

# Royal Gazette

## Part II Regulations under the Regulations Act

---

*Printed by the Queen's Printer*

Halifax, Nova Scotia

Vol. 28, No. 18

September 3, 2004

### Contents

Act	Reg. No.	Page
<b>Motor Vehicle Act</b>		
Number Plates for Commercial Vehicles Registered Under the International Registration Plan Regulations .....	194/2004	371
<b>Municipal Government Act</b>		
Statement of Estimates Reporting Forms Regulations .....	193/2004	356

### *NOW AVAILABLE*

The third issue of the 2004 subscription year of the Folio<sup>®</sup>-based Nova Scotia Regulations CD-ROM, containing the consolidated regulations of Nova Scotia and the quarterly sectional index of regulations, is now available from the Office of the Registrar of Regulations. For information or subscription please call (902) 424-6723 or visit our website at <[www.gov.ns.ca/just/regulations/cd](http://www.gov.ns.ca/just/regulations/cd)>.

**N.S. Reg. 193/2004**

Made: August 10, 2004

Filed: August 13, 2004

Statement of Estimates Reporting Forms Regulations

Order dated August 10, 2004

made by the Minister of Service Nova Scotia and Municipal Relations  
pursuant to Section 451 of the *Municipal Government Act***Regulations Respecting the Reporting Form for the  
Statement of Estimates for Municipalities in Nova Scotia  
made pursuant to Section 451 of Chapter 18 of the  
Acts of 1998, the *Municipal Government Act***

- 1 The regulations respecting the reporting form for the Statement of Estimates for municipalities in Nova Scotia, N.S. Reg. 46/99, made by the Minister of Service Nova Scotia and Municipal Relations on April 13, 1999, are repealed.
- 2 I hereby make new regulations respecting the reporting form for the Statement of Estimates for municipalities in Nova Scotia in the form set forth in Schedule "A" attached.

Dated and Made at Halifax, Nova Scotia August 12<sup>th</sup>, 2004.Sgd: *Barry Barnet*  
Honourable Barry Barnet  
Minister of Service Nova Scotia and  
Municipal Relations

**Schedule "A"**

**Province of Nova Scotia**  
**Service Nova Scotia and Municipal Relations**

STATEMENT OF ESTIMATES  
 (as prescribed by the Minister of Service Nova Scotia and Municipal Relations)

FOR

\_\_\_\_\_

Municipality

for the year ended March 31, 200\_\_

I, \_\_\_\_\_, Treasurer of the

\_\_\_\_\_

Municipality

do certify that this is a copy of the Statement of Estimates for

\_\_\_\_\_

Municipality

for the year ended March 31, 200\_\_

that were approved by the Council on

\_\_\_\_\_, 200\_\_

Date

\_\_\_\_\_

Treasurer

Service Nova Scotia and Municipal Relations  
 STATEMENT OF ESTIMATES

INDEX	Schedule	Page
Calculation of Tax Rates(s)	A	1
Assessment Roll Summary	B	2
Properties Subject to Special Tax Agreements	C	3
Properties Whose Tax or Grant Varies with Tax Rate	D	4
Summary of Revenues and Expenditures, and Change in Fund Balance		5
Taxes	1-1	6
Grants in Lieu of Taxes	1-2	6
Services Provided to Other Governments	1-3	7
Sales of Services	1-4	7
Other Revenue From Own Sources	1-5	7
Unconditional Transfers from Other Governments	1-6	8
Conditional Transfers From Federal or Provincial Governments or Agencies	1-7	8
Conditional Transfers From Other Local Governments	1-8	8
General Government Services	2-1	9
Protective Services	2-2	10
Transportation Services	2-3	11
Environmental Health Services	2-4	12
Public Health and Welfare Services	2-5	13
Environmental Development Services	2-6	14
Recreation and Cultural Services	2-7	15
Education	2-8	16
Extraordinary or Special Items	2-9	16
Financing and Transfers		17

