

TOWN OF LUNENBURG
COUNCIL MEETING AGENDA
Tuesday, March 10, 2026 | 6 pm
Lunenburg Town Hall – Council Chambers
120 Townsend Street



NOTICE: Council meetings are open to the public and held in Town Hall. **Please use the back entrance at 120 Townsend Street.** The public can also watch meetings through Zoom. To livestream this meeting starting at 6 pm, use this Zoom link:
<https://us06web.zoom.us/j/81475382430>

Please note that all Council meetings are livestreamed through Zoom and meeting recordings are archived on the Town's [YouTube](#) channel.

1. CALL TO ORDER

2. LAND ACKNOWLEDGEMENT

This meeting takes place in the traditional and ancestral territory of the Mi'kmaq people. We are all Treaty people.

3. ADDITIONS/ DELETIONS TO AGENDA

4. APPROVAL OF AGENDA

4.1 March 10, 2026 Council Meeting Agenda

Recommendation: That Council approve the agenda for the March 10, 2026 meeting as presented.

5. APPROVAL OF MINUTES

5.1 March 3, 2026 Regular Meeting Minutes

Recommendation: That Council approve the March 3, 2026 meeting minutes as presented.

6. PRESENTATIONS

7. PUBLIC INPUT AND QUESTIONS – 20 MINUTES

- Each person is limited to 3 minutes
- Each person must state their name
- Questions or comments are directed to the Chair
- Comments and questions are open to any municipal matter
- **Virtual Participation:** Members of the public wishing to participate virtually in this agenda item must register in advance by 12:00 p.m. on the business day before the meeting by contacting adminsupport@townoflunenburg.ca or 902-634-4410 ext. 225. When registering, please include a brief description of the agenda item you wish to speak to.

8. CORRESPONDENCE

Correspondence items included on the agenda have been submitted for Council's information and do not imply endorsement by the Town. The content of correspondence reflects the views of the author and has not been independently verified. Should Council wish to take action on an item, a motion must be made.

9. BUSINESS ARISING AND UNFINISHED BUSINESS

10. NEW BUSINESS

10.1 Tender Award: Lunenburg Academy Roof Repairs

Recommendation 1: That Council increase the total budget for the Lunenburg Academy Roof Repairs Project to \$1,270,000 (including net HST) with funding of \$300,000 from grants, \$250,000 for the Academy Foundation and the balance financed with Town Capital Debt financing of \$720,000.

Recommendation 2: That Council award the Lunenburg Academy Roof Repairs Tender to Roof Tile Management for the Base Bid only amount of \$991,554+HST.

10.2 Second (Final) Reading: Short-Term Accommodation Levy By-law

Recommendation: That Council approve the second and final reading of the Short-Term Accommodation Levy By-law as presented.

11. NOTICES OF MOTION, INFORMATION REQUESTS AND COUNCILLOR REPORTS

11.1 Vending Rules – Notice of Motion provided by Councillor Babineau at the March 3, 2026 Council meeting

Draft Motion: That Council direct staff to review the current vending rules and bring forward options for increased flexibility and modernization, and that this report be presented at a future Committee of the Whole meeting.

11.2 Video Surveillance Rules – Notice of Motion provided by Councillor Dauphinee at the March 3, 2026 Council meeting

Draft Motion: That Council direct staff to review video surveillance bylaws and regulations in other municipalities and report back to Council with potential options for regulating residential surveillance cameras in the Town of Lunenburg.

12. ITEMS FOR CONSIDERATION AT COMMITTEE OF THE WHOLE

The next Committee of the Whole meeting is scheduled for Tuesday, March 17, 2026.

13. MOTION ACTION LIST

14. CLOSED SESSION

15. ADJOURNMENT

**COUNCIL MEETING MINUTES
TOWN OF LUNENBURG**

Tuesday, March 3, 2026 | 6 pm
Lunenburg Town Hall - Council Chamber



Present	Mayor Jamie Myra, Councillors Alex Greek, Debbie Dauphinee, Renea Babineau, Gale Fullerton, and Alison Strachan
Absent/ Regrets	Deputy Mayor Rachel Bailey
Also present	Paul Nopper, CAO Tyson Joyce, Director of Public Works Marc Kiely, Director of Community Development Shania MacLeod, Bylaw Enforcement Officer Kayla Byrne, Municipal Clerk Jamie Deans, Communications and Events Coordinator
Call to Order	The Chair called the meeting to order at 6:19 p.m. The delayed start was due to technical difficulties with audio equipment.
Land Acknowledgment	The Chair recognized Lunenburg’s location on the unceded territory of the Mi’kmaq people.
Electric Utility Update	<p>The Mayor provided a brief update regarding recent power outages affecting the community. Council previously approved the Electric Utility’s five-year capital plan of more than \$15 million to support necessary infrastructure upgrades and improve system reliability.</p> <p>The Mayor noted that the Town met with representatives from Nova Scotia Power earlier in the day to review the recent outage and discuss ongoing efforts to stabilize the electrical grid and improve recovery times. Several infrastructure projects are already included in the capital budget, and additional options are being explored to accelerate improvements and reduce strain on the system.</p> <p>Council reaffirmed its commitment to modernizing the Town’s electrical infrastructure, acknowledging that upgrades will take time but are already making a difference in outage response and restoration times.</p> <p>The Mayor also highlighted the importance of clear communication during outages and encouraged residents to monitor updates through multiple channels, including radio broadcasts, social media, and the Town’s website, and to contact the Electric Utility directly for assistance.</p>

Additions to the Agenda Moved and seconded that Council add two Personnel Items for closed session under agenda item 15.
Motion carried unanimously

Approval of Agenda Moved and seconded that Council approve the agenda for the March 3, 2026 meeting as amended.
Motion carried unanimously

Approval of Minutes Moved and seconded that Council approve the February 2, 2026 meeting minutes as presented.
Motion carried unanimously

Moved and seconded that Council approve the February 10, 2026 meeting minutes as presented.
Motion carried unanimously

Public Input and Questions Towny Anderson raised concerns about the process and decision-making related to the potential heritage designation of the former CNR Lunenburg station, raising questions about transparency and the handling of the application.

