of up to 4% shall be permitted in:
  - (a) the turning circle of a cul-de-sac
  - (b) the 7 m. length of roadway of an intersecting street, measured from the edge of the travelled surface of the street being intersected. An intersecting street is one on which there is a control such as a stop sign, yield sign, traffic light or marked crosswalk, at the intersection. The through street in such an intersection may have up to the grade indicated for local, collector, or arterial streets as specified above.

The maximum grade on horizontal curves shall be as follows:

Radius of curve	Maximum grade
Under 45 m.	4%
45 - 65 m.	8%
Over 65 m.	10% for local streets, 8% for collector or arterial streets

The maximum permitted rate of change of grade for sag curves and crest curves shall be a minimum run of 7 meters for sag curves and 4 meters for crest curves, respectively, for every 1% change in grade.

27. Where a public street in an adjoining subdivision abuts the boundaries of a plan of subdivision submitted for approval, the public street in the latter shall, if reasonably feasible, be laid out in prolongation of such public streets, unless it would be in violation of this Bylaw.
28. Wherever possible, side lot lines shall be substantially at right angles to a public street, or radial to a curved public street.
29. Wherever possible, the rear lot lines of a series of adjoining lots shall be continuous, not stepped or jogged.
30. (1) Prior to the endorsement of a plan of subdivision, the subdivider shall convey title, in fee simple and free of encumbrances, to the Town of Parrsboro for open space purposes an area of land equal to five percent of the area of any lots shown on the final plan of subdivision. If the land required does not meet the requirements of 30(4), then the requirements of 30(2) or 30(3) shall apply.
  - (2) Cash in lieu of the land required by 30(1) may be paid by the Subdivider. Pursuant to Section 101 of the Planning Act, a combination of land and money equal to the value of the land required to be transferred under 30(1) may be accepted by the Council. Any such transfer or payment shall be made prior to endorsement of the final plan of subdivision.
  - (3) Where no suitable land exists within the area being subdivided, the open space dedication required by 30(1) may be satisfied by the transfer to the Town of an area of land of equivalent value outside the area being subdivided and within the boundaries of the Town, if accepted by the Council.
  - (4) Any land to be deeded to the Town under this Section shall:
    - (a) not consist of any parcel having an area of less than 1000 sq. m.;
    - (b) not have an average slope exceeding 15%;
    - (c) not be subject to flooding;

- (d) in lieu of the above contain such unique physical, cultural, or historical characteristics from the following list which the Development Officer may determine to provide valuable recreational opportunities.
  - (i) embankments or cliffs suitable for the sport of rockclimbing or rappelling;
  - (ii) marshland suitable for preservation as interpretive natural reserve area a minimum of .5 hectare in area;
  - (iii) lands valuable as a source of fossils a minimum of 1000 sq. metres in area;
  - (iv) land adjacent to parkland or open space owned by the municipality a minimum of 500 sq. metres in area; or
  - (v) land containing structures or buildings of significant historical value to the Town, and useable for public purposes, a minimum of 500 sq. metres in area.
- (5) Any land deeded to the Town other than those meeting the requirements of subsection (4)(d) shall abut a public street or road. Land deeded to the Town pursuant to the requirements of Section 30(4)(d) shall be accessible by a public street or road or by public easement a minimum of 15.24 metres in width and providing a connection to a public street in the Town or to a public highway located in the Municipality of the County of Cumberland.
- (6) This Section shall apply only to those subdivisions of land involving the creation of four or more lots, including the remainder lot. For the purpose of this Section the numbers of lots created includes all lots created from the area of land existing on the date this Bylaw comes into effect.
- 31. (1) The owner of every subdivision shall, before final approval of the subdivision plan is given by the Development Officer:
  - (a) Where the subdivision is to be serviced by a public sewer system, construct a sanitary sewer system as designed by a professional engineer to service the area subdivided and in accordance with plans and specification of the system approved by

officers of the Department of Health and the Department of Environment where required by statute.

- (b) Where the subdivision is to be serviced by a piped public water system, construct water services as designed by a professional engineer including mains and laterals to the boundaries of the proposed lots in accordance with plans and specification of the system approved by officers of the Department of Health and the Department of Environment where required by statute.
  - (c) Lay out and construct all public streets or roads as shown on the subdivision plan including the roadway and drainage features according to the Department of Transportation of Nova Scotia General Construction Specifications for Subdivision Roads in Urban and Rural Areas (except that the requirements of Sections 21 through 27 inclusive shall prevail over similar standards in the Departmental Specifications) and as designed by a professional engineer, and deposit with and have accepted by the Town of Parrsboro a deed duly executed conveying to the Town of Parrsboro the title to said streets in fee simple free from encumbrances; OR
  - (d) As an alternative to the requirements of 31(1)(a), (b) and (c) the owner, or his duly authorized agent, may at his option, before final approval of the subdivision is given, sign, execute, and file with the Council an agreement under seal to so construct the streets and services and to convey title to the streets in fee simple free from encumbrances, and the services free of encumbrances, to the Town of Parrsboro in the portion of the subdivision to be approved as shown on the plan all within a period of time set out in agreement and in accordance with the requirements specified in 31(1), (2) and (3). Security acceptable to the Council for the amount estimated by the Development Officer as one hundred and ten percent (110%) of the cost of performing the said work in the subdivision must be provided.
- (2) Security referred to in subsection (1) of Section 31 shall be:
- (a) a cash deposit; OR

