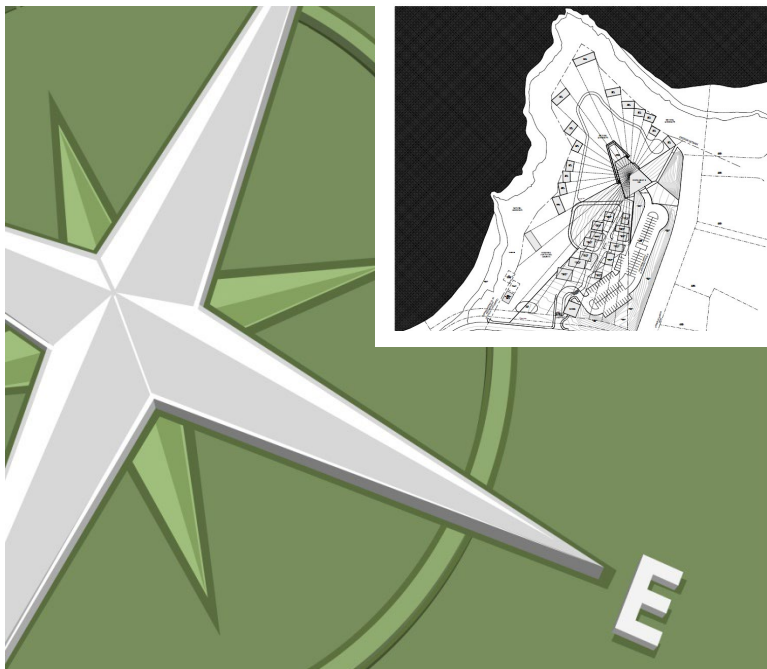
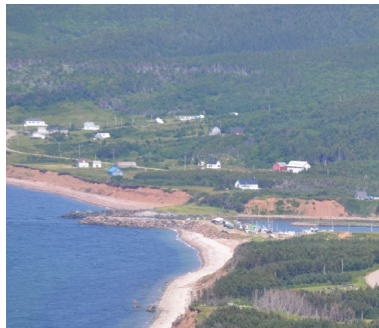


EASTERN

DISTRICT PLANNING COMMISSION

*Annual Report &
Financial Statements
2024-2025*



Eastern District Planning Commission
2024-2025
Annual Report and Financial Statements

June 2025

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1. Introduction

This report is for the period of April 1, 2024, to March 31, 2025, and has been prepared in accordance with Sections 256 and 257 of the *Municipal Government Act*. The Act requires that a Commission submit to the Councils of each participating Municipality, on or before June 30, a financial report and a report setting out its activities from the preceding fiscal year.

2. Structure of the Eastern District Planning Commission

2.1 Council Commission Representatives

Port Hawkesbury	Mayor Brenda Chisholm-Beaton, Chair Councillor Paula Hart Mr. Terry Doyle, Secretary Treasurer
Town of Antigonish	Councillor Jack Sullivan, Vice Chair Councillor Leon MacLellan, Member Randy Delorey, Advisor
Richmond County	Warden Lois Landry, Member Councillor Shawn Samson, Member Mr. Troy MacCulloch, Advisor
Inverness County	Councillor Catherine Gillis, Member Councillor Claude Poirier, Member Mr. Keith MacDonald, Advisor
Victoria County	Councillor Tim Donovan, Member Deputy Warden Perla MacLeod, Member Ms. Leanne MacEachen, Advisor
Antigonish County	Councillor Adam Baden-Clay, Member Councillor Harris McNamara, Member Beth Schumacher, Advisor

2.2 Staff

Director:	John Bain
Manager of Inspection Services:	Sean Donovan
Senior Planners:	Andrew Jones
Planners:	Mikayla Tait and Kristen Knudskov
Senior Development Officer:	Wanda Ryan
Senior Building Inspectors	David MacKenzie, Harry Martell, and Jonathan Martin
Building Inspectors:	André Samson and Luke Ross
Planning Technician:	Bryne Butts
Bookkeeper/Receptionist:	Tammy MacLellan
Auditors:	MNP

3.0 Staff Activity

3.1 Major Projects

01 Eastern Antigonish County Plan Review

The plan review for Eastern Antigonish is at the last stages of the review. The public engagement sessions were held on November 1, 2023, with a well-attended afternoon session and a moderately well attended evening session. The afternoon session had 21 members of the public and the evening session had 10 people attending. Staff have been compiling the public feedback received at the public open house and updating the draft plan. Staff are working on adding a new policy and regulations around new dog kennels so that there is consistency with the other secondary planning strategies in the Municipality. Staff are also interested in learning how the Department of Municipal Affairs will deal with agriculture potential lands in the County.

02 Mandatory Planning: Plan Eastern Nova

In the Board's last update, it was noted that Minister Lohr was informed of the progress to date and that we had asked for an extension. In response to this request, the province extended our deadline to March 31, 2025 (See correspondence). The Inverness documents were reviewed by the Planning Advisory Committee and recommended to Council, where they received first reading. An Open House was held on May 7, followed by a Public Hearing on May 22. The documents were passed at the hearing and have since been sent to the province for review.

The Victoria documents also received first reading and a Public Hearing was held on Monday, March 24. However, they did not



receive second reading at that time and were returned to staff to review issues raised at the hearing, with the intention of scheduling another first reading. An Open House was later held on May 22, followed by a second Public Hearing on May 26. The documents were passed and have now been sent to the province for review.

03 Village of Baddeck Plan Review

The Baddeck Area Advisory Committee has completed a series of meetings dedicated to carrying out a detailed review of the current Planning Strategy and Land Use By-law. During this process, the Committee also discussed local issues and opportunities, current planning trends, and direction for the new plan. Based on this input, staff have begun a working draft which aligns as closely with the forthcoming Victoria County Plan.

Open House Sessions were held on March 27th to inform the public of the review project and gather preliminary feedback. Using input from the Open House, staff drafted the first draft of the new Baddeck Plan Area planning documents. After an internal review by staff, the preliminary drafts will be discussed with the Baddeck Area Advisory Committee on June 02, 2025, to seek further comment so staff can refine and revise accordingly. The Baddeck Area Advisory Committee will break for the summer.

04 Inverness County Wind Turbine Policy Review

Inverness County Council asked EDP staff to conduct a review of their Wind Turbine Policy

documents. The documents were originally adopted in 2011 and last updated in 2012. Three staff reports were taken to Planning Advisory Committee July 06, 2023. One staff report provided background information to Council, another staff report recommended short term stop gap policy regarding setbacks and the final staff report made more comprehensive long-term recommendations, including public engagement. Council asked EDPC staff to return with proposed policy based on the long-term recommendations staff report and then to take the proposed changes to the public for input. Public Engagement Sessions ran for three days in three different locations with a morning and afternoon session on each day. A new Staff Report regarding the Public Engagement Session Feedback is currently being drafted went to Planning Advisory Committee July 25th and September 5th. A recommendation from the Planning Advisory Committee to send the revised document to Council for First Reading was passed.

3.2 Plan Amendments, Rezoning & Policy Changes

01 ‘The Glebe’ Extension, 118 St. Ninian Street, Town of Antigonish

On July 1, 2018, staff received an application from Asset Management Ltd who wished to place a second apartment building on their parcel of land, increasing the total number of units on the property by 13 to a total of 34. Asset Management applied to amend the existing development agreement for the property to allow for such changes. The file remains open awaiting updated information from the applicant.

02 Hawthorne Apartments, Town of Antigonish

In 2010 Asset Management Ltd signed an agreement with the Town to develop a 24-unit

apartment building at 62 Hawthorne St. The building was never constructed. In July of 2018, Asset Management Limited proposed an increase of residential units to a total of 34. This requires that a new development agreement be negotiated. This file remains open awaiting updated information from the applicant.

03 West River Antigonish Harbour – Restriction on Lodging Homes (II)

Planning staff and Council recently developed and implemented a strategy to ensure future developments would more accurately be in-line with the intent of the Municipal Planning Strategy. This strategy involved the implementation of percentage restrictions on residential properties to a limit of 29% of habitable space as bedrooms. Due to this potentially being restricting for larger families, planning staff are reviewing alternative possibilities for managing the development of lodging homes within the West River Antigonish Harbour Plan Area.

After reviewing the first staff report restricting percentage of bedroom sizes, Antigonish County Planning Advisory Committee requested a more in-depth review of measures to restrict boarding homes in the West River Antigonish Harbour plan area. This file is still open, and the staff report is being prepared.

04 R-2 Zone and Garden Suites Review

Port Hawkesbury Planning Advisory Committee requested staff examine possible means of increasing residential density for residential zones (both the R-1 and R-2) which could include permitting detached Accessory Dwelling Units (garden and garage suite) developments.

At the May 26, 2022, meeting of Municipal Council, District Planning staff were directed to further examine and report back on several questions from Council members.

A staff report has been drafted and is ready to be discussed at a meeting of Planning Advisory Committee. The file remains open.

05 FOIPOP Appeal – Eileens Lane Subdivision (Richmond County)

On August 9, 2021, we received a request for “...any and all documentation, including but not limited to applications, correspondence, notes, plans (proposed, accepted and/or rejected), photographs, memoranda, drawings and approvals/rejections relating to Eileens Lane from the year 1973 up to and including 2021.”

On October 9, 2024, the Office of the Information and Privacy Commissioner (OIPC) requested staff to do another record search. Further records were provided to the applicant with a new decision letter from the Commission on November 25, 2024.

OIPC closed the file November 26, 2024.

