



BILL NO. 419

Government Bill

*1st Session, 64th General Assembly
Nova Scotia
2 Charles III, 2024*

An Act Respecting Certain Financial and Other Government Measures

CHAPTER 3
ACTS OF 2024

**AS ASSENTED TO BY THE LIEUTENANT GOVERNOR
APRIL 5, 2024**

The Honourable Allan MacMaster
Minister of Finance and Treasury Board

*Halifax, Nova Scotia
Printed by Authority of the Speaker of the House of Assembly*

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An Act Respecting Certain Financial and Other Government Measures

Be it enacted by the Governor and Assembly as follows:

1 This Act may be cited as the *Financial Measures (2024) Act*.

PART I

CHARTERED PROFESSIONAL ACCOUNTANTS ACT

2 Section 2 of Chapter 30 of the Acts of 2015, the *Chartered Professional Accountants Act*, as amended by Chapter 4 of the Acts of 2019, is further amended by

(a) striking out “and” at the end of paragraph (zm)(i)(C);

(b) adding immediately after subclause (zm)(i) the following subclause:

(ia) a compilation engagement governed by the standards of professional practice of the Chartered Professional Accountants of Canada, as amended from time to time, and

(c) striking out “a compilation engagement as defined by the standards of professional practice of the Chartered Professional Accounts of Canada, as amended from time to time, or” in clause (zm);

(d) adding “, (ia)” immediately after “(i)” in clause (zm);

(e) striking out “and” immediately after subclause (zs)(ix);

(f) striking out the semicolon immediately after subclause (zs)(x) and substituting “, and”;

(g) adding immediately after subclause (zs)(x) the following subclause:

(xi) “professional accountant”;

and

(h) striking out “and by the Governor in Council” in clause (zsa).

3 Section 18A of Chapter 30 is repealed.

4 Subsection 35(1) of Chapter 30 is repealed and the following subsection substituted:

(1) A member may use the designations “professional accountant” or “Chartered Professional Accountant” in English and the designations “professionnel agréé” and “comptable professionnel agréé” in French or “CPA” after the member’s name.

5 Clause 40(2)(a) of Chapter 30 is repealed and the following clause substituted:

(a) no individual other than an individual authorized by subsection 35(1) shall use the designations “professional accountant” or “Chartered Professional Accountant” in English, “professionnel agréé” or “comptable professionnel agréé” in French or “CPA”;

6 Chapter 30 is further amended by adding immediately after Section 40 the following Section:

40A No person shall use the phrase “Notice to Reader” or the initials “NTR” in reference to financial statements issued on or after the coming into force of this Section.

7 Section 44 of Chapter 30 is repealed and the following Section substituted:

44 A firm shall not carry on any business in the Province or offer public accounting or other regulated services, either in person or through electronic, virtual or telephonic means, in the Province unless it is registered by CPA Nova Scotia.

8 Subsection 130(1) of Chapter 30 is repealed and the following subsection substituted:

(1) An individual or organization that contravenes Section 38, 39, 39A, 40, 40A or 44 is guilty of an offence and liable on summary conviction

(a) for a first offence, to a fine of not more than \$5,000; and

(b) for a second or subsequent offence, to a fine of not more than \$10,000,

or, in the case of an individual, to imprisonment for a term of not more than six months, or to both.

PART II

CONSUMER PROTECTION ACT

9 (1) Clause 17(3)(b) of Chapter 92 of the Revised Statutes, 1989, the *Consumer Protection Act*, is amended by adding immediately after subclause (iii) the following subclause:

(iiia) the annual interest rate or rates in effect during the period or any part of the period,

(2) Subsection 17(4) of Chapter 92 is repealed.

PART III

FISHERIES AND COASTAL RESOURCES ACT

10 (1) Subsection 116(1) of Chapter 25 of the Acts of 1996, the *Fisheries and Coastal Resources Act*, as amended by Chapter 2 of the Acts of 1999, is further amended by striking out “one hundred thousand” and substituting “one million”.

(2) Subsection 116(3) of Chapter 25, as amended by Chapter 2 of the Acts of 1999, is further amended by striking out “of not less than one hundred thousand dollars and nor more than five hundred thousand” and substituting “not exceeding two million”.

PART IV

GAMING CONTROL ACT

11 Clause 3(a) of Chapter 4 of the Acts of 1994-95, the *Gaming Control Act*, is repealed.

12 Section 16 of Chapter 4, as amended by Chapter 47 of the Acts of 2022, is further amended by striking out “Board” and substituting “former Board of Directors of the Corporation”.

13 Subsection 25(1) of Chapter 4, as amended by Chapter 23 of the Acts of 2012 and Chapter 47 of the Acts of 2022, is further amended by

- (a) striking out “Board” in clause (f) and substituting “Corporation”; and**
- (b) striking out “rules for the conduct of the meetings of the Board,” in clause (j).**

14 Section 26 of Chapter 4, as amended by Chapter 23 of the Acts of 2012, is further amended by striking out “administration expenses,”.

15 (1) Subsection 30(2) of Chapter 4 is repealed and the following subsection substituted:

(2) The Corporation shall prepare quarterly financial reports.

(2) Subsection 30(3) of Chapter 4 is amended by striking out “submission to the Minister” and substituting “completion by the Corporation”.

16 (1) Subsection 31(3) of Chapter 4 is repealed.

(2) Subsection 31(4) of Chapter 4 is amended by striking out “submission to” and substituting “receipt by”.

17 Section 32 of Chapter 4 is repealed.

18 Section 34 of Chapter 4 is repealed and the following Section substituted:

34 The Corporation shall keep and maintain or cause to be kept and maintained proper books and records of its affairs and proper records and accounts of its finances.

19 Subsection 36(2) of Chapter 4 is repealed and the following subsection substituted:

(2) For the purpose of this Section, in the *Proceedings against the Crown Act* a reference to the Crown is to be read as a reference to the Corporation.

PART V

GYPSUM MINING INCOME TAX ACT

20 Sections 7 and 8 of Chapter 190 of the Revised Statutes, 1989, the *Gypsum Mining Income Tax Act*, are repealed and the following Section substituted:

7 The tax payable by any person under this Act is the percentage, prescribed by the regulations, of the person's income derived from mining operations.

21 Section 13 of Chapter 190 is amended by

- (a) relettering clause (a) as (aa); and
- (b) adding immediately before clause (aa), as relettered, the following clause:
 - (aa) prescribing a percentage of income derived from mining operations payable as tax;

PART VI

HALIFAX-DARTMOUTH BRIDGE COMMISSION ACT

22 Section 2 of Chapter 7 of the Acts of 2005, the *Halifax-Dartmouth Bridge Commission Act*, as amended by Chapter 34 of the Acts of 2014, is further amended by

- (a) adding immediately after subclause (d)(iii) the following subclause:
 - (iiia) image-capturing equipment used for the collection and enforcement of tolls, fees, rates and related charges,
- (b) adding immediately after clause (e) the following clause:
 - (ea) "image" includes a photograph or video recording, and part of a photograph or video recording;
- (c) adding immediately after clause (f) the following clause:
 - (fa) "motor vehicle" has the same meaning as in the *Motor Vehicle Act*;

and

(d) adding immediately after clause (g) the following clause:

(ga) “number plate” has the same meaning as in the *Motor Vehicle Act*;

23 Chapter 7 is further amended by adding immediately after Section 10 the following Sections:

10A (1) Rates, tolls, fees and charges payable pursuant to this Act for the operation of a motor vehicle on the Bridges must be paid to the Commission by

(a) where a toll device is affixed to the motor vehicle and there is, in relation to the toll device, an account or other payment mechanism established with the Commission that is either in good standing or has sufficient funds, the person to whom the toll device is issued; or

(b) where

(i) a toll device is affixed to the motor vehicle but the account or other payment mechanism established with the Commission in relation to the toll device is not in good standing or has insufficient funds, or

(ii) no toll device is affixed to the motor vehicle or detected,

the person in whose name the motor vehicle’s number plate is issued.

