

Email received March 22, 2022

Dear Mayors and Wardens:

I am pleased to inform you that the Canada Community-Building Fund (CCBF) program, which was formerly known as the Gas Tax Fund (GTF), now has some increased flexibility.

Infrastructure Canada (INFC) has made fire halls and fire station infrastructure eligible investments under the CCBF by the addition of a new investment category named, "Fire Halls". These expenses will be eligible on municipally approved projects retroactively from April 1, 2021, and will be governed by the existing CCBF Municipal Funding Agreements already in place. For further details on this new category, please see the attached information sheet received from Infrastructure Canada.

If your Municipality has eligibility questions related to this message or regarding the CCBF program itself, please direct them to the following email address so that we may have the right person assist: [CCBF@novascotia.ca](mailto:CCBF@novascotia.ca).

Thank you for your efforts on behalf of your communities and I wish you well in your future endeavors.

Sincerely,

John A. Lohr  
Minister of Municipal Affairs and Housing

## **Eligibility Guideline for Fire Halls and Fire Station Infrastructure**

This document outlines eligibility and is intended to act as a general guideline for eligibility assessments of projects and expenses associated with the new category of fire halls and fire station infrastructure under the Canada Community Building Fund (CCBF). These guidelines are set out in accordance with the Program terms and conditions, which limit eligible expenditures that are associated with the acquiring, planning, designing, constructing or renovating of a tangible capital asset, as defined by the Generally Accepted Accounting Principles (GAAP), and any related debt financing charges specifically identified with that asset.

For this program, infrastructure is defined as publicly or privately owned tangible capital assets, in Canada, primarily for public use or benefit. Eligible investments include the construction, renewal or material enhancement of capital expenditures for infrastructure projects in each of the following categories that support the program objectives.

The new category and associated projects will be governed by the existing administrative agreements. While this document provides an overview on eligibility under the new category, individual projects and eligibility questions can still be subject to review on a case by case basis.

**Category:** #19: Fire Halls – fire halls and fire station infrastructure.

**Program Objective:** Building stronger and more resilient communities.

**Effective Date:** 1 April 2021

### **Infrastructure / Component Eligibility**

For definition purposes “fire halls” and “fire stations” are considered to be the same / interchangeable.

In general, eligible projects must be associated to infrastructure as a capital asset.

<b>Examples of Eligible Projects may include:</b>	<b>Examples of Ineligible Items may include:</b>
<ul style="list-style-type: none"><li>• New fire hall (building) for housing fire-fighting apparatus and staff (may include attached dorms, basic training facilities and administration areas)</li><li>• Retro-fit and modernization of existing firehalls and attached building space</li><li>• Acquisition of a fire-truck as a capital asset when associated to a new infrastructure project or retro-fit</li></ul>	<ul style="list-style-type: none"><li>• Routine repair and maintenance expenditures</li><li>• Acquisition or replacement of fire trucks or other vehicles as a standalone project</li><li>• Personal protective equipment (PPE) and gear</li><li>• Fire Hydrants</li><li>• Communications Devices (e.g. : Cell phones, radios, pagers)</li></ul>