06 Public Participation Resolution

Inhouse initiated review and update of Port Hawkesbury’s Public Participation Policy for amending their Municipal Planning Strategy and Land Use By-law. Staff have drafted a staff report and new policy for review that was initially presented to Planning Advisory Committee February 23, 2023. It was decided that the Committee required additional time to review the draft policy. Staff are waiting for another Planning Advisory Committee meeting to be scheduled for the file. The file remains open.

07 Necessary Private Ways Act Request (Richmond)

On December 06, 2021, an application was received from George and Gail Landry requesting an easement to their land-locked 34-acre property located in Sampsonville Richmond County under Section 17 of the Necessary Private Ways Act through one of two possible

properties. A full review of the application is underway by staff. The file is currently open.

08 Former West Richmond Ed. Centre (Inclusionary Zoning)

Moved by Councillor Mike Diggdon, seconded by Deputy Warden Melanie Sampson that information regarding the former West Richmond Education Center be forwarded to the Planning Advisory Committee and EDPC for further investigation and feedback specific to housing opportunities. Motion carried.

A Planning Advisory Committee meeting for the file was scheduled for April 25, 2023. The file returned to Planning Advisory Committee May 30, 2023, and June 15, 2023, as well as February 20, 2024, for further refinement of the proposed amendments. The file went to Public Hearing on March 25, 2024, and was approved at Second Reading on the same day. Approval by the Minister of Municipal Affairs and Housing is not required due to the file not meeting the required criteria. The file is closed.

09 Grandique Road, Arichat, Apartment DA

On July 20, 2022, an application was received to enter into a development agreement to construct a two-story apartment complex with approximately 10 units intended on PIDs 75212167 and 75212175, Grandique Road.

Staff are awaiting the necessary supporting documents needed to proceed with the application. The file remains open.

10 Church Street Extension, Mixed Use Development

Request from Kyle Van de Sande for a Development Agreement to allow the construction of a multi-unit residential development on two parcels located at the corner of Church Street Extension and the Old Highway 104. The Nova Scotia Department of Public Works, the Town of Antigonish, and the

County of Antigonish are in the planning and design stages of creating an active transportation corridor and roundabout that will impact the nearby intersection. In February of 2023 the province indicated how the design is expected to impact the properties in question.

Once the final site plan is submitted by the applicant, internal review and circulation processes will begin. File remains open.

11 Town of Port Hawkesbury Residential Driveway Requirements

Planning staff received a request from the Town to examine residential driveway requirements in other municipalities within the province and the possibility of implementing residential driveway requirements in the Town's planning documents.

A Background staff report with the analysis findings were presented to Planning Advisory Committee on December 13, 2023, where the Committee gave comment and discussed the applicability of different residential driveway requirements for the Town. A Staff Report with proposed amendments were drafted. Another Planning Advisory Committee meeting is to be scheduled. File remains open

12 The Wellings of Cape Breton



An application was made October 31, 2022, from Nautical Lands Group for forty grouped single-storey dwellings as full-time rentals and forty to fifty mid-rise short term rental units with a bar and restaurant on site. The site is located at PID 50343599, Chemin De L'Anse Des Bois Marie, in Chéticamp.

Staff were waiting on a revised site plan which has been received. The file is closed.

13 Antigonish County-Wide Review of Kennels in all Land Use By-laws

Planning staff received several complaints regarding kennels in the Central Antigonish Plan Area. Further examination of the subject properties showed that these kennels were operating without proper permitting as the use was not permitted in the zone. Only existing kennels that were in operation prior to the adoption of the Central Antigonish Land Use By-law were permitted in the zone, new kennels were not allowed in the zone.

When following up on these complaints received a request to review the by-law of all Antigonish County Secondary Plan Areas with respect to kennels was received.

A Public Hearing was scheduled for October 8 ,2024. The appeal period lapsed on December 12, 2024, with no appeals. The file is closed.

14 Port Hawkesbury Development Agreement – Memorial Drive

On March 20, 2024 an application was received from Jeremy Carroll on behalf of DV Developments Limited for a Development Agreement to allow the construction of 80 residential units spread across two types of four (4) unit dwellings on a 20.54 Acre property with frontage on Memorial Drive (which is owned and maintained by the Town of Port Hawkesbury) that is located behind "That Dog Place" doggy daycare and the Town of Port Hawkesbury's Wastewater Treatment Plant. The proposed development would provide much needed housing for the area.

The Town of Port Hawkesbury approved the Development Agreement on Tuesday June 18, 2024. The file closed at the start of July 2024 after the appeal period lapsed with no appeals.

**15 Commercial Restricted (C-4) Zone
Amendment – Port Hawkesbury**

On April 28, 2023, an application was received to amend The Town of Port Hawkesbury Land Use By-law. The former call center at 24 Queen Street Extension is listed for sale and the property owner has a potential purchaser. The proposal is to convert the building into a retail sales business for construction material. Retail sales is not a permitted use under the zoning in effect. The development will also include outdoor storage and therefore the Port Hawkesbury Planning Strategy would also require an amendment.

The Council of the Town of Port Hawkesbury approved a series of amendments to the Port Hawkesbury Municipal Planning Strategy and Land Use By-law Monday, June 18th, 2024. The Department of Municipal Affairs has indicated that the amendments are not subject to provincial review. The appeal period lapsed, and no appeals were filed. As of July 31, 2024, the file is closed.

**16 Paradis Mixed-Use Development
Agreement – 23 Main Street, Antigonish**

On February 05, 2024, from Jordan Paradis of Paradis Investments Limited to enter into a development agreement for a mixed-use building containing retail commercial and/or professional offices, and up to 24 residential units at 23 Main Street in the Town of Antigonish in accordance with the development agreement provisions in the Town Municipal Planning Strategy and Land Use By-law. This was a second development agreement for the property replacing an agreement for a retail and medical clinic. The revised Development Agreement was approved by Council June 17, 2024. The appeal period lapsed on July 1, 2024, with no appeals. The file is closed.

**17 West River Antigonish Harbour Off Site
Signage Review**

On January 25, 2024, an internal review was initiated to examine signage provisions in the West River Antigonish Harbour Plan Area planning documents. The staff report and associated documents are being prepared. The file is currently open.

**18 Town of Antigonish Omnibus
Amendments (3)**

Staff have been administering the Plan and By-law since they came into effect May 7, 2020, and tracking areas where the documents could be revised. On January 03, 2024, Planning staff began another round of omnibus amendments regarding; Policy UDH12 which relates to the re-use of heritage and historic buildings; Definition of hard surface within the Land Use By-law; and Permitted siding materials within the Downtown Mixed Use (MU-1) zone.

A staff report was presented to Planning Advisory Committee on April 8, 2024. Council approved the amendments May 21, 2024. The appeal period lapsed, with no appeals. The file is closed.

**19 Accessory Dwelling Unit Amendments –
Town of Antigonish**

On February 14, 2022, the Planning Advisory Committee requested further review of the High-Risk Floodplain (HF) Zone Review and ADU – Secondary Suites provisions in the Town of Antigonish Planning Documents. On January 03, 2024, the analysis of the Accessory Dwelling Unit provisions split to become a separate file.

A staff report was presented to Planning Advisory Committee on January 11, 2024, but no further action was taken. The file is now considered closed.

20 Myette Road Tracadie – Rezoning to R-2

On October 31, 2023, planning staff received a request to rezone four properties, which are; PID 10138329, PID 10136901, PID 10138337 and PID 10138345 on Myette Road. Three of the properties will be rezoned to allow for the construction of three semi-detached units on each lot for a total of 18 units.

The File closed at the start of July 2024, after the appeal period lapsed with no appeals.

21 Ben’s Brae Phase 4 Development, Antigonish County – Rezoning Request

On November 14, 2023, planning staff received a request from Strum Consulting, on behalf of their client, Brian Clifton, for the partial re-zoning of PID 01208933, located in the West River Antigonish Harbour Area, from Residential (R-1) Zone to the Multiple Unit Residential (R-2) Zone. This would allow for the use of townhouses, and multiple unit dwellings to a maximum of four units on the subject property.

The file was presented to Planning Advisory Committee June 3, 2024, and at Public Hearing July 2, 2024. The appeal period lapsed with no appeals. The File is closed.

22 Antigonish County WRAH Townhouse Lot Requirements Review

On December 08, 2023, planning staff received a completed planning application from Strum Consulting requesting a review and possible amendment of the West River Antigonish Harbour Land-Use By-Law (LUB) related to the lot requirements for Townhouses to be consistent with adjoining LUB requirements in the Town of Antigonish.

The file was presented to Planning Advisory Committee June 3, 2024, and at Public Hearing July 2, 2024. The appeal period lapsed with no appeals. The File is closed.

23 Variance Notification Procedure and Subdivision By-law Amendments

On December 19, 2023 planning staff received a request from the Planning Advisory Committee to review the Richmond County variance procedure regarding the use of registered mail to serve notifications, to increase the appeal period from 14 to 21 days, and to review the Richmond County Subdivision By-law and propose options to improve clarity “right-of-way” and “clearly surveyed”. A public hearing was scheduled for November 25, 2024. The appeal period lapsed on December 11, 2024, with no appeals.

The staff report and schedule were sent for Provincial review. The Provincial Review determined that the appeal period cannot be extended beyond 14 days. Staff have prepared amending pages to revert all affected documents back to the 14-day appeal period, accordingly. The file is closed.

