EASTERN

DISTRICT PLANNING COMMISSION

Annual Report & Financial Statements 2025-2026

Eastern District Planning Commission

2025-2026

Annual Report and Financial Statements

June 2026

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1. Introduction and Overview

This report is for the period of April 1, 2025, to March 31, 2026, 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.

The region experienced a notably stronger fiscal year than previous. While the number of permits decreased by 6.0% with 742 permits issued this fiscal year down from the 789 issued the previous year, building permit fees increased significantly by 23.8% from $674,965 to $835,361. A large portion of the increased building permit fees over the last two years can be attributed to large seniors housing projects across the region.

The Board met five times during the fiscal year and following is a consolidated summary based on both the Director's Reports and the official Board meeting minutes, highlighting key actions and decisions taken.

Governance and Administrative Matters

At the June 12, 2025 meeting, the Board appointed officers (noting delays from municipal elections) and formally approved the audited financial statements after a presentation by auditor Kyle Musial. The Board also reviewed the Eckler Ltd. analysis on transitioning from the current Group RRSP to the Nova Scotia Public Service Superannuation Plan. After detailed discussion of benefits, portability, and costs, the Board decided to maintain the existing Group RRSP, concluding it provided greater overall value for staff. No motion was required.

In January 2026, new officers were appointed: Councillor Leon MacLellan (Antigonish) as Chair and Councillor Shawn Samson (Richmond) as Vice Chair. The Commission clarified rules around Board member meeting fees under the *Municipal Government Act* and appointed Stephanie Cass as Commissioner of Oaths. A Surplus Policy discussion was initiated following auditor recommendations. The Board also reviewed updates to the Dangerous and Unsightly Premises Procedures, including clearer timelines, a web-based complaint form, and semi-annual reporting to Councils.

Personnel, Staffing, and Succession Planning

Staffing challenges were addressed successfully in June 2025 with the hiring of key positions: Todd Samson as Assistant Building Official (Arichat office), Stephanie Cass as Receptionist/Administrative Assistant (with bookkeeping training), and Hetvi Joshi (Master of Planning from Dalhousie) as full-time Planner starting mid-June. The Personnel Committee remained active throughout the year, conducting staff performance reviews and Director reviews. Court Leave policy (Sections 5.18–5.19) was reviewed after an employee's jury duty experience and formally amended in September 2025 to better align with member municipalities and the Nova Scotia Labour Standards Code.

Succession planning advanced steadily: quarterly Director reviews continued, an updated job description and performance review policy were prioritized, and a Policy Committee was proposed. In March 2026, the Board accepted Personnel Committee recommendations on merit increases based on the approved 2026–27 salary scales (reflecting a 2% COLA plus merit, increasing the salary budget from $1,091,900 to $1,132,640). The Board also directed further review of the maternity leave policy.

Organizational Review and IT/Operational Modernization

A major initiative was the Organizational Review. An RFP was developed, virtually approved by the Board, and awarded to Davis Pier in December 2025 after receiving 13 proposals. The review committee (Director, CAOs, Warden, and Councillor) oversaw the project. By March 2026, the Discovery Phase was nearly complete (including stakeholder engagements, SWOT analysis, job description reviews, and alignment with recent legislation), with the Design Phase (strategic goals, recommendations, and implementation roadmap) underway.

The Davis Pier Final Report concluded that the Eastern District Planning Commission (EDPC) is a valuable and well-functioning shared-service organization that has successfully adapted to increased provincial planning requirements (e.g., Bill 58 and Minimum Planning Requirements) and growing demands for development control and building inspection across its six member municipalities. However, the review identifies several structural, governance, and operational pressures—including staffing workload imbalances, blurred accountability lines, evolving provincial expectations, and the need for stronger succession planning—that limit EDPC's long-term sustainability and strategic capacity. Stakeholder engagements (staff, Board, municipalities, developers) and the SWOT analysis highlighted strengths in service delivery and local knowledge, but also opportunities to modernize governance, clarify roles, streamline workflows, and build greater resilience.

The Recommendations Report and Implementation Roadmap (April 13, 2026) synthesizes these findings into prioritized, actionable recommendations across three pillars: **Organizational** (e.g., updated staffing model and job descriptions, with emphasis on the Director role), **Operational** (process improvements, workflow efficiencies, and technology enhancements), and **Governance** (shift toward a more strategic, administrative, CAO-led Board model to reduce operational overlap and strengthen oversight). A phased implementation roadmap was provided with timelines (many prioritized for FY2026/27 ahead of potential Director succession), resources, and risk considerations. Overall, the review positioned these changes as essential for EDPC to continue delivering high-quality shared services while aligning with community needs, provincial frameworks, and best municipal planning practices.

Staff also explored IT improvements: discussions with Strait IT for contracted services began (with a full integration proposal under review), and the TownSuite e-permitting web portal was soft-launched for the Town and County of Antigonish before the November 30, 2025, Housing Accelerator Fund deadline to modernize building permit and subdivision applications.

Strategic Planning and External Initiatives

The Commission completed final deliverables for the Plan Eastern Nova project under the Municipal Innovation Program, securing extensions to July 31, 2025. County-wide planning documents received second reading approval in Inverness (May 22) and Victoria (May 26), 2025. The Board supported a joint application to the Nova Scotia Federation of Municipalities Coastal Planning Support Program (up to $156,000 for six municipalities) for coordinated community consultations on coastal protection issues (erosion, flooding, storm surge, sea-level rise), with county-specific reports. An orientation and information session for councillors and Planning Advisory Committees was scheduled for October 2026 (to recur every four years).

2. Structure of the Eastern District Planning Commission

2.1 Council Commission Representatives

Town of Antigonish	Councillor Leon MacLellan, Chair Councillor Jack Sullivan, Member Randy Delorey, Advisor
Richmond County	Warden Lois Landry, Member Councillor Shawn Samson, Vice Chair 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 Councillor Richelle MacLaughlin, Alternate Beth Schumacher, Advisor
Port Hawkesbury	Mayor Brenda Chisholm-Beaton, Member Councillor Paula Hart, Member Mr. Terry Doyle, Secretary Treasurer

2.2 Staff

Director:	John Bain
Manager of Inspection Services:	Sean Donovan
Senior Planners:	Andrew Jones and Kristen Knudskov
Planners:	Mikayla Tait and Hetvi Joshi
Development Officer:	Brendan MacDonald
Assistant Planner:	Heike Bruckner
Senior Building Inspectors	David MacKenzie and Jonathan Martin
Building Inspectors:	André Samson and Luke Ross
Assistant Building Inspector:	Todd Samson
Planning Technician:	Bryne Butts
Receptionist:	Stephanie Cass
Bookkeeper:	Cameron Bookkeeping
Auditors:	MNP3.0 Staff Activity

3.1 Major Projects

01 Eastern Antigonish County Plan Review

This plan review remained in advanced stages throughout the year. Staff incorporated feedback from 2023 open houses, added new policies on dog kennels for consistency with other plans, and developed an Agricultural Potential Overlay Zone using soils capability mapping. Work also included a Coastal Protection section with associated setbacks. By March 2026, the draft was nearly ready for Planning Advisory Committee review, with minor edits and Paqtnkek First Nation coordination still pending.

02 Plan Eastern Nova

The Director had requested (and received) a final extension of the Municipal Innovation Program grant from May 31 to July 31, 2025, to align with provincial extensions under the *Municipal Government Act* amendments.

