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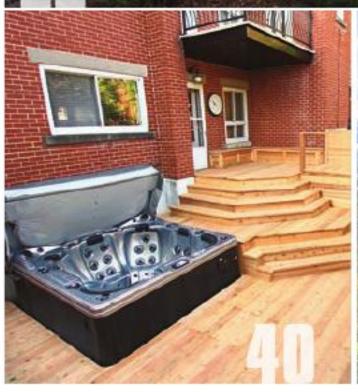
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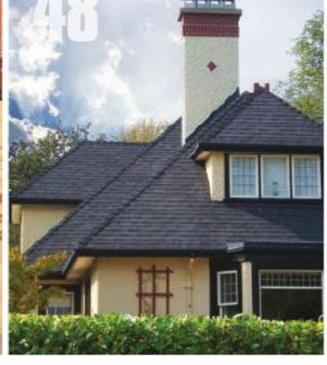
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Stanley Black & Decker mega launch focuses in on power of Bluetooth apps

BY PAUL BARKER

ollingwood, Ont. – The arsenal of tools a contractor uses every day is about to become the technology equal of the Android or iOS smart phone that has become their communication lifeline.

Take the Porter-Cable Cordless 20V MAX Linked System, for example, one of two dozen+ product launches announced at a Stanley Black & Decker media event held here in late January involving five of the company's divisions – Stanley Hand Tools, Black and Decker, Bostitch, Dewalt and Porter Cable.

The 20V MAX Bluetooth-compatible radio wirelessly streams music from a Bluetooth enabled smart phone. Two high-performance speakers on the radio deliver clear, loud sound and reception for the jobsite. The radio features four operation modes, AM/FM tuner, Bluetooth and Auxiliary and 12 presets (six AM/six FM).

It is, according to the company, designed to be compact and durable, making it easy to carry and use around the jobsite or workshop.

A full roll cage helps to protect the radio from drops and falling objects and the handle and hang loops allow for the radio to be easily hung from rafters or a ladder and transported between jobsites.

Being able to listen to music, while on the job is a nice-to-have, but when it comes to Bluetooth-enabled tools the real benefits go far beyond that.

"Millennials are more adaptable to this new technology," said Shaun Elliott, commercial marketing manager of power tool accessories at Stanley Black & Decker Canada. "It helps them pre-plan and makes them more efficient."

Examples of that, he added, can be seen with Stanley's new compact TLM99s

Laser Distant Measurer with Bluetooth connectivity.

The connectivity piece allows the measurer to be synced to smart phones and tablets through the Stanley Floor Plan App, which automatically displays each room's dimensions and square footage and provides "quick reference for paint, flooring or other building materials estimates.

Available through iTunes or Google Play stores, it is free to download with a \$2.99 fee per floor plan to export or \$9.99 monthly subscription for unlimited floor plans.

"To ensure accurate room measurements, the Bluetooth connectivity allows users to select any dimension on the floor plan and automatically sync with the distance captured on the TLM99s," Stanley said in a release. "No manual entry of dimensions is necessary. In your floor plan select the dimension you want to verify, point and click the TLM99s and move on to the next dimension."

Bluetooth has also made its way into the Dewalt cordless tool line and specifically into the inner workings of the battery.

Stephen Blain, channel manager of professional power tools with Stanley Black & Decker Canada, said batteries are initially being used in a program called Tool Connect because they contain a power source and as a result are a form of communication.

"In the batteries we can identify the charge or if it leaves a radius within 50 feet of a smart phone in either direction," he added.

If that should occur, a contractor can simply disable the battery's power supply making the tool useless.

"Once somebody starts realizing that



The TLM99s Laser Distant Measurer.

'hey, if I steal a Dewalt tool it is not going to work because it is disabled,' it is going to cut down on the amount of theft," said Blain.

As for the future, the possibilities appear endless.

"There is a high-tech impact wrench that uses an electronic switch to change the torque. Imagine if I can then program the torque from my application and it sets it on the actual tool. You can have application-specific torque."

The next step, said Blain, is to incorporate the technology into corded tools as well. The app, for example, could track if a rotary hammer is being misused by a worker and send reports back to a foreman or lead contractor who can then provide guidance on how best to use it.

Any data gathered resides in the cloud, which means that even if a phone is lost or stolen, and you have an application ID, all information can then be downloaded to the new device.

"If someone does steal one of your tools and they try to take it in to get it fixed, our guys will not service it," said Blain. "The first thing they will say, is can I see your app because we need to unlock your tool."