24 Rezoning from R-1 to R-2 in East Tracadie to construct four duplexes

On May 8, 2024, planning staff received a request from Uriah Cooper to rezone his property from Rural (R-1) to Residential Multi-unit (R-2) zone to allow four duplexes for seniors to be constructed on the lot. The lot currently has a single detached dwelling on it.

Staff have drafted a staff report and new policy for review that was initially presented to Planning Advisory Committee January 20, 2025. A Public Hearing was scheduled for February 26, 2025. The appeal period lapsed on March 14, 2025, with no appeals. The file is closed.

25 Rezoning from R-1 to R-2 in Mount Cameron to construct fourplexes.

Application to rezone property (PID 10137115) located on Mount Cameron Circle, Antigonish Landing, Antigonish County from the Residential (R-1) Zone to the Residential Multi-unit (R-2) Zone to allow for the construction of a fourplex. The

original application from May 9th was incorrect regarding the location of a duplex that is also to be built as part of the development applied for at that time

A Public Hearing was scheduled for February 26, 2025. The appeal period lapsed on March 14, 2025, with no appeals. The file is closed.

26 Private Roads in the Port Hood Plan Area

At the May 16th, 2024, meeting of the Planning Advisory Committee the following motions was passed: That the Eastern District Planning Commission review the Port Hood Private Roads portion of the Port Hood Municipal Planning Strategy and Land Use By-Law. Other plan areas within Inverness County allow private roads, and these amendments will allow Port Hood to be consistent with that approach.

The file was presented at Public Hearing October 17, 2024. The Notice of Adoption became effective December 18, 2024. The file is closed.

27 Foston Gas Station Limited Salt Springs, Antigonish (Zone Amendment)

On May 8, 2024, Planning staff received a request to amend the West River Antigonish Harbour Land Use By-law to allow small-scale auto sales as a permitted use in the C-1 Zone on PID 01212117. The property has been an automobile service station for many years.

The file was presented to Planning Advisory Committee January 20, 2025, and at Public Hearing February 26, 2025. The appeal period lapsed March 14, 2025, with no appeals. The file is closed.

28 LaPointe Museum and Gastropub by Development Agreement

On July 24, 2024, planning staff received a request from Conrad Taves Consulting on behalf of Charlamara Holdings Inc. requesting to enter into a development agreement for a two-story commercial building at 759 Chéticamp Island

Road (PID 50168384). This development is in close proximity to another application for development agreement for up to 12 tourist cottages on Chéticamp Island.

The file was presented to the Planning Advisory Committee March 6, 2025, and at Public Hearing April 3, 2025. The appeal period lapsed April 24, 2025, with no appeals. The file is closed.

29 LaPointe Rental Cottages by Development Agreement

On August 6, 2024, planning staff received a request from Conrad Taves Consulting on behalf of Charlamara Holdings Inc. for a development agreement for up to twelve rental cottages to be located at LaPointe, Chéticamp Island Road (PIDs 50350693, 50350685, 50350677). The lands were recently subdivided to allow construction to begin for six units, permitted as dwelling units. The lands will be consolidated, and the units rented as cottages upon registration of an approved development agreement.

The file was presented to the Planning Advisory Committee March 6, 2025, and at public hearing April 3, 2025. The appeal period lapsed April 24, 2025, with no appeals. The file is closed.

30 La Doucet Test Kitchen by Development Agreement

On September 16, 2024, an application was received from Conrad Taves Consulting on behalf of Charlamara Holdings Inc. for a development agreement for a test kitchen to complement the developments taking place on Chéticamp Island, Le Cap and downtown Chéticamp. La “Doucet” will serve as a small-scale test kitchen operation for the Chef to try out recipes for small private gatherings.



The file was presented to the Planning Advisory Committee on March 6, 2025, and at a Public Hearing on April 3, 2025. The appeal period lapsed on April 24, 2025, with no appeals. The file is closed.

31 Le Cap Hotel by Development Agreement

On September 17, 2024, an application was received from Jordan Rice on behalf of Omar Gandhi Architects Inc. for a development agreement for a 61,000 sq. ft. hospitality development (a spa, restaurant, boutique hotel accommodations and various retail opportunities) to be built on a vacant parcel of land along De Lanse Des Boise Maries, Chéticamp. The development is comprised of one main structure and several ancillary pavilions that support the hospitality and retail goals of the development.

A staff report is currently being prepared, and a traffic study is underway. The file remains open.

32 Rezoning from C-1 to R-1 in Addington Forks for existing residential use

On January 7, 2025, an application was received to rezone property (PID 01210582) located on Addington Forks Road, Addington Forks, Antigonish County from the Local Commercial (C-1) zone to Residential (R-1). The lot was formerly used for a paving company but has been used residentially since 2013.

The file was presented to the Planning Advisory Committee January 20, 2025 and at Public Hearing February 26, 2025. The file was closed after the appeal period lapsed with no appeals.

33 Catherine Drive Gas Station & Restaurant by Development Agreement

On January 1, 2025, planning staff received an application from John Newhook on behalf of Island Construction & Environmental Limited to enter into a Development Agreement for a gas station, convenience store, and restaurant to be built on PID 10140010, Catherine Drive, Beech Hill, within the East Gate Ridge Commercial Business Park.

The file was presented at a Public Hearing on April 8, 2025. The file was closed on April 30, 2025, after the appeal period lapsed with no appeals.

34 Flood Risk Management Review – Town of Antigonish & Antigonish County (Central & West River Harbour Plan Areas)

Planning staff are preparing Municipal Planning Strategy and Land Use By-law amendments based on the South/West Primary Watershed Flood Mapping Study, which identified increased flood risks from river convergence, tidal surges, and ice jamming. The file is pending direction from a Joint Town/County Council meeting. File remains open.

35 Fairmont Rezoning Request from RG-1 to TC-1 for tourist cottages

On February 13, 2025, Planning Staff received a request to rezone a part of a large property (PID 01231182) to Tourist Commercial (TC-1) zone to allow several tourist accommodations to be built.

A staff report is currently underway. Staff are awaiting a revised site plan, as the initial submission included incorrect property boundaries. The file remains open.

3.3 Dangerous and Unsightly Premises

Richmond County

There were seven (7) active files in Richmond County from 2024 to 2025 and three (3) were resolved during the course of the year. Two (2) were resolved by property owners through Orders being issued. We are striving for owner compliance with the remaining outstanding files.

Antigonish County

There were three (3) active files in the County of Antigonish for 2024 to 2025. In the case of one (1) file, compliance was obtained via property owner compliance. Two other complaints received were investigated and determined to not be dangerous and or unsightly.

Inverness County

There were eleven (11) files for Inverness County during the last year. Out of the eleven (11) files, voluntary compliance was achieved in two (2) of them. Orders were used for compliance on two (2); and we are working with the remaining property owners to complete the necessary work.

Antigonish Town

We were involved in one file in the Town of Antigonish for 2024 to 2025. One (1) demolition was remedied through voluntary compliance. We will continue to work with the property owners and Town of Antigonish By law Enforcement to obtain compliance in the any files that we receive.

Port Hawkesbury

There were two (2) complaint files for Port Hawkesbury from 2024 to 2025. In one (1) case we were able to achieve voluntary property owner compliance. We continue to work with the property owners to achieve compliance in the outstanding files. However, there are some older files that we are still working on revisiting to confirm compliance or to move forward with action to bring into compliance.

Victoria County

There were 7 (7) complaint files in the County of Victoria in 2024 to 2025. Of these, two (2) were dealt with through Orders being issued. Of the two (2) Orders issued, owner compliance was achieved in one (1). We are working with the property owners to complete the outstanding files, some of which are repeat offenders.

	Antigonish	Inverness	Victoria	Richmond	Port Hawkesbury	Antigonish Town
Cases	3	11	7	7	2	1
Compliance with Orders	0	2	1	2	0	0
Voluntary Compliance	1	2	1	0	1	1
Not D&U Closed	2	3	1	1	0	0
In Progress	0	4	4	4	1	0

4. Development Control

4.1 Antigonish County

4.1.1 Building Permits (April 1, 2024 – March 31, 2025)

Residential	Permits	Value
New	49	\$ 27,581,461
Mobile Homes	21	4,402,000
Additions, Alterations and Renovations	42	11,245,479
Garages and Accessory Buildings	57	2,458,701
Multiple Units	7	15,145,500
	176	\$ 52,632,911
Agricultural, Commercial or Industrial		
Agricultural	2	\$ 75,500
Commercial	12	2,717,000
Industrial	0	0
	14	\$ 2,792,500
Institutional Buildings		
New	0	-
Additions and Alterations	0	-
	0	\$ -
Other	7	\$ 315,000
Total	197	\$ 55,740,411

4.1.2 Subdivision Activity (April 1, 2024 – March 31, 2025)

	Applications	Lots	Fees
Final Plan	88	103	\$ 17,600
Extra Lots	-	12	\$ 300
Tentative Plan	-	-	-
Preliminary Plan	-	-	-
Repeal	-	-	-
	88	115	\$ 17,900

4. Development Control (Continued)

4.2 Inverness County

4.2.1 Building Permits (April 1, 2024 – March 31, 2025)

Residential	Permits	Value
New	55	\$ 25,321,962
Mobile Homes	27	6,201,246
Additions, Alterations and Renovations	29	2,680,244
Garages and Accessory Buildings	71	2,335,318
Multiple Units	15	4,724,655
	197	\$ 41,263,425
Agricultural, Commercial or Industrial		
Agricultural	2	\$ 560,000
Commercial	20	13,205,905
Industrial	2	1,130,000
	24	\$ \$14,895,905
Institutional Buildings		
New	3	\$ 46,225,081
Additions and Alterations	1	1,242,300
	1	\$ 47,467,381
Other	3	\$ 87,000
Total	230	\$ 103,713,711