Wendy Rofihe raised concerns about the use of residential surveillance cameras in the community and requested that Council consider developing a bylaw to regulate their use, citing privacy and nuisance concerns.

Amy Funk spoke in support of amending the Town's mobile food vending regulations, suggesting changes that would allow food trucks to operate on private property with appropriate permits and arguing that this could support tourism and provide additional food options during peak seasons.

Justin Cantafio spoke in support of proposed amendments to the Town's mobile food vending regulations, highlighting the role of local food businesses in supporting the regional food system, local producers, and community economic development.

Sarah Romkey spoke in support of proposed amendments to the Town's mobile food vending regulations, sharing positive experiences as a customer.

Meghan Doucette spoke in support of proposed amendments to the Town's mobile food vending regulations, noting that additional food options such as food trucks could help address limited restaurant availability during peak tourism periods

Correspondence: Council received two letters regarding proposed amendments to the
Vending By-law Town's mobile food vending regulations, expressing support for additional food options, such as food trucks, and noting that they could help address limited restaurant availability during peak tourism periods.

With respect to the matter, Councillor Babineau provided the following notice of motion: That Council direct staff to review the current vending rules and bring forward options for increased flexibility and modernization, and that this report be presented at a future Committee of the Whole meeting.

Proclamation Moved and seconded that Council proclaim March 2026 as Kidney
Request: Kidney Month in the Town of Lunenburg, in recognition of the importance of
Month (March kidney health and to support the awareness efforts of the Kidney
2026) Foundation of Canada, including World Kidney Day on March 12, 2026.

Motion carried unanimously

GLW March Break Moved and seconded that Council approve a Silver Sponsorship (\$500)
Hockey to the Gary L. Wentzell March Break Hockey Tournament.

Tournament

Motion carried unanimously

Old Train Station / Council received a letter regarding the potential heritage designation of
Municipal the former train station and concerns related to the process followed by
Heritage Council and staff.

Designation

Councillor Strachan provided clarification regarding the timeline of the voluntary heritage designation application for the train station and the history of negotiations related to the property's sale, noting that Council had previously directed staff to proceed with a purchase and sale agreement.

Public Hearing: Council held a public hearing for the proposed Tour and Horse-Drawn
Tour and Horse- Vehicle By-law.

Drawn Vehicle By-law

Council discussed several aspects of the proposed Horse and Vehicle Bylaw following correspondence received from the public. Discussion included potential additions or clarifications, such as providing a map of the carriage route, considering shade provisions for horses during rest periods, and safety features on carriages.

The following comments were made by members of the public:

Marni Gent spoke in support of improving regulations related to horse-drawn carriage operations, raising concerns about horse welfare, particularly in relation to extreme heat and humidity. They further suggested additional measures such as providing shade, appropriate footwear, and safety features.

Jeanette Ernst, who provides care for the working carriage horses under an existing operator licence, spoke in support of the proposed bylaw updates, noting that the revisions better reflect current operations and provide flexibility through the requirement for an animal care plan. It was also suggested to clarify provisions related to the use of a training cart used for introducing and transporting horses during operations.

Several letters were also submitted for the public hearing and were included in the agenda package.

Moved and seconded that Council close the public hearing for the proposed Tour and Horse-Drawn Vehicle By-law.

Motion carried unanimously

Council requested that staff review potential amendments to the draft Horse and Vehicle Bylaw before bringing it forward for second reading. This includes exploring provisions related to shade or shade structures for horses at the carriage stand, subject to feasibility and traffic authority considerations, and reviewing how training carts or buggies used for horse training and operations may be treated differently from passenger carriages with respect to licensing requirements.

Public Hearing:
Short-Term
Accommodation
Levy By-law

Council held a public hearing for the proposed Short-Term Accommodation Levy By-law.

No members of the public spoke at the hearing. One letter was submitted and was included in the agenda package.

Moved and seconded that Council close the public hearing for the proposed Short-Term Accommodation Levy By-law.

Motion carried unanimously

Recommendations
: Water &
Wastewater
System Modelling

Staff presented an information report outlining key recommendations from the 2023 Water and Wastewater System Modelling Reports related to infrastructure capacity, future growth, and potential system upgrades.

2026/27 Region 6
Solid Waste
Management
Budget

Moved and seconded that Council approve the Town of Lunenburg's required municipal contribution of \$ 3,839 to the 2026/27 Region 6 Solid Waste Management Budget, as outlined in the Region 6 Inter-Municipal Committee Budget.

Motion carried unanimously

2025/26 Budget
Variance (Capital
& Operating) to
Dec.31, 2025

For information, Council received the 2025/26 Budget Variance Report (Capital & Operating) to Dec.31, 2025

Notices of Motion and Councillor Reports Councillors provided updates on recent committee work, community activities, and upcoming events. Reports included recognition of International Women’s Day, updates from the Senior Safety Committee and upcoming programming, participation in various community and organizational meetings, and recognition of local milestones and events. A Councillor also reported on attending an announcement related to the Atlantic Canada UNESCO Tourism Corridor initiative. Members noted a busy schedule of upcoming Council, Committee of the Whole, and budget meetings.

Councillor Dauphinee gave notice of motion requesting that staff review video surveillance bylaws and regulations in other municipalities and report back to Council on potential options for regulating residential surveillance cameras in the Town of Lunenburg.

Items for Consideration at COTW The next Committee of the Whole meeting is scheduled for Tuesday, March 17, 2026.

Motion Action List Council received the motion action list for information and agreed to move the Lunenburg Academy Washroom item to Priority C.

Closed Session Moved and seconded that Council move into closed session at 7:46 p.m. to discuss two personnel matters, as permitted under the Municipal Government Act.

Revert to Open Meeting Council reverted to open meeting at 8:58 p.m.