Service Nova Scotia and Municipal Relations  
STATEMENT OF ESTIMATES

SCHEDULE A

Calculation of Tax Rates

1.	Estimated Expenditures	_____
2.	<b>Minus</b> Revenue Other than Tax Levy (Exclude properties whose tax or grant varies with tax rate, Schedule D)	_____
3.	<b>Plus/Minus</b> Net Financing and Transfers (from page 17) (Note: This can be a positive or negative number.)	_____
4.	Tax Levy (1 minus 2 plus/minus 3)	_____
5.	Total Net Taxable Assessment (from Schedule B)	_____
6.	General Tax Rate (4 divided by 5)	_____
*7.	Commercial Rate (separately determined) or (tax Levy [Step 4] divided by Total of Total Net Taxable Commercial Assessment plus portion of Total Net Taxable Residential Assessment) (Take Assessment figures from Schedule B)	_____
*8.	Residential Tax Rate (Tax Levy [Step 4] minus (Total Net Taxable Commercial Assessment times Commercial Rate [Step 7] all divided by Total Net Taxable Residential Assessment) (Take Assessment figures from Schedule B)	_____

\* Step 7 and 8 need be separately calculated only if council has determined to set a higher Commercial Tax Rate than that shown in Step 6. If not, then the rate shown in Step 6 should be inserted for Step 7 and 8.

PLEASE PROVIDE A LISTING OF AREA RATES BY SERVICE AND DISTRICTS.

A LISTING OF USER CHARGES SUCH AS SEWER CHARGES SHOULD ALSO BE INCLUDED.

Service Nova Scotia and Municipal Relations  
STATEMENT OF ESTIMATES

SCHEDULE B

Assessment Roll Summary

	(1) (a)	(2) (b)	(3)	(4)	(5)	(6)	(7)
	Taxation Value as Shown on Roll	Changes (plus or minus)	LESS: Properties Subject to Special Tax Agreements or Legislation Col 3 of Sch C	LESS: Allowances or Losses on Appeals	SUBTOTAL	ADD: Properties Whose Tax or Grant Varies With Tax Rate Schedule D	Net Taxable Assessment
<b>RESIDENTIAL</b>							
1. Residential Property							

2. Resource Property						
3. Total Residential						
<b>COMMERCIAL</b>						
4. Commercial Property						
5. Business Occupancy						
6. Total Commercial						
7. Total Assessment (3 plus 6)						

- (a) This column should be taken from the Assessment Roll Summary attached to the Certified Roll.
- (b) Enter S.84 changes, known appeal court changes, etc.

Note: Column 7 is for use in calculating Schedule A. Use column 5 for calculating the values for account numbers 11110, 11121, 11151 and 11410.

Service Nova Scotia and Municipal Relations  
STATEMENT OF ESTIMATES

SCHEDULE C

Properties Subject to Special Tax Agreements or Legislation

This Schedule should include any properties whose taxes are reduced by special tax agreements or legislation. The assessed value shown on the roll should be shown in Column (3) and any fixed payment made pursuant to the agreement, except full taxes, should be shown in Column (4). If any part of the property is subject to taxation at the prevailing tax rate, the relevant assessed value should be shown on Schedule D in addition to showing the full value here.

	(1) Owner	(2) Authority and Date Granted	(3) Total Assessment	(4) Actual Payment
Commercial Property	_____		_____	
	_____		_____	
	_____		_____	
	_____		_____	
	_____		_____	
Total	_____ a		_____	
Business Occupancy	_____		_____	
Total	_____		_____	
Residential	_____		_____	
	_____		_____	
Total	_____ a		_____	
Resource	_____		_____	
Total	_____ a		_____	

GRAND TOTAL \_\_\_\_\_b

- (a) Transfer to Schedule B, Column 3
- (b) Account No. 11122

Service Nova Scotia and Municipal Relations  
STATEMENT OF ESTIMATES

Page 3

SCHEDULE C

Properties Subject to Special Tax Agreements or Legislation

This Schedule should include any properties whose taxes are reduced by special tax agreements or legislation. The assessed value shown on the roll should be shown in Column (3) and any fixed payment made pursuant to the agreement, except full taxes, should be shown in Column (4). If any part of the property is subject to taxation at the prevailing tax rate, the relevant assessed value should be shown on Schedule D in addition to showing the full value here.