4.2.2 Subdivision Activity (April 1, 2024 – March 31, 2025)

	Applications	Lots	Fees
Final Plan	89	105	\$ 17,650
Extra Lots	-	2	50
Tentative Plan	1	-	50
Preliminary Plan	-	-	-
Repeals	-	-	-
	89	107	\$ 17,750

4. Development Control (Continued)

4.3 Richmond County

4.3.1 Building Permits (April 1, 2024 – March 31, 2025)

Residential	Permits	Value
New	47	\$ 19,138,700
Mobile Homes	17	4,508,050
Additions, Alterations and Renovations	29	2,570,500
Garages and Accessory Buildings	65	2,789,500
Multiple Units	3	1,200,000
	161	\$ 30,206,750
Agricultural, Commercial or Industrial		
Agricultural	1	\$ 1,00
Commercial	8	884,200
Industrial	1	300,000
	13	\$ 1,184,201
Institutional Buildings		
New	0	\$ -
Additions and Alterations	0	-
	0	\$ -
Other	0	\$ -
Total	171	\$ 31,390,951

4.3.2 Subdivision Activity (April 1, 2024 – March 31, 2025)

	Applications	Lots	Fees
Final Plan	49	80	\$ 6,800
Extra Lots	-	11	275
Tentative Plan	1	2	50
Preliminary Plan	-	-	-
Repeals	-	-	-
	35	93	\$ 7,125

4. Development Control (Continued)

4.4 Victoria County

4.4.1 Building Permits (April 1, 2024 – March 31, 2025)

Residential	Permits	Value
New	47	\$ 29,569,400
Mobile Homes	0	-
Additions, Alterations and Renovations	19	2,147,270
Garages and Accessory Buildings	34	1,034,800
Multiple Units	2	1,014,900
	102	\$ 33,766,370
Agricultural, Commercial or Industrial		
Agricultural	0	\$ -
Commercial	24	15,161,844
Industrial	0	-
	17	\$ 15,161,844
Institutional Buildings		
New	0	\$ -
Additions and Alterations	1	190,000
	1	\$ 190,000
Other	3	\$ 112,000
Total	130	\$ 49,230,214

4.4.2 Subdivision Activity (April 1, 2024 – March 31, 2025)

	Applications	Lots	Fees
Final Plan	19	17	\$ 3,800
Extra Lots	-	11	275
Tentative Plan	-	-	-
Preliminary Plan	-	-	-
Repeals	-	-	-
	19	28	\$ 4,075

4. Development Control (Continued)

4.5 Port Hawkesbury

4.5.1 Building Permits (April 1, 2024 – March 31, 2025)

Residential	Permits	Value
New	1	\$ 490,000
Mobile Homes	1	195,000
Additions, Alterations and Renovations	4	67,500
Garages and Accessory Buildings	5	43,001
Multiple Units	5	145,000
	16	\$ 1,125,941
Agricultural, Commercial or Industrial		
Agricultural	0	\$ -
Commercial	13	4,258,494
Industrial	2	145,621
	15	\$ 4,404,115
Institutional Buildings		
New	0	\$ -
Additions and Alterations	0	-
	0	\$ -
Other	1	\$ 5,000
Total	32	\$ 5,349,616

4.5.2 Subdivision Activity (April 1, 2024 – March 31, 2025)

	Applications	Lots	Fees
Final Plan	2	3	\$ 400
Extra Lots	-	-	-
Tentative Plan	-	-	-
Preliminary Plan	-	-	-
Repeals	-	-	-
	2	3	\$ 400

4. Development Control (Continued)

4.6 Town of Antigonish

4.6.1 Building Permits (July 1, 2024 – March 31, 2025)

Residential	Permits	Value
New	1	\$ 489,000
Mobile Homes	0	-
Additions, Alterations and Renovations	11	324,565
Garages and Accessory Buildings	1	10,000
Multiple Units	3	1,707,580
	16	\$ 2,531,145
Agricultural, Commercial or Industrial		
Agricultural	0	\$ -
Commercial	12	5,248,802
Industrial	0	-
	12	\$ 5,248,802
Institutional Buildings		
New	0	-
Additions and Alterations	0	-
	0	\$ -
Other	1	\$ 1,500
Total	29	\$ 7,781,477

4.6.2 Subdivision Activity (April 1, 2024 – March 31, 2025)

	Applications	Lots	Fees
Final Plan	2	2	\$ 400
Extra Lots	-	-	-
Tentative Plan	-	-	-
Preliminary Plan	-	-	-
	2	2	\$ 400

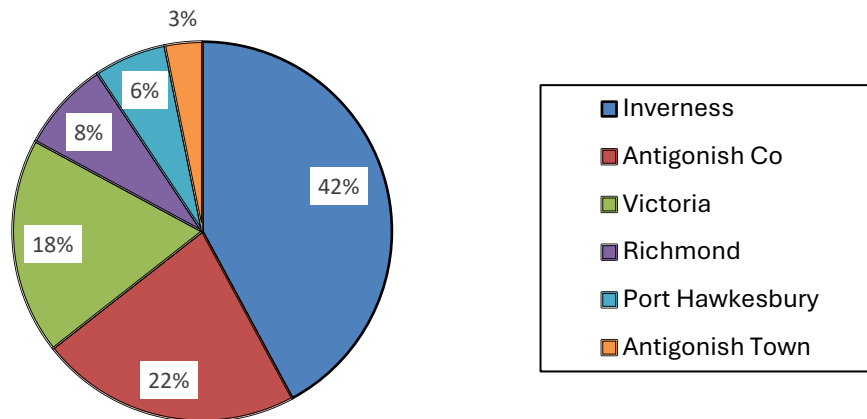
4. Development Control (Continued)

4.7 Development Summary

4.7.1 Building Permits (April 1, 2024 to March 31, 2025)

	Antigonish Co.	Inverness	Richmond	Victoria	Antigonish Town	Hawkesbury
Construction Value	\$55,740,411	\$103,713,711	\$31,390,951	\$49,230,214	\$7,781,447	\$5,349,616
Building Permit Fees	\$150,432	\$284,368.25	\$52,513	\$124,649.17	\$21,431	\$41,571.23
Permits Issued	197	230	171	130	29	32

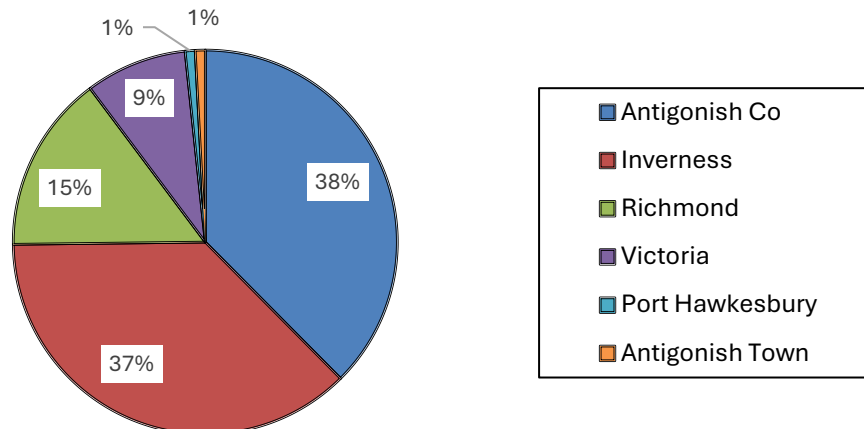
Building Permit Revenues



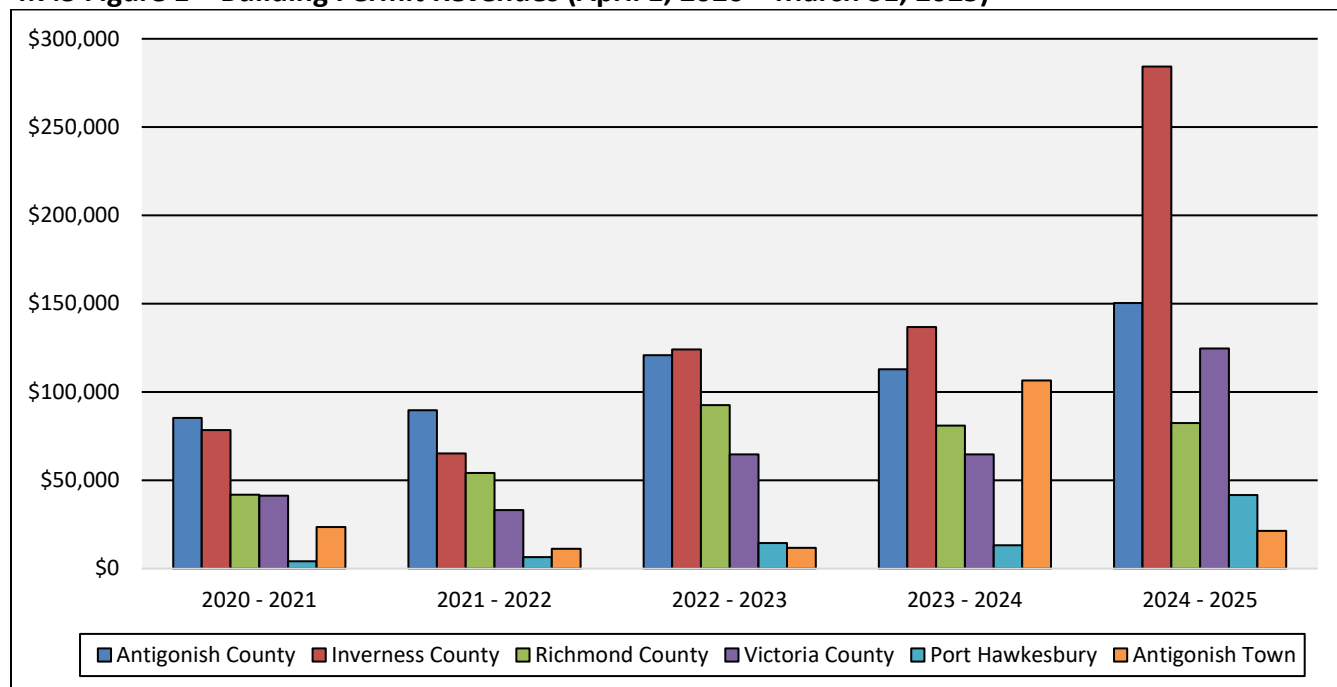
4.7.2 Subdivision Activity (April 1, 2024 - March 31, 2025)