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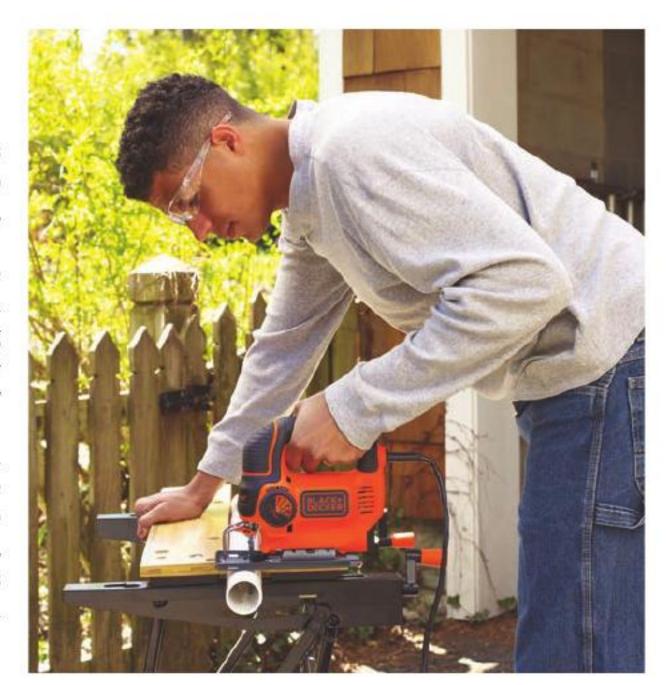
COMPACT JIGSAWS MAXIMIZE CUTTING CONTROL

Black+Decker's new 5.0A and 4.5A Variable Speed Jigsaws feature patent-pending small diameter handles and micro switches, which provide a grip that is close to the work surface, helping to make cutting controlled and accurate.

In addition to offering power and performance, the 5.0A Jigsaw features a CurveControl dial, exclusively from Black+Decker, that makes finding the best orbital setting simple. By selecting the desired type of cut, the CurveControl dial adjusts the Jigsaw to the optimal orbital action for that application.

Each of the 5.0A and 4.5A Jigsaws feature an over-moulded handle for maximum comfort, a durable wire guard for blade visibility, tool-free blade change for quick and easy blade insert or removal, bevel cuts for a large range of applications, and finally a dust blower for optimal sight line. The Jigsaws have each been designed for low vibration, making them easier to hold and use.

Visit www.blackanddecker.com for more information.



KEVO SMART LOCK NOW COMPATIBLE WITH ANDROID

Weiser has announced Android compatibility for its Kevo smart locks.

Anyone with Android 5.0 Lollipop (L) software on supported devices can now download the beta version of the Kevo application from the Google Play store, while Weiser continues to enhance both its performance and functionality prior to full-scale release.

Android L devices are the first from Android to fully support Bluetooth Smart peripheral mode, which is needed for Kevo compatibility. Bluetooth Smart technology ensures a low-energy, seamless connection from the Kevo deadbolt to authorized devices.