Victoria County: Adoption was challenging. Multiple public hearings saw opposition, leading Council to delay decisions. After transferring administration to EDPC staff, the Director presented to Council on April 14, 2025. Council gave first reading (third time) on May 6. Information sessions were held May 22, with a Public Hearing on May 26. Staff assessed the risk of new concerns at the hearing as manageable, with Council likely to adopt given prior issues were mostly minor. Mitigating efforts focused on clear explanations during information sessions.

Inverness County: Progress was smoother. First reading and a Public Hearing (with Information Session) occurred on May 7, 2025. Attendance was modest; concerns were addressed, with only one written submission and no oral presentations at the hearing. Council was expected to schedule second reading with no significant risks identified.

Update at time of report: Since the May 27 extension request, Inverness County granted second reading approval on May 22, and Victoria County did so on May 26.

Overall Outcome: The project successfully concluded in spring/summer 2025 with the adoption (second reading) of county-wide Municipal Planning Strategies and Land Use Bylaws in both Inverness and Victoria Counties, fulfilling the grant requirements and advancing comprehensive planning across the Eastern District.

03 Village of Baddeck Plan Review

Progress was slower due to staffing changes, quorum issues on the Baddeck Area Advisory Committee, and the COVID-19 aftermath. Open houses were held in March 2025, and a working draft aligned with the Victoria County Plan was developed. Committee meetings occurred (e.g., June 2025), but several later sessions lacked quorum. By March 2026, the file had been reassigned, and staff planned to resume discussions with the committee before the end of January 2026 (with a public release targeted for fall 2026). A vacant public member seat was to be re-advertised.

04 Inverness Turbine Policy Review

This review of the 2011/2012 policy advanced steadily. A public hearing was held in March 2025, with second reading approval in May 2025. Provincial amendments (aligning with March 2025 *Environment Act* changes) were incorporated, including standardized setbacks. The amended documents came into effect in September 2025 after required notices.

3.2 New Files: Plan Amendments, Rezonings & Policy Changes

01 Accessory Dwelling Unit Review – Richmond County

The Planning Advisory Committee requested that staff complete a best-practice review of Accessory Dwelling Unit (ADU) regulations to support future housing policy in Richmond County. Staff recommended updating the Municipal Planning Strategy and Land Use By-law for the Isle Madame Plan Area to remove the requirement that lots must be capable of subdivision in order to permit a second dwelling. The amendments received first and second readings, underwent a public hearing on June 24, 2025, and attracted no appeals. The file was officially closed following final approval.

2.0 Richmond and West Richmond Plan Area Wind Turbine Setbacks

On March 7, 2025, the Province of Nova Scotia amended the Environment Act regulations to introduce standardized setback distances for large-scale wind turbines. To align with the new provincial requirements, staff were directed to amend the Municipal Planning Strategy and Land Use By-law for the Plan Richmond area and the Land Use By-law for the West Richmond Planning Area. The amendments were considered by the Planning Advisory Committee on May 6, 2025, and received a public hearing on June 24, 2025. With no appeals filed, the updates were approved and the file was closed.

3.0 "Not for Residential Development" Lots, Inverness Subdivision Bylaw

Marion & Ronald MacLellan applied in April 2025 to amend the Inverness County Subdivision Bylaw. The proposed change would increase the maximum land area requirement for "not for residential development" lots (those without an on-site septic disposal system) from the current 5,005 square feet. As of the latest update, staff are continuing to prepare the report, and the file remains active.

04 Rezoning from C-1 to R-1 in Chéticamp to construct a Fourplex.

This application sought to rezone the property at 8 Chemin Laurie (PID 50212760) in Chéticamp, Inverness County, from the Commercial Business District (C-1) zone to the Residential General (R-1) zone to allow construction of a fourplex. The file was opened in June 2025, with staff beginning preparation of the report. However, the application was subsequently withdrawn by the applicant. The file is now closed.

05 CHMC Housing Guide Review

Richmond County Council requested this review in July 2025, directing Planning Staff to assess the compatibility of the CMHC (Canada Mortgage and Housing Corporation) Housing Design Catalogue with the existing Richmond County and Richmond Plan Area Land Use By-law. The goal was to identify opportunities to support diverse and affordable housing options through updated design standards. Staff completed a draft report, which was presented to the Planning Advisory Committee on October 7, 2025. Following review and any necessary revisions, the work was finalized and the file was

closed as complete. No further action or amendments to the By-law were reported as a direct outcome of this review.

06 Mount Cameron Development Agreement – Multiple Units on Single Lots

Following Council's approval in November 2024 of a rezoning from R-1 to R-2 for properties between Highway 337 and Mount Cameron Circle (including four properties on Mount Cameron Circle) in Antigonish Landing, the developer applied in July 2025 for a development agreement to allow the same quadplex residential development on single lots. The application was considered by the Planning Advisory Committee on October 6, 2025, and a public hearing was held on November 18, 2025. With no appeals received during the appeal period, the file was closed.

07 Antigonish County Wind Turbine Amendments

On July 28, 2025, Planning Staff received an application from EverWind to amend the Antigonish County Land Use By-law as it pertains to wind turbine development. The proposed changes were intended to align local regulations with the Province of Nova Scotia's new standardized setback distances introduced on March 7, 2025, under the Minimum Planning Requirements Regulations of the Municipal Government Act. A staff report was completed and presented to the Planning Advisory Committee on October 6, 2025, followed by a public hearing on November 18, 2025.

An appeal was subsequently filed and received by the Regulatory and Appeal Board on December 9, 2025. A preliminary appeal hearing was held on January 22, 2026. The appeal record was submitted on February 25, 2026, and the hearing was adjourned.

A follow-up report was presented to the PAC March 30, 2026, which replaced the original land use by-law only amendment recommendation with a concurrent MPS and Land Use bylaw amendment recommendation. The intent of the second proposal was to have the first appeal dropped. The file remains active pending the outcome of the appeal process.

08 Consignment Store Development Agreement Whycocomagh

This application, received in August 2025, sought a development agreement for a portion of the lot located on Highway 252 in Whycocomagh (PID 50292820) to allow a Commercial (C-1) zone use which would support the construction of a consignment store. Staff prepared a report, and development agreement which was considered by the Planning Advisory Committee on November 20, 2025, followed by a public hearing on December 11, 2025. The appeal period lapsed on December 26, 2025, with no appeals received. The file was subsequently closed as approved.

09 Church Street Extension, Multi-Unit Residential Development

In September 2025, Elizabeth Doucet, on behalf of Kyle Van De Sande and Riavan Investments Ltd., submitted an application for a development agreement on property located at the corner of Church Street Extension and the Old Trunk 104 Highway in Antigonish. The proposal is for a 4-storey residential building containing 40–60 units. This followed the closure of a previous

mixed-use application on the same site. As of the latest update, the staff report is being drafted while staff await a servicing report. The file remains active.

10 Review of Permitting Practices for Standalone Buildings Richmond County

In June 2025, the Planning Advisory/Heritage Committee requested that EDPC staff review all Richmond County Municipal Planning Strategies and Land Use Bylaws that currently do not permit standalone buildings (such as garages, utility buildings, or sheds) and report back with recommendations. Staff conducted the review, with presentations and discussions at PAC meetings on September 2 and October 7, 2025. The review was completed, and the file has been closed.