	(1)	(2)	(3)	(4)
	Owner	Authority and Date Granted	Total Assessment	Actual Payment
Commercial Property	_____		_____	
	_____		_____	
	_____		_____	
	_____		_____	
	_____		_____	
Total	_____a		_____	
Business Occupancy	_____		_____	
	_____		_____	
Total	_____		_____	
Residential	_____		_____	
	_____		_____	
Total	_____a		_____	
Resource	_____		_____	
	_____		_____	
Total	_____a		_____	
GRAND TOTAL		_____	_____	_____b

- (a) Transfer to Schedule B, Column 3
- (b) Account No. 11122

Service Nova Scotia and Municipal Relations  
STATEMENT OF ESTIMATES

		Actual-Previous Yr	Estimate-Previous Yr	Estimate-Current Yr
		\$	\$	\$
Summary	<b>SUMMARY OF REVENUES AND EXPENDITURES, AND CHANGE IN FUND BALANCE</b>			
Account				
Number				
<b>REVENUES</b>				
11000	Taxes	_____	_____	_____
12000	Grants In Lieu of Taxes	_____	_____	_____
13000	Services Provided To Other Governments	_____	_____	_____
14000	Sales of Services	_____	_____	_____
15000	Other Revenue From Own Sources	_____	_____	_____
16000	Unconditional Transfers From Other Governments	_____	_____	_____
17000	Conditional Transfers From Federal Or Provincial Governments or Agencies	_____	_____	_____
18000	Conditional Transfers From Other Local Governments	_____	_____	_____
	<b>Subtotal</b>	_____	_____	_____
<b>EXPENDITURES</b>				
21000	General Government Services	_____	_____	_____
22000	Protective Services	_____	_____	_____
23000	Transportation Services	_____	_____	_____
24000	Environmental Health Services	_____	_____	_____
25000	Public Health and Welfare Services	_____	_____	_____
26000	Environmental Development Services	_____	_____	_____
27000	Recreation and Cultural Services	_____	_____	_____
28000	Education	_____	_____	_____
29000	Extraordinary or Special Items	_____	_____	_____
	<b>Subtotal</b>	_____	_____	_____
	<b>NET (REVENUE) OR EXPENDITURE</b>	_____	_____	_____
	<b>Subtotal</b>	_____	_____	_____
	<b>NET FINANCING AND TRANSFERS (from page 17)</b>	_____	_____	_____
	<b>Subtotal</b>	_____	_____	_____
	<b>(Note: This can be a positive or negative number.)</b>	_____	_____	_____
	<b>CHANGE IN FUND BALANCE</b>	_____	_____	_____

Service Nova Scotia and Municipal Relations  
STATEMENT OF ESTIMATES

		Actual-Previous Yr	Estimate-Previous Yr	Estimate-Current Yr
		\$	\$	\$
<b>11000 TAXES</b>				
11100	ASSESSABLE PROPERTY			
11110	Residential	_____	_____	_____
11120	Commercial	_____	_____	_____
11121	Commercial Property	_____	_____	_____
11122	Based on Special Tax Agreements or Legislation	_____	_____	_____
11150	Resource	_____	_____	_____
11151	Taxable Assessments	_____	_____	_____
11152	Recreational Property Tax	_____	_____	_____
11153	Forest Property Tax (less than 50,000 acres)	_____	_____	_____
11154	Forest Property Tax (50,000 acres or more)	_____	_____	_____
11180	Area Rates	_____	_____	_____
	<b>Subtotal</b>	_____	_____	_____
11200	SPECIAL ASSESSMENTS	_____	_____	_____