	Antigonish Co.	Inverness	Richmond	Victoria	Antigonish Town	Hawkesbury
Final Plans	88	89	35	19	2	2
Final Lots Created	115	107	93	28	2	3
Total Fees	\$17,900	\$17,750	\$7,125	\$4,075	\$400	\$400

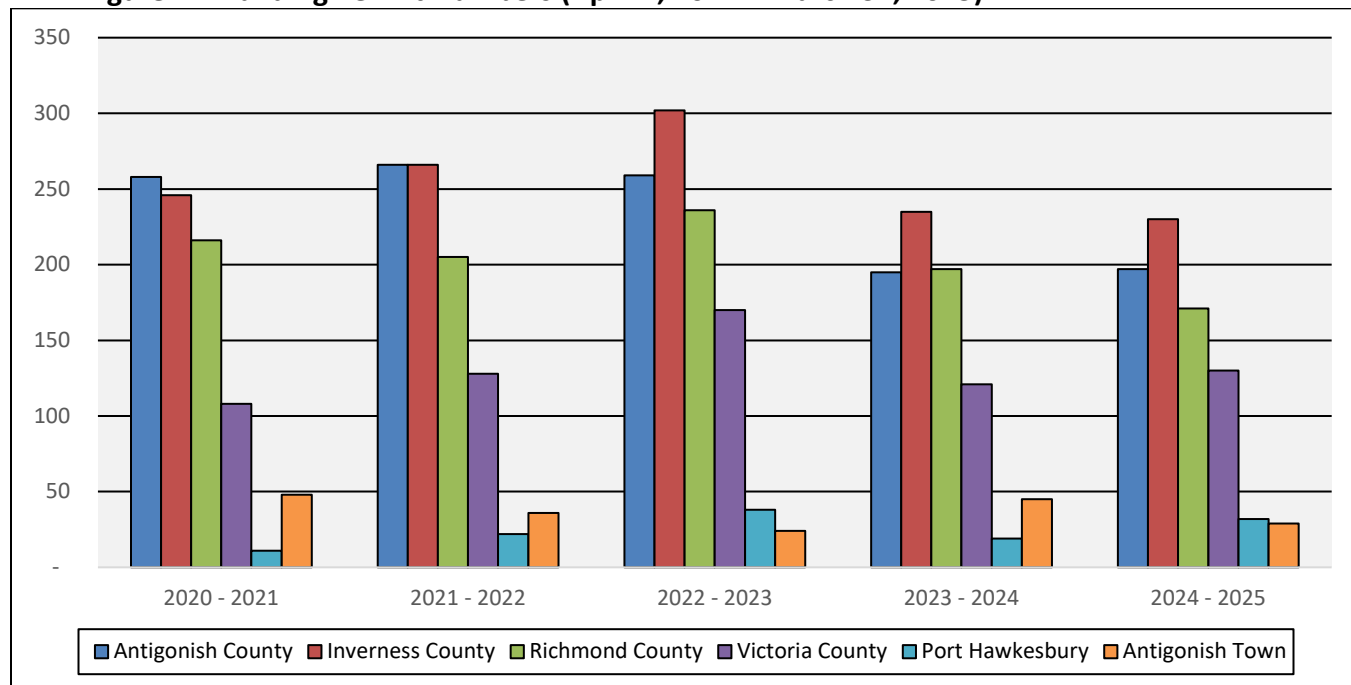
Subdivison Revenues

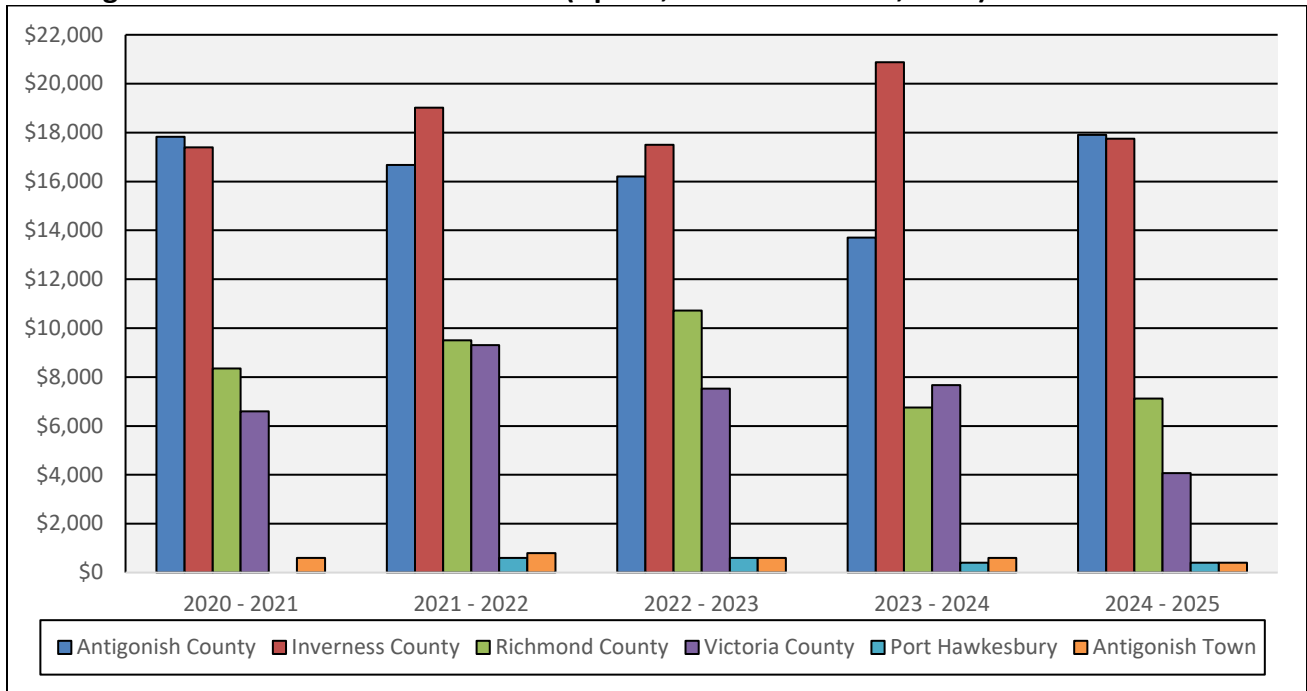
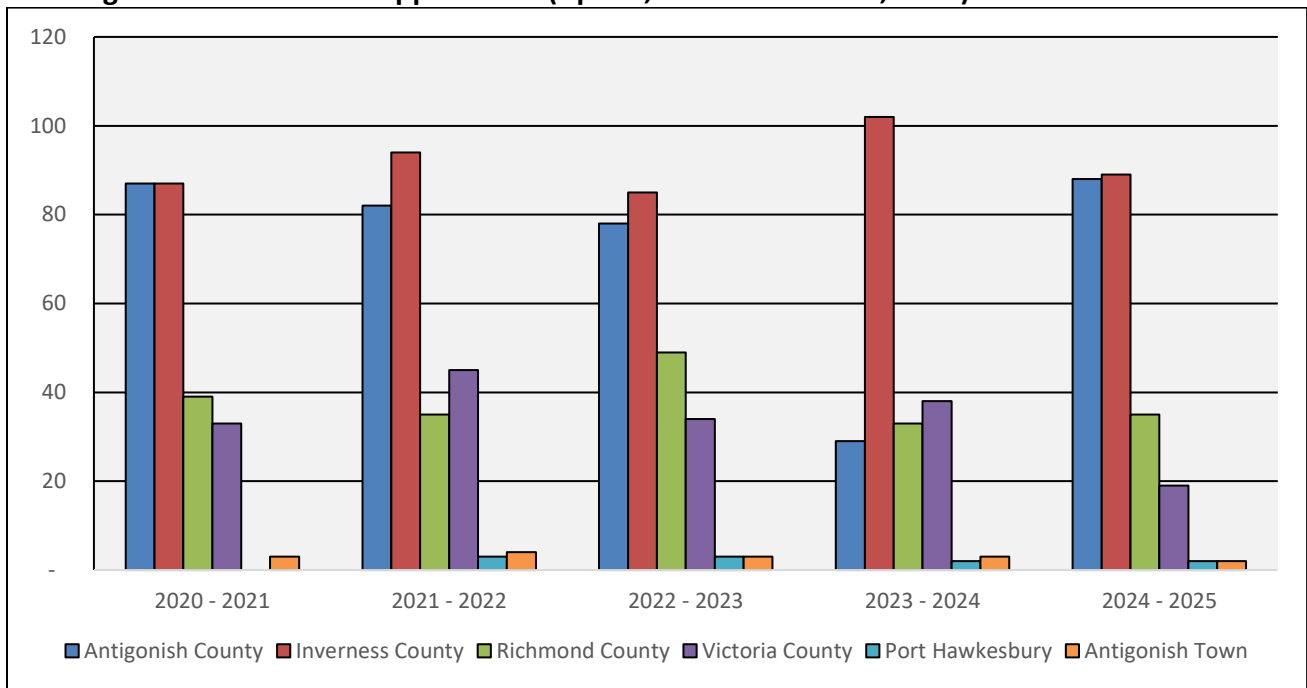