- (b) an indemnity bond guaranteed by a guarantee company approved by Council;
  - (3) Where construction and installation of services and streets does not commence within twelve (12) months of the date of approval of the final plan of subdivision and according to the approved time schedule the owner shall forfeit the cash deposit or indemnity bond.
  - (4) After completion of all services and prior to acceptance by the Town, the subdivider shall post a maintenance bond in the amount of 10 percent of the actual cost of construction and installation of services to safeguard such services for a period of one year. After this bond is posted, the subdivider shall provide to the Development Officer:
    - (1) The "as built" signed and stamped reproducible engineering design and drawings.
    - (2) The results of all required test reports.
    - (3) On request, deed to the Town, in fee simple and free of encumbrances, those streets, services, easements, lands, or other interests in lands, as specified in this Bylaw.
32. (1) An application to amend or repeal an endorsed plan of subdivision or a plan of subdivision drawn prior to approval of this Bylaw shall be in accordance with Section 113 of the Planning Act and shall satisfy the requirements of this Bylaw concerning approvals of final plans of subdivision.
- (2) The application to amend shall refer to the plan of subdivision as originally endorsed or drawn and such reference shall include the file number of the earlier subdivision plan filed at the office of the Registrar of Deeds for the Town.

PART 9: REQUIREMENTS FOR ENDORSEMENT AND FILING OF FINAL PLANS OF SUBDIVISION

33. (1) When the requirements of the Planning Act, this Subdivision Bylaw and the Regulations Respecting Subdivision of Land to be Serviced by On-Site Sewage Disposal Systems pursuant to the Health Act have been met and the final plan of subdivision has been approved by the Development Officer, approval shall be endorsed on the final plan of subdivision by the Development Officer.
- (2) The Development Officer shall forward a copy of the endorsed final plan of subdivision to the subdivider.
- (3) The Development Officer shall give notice of the endorsement of approval on the final plan of subdivision to:
- (a) the Council,
  - (b) the surveyor, and
  - (c) any other department or agency of the Province or the Town who has been requested to review the final plan of subdivision.
34. The following information shall be written or stamped on any final plan of subdivision which is endorsed:
- (a) "This final plan of subdivision is approved for lots \_\_\_\_\_";
  - (b) the classification of each lot within one of the classes A, B, C or D, including the definition of such class, specified in Schedule "A" to the Regulations Respecting Subdivision of Land to be Serviced by On-Site Sewage Disposal Systems or "Lots \_\_\_\_\_ are serviced with a central sewer".
35. Pursuant to Section 110(2) of the Planning Act the Development Officer shall forward by certified mail or hand delivery four endorsed copies of the final plan of subdivision to the office of the Registrar of Deeds for the registration district in which the land is located and forward the fees required under Part 10 of this Bylaw to file a copy of the final plan and to certify three copies thereof.

35A Pursuant to Section 110(4) of the Planning Act, the Development Officer shall register a notice, in the form specified in Schedule B, in the Registry of Deeds which indicates approval of the final plan of subdivision and forward the fees required under Part 10 of this Bylaw.

PART 10: FEES FOR THE FILING OF A FINAL PLAN OF SUBDIVISION

36. (1) The subdivider shall pay the fees contained in the Costs and Fees Act, R.S.N.S., 1967, c.63, for filing the endorsed final plan of subdivision and for certification of copies of such plan and for registration of the notice in the form specified in Schedule B.
- (2) The fees referred to in subsection (1) shall be paid at the time of application for approval of the final plan of subdivision by cheque or money order made payable to the Registry of Deeds.
- (3) Where the final plan of subdivision does not receive endorsement of approval by the Development Officer, the subdivider shall be entitled to the return of the cheque or money order referred to in subsection (2).

REPEAL

37. The Subdivision Bylaw adopted by Council on 8 July, 1979, and approved by the Minister of Municipal Affairs on 4 September 1979, is hereby repealed.

SCHEDULE "A"

APPLICATION FOR THE APPROVAL OF A PLAN OF SUBDIVISION

FOR OFFICE USE ONLY File No. \_\_\_\_\_

Owner's Name: \_\_\_\_\_

SUBDIVIDER Owner's Address: \_\_\_\_\_

RELATED Postal Code: \_\_\_\_\_ Phone No.: \_\_\_\_\_

INFORMATION Subdivision Name (if different from owner): \_\_\_\_\_

Plans to be Returned to: \_\_\_\_\_

Correspondence to be Directed to: \_\_\_\_\_

Location: \_\_\_\_\_

Type of Application:  Preliminary (Optional)  
 Tentative For Lots: \_\_\_\_\_  
 Final \_\_\_\_\_

Type of Development Proposed: Single Family Residential: \_\_\_\_\_

LAND TO BE

SUBDIVIDED

Other (please specify): \_\_\_\_\_

Plan Prepared by: \_\_\_\_\_ Date: \_\_\_\_\_

Plan Certified by: \_\_\_\_\_ Date: \_\_\_\_\_

WATER SERVICES:

SEWER SERVICES:

	Existing	Proposed		Existing	Proposed
Dug Well	_____	_____	On-Site	_____	_____
Drilled Well	_____	_____	Municipal System	_____	_____
Municipal System	_____	_____	Other	_____	_____
Other (please specify)	_____	_____	Other (please specify)	_____	_____

Signature of Subdivider: \_\_\_\_\_ Date: \_\_\_\_\_

(Subdivider means the owner or owners of the area of land proposed to be subdivided or anyone acting with his written consent)