11400	BUSINESS PROPERTY			
11410	Business Occupancy			
11420	Based on Revenue (MTT)			
11430	NS Power Inc. Grant			
11431	NS Power Inc. (HST Rebate)			
	<b>Subtotal</b>			
11900	OTHER TAXES			
11910	Deed Transfer Tax			
11980	Collections For Other Governments/Agencies			
11981	Collections For Other Governments/Agencies			
11982	Transmission of Taxes Collected for Other Governments/Agencies - <b>negative value</b> (Village and Special Commission Rates)			
11990	Other (Specify)			
	<b>Subtotal</b>			
	<b>TOTAL</b>			

**12000 GRANTS IN LIEU OF TAXES**

12100	FEDERAL GOVERNMENT	<b>Subtotal</b>		
12200	FEDERAL GOVERNMENT AGENCIES	<b>Subtotal</b>		
12300	PROVINCIAL GOVERNMENT			
12310	Provincial Property and Property of Supported Institutions			
12320	Crown Timber Lands			
12330	Fire Protections			
	<b>Subtotal</b>			
12400	PROVINCIAL GOVERNMENT AGENCIES	<b>Subtotal</b>		
	<b>TOTAL</b>			

Service Nova Scotia and Municipal Relations  
STATEMENT OF ESTIMATES

		Actual-Previous Yr \$	Estimate-Previous Yr \$	Estimate-Current Yr \$
<b>13000 SERVICES PROVIDED TO OTHER GOVERNMENTS</b>				
13100	FEDERAL GOVERNMENT	<b>Subtotal</b>		
13200	PROVINCIAL GOVERNMENT	<b>Subtotal</b>		
13300	OTHER LOCAL GOVERNMENT	<b>Subtotal</b>		
	<b>TOTAL</b>			

**14000 SALES OF SERVICES**

14100	GENERAL GOVERNMENT SERVICES	<b>Subtotal</b>		
14200	PROTECTIVE SERVICES	<b>Subtotal</b>		
14300	TRANSPORTATION SERVICES	<b>Subtotal</b>		



14400	ENVIRONMENTAL HEALTH SERVICES	<b>Subtotal</b>			
14500	PUBLIC HEALTH AND WELFARE SERVICES	<b>Subtotal</b>			
14600	ENVIRONMENTAL DEVELOPMENT SERVICES	<b>Subtotal</b>			
14700	RECREATION AND CULTURE SERVICES	<b>Subtotal</b>			
14900	OTHER TAXES	<b>Subtotal</b>			
		<b>TOTAL</b>			

**15000 OTHER REVENUE FROM OWN SOURCES**

15100	LICENSES AND PERMITS	<b>Subtotal</b>			
15200	FINES	<b>Subtotal</b>			
15300	RENTALS	<b>Subtotal</b>			
15400	CONCESSIONS AND FRANCHISES	<b>Subtotal</b>			
15500	RETURN ON INVESTMENTS	<b>Subtotal</b>			
15600	PENALTIES AND INTEREST ON TAXES	<b>Subtotal</b>			
15900	MISCELLANEOUS	<b>Subtotal</b>			
		<b>TOTAL</b>			

Service Nova Scotia and Municipal Relations  
STATEMENT OF ESTIMATES

			Actual-Previous Yr \$	Estimate-Previous Yr \$	Estimate-Current Yr \$
<b>16000 UNCONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS</b>					
16100	FEDERAL GOVERNMENT	<b>Subtotal</b>			
16200	PROVINCIAL GOVERNMENT				
16280	Service Nova Scotia and Municipal Relations				
16281	Municipal Grants Act (Equalization)				
16286	MGA, Farm Property Acreage				
16289	Other (Specify)				
16290	Other Provincial				
16291	Resource Recovery Fund Board				
16299	Other				
		<b>Subtotal</b>			
16300	OTHER LOCAL GOVERNMENTS (Specify)	<b>Subtotal</b>			
		<b>TOTAL</b>			

**17000 CONDITIONAL TRANSFERS FROM FEDERAL OR PROVINCIAL GOVERNMENTS OR AGENCIES**

17100	FEDERAL GOVERNMENT	<b>Subtotal</b>			
17200	FEDERAL AGENCY - CMHC	<b>Subtotal</b>			
17500	PROVINCIAL GOVERNMENT	<b>Subtotal</b>			
17600	PROVINCIAL AGENCY - LIQUOR COMMISSION	<b>Subtotal</b>			
		<b>TOTAL</b>			