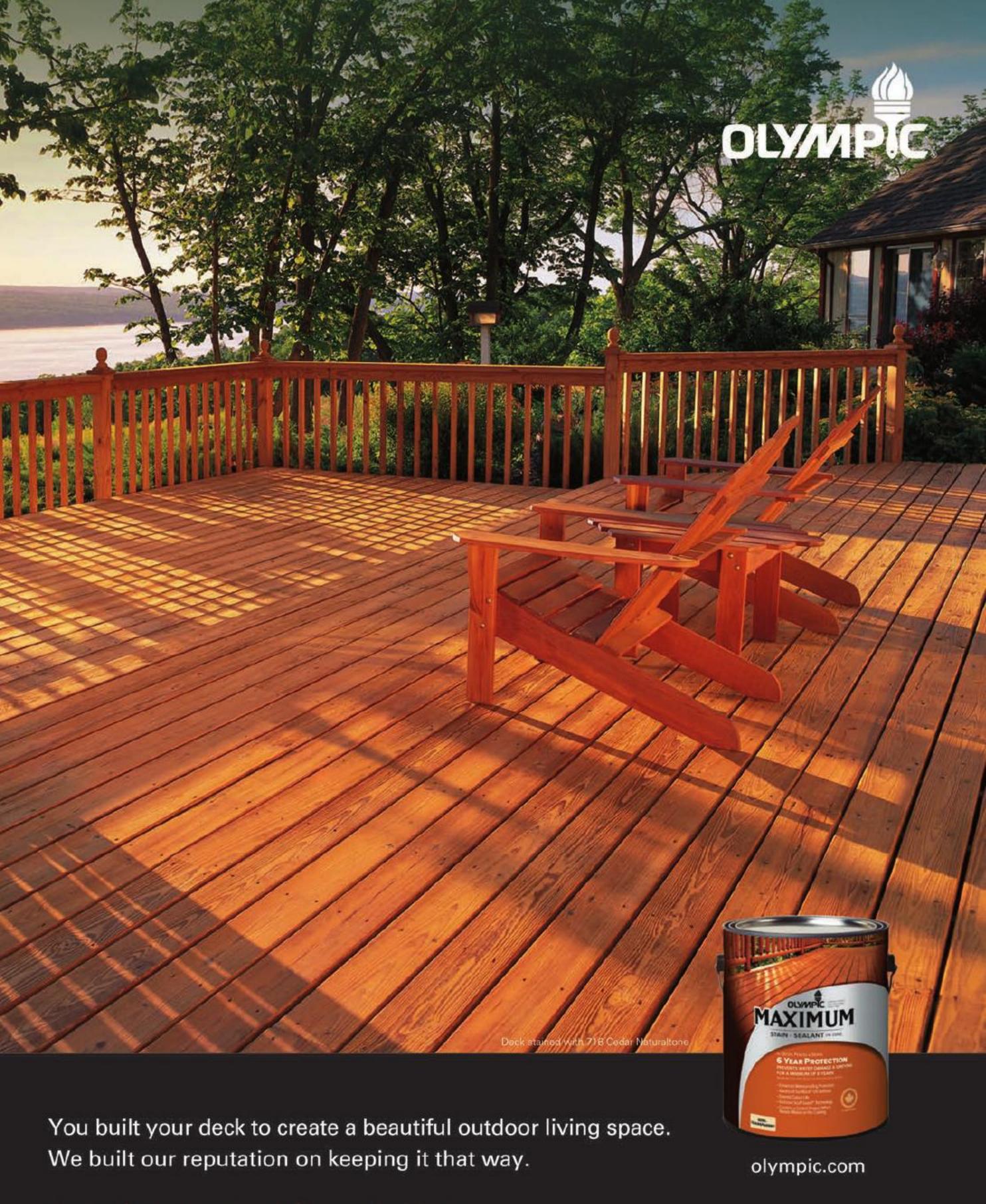
Android L users can experience key features of Kevo



including touch-to-open convenience; eKey management; guest, anytime and scheduled eKeys; history log; and, inside/outside technology.

Through customer feedback of the beta software, Weiser plans to implement additional Kevo app features for the official Android app launch.

Visit www.weiserlock.com for more information.



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PLASTIC ROOF VENT IS DURABLE, COLD-RESISTANT

A new CSA-approved RVP61 Square Top Vent from Air Vent Inc. is made of durable and heavy cold-resistant polymer and offers improved ventilation over competitive products thanks to its 61 square inches of net free area, the company says.

The angled rain diverter throat at the top of the vent channels moisture down the side and prevents standing moisture from collecting, while thermoformed ribs on the base flange channel moisture down the shingled roof. The new square top vents have pre-formed nail holes and wide flexible flange for easier installation, even in cold weather. They also feature a moulded screen to prevent bird and rodent nesting.

The vents are available in black, brown, grey and weatherood colour options and made of rust-free plastic that is both UV- and hail-resistant.

Visit www.airvent.com for more information.



SUPERIOR CABINETS ADDS SHADES OF GRAY TO FUSION

As a result of the recent trend of homeowner interest in tones of gray on walls, furniture, cabinetry and accessories, Superior Cabinets has launched a selection of new grey cabinets.

Its Fusion Line palette will now feature three new solid, opaque-painted greys: Granville, Galaxy and Dorian Gray. These grays have a warm taupe undertone that compliment colour trend predictions for 2015.

Driven by flooring fashions, textured woods are also trending in the kitchen cabinet market, prompting a revival of the textures

of oak and hickory with a further demand for the gray and warm brown tones on these wood species, the company says. To meet this interest, it has added Oak Rundle, Oak



Cypress and Hickory Fairview as finishing options to add visual interest in traditional or contemporary kitchen space. **Visit www.superiorcabinets.ca for more information.**



HB&G FIBREGLASS PERGOLAS KITS ARE STABLE, LIGHT WEIGHT

HB&G fibreglass pergolas kits available from Alexandria Moulding use pultrusion technology and are strong and lightweight options to vinyl and wood pergolas, according to the company.