---

APPLICATION RECEIVED: Date: \_\_\_\_\_ Initial: \_\_\_\_\_

APPLICATION COMPLETE: Date: \_\_\_\_\_ Initial: \_\_\_\_\_

Application and Plans Forwarded to:

\_\_\_\_\_ Dept. of Health

\_\_\_\_\_ District Planning Commission

\_\_\_\_\_ Public Works Department

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

SCHEDULE B

NOTICE OF APPROVAL OF A PLAN OF SUBDIVISION IN  
ACCORDANCE WITH SECTION 110 OF THE PLANNING ACT

Name of the Owner(s) \_\_\_\_\_  
\_\_\_\_\_

Name of Subdivision \_\_\_\_\_

Location \_\_\_\_\_

Date of Approval \_\_\_\_\_ For Lot(s) \_\_\_\_\_

Surveyor \_\_\_\_\_ Date of Plan \_\_\_\_\_

Dated this \_\_\_\_ day of \_\_\_\_\_  
\_\_\_\_\_, 19\_\_ Development Officer

Plan of Subdivision Filed in the Registry of Deeds as Plan # \_\_\_\_  
Dated this \_\_\_\_ day of \_\_\_\_\_, 19\_\_.

This plan of subdivision also contains information regarding the lots approved on this plan with respect to one or more of the following:

1. The lots' eligibility for on-site sewage disposal systems.
2. The availability of public sewer and water systems.
3. Information indicating whether or not the lots abut a public street or a public highway located in the Town of Parrsboro or the Municipality of the County of Cumberland, and that where they do not do so and abut a private road instead, that the Town does not own or maintain such private roads and assumes no liability with respect to users of such private roads.



### List of Development Agreements Approved by Council

DA Number	Effective Date	Location	Purpose
88-01	Feb. 27/88	246 Mill St.	Carpentry/cabinet making shop
89-03	Feb. 13/90	719 Main St.	Grocery Store
90-01	March 19/91	Lambs Hill Rd.	Antique shop
90-02	March 19/91	2060 Western Ave.	Refine Maple Products
91-01	Oct. 3/91	58 Whitehall Rd.	Commercial Bldg.
92-01	July 27/92	46 Beaverdam Rd.	Retail Clothing
99-01	Aug. 3/99	590 Two Island Rd.	Office @ Garage & Salvage Yard
99-02	Nov. 8/99	270 Beaverdam Rd.	Greenhouse
No # assigned	Dec. 19/2000	93 & 99 Park St.	Building for Commercial Fishing Operation
2003-02	Nov. 25/03	4019 Eastern Ave.	Tim Hortons
2008-01	March 25/08	35 Mill St.	Farm Operation
2010-01	July 27/10	255 Whitehall Rd.	Garden Suite
2014-01	Oct. 14/14	269 Main St.	Apt./Commercial Complex

### **List of Federally & Provincially Owned Properties for which Parrsboro Receives a Grant-in-Lieu**

Provincial properties: Nil.

Federal properties:

- Lighthouse (market assessment = \$28,700): \$1320.13
- RCMP Headquarters & Married quarters (market assessment = \$408,700): \$9598.53

### **Equalization Payments Received by Parrsboro**

- 2012/13 - \$386,358
- 2013/14 - \$368,912
- 2014/15 - \$365,901
- 2015/16 - \$365,901

*Please note that the above-noted equalization payments include a \$50,000 Town Foundation Grant. It is not possible to project equalization for a municipal unit in the outgoing years.*

**TOWN OF PARRSBORO STAFF**

<b>CAO</b>	<b>Ray Hickey</b>	<b>Full time employee responsible to council for fulfilling the statutory role as per MGA. Current CAO in this position for 6 yrs.</b>
<b>Director of Finance</b>	<b>Janie MacKenzie</b>	<b>Full time employee responsible for most finance and accounting functions including GL's, payroll and payables. Current employee in this position for 40 years.</b>
<b>Tax Collector/Receptionist</b>	<b>Betty Anne Paris</b>	<b>Full time employee responsible for most tax, water, sewer &amp; misc. billings and collections as well as front office staff. Current employee in position for 34 years.</b>
<b>Secretary</b>	<b>Kevin Yorke</b>	<b>Full time employee responsible for Council and Committee minutes, record keeping and website maintenance. Current employee in this position for 31 years.</b>
<b>Recreation Director</b>	<b>Tissy Bolivar</b>	<b>Full time employee responsible for administration and development of recreation programs for all ages, working with community groups. Current employee in this position for 5 years.</b>
<b>Public Works Supervisor</b>	<b>John Henwood</b>	<b>Full time employee responsible for streets, sidewalks, water and sewer and is a hands on worker in all these areas. Current employee in this position for 41 yrs.</b>
<b>Public Works Assistant Supervisor</b>	<b>Chris Clarke</b>	<b>Full time employee reporting to the supervisor. Current employee for 15 years.</b>
<b>Heavy Equipment Operator</b>	<b>Gerry Clark</b>	<b>Full time employee reporting to the supervisor.</b>
<b>Heavy Equipment Operator</b>	<b>Alan Heckbert</b>	<b>Full time employee reporting to the supervisor.</b>
<b>Public Works Labourer</b>	<b>Gordon Strong</b>	<b>Full time employee reporting to the supervisor.</b>
<b>Seasonal Public Works Labourer</b>	<b>Steven Goodman</b>	<b>Part time seasonal employee reporting to the supervisor.</b>
<b>Seasonal Public Works Labourer</b>	<b>Bradley Wood</b>	<b>Part time seasonal employee reporting to the supervisor.</b>
<b>Park Supervisor(Seasonal)</b>	<b>John Best</b>	<b>Full time seasonal responsible for the maintenance and operation of the Municipal Campground.</b>
<b>Park Labourer</b>	<b>Paul Anderson</b>	<b>Full time seasonal reporting to the Supervisor.</b>
<b>Park Labourer</b>	<b>Matthew Tanner</b>	<b>Part time seasonal reporting to the Supervisor.</b>
<b>Gardener</b>	<b>Donna Hanna</b>	<b>Part time seasonal employee responsible for the gardens and hanging plants around town.</b>
<b>Contracts</b>		
<b>Cleaners</b>	<b>Colleen Yorke</b>	<b>Janitorial services for town hall, library and Fire Department.</b>
<b>By Law Enforcement Officer</b>	<b>Christopher Meyers</b>	<b>Part time employee who performs duties as dog control and by-law enforcement officer.</b>
<b>Community Development Officer</b>	<b>Taylor Redmond</b>	<b>Part time employee responsible for marketing and community development.</b>