11 Last Chance Sandwich Takeout Amendment, Chéticamp

This application, received in September 2025, sought to allow commercial zoning on a property where an existing home business had been converted into a takeout restaurant. The new owners were unaware of the property's prior "home business" status until applying for a liquor license and therefore requested rezoning to make the current commercial use consistent with the by-law. A staff report was prepared, and the matter was considered by the Planning Advisory Committee on November 20, 2025, followed by a public hearing on December 11, 2025. The appeal period lapsed on December 26, 2025, with no appeals received. The file was closed as approved.

12 As of Right Fourplex development

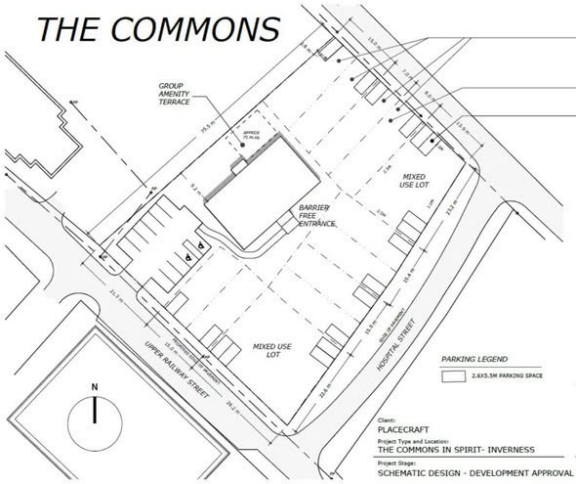
In October 2025, Richmond County Council directed staff to amend zoning in Evanston, Isle Madame, and St. Peter's to permit up to four units as-of-right in appropriate residential zones. This initiative directly supports the Housing Accelerator Fund (HAF) best practices by removing regulatory barriers to missing-middle housing and aligns with HAF goals of increasing housing supply through streamlined approvals, reduced red tape, and higher density without requiring site-specific rezonings or development agreements for modest multi-unit projects. The amendments were advanced through the Planning Advisory Committee (November 4, 2025) and public hearing (December 16, 2025), receiving Council approval. Amending pages were sent to the Province for review, and the file was closed. By enabling fourplexes "as-of-right," the County is expected to accelerate infill development, improve housing affordability and choice, and help meet HAF targets for faster permitting and increased unit creation in serviced and semi-serviced areas.

13 Richmond MPS and LUBLs Consolidation into One Document

In October 2025, the Planning Advisory/Heritage Committee recommended, and Council accepted, directing staff to prepare a report outlining the process, scope, timeline, and resources required to overhaul and consolidate Richmond County's multiple Municipal Planning Strategies (MPS) an Land Use By-laws (LUBLs) into a single, comprehensive document. The primary goals are to improve consistency across the municipality, reduce ambiguity in regulations, and remove barriers to diverse and affordable housing development. Staff completed the report, which was presented for

information purposes. The file was closed following completion of this foundational work, paving the way for a future comprehensive consolidation project.

14 Mixed-use residential development, 47 Upper Hospital Road



In October 2025, SDC Planning and Design and Placecraft Properties Inc. submitted an application to rezone the property at 47 Upper Hospital Road (PID 50124676) in Inverness from the Institutional (I-1) zone to Multi-Unit Residential (R-2), along with a concurrent development agreement for a mixed-use residential development. The application was initially incomplete and required amendments; staff met with the applicants on November 21, 2025, to finalize details. Once complete, the staff report was prepared and advanced, with a Planning Advisory Committee meeting and public hearing scheduled for February 25 and March 26, 2026, respectively. The file remains active as it moves through the approval process.

15 Accessory Buildings “Plain Language Amendment”

In November 2025, the Planning Advisory Committee referred this item to staff to amend the accessory building provisions across all Richmond County Land Use Bylaws. The goal is to apply “plain language” principles so that it is explicitly clear that accessory buildings (such as garages or sheds) are permitted in front of the main building on a property. Staff have been preparing the report, and the file remains active.

16 Richmond County Rural Zone Standards

In January 2026, the Planning Advisory Committee referred this item to staff to review and amend all Rural Development zones in the various Richmond County Land Use Bylaws. The objective is to establish consistent minimum lot sizes based on soil conditions and capability across the municipality, replacing the current patchwork of standards. This change aims to support more predictable and environmentally appropriate rural development while facilitating housing and other uses. The file remains active as staff continue work on the review and proposed amendments.

17 Richmond County PAC Workshop

In February 2026, staff received a request from the Planning Advisory/Heritage Committee to facilitate a four-hour workshop focused on reviewing the new Plan Richmond Municipal Planning Strategy. The session was designed to give Committee members a working knowledge of the recently adopted documents in preparation for upcoming discussions on consolidating all Planning Strategies and Land Use By-laws into one comprehensive document. The workshop was successfully held on March 9, 2026, and the file has been closed as complete. The work however has formed the basis of an ongoing review by the Richmond County PAC to consolidate all the Richmond County MPS and Land Use By-laws into one document.

18 Allsteel Coatings Ltd. – Industrial Waterfront (M-2) Zone

In February 2026, Allsteel Coatings Ltd. submitted an application requesting an amendment to the Industrial Waterfront (M-2) Zone of the Town of Port Hawkesbury Land Use

By-law. Planning staff are currently preparing a report that outlines the specific request and presents potential options and recommendations for Council's consideration. The file remains active.

19 Wind Resource Overlay Zone (WR-1) Eigg Mountain Wind Project

In March 2026, Eigg Mountain Wind Inc., a wholly owned subsidiary of Renewable Energy Systems Canada Inc. (RES) submitted an application to amend the Wind Resource Overlay Zone (WR-1) for the wind turbines associated with the Eigg Mountain Wind Project. The turbines are proposed on private lands within the Municipality of the County of Antigonish. Planning staff are currently preparing the staff report, and the file remains active.

3.3 Ongoing Files: Plan Amendments, Rezonings & 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)

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 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.

06 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.

07 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.

This file was closed and a new application was received.

08 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 Grandique Road, Arichat.

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

09 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

10 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.

11 Le Cap Hotel by Development Agreement

On September 17, 2024, an application was received from 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 in Chéticamp. The development is comprised of one main structure and several ancillary pavilions that support the hospitality and retail goals of the development.

A Planning Advisory Committee meeting was held February 25, 2026, with a public hearing scheduled for March 26, 2026. No appeals were received; the development agreement was signed and registered and the file closed.

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

The owners requested rezoning of part of a large property (PID 01231182) on Walsh Post Road in Fairmont from the RG-1 (Rural General) zone to the TC-1 (Tourist Commercial) zone to allow the development of several tourist cottages. After an initial public hearing on November 18, 2025, where Council tabled the decision, a second public hearing was held on December 9, 2025. Council ultimately approved the rezoning request. With no appeals received the file was closed in late December 2025.

13 Public and Private Roads Review – Richmond Subdivision Bylaw

In March 2025, the Planning Advisory/Heritage Committee recommended that EDPC staff investigate specific private road standards for the Richmond Subdivision Bylaw. The review is to examine standards that account for serviced versus unserviced areas, the number of lots, and the process for making roads public, drawing on best practices across the province. The file remains active as an ongoing policy initiative aimed at improving clarity and consistency in subdivision development.

14 Richmond Subdivision Bylaw Lot size restrictions based on on-site sewage

In March 2025, following a recommendation from the Planning Advisory/Heritage Committee, Council directed staff to investigate lot size restrictions and alternative on-site sewage technologies. The goal is to provide greater flexibility in creating lots in unserviced areas to support housing development and advocacy efforts. Staff prepared a report which was presented to the Planning Advisory Committee on February 3, 2026, along with draft correspondence. The review is now complete, and the file has been closed.