**18000 CONDITIONAL TRANSFERS FROM OTHER LOCAL GOVERNMENTS**

18990	Other (Specify .....	<b>TOTAL</b>			
-------	----------------------	--------------	--	--	--

Service Nova Scotia and Municipal Relations  
STATEMENT OF ESTIMATES

Actual-Previous Yr \$      Estimate-Previous Yr \$      Estimate-Current Yr \$

**21000 GENERAL GOVERNMENT SERVICES**

21100	LEGISLATIVE			
21110	Mayor or Warden			
21111	Remuneration			
21112	Expenses			
21130	Council			
21131	Remuneration			
21132	Expenses			
21190	Other Legislative Services			
		<b>Subtotal</b>		
21200	GENERAL ADMINISTRATIVE			
21240	Taxation			
21243	Tax Rebates on Cancellations			
	Reduced Taxes (MGA, Section 69)			
	Reduced Taxes (MGA, Section 71)			
21244	Maintenance of Property Acquired for Taxes			
21245	Losses on Sale of Property Acquired for Taxes			
21248	Transfers to Assessment Services			
21249	Other Taxation			
21290	Other General Administrative Services			
		<b>Subtotal</b>		
21700	DEBT CHARGES			
21710	Interest on Short-Term Borrowings			
21711	General Operations Interest			
21713	Interest or Discount on Current Tax Prepayments			
21720	Interest on Long-Term Debt			
21721	Debenture Interest			
21722	Term Loan Interest			

21790	Other Debt Charges			
		<b>Subtotal</b>		
21800	VALUATION ALLOWANCES			
21810	Valuation Allowances			
21811	Uncollectible Taxes			
21812	Other Doubtful Receivables			
21813	Unresolved Assessment Appeals			
		<b>Subtotal</b>		
21900	OTHER GENERAL GOVERNMENT SERVICES			
21910	Elections, Plebiscites and Electors' Meetings			
21950	Grants to Organizations and Individuals			
21990	Other General Services			
		<b>Subtotal</b>		
		<b>TOTAL</b>		

Service Nova Scotia and Municipal Relations  
STATEMENT OF ESTIMATES

		Actual-Previous Yr	Estimate-Previous Yr	Estimate-Current Yr
		\$	\$	\$
<b>22000 PROTECTIVE SERVICES</b>				
22100	POLICE PROTECTION			
		<b>Subtotal</b>		
22200	LAW ENFORCEMENT			
22220	Transfers to Correctional Services			
22290	Other			
		<b>Subtotal</b>		
22400	FIRE PROTECTION			
22450	Water Supply and Hydrants			
22490	Other			
		<b>Subtotal</b>		
22500	EMERGENCY MEASURES			
		<b>Subtotal</b>		
22700	DEBT CHARGES			
22720	Interest on Long-Term Debt			
22721	Debenture Interest			
22722	Term Loan Interest			
22790	Other Debt Charges			
		<b>Subtotal</b>		
22800	VALUATION ALLOWANCES			
22810	Valuation Allowances			
22812	Other Doubtful Receivables			
		<b>Subtotal</b>		
22900	OTHER PROTECTIVE SERVICES			
		<b>Subtotal</b>		
		<b>TOTAL</b>		