4.7.3 Figure 1 – Building Permit Revenues (April 1, 2020 – March 31, 2025)



4.7.4 Figure 2 – Building Permit Numbers (April 1, 2021 – March 31, 2025)



4.7.5 Figure 3 – Subdivision Fee Revenues (April 1, 2020 – March 31, 2025)**4.7.6 Figure 4 – Subdivision Applications (April 1, 2020 – March 31, 2025)**

Appendix A. 2025-2026 Operating Estimates

Operating Estimates
Eastern District Planning Commission
2025 – 2026

	Budget
Staff	
Wages	\$1,091,900
EI, CPP, Group Insurance	\$133,109
Workers Compensation	\$26,094
Company RRSP	\$98,271
Membership Dues and Fees	\$8,000
	\$1,357,374
Administrative Overhead	
Advertising	\$1,500
Bank and Service Charges	\$2,500
Computers	\$11,000
Insurance	\$80,000
Misc. Operating Costs	\$4,500
Office Rent	\$43,400
Office Supplies	\$7,000
Photocopying	\$6,500
Postage	\$7,000
Telephone and Fax	\$12,000
	\$174,900
Travel and Training	
Mileage Compensation	\$80,000
Conference Fees and Expenses	\$30,000
	\$110,000
Additional Fees	
Legal	\$2,000
Auditor	\$15,985
Special Projects	-
MIP Expenses	-
Technical and Mapping	\$35,000
Commission Expenses	\$4,000
	\$56,985
TOTAL	\$1,699,259

Operating Estimates
2025 – 2026

	Budget
	\$1,699,259
Building Permits	
Building Permits Fees	\$600,000
Subdivision Fees	\$65,000
Miscellaneous Revenues	\$9,000
MIP Funding	\$0
Flood Line Mapping Project	\$0
E-911 Funding	\$20,000
Net Budget	\$1,005,259
Base Contribution (\$35,000)	\$210,000
Net Budget for Uniform Assessment:	\$795,259
Total Contributions	
Antigonish County	\$249,636
Inverness County	\$230,354
Richmond County	\$177,354
Victoria County	\$169,879
Town of Antigonish	\$110,306
Port Hawkesbury	\$67,728
Total	\$1,005,259

Uniform Assessment Sharing Base (2024-2025)

Municipality	Assessment	Percentage
Antigonish	\$1,546,200,642	26.99%
Inverness	\$1,253,664,994	24.56%
Richmond	\$1,025,519,895	17.90%
Victoria	\$971,644,728	16.96%
Town of Antigonish	\$542,489,365	9.47%
Hawkesbury	\$235,765,291	4.12%
	\$5,728,915,929	100.00%

Appendix B. Inter – Municipal Services Agreement

JULY 1, 2021

WHEREAS the Inverness Richmond District Planning Commission was established by Order of the Minister of Municipal Affairs dated 18 July 1991;

AND WHEREAS the Town of Port Hawkesbury joined the Commission on 1 April 1993 by approval of the participants and Minister's Order dated 24 March 1993;

AND WHEREAS the Municipality of the County of Victoria joined on 1 April 1995 by approval of the participants and Minister's Order dated 4 July 1995, the Commission then being renamed the Rural Cape Breton District Planning Commission;

AND WHEREAS effective 1 April 1999, section 253 of the *Municipal Government Act, S.N.S. 1998, c. 18* continued the Rural Cape Breton District Planning Commission as a body corporate and deemed the Ministerial Order of 4 July 1995 an inter-municipal services agreement variable by agreement of all participating municipalities without requirement for Ministerial approval;

AND WHEREAS by agreement of all of the participating municipalities, the Municipality of the County of Antigonish joined for a term, from 1 April 2005 to 31 March 2006;

AND WHEREAS by agreement of all of the participating municipalities, the Municipality of the County of Antigonish joined permanently effective 1 April 2006, the Commission then being renamed the Eastern District Planning Commission;

AND WHEREAS by agreement of all of the participating municipalities, the Town of Antigonish joined the Commission for a term of three years from 1 July 2018 to 30 June 2021;

AND WHEREAS the Town of Antigonish has now asked to join the Commission permanently, effective 1 July 2021;

AND WHEREAS by resolution of their respective councils, all of the participating municipalities have agreed to the request from the Town of Antigonish on the terms and conditions hereunder;

NOW THEREFORE, in consideration of the services and payments described herein, the participating municipalities identified herein agree to amend their inter-municipal services agreement of 1 July 2018 to provide as follows:

1. In this Agreement:
 - (a) "Act" means the *Municipal Government Act, S.N.S. 1998, c.5, as am.*;
 - (b) "Commission" means the Eastern District Planning Commission;
 - (c) "Participating municipality" means a municipality represented on the Commission;
 - (d) "District" means collectively the geographical areas of all of the participating municipalities;
2. The Commission shall be a district planning commission within the meaning of the *Act* with the powers provided therein and more particularly described at section 255 of the *Act*.
3. The participating municipalities are the *Municipality of the County of Inverness* ("Inverness"), the

Municipality of the County of Richmond (“Richmond”), the ***Town of Port Hawkesbury*** (“Port Hawkesbury”), the ***Municipality of the County of Victoria*** (“Victoria”), the ***Municipality of the County of Antigonish*** (“Antigonish”), and the ***Town of Antigonish*** (“Antigonish Town”).

4. The Commission shall exercise its powers and responsibilities exclusively in and for the District.

Commission Membership

5. The Commission shall consist of 12 members, being 2 members appointed by Council for each of the participating municipalities.
6. Participating municipalities may each appoint one alternate member authorized to act for either of its regular members when that member is temporarily unavailable to attend.
7. Each participating municipality shall notify the Commission of the names of its regular and alternate members as soon as possible after their respective appointments.
8. Members, whether regular or alternate, must be municipal or town councillors for the participating municipality appointing them and their membership is subject to section 254 of the *Act*.
9. Membership shall be for a one-year term from the effective date of that member’s appointment or until a successor is appointed.

Election of Officers

10. ***Chairperson***. Each year, at the first meeting of the Commission after each participating municipality has appointed its members, the Commission shall elect a Chairperson.
11. The chairperson shall be an appointed regular member.
12. Each chairperson shall hold the position for one year and selection for the position shall be rotated among the participating municipalities annually to ensure each participating municipality holds the chair for one year before the position returns to any other participating municipality.
13. ***Vice-Chairperson***. The Commission shall elect a Vice-Chairperson at the same meeting at which it elects the Chairperson.
14. The Vice-Chairperson shall be an appointed regular member.
15. The Vice-Chairperson shall hold the position for one year and shall perform the functions of the Chairperson in the Chairperson’s absence.
16. The position of Vice-Chairperson shall be rotated annually among each of the participating municipalities in the same manner as the Chairperson position, but the Vice-Chairperson position shall not be held by a member from the same participating municipality as then holds the Chairperson position.
17. ***Secretary-Treasurer***. The Commission shall appoint a Secretary-Treasurer from the staff of one of the participating municipalities.
18. With the consent of his or her employer municipality, the Secretary-Treasurer shall hold office until a successor is appointed.

19. The Secretary-Treasurer shall not be a member of the Commission and shall not have a vote at any Commission meeting.

Commission Meetings

20. The Commission shall hold at least four meetings each year, held quarterly, one of which shall be the Annual Meeting.
21. Other meetings may be called from time to time by the Chairperson or by any two members.
22. A quorum for a meeting shall be 7 members, which must include at least one member from each of the participating municipalities.
23. Each member shall be entitled to one vote on any voting matter.
24. A passing vote shall be a majority of votes at a properly constituted meeting where the majority includes a vote cast by a representative of each participating municipality.
25. The Chairperson shall be entitled to vote on all questions arising before the Commission, but if the Chairperson does not vote at the time of the call for the question, the Chairperson's vote shall be lost.

Auditor and Financial Report

26. The Commission shall annually appoint a registered municipal auditor to be its auditor and, on or before 30 June of each year, shall provide councils for the participating municipalities with a financial report for the preceding year signed by the Commission's auditor.

Annual Reports and Estimates

27. In accordance with the requirements of the *Act*, the Commission shall make an annual report to councils of the participating municipalities and shall submit to the clerk of each participating municipality an estimate of revenues and expenditures for the next fiscal year.

Financial Contribution

28. Unless otherwise agreed in writing by all of the participating municipalities, the proportion in which each participating municipality shall contribute funds to meet the Commission's expenses shall be at a **fixed base rate** with the remainder of the budget contributed to in the same proportion as the respective contributions of the participating municipalities to other objects of joint expenditure for their joint benefit and the operations of the Commission shall be deemed to be an object of joint expenditure by the participating municipalities.

