



**Nova Scotia  
Energy and Regulatory  
Boards Tribunal**

# **Business Plan 2025-2026**



**Nova Scotia Regulatory  
and Appeals Board**



**Nova Scotia  
Energy Board**

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## A. TRIBUNAL MANDATE

Effective April 1, 2025, the Nova Scotia Utility and Review Board (NSUARB) is reorganized and continued as the Energy and Regulatory Boards Tribunal.

The Nova Scotia Energy and Regulatory Board Tribunal (Tribunal) is an independent entity consisting of the Nova Scotia Energy Board and the Nova Scotia Regulatory and Appeals Board, operating as new divisions of the Tribunal. The *Energy and Regulatory Boards Act* sets out general powers for each new board such as creating rules of practice and procedure. Specific powers and duties also come from other statutes and regulations. A complete list of statutes is included as Appendix A.

Members of each board have all the powers of commissioners appointed under the *Public Inquiries Act* and the same privileges and immunities as judges of the Nova Scotia Supreme Court.

The mandates of the new Boards can be summarized as follows:

1. Nova Scotia Energy Board:
  - a. Considers requests from regulated energy entities (e.g., public electric utilities, natural gas distributors or marketers, and geothermal energy utilities) for changes in rates, terms of service, capital expenditures, operating permits, and discontinuing or abandoning service.
  - b. Considers complaints and appeals from utility customers about the application of approved rates and failing to provide service.
  - c. Considers compliance with established performance standards for Nova Scotia Power Inc. and may levy penalties for non-compliance.
  - d. Sets the pump prices for gasoline and diesel oil sold to the public including the amounts charged by wholesalers and retailers. It also establishes the pricing zones within the province.
  - e. Carries out any other duties assigned by the Governor in Council.
2. Nova Scotia Regulatory and Appeals Board:
  - a. Considers requests from regulated water and wastewater utilities for changes in rates, terms of service, and capital expenditures.
  - b. Considers complaints and appeals from water and wastewater utility customers about the application of approved rates and failing to provide service.
  - c. Licenses motor carriers and may consider issues of non-compliance with licence terms or the law.

- d. Licenses short-line railways operating wholly within the province.
- e. Establishes maximum costs of borrowing for payday loan customers.
- f. Considers requests from automobile insurers for changes in rates and rating factors.
- g. Considers appeals from the decisions of other entities about things such as property assessment values, fire safety, and municipal planning.
- h. Determines compensation for expropriated land when it cannot be agreed on by the parties involved; and,
- i. Approves requests for municipalities and the Conseil scolaire acadien provincial such as changing electoral boundaries, dissolutions, amalgamations, and annexations.

The Tribunal's mandate is to provide advisory, administrative, financial, human resources, and information technology support to the Nova Scotia Energy Board and the Nova Scotia Regulatory and Appeals Board.

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## B. PRIORITIES

### Strategic

The Tribunal's priority is to support its Boards in carrying out the mandates assigned to them by the Legislature through various acts and regulations. Periodically stakeholders are consulted to find out what can be done to better deliver our services. A full consultation process was completed by the NSUARB during 2023 resulting in a new strategic plan.

Implementation of the 2023 Strategic Plan was deferred to allow a better understanding of the impact of structural and mandate changes directed by the *Energy and Regulatory Boards Act*<sup>1</sup>. The directions set out in the 2023 plan continue to be an appropriate basis for this Business Plan and will be adopted by the Tribunal.

The 2023 plan includes the following:

- Confirmed and slightly updated vision, mission, and values statements.
- An updated set of strategic priorities, goals, and objectives.

The strategic priorities in the plan are:

1. Increase public understanding of the two new Boards and how to access their processes.
2. Heighten the efficiency and effectiveness of the Tribunal and the new Boards.
3. Maintain a healthy and positive workplace culture that strives to achieve excellence.
4. Strengthen the Tribunal's and the Boards' capacity to innovate and inform public policy.
5. Increase our knowledge and understanding of environmental, social, and governance (ESG) best practices.

For fiscal 2025-2026, the strategic plan work focus will be on:

- External communications relating to public understanding of the two new Boards.
- Internal training and knowledge management to heighten efficiency and effectiveness, and to continue to develop a culture of excellence.

A copy of the 2023 Strategic Plan can be found on the NSUARB's website at: <https://nsuarb.novascotia.ca/about/plans-reports>.

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<sup>1</sup> This act is contained within the *Energy Reform (2024) Act*. See Schedule A.