Service Nova Scotia and Municipal Relations  
STATEMENT OF ESTIMATES

				Actual-Previous Yr	Estimate-Previous Yr	Estimate-Current Yr
				\$	\$	\$
<b>23000 TRANSPORTATION SERVICES</b>						
23100	COMMON SERVICES	<b>Subtotal</b>				
23200	ROAD TRANSPORT					
23230	Roads and Streets					
23240	Bridges, Subways, Tunnels, Ferries and Grade Inspections					
23250	Street Lighting					
23260	Traffic Services					
23270	Parking					
23290	Other Road Transport	<b>Subtotal</b>				
23300	AIR TRANSPORT	<b>Subtotal</b>				
23400	WATER TRANSPORT	<b>Subtotal</b>				
23500	PUBLIC TRANSIT	<b>Subtotal</b>				
23700	DEBT CHARGES					
23710	Interest on Short-Term Borrowings					
23720	Interest on Long-Term Debt					
23721	Debenture Interest					
23722	Term Loan Interest					
23790	Other Debt Charges	<b>Subtotal</b>				
23800	VALUATION ALLOWANCES					
23810	Valuation Allowances					
23812	Other Doubtful Receivables	<b>Subtotal</b>				
23900	OTHER TRANSPORTATION SERVICES	<b>Subtotal</b>				
<b>TOTAL</b>						

Service Nova Scotia and Municipal Relations  
STATEMENT OF ESTIMATES

				Actual-Previous Yr	Estimate-Previous Yr	Estimate-Current Yr
				\$	\$	\$
<b>24000 ENVIRONMENTAL HEALTH SERVICES</b>						
24200	SEWAGE COLLECTION AND DISPOSAL					
24210	Administration					
24220	Sewage Collection Systems					
24230	Sewage Lift Stations					
24240	Sewage Treatment and Disposal					
24250	Comfort Stations					
24290	Other	<b>Subtotal</b>				
24300	GARBAGE AND WASTE COLLECTION AND DISPOSAL					
24310	Administration					

24320	Garbage and Waste Collection	_____	_____	_____
24330	Municipal Landfill	_____	_____	_____
24340	Incinerators	_____	_____	_____
24350	Recycling	_____	_____	_____
24390	Other	_____	_____	_____
	<b>Subtotal</b>	<b>_____</b>	<b>_____</b>	<b>_____</b>
24700	DEBT CHARGES			
24710	Interest on Short-Term Borrowings	_____	_____	_____
24720	Interest on Long-Term Debt	_____	_____	_____
24721	Debenture Interest	_____	_____	_____
24722	Term Loan Interest	_____	_____	_____
24790	Other Debt Charges	_____	_____	_____
	<b>Subtotal</b>	<b>_____</b>	<b>_____</b>	<b>_____</b>
24800	VALUATION ALLOWANCES			
24810	Valuation Allowances	_____	_____	_____
24812	Other Doubtful Receivables	_____	_____	_____
	<b>Subtotal</b>	<b>_____</b>	<b>_____</b>	<b>_____</b>
24900	OTHER ENVIRONMENTAL HEALTH SERVICES	_____	_____	_____
	<b>Subtotal</b>	<b>_____</b>	<b>_____</b>	<b>_____</b>
	<b>TOTAL</b>	<b>_____</b>	<b>_____</b>	<b>_____</b>

Service Nova Scotia and Municipal Relations  
STATEMENT OF ESTIMATES

Page 13

		Actual-Previous Yr \$	Estimate-Previous Yr \$	Estimate-Current Yr \$
<b>25000 PUBLIC HEALTH AND WELFARE SERVICES</b>				
25100	PUBLIC HEALTH	_____	_____	_____
	<b>Subtotal</b>	<b>_____</b>	<b>_____</b>	<b>_____</b>
25300	HOUSING			
25310	Deficit of Regional Housing Authority	_____	_____	_____
	<b>Subtotal</b>	<b>_____</b>	<b>_____</b>	<b>_____</b>
25700	DEBT CHARGES			
25710	Interest on Short-Term Borrowings	_____	_____	_____
25720	Interest on Long-Term Debt	_____	_____	_____
25721	Debenture Interest	_____	_____	_____
25722	Term Loan Interest	_____	_____	_____
25790	Other Debt Charges	_____	_____	_____
	<b>Subtotal</b>	<b>_____</b>	<b>_____</b>	<b>_____</b>
25800	VALUATION ALLOWANCES			
25810	Valuation Allowances	_____	_____	_____
25812	Other Doubtful Receivables	_____	_____	_____
	<b>Subtotal</b>	<b>_____</b>	<b>_____</b>	<b>_____</b>
25900	OTHER PUBLIC HEALTH AND WELFARE SERVICES	_____	_____	_____
	<b>Subtotal</b>	<b>_____</b>	<b>_____</b>	<b>_____</b>
	<b>TOTAL</b>	<b>_____</b>	<b>_____</b>	<b>_____</b>