Services and Fees

29. The Commission shall provide district planning services to its participating municipalities pursuant to the *Act* and / or as delegated to it by any of its participating municipalities in accordance with the *Act*.
30. Without limiting the foregoing, the Commission shall provide building and fire inspection services to the participating municipalities in return for which each participating municipality shall pay to the Commission, in addition to the regular contribution pursuant to Section 29 above, the amounts

received by that participating municipality from fees charged for building permits.

31. In the event a participating municipality does not charge fees for building permits at least equal to the Commission's prescribed scale of fees, that participating municipality shall pay to the Commission, in addition to its regular contribution pursuant to Section 28 above, an amount equal to the building permit fees that would have been receivable had the participating municipality charged fees based on the Commission's prescribed scale of fees.
32. The Commission shall staff five sub-offices, one in Inverness, one in Richmond, one in Victoria, and two in Antigonish, for the purpose of providing building inspection services.
33. The Commission shall provide subdivision services to the participating municipalities in return for which each participating municipality shall pay to the Commission, in addition to the regular contribution pursuant to Section 28 above, the amounts received by that participating municipality from fees charged for subdivision applications.
34. In the event that a participating municipality does not charge fees for subdivision applications at least equal to the Commission's prescribed scale of fees, that participating municipality shall pay to the Commission, in addition to its regular contribution pursuant to Section 28 above, an amount equal to the subdivision application fees that would have been receivable had the participating municipality charged fees based on the Commission's prescribed scale of fees.
35. The Commission shall provide civic addressing services to the participating municipalities in return for which each participating municipality shall pay to the Commission, in addition to their respective regular contributions pursuant to Section 28 above, the amounts received from fees or paid by the Province for the said civic addressing.
36. The Commission shall provide such other services to the participating municipalities in return for which the participating municipalities shall pay to the Commission, in addition to their respective regular contributions pursuant to Section 28 above, such amounts received from fees charged by the participating municipalities or otherwise received by them for the said services.
37. The participating municipalities shall pay to the Commission their respective contributions and fees as set out here above, quarterly, with the Section 28 financial contribution to be paid in advance for the next quarter.

Withdrawal from Commission

38. Withdrawal by any participating municipality from the Commission is governed by the Act.
39. In the event that all the participating municipalities have agreed to dissolve the commission, they shall, provide for the distribution of the assets and liabilities of the commission among the participating municipalities upon its dissolution in accordance with the same formula used in calculating contributions to the Commission.

Indemnification by Antigonish Town

40. The Commission and its participant members other than Antigonish Town shall not be liable for any loss, claim, action, cause of action whatsoever arising from any act, omission or representation of

or by any employee, officer, agent, representative or assign of Antigonish Town occurring prior to Antigonish Town joining the Commission.

41. Antigonish Town indemnifies and saves harmless the Commission and its participant members other than Antigonish Town from any and all liability arising from any act, omission, or representation of or by any employee, officer, agent, representative or assign of Antigonish Town occurring prior to Antigonish Town joining the Commission.
42. The Commission indemnifies and saves harmless Antigonish Town from any and all liability arising from any act, omission, or representation of or by any employee, officer, agent, representative or assign of the Commission occurring prior to Antigonish Town joining the Commission.

Effective date

43. This Agreement shall have effect on, from and after July 1, 2021
44. This Agreement varies and replaces the parties' Inter-municipal Services Agreement of July 1 2018.

NOW THEREFORE the parties hereto, by their duly authorized representatives, pursuant to resolutions of their respective municipal councils, have signed and sealed on the dates hereunder in witness to their agreement.

Municipality of the County of Inverness

Municipality of the County of Richmond

Town of Port Hawkesbury

Municipality of the County of Victoria

Municipality of the County of Antigonish

Town of Antigonish

Appendix C. Auditor's Report

Eastern District Planning Commission
Financial Statements
March 31, 2025

Eastern District Planning Commission

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For the year ended March 31, 2025

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Independent Auditor's Report

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Management's Responsibility for the Financial Statements

To the Members of Eastern District Planning Commission:

Management is responsible for the preparation and presentation of the accompanying financial statements, including responsibility for significant accounting judgments and estimates in accordance with Canadian public sector accounting standards and ensuring that all information in the annual report is consistent with the statements. This responsibility includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgment is required.

In discharging its responsibilities for the integrity and fairness of the financial statements, management designs and maintains the necessary accounting systems and related internal controls to provide reasonable assurance that transactions are authorized, assets are safeguarded and financial records are properly maintained to provide reliable information for the preparation of financial statements.

The Board of Directors is composed primarily of Directors who are neither management nor employees of the Commission. The Board is responsible for overseeing management in the performance of its financial reporting responsibilities, and for approving the financial information included in the annual report. The Board fulfils these responsibilities by reviewing the financial information prepared by management and discussing relevant matters with management and external auditors. The Board is also responsible for recommending the appointment of the Commission's external auditors.

MNP LLP is appointed by the Members to audit the financial statements and report directly to them; their report follows. The external auditors have full and free access to, and meet periodically and separately with, both the Board and management to discuss their audit findings.

June 27, 2025



John Bain - Director

To the Members of Eastern District Planning Commission:

Opinion

We have audited the financial statements of Eastern District Planning Commission (the "Commission"), which comprise the statement of financial position as at March 31, 2025, and the statements of operations and accumulated surplus, changes in net financial assets, cash flows and the related schedules for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Commission as at March 31, 2025, and the results of its operations, changes in its net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Commission in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

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

In preparing the financial statements, management is responsible for assessing the Commission's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Commission or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Commission's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Commission's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Commission to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Sydney, Nova Scotia
June 27, 2025

MNP LLP
Chartered Professional Accountants

Eastern District Planning Commission
Statement of Financial Position
As at March 31, 2025

	2025	2024
Financial assets		
Cash	825,093	882,830
Receivables	496,057	26,549
	1,321,150	909,379
Financial liabilities		
Payables and accruals	269,602	68,879
Deferred revenue (Note 4)	535,501	502,591
	805,103	571,470
Net financial assets	516,047	337,909
Non-financial assets		
Tangible capital assets (Note 5)	25,566	16,687
Prepaid expenses	9,064	13,228
	34,630	29,915
Accumulated surplus	550,677	367,824

Approved on behalf of the Commission



Chairperson



Member

Eastern District Planning Commission

Statement of Operations and Accumulated Surplus

For the year ended March 31, 2025

	2025	2025	2024
	Budget	Actual	Actual
Revenue			
Municipality of the County of Antigonish	247,947	247,947	245,541
Municipality of the County of Inverness	228,816	228,816	223,698
Municipality of the County of Richmond	176,237	176,237	177,115
Municipality of the County of Victoria	168,817	168,817	167,183
Town of Antigonish	109,713	109,713	111,246
Town of Port Hawkesbury	67,470	67,470	67,893
Building and development permit fees	600,000	684,181	551,434
Subdivision fees	65,000	50,625	49,925
E-911 funding	20,000	20,457	20,415
Other	14,000	8,377	8,900
Municipal Flood Line Mapping	500,000	375,499	-
	2,198,000	2,138,139	1,623,350
Expenses			
Administrative (Schedule 1)	2,154,600	1,896,586	1,593,742
Occupancy (Schedule 1)	43,400	43,438	43,391
Amortization	-	15,262	14,470
	2,198,000	1,955,286	1,651,603
Annual surplus (deficit)	-	182,853	(28,253)
Accumulated surplus, beginning of year	-	367,824	396,077
Accumulated surplus, end of year	-	550,677	367,824

The accompanying notes are an integral part of these financial statements

Eastern District Planning Commission **Statement of Change in Net Financial Assets**

For the year ended March 31, 2025

	<i>2025 Budget</i>	<i>2025 Actual</i>	<i>2024 Actual</i>
Annual surplus (deficit)	-	182,853	(28,253)
Acquisition of tangible capital assets	-	(24,141)	(7,430)
Amortization of tangible capital assets	-	15,262	14,470
Change in prepaid expenses	-	4,164	(5,155)
Change in net financial assets	-	178,138	(26,368)
Net financial assets, beginning of year	-	337,909	364,277
Net financial assets, end of year	-	516,047	337,909

The accompanying notes are an integral part of these financial statements

Eastern District Planning Commission
Statement of Cash Flows
For the year ended March 31, 2025

	2025	2024
Operating activities		
Annual surplus (deficit)	182,853	(28,253)
Non-cash items		
Amortization	15,262	14,470
Changes in working capital accounts		
Receivables	(469,508)	31,881
Payables and accruals	200,723	(53,626)
Deferred revenue	32,910	495,448
Prepaid expenses	4,164	(5,155)
	(33,596)	454,765
Investing activities		
Acquisition of tangible capital assets	(24,141)	(7,430)
Increase (decrease) in cash resources	(57,737)	447,335
Cash resources, beginning of year	882,830	435,495
Cash resources, end of year	825,093	882,830

The accompanying notes are an integral part of these financial statements

Eastern District Planning Commission

Schedule 1 - Schedule of Expenses

For the year ended March 31, 2025

	2025 Budget	2025 Actual	2024 Actual
Administrative			
Salaries and employee benefits	1,360,100	1,183,546	1,239,486
Municipal Flood Line Mapping	500,000	375,508	-
Travel and meetings	75,000	87,375	90,889
Liability insurance	75,000	77,102	71,825
Conferences	30,000	29,050	42,652
Eastern Nova Scotia regional planning	-	28,668	42,811
Maps and technical supplies	35,000	28,027	23,453
Office supplies and postage	27,500	27,268	27,142
Telephone	14,000	13,344	14,135
Professional fees	17,500	13,900	13,714
Miscellaneous	9,000	12,457	12,234
Membership dues and subscriptions	8,000	9,160	10,667
Interest and bank charges	2,500	8,286	3,025
Advertising and promotion	1,000	2,895	1,709
	2,154,600	1,896,586	1,593,742
Occupancy			
Rent	43,400	42,446	42,446
Insurance	-	992	945
	43,400	43,438	43,391

Eastern District Planning Commission

Notes to the Financial Statements

For the year ended March 31, 2025

1. Nature of operations

The Eastern District Planning Commission is incorporated under the Planning Act of the Province of Nova Scotia. The objective and purpose of the Commission is to provide planning, zoning, and building inspection services to the Municipality of the County of Inverness, Municipality of the County of Richmond, Municipality of the County of Victoria, Municipality of the County of Antigonish, Town of Antigonish and Town of Port Hawkesbury. The Commission is exempt from income taxes.

