

**IN THE SUPREME COURT OF NOVA SCOTIA**

**Citation:** Amherst (Town) v. Nova Scotia (Superintendent of Pensions),  
2007 NSSC 344

**Date:** 20071127

**Docket:** S.H. 267196

**Registry:** Halifax

**In the matter of:** An appeal pursuant to Section 89(9) of the *Pension Benefits Act*, R.S.N.S. 1989, c. 340

**Between:** The Towns of Amherst, Bridgewater, New Glasgow,  
Springhill, Stellarton, Trenton, Truro, and Westville and  
The Regional Municipality of Cape Breton

Appellants

v.

Nova Scotia (Superintendent of Pensions)

Respondent

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**Judge:** The Honourable Justice Arthur J. LeBlanc

**Heard:** May 28, 2007 in Halifax, Nova Scotia

**Facts:** The Superintendent of Pensions determined that the appellant towns were liable for unfunded deficiencies in the Police Association of Nova Scotia Pension Plan. Although the towns were not parties to the Pension Plan, they had made contributions to the pension fund pursuant to collective agreements with locals of the Police Association.

**Issues:** What is the appropriate standard of review? Was the standard met?

**Conclusion:** The standard of review was correctness.  
The act of contributing to the pension fund pursuant to the collective agreements did not make the towns "employers" under the *Pension Benefits Act* or "participating employers" under the Pension Plan. The obligation to provide pensions under the *Municipal Government Act* was likewise not sufficient to impose liability for unfunded deficiencies in the pension fund. The Superintendent erred in finding the towns liable for unfunded deficiencies.

***THIS INFORMATION SHEET DOES NOT FORM PART OF THE COURT'S DECISION.  
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