Service Nova Scotia and Municipal Relations  
STATEMENT OF ESTIMATES

	Actual-Previous Yr \$	Estimate-Previous Yr \$	Estimate-Current Yr \$
<b>26000 ENVIRONMENTAL DEVELOPMENT SERVICES</b>			
26100 ENVIRONMENTAL PLANNING AND ZONING			
26140 Transfers to Regional Planning			
26190 Other Environmental Planning and Zoning			
<b>Subtotal</b>			
26200 COMMUNITY DEVELOPMENT			
26250 Transfers to Regional Development Authority			
26290 Other Community Development			
<b>Subtotal</b>			
26400 NATURAL RESOURCES DEVELOPMENT			
<b>Subtotal</b>			
26600 INDUSTRIAL PARKS			
<b>Subtotal</b>			
26700 DEBT CHARGES			
26710 Interest on Short-Term Borrowings			
26720 Interest on Long-Term Debt			
26721 Debenture Interest			
26722 Term Loan Interest			
26790 Other Debt Charges			
<b>Subtotal</b>			
26800 VALUATION ALLOWANCES			
26810 Valuation Allowances			
26812 Other Doubtful Receivables			
<b>Subtotal</b>			
26900 OTHER ENVIRONMENTAL DEVELOPMENT SERVICES			
26910 Tourism			
26990 Other Environmental Development Services			
<b>Subtotal</b>			
<b>TOTAL</b>			

Service Nova Scotia and Municipal Relations  
STATEMENT OF ESTIMATES

	Actual-Previous Yr \$	Estimate-Previous Yr \$	Estimate-Current Yr \$
<b>27000 RECREATION AND CULTURAL SERVICES</b>			
27100 RECREATION FACILITIES			
27110 Administration			
27130 Swimming Pools			
27150 Skating Rinks and Arenas			
27180 Parks, Playgrounds & Sports Fields			
27190 Other			
<b>Subtotal</b>			
27200 CULTURAL BUILDINGS AND FACILITIES			
27210 Administration			
27250 Libraries			

27251	Libraries - Local Branch	_____	_____	_____
27252	Transfers to Regional Library	_____	_____	_____
27290	Other	_____	_____	_____
	<b>Subtotal</b>	_____	_____	_____
27700	DEBT CHARGES			
27710	Interest on Short-Term Borrowings	_____	_____	_____
27720	Interest on Long-Term Debt	_____	_____	_____
27721	Debenture Interest	_____	_____	_____
27722	Term Loan Interest	_____	_____	_____
27790	Other Debt Charges	_____	_____	_____
	<b>Subtotal</b>	_____	_____	_____
27800	VALUATION ALLOWANCES			
27810	Valuation Allowances	_____	_____	_____
27812	Other Doubtful Receivables	_____	_____	_____
	<b>Subtotal</b>	_____	_____	_____
27900	OTHER RECREATION & CULTURAL SERVICES	_____	_____	_____
	<b>Subtotal</b>	_____	_____	_____
	<b>TOTAL</b>	_____	_____	_____

Service Nova Scotia and Municipal Relations  
STATEMENT OF ESTIMATES

Page 16

		Actual-Previous Yr \$	Estimate-Previous Yr \$	Estimate-Current Yr \$
<b>28000 EDUCATION</b>				
28810	Appropriations to Regional School Board	_____	_____	_____
28811	Mandatory Contribution	_____	_____	_____
28812	Supplementary Contribution	_____	_____	_____
	<b>TOTAL</b>	_____	_____	_____
<b>29000 EXTRAORDINARY OR SPECIAL ITEMS</b>				
29100	EXTRAORDINARY OR SPECIAL REVENUE ITEMS	_____	_____	_____
	<b>Subtotal</b>	_____	_____	_____
29200	EXTRAORDINARY OR SPECIAL EXPENDITURE ITEMS	_____	_____	_____
	<b>Subtotal</b>	_____	_____	_____
	Net Expenditure Items or (Net Revenue Items)	_____	_____	_____
	<b>NET EXTRAORDINARY ITEMS</b>	_____	_____	_____