Its stock pergola kits are wind load rated for 145 kilometres per hour. Being constructed of fibreglass allows the beams to span longer distances than wood or vinyl, and a high strength-to-weight ratio keeps them from sagging under their own weight as wood may. Unlike vinyl, fibreglass is unaffected by temperature variations, the company says, and will not sag in hot temperatures.

Fibreglass-reinforced composites used in the pergola kits are naturally corrosion resistant. They will not rust, corrode or pit in external applications. Compared to traditional materials, fibreglass components offer a uniform appearance that lasts for years without twisting, warping or bowing and maintaining full strength.



Being fabricated to specific dimensions results in easy and fast pergola installation.

Optional wind load/deck plates are available for use in a high-wind area or on a deck.

HB&G fibreglass pergolas kits have a limited lifetime warranty. **Visit www.alexandriamoulding.com for more information.**

CERTAINTEED ISSUES HEALTH PRODUCT DECLARATIONS

CertainTeed has issued what it says is the industry's first Health Product Declarations (HPDs) for fibre glass insulation.

The HPDs cover the company's Sustainable Insulation batts as well as its family of blowing wool insulation products and give builders insight into the chemical and material makeup of the products they choose. The HPD document will help builders and architects make more informed specification decisions when indoor comfort and occupant health are of primary importance, CertainTeed says. HPDs

also contribute to material and resource credits under the newest version of LEED.

Last year, CertainTeed introduced HPDs for 24 of its ceilings product families, and the company has also released Environmental Product Declarations (EPDs) for its blowing wool and Sustainable Insulation fibreglass batt. These



EPDs provide third-party verification of environmental life cycle data, including production, usage of raw materials and recycled content, packaging, health aspects and end of life impact.

Visit www.certainteed.com/insulationHPD for more information.

Missed Connections

Traditional follow up is still critically important in today's non-traditional business world.

BY RUSSELL TRAHAN

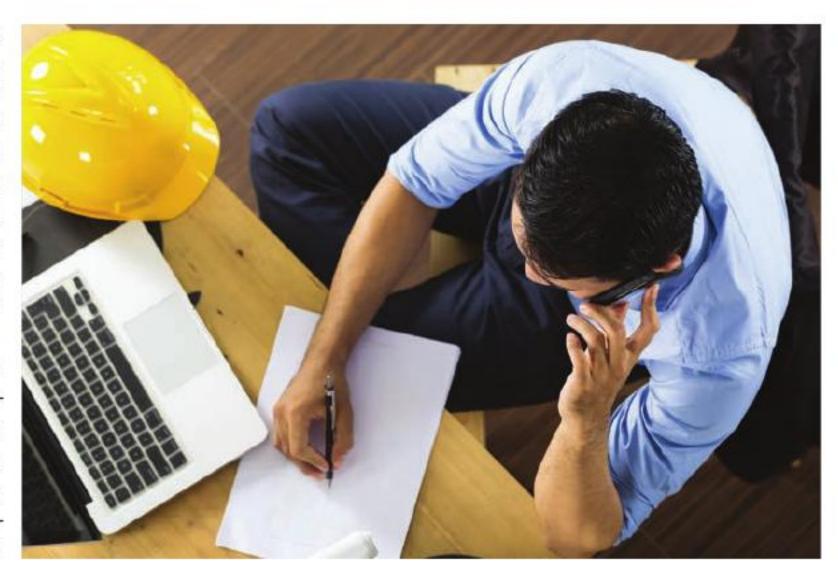
Bryan walked into his office and flipped on the lights. It had been one month since his presentation and proposal submission to an industry-leading executive team, and that morning was to be the date of their decision on whether to retain his firm. A look to the phone: no blinking light signifying a voicemail. A scroll through his Outlook inbox: nothing. Securing this contract was to be a pivotal moment in his career, and sure to be the determining factor in his upward trajectory in his office.

The minutes turned to hours and no word came and the slight anxiety became increasingly worrisome. Bryan had covered his bases and kept in touch; just last week he engaged in some brief social media banter with the team's CFO. Simple enough to maintain an air of informality and ensure the lines of communication remained open.

