Municipal Fiscal Year Act

CHAPTER 19 OF THE ACTS OF 1990

as amended by

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

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

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Short title

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

Interpretation

In this Act,

(a) “council” means the council of a municipality;

(b) “local body” means

(i) the Conseil scolaire acadien provincial,

(ii) repealed 2018, c. 1, Sch. A, s. 128.
(iii) a regional library board to which the *Libraries Act* applies,

(iv) the Metropolitan Authority continued by the *Metropolitan Authority Act*,

(v) a service commission as defined by the *Municipal Affairs Act*,

(vi) a district planning commission established pursuant to or within the meaning of the *Planning Act*,

(vii) a regional transit authority incorporated pursuant to the *Regional Transit Authority Act*,

(viii) fire protection commissioners incorporated pursuant to the *Rural Fire District Act* or to whom the *Rural Fire District Act* applies,

(ix) village commissioners incorporated pursuant to the *Village Service Act* or to whom the *Village Service Act* applies;

(c) “municipality” means a city, an incorporated town or a municipality of a county or district;

(d) “transition year” means the fiscal year that is the period from the first day of January, 1991, to the thirty-first day of March, 1992, inclusive. 1990, c. 19, s. 2; 2018, c. 1, Sch. A, s. 128.

**Fiscal year**

3 The fiscal year of a municipality or a local body is

(a) the calendar year 1990 or a preceding calendar year;

(b) the period from the first day of January, 1991, to the thirty-first day of March, 1992, inclusive;

(c) the period from the first day of April in the year 1992 or any year thereafter to the thirty-first day of March in the next following year, inclusive. 1990, c. 19, s. 3.

**Interpretation of other enactments, date adjustments**

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

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

(3) For greater certainty, where the date that anything required by law to be done is based, whether expressly or by necessary implication, upon the fiscal year of a municipality or local body, that date shall be adjusted, relative to the change in the fiscal year of a municipality or local body pursuant to this Act, to be consistent with this Act.
Without restricting the generality of subsection (3), the following dates are to be adjusted in accordance with subsection (3):

(a) the date upon which a requisition or request is to be made to a council for a financial contribution;

(b) the date upon which audited statements are to be completed, whether or not they are required to be filed with a council;

(c) the date that audited statements are to be filed with a council.

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

Transition-year estimates, rates and taxes

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

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

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

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

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

Assessment Act amended

Building Code Act amended

Corrections Act amended

Education Act amended
Libraries Act amended
44 and 45 amendments

Metropolitan Authority Act amended
46 to 49 amendments

Municipal Act amended
50 to 61 amendments

Municipal Affairs Act amended
62 to 69 amendments

Municipal Finance Corporation Act amended
70 and 71 amendments

Municipal Grants Act amended
72 to 80 amendments

Planning Act amended
81 and 82 amendments

Regional Transit Authority Act amended
83 and 84 amendments

Rural Fire District Act amended
85 to 94 amendments

Towns Act amended
95 to 106 amendments

Village Service Act amended
107 to 113 amendments

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

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

(3) Sections 11, 33, 44, 45, 49, 50, 53, 81, 83, 85, 87, 91, 93, 94, 95, 102, 107, 108, 111 and 112 have effect on, from and after the first day of January, 1992.
(4) Sections 10, 24 and 76 and subsection (1) of Section 80 have effect on, from and after the first day of April, 1992. 1990, c. 19, s. 114.