(2) Any rate, toll, fee or charge payable pursuant to this Act for the operation of a motor vehicle on the Bridges may

(a) where a toll device is detected in or on the motor vehicle and there is, in relation to the toll device, an account or other payment mechanism established with the Commission that is either in good standing or has sufficient funds, be deducted from that account or charged in accordance with that other payment mechanism; or

(b) where

(i) a toll device is detected in or on the motor vehicle but the account or other payment mechanism established with the Commission in relation to the toll device is not in good standing or has insufficient funds, or

(ii) no toll device is detected in or on the motor vehicle,

be invoiced to the person in whose name the motor vehicle’s number plate is issued.

(3) Notwithstanding clause (2)(b), the Commission need not issue an invoice if the person to whom an invoice would be issued has established or used another payment mechanism with the Commission for the relevant rate, toll, fee or charge.

(4) An invoice issued pursuant to clause (2)(b) must include, for each use of the Bridges referred to in the invoice,

(a) a statement as to whether the person was identified as being liable for the rate, toll, fee or charge by the detection of a toll device or by the reading of a number plate;

(b) the date, time and location at which the toll device was detected or the number plate was read;

(c) the time, prescribed by the regulations, within which an invoice must be paid;

(d) information respecting the invoice review process established pursuant to Section 10B; and

(e) any other information prescribed by the regulations.

(5) Notwithstanding any other provision of this Act, the Commission may, in its discretion,

(a) suspend, waive or choose not to issue any invoice; and

(b) use alternative methods or agreements to collect, or remedy non-payment of, rates, tolls, fees or charges.

10B (1) A person to whom an invoice is issued pursuant to clause 10A(2)(b) may request a review of the invoice by sending a notice of review

(a) within the time;

(b) in the form; and

(c) based on one or more grounds for review,

prescribed by the regulations.

(2) The onus of proving the grounds for review on which the invoice is disputed is on the person who sends the notice of review.

(3) Payment of an invoiced amount does not prejudice the right of a person to dispute an invoice pursuant to this Section.

(4) The Commission shall render a decision in response to the review, and send that decision to the person, within the time prescribed by the regulations.

(5) A decision by the Commission in response to the review is final and not subject to appeal.

(6) Where the Commission fails to render and send a decision within the time required by subsection (4), the disputed invoiced amount is deemed to be paid in full.

(7) Where a person who sends a notice of review has paid an invoiced amount, the Commission shall return the invoiced amount, together with any interest, if

(a) the Commission decides that the person is not responsible for payment of the disputed invoiced amount; or

(b) the disputed invoiced amount is deemed to be paid in full pursuant to subsection (6).

10C (1) No person shall fail to pay rates, tolls, fees and charges payable pursuant to this Act.

(2) Thresholds for what constitutes a failure to pay rates, tolls, fees and charges pursuant to subsection (1) must be published in the regulations or on the Commission's website and mobile application.

(3) No person shall engage in an activity or use any device or material for the purpose of evading, obstructing or interfering with the effective operation of an electronic collection system.

(4) No person shall operate a motor vehicle on the Bridges while words, letters, numbers or stickers on the motor vehicle's number plate are obstructed, covered or deteriorated in a way that prevents accurate reading of the number plate by

(a) a person; and

(b) image-capturing equipment used for the collection and enforcement of tolls, fees, rates and related charges.

(5) A person who contravenes subsection (1), (3) or (4) is guilty of an offence and liable on summary conviction to the penalties provided for that offence in the *Summary Offence Tickets Regulations* made under the *Summary Proceedings Act*.

(6) A Bridges patrol officer, as defined in the *Motor Vehicle Act*, may issue summary offence tickets for contraventions of subsection (1), (3) or (4).

(7) A person is not liable to pay an invoice issued pursuant to clause 10A(2)(b) or guilty of an offence pursuant to subsection (1), (3) or (4) if the person satisfies the Commission or a court that, at the relevant time, the motor vehicle was in the possession, without the person's express or implied consent, of some other person.

10D (1) An image obtained through the use of an electronic collection system is admissible in evidence in a proceeding commenced pursuant to the *Summary Proceedings Act* respecting an alleged offence if the image

(a) shows a motor vehicle and the number plate displayed on it; and

(b) displays, or has appended to it, any information prescribed by the regulations.

(2) In the absence of evidence to the contrary, an image as described in subsection (1) is proof of the number plate displayed on the motor vehicle and of the information displayed on or appended to the image.

10E (1) For the purpose of collecting and enforcing tolls, fees, rates and related charges, including through the issuing of invoices and summary offence tickets, the Commission may collect, use, retain and disclose to the Registrar of Motor Vehicles information relating to motor vehicles, including images of the motor vehicles, obtained through the use of an electronic collection system.

(2) For the purpose outlined in subsection (1), the Registrar of Motor Vehicles may disclose to the Commission information in the Registrar's records respecting the identity, address and contact information of a person associated with a motor vehicle or number plate.

(3) The Commission and the Registrar of Motor Vehicles may retain information disclosed to them pursuant to subsection (1) or (2).

24 Chapter 7 is further amended by adding immediately after Section 27 the following Section:

- 27A (1) The Governor in Council may make regulations
- (a) respecting amounts of rates, tolls, fees or charges, including amounts by class of motor vehicle, payable pursuant to this Act;
 - (b) prescribing circumstances in which a rate, toll, fee or charge is improperly charged;
 - (c) respecting toll devices, including defining a toll device;
 - (d) respecting fees payable in relation to the collection of rates, tolls, fees or charges, including prescribing administrative, enforcement, interest and invoice fees;
 - (e) prescribing information that must be included in an invoice;
 - (f) respecting time requirements for invoices, including prescribing
 - (i) the time within which a person to whom an invoice would be issued may make a payment before the invoice is issued,
 - (ii) the time within which an invoice must be sent,
 - (iii) the time within which an invoice must be paid, and
 - (iv) when an invoice is considered sent or received;
 - (g) respecting the invoice review process, including
 - (i) time, form and content requirements with respect to a notice of review,
 - (ii) the grounds for review on which an invoice may be disputed, and
 - (iii) time requirements for when a decision must be rendered and sent;
 - (h) respecting the failure to pay a rate, toll, fee or charge, including defining and setting thresholds for a failure to pay;
 - (i) respecting summary offence tickets, including prescribing
 - (i) the requirements to be met before a summary offence ticket may be issued, and
 - (ii) the required contents of a summary offence ticket;
 - (j) prescribing information that must be displayed on or appended to an image for the purpose of clause 10D(1)(b);
 - (k) defining any term used but not defined in this Act;
 - (l) further defining any term defined in this Act;
 - (m) respecting any matter or thing the Governor in Council considers necessary or advisable to carry out the purpose of this Act.

(2) The exercise by the Governor in Council of the authority in subsection (1) is a regulation within the meaning of the *Regulations Act*.

PART VII

HALIFAX REGIONAL MUNICIPALITY CHARTER

25 Section 14 of Chapter 39 of the Acts of 2008, the *Halifax Regional Municipality Charter*, as amended by Chapter 17 of the Acts of 2018, is further amended by adding immediately after subsection (4A) the following subsection:

(4B) Subsection (4) does not apply to the Mayor or a councillor who is absent from three or more consecutive regular meetings of the Council as a result of being sanctioned under the code of conduct.