**Bylaw****Date Approved**

1. Boundaries Bylaw	November 11, 1925
2. *General	August 9, 1925
3. Licensing Circuses & Other Entertainments	November 19, 1937
4. Poll Tax	February 17, 1938
5. Town Council Meetings	February 19, 1940
6. Boundaries	July 7, 1942
7. Buildings	May 28, 1945
8. License for Automatic Machines	June 4, 1945
9. Conduct in Public Places	January 12, 1946
10. Garages and Filling Stations	August 19, 1946
11. One Assessor for Town	December 11, 1946
12. Water Shed Timber	August 27, 1947
13. Sewer Bylaw	July 12, 1948
14. Rental Controls	July 26, 1951
15. Parking Meters	April 15, 1952
16. Ratepayers' Meeting	March 12, 1958
17. Repealing Fixed Tax	June 8, 1961
18. Repealing Fixed Tax	June 8, 1961
19. Lord's Day Act	September 30, 1964
20. Anti-Litter	August 7, 1968
21. Disorder & Impropriety (Amended)	December 16, 1968
22. Pension – Molly Morwick	January 22, 1971
23. Destruction of Documents	October 31, 1973
24. Dogs	April 18, 1975
25. Interim Tax Billing	March 31, 1976
26. Subdivision Regulations	October 4, 1976
27. Development Officer Resolution	May 16, 1978
28. Amendment to Pension – Molly Morwick	January 3, 1979
29. Installment Billing	March 26, 1979
30. Elections Deposit	August 10, 1979
31. Subdivision Bylaw	September 4, 1979
32. Prevention of Disorder and Impropriety	January 30, 1980
33. Adoption of 1977 National Building Code	March 28, 1980
34. Amendment to Municipal Elections	June 12, 1980
35. Recreation Committee	January 15, 1981
36. Recreation Committee	March 14, 1986
37. Minimum Housing Standards	January 18, 1982
38. Heritage Property	August 24, 1982
39. Chief Administrative Officer	September 21, 1982
40. Taxi Bylaw	June 14, 1984
41. Tax Exemption Bylaw (Lions Club)	July 28, 1986
42. Building Bylaw	January 18, 1988
43. Closing Public Street	September 30, 1988
44. Tax Exemption Bylaw (Masonic Lodge)	April 28, 1998
45. Tax Exemption Bylaw (Rebekah Lodge)	June 23, 1998
46. Fire Department	July 23, 1991

47. Fire Dept. Policies & Procedures	January 25, 2000
48. Trade and Licensing Bylaw	July 18, 1991
49. Solid Waste Bylaw	December 3, 2002
50. Dog Bylaw	October 28, 2003
51. Noise Bylaw	July 15, 2004
52. Amendment to Tax Exemption Bylaw RE: SCT	October 25, 2005
53. Deed Transfer Tax Bylaw	June 27, 2006
54. Amendment to Tax Exemption RE; SCT	October 25, 2007
55. Sewer Charges	May 27, 2008
56. Sewer Connection	April 28, 2009
57. Sewer Discharge	April 28, 2009
58. Amendment to Tax Exemption RE; PCB Hall	November 24, 2009
59. Amendment to Trade & Licensing	February 22, 2011
60. Regional Emergency Measures	June 28, 2011
61. Solid Waste Bylaw	September 25, 2012

\*There are numerous bylaws recorded in this book entitled "General" that are outdated. In the winter of 2014 the Council began to review the bylaws to repeal those that are outdated but as you can see only a few have been. All of the bylaws listed are still on the books.