2. Significant accounting policies

These financial statements are the representations of management, prepared in accordance with Canadian public sector accounting standards and including the following significant accounting policies:

Cash and cash equivalents

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

Tangible capital assets

Tangible capital assets are initially recorded at cost based on all amounts that are directly attributable to the acquisition, construction, development or betterment of the assets.

When conditions indicate that a tangible capital asset no longer contributes to the Commission's ability to provide goods and services, or that the value of future economic benefits associated with a tangible capital asset is less than its net book value, the Commission reduces the cost of the asset to reflect the decline in its value. Write-downs of tangible capital assets are not reversed.

Amortization

Tangible capital assets are amortized annually using the following methods at rates intended to amortize the cost of the assets over their estimated useful lives:

	Method	Rate
Office furniture and equipment	straight-line	2-5 years

Revenue recognition

Revenue from transactions with performance obligations is recognized when the Commission satisfies a performance obligation by providing the promised services to a payor.

Government transfers

The Commission recognizes a government transfer as revenue when the transfer is authorized and all eligibility criteria, if any, have been met. A government transfer with stipulations giving rise to an obligation that meets the definition of a liability is recognized as a liability. In such circumstances, the Commission recognizes revenue as the liability is settled. Transfers of non-depreciable assets are recognized in revenue when received or receivable.

Use of estimates

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from these estimates.

Receivables are stated after evaluation as to their collectability and an appropriate allowance for doubtful accounts is provided where considered necessary. Amortization is based on the estimated useful lives of tangible capital assets.

Eastern District Planning Commission

Notes to the Financial Statements

For the year ended March 31, 2025

2. Significant accounting policies *(Continued from previous page)*

Financial instruments

The Commission recognizes its financial instruments when the Commission becomes party to the contractual provisions of the financial instrument. All financial instruments are initially recorded at their fair value.

At initial recognition, the Commission may irrevocably elect to subsequently measure any financial instrument at fair value. The Commission has not made such an election during the year.

Financial assets and liabilities are subsequently measured at amortized cost using the effective interest rate method. The financial instruments measured at amortized cost are cash, receivables and payables and accruals.

Transaction costs directly attributable to the origination, acquisition, issuance or assumption of financial instruments subsequently measured at fair value are immediately recognized in operating annual surplus (deficit). Conversely, transaction costs are added to the carrying amount for those financial instruments subsequently measured at cost or amortized cost.

For financial assets measured at cost or amortized cost, the Commission regularly assesses whether there are any indications of impairment. If there is an indication of impairment, and the Commission determines that there is a significant adverse change in the expected timing or amount of future cash flows from the financial asset, it recognizes an impairment loss in the statement of operations. Any reversals of previously recognized impairment losses are recognized in operations in the year the reversal occurs.

3. Line of credit

The Commission has a \$20,000 unsecured operating line of credit with East Cost Credit Union. The the line of credit was unutilized as at March 31, 2025 and 2024.

4. Deferred revenue

	2025	2024
Municipal Flood Line Mapping	535,301	500,000
Other	200	2,591
	535,501	502,591

5. Tangible capital assets

	Cost	Additions	Disposals	Accumulated amortization	2025 Net book value
Office furniture and equipment	114,485	24,141	-	113,060	25,566

	Cost	Additions	Disposals	Accumulated amortization	2024 Net book value
Office furniture and equipment	107,055	7,430	-	97,798	16,687

6. Pension

The Commission matches contributions to a group registered retirement savings plan for all full-time employees up to a limit of 9% (2024 - 9%). Total contributions during the year amounted to \$82,823 (2024 - \$88,970).

Eastern District Planning Commission

Notes to the Financial Statements

For the year ended March 31, 2025

7. Financial Instruments

The Commission as part of its operations carries a number of financial instruments. It is management's opinion that the Commission is not exposed to significant interest, currency or credit risks arising from these financial instruments except as otherwise disclosed.

Credit risk

The Commission is exposed to credit risk through its receivables. Credit risk arises from the possibility that the entities to which the Commission provides services may experience financial difficulty and be unable to fulfil their obligations. The Commission reduces their credit risk by only accepting receivables from reputable third parties mainly the related municipal units of the Commission. Management believes that its accounts receivable credit risk is limited and that the full accounts receivable will be collected.

Liquidity risk

Liquidity risk is the risk that the Commission will encounter difficulty in meeting obligations associated with financial liabilities that are settled by delivery of cash or another financial asset. The Commission enters into transactions to purchase goods and services on credit, for which repayment is required at various maturity dates. Liquidity risk is measured by reviewing the Commission's future net cash flows for the possibility of negative net cash flow. Management believes that it has access through its working capital to sufficient funds to sustain operations and meet the Commission's obligations as they come due.

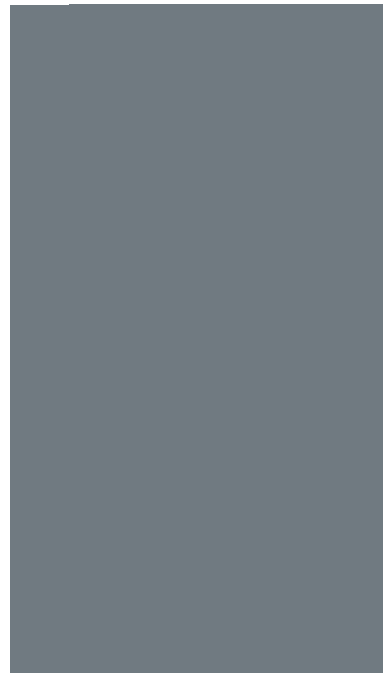
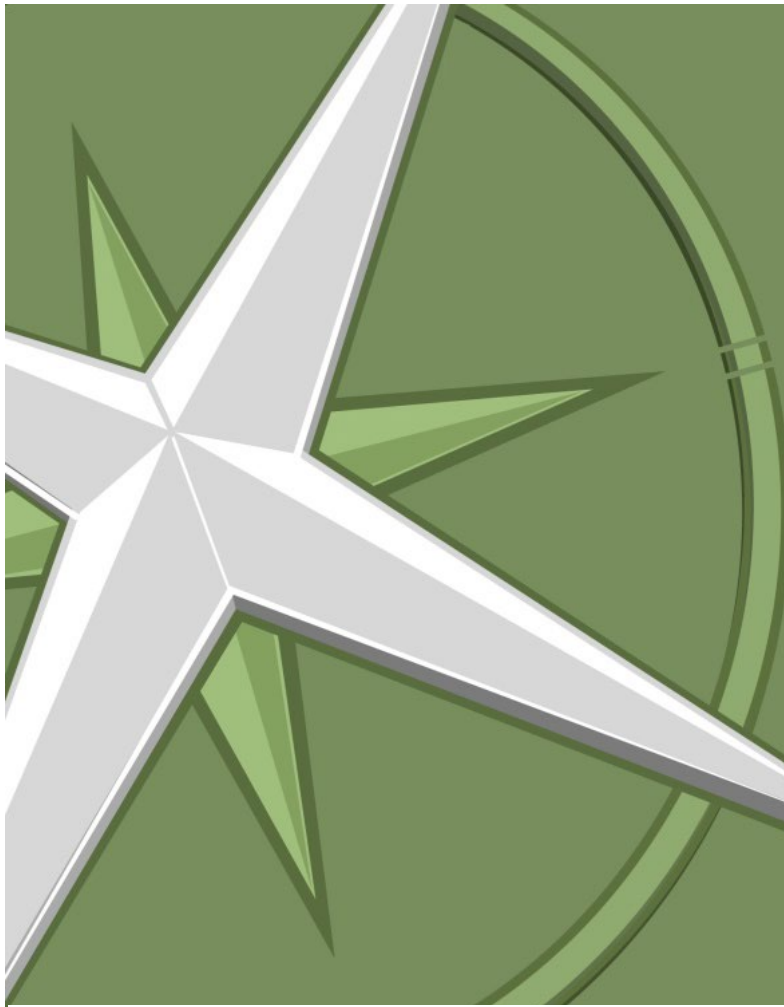
8. Related party transactions

During the year, the Commission received revenue from the following related entities in the form of grants and E-911 funding. The transactions were recorded at exchange amount.

	2025	2024
Municipality of the County of Antigonish	253,126	250,704
Municipality of the County of Inverness	234,514	229,376
Municipality of the County of Richmond	179,815	180,679
Municipality of the County of Victoria	172,031	170,396
Town of Antigonish	111,501	113,042
Town of Port Hawkesbury	68,470	68,893

9. Budget information

The disclosed budget information has been approved by the members of the Eastern District Planning Commission at the meeting held on January 15, 2024.



Eastern District Planning Commission
32 Paint Street, Unit 4
Port Hawkesbury, NS B9A 3J8

June 2025