26 (1) Subsection 19(2) of Chapter 39, as amended by Chapter 16 of the Acts of 2014 and Chapter 13 of the Acts of 2021, is further amended by adding immediately after clause (da) the following clause:

(db) code of conduct complaints proceeding to the investigation stage;

(2) Clause 19(4)(c) of Chapter 39 is repealed and the following clause substituted:

(c) where the matter discussed relates to alleged breaches of the Municipality's code of conduct,

(i) the provision of the code of conduct the complaint was lodged under, and

(ii) the recommendations of any report made under subsection 20C(2); and

27 Chapter 39 is further amended by adding immediately after Section 20D the following Section:

20E (1) A fine imposed as a sanction for a breach of the Municipality's code of conduct may be collected in the same manner as taxes owing to the Municipality.

(2) A fine paid under a code of conduct sanction belongs to and forms part of the general revenue of the Municipality.

28 (1) Subsection 29A(1) of Chapter 39, as enacted by Chapter 50 of the Acts of 2022 and amended by Chapter 22 of the Acts of 2023, is further amended by adding immediately after clause (c) the following clause:

(ca) "platform operator" means a person who facilitates or brokers reservations for the short-term rental of roofed accommodations via the Internet and who receives payment, compensation or any other financial benefit in connection with a person making or completing reservations of such short-term rentals;

(2) Section 29A of Chapter 39, as enacted by Chapter 50 of the Acts of 2022 and amended by Chapter 22 of the Acts of 2023, is further amended by adding immediately after subsection (10) the following subsection:

(11) A platform operator shall collect the marketing levy and remit it directly to the Municipality.

29 (1) Subsection 63(1) of Chapter 39 is repealed and the following subsection substituted:

(1) Notwithstanding subsection 71(2), the Municipality may sell or lease property at a price less than market value for any purpose that the Council considers to be beneficial to the Municipality.

(2) Subsection 63(4) of Chapter 39 is repealed and the following subsection substituted:

(4) Prior to holding a public hearing, the Council shall provide notice of the public hearing at least fourteen days before the date of the public hearing by either

(a) placing the notice in a newspaper circulating in the municipality, inserted at least once a week, for two successive weeks; or

(b) posting the notice, including the date the notice is posted, on the municipality's website until the public hearing is completed.

30 (1) Clause 106(4)(b) of Chapter 39 is amended by adding "or on the Municipality's website," immediately after "Municipality,".

(2) Section 106 is further amended by adding immediately after subsection (4) the following subsection:

(4A) A notice of a public hearing posted on the Municipality's website under clause (4)(b) must include the date the notice is posted and remain posted until the public hearing has been completed.

31 (1) Clause 120(3)(g) of Chapter 39 is repealed and the following clause substituted:

(g) the annual amortization expense and accretion expense, if applicable, related to the asset retirement obligation for landfill closure and post closure costs; and

(2) Subsection 120(4) of Chapter 39 is amended by

(a) striking out "and" at the end of clause (b);

(b) striking out the period at the end of clause (c) and substituting "; and"; and

(c) **adding immediately after clause (c) the following clause:**

(d) settlement of expenditures related to asset retirement obligations.

32 (1) Subsection 129(2) of Chapter 39 is amended by striking out “The” and substituting “Subject to subsection (2A), the”.

(2) Section 129 of Chapter 39 is further amended by adding immediately after subsection (2) the following subsection:

(2A) A tax bill may be served by electronic means instead of by a method specified under subsection (2) if the person to whom the tax bill is addressed has agreed in writing to receive tax bills by electronic means.

33 (1) Subsection 137(1) of Chapter 39 is amended by adding “or on the Municipality’s website” immediately after “place” the first time it appears.

(2) Section 137 of Chapter 39 is further amended by adding immediately after subsection (1) the following subsection:

(1A) An advertisement posted on the Municipality’s website under subsection (1) must include the date the notice is posted and remain posted until the sale has taken place.

34 Section 152 of Chapter 39 is amended by

(a) adding “(1)” immediately after the Section number; and

(b) adding immediately after subsection (1) the following subsection:

(2) Notwithstanding subsection (1), a preliminary notice must be sent by electronic means in addition to regular mail if the person to whom the notice is addressed has agreed in writing to receive tax bills by electronic means.

35 (1) Subsection 157(2) of Chapter 39 is repealed and the following subsections substituted:

(2) Notice of the sale at public auction or the call for tenders must be provided by either

(a) publishing notice in a newspaper circulating in the Municipality at least twice, with the first advertisement appearing at least thirty days prior to the sale or when tenders close; or

(b) posting notice, including the date the notice is posted, on the Municipality’s website for at least thirty consecutive days prior to the sale or when tenders close.

(2A) A notice published or posted pursuant to subsection (2) must set out each lot of land to be sold and the date, time and place of the sale or when tenders close.

(2) Subsection 157(3) of Chapter 39 is amended by adding “or notices” immediately after “advertisements”.

36 (1) Subsection 183(2) of Chapter 39 is amended by adding “or posted on the Municipality’s website” immediately after “Municipality”.

(2) Section 183 of Chapter 39 is further amended by adding immediately after subsection (2) the following subsection:

(2A) A notice published on the Municipality’s website under subsection (2) must include the date the notice is posted and remain posted until the by-law has been read a second time.

37 Section 223 of Chapter 39, as amended by Chapter 39 of the Acts of 2018 and Chapter 13 of the Acts of 2022, is further amended by adding immediately after subsection (2) the following subsection:

(2A) The Clerk shall provide a statement to the Director confirming that the planning documents provided under subsection (2) are true, complete and accurate.

38 Section 225 of Chapter 39, as amended by Chapter 13 of the Acts of 2022, is further amended by adding immediately after subsection (4) the following subsection:

(4A) The Clerk shall provide a statement to the Minister confirming that the amending by-law provided under subsection (4) is true, complete and accurate.

39 Section 245 of Chapter 39, as amended by Chapter 13 of the Acts of 2022, is further amended by adding immediately after subsection (5) the following subsection:

(5A) The Clerk shall provide a statement to the Minister confirming that the development agreement or amendment provided under subsection (5) is true, complete and accurate.

40 Subsection 246(3) of Chapter 39, as amended by Chapter 18 of the Acts of 2013, is further amended by adding immediately after clause (l) the following clause:

(la) security or performance bonding;

41 Subsection 250A(1) of Chapter 39, as enacted by Chapter 18 of the Acts of 2023, is amended by striking out “setback” and substituting “step back”.

42 (1) Subsection 283(14) of Chapter 39 is amended by adding “or posted on the Municipality’s website” immediately after “Municipality” the second time it appears.

(2) Section 283 of Chapter 39, as amended by Chapter 41 of the Acts of 2008, is further amended by adding immediately after subsection (14) the following subsection:

(15) A notice published on the Municipality’s website under subsection (14) must include the date the notice is posted and remain posted until the Council meeting at which a decision to sell will be made has completed.

43 Section 290 of Chapter 39 is amended by adding immediately after subsection (3) the following subsection:

(4) A deemed easement under subsection (2) is retroactive to the date of the survey of the plan of subdivision or, where required at the time, the date of the approval of the plan of subdivision even if that survey or approval was made prior to the coming into force of this Act.

44 Subsection 325(3) of Chapter 39 is amended by adding “or on the Municipality’s website” immediately after “Municipality”.

PART VIII

HIGHWAY 104 WESTERN ALIGNMENT ACT

45 The title of Chapter 4 of the Acts of 1995, the *Highway 104 Western Alignment Act*, is amended by adding “and other 100-series Highways” immediately after “104”.

46 Sections 1 and 2 of Chapter 4 are repealed and the following Sections substituted:

1 This Act may be cited as the *Highway 104 and other 100-series Highways Act*.

2 The purpose of this Act is to support the safe and effective management of the 100-series highway system in the Province, in particular to provide for the financing, design, construction, operation, maintenance and rehabilitation of the Western Alignment of Highway 104 (Trans Canada Highway) in the Counties of Colchester and Cumberland by a partnership of the public and private sectors.