STREET	LENGTH IN KM
	1.60
ATLANTIC AVE	0.03
BEAVERDAM RD	1.70
BD LANDING RD	0.08
CHAMBERS BLVD	0.50
CHAPEL ST	0.24
CHURCH ST	0.24
DOMINION	0.21
EASTERN AVE	1.76
EDDY ST	0.24
FARRELL RD	1.01
HOWARD LANE	0.06
JACOB'S LANE	0.08
JAMES T	0.08
JENKS AVE	0.48
KING ST	0.67
LAKE VIEW DR	0.30
LAMB'S HILL RD	0.64
LAYTON ST	0.19
LIGHTHOUSE RD	0.48
MACKENZIE DR	0.16
MAIN ST	2.24
MAPLE COURT	0.08
MILL ST	0.86
MOORE ST	0.24
OCEAN VIEW DR	0.72
PARK ST	0.32
PHILADELPHIA AVE	0.10
PIER RD	1.09
PINKY CREEK RD	0.16
PLEASANT ST	0.14
PRINCE ST	0.16
QUEEN ST	0.54
SARGENT AVE	0.08
SCHOOL ST	0.27
SKIDMORE LANE	0.48
SMITH ST	0.32
SPRING ST	0.18
STANLEY ST	0.10
SYDNEY ST	0.21
TEMPLAR ST	0.88
TWO ISLAND RD	1.76
VICTORIA ST	0.40
WASSON	
WESTERN	2.40
WEST BAY RD <i>unpaved</i>	1.50
WHITEHALL RD <i>paved</i>	3.50
WILLOW ST	1.04

30.25

## Policing Services

**Are policing services in the Town of Parrsboro currently provided exclusively by the RCMP?**

Yes, policing services for Parrsboro are provided exclusively by the RCMP.

**Are the RCMP policing services provided under the Provincial Police Services Agreement (PPSA) or under a Municipal Police Agreement (MPA) between the Town and the Government of Canada? What is the cost sharing ratio for the Town in relation to policing services? When is the current policing agreement scheduled to expire?**

Policing services are provided under an MPA between the Town and the Government of Canada. The cost sharing ratio is 70% Town of Parrsboro, 30% Government of Canada. The current agreement is due to expire March 31, 2032.

**What is the number of RCMP officers (“Full Time Equivalent” or “FTEs”) serving the Town of Parrsboro? What is the number of other staff positions?**

The town has a compliment of 3 FTE (Full Time Equivalent) which includes a detachment commander. The detachment commander spends a portion of time supervising other RCMP members assigned to Cumberland District. As a direct result the Town is reimbursed for that portion of the detachments commanders’ time (40%) by the province (less any applicable costs associated with shared services).

**With respect to RCMP police officers serving the Town, are they all housed in a police detachment located within the Town?**

Yes, the detachment is within the town of Parrsboro.

*Note: The matter of policing will be reviewed by the Department of Justice and their report will be submitted at a later date.*

### Miscellaneous Information

**Who provides planning and development approval services for the Town? If this service is cost shared with other municipal units, what is the Town of Parrsboro's share of the cost on an annual basis?**

Parrsboro has a planning services agreement with the Town of Amherst. The Town's share of the cost is \$17,250 annually.

**Are there any pending MPS or LUB amendment applications before Council?**

No.

**Is Parrsboro represented on any regional economic development authority, board or agency? If so, provide particulars and indicate whether there are funding commitments by the Town towards such entities.**

Town council appoints a representative to sit on the Regional Economic Development Authority ("CREDA"), but this group is no longer operating.

**Is Parrsboro represented on any other regional or local board, commission or agency of any other nature? If so, provide particulars.**

Parrsboro is represented on the following boards (with associated financial costs):

- Cumberland Libraries - \$25,750/year
- Housing Authority – share of annual deficit \$66,348
- CJSMA – landfill shared with 4 other municipalities

Parrsboro is also a co-owner of the Cumberland Energy Authority together with the Municipality of Cumberland. Parrsboro has 3 representatives on the Board of Directors, and helps to fund the Authority proportionally with the Municipality of Cumberland.

**Provide details of garbage collection, recycling and landfill services for the Town, including the details of any contracts that are in effect, and their duration.**

There is a contract for the collection of garbage, composting, and recyclables from residents of the Town. There is also a tipping fee to CJSMA for garbage collection.

The cost for these services is approximately \$101,750 annually, with tipping fees of \$51,800 per year. The current contract is from month to month.

**Are there any service agreements of any nature that are shared by Parrsboro with other municipal units in the region (e.g., garbage collection, recycling, landfill, police, fire, planning, building inspection, etc.)? If so, please provide particulars and indicate the cost sharing ratio for the Town in relation to such services.**

See previous responses. In addition:

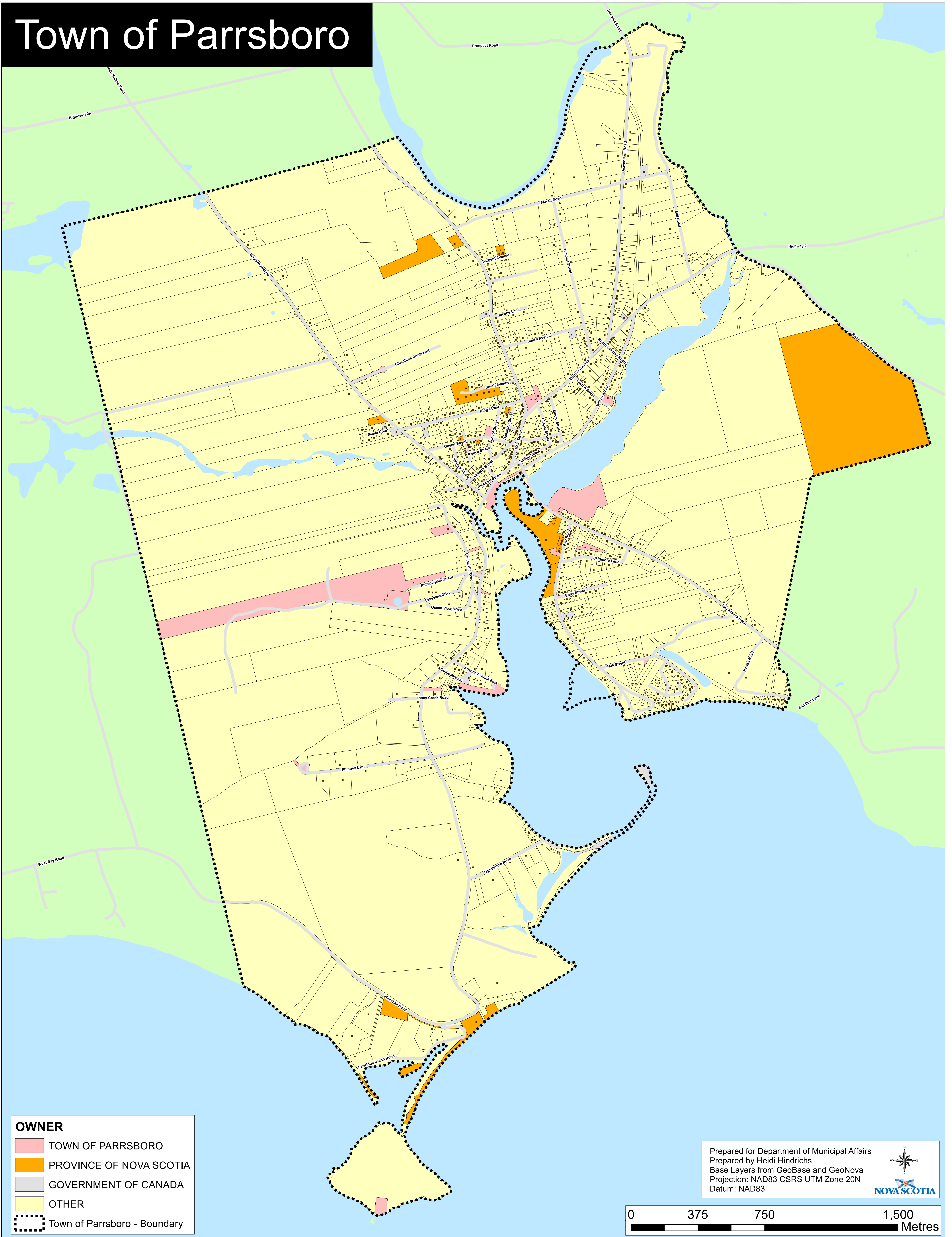
- The Town of Amherst provides building inspection services to the Town of Parrsboro which costs \$11,500 annually.
- The Town of Amherst provides fire inspection services to the Town of Parrsboro which cost \$7,000 annually.
- Fire services agreement with the Municipality of the County of Cumberland for emergency services outside of Town boundaries generated revenue of \$44,315 in 2013/14. The agreement states that their share is 50% of the overall costs including capital so this figure changes yearly.
- Low-income housing agreement with the Municipality of the County of Cumberland whereby Cumberland shares the cost of the deficit and taxes generated for housing unit number 5. This figure varies based on the deficit and occupancy each year
- The Town of Parrsboro also provides recreation programs for the Municipality of the County of Cumberland at a cost of \$3,800 annually.

**Provide a list of all leases the Town is a party to, either as lessor or lessee.**

The Town of Parrsboro has an agreement with a property owner where they allow us access to their parking lot and we pay him for plowing it each year (approximately \$500).

The Town also has an agreement to pay the taxes on another piece of private property on Main Street referred to as Gavin Park which has been developed and maintained by the Town for the use of the public.