Service Nova Scotia and Municipal Relations  
STATEMENT OF ESTIMATES

	Actual-Previous Yr \$	Estimate-Previous Yr \$	Estimate-Current Yr \$
<b>FINANCING AND TRANSFERS</b>			
<b>PRINCIPAL INSTALLMENTS OR SINKING FUND REQUIREMENTS</b>			
Debenture Principal	_____	_____	_____
Term Loan Principal	_____	_____	_____
Sinking Fund Requirement	_____	_____	_____
Temporary Financing Principal - Capital Projects	_____	_____	_____
<b>Subtotal</b>	_____	_____	_____
<b>AMOUNTS TO BE RECOVERED</b>			
Landfill Closure/Post-closure	_____	_____	_____
Clerk's Pension	_____	_____	_____
Other (specify)	_____	_____	_____
Other (specify)	_____	_____	_____
Other (specify)	_____	_____	_____
Other (specify)	_____	_____	_____
<b>Subtotal</b>	_____	_____	_____
<b>TRANSFERS TO/FROM OWN RESERVES, FUNDS AND AGENCIES</b>			
<b>Other Funds</b>			
Reserve Fund - Capital	_____	_____	_____
Reserve Fund - Operating	_____	_____	_____
Reserve Fund - Special Purpose Tax	_____	_____	_____
General Capital Fund	_____	_____	_____
Other	_____	_____	_____
<b>Own Agencies</b>			
Deficit or Levy for Water Utility	_____	_____	_____
Deficit or Levy for Electric Utility	_____	_____	_____
Deficit or Levy for Housing Corporation	_____	_____	_____
Other	_____	_____	_____
Own Agencies (Extraordinary)	_____	_____	_____
<b>Subtotal</b>	_____	_____	_____
<b>CHANGES IN EQUITY</b>			
Use of prior years' surpluses	_____	_____	_____
Funding of prior year's deficit	_____	_____	_____
<b>Subtotal</b>	_____	_____	_____
<b>NET FINANCING AND TRANSFERS</b>	_____	_____	_____
(Note: This can be a positive or negative number.)			



**N.S. Reg. 194/2004**

Made: July 14, 2004

Filed: August 24, 2004

Number Plates for Commercial Vehicles Registered Under the  
International Registration Plan Regulations

Order dated July 14, 2004  
made by the Minister of Service Nova Scotia and Municipal Relations  
pursuant to subsection 36(1) of the *Motor Vehicle Act*

**Number Plates for Commercial Vehicles Registered Under  
the International Registration Plan Regulations  
made under subsection 36(1) of the *Motor Vehicle Act*, R.S.N.S. 1989, c. 293**

- 1 Pursuant to subsection 36(1) of Chapter 293 of the Revised Statutes of Nova Scotia, 1989, the *Motor Vehicle Act*, Nova Scotia number plates issued for the registration year 2004/2005 and subsequent years, in the case of commercial vehicles registered under the International Registration Plan, shall have the following appearance:
  - (a) the words “NOVA SCOTIA” shall be at the top of the number plate;
  - (b) the word “APPORTIONED” shall appear at the bottom of the number plate;
  - (c) the background colour of the number plate shall be yellow and all other letters and numbers shall be red; and
  - (d) be otherwise in accordance generally with the number plate depiction shown on Schedule “A” attached hereto.
- 2 The Ministerial Order made under subsection 36(1) of the *Motor Vehicle Act*, dated February 22, 1993, is hereby repealed.

DATED at Halifax, Nova Scotia, this 14<sup>th</sup> day of July, 2004.

Sgd: *Barry Barnet*  
Honourable Barry Barnet  
Minister of Service Nova Scotia and Municipal Relations

Schedule "A" - Depiction of Number Plate