15 South/West Primary Watershed Flood Mapping Amendments Review

Staff prepared two staff reports (one for Antigonish County and one for the Town of Antigonish) proposing amendments to the various Municipal Planning Strategies and Land Use Bylaws following completion of the South/West Primary Watershed Flood Mapping Study. The CBCL report was presented to a Joint Council Session, followed by a Planning Advisory Committee meeting on October 6, 2025, and public open houses on December 4, 2025. A public hearing was held on December 9, 2025; however, the proposals were not approved, and revisions were requested. The file has been closed pending further work on the requested revisions.

3.4 Dangerous and Unsightly Premises

Richmond County

There were eight (8) new active files in Richmond County from 2025 to 2026 and four (4) were resolved during the course of the year through working with the property owners. All four (4) were resolved without Orders being issued. We are striving for owner compliance with the remaining outstanding files.

Antigonish County

There were five (5) active files in the County of Antigonish for 2025 to 2026. In the case of one (1) file, compliance was obtained via property owner compliance. Another complaint received was investigated and determined to not be dangerous and or unsightly. The remaining files are currently in progress.

Inverness County

There were thirteen (13) files for Inverness County during the last year. Out of the thirteen (13) files, voluntary compliance was achieved in four (4) of them. Three (3) were investigated and determined to not be dangerous and or unsightly. We will continue to work with the remaining property owners with open files.

Antigonish Town

We were involved in one file in the Town of Antigonish for 2025 to 2026. The one file was not considered to fall under the conditions set out in MGA. We continue to have success and work with the Town of Antigonish By law Enforcement Officers to obtain compliance in the any files that we receive.

Port Hawkesbury

There were four (4) complaint files for Port Hawkesbury from 2025 to 2026. In one (1) case, a demolition, we were able to achieve voluntary property owner compliance. One (1) file was determined to not be dangerous and unsightly. With our new procedures in place for tracking files and timelines, we will focus diligently to gain compliance on the remaining files.

Victoria County

There were eight (8) complaint files in the County of Victoria in 2025 to 2026. Of these, one (1) was dealt with through Orders being issued. Owner compliance was achieved in four (4). We are working with the property owners to complete the outstanding files.

	Antigonish	Inverness	Victoria	Richmond	Port Hawkesbury	Antigonish Town
Cases	5	13	8	8	4	1
Compliance with Orders	0	0	1	0	0	0
Voluntary Compliance	1	4	4	4	1	0
Not D&U Closed	1	3	1	1	1	1
In Progress	3	6	2	3	2	0

4. Development Control

4.1 Antigonish County

4.1.1 Building Permits (April 1, 2025 – March 31, 2026)

Residential	Permits		Value
New	42	$	23,340,467
Mobile Homes	32		8,093,693
Additions, Alterations and Renovations	39		2,378,383
Garages and Accessory Buildings	48		2,864,076
Multiple Units	11		8,019,322
	172	**$**	**44,695,941**
Agricultural, Commercial or Industrial			
Agricultural	2	$	62,000
Commercial	10		8,910,495
Industrial	0		0
	12	**$**	**8,972,495**
Institutional Buildings			
New	1	$	87,944,137
Additions and Alterations	0		-
	1	**$**	**87,944,137**
Other		**$**	
Total	**185**	**$**	**141,612,573**

4.1.2 Subdivision Activity (April 1, 2025 – March 31, 2026)

	Applications	Lots		Fees
Final Plan	50	83	$	10,000
Extra Lots	-	-		-
Tentative Plan	-	-		-
Preliminary Plan	-	-		-
Repeal	-	-		-
	50	**83**	**$**	**10,000**

4. Development Control (Continued)

4.2 Inverness County

4.2.1 Building Permits (April 1, 2025 – March 31, 2026)

Residential	Permits		Value
New	49	$	25,343,430
Mobile Homes	29		6,484,640
Additions, Alterations and Renovations	30		1,940,391
Garages and Accessory Buildings	59		2,946,080
Multiple Units	0		-
	167	**$**	**36,714,541**
Agricultural, Commercial or Industrial			
Agricultural	4	$	119,000
Commercial	23		4,663,271
Industrial	0		-
	27	**$**	**4,782,271**
Institutional Buildings			
New	1	$	3,200,000
Additions and Alterations	0		
	1	**$**	**3,200,000**
Other (Parks and Recreational)	5	$	11,700
Total	**200**	**$**	**44,708,512**

4.2.2 Subdivision Activity (April 1, 2025 – March 31, 2026)

	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, 2025 – March 31, 2026)

Residential	Permits		Value
New	41	$	12,383,780
Mobile Homes	17		3,404,243
Additions, Alterations and Renovations	26		1,802,758
Garages and Accessory Buildings	45		1,483,150
Multiple Units	1		190,000
	130	**$**	**19,263,931**
Agricultural, Commercial or Industrial			
Agricultural	3	$	22,700
Commercial	9		1,130,000
Industrial	2		10,090,000
	14	**$**	**11,242,700**
Institutional Buildings			
New	2	$	34,128,275
Additions and Alterations	0		-
	2	**$**	**34,128,275**
Other (Parks and Recreation)	1	$	5,000
Total	**147**	**$**	**64,639,906**

4.3.2 Subdivision Activity (April 1, 2025 – March 31, 2026)

	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, 2025 – March 31, 2026)

Residential	Permits		Value
New	35	$	14,688,448
Mobile Homes	46		3,755,300
Additions, Alterations and Renovations	17		1,139,500
Garages and Accessory Buildings	39		2,392,931
Multiple Units	0		-
	137	**$**	**21,976,179**
Agricultural, Commercial or Industrial			
Agricultural	1	$	100,000
Commercial	16		7,625,749
Industrial	0		-
	17	**$**	**7,725,749**
Institutional Buildings			
New	0	$	-
Additions and Alterations	1		10,000
	1	**$**	**10,000**
Other	2	$	25,000
Total	**157**	**$**	**29,736,928**

4.4.2 Subdivision Activity (April 1, 2025 – March 31, 2026)

	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, 2025 – March 31, 2026)

Residential	Permits		Value
New	0	$	0
Mobile Homes	1		160,000
Additions, Alterations and Renovations	5		607,488
Garages and Accessory Buildings	3		8,501
Multiple Units	7		4,300,000
	16	**$**	**5,075,989**
Agricultural, Commercial or Industrial			
Agricultural	0	$	-
Commercial	12		4,980,989
Industrial	0		
	12	**$**	**4,980,989**
Institutional Buildings			
New	1	$	600
Additions and Alterations	0		-
	1	**$**	**600**
Other	1	**$**	**5,000**
Total	**30**	**$**	**10,062,578**

4.5.2 Subdivision Activity (April 1, 2025 – March 31, 2026)

	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, 2025 – March 31, 2026)

Residential	Permits		Value
New		$	
Mobile Homes			
Additions, Alterations and Renovations	7		215,998
Garages and Accessory Buildings	4		53,000
Multiple Units	2		2,009,000
	13	**$**	**2,277,998**
Agricultural, Commercial or Industrial			
Agricultural	0	$	-
Commercial	6		1,150,001
Industrial	0		-
	6	**$**	**1,150,001**
Institutional Buildings			
New	0		-
Additions and Alterations	0		-
	4	**$**	**48,082,640**
Other	1	**$**	**1,500**
Total	**24**	**$**	**51,512,139**