# Town of Parrsboro

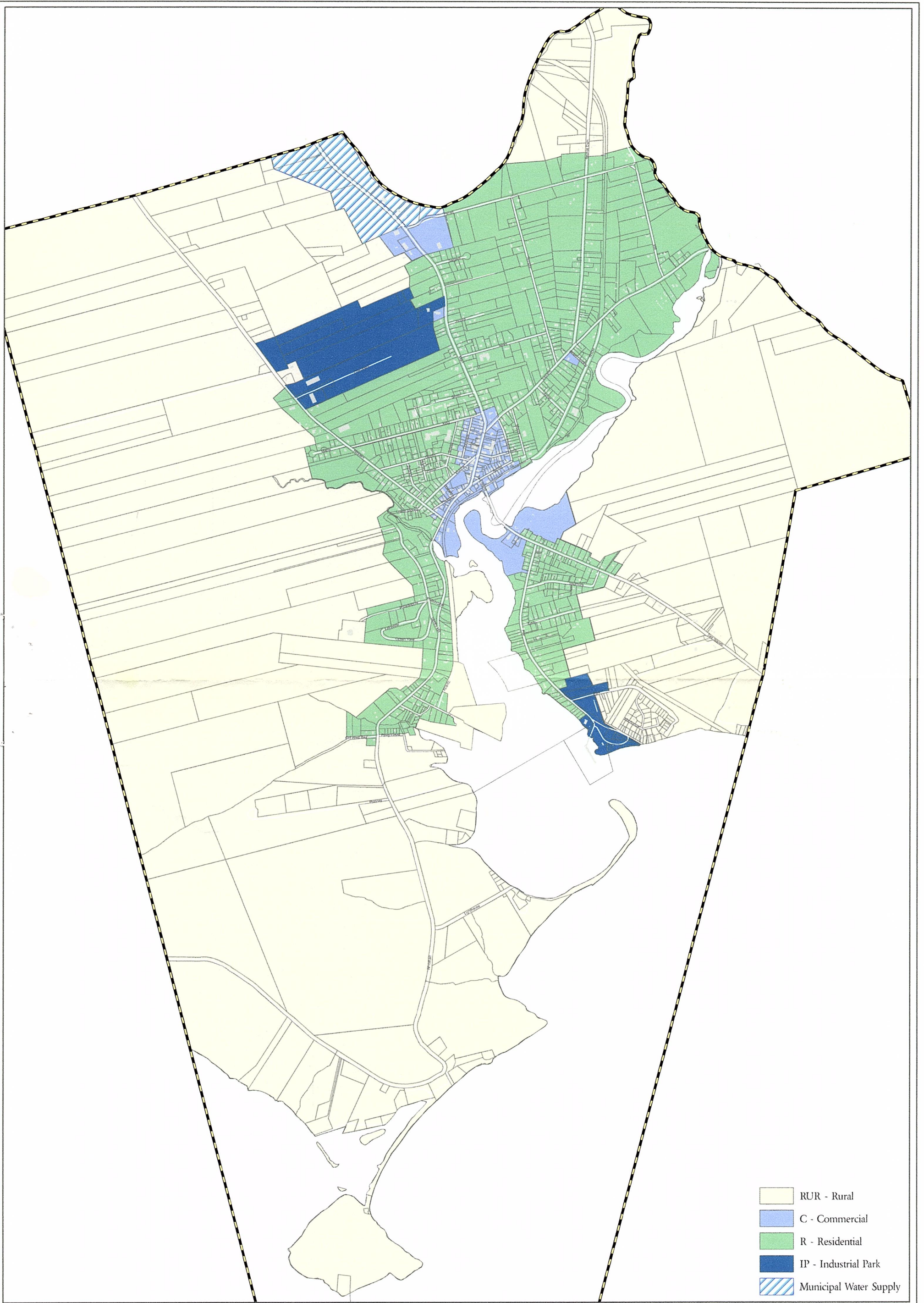


**OWNER**

- TOWN OF PARRSBORO
- PROVINCE OF NOVA SCOTIA
- GOVERNMENT OF CANADA
- OTHER
- Town of Parrsboro - Boundary

Prepared for Department of Municipal Affairs  
Prepared by Heidi Hindrichs  
Base Layers from GeoBase and GeoNova  
Projection: NAD83 CSRS UTM Zone 20N  
Datum: NAD83

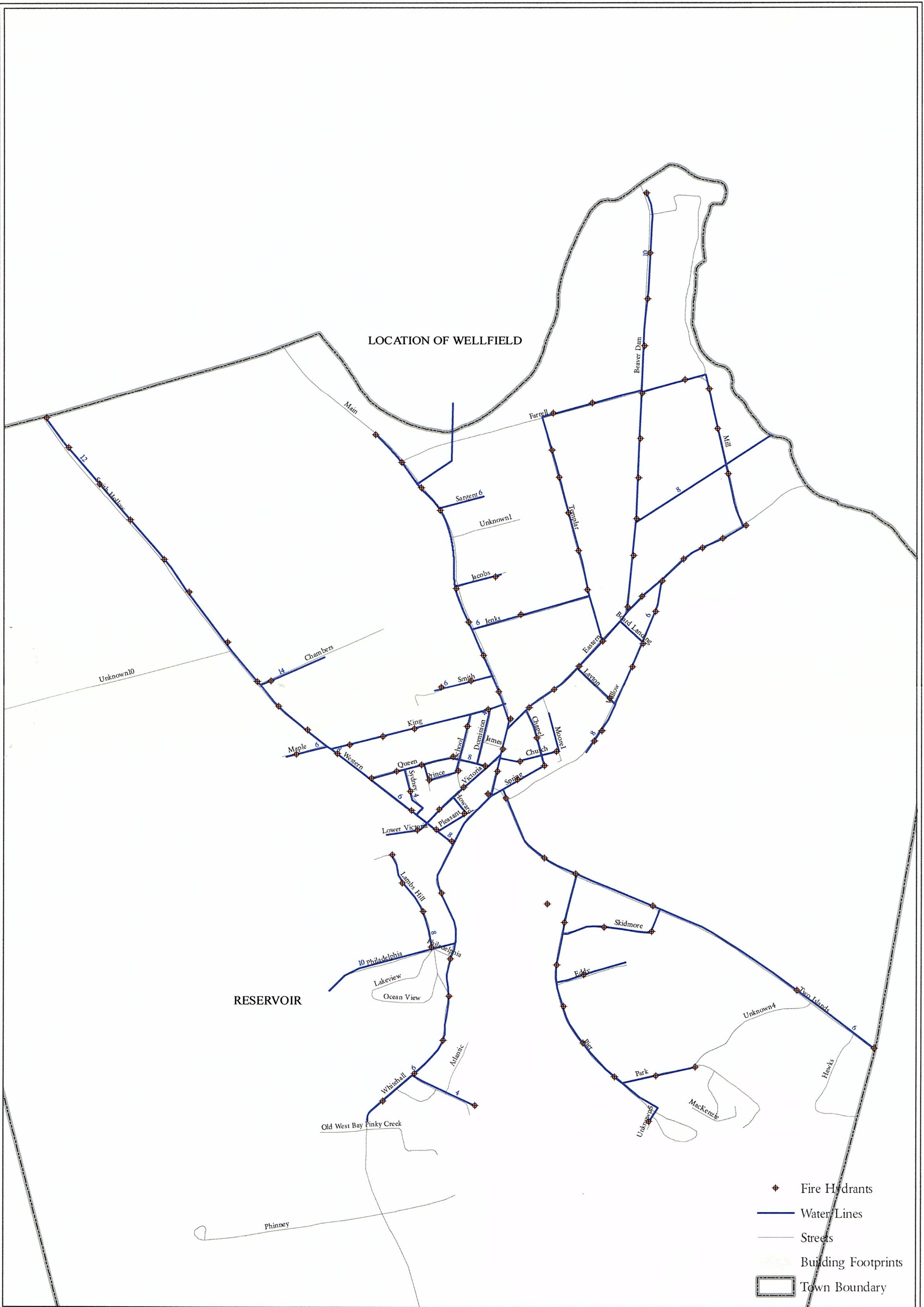




- RUR - Rural
- C - Commercial
- R - Residential
- IP - Industrial Park
- Municipal Water Supply

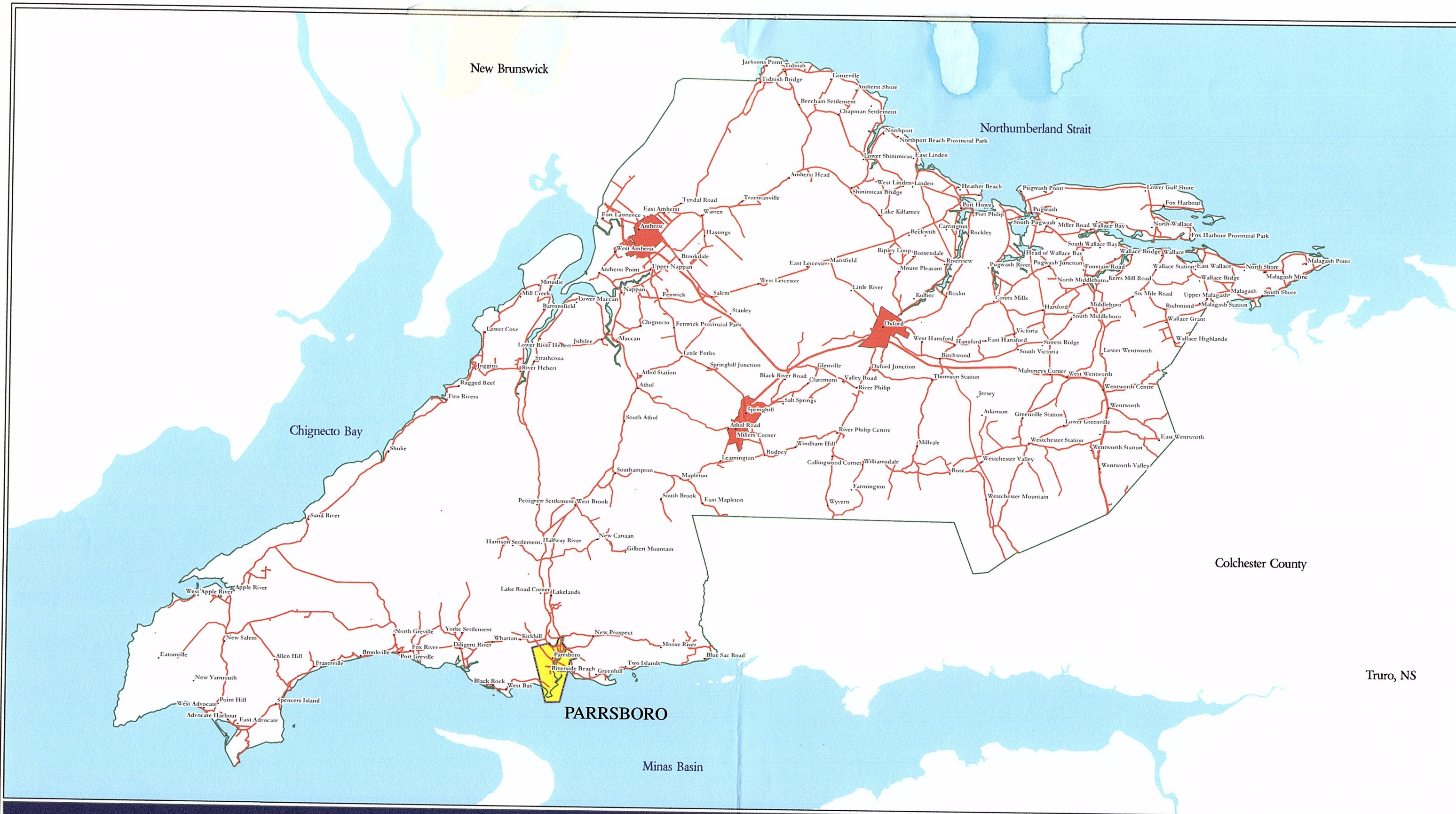


- Arterial Streets
- Collector Streets
- Local Streets
- ... Building Footprints
- Town Boundary





- Sewer Lines
- Streets
- - - 5m Contour Lines
- ▒ Building Footprints
- ▭ Town Boundary



Town of Parrsboro Municipal Planning Strategy - Map # 5  
Regional Context

Scale 1:380,000