## Operational Sustainment

In addition to implementing the Strategic Plan, the Tribunal must now consider:

- Impacts of structural changes set out in the *Energy and Regulatory Boards Act*, in particular creation of the Energy Board and the Regulatory and Appeals Board as operating divisions. This includes an increase in the number of full-time members from eight to ten. As of 1 April 2025, it is expected that, in addition to the Chair who is a member of both Boards, there will be five full-time members assigned to the Energy Board and four full-time members assigned to the Regulatory and Appeals Board. One full-time member of each Board will be the Vice Chair of that Board.
- The effect on operations of expanded environmental and sustainability factors for considering energy applications set out in section 6 of the *More Access to Energy Act* relating to rates, capital expenditures, or other matters.
- Establishment of a new Independent Energy System Operator (IESO) as directed by the *More Access to Energy Act*<sup>2</sup>.
- Recruiting and retaining two to three new professional advisory staff to support the changes above relating to the energy mandate.

The total number of matters received by the Tribunal is expected to increase and, with the newly expanded evaluation criteria set out in the *Energy and Regulatory Boards Act*, complexity will likely increase for energy matters.

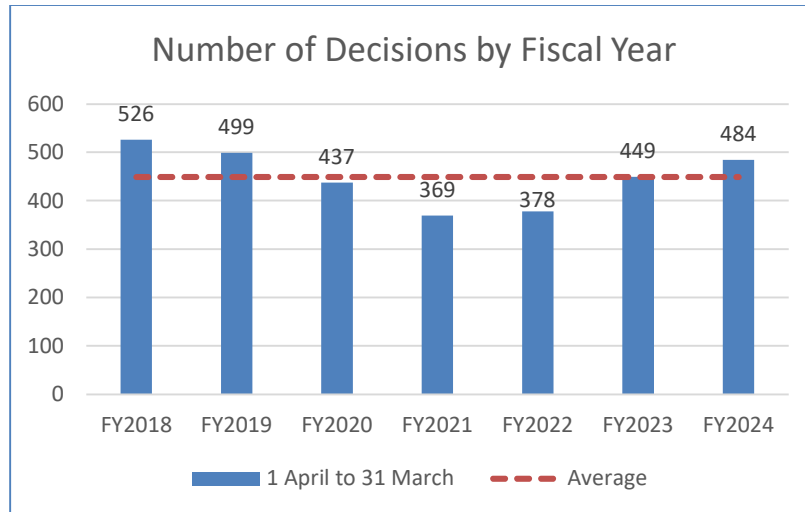
Collectively, about 450 to 550 matters are expected to be filed with the Boards in fiscal 2025-2026 based on historical trends.

The following chart<sup>3</sup> shows the number of decisions issued by the NSUARB in each of the last seven fiscal years. The fiscal years ending 31 March 2021 and 2022 had fewer matters than in past, presumably due to effects of the COVID pandemic.

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<sup>2</sup> This act is contained within the *Energy Reform (2024) Act*. See Schedule B.

<sup>3</sup> This chart will begin showing the breakdown of decisions issued by the Boards after 31 March 2026, the first full year of Tribunal operations. Until then the figures will continue to be consolidated as reported by the NSUARB.



## Operations - Major Hearings

The following upcoming matters are expected to be filed or continued in fiscal 2025-2026 and are of note due to their complexity, public or ratepayer impact, or the significance of Tribunal resources required to resolve them:

- Nova Scotia Energy Board:
  - EfficiencyOne demand side management plan application.
  - Port Hawkesbury Paper Ltd. Extra Large Industrial Active Demand Control Tariff successor application.
  - Nova Scotia Power Inc. 2025 Annual Capital Expenditure Plan.
  - Nova Scotia Power Inc. appeal of the \$10 million penalty levied by the Minister of Natural Resources and Renewables for failing to meet a target of supplying customers with at least 40% or more renewable electricity for 2020-2022.
  - NSP Maritime Link Incorporated 2026 Cost Assessment Application (including return on equity).
  - Petroleum product pricing wholesale margin application.
  - Various applications relating to creation of the new Independent Energy System Operator (IESO) including the IESO revenue requirement.
- Nova Scotia Regulatory and Appeals Board:
  - Halifax Water general rate application.
  - Halifax Water Regional Development Charge 5-year update application.

## C. BUDGET CONTEXT

The following table shows the financial estimates and forecasts for the NSUARB to 31 March 2025, and the consolidated budget for the Tribunal beginning on 1 April 2025.