Motions Made Following Closed Session Following the closed session, Council made the following motions:

Moved and seconded that Council pre-approve the hiring of a By-Law/Electric Meter Reader position for the Town of Lunenburg.

Motion carried unanimously

Moved and seconded that Council pre-approve the hiring of a Water and Wastewater Supervisor position for the Town of Lunenburg.

Motion carried unanimously

Moved and seconded that Council approves the Chief Administrative Officer and Town Engineer, at their discretion, to allow the use of PID60500006 of Town of Lunenburg land for the placement of soils from the new Harbourview Haven Seniors Facility.

Motion carried unanimously

Adjournment

There being no further business, the Council meeting adjourned at 9:02 p.m.

Minutes were read and approved.

Subject: Lunenburg Academy Roof Repairs – Tender Award
From: Lisa Kendall, P.Eng., Municipal Engineer
Date: February 20, 2026



Recommendation

That Council increase the total budget for the Lunenburg Academy Roof Repairs Project to \$1,270,000 (including net HST) with funding of \$300,000 from grants, \$250,000 for the Academy Foundation and the balance financed with Town Capital Debt financing of \$720,000.

That Council award the Lunenburg Academy Roof Repairs Tender to Roof Tile Management for the Base Bid only amount of \$991,554+HST.

Alternatives

- That Council increase the 2026/27 Capital Budget to \$2,300,000 and award the full scope (Base Bid & Separate Price) for the Lunenburg Academy Roof Repairs Tender.
- That Council not award the Academy Roof Repairs Tender and defer this Project to a later time.

Background

There are currently several active leaks in the Lunenburg Academy Roof. In June 2024, Fishburn Sheridan Atlantic Inc. (Fishburn Sheridan) was awarded the RFP for a condition assessment, design and tender document preparation, and quality insurance reviews for the roof repair scope.

Staff issued a Tender for the full scope in 2025, and two bids were received, both significantly over the 2025/26 budgeted amount. At the August 19, 2025, Council Meeting, Council passed a motion to defer the Lunenburg Academy Roof Repairs Project, with the intention of Staff keeping the same scope for the 2026/27 Town Capital Budget and proceeding with the tender process as soon as possible.

For the 2026/27 Tender Form, Fishburn Sheridan divided the work into two sections: Base Bid and Separate Price. The Base Bid includes urgent items, and the Separate Price includes the items that can be deferred by 3-5 years. It should be noted that this approach will not provide uniform aging of roof areas or finish meaning future repair and replacement work would likely continue to be phased by roof area rather than systems.

The Scope of Work included in the Base Bid are the areas highlighted in green and the Scope of Work included in the Separate Price are the areas highlighted in red, in Figure 1:

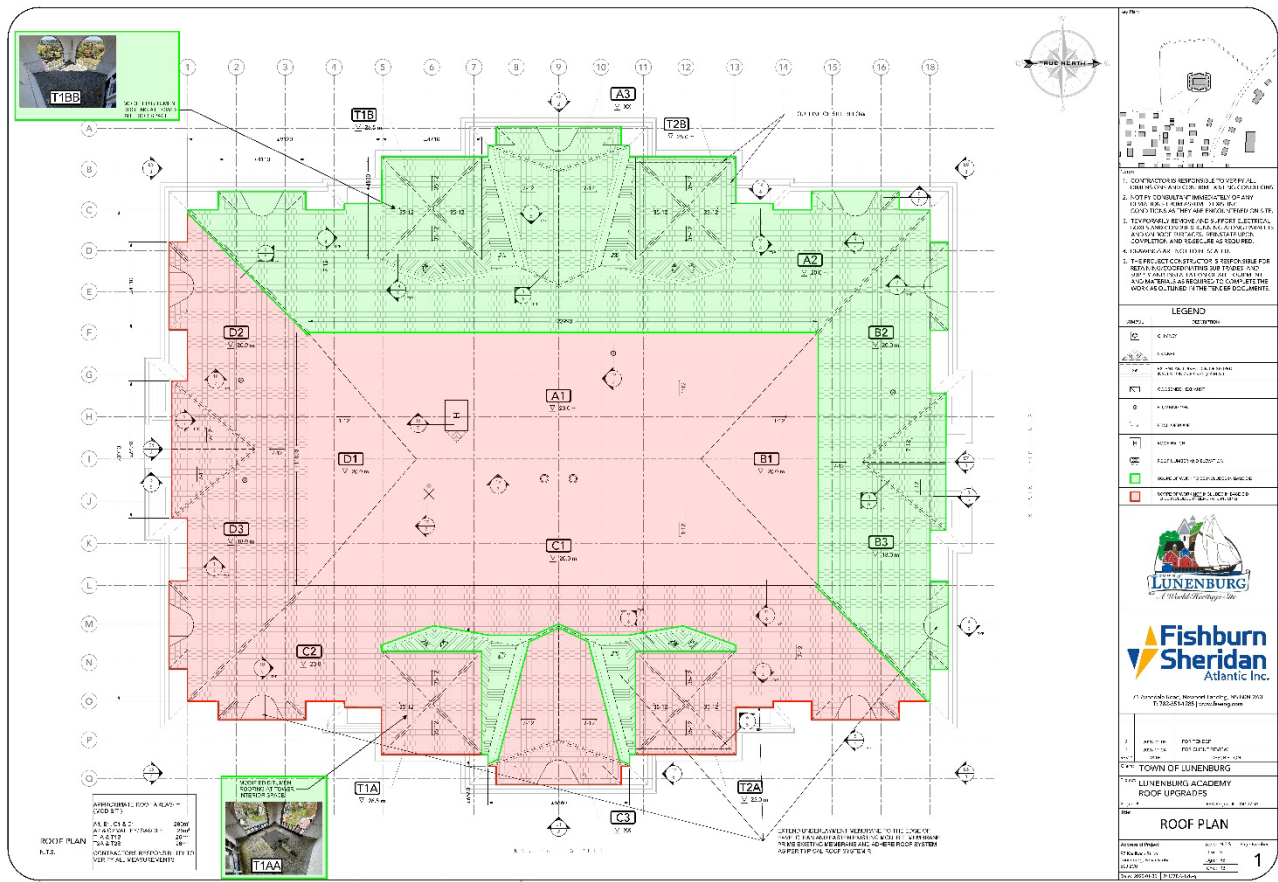


Figure 1. Academy Roof Repairs Tender Roof Plan

The construction scope of work for the Base Bid includes the following:

- Wood Shingle Replacement at Roof Areas/Towers A2, A3, T1B, T2B.
- Wood Shingle Replacement at Roof Areas B2 and B3.
- Modified Bitumen Replacement at Roof Area T1BB (tower T1B enclosed space), and crickets/valleys between towers T1B and T2B.
- Modified Bitumen Roofing Replacement at Roof Area T1AA (tower T1A enclosed space), and cricket/valleys between towers T1A and T2A.
- North and West Elevation – targeted repair/replacement of deteriorated wood shingles at Mansard Roof Areas.

The construction scope of work for the Separate Price includes the following:

- Modified Bitumen Roofing Replacement at Roof Areas A1, B1, C1, D1.
- Metal cap flashing replacement at Roof Area C1 chimney.
- Wood Shingle Replacement at Roof Areas/Towers C2, C3, T1A, T2A.
- Wood Shingle Replacement at Roof Areas D2 and D3.
- South and East Elevation - targeted repair/replacement of deteriorated wood shingles at Mansard Roof Areas.

The expected lifespan of the repaired roof areas is 25 - 30 years, with regular maintenance.

Discussion

The Tender for the construction associated with the Lunenburg Academy Roof Repairs Project closed on February 6, 2026, and has validity for 60 days.

Tender Results (all tender awards over \$100,000 must be approved by Council)

Company	Base Bid (excluding HST)	Separate Price (excluding HST)	Combined Tender Price (excluding HST)
Roof Tile Management Inc.	\$991,554.00	\$906,629.00	\$1,898,183.00
Brault Roofing Maritimes Inc.	\$1,581,061.00	\$1,143,204.00	\$2,724,265.00

The amount approved in the 2026/27 Town Capital Budget for the Lunenburg Academy Roof Repairs Project is \$1,039,000 including Net HST.

The Consultant, Fishburn Sheridan, and Staff reviewed the Tender submissions. Although the spread between bid pricing exceeds typical norms (10% - 20% range), it is Fishburn Sheridan's opinion that the bids received are competitively priced and representing a successful tendering process. Both the Consultant and Staff recommend awarding the Tender to the lowest bidder, Roof Tile Management Inc. Both Tenderers indicated completing the project by November 30, 2026. The stakeholders will likely be affected during the period of work, including tenants, tourists, etc., and it is expected that there will be a direct aesthetic impact to the Academy while work is being undertaken.

Strategic Plan Relevance

Capital Construction Projects are part of the Servicing and Facilities Strategic Direction of the Town's Comprehensive Community Plan; a town where the long-term infrastructure needs of the community are met through strategic management and incremental, well-phased upgrades that are financially sustainable.

Financial

The amount approved in the 2026/27 Town Capital Budget for the Lunenburg Academy Roof Repairs Project is \$1,039,000 including Net HST. Staff have received a commitment from the Board of the Lunenburg Academy Foundation to support this work up to a limit of \$250,000. We are also continuing to move ahead on the assumption that the Parks Canada funding application shall be successful (with an upper limit of \$300,000). The balance of the funding for this project will be through the Town's Capital Debt financing for \$720,000, an increase of \$231,000.

Incorporating the results of the Tender, the Revised Budget Estimate for the Project is as follows:

Item	Cost including Net HST
Engineering (Construction Inspection/Support)	\$ 30,000
Tender for Construction	\$ 1,040,000
Contingency (20%)	\$ 200,000
Revised Budget	\$ 1,270,000

In consultation with Council, LAF and our Consultants, Staff have tried several different approaches to the Tendering process in an attempt to reduce the direct cost of the repairs, but none of these seem to have had a significant impact on the pricing received from Contractors. If the work is deferred once again, there is a risk that the Town will incur costs in Staff resources and Consultant services for re-tendering and may receive a similar (or higher) price for the work at that time.

INFORMATION REPORT

Subject: Short-Term Accommodation Levy By-law
From: Kayla Byrne, Municipal Clerk
Date: Feb. 3, 2026 – COTW
Feb. 10, 2026 – 1st reading
Feb. 24, 2026 – Public Hearing
March 10, 2026 – Proposed Second Reading



Recommendation

That Council approve the second and final reading of the Short-Term Accommodation Levy By-law as presented.

Alternatives

- Refer the draft By-law back to Committee of the Whole
- Conduct additional targeted engagement with operator
- Do not proceed with a marketing levy

Background

At its Dec. 9, 2025, meeting, Council directed staff to proceed with drafting a Marketing Levy By-law, with an effective date of Jan.1, 2027. It was determined that approving a by-law early in 2026, but having an enactment date of early 2027 would give operators more time to adjust their systems. Attached to this report is the proposed by-law for Council's consideration.

It is important to distinguish between the purpose of this by-law and other regulatory frameworks. The Marketing Levy By-law is a financial by-law that enables the Town to collect a levy on short-term accommodations under the Municipal Government Act. It is not a short-term rental licensing or enforcement tool.

Compliance with zoning, land-use rules, and provincial registration requirements is addressed through the Land Use By-law and the Short-Term Rentals Registration Act. Those systems govern whether an accommodation may operate. This by-law governs only the collection and use of the marketing levy once accommodation is being sold.

The draft By-law sets out the framework for how the marketing levy will be collected and administered. All short-term accommodation operators in Lunenburg are required to collect a 3% levy on the purchase price of each stay. The levy is paid by the guest at the time of booking and held by the operator on behalf of the Town.

Operators are responsible for submitting the collected levy to the Town, along with a simple monthly remittance form provided by the Town. If an operator does not have any bookings in a given month, they may submit a "nil" return, including in advance for seasonal closures.

Monthly remittance is being proposed because it was the option most supported by operators in the November survey. Six respondents selected monthly reporting, compared to five who preferred quarterly. Monthly remittance is also consistent with how many other municipalities administer their marketing levies.

The By-law also gives the Town the authority to verify compliance through records and, if necessary, inspections or audits.

Feb. 3 COTW update:

Council reviewed this by-law at its February 3, 2026 Committee of the Whole meeting and referred the by-law to a regular meeting of Council for first reading.

During the Committee of the Whole discussion, the committee recommended a refinement to the Records Section (Section 11) to make it clear that Operators would not need to have a separate record system specifically for the levy. This change has been made and is highlighted in yellow.

Feb. 10 update

Council approved 1st reading of the Short-Term Accommodation Levy By-law at its Feb. 10, 2026 meeting. At that meeting, Council requested the following changes be made before second reading:

- That the name of the by-law be updated to more clearly reflect its application to short-term accommodations
- That a new clause be added to ensure operators are engaged and collaborated with when determining how marketing levy funds are spent

These changes have been made and are highlighted in the attached by-law.

March 3 update

Council held a public hearing on the proposed by-law at its March 3, 2026 meeting. No members of the public spoke at the hearing.

Discussion

In developing the draft Marketing Levy By-law, staff have also considered several questions and themes that have been raised by Council through earlier discussions:

- Does it need to be called a “Marketing Levy”?
No. The short title of the by-law could be more descriptive, such as “Short-Term Accommodation Marketing Levy By-law,” to reflect the application of the levy clearly.

- Can the marketing levy be expanded beyond short-term rental accommodations (for example, to other tourism-related businesses)?

No. The Town does not have the authority to implement a general tourism tax. Council's authority to apply a marketing levy comes from the *Municipal Government Act* and is limited to accommodation as defined in the Act.

While the Town cannot impose a broader tourism tax, it may charge user fees for the use of municipal assets and services. Common examples include designated tour bus parking or fees for the use of municipal facilities or public spaces for events, where charges are based on service use, space, or cost recovery rather than tourism activity itself.

Any consideration of additional user fees would be separate from the marketing levy and would require specific direction from Council to explore options, costs, and implications.

- What can the funds be used for?

The *Municipal Government Act* restricts the use of marketing levy funds to purposes authorized by provincial legislation, which currently include tourism promotion. The Town does not have authority to use these funds for other purposes unless the Act is amended by the Province.

This may include, but is not limited to, the following types of activities:

- Marketing and advertising campaigns to promote the Town as a tourism destination
- Destination branding, visitor guides, and promotional materials
- Digital marketing, website content, and social media promotion related to tourism
- Support for festivals, events, or initiatives that attract visitors and promote tourism
- Research, data collection, or studies related to tourism promotion and visitor trends
- Visitor information services and wayfinding related to tourism
- Grants or contributions to organizations formed to promote tourism, whether non-profit or otherwise, as determined by Council

Council may choose to deliver tourism promotion directly or allocate some or all of the marketing levy funds to a tourism organization.

In November 2025, all registered short-term rental operators received a short survey about the levy. Of the 49 registered operators, 24 completed the survey. One of the questions asked operators to pick their top three choices for the use of the funds.

The top three choices were:

- Festivals, events, or cultural programming (10 votes)
- Marketing and advertising to attract visitors (8 votes)

- Supporting local tourism or cultural organizations (7 votes)

Staff recommend collecting the levy for at least one year to get a clearer picture of how much funding it generates. That will give Council a stronger basis for deciding how the funds should be used. Staff also recommend continuing to engage operators during this time to help shape how the funds are spent.

Financial

It is difficult to estimate how much revenue the marketing levy would generate accurately. However, if approved, it is expected to create a new income stream for the Town that can support tourism promotion. The actual amount will depend on seasonal demand, nightly rates, and overall occupancy levels.

Communications & Public Engagement

So far, notices and a survey have been circulated to all registered operators. Further, whenever the levy is included in a Council agenda, the operators are notified.

Notice of the public hearing was posted on the Town's website and social media channels and shared directly with operators on February 12, 2026. Since the proposed By-law was introduced to Council in early February, staff have received correspondence from three operators. One operator indicated support for the proposed By-law. Two operators indicated that they were not in favour of the proposed By-law; however, one inquired whether online remittance would be available, and the other asked for clarification on the rationale for a monthly remittance schedule.

Online remittance: Staff will explore online remittance options similar to paying a bill online.

Monthly remittance: A monthly remittance schedule is recommended based on the following considerations:

- Survey results: Monthly remittance received the highest level of support among the November respondents, with six (6) votes. By comparison, quarterly remittance received five (5) votes, twice-yearly remittance received five (5) votes, and annual remittance received four (4) votes.
- Consistency with other municipalities: Most municipalities in Nova Scotia that have implemented a marketing levy require monthly remittance, providing a consistent and well-established approach.
- Administrative oversight and risk management: More frequent reporting supports timely monitoring and compliance. Longer remittance periods may result in larger outstanding

balances, which can be more difficult to identify, track, and recover if an operator fails to remit as required.

Only one formal submission for the public hearing was received and it is attached to this report.

Attachments

- Draft By-law
- Public Hearing Written Submissions

Town of Lunenburg
Short-Term Accommodation Levy By-law
Adopted by Council:
Effective Date:

Town of Lunenburg

Short-Term Accommodation Levy By-law

1. TITLE

This By-law may be cited as the “*Short-Term Accommodation Levy By-law*”.

2. PURPOSE

The purpose of this By-law is to establish the collection, administration, and use of a marketing levy on short-term accommodations in accordance with Section 75A of the *Municipal Government Act*.

3. DEFINITIONS

“Accommodation” has the same meaning as in Section 75A of the *Municipal Government Act*.

“Inspector” means a person appointed by the Town to carry out inspections or audits under this By-law.

“Levy” means the marketing levy authorized under Section 75A of the *Municipal Government Act*.

“Nil Remittance Return” means a remittance return submitted for a reporting period in which no levy is collected.

“Operator” has the same meaning as in Section 75A of the *Municipal Government Act*.

“Purchase Price” has the same meaning as in Section 75A of the *Municipal Government Act*.

“Platform Operator” has the same meaning as in Section 75A of the *Municipal Government Act*.

“Remittance” means the payment of Levy funds collected by an Operator to the Town in accordance with this By-law.

“Reporting Period” means the monthly period for which a levy return is required to be submitted under this By-law.

“Town” means the Town of Lunenburg, Nova Scotia.

4. APPLICATION OF BY-LAW

Town of Lunenburg
Short-Term Accommodation Levy By-law
Adopted by Council:
Effective Date:

This By-law applies to short-term accommodation, as defined in Section 75A of the *Municipal Government Act*, that is located within the Town of Lunenburg.

A levy of three per cent (3%) applies to the purchase price of short-term accommodation in the Town.

The operator must collect the levy from the purchaser at the time the accommodation is purchased, regardless of how payment is made, and must remit the levy to the Town in accordance with the timelines and procedures set out in this By-law.

If a third party processes or collects payment on behalf of an operator, the operator remains responsible for ensuring that the levy is properly collected and remitted in accordance with this By-law.

Any person who collects an amount from a purchaser that is described as, or intended to be, a levy under this By-law must remit that amount to the Town in accordance with this By-law.

5. EXEMPTIONS FROM THE LEVY

The levy does not apply to:

- a) accommodation with a daily purchase price of \$20.00 or less;
- b) students accommodated in housing owned or operated by a post-secondary institution while registered and attending that institution;
- c) accommodation provided to a person for more than 30 consecutive days;
- d) a person and their immediate family accommodated while the person or a member of their family is receiving medical treatment at a hospital or provincial health-care centre, or is seeking specialist medical advice, where the person provides reasonable confirmation of entitlement to the operator, in a form acceptable to the Town.

Where requested by the Town, an operator must be able to demonstrate that an exemption applies.

6. REMITTANCE OF LEVY

The Town may require an operator to provide records or other information reasonably necessary to verify accommodation sales and the amount of the levy collected for any reporting period.

A separate remittance return must be submitted for each place of business, unless the Town has approved a consolidated return.

Each remittance must be submitted with a completed remittance return, in the form provided by the Town.

Town of Lunenburg
Short-Term Accommodation Levy By-law
Adopted by Council:
Effective Date:

Operators shall remit the levy monthly, no later than 30 days after the end of each month, in accordance with this By-law.

Where an operator does not operate during a reporting period, the operator may submit a nil remittance return, including a nil return submitted in advance for a period of non-operation.

If no levy is collected during a reporting period, the operator shall still submit a nil return using the prescribed remittance form.

If an operator stops operating or sells a business, the operator must submit a final remittance return and pay any levy collected within 15 days of the date operations end or the business is sold.

7. CALCULATION OF LEVY FOR PACKAGED ACCOMMODATION

Where accommodation is sold as part of a package that includes meals or other services, the levy applies only to the accommodation portion of the package price.

The accommodation portion shall be calculated based on the standard price the accommodation would be sold for on its own, without meals or other services, at the same facility.

8. INTEREST

If an operator fails to remit the levy by the required due date, interest shall be charged on the outstanding amount at a rate of 1.5% per month and shall continue until the amount owing is paid in full.

9. REFUND OR ADJUSTMENT OF LEVY

If an operator has remitted a levy to the Town for a sale that is later written off as uncollectible, the Town may allow the operator to recover the levy by adjusting a future remittance, in a manner acceptable to the Town.

If the Town determines that a levy, or a portion of a levy, has been paid in error, whether as a result of a request by an operator or otherwise, the Town shall refund the overpaid amount to the person entitled to receive it. No interest shall be paid on any refund.

10. CLAIM FOR REFUND

To request a refund under this By-law, a person must:

- a) submit a written request to the Town, signed by the person who paid the amount being claimed; and
- b) provide information or documentation sufficient to show that the person is entitled to the refund.

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Adopted by Council:
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If the person who paid the amount is a corporation, the refund request must be signed by a director or an authorized employee of the corporation.

11. RECORDS

Every operator shall keep accurate and complete records sufficient to allow the Town to verify:

- a) accommodation sales;
- b) the amount of levy collected; and
- c) the amount of levy remitted to the Town.

Records relating to the levy shall be maintained in a manner that allows the Town, upon review or audit, to determine whether the levy has been properly charged, collected, and remitted, without requiring the creation of separate or standalone records.

An operator shall retain all books of account, records, and documents required under this section for a period of five (5) years.

Where a receipt, invoice, bill, or similar document is issued for the sale of accommodation, the levy must be clearly identified as a separate line item and must not be included in the accommodation price.

12. INSPECTION, AUDIT AND ASSESSMENT

The Town may appoint an inspector for the purpose of verifying compliance with this By-law as it relates to the calculation, collection, reporting, and remittance of the levy.

Except where immediate access is reasonably necessary, the Town shall provide reasonable advance notice to an operator before conducting an inspection or audit under this By-law.

An inspection or audit shall be conducted during normal business hours, or at another time agreed to by the operator and the Town.

For the purposes of an inspection or audit, an inspector may enter a place of business or any location where relevant records are kept in order to review and verify:

- a) accommodation sales subject to the levy;
- b) the amount of levy collected; and
- c) the amount of levy reported and remitted to the Town.

An inspector may examine books, records, and other documents reasonably required to verify compliance with this By-law.

An operator shall provide reasonable assistance and information required to allow the inspector to carry out an inspection or audit under this By-law.

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If an inspection or audit indicates that the levy has not been properly calculated, collected, reported, or remitted, the Town may calculate the amount of levy and any applicable interest owing based on the information available.

If an operator fails to provide reasonable assistance or information, the Town may estimate the amount of levy and interest that should have been collected and remitted.

Where the Town calculates or estimates that a levy is owing, the Town shall provide written notice to the operator setting out the amount payable.

An operator must remit the amount identified in the notice, including any applicable interest, within 30 days of receiving the notice, whether or not the operator objects to the amount.

An operator who disagrees with the amount payable may, within 15 days of receiving the notice, submit a written objection to the Town, signed by the operator or an authorized representative, together with information supporting the objection.

After reviewing an objection, or on its own initiative, the Town may confirm, revise, or cancel a previous calculation or estimate. The operator shall remit any final amount determined by the Town.

The reasonable costs associated with inspections or audits conducted under this By-law may be paid from levy funds as part of the administration of the levy.

13. ALLOCATION OF LEVY FUNDS

In accordance with the *Municipal Government Act*, as amended from time to time, Council may use, by resolution, levy funds for purposes authorized under the Act, including the promotion of tourism, and may allocate all or a portion of those funds to organizations engaged in activities authorized under the Act.

14. ENGAGEMENT AND DECISION-MAKING

Prior to allocating or expending levy funds, Council shall engage with short-term accommodation operators and other relevant stakeholders to seek input on priorities and approaches for the use of the funds.

The allocation and expenditure of levy funds shall be authorized by resolution of Council. While operator input shall be considered as part of Council's decision-making, the final determination respecting the use of levy funds rests with Council.

15. ADMINISTRATION

The Chief Administrative Officer may establish administrative procedures, directives, or orders to support the administration and implementation of this By-law, provided that such

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Adopted by Council:
Effective Date:

procedures, directives, or orders are consistent with this By-law and the Municipal Government Act, as amended from time to time.

Without limiting the above subsection, administrative procedures or directives may address interim processes for the collection, reporting, and remittance of the levy, including processes to be followed pending the implementation of any centralized or provincial remittance system.

Nothing in this By-law relieves a platform operator of any obligation imposed under the Municipal Government Act.

16. OPERATOR CONTACT INFORMATION

An operator must notify the Town without delay of any change to the operator's contact information, business name, or accommodation details that could affect the administration, reporting, or remittance of the levy.

17. NOTICE

Any notice required under this By-law shall be in writing and may be delivered personally, sent by regular mail, or sent by email to the most recent contact information provided to the Town by the operator.

A notice delivered personally or sent by email is deemed to have been received on the day it is delivered or sent, unless the Town receives notice that delivery was unsuccessful.

A notice sent by regular mail is deemed to have been received five (5) days after mailing.

18. COMPLIANCE WITH OTHER LAWS

Nothing in this By-law authorizes the operation of short-term accommodation. Operators remain responsible for complying with all applicable provincial legislation and municipal by-laws, including the *Short-Term Rentals Registration Act* and municipal land-use by-laws.

19. OFFENCES AND PENALTIES

The Town may address non-compliance with this By-law through administrative and legal measures, including requiring payment of amounts owing and recovering unpaid levy amounts as a debt owing to the Town.

A person who knowingly fails to comply with this By-law may be subject to prosecution under the *Summary Proceedings Act*.

20. SEVERABILITY

If any provision of this By-law is held to be invalid, such invalidity shall not affect the validity of the remaining provisions.

21. EFFECTIVE DATE

Town of Lunenburg

Short-Term Accommodation Levy By-law

Adopted by Council:

Effective Date:

This By-law shall take effect January 1, 2027.

From: [Tyler](#)
To: [Kayla Byrne](#)
Subject: Re: Marketing Levy Update (Town of Lunenburg)
Date: February 9, 2026 7:54:51 AM

CAUTION: THIS IS AN EXTERNAL MAIL

Hi Kayla,

I would like to put a submission forth to be included in the public records as follows:

"Of the 24 registered operators that completed the survey, 6 selected monthly reporting and 5 selected quarterly reporting. What did the other 13 select? It is understandable that the Town would want more frequent reporting for planning purposes but if the survey indicates a clear preference for less frequent reporting, that should be honored.

Tyler"

Let me know if you need anything else from me for this

Thanks

On Thu, Feb 5, 2026 at 3:30 PM Kayla Byrne <kbyrne@townoflunenburg.ca> wrote:

Hi everyone,

You are receiving this email because you are a registered short-term rental operator in the Town of Lunenburg. If you no longer wish to receive these updates, please let me know. If you are new to this distribution list and would like more information about the items below, feel free to reach out.

I'm writing to share an update on the proposed Marketing Levy By-law.

Council reviewed the draft by-law at its February 2 Committee of the Whole meeting, and it is now moving forward for first reading at the February 10 Council meeting.

What does this mean?

Under Nova Scotia legislation, all municipal by-laws must receive two readings to be approved.

- If Council approves first reading on February 10, the by-law will move forward to

Town of Lunenburg Motion Action List

PRIORITY A = Action within 3 months (Jan. 2026 – March 2026)

PRIORITY B = Action within 6 months (April 2026 – Sept. 2026)

PRIORITY C = Longer-term (Beyond Sept. 2026)

MOTION ACTION LIST					
TITLE	REQUESTED DATE	COUNCIL MOTION OR DESCRIPTION	RESPONSIBLE	TARGET DATE	STATUS & UPDATES
PRIORITY A					
Marketing Levy By-law	2024	Draft a Marketing Levy By-law.	Municipal Clerk	PRIORITY A (in progress) By-law to be approved in early 2026. Effective date to take place Jan. 1, 2027	1 st Reading: Feb. 10 Public Hearing: March 3 Proposed 2 nd reading: March 10
Short Term Housing Report	April 1, 2025	Bring back a report on what amendments might look like to the MPS and LUB, including options to: <ul style="list-style-type: none"> • Restrict short-term rentals to primary residences; • Restrict short-term rentals to commercial-use zones; • Evaluate the merits of a short-term rental business licensing by-law. 	Community Development	PRIORITY A Implications to Marketing Levy	

MPS Amendments: DAs on Town Land	Original motion: July 16, 2024 Updated motion: Jan. 7, 2025 COTW	Original motion: Amend the Municipal Planning Strategy, allowing development agreements with potential purchasers of the lower slopes of Blockhouse Hill. Jan. 7, 2025 COTW motion: Refer the proposed amendments to the Municipal Planning Strategy (MPS), as outlined in Attachment A, to Council for consideration, enabling the use of development agreements on lands throughout the Town.	Community Development	PRIORITY A	This is a milestone that needs to be achieved for HAF agreement.
LUB Amendments: Main Street Form Zone & on-site parking	2024 /2025	Form Zone: Prepare a report with recommendations for revising the Land-Use By-law's Main Street Form Zone requirements, with the aim of encouraging more varied development within this zone Parking: Original (Feb. 27, 2024): That Council direct staff to work on a proposed amendment to the Land Use By-law (LUB) to enable up to five on-site parking spaces in front yards. Expanded Jan. 28, 2025: That staff to expand their review beyond the motion passed on February 27, 2024, which directed staff to work on a proposed amendment to the Land Use By-law (LUB) to enable up to five on-site parking spaces in front yards, and further explore additional options to address parking challenges in the Salt Meadow subdivision and the apartment buildings in that neighbourhood.	Community Development	PRIORITY A	As a part of comprehensive MPS/ LUB Review – Work expected to start in early 2026
Housing Market Study	Jan. 14, 2025	Collaborate with MODL on commissioning a comprehensive housing market study to provide updated housing market information and address known data gaps that will support affordable housing within the region.	Community Development	PRIORITY A (in progress)	MODL presentation was provided in Feb. 2026
Reducing Speed Limits	April 15, 2025	Prepare a report on reducing speed limits from 50 km/h to 40 km/h on Linden Avenue, Pelham Street, and Creighton Street,	Public Works	PRIORITY A (in progress)	Feb 2026 update: Staff have learned

		<p>based on available traffic study data and exploring the possibility of including adjoining streets, in an application to the Province for a speed limit reduction; and that a recommendation of a town-wide reduction may result if appropriate and cost-effective.</p> <p>Bring back a report exploring the installation of four-way stop signs at the intersections of Creighton Street with Prince Street and Creighton Street with Cornwallis Street.</p>			<p>the new Traffic Safety Act is yet to be proclaimed by the Province, so the new regulations do not yet apply. Considered best to wait to see if this progresses as it is expected in early 2026.</p>
Community Grants Policy Amendment	Aug. 19, 2025	<p>Review and propose any possible edits to the policy.</p> <p>Sept. 2, 2025: Council indicated a desire to have a Grants Committee.</p>	Communications & Events Coordinator	PRIORITY A	Request for Direction: March 17 COTW
Review Hack & Trolley By-law	Aug. 19, 2025	Review the Hack and Trolley By-law, taking into account regulations from other jurisdictions with similar climates and tourism activities	By-law Enforcement	PRIORITY A	<p>1st Reading: Feb. 10</p> <p>Public Hearing: March 3</p> <p>Proposed 2nd reading: March 24</p>
PRIORITY B					
Cornwallis Street Renaming	Dec. 10, 2024	Cease work on the renaming of Cornwallis Street subject to Council re-evaluation.	Municipal Clerk Community Development	PRIORITY B	
Banner Installation and possible program	July 15, 2025	Explore options for banner installation, taking into consideration the current requests, including potential	Public Works Municipal Clerk	PRIORITY B	

		logistics, responsibilities, and costs, and how similar requests may be accommodated in the future.			
Traffic and Parking Budget Considerations	March 4, 2025 COTW	Staff to bring forward cost estimates for the following initiatives as part of the 2025/26 budget deliberations: <ul style="list-style-type: none"> • Reconfiguration of the Community Centre parking lot • Accessible parking considerations • Paid parking options *if this is too much perhaps this considered in a different year per Council discussion • Consistent signage improvements 	Public Works Community Development Finance	PRIORITY B Early in 2026; align with the budget cycle)	First two items addressed in July 15, 2025 staff report. Other items to come at a future meeting
Cemetery Review	Dec. 9, 2025	Council received an information report on Hillcrest Cemetery operations and reached consensus to schedule a future Committee of the Whole discussion to undertake a comprehensive review of cemetery care, rates, and future needs.	Multiple Departments	PRIORITY B	Expected Spring 2026
Water System Modelling	Jan. 13, 2026	Council indicated that it would like to receive a presentation at a future Committee of the Whole meeting on the Water System Modelling completed in 2023, including the recommendations that inform the proposed Transmission Main Renewal project.	Public Works	PRIORITY B	
PRIORITY C					
NSUARB application to amend Regulation 5.14	April 23, 2024	Amend Electric Utility Regulations to include energy storage alongside renewable low-impact generators, limited to devices with a capacity of 27kW or less.	Finance	PRIORITY C	This was a request from ABCO contingent on ABCO paying for

				Requires ABCO to follow-up with Town	the amendments, but no follow-up has been received yet.
Parking & Traffic Study Recommendation	Jan. 28, 2025	Work towards collaborating with the Municipality of the District of Lunenburg and the local MLA to work towards the recommendation identified in the Parking and Traffic Study regarding safety improvements at the intersection of Route 332 and Trunk 3.	CAO Public Works	PRIORITY C	
Laurie Fisher Art Project	April 22, 2025	Explore how the town could work with Eric Croft to explore options for maintaining and restoring the Laurie Fisher Fish Rehabilitation Project.	Staff TBD	PRIORITY C	
Election signs on public lands	May 13, 2025	Prepare a local rule governing the placement of election signs on public lands, specifically parklands, within the Town of Lunenburg.	Municipal Clerk	PRIORITY C Prior to next election cycle	
Washrooms at Lunenburg Academy	Initial Direction: March 4, 2025 COTW Moved to Priority C on March 3, 2026	Staff presented an information report on this on June 24, 2025. No motion was made, but a general consensus to revisit the idea of portable washrooms in the Spring of 2026. Council voted to remove the preparation site from the 2026/27 Capital Budget, and possibly re-consider it the following year.	Public Works	PRIORITY C In consideration of next budget cycle	