His inbox dinged. It was the company's CFO.

"Bryan, we appreciate your proposal submission, but we have decided to go in another direction. We require more consistent interaction from our business partners, and while we scheduled today to finalize our decision, we had yet to hear from you in the interim. We wish you the best of luck."

The email hit him like a freight train. He had avoided a formal follow-up process in fear of seeming overeager or pressuring his prospect, but had maintained casual connections through his LinkedIn and Facebook accounts just to keep his name top-of-mind. While Bryan assumed the company would appreciate his distance when they were in the process of making their decision, it actually became the nail in his corporate coffin. They were awaiting his traditional methods of follow up, and his lack of correspondence instead conveyed that he was not the right man for the job.



In an ever-expanding digital business landscape, Bryan's story is all too familiar. Many working professionals are exchanging established means of follow up such as phone calls and face-to-face meetings for quick messages over social media or email, and it is impacting their business relationships and bottom lines. They sacrifice professional courtesy in an attempt to appear casual, and regardless of the many ways we can now communicate, when it comes to follow up, the best practices are the traditional practices.

Social media is for building business connections, not maintaining them

Have you encountered a friend or relative that limits all contact with you to digital convenience? That one person who never fails to have a comment reserved for your timeline or feed, but you cannot recall the last time you actually spoke.

These individuals also exist in the business realm and they have attempted to streamline their communication with an overkill-level reliance on their social media accounts. It is not just a bad business practice, it is bad overall form. Social media can prove invaluable when creat-



Russell Trahan is president of PR/PR, a boutique public relations agency specializing in positioning clients in front of their target audience in print and online. For more information visit www.prpr.net or email AdminAgent@prpr.net for a free consultation.



ing connections, but maintaining them, as is the objective when conducting follow-up on a potential deal, should always be reserved for traditional modes of correspondence. Anything less borders on lazy and unprofessional.

Avoid the "Are we there yet?"

Once you have curbed your inclination for social media-centric follow up, there are parameters that should be adhered to when following up with leads. The first, and most important, is to establish an agenda when touching base with your prospects and ensuring that each subsequent call or meeting occurs under the umbrella of providing new information.

There should be a concrete reason for picking up that phone, and a distinct benefit to the individual on the other end of it.

Any parent can describe road-trip trials and tribulations, and many of them will describe the maddening, constant cries of "Are we there yet?" from the back seat. That same irritated feeling occurs with continuous follow-up calls. There is a distinct difference between being attentive and being annoying; learn it, because your potential client is already well-aware.

Two to tango

Bouncing off of avoiding impulses to flood your prospect with phone calls, you should actually give them the freedom to lead the interactions a bit. Allow them to dictate the follow-up flow by inquiring into their timeline and preference for the next call or meeting and set a date.

Whether your next meeting is two weeks or two months away, your sales prospect has provided an appropriate date and time for your next meeting to occur. The onus is now on you to stick to the plan and pick-up the phone.

Set your calendar and stick to it

The genesis of the business salesperson always harkens to a time when a man in a pork-pie hat would knock on door after door after door selling vacuums, the quintessential cold-call. There is now a palpable aversion to following up with established sales leads in favour of "keeping things casual."

This only leads to one thing: missed opportunity. Let your calendar hold you accountable. Prior to the end of a meeting or call, be sure to pencil-in an appropriate time to follow up with your prospect, and stick to the date on the calendar. Keeping things casual may maintain pride, but it does not promote sales.

He was remiss with his follow up practices, and because of that, Bryan lost out on an important deal for his company and for his professional growth. Lessons are often learned through unintended or unwanted consequences and his silver lining exists in that going forward, he will make sure to devote a large amount of energy and attention to the manner in which he follows up with prospective clients. \triangle





Team Accountability Has Merit

Many business leaders are reluctant to hold employees accountable, but that may be a success-quashing mistake.

BY NATHAN JAMAIL

rake New Year's resolutions. Every election politicians say that the government leaders need to be held accountable. Every year organizations tell their leaders, "We need to hold our people to their words and actions." Yet, just like New Year's resolutions, these scenarios for accountability fall drastically short as the mirror of accountability is often blurred by ego.

This means that as leaders we see ourselves as actually holding our people accountable and feel that it is the others that are failing or not following through. Many leaders have a case of accountability myopia. They see themselves as doing a sterling job, but the truth is they are most likely falling short of their own expectations.

How then does a leader become better at holding their team members accountable? The answer is to first understand why it