Energy and Regulatory Boards Tribunal			
Program & Service Area	2024 – 2025 Estimate (NSUARB)	2024 – 2025 Forecast <sup>4</sup> (NSUARB)	2025 – 2026 Budget (Tribunal)
	(\$thousands)	(\$thousands)	(\$thousands)
Gross expenses:			
Quasi-judicial - budgeted operations	6,817	7,218	8,275
Quasi-judicial - unbudgeted operations <sup>5</sup>	0	2,895	0
Total expenses	6,817	10,113	8,275
Revenues:			
Grant from Province of Nova Scotia	2,230	2,280	2,334
Recoveries from utilities and others	4,587	4,827	5,941
Recoveries - unbudgeted operations <sup>6</sup>	0	2,945	0
Total revenues	6,817	10,052	8,275
Net income (loss)	0	(61)	0
Restricted and unrestricted surplus <sup>7</sup> - beginning of year	2,489	2,489	2,428
Restricted and unrestricted surplus - end of year	2,489	2,428	2,428

<sup>4</sup> Figures provided are forecasts. Actual results may differ materially.

<sup>5</sup> Unbudgeted operations expenses arise from hearing activities that cannot reasonably be forecast in advance. Most of these expenses are recovered from the applicant or appellant, or party requesting the service.

<sup>6</sup> Unbudgeted revenues arise from hearing activities that cannot reasonably be forecast in advance. These are the recoveries of the unbudgeted expenses.

<sup>7</sup> Surpluses may be restricted for things such as capital assets in use, working capital requirements, and incomplete projects for which revenues have been received.



## D. PERFORMANCE MEASURE

The existing performance measure relating to timely release of decisions after receiving final information from the parties will continue for the new Boards.

Quasi-judicial Function					
Outcome	Measure	Data Base Year	Trends	Target 2025-2026	Strategies to Achieve Target
Independently and fairly resolve matters in a timely fashion <sup>8</sup> .	Percentage of hearing decisions issued within target number <sup>9</sup> of writing days from receipt of final submissions.	Base Year 2006-07 94.0%	Trends: See chart on next page	Maintain 95% or more of decisions released within target number of writing days from receipt of final submissions.	<ul style="list-style-type: none"> <li>- Use of electronic filing, information repository and case management programs to aid in processing.</li> <li>- Continue monitoring of member and staff performance through monthly board and Tribunal meetings.</li> <li>- Periodic consultation with external parties to seek ways to improve services.</li> </ul>

The following chart<sup>10</sup> shows the NSUARB's past performance in meeting its target of having 95% or more of decisions released within the target writing time.

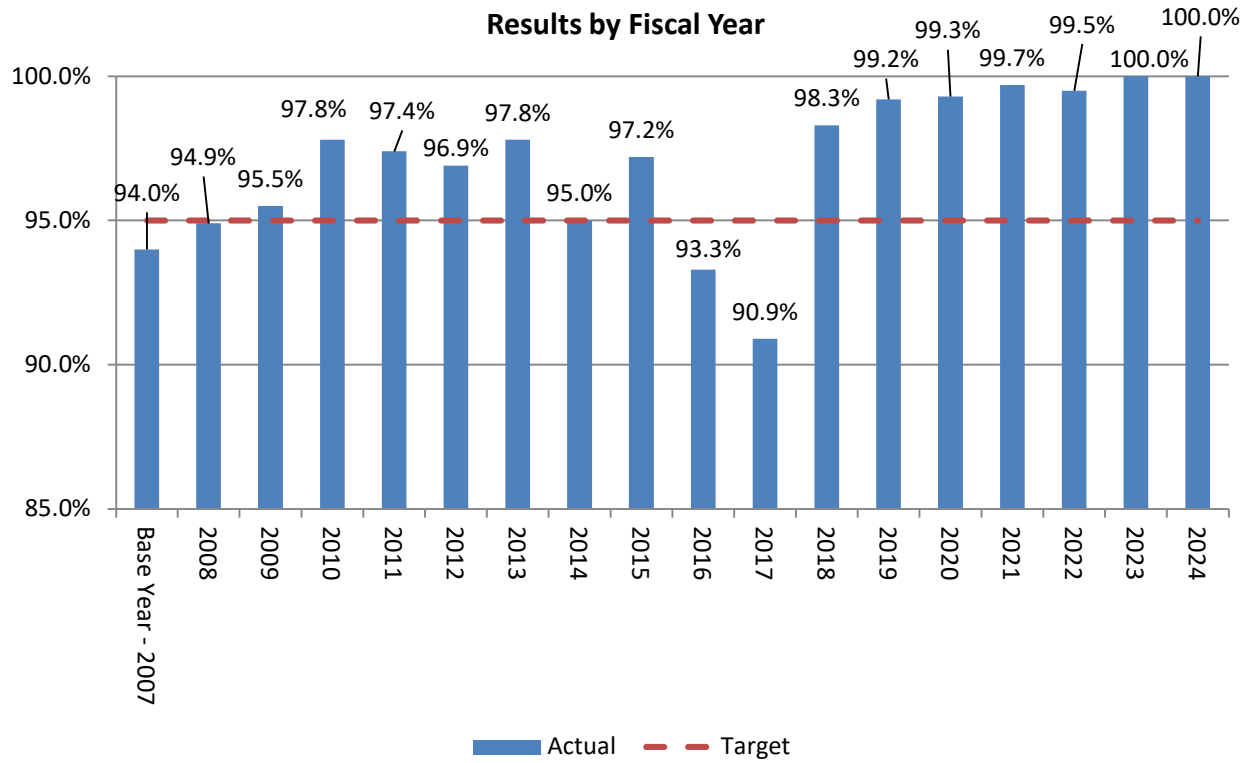
<sup>8</sup> While timely production of decisions is important the primary emphasis must always be to fairly resolve matters based on the facts of each case and relevant law.