4.6.2 Subdivision Activity (April 1, 2025 – March 31, 2026)

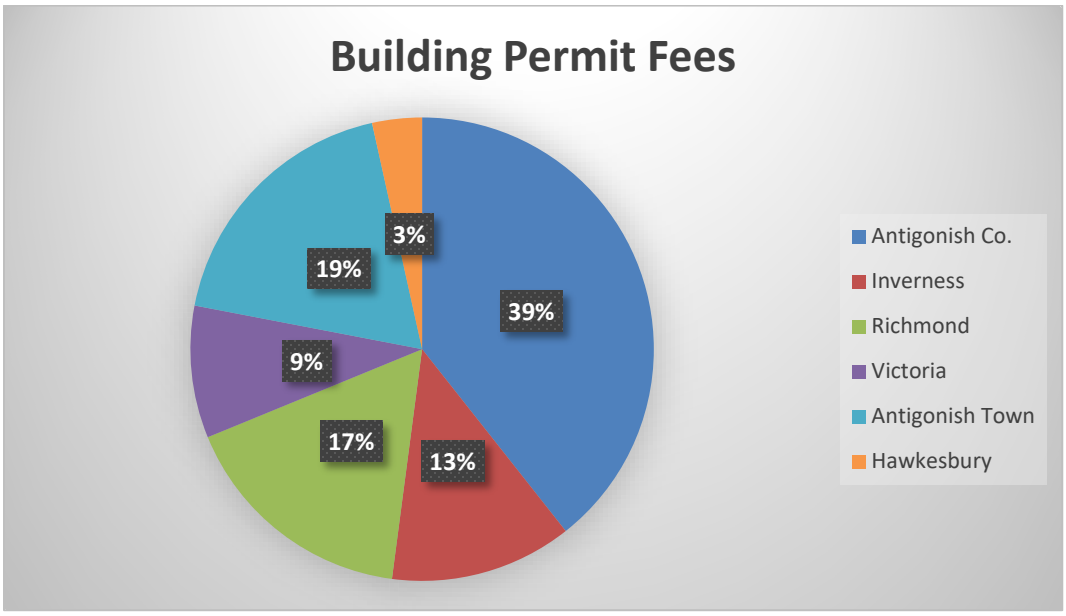
	Applications	Lots		Fees
Final Plan	2	2	$	400
Extra Lots	-	-		-
Tentative Plan	-	-		-
Preliminary Plan	-	-		-
	2	**2**	**$**	**400**

4. Development Control (Continued)

4.7 Development Summary

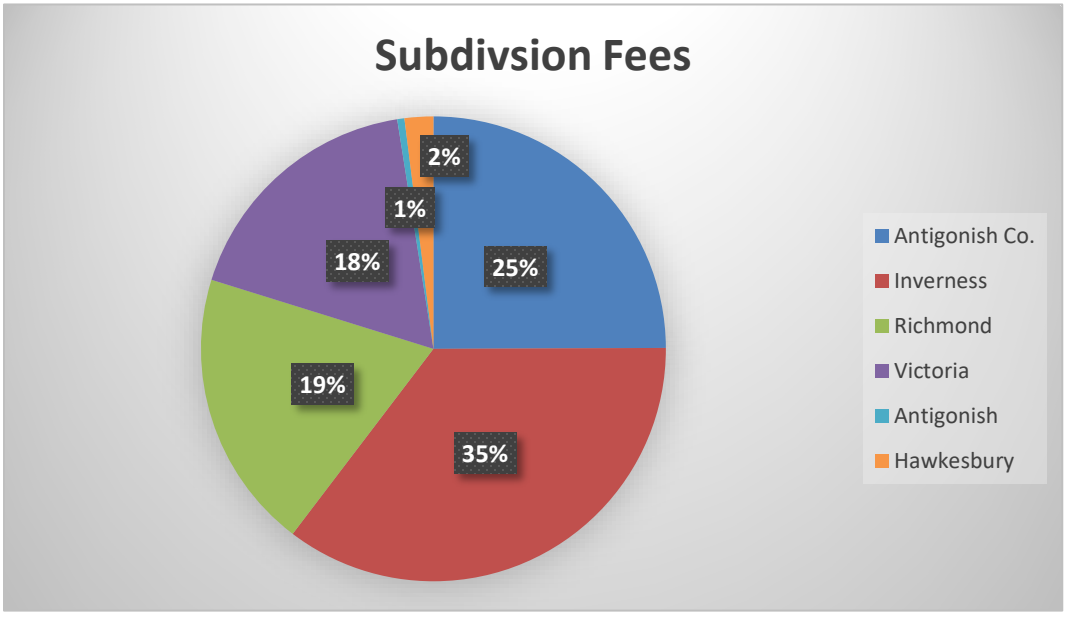
4.7.1 Building Permits (April 1, 2025 to March 31, 2026)

	Antigonish Co.	Inverness	Richmond	Victoria	Antigonish Town	Hawkesbury
Construction Value	$141,612,573	$44,708,512	$64,639,906	$29,736,928	$51,512,139	$10,061,578
Building Permit Fees	$328,796	$106,246	$139,681	$77,028	$154,620	$28,990
Permits Issued	185	200	147	157	24	29

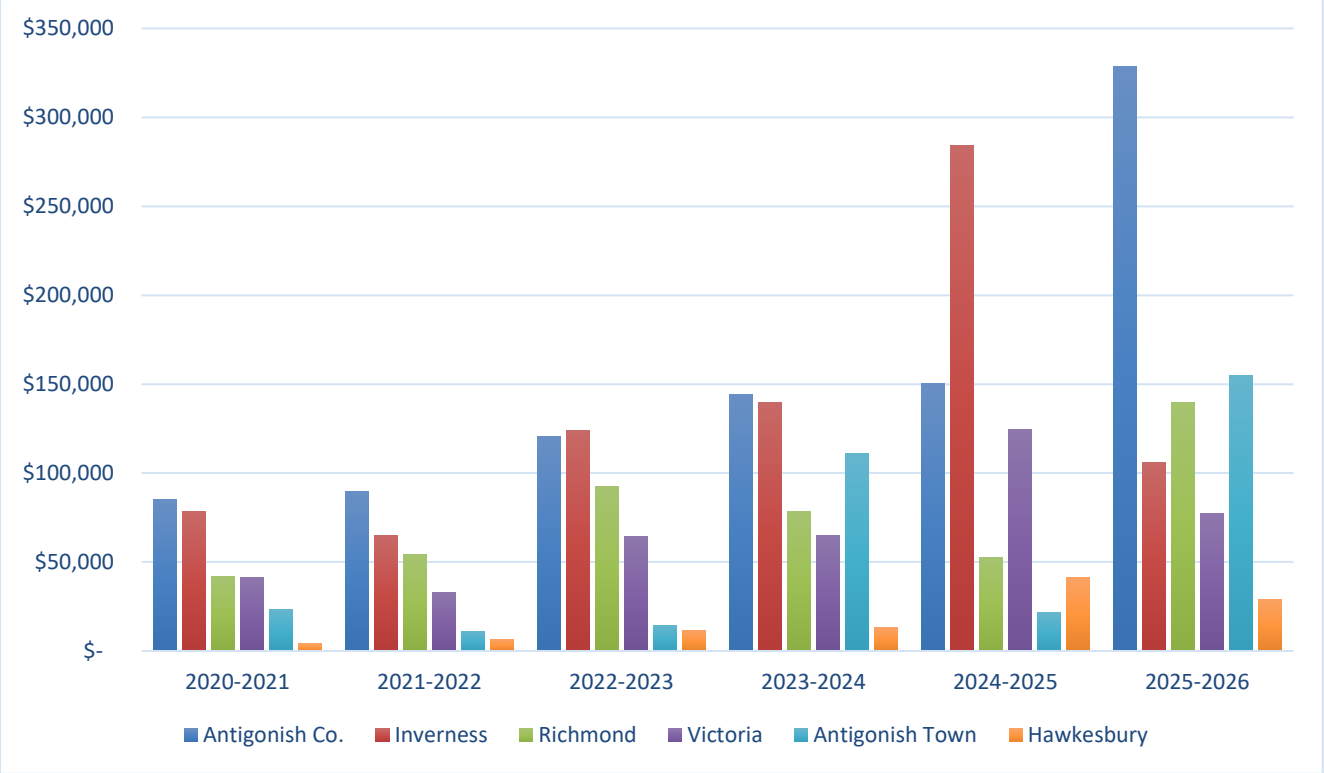


4.7.2 Subdivision Activity (April 1, 2025 - March 31, 2026)

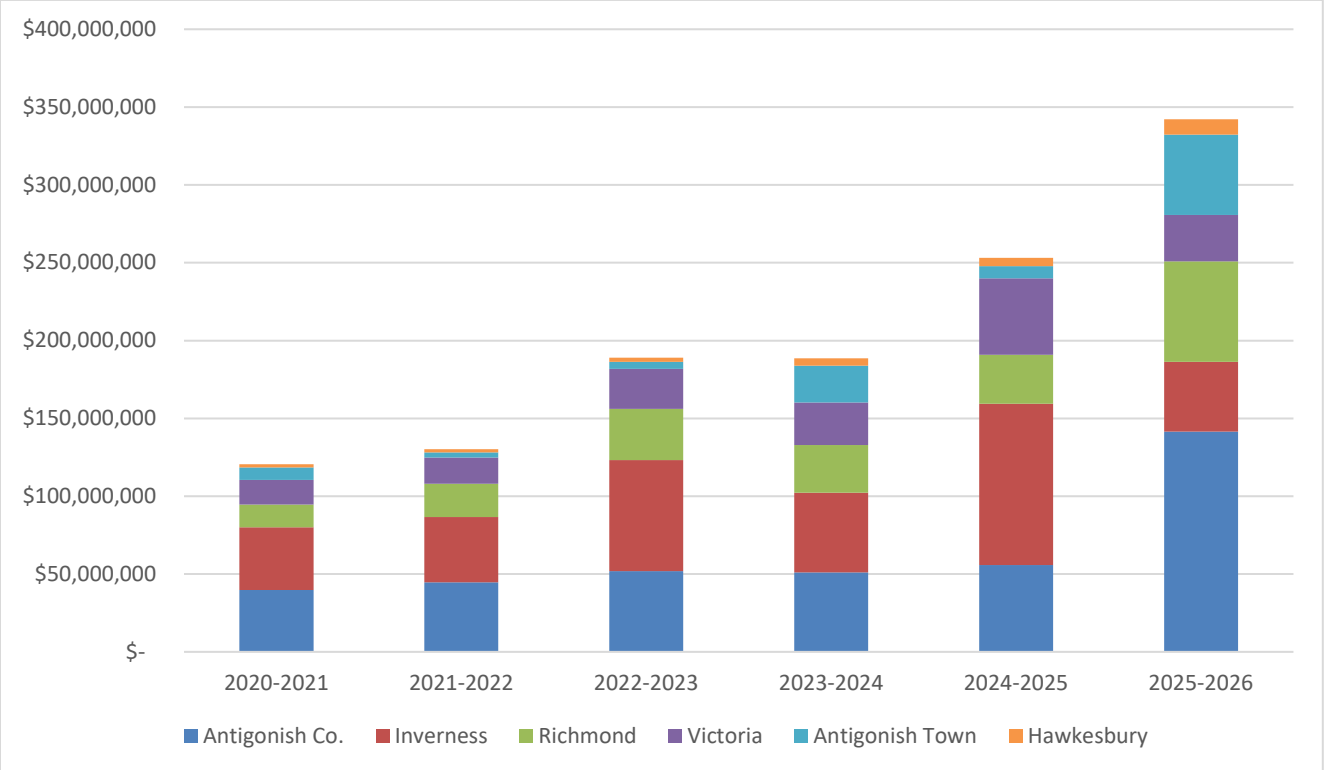
	Antigonish Co.	Inverness	Richmond	Victoria	Antigonish Town	Hawkesbury
Final Plans	50	71	39	35	1	4
Final Lots Created	83	110	75	40	1	4
Total Fees	$10,000	$14,200	$7,800	$7,100	$200	$800



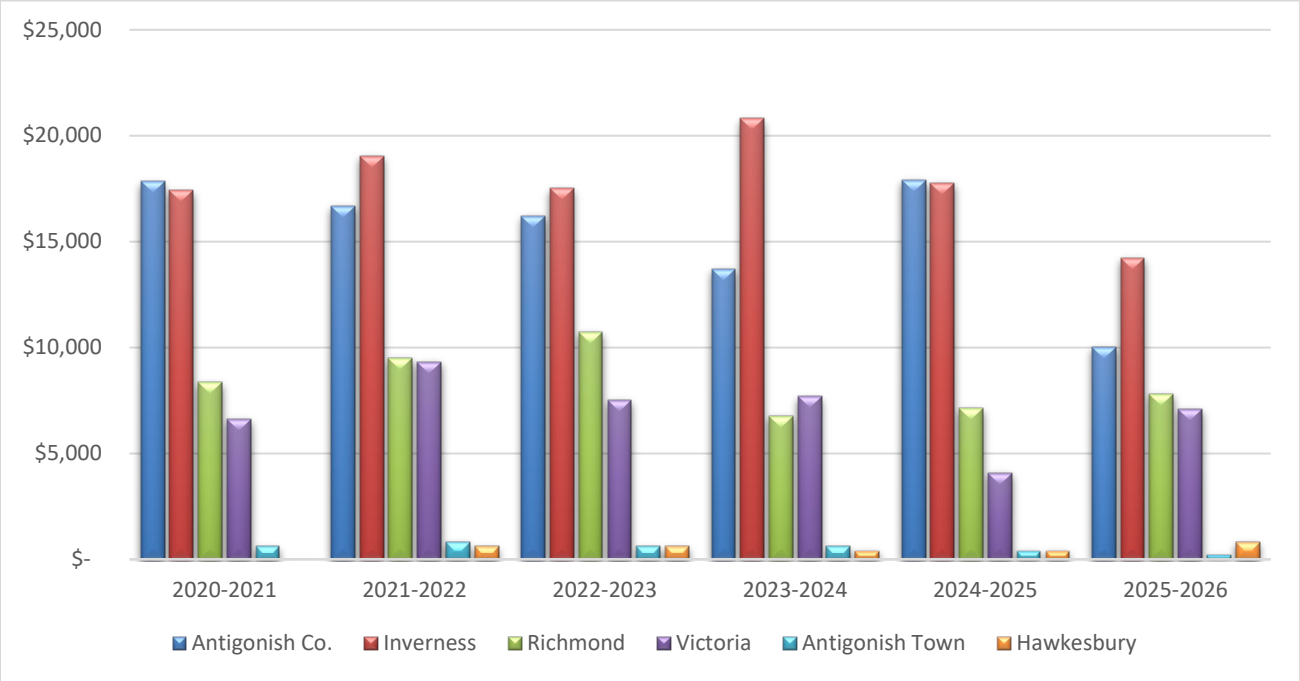
4.7.3 Figure 1 – Building Permit Revenues (April 1, 2020 – March 31, 2026)



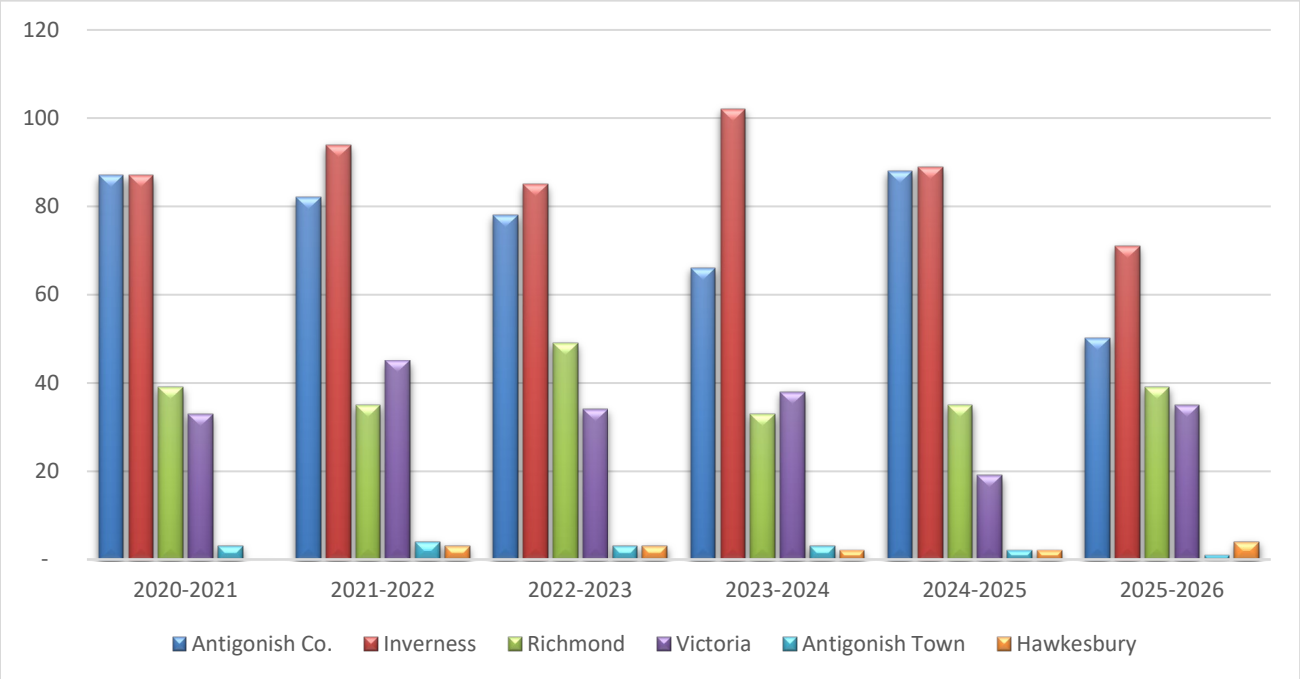
4.7.4 Figure 2 – Value of New Construction (April 1, 2020 – March 31, 2026)



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. 2026-2027 Operating Estimates

Operating Estimates
Eastern District Planning Commission
2026 – 2027

		Budget
Staff		
	Wages	$1,132,640
	EI, CPP, Group Insurance	$138,075
	Workers Compensation	$27,068
	Company RRSP	$101,938
	Staff Recognition and Appreciation	$4,500
	Membership Dues and Fees	$8,000
		$1,412,221
Administrative Overhead		
	Advertising	$1,000
	Bank and Service Charges	$8,000
	Computers	$11,000
	Insurance	$80,000
	Office Rent	$43,400
	Office Supplies	$8,000
	Photocopying	$4,000
	Postage	$4,500
	Telephone and Fax	$12,000
		$171,900
Travel and Training		
	Mileage Compensation	$85,000
	Conference Fees and Expenses	$30,000
		$115,000
Additional Fees		
	Legal	$2,000
	Auditor	$17,100
	Bookkeeping	$20,000
	MIP Expenses	$20,000
	Technical and Mapping	$43,000
		$56,985
TOTAL		$1,801,221

Operating Estimates
2025 – 2026

		Budget
		$1,801,221
Building Permits		
	Building Permits Fees	$720,000
	Subdivision Fees	$50,000
	Miscellaneous Revenues	$6,000
	E-911 Funding	$20,000
	Net Budget	$1,005,221
Base Contribution ($35,000)		$210,000
Net Budget for Uniform Assessment:		$795,221
Total Contributions		
	Antigonish County	$245,040
	Inverness County	$232,864
	Richmond County	$181,276
	Victoria County	$171,644
	Town of Antigonish	$107,697
	Port Hawkesbury	$66,701
	Total	$1,005,221

Uniform Assessment Sharing Base (2025-2026)

Municipality	Assessment	Percentage
Antigonish	$1,675,918,205	26.41%
Inverness	$1,578,765,959	24.88%
Richmond	$1,167,142,434	18.39%
Victoria	$1,090,287,827	17.18%
Town of Antigonish	$580,051,493	9.14%
Hawkesbury	$252,944,734	3.99%
	$6,345,110,652	100.00%

January 15, 2026

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, 2026

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 18, 2026

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, 2026, and the statements of operations and accumulated surplus, changes in net financial assets, cash flows and the related schedule 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, 2026, 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
July 8, 2026

MNP LLP
Chartered Professional Accountants

Eastern District Planning Commission
Statement of Financial Position
As at March 31, 2026

	2026	2025
Financial assets		
Cash	**835,151**	825,093
Receivables	**448,742**	496,057
	1,283,893	1,321,150
Financial liabilities		
Payables and accruals	**234,425**	269,602
Deferred revenue *(Note 4)*	**248,425**	535,501
	482,850	805,103
Net financial assets	**801,043**	516,047
Non-financial assets		
Tangible capital assets *(Note 5)*	**12,643**	25,566
Prepaid expenses	**9,064**	9,064
	21,707	34,630
Accumulated surplus	**822,750**	550,677

Approved on behalf of the Commission

2026-07-14

Chairperson

Member

The accompanying notes are an integral part of these financial statements

Eastern District Planning Commission
Statement of Operations and Accumulated Surplus
For the year ended March 31, 2026

	2026 Budget (Note 9)	***2026 Actual***	*2025 Actual*
Revenue			
Municipality of the County of Antigonish	245,050	**245,050**	247,947
Municipality of the County of Inverness	232,873	**232,874**	228,816
Municipality of the County of Richmond	181,283	**181,283**	176,237
Municipality of the County of Victoria	171,650	**171,650**	168,817
Town of Antigonish	107,700	**107,700**	109,713
Town of Port Hawkesbury	66,703	**66,703**	67,470
Building and development permit fees	600,000	**847,029**	684,181
Subdivision fees	65,000	**41,380**	50,625
E-911 funding	20,000	**8,550**	20,457
Other	9,000	**13,460**	8,377
Municipal Flood Line Mapping	-	**496,839**	375,499
	1,699,259	**2,412,518**	2,138,139
Expenses			
Administrative *(Schedule 1)*	1,655,859	**2,077,462**	1,896,586
Occupancy *(Schedule 1)*	43,400	**43,370**	43,438
Amortization	-	**19,613**	15,262
	1,699,259	**2,140,445**	1,955,286
Annual surplus	-	**272,073**	182,853
Accumulated surplus, beginning of year	-	**550,677**	367,824
Accumulated surplus, end of year	-	**822,750**	550,677

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, 2026

	2026 Budget	***2026 Actual***	*2025 Actual*
Annual surplus	-	**272,073**	182,853
Acquisition of tangible capital assets	-	**(6,690)**	(24,141)
Amortization of tangible capital assets	-	**19,613**	15,262
Change in prepaid expenses	-	**-**	4,164
Change in net financial assets	-	**284,996**	178,138
Net financial assets, beginning of year	-	**516,047**	337,909
Net financial assets, end of year	-	**801,043**	516,047

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, 2026

	2026	*2025*
Operating activities		
Annual surplus	**272,073**	182,853
Non-cash items		
Amortization	**19,613**	15,262
Changes in working capital accounts		
Receivables	**47,315**	(469,508)
Payables and accruals	**(35,177)**	200,723
Deferred revenue	**(287,076)**	32,910
Prepaid expenses	**-**	4,164
	16,748	(33,596)
Investing activities		
Acquisition of tangible capital assets	**(6,690)**	(24,141)
Increase (decrease) in cash resources	**10,058**	(57,737)
Cash resources, beginning of year	**825,093**	882,830
Cash resources, end of year	**835,151**	825,093

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, 2026

	2026 Budget (Note 9)	***2026 Actual***	*2025 Actual*
Administrative			
Salaries and employee benefits	1,349,374	**1,270,738**	1,183,546
Municipal Flood Line Mapping	-	**415,490**	375,508
Travel and meetings	80,000	**92,685**	87,375
Liability insurance	80,000	**79,631**	77,102
Conferences	30,000	**28,466**	29,050
Eastern Nova Scotia regional planning	-	**-**	28,668
Maps and technical supplies	35,000	**31,886**	28,027
Office supplies and postage	31,500	**31,609**	27,268
Telephone	12,000	**12,190**	13,344
Professional fees	17,985	**85,911**	13,900
Miscellaneous	8,500	**6,409**	12,457
Membership dues and subscriptions	8,000	**11,755**	9,160
Interest and bank charges	2,500	**7,413**	8,286
Advertising and promotion	1,000	**3,279**	2,895
	1,655,859	**2,077,462**	1,896,586
Occupancy			
Rent	43,400	**42,328**	42,446
Insurance	-	**1,042**	992
	43,400	**43,370**	43,438

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 it's 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.

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. 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 Coast Credit Union. The line of credit was unutilized as at March 31, 2026 and 2025.

4. Deferred revenue

	2026	*2025*
Municipal Flood Line Mapping	**248,425**	535,301
Other	**-**	200
	248,425	535,501

5. Tangible capital assets

	Cost	***Additions***	***Disposals***	***Accumulated amortization***	***2026 Net book value***
Office furniture and equipment	**138,626**	**6,690**	**-**	**132,673**	**12,643**

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

6. Pension

The Commission matches contributions to a group registered retirement savings plan for all full-time employees up to a limit of 9% (2025 - 9%). Total contributions during the year amounted to $74,889 (2025 - $82,823).

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.

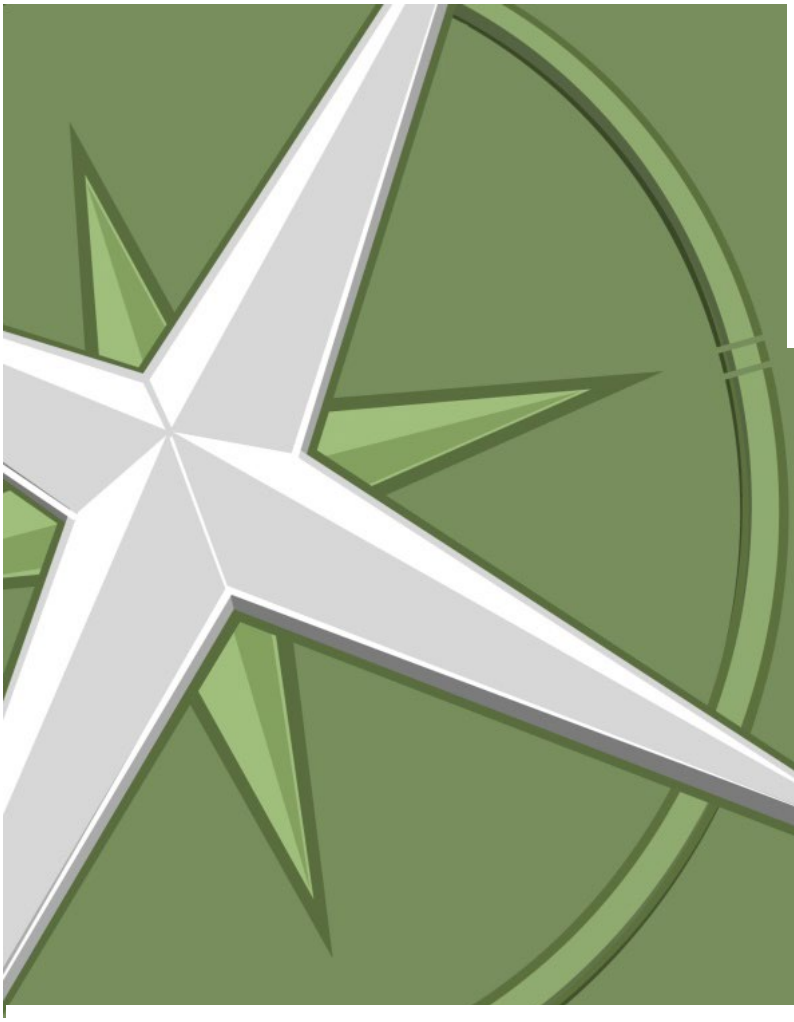
8. Related party transactions

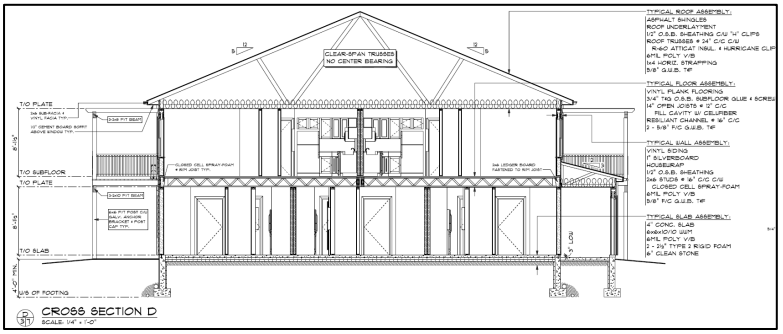
During the year, the Commission received revenue from the following related entities in the form of grants and E-911 funding. The transactions were recorded at exchange amount.

	2026	*2025*
Municipality of the County of Antigonish	**245,050**	253,126
Municipality of the County of Inverness	**232,874**	234,514
Municipality of the County of Richmond	**181,283**	179,815
Municipality of the County of Victoria	**174,848**	172,031
Town of Antigonish	**109,467**	111,501
Town of Port Hawkesbury	**66,703**	68,470

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 9, 2025.





www.edpc.ca

Eastern District Planning Commission
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June 2026