47 Section 3 of Chapter 4 is amended by

(a) relettering clause (a) as clause (aa);

(b) adding immediately before clause (aa), as relettered, the following clause:

(a) “100-series highways” means the highways numbered from 101 to 199;

(c) adding immediately after clause (b) the following clause:

(ba) “Highway 104” means the highway numbered 104;

(d) striking out “Transportation and Communications” in clause (c) and substituting “Public Works”; and

(e) striking out “or to be constructed in the Counties of Colchester and Cumberland” in clause (d).

48 Section 6 of Chapter 4 is repealed and the following Section substituted:

6 (1) The primary objects of the Corporation are the financing, design, construction, operation, maintenance and rehabilitation of the Western Alignment.

(2) The secondary objects of the Corporation are to support the safe and effective management of the 100-series highway system in the Province.

49 Section 7 of Chapter 4 is amended by striking out “Her Majesty in right of the Province” and substituting “the Crown in right of the Province as represented by the Minister”.

50 (1) Subsection 10(2) of Chapter 4 is amended by

- (a) adding “, rehabilitation” immediately after “maintenance”; and
- (b) striking out “, for that purpose.”.

(2) Section 10 of Chapter 4 is further amended by adding immediately after subsection (2) the following subsection:

(2A) Without limiting the generality of the foregoing, the Corporation may enter into agreements with any person, including the Minister on behalf of His Majesty in right of the Province, with respect to the safe and effective management of the 100-series highways.

(3) Subsection 10(5) of Chapter 4 is amended by adding “primary” immediately after “its”.

51 Subsection 11(1) of Chapter 4 is amended by striking out “or maintenance of the Western Alignment” and substituting “, maintenance or rehabilitation of the Western Alignment and other 100-series highways”.

52 (1) Subsection 13(1) of Chapter 4 is amended by

- (a) adding “, rehabilitation” immediately after “maintenance”; and
- (b) striking out “, for that purpose.”.

(2) Subsection 13(2) of Chapter 4 is repealed and the following subsection substituted:

(2) The Corporation shall make payments out of its revenue for the following purposes and in the following order of priority:

- (a) the financing, design, construction, operation, maintenance and rehabilitation of the Western Alignment;
- (b) the financing, design, construction, operation, maintenance and rehabilitation of the parts of Highway 104 not included in the Western Alignment; and
- (c) the financing, design, construction, operation, maintenance and rehabilitation of other 100-series highways.

53 Clause 20(1)(d) of Chapter 4 is amended by

(a) striking out “and maintenance” and substituting “, maintenance and rehabilitation”; and

- (b) adding “, Highway 104 and 100-series highways” immediately after “Alignment”.

PART IX

HOUSING IN THE HALIFAX REGIONAL MUNICIPALITY ACT

54 Subsection 25(1) of Chapter 21 of the Acts of 2021, the *Housing in the Halifax Regional Municipality Act*, is amended by striking out “three years from the date this Act comes into force” and substituting “on and after November 25, 2026”.

PART X

INCOME TAX ACT

55 Section 8 of Chapter 217 of the Revised Statutes, 1989, the *Income Tax Act*, as enacted by Chapter 4 of the Acts of 2000 and amended by Chapter 4 of the Acts of 2003, Chapter 3 of the Acts of 2004 and Chapter 3 of the Acts of 2010, is further amended by

- (a) striking out “2000” and substituting “2010”; and
- (b) striking out clause (d) and substituting the following clauses:
 - (d) \$12,662 plus 17.5% of the amount by which the amount taxable exceeds \$93,000 and does not exceed \$150,000; and
 - (e) \$22,637 plus 21.0% of the amount by which the amount taxable exceeds \$150,000.

56 Section 8A of Chapter 217 is repealed.

57 Subsection 10C(1) of Chapter 217, as enacted by Chapter 6 of the Acts of 2017 and amended by Chapter 4 of the Acts of 2018, is further amended by striking out “C is the income of” and substituting “C is the greater of \$848 and the income of”.

58 Subsection 10D(1) of Chapter 217, as enacted by Chapter 6 of the Acts of 2017 and amended by Chapter 4 of the Acts of 2018, is further amended by striking out “C is the income of” and substituting “C is the greater of \$848 and the income of”.

59 Section 12A of Chapter 217 is repealed.

60 (1) Clause 16(1)(b) of Chapter 217, as enacted by Chapter 6 of the Acts of 2005 and amended by Chapter 6 of the Acts of 2017, is further amended by striking out “12A,”.

(2) Subsection 16(2) of Chapter 217, as enacted by Chapter 6 of the Acts of 2005 and amended by Chapter 6 of the Acts of 2017, is further amended by striking out “12A,”.

61 (1) Subsection 19(1) of Chapter 217, as enacted by Chapter 6 of the Acts of 2005 and amended by Chapter 2 of the Acts of 2008 and Chapter 6 of the Acts of 2017, is further amended by striking out “12A,”.

(2) Subsection 19(3) of Chapter 217, as enacted by Chapter 6 of the Acts of 2005 and amended by Chapter 6 of the Acts of 2017, is further amended by striking out “12A,”.

62 Section 22A of Chapter 217 is repealed and the following Section substituted:

22A (1) In this Section,

(a) “consumer price index” means the consumer price index for the Province published under the *Statistics Act* (Canada);

(b) “relevant Section” means Section 8, subsection 10B(1), 10C(1) or 10D(1), Section 10F and subsection 10G(1).

(2) For the purpose of calculating the tax payable by an individual for the 2025 taxation year and subsequent taxation years, an amount expressed in dollars in a relevant Section must be adjusted so that the amount referred to in the relevant Section is the total of

(a) the amount that would be used under the relevant Section for the immediately preceding taxation year before it had been rounded to a whole dollar; and

(b) the product obtained by multiplying the amount referred to in clause (a) by the consumer price index amount calculated for the period as determined under the regulations.

(3) Where an amount to which subsection (2) applies is not a multiple of one dollar when adjusted as provided in that subsection, it must be rounded to the nearest dollar or, where equidistant, must be rounded to the higher dollar.

(4) This Section does not apply to the amount “\$30,828” in the description of C in subsection 10G(1).

63 Section 33 of Chapter 217 is repealed.

64 (1) Subsection 37A(12) of Chapter 217, as enacted by Chapter 4 of the Acts of 2018 and amended by Chapter 16 of the Acts of 2019, is further amended by striking out “March 1, 2024” and substituting “March 2, 2029”.

(2) Subsection 37A(12A) of Chapter 217, as enacted by Chapter 16 of the Acts of 2019, is amended by striking out “March 1, 2024” and substituting “March 2, 2029”.

65 Subsection 37B(15) of Chapter 217, as enacted by Chapter 16 of the Acts of 2019, is amended by striking out “April 1, 2024” and substituting “March 31, 2029”.

66 Subsection 38C(2) of Chapter 217, as enacted by Chapter 4 of the Acts of 2022, is amended by striking out “B is the total of all amounts each of which is, in respect of an indi-

vidual” and substituting “B is the total of all amounts each of which is, in respect of a qualifying child of the individual”.

67 Subsection 40(4) of Chapter 217 is repealed.

68 (1) Subsection 47A(2) of Chapter 217, as enacted by Chapter 9 of the Acts of 2007 and amended by Chapter 2 of the Acts of 2008, Chapter 33 of the Acts of 2014 and Chapter 2 of the Acts of 2020, is further amended by striking out “2026” in subclauses (a)(ii) and (iv) and (b)(ii) and (iv) and substituting “2031” in each case.

(2) Subsection 47A(6) of Chapter 217, as enacted by Chapter 9 of the Acts of 2007 and amended by Chapter 33 of the Acts of 2014 and Chapter 2 of the Acts of 2020, is further amended by striking out “2026” and substituting “2031”.

69 Subsection 47B(7) of Chapter 217, as enacted by Chapter 6 of the Acts of 2015 and amended by Chapter 2 of the Acts of 2020, is further amended by striking out “2026” and substituting “2031”.

70 Section 80 of Chapter 217, as enacted by Chapter 4 of the Acts of 2000 and amended by Chapter 3 of the Acts of 2010 and Chapter 4 of the Acts of 2022, is further amended by adding immediately after subsection (3A) the following subsection:

(3B) The Minister of Finance and Treasury Board of the Province may make regulations establishing additional or alternative criteria for eligible employers and eligible positions in relation to the refund established in regulations made under clause (1)(aa).

PART XI

INVEST NOVA SCOTIA ACT

71 Clause 7(1)(c) of Chapter 37 of the Acts of 2022, the *Invest Nova Scotia Act*, is repealed and the following clause substituted:

(c) “strategic investment funds” means the strategic investment funds as defined in the regulations.

PART XII

MUNICIPAL GOVERNMENT ACT

72 Section 17 of Chapter 18 of the Acts of 1998, the *Municipal Government Act*, as amended by Chapter 7 of the Acts of 2004 and Chapter 17 of the Acts of 2018, is further amended by adding immediately after subsection (4A) the following subsection:

(4B) Subsection (4) does not apply to a mayor or a councillor who is absent from three or more consecutive regular meetings of the council as a result of being sanctioned under the code of conduct.

73 (1) Subsection 22(2) of Chapter 18, as amended by Chapter 13 of the Acts of 2021, is further amended by adding immediately after clause (da) the following clause:

(db) code of conduct complaints proceeding to the investigation stage;

(2) Clause 22(4)(c) of Chapter 18 is repealed and the following clause substituted:

(c) where the matter discussed relates to alleged breaches of the municipality's code of conduct,

(i) the section of the code of conduct the complaint was lodged under, and

(ii) the recommendations of any report made under subsection 23C(2); and

74 Chapter 18 is further amended by adding immediately after Section 23D the following Section:

23E (1) A fine imposed as a sanction for a breach of a municipality's code of conduct may be collected in the same manner as taxes owing to the municipality.

(2) A fine paid under a code of conduct sanction belongs to and forms part of the general revenue of the municipality.

75 (1) Subsection 51(1) of Chapter 18 is repealed and the following subsection substituted:

(1) Notwithstanding subsection 57(2), a municipality may sell or lease property at a price less than market value for any purpose that the council considers to be beneficial to the municipality.

(2) Subsection 51(4) of Chapter 18 is repealed and the following subsection substituted:

(4) Prior to holding a public hearing, the council shall provide notice of the public hearing at least fourteen days before the date of the public hearing by either

(a) placing the notice in a newspaper circulating in the municipality, inserted at least once a week, for two successive weeks; or

(b) posting the notice, including the date the notice is posted, on the municipality's website until the public hearing is completed.

76 (1) Subsection 75A(1) of Chapter 18, as enacted by Chapter 50 of the Acts of 2022 and amended by Chapter 22 of the Acts of 2023, is further amended by adding immediately after clause (c) the following clause:

(ca) "platform operator" means a person who facilitates or brokers reservations for the short-term rental of roofed accommodations via the Internet and who receives payment, compensation or any other financial benefit in con-

nection with a person making or completing reservations of such short-term rentals;

(2) Section 75A of Chapter 18, as enacted by Chapter 50 of the Acts of 2022 and amended by Chapter 22 of the Acts of 2023, is further amended by adding immediately after subsection (10) the following subsection:

(11) A platform operator shall collect the marketing levy and remit it directly to the municipality in which the accommodation is located.

77 (1) Clause 83(4)(b) of Chapter 18 is amended by adding “or on the municipality’s website,” immediately after “municipality.”

(2) Section 83 of Chapter 18 is further amended by adding immediately after subsection (4) the following subsection:

(4A) A notice of a public hearing posted on the municipality’s website under clause (4)(b) must include the date the notice is posted and remain posted until the public hearing has been completed.

78 (1) Clause 99(3)(g) of Chapter 18 is repealed and the following clause substituted:

(g) the annual amortization expense and accretion expense, if applicable, related to the asset retirement obligation for landfill closure and post closure costs; and

(2) Subsection 99(4) of Chapter 18 is amended by

(a) striking out “and” at the end of clause (b);

(b) striking out the period at the end of clause (c) and substituting “; and”; and

(c) adding immediately after clause (c) the following clause:

(d) settlement of expenditures related to asset retirement obligations.

79 (1) Subsection 117(2) of Chapter 18 is amended by striking out “The” and substituting “Subject to subsection (2A), the”.

(2) Section 117 of Chapter 18 is further amended by adding immediately after subsection (2) the following subsection:

(2A) A tax bill may be served by electronic means instead of by a method specified under subsection (2) if the person to whom the tax bill is addressed has agreed in writing to receive tax bills by electronic means.

80 (1) Subsection 124(1) of Chapter 18 is amended by adding “, or on the website for the relevant municipality,” immediately after “place” the first time it appears.

(2) Section 124 of Chapter 18 is further amended by adding immediately after subsection (1) the following subsection:

(1A) An advertisement posted on the municipality's website under subsection (1) must include the date the notice is posted and remain posted until the sale has taken place.

81 Section 138 of Chapter 18 is amended by

(a) adding "(1)" immediately after the Section number; and

(b) adding immediately after subsection (1) the following subsection:

(2) Notwithstanding subsection (1), a preliminary notice must be sent by electronic means in addition to regular mail if the person to whom the notice is addressed has agreed in writing to receive tax bills by electronic means.

82 (1) Subsection 142(2) of Chapter 18 is repealed and the following subsections substituted:

(2) Notice of the sale at public auction or the call for tenders must be provided by either

(a) publishing notice in a newspaper circulating in the municipality at least twice, with the first advertisement appearing at least thirty days prior to the sale or when tenders close; or

(b) posting notice, including the date the notice is posted, on the municipality's website for at least thirty consecutive days prior to the sale or when tenders close.

(2A) A notice published or posted pursuant to subsection (2) must set out each lot of land to be sold and the date, time and place of the sale or when tenders close.

(2) Subsection 142(3) of Chapter 18 is amended by adding "or notices" immediately after "advertisements".

83 (1) Subsection 168(2) of Chapter 18 is amended by adding "or posted on the municipality's website" immediately after "municipality".

(2) Section 168 of Chapter 18 is further amended by adding immediately after subsection (2) the following subsection:

(2A) A notice published on the municipality's website under subsection (2) must include the date the notice is posted and remain posted until the by-law has been read a second time.

84 Subsection 205(4) of Chapter 18 is repealed and the following subsections substituted:

(4) A council shall complete the public participation program before either placing the first notice for a public hearing in a newspaper circulating in the municipality or posting notice of the public hearing on the municipality's website.

(4A) A notice published on the municipality's website under subsection (4) must include the date the notice is posted and remain posted until the public hearing has been completed.

85 (1) Subsections 206(1) and (2) of Chapter 18 are repealed and the following subsections substituted:

(1) Prior to holding a public hearing required under this Part, the clerk shall provide notice of the public hearing at least fourteen days before the date of the public hearing by either

(a) placing the notice in a newspaper circulating in the municipality, inserted at least once a week, for two successive weeks; or

(b) posting the notice on the municipality's website.

(2) A notice of a public hearing posted under clause (1)(b) must include the date the notice is posted and remain posted until the public hearing has been completed.

(2) Subsections 206(5) and (6) are repealed and the following subsection substituted:

(5) In addition to providing notice in accordance with subsection (1), the clerk shall provide notice of the public hearing at least fourteen days before the date of the public hearing to

(a) the clerk of every municipality that immediately abuts an area affected by the proposed documents; and

(b) the village clerk of every village in which an affected property is situate.

86 (1) Subsection 208(2) of Chapter 18 is amended by striking out "four certified copies of".

(2) Section 208 of Chapter 18, as amended by Chapter 39 of the Acts of 2018, is further amended by adding immediately after subsection (2) the following subsection:

(2A) The clerk shall provide a statement to the Director confirming that the planning documents provided under subsection (2) are true, complete and accurate.

(3) Clause 208(4)(a) of Chapter 18 is amended by striking out "return two copies of the planning documents to the clerk, with a written notice affixed stating that they" and substituting "provide written notice to the clerk stating that the planning documents".

(4) Subsection 208(6) of Chapter 18 is amended by striking out “two copies of the planning documents as” and substituting “written notice that the planning documents are”.

(5) Subsections 208(7) and (8) of Chapter 18 are repealed and the following subsections substituted:

(7) Where no decision is made in accordance with subsection (6), the planning documents are deemed to be approved on the sixty-first day and the clerk shall provide notice to advise that the planning documents are in effect as of the date of that notice and stating where the documents may be inspected by either

(a) placing the notice in a newspaper circulating in the municipality; or

(b) posting the notice, including the date the notice is posted, on the municipality’s website.

(8) Except where the Minister refuses to approve planning documents, upon receipt of the planning documents from the Director or the Minister, the clerk shall provide notice advising that the planning documents, or planning documents as amended by the Minister, are in effect as of the date of that notice and stating where the documents may be inspected by either

(a) placing the notice in a newspaper circulating in the municipality; or

(b) posting the notice, including the date the notice is posted, on the municipality’s website.

(6) Subsection 208(10) of Chapter 18 is repealed and the following subsection substituted:

(10) A municipal planning strategy takes effect on the date a notice, informing the public that the municipal planning strategy and its implementing land-use by-law are in effect, is either

(a) placed in a newspaper circulating in the municipality; or

(b) posted on the municipality’s website.

(7) Section 208 of Chapter 18, as amended by Chapter 39 of the Acts of 2018, is further amended by adding immediately after subsection (10) the following subsections:

(11) The Minister may make regulations respecting the procedure for the submission, review and approval of planning documents.

(12) The exercise by the Minister of the authority contained in subsection (11) is a regulation within the meaning of the *Regulations Act*.

87 (1) Subsection 210(3) of Chapter 18 is repealed and the following subsections substituted:

(3) Upon the adoption of an amendment to a land-use by-law referred to in subsection (1), the clerk shall either place a notice in a newspaper circulat-

ing in the municipality, or post a notice, including the date the notice is posted, on the municipality's website for at least fourteen days, stating that the amendment has been adopted and setting out the right of appeal.

(3A) Upon the adoption of an amendment to the land-use by-law referred to in subsection (1) and the provisional approval of a development agreement or amendment to a development agreement under Section 225B, the clerk shall either publish a notice in a newspaper circulating in the municipality or post a notice on the municipality's website for at least fourteen days stating

- (a) the date the notice is published or posted;
 - (b) that the amendment to the land-use by-law has been adopted;
- and
- (c) that the development agreement or amendment to the development agreement has received provisional approval and will be approved on the date that the amendment to the land-use by-law takes effect.

(3B) Upon adoption of an amendment to a land-use by-law, the adoption of a supporting amendment to the municipal planning strategy and the provisional approval of a development agreement or an amendment to a development agreement under Section 225C, the clerk shall either publish a notice in a newspaper circulating in the municipality or post a notice on the municipality's website for at least fourteen days stating

- (a) the date the notice is published or posted;
- (b) that the amendment to the land-use by-law has been adopted;
- (c) that the amendment to the municipal planning strategy has been adopted; and
- (d) that the development agreement or amendment to the development agreement has received provisional approval and will be approved on the date that the land-use by-law and municipal planning strategy amendments come into effect or, where the land-use by-law and municipal planning strategy amendments come into effect on different dates, on the later of the two dates.

(2) Subsection 210(4) is repealed and the following subsections substituted:

(4) When notice of an amendment to a land-use by-law referred to in subsection (1) is published or posted, the clerk shall file the amendment with the Minister.

(4A) The clerk shall provide a statement to the Minister confirming that the amendment provided under subsection (4) is true, complete and accurate.

(3) Subsection 210(6) of Chapter 18 is amended by adding "or posting" immediately after "publishing".

(4) Section 210 of Chapter 18, as amended by Chapter 7 of the Acts of 2004, is further amended by adding immediately after subsection (8) the following subsections:

(9) The Minister may make regulations respecting the procedure for filing an amendment to a land-use by-law with the Minister.

(10) The exercise by the Minister of the authority contained in subsection (9) is a regulation within the meaning of the *Regulations Act*.

88 Chapter 18 is further amended by adding immediately after Section 214B the following Section:

214C (1) In this Section,

(a) “healthcare facility” means any healthcare use, operation, service or facility operated or to be operated by a person other than the Province, but licensed or otherwise authorized by the Province, including any related or incidental facility;

(b) “healthcare facility area” means an area within a municipality designated as a healthcare facility area by an order made under subsection (2).

(2) The Minister may, by order, on such terms as the Minister considers necessary for accomplishing the purpose of this Section,

(a) deem as urgently required for the purpose of this Section any existing or proposed healthcare facility;

(b) identify and describe the area of land on which the healthcare facility is or will be located and designate it as a healthcare facility area for the purpose of this Section; and

(c) prescribe terms with respect to the subdivision of land within the healthcare facility area, permissible uses within the healthcare facility area or development of the healthcare facility that the Minister considers advisable for accomplishing the purpose of this Section, which may include terms, conditions or events upon which the order ceases to be in force in whole or in part.

(3) Where the Minister has made an order under subsection (2), Parts VIII and IX of this Act and any municipal planning strategies, land-use by-laws, development agreements, policies and subdivision by-laws in force in the municipality do not apply to the healthcare facility area or to the establishment, siting, development, operation or use of a healthcare facility within the healthcare facility area, or to the subdivision of land in connection therewith, except to the extent the Minister may specify in the order.

(4) Before making or amending an order under subsection (2), the Minister shall consult with the municipality in which the healthcare facility is to be located.

(5) A healthcare facility that is the subject of an order is deemed to hold a development permit for the purpose of the *Building Code Act* and to comply with the requirements of any other enactment identified in the order.

(6) Where the Minister is satisfied that an order is no longer required to expedite the development or availability of a healthcare facility, the Minister shall revoke the order.

(7) Notwithstanding the revocation of an order under subsection (6), a healthcare facility exempted from the application of Parts VIII and IX and the municipal planning strategies, land-use by-laws and subdivision by-laws in force in the municipality under subsection (3) may continue without change and in accordance with any terms prescribed in the order notwithstanding any non-conforming structure, non-conforming use of land or non-conforming use in a structure.

(8) Where there is a conflict or inconsistency between this Section and another provision of this Act or between this Section and any other enactment, this Section prevails.

(9) Upon making an order under subsection (2), the Minister shall

(a) send a copy of the order to the clerk of the municipality in which the healthcare facility is to be located; and

(b) give notice that the order is in effect on the Province's website.

(10) Where the clerk receives a copy of the order under clause (9)(a), the clerk shall cause the order to be posted on a publicly available website for the municipality.

(11) The Minister may make such regulations as are in the Minister's opinion required to implement this Section fully and effectively.

(12) The exercise by the Minister of the authority contained in subsections (2) and (11) is a regulation within the meaning of the *Regulations Act*.

(13) The Minister may make an order under subsection (2) that has retroactive effect to a day not earlier than June 1, 2023.

89 Chapter 18 is further amended by adding immediately after Section 225 the following Sections:

225A (1) Notwithstanding Section 230, where an amendment to a municipal planning strategy would be required prior to the approval of a development agreement or an amendment to a development agreement, the council may hold a public hearing on the proposed development agreement or amendment and may provisionally approve the development agreement or amendment at the same meeting of the council at which the supporting amendment to the municipal planning strategy is passed by the council.

(2) A development agreement or an amendment to a development agreement provisionally approved under subsection (1) is approved when the supporting amendment to the municipal planning strategy takes effect.

225B (1) Notwithstanding Section 230, where an amendment to a land-use by-law would be required prior to the approval of a development agreement or an amendment to a development agreement, the council may hold a public hearing on the proposed development agreement or amendment and may provisionally approve

the development agreement or amendment at the same meeting of the council at which the supporting amendment to the land-use by-law is passed by the council.

(2) A development agreement or an amendment to a development agreement provisionally approved under subsection (1) is approved when the supporting amendment to the land-use by-law takes effect.

225C (1) Notwithstanding Section 230, where an amendment to a municipal planning strategy and an amendment to a land-use by-law would be required prior to the approval of a development agreement or an amendment to a development agreement, the council may hold a public hearing on the proposed development agreement or amendment and may provisionally approve the development agreement or amendment at the same meeting of the council at which the supporting amendment to the municipal planning strategy and the supporting amendment to the land-use by-law are passed by the council.

(2) A development agreement or an amendment to a development agreement provisionally approved under subsection (1) is approved

(a) where the land-use by-law and municipal planning strategy amendments come into effect on the same date, when the land-use by-law and municipal planning strategy come into effect; and

(b) where the land-use by-law and municipal planning strategy amendments come into effect on different dates, on the later of the two dates.

225D (1) Notwithstanding Sections 225, 225A, 225B, 225C and 230, where a development agreement or amendment to a development agreement has been presented and debated during the public hearing process before the council, and where the development agreement or amendment to a development agreement otherwise meets the requirements outlined in Sections 227 and 228, but requires minor administrative amendments prior to being finalized, the council may approve the development agreement or amendment to a development agreement in principle.

(2) Where amendments to a municipal planning strategy or land-use by-law would be required prior to approval in principle of either a development agreement or amendment to a development agreement, approval of any associated amendment to the municipal planning strategy or land-use by-law may be approved at the same meeting of the council in which the supporting amendment to the municipal planning strategy or land-use by-law is passed by the council.

(3) Once a development agreement or amendment to a development agreement has received approval in principle by the council, the chief administrative officer or clerk may approve any remaining administrative amendments without the development agreement or amended development agreement having to be heard again by the council.

(4) A development agreement or amendment to a development agreement that has been approved in principle by the council and any remaining administrative amendments that have been approved by the chief administrative officer or clerk under this Section are deemed to receive final approval when the supporting amendment to the municipal planning strategy or land-use by-law takes effect, and all requirements in Section 228 have been met.

90 Subsection 227(1) of Chapter 18 is amended by adding immediately after clause (g) the following clause:

(ga) requiring off-site improvements that are necessary to support the development or accepting the payment of money in lieu of such improvements;

91 (1) Subsection 229(1) of Chapter 18 is amended by striking out “council” and substituting “chief administrative officer”.

(2) Subsection 229(2) of Chapter 18 is amended by striking out “A council” and substituting “A chief administrative officer”.

(3) Section 229 of Chapter 18 is further amended by adding immediately after subsection (2) the following subsection:

(2A) A chief administrative officer may discharge a completed development agreement in whole or in part.

92 (1) Subsection 230(4) of Chapter 18 is repealed and the following subsections substituted:

(4) Notwithstanding subsections (1) to (3), a development officer may approve non-substantive amendments to a development agreement without holding a public hearing.

(4A) Subsection (4) does not apply where amendments to a development agreement are a combination of substantive and non-substantive amendments.

(4B) Upon the approval of a development agreement or an amendment to a development agreement, the clerk shall provide notice stating that the development agreement is approved and setting out the right of appeal by either

(a) placing the notice in a newspaper circulating in the municipality; or

(b) posting the notice, including the date the notice is posted, on the municipality’s website for at least fourteen days.

(2) Subsection 230(5) of Chapter 18 is repealed and the following subsections substituted:

(5) The clerk shall file a development agreement or amendment with the Minister when notice of the development agreement or amendment to it is published or posted.

(5A) The clerk shall provide a statement to the Minister confirming that the development agreement or amendment provided under subsection (5) is true, complete and accurate.

(3) Section 230 of Chapter 18, as amended by Chapter 9 of the Acts of 2003, is further amended by adding immediately after subsection (7) the following subsections:

(8) The Minister may make regulations respecting the procedure for filing a development agreement or amendment to a development agreement with the Minister.

(9) The exercise by the Minister of the authority contained in subsection (8) is a regulation within the meaning of the *Regulations Act*.

93 Subsection 231(4) of Chapter 18 is amended by adding immediately after clause (k) the following clause:

(ka) security or performance bonding;

94 Chapter 18 is further amended by adding immediately after Section 236 the following Section:

236A (1) Any appeal of a decision or matter referred to in Sections 232 to 236 must, at the time the appeal is filed, clearly state the grounds for appeal.

(2) An appeal of a decision or matter referred to in Sections 232 to 236 may not be made in respect of a non-substantive matter prescribed by the regulations.

(3) A council shall dismiss without hearing any appeal that fails to comply with subsection (1) or is in respect of a non-substantive matter prescribed by the regulations.

(4) The Minister may make regulations prescribing non-substantive matters for the purpose of this Section.

(5) The exercise by the Minister of the authority contained in subsection (4) is a regulation within the meaning of the *Regulations Act*.

95 (1) Subsection 238(1) of Chapter 18 is amended by adding “or posting” immediately after “publication”.

(2) Subsection 238(2) of Chapter 18 is amended by adding “or posting” immediately after “publication”.

(3) Subsection 238(3) of Chapter 18 is amended by adding “or posting” immediately after “publication”.

96 (1) Subsection 246(3) of Chapter 18 is amended by adding “or posting” immediately after “publication”.

(2) Subsection 246(4) of Chapter 18 is amended by adding “or posting” immediately after “publication”.

97 Section 249 of Chapter 18, as amended by Chapter 9 of the Acts of 2000, is further amended by

- (a) adding “(1)” immediately after the Section number;**
- (b) adding “or posting” immediately after “publication” in clause (1)(a);**
- (c) adding “or posting” immediately after “publication” in clause (1)(c); and**
- (d) adding immediately after subsection (1) the following subsection:**

(2) Notwithstanding subsection (1), where a development agreement or amendment to a development agreement was provisionally approved under Section 225B, an appeal must be served on the Board within fourteen days after the date notice is given for the adoption of the land-use by-law amendment and the appeal period for the development agreement or development agreement amendment runs concurrently with the appeal period for the land-use by-law amendment.

98 (1) Subsection 273(13) of Chapter 18 is amended by adding “or posted on the municipality’s website” immediately after “municipality” the second time it appears.

(2) Section 273 of Chapter 18, as amended by Chapter 9 of the Acts of 2003, Chapter 7 of the Acts of 2004 and Chapter 40 of the Acts of 2006, is further amended by adding immediately after subsection (13) the following subsection:

(14) Notice published on the municipality’s website under subsection (13) must include the date the notice is posted and remain posted until the council meeting at which a decision to sell will be made has completed.

99 Section 280 of Chapter 18 is amended by adding immediately after subsection (3) the following subsection:

(4) A deemed easement under subsection (2) is retroactive to the date of the survey of the plan of subdivision or, where required at the time, the date of the approval of the plan of subdivision even if that survey or approval was made prior to the coming into force of this Act.

100 Subsection 315(2) of Chapter 18 is amended by adding “or on the municipality’s website” immediately after “municipality”.

101 Chapter 18 is further amended by adding immediately after Section 404 the following Section:

404A The Governor in Council may, on the request of a village commission, change the name of the village to a name chosen by the commission.

102 Chapter 18 is further amended by adding immediately after Section 408AE the following Section:

408AF(1) A fine imposed as a sanction for a breach of the village’s code of conduct may be collected in the same manner as taxes owing to the village.

(2) A fine paid under a code of conduct sanction belongs to and forms part of the general revenue of the village.

103 (1) Subsection 408B(2) of Chapter 18, as enacted by Chapter 21 of the Acts of 2014 and amended by Chapter 13 of the Acts of 2021, is further amended by adding immediately after clause (da) the following clause:

(db) code of conduct complaints proceeding to the investigation stage;

(2) Clause 408B(4)(c) of Chapter 18 is repealed and the following clause substituted:

(c) where the matter discussed relates to alleged breaches of the village's code of conduct,

(i) the provision of the code of conduct the complaint was lodged under, and

(ii) the recommendations of any report made under subsection 408AD(2); and

104 Section 412 of Chapter 18, as amended by Chapter 17 of the Acts of 2018, is further amended by adding immediately after subsection (2) the following subsection:

(3) Clause (1)(c) does not apply to a village commissioner who is absent from more than three or more consecutive regular meetings of the village commission as a result of being sanctioned under the code of conduct.

105 (1) Subsection 446A(1) of Chapter 18 is repealed and the following subsection substituted:

(1) With the consent of the Minister, a village may sell or lease property at less than market value for any purpose that the village commission considers to be beneficial to the village.

(2) Subsection 446A(5) of Chapter 18 is repealed and the following subsections substituted:

(5) The village commission may advertise the meeting in a newspaper circulating in the village, or on the village's website, at least fourteen days before the meeting in lieu of, or in addition to, posting notices.

(6) A notice of a public hearing posted on the village's website under subsection (5) must include the date the notice is posted and remain posted until the public hearing has been completed.

PART XIII

PEGGY'S COVE COMMISSION ACT

106 Section 4 of Chapter 339 of the Revised Statutes, 1989, the *Peggy's Cove Commission Act*, as amended by Chapter 14 of the Acts of 1994-95, is further amended by adding immediately after subsection (3) the following subsection:

(3A) A vacancy or vacancies on the Commission among the members appointed under clause (1)(d) does not impair the authority of the remaining members to act as members of the Commission or the authority of the Commission to exercise its powers under this Act.

PART XIV

PENSION BENEFITS ACT

107 Section 69 of Chapter 41 of the Acts of 2011, the *Pension Benefits Act*, is repealed and the following Section substituted:

69 (1) A pension plan may permit variation in the terms of payment of a pension benefit, deferred pension or pension by reason of the mental or physical disability of a member, former member or retired member that is likely to shorten considerably the life expectancy of the member, former member or retired member.

(2) Where the prescribed conditions are satisfied, a pension plan is deemed to permit variation in the terms of payment of a pension benefit, deferred pension or pension in prescribed circumstances of shortened life expectancy.

(3) A permissible variation to the payment of a pension benefit, deferred pension or pension under subsection (2) must include the right of a member, former member or retired member to elect to

(a) convert all or part of the pension benefit, deferred pension or pension to a series of payments for a fixed term to the member, former member or retired member; or

(b) receive a lump sum payment equal to the commuted value of the pension benefit, deferred pension or pension, or any lesser amount that the member, former member or retired member may elect.

108 Chapter 41 is further amended by adding immediately after Section 70 the following Section:

70A (1) A pension plan may provide for payment to a former member of the commuted value of a pension benefit if the former member

(a) has ceased to be a resident of Canada for at least the two immediately previous calendar years; and

(b) has ceased

(i) employment with the employer who is the sponsor of the pension plan, or

(ii) membership in a multi-employer pension plan.

(2) For the purpose of this Section, a former member is deemed to have been a resident of Canada throughout a calendar year if the former member resided in Canada for 183 days or more of that calendar year.

109 Subsection 91(3) of Chapter 41 is repealed and the following subsection substituted:

- (3) Subsections (1) and (2) do not apply to
- (a) a variation of a pension benefit, deferred pension or pension pursuant to Section 69;
 - (b) a commutation of a benefit pursuant to Section 70; or
 - (c) a commutation of a benefit pursuant to Section 70A.

PART XV

PERSONAL HEALTH INFORMATION ACT

110 Subsection 110(1) of Chapter 41 of the Acts of 2010, the *Personal Health Information Act*, as amended by Chapter 31 of the Acts 2012 and Chapter 22 of the Acts of 2022, is further amended by adding immediately after clause (n) the following clause:

(na) requiring custodians and classes of custodians to disclose personal health information to the Minister or a person acting on behalf of the Minister for the purposes of planning and management of the health system, resource allocation and creating or maintaining electronic health record programs and services;

PART XVI

EFFECTIVE DATE

111 Sections 2 to 9, 20 to 27, 37 to 39, 45 to 53 and 72 to 74, subsections 86(1) to (4) and (7), 87(2) and (4) and 92(2) and (3), Sections 102 to 104 and 107 to 110 have effect on such day as the Governor in Council orders and declares by proclamation.

SCHEDULE

An Act Respecting the Office for Children and Youth

Be it enacted by the Governor and Assembly as follows:

- 1 This Act may be cited as the *Office for Children and Youth Act*.
- 2 In this Act,
“Commissioner” means the Commissioner for Children and Youth appointed under this Act;

“Office” means the Office for Children and Youth established by this Act and includes the Commissioner and such other employees as the Commissioner may appoint under this Act.

3 This Act binds the Crown in right of the Province.

4 (1) The Office for Children and Youth is established.

(2) The Office is presided over by the Commissioner.

5 (1) The Governor in Council may appoint the Commissioner on the recommendation of the Attorney General.

(2) The Commissioner must meet such criteria as is prescribed by the regulations.

6 On the recommendation of the Attorney General, the Governor in Council may remove the Commissioner before the end of the Commissioner’s term of office for cause or incapacity.

7 (1) The Commissioner shall be paid such remuneration and allowances, and be entitled to the rights, privileges and benefits, as is determined by the Governor in Council.

(2) The Commissioner is an employee within the meaning of the *Public Service Superannuation Act*.

8 (1) Notwithstanding the *Civil Service Act* or the *General Civil Service Regulations* made under that Act, the Commissioner shall appoint such individuals as employees of the Office as the Commissioner considers necessary to perform the duties of the Commissioner in accordance with the regulations.

(2) All employees of the Office are Civil Service employees in accordance with the *Civil Service Act* and the *Public Service Superannuation Act* and are entitled to all the benefits and privileges provided for in those Acts.

9 The Commissioner, employees of the Office and persons under contract with the Office have such powers, authorities, rights, privileges, immunities and duties as are set out in the regulations.

10 (1) The Governor in Council may make regulations

(a) prescribing the criteria a candidate must meet to be considered for appointment as Commissioner;

(b) prescribing the process for selecting and screening candidates for appointment as Commissioner;

(c) prescribing the powers, authorities, rights, privileges, immunities and duties of the Commissioner, employees of the Office and persons under contract with the Office and the manner in which such powers, authorities, rights, privileges, immunities and duties must be carried out;

(d) respecting the powers or duties of the Commissioner to conduct investigations or reviews into any matter under the Commissioner’s authority, including the scope and manner of investigations or reviews;

(e) respecting any reporting requirements, including the form and manner of reporting investigations, reviews, annual reports or other reports by the Commissioner;

(f) defining any word or expression used but not defined in this Act;

(g) further defining any word or expression defined in this Act;

(h) respecting any matter or thing the Governor in Council considers necessary or advisable to carry out the intent and purpose of this Act.

(2) The exercise by the Governor in Council of the authority contained in subsection (1) is a regulation within the meaning of the *Regulations Act*.

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