<sup>9</sup> Target writing times vary by mandate and type of file. Ordinary matters have a target of 90 days. Planning matters have a statutory limit of 60 days unless extended by the Regulatory and Appeals Board at the conclusion of the hearing or necessary for the interests of justice. Some insurance matters have statutory limits of 10, 15, 20, or 60 days. At the Regulatory and Appeals Board's discretion timelines for some insurance matters can be extended. Routine procedural matters have a target of 10 working days. Note that these timelines are measured from the date of receipt of final submission from external parties. Decisions relating to routine price settings for gasoline and diesel oil, and interruptions, are issued on the same day as the related hearing.

<sup>10</sup> This chart will begin showing the breakdown of decisions issued by the Boards after 31 March 2026, the first full year of Tribunal operations. Until then the figures will continue to be consolidated as reported by the NSUARB.

# Decisions Within Target Writing Time

## Results by Fiscal Year



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## **Appendix A: List of Statutes Containing Energy Board and Regulatory and Appeals Board Mandates**

1. Apprenticeship and Trades Qualification Act, SNS 2003, c.1 as amended
2. Assessment Act, RSNS 1989, c.23 as amended
3. Community of Sackville Landfill Compensation Act, SNS 2015, c.38 as amended
4. Conseil scolaire acadien provincial Act, SNS 2023 c. 10<sup>11</sup>
5. Consumer Protection Act, RSNS 1989, c.92 as amended
6. Electrical Installation & Inspection Act, RSNS1989, c. 141 as amended
7. Electricity Act, SNS 2004, c. 25 as amended
8. Electricity Efficiency and Conservation Restructuring (2014) Act, SNS 2014, c.5
9. Energy and Regulatory Boards Act, SNS 2024, c.2
10. Endangered Species Act, SNS 1998, c.11 as amended
11. Energy and Mineral Resources Conservation Act, RSNS 1989, c.147 as amended
12. Expropriation Act, RSNS 1989, c.156 as amended
13. Fire Safety Act, SNS 2002, c. 6
14. Gaming Control Act, SNS 1994-95, c.4 as amended
15. Gas Distribution Act, SNS 1997, c. 4 as amended
16. Halifax Regional Municipality Charter, SNS 2008, c.39 as amended
17. Halifax Regional Water Commission Act, Acts of 2007, c. 55 as amended
18. Health Protection Act, SNS 2004, c.4 as amended
19. Heritage Property Act, RSNS 1989, c.199 as amended
20. Insurance Act, RSNS 1989, c. 231 as amended
21. Liquor Control Act, RSNS 1989, c. 260 as amended
22. Marine Renewable-energy Act, SNS 2015, c. 32 as amended
23. Maritime Link Act, SNS 2012, c. 9 as amended
24. Mineral Resources Act, SNS 2016, c. 3 as amended
25. More Access to Energy Act SNS 2024, c.2
26. Motor Carrier Act, RSNS 1989, c.292 as amended
27. Motor Vehicle Transport Act of Canada, 1987 as amended (Federal)
28. Municipal Government Act, SNS 1998, c.18 as amended
29. Nova Scotia Power Finance Corporation Act, RSNS 1989, c.351 as amended
30. Nova Scotia Power Privatization Act, SNS 1992, c.8
31. Petroleum Products Pricing Act, SNS 2005, c. 11
32. Petroleum Resources Removal Permit Act, SNS 1999, c.7 as amended
33. Pipeline Act, SNS 1980, c. 13 as amended
34. Public Utilities Act, RSNS 1989, c.380 as amended
35. Railways Act, SNS 1993, c.11 as amended
36. Revenue Act, SNS 1995-96, c.17 as amended
37. Riverport Electric Light Act for Polling District No. 2, in the County of Lunenburg, SNS 1920, c.149 as amended
38. Subsurface Energy Storage Act, SNS 2001, c.37 as amended
39. Technical Safety Act, SNS 2008, c. 10<sup>12</sup>
40. Theatres and Amusements Act, RSNS 1989, c. 466 as amended

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<sup>12</sup> Technical Safety Act was partially proclaimed in force as of the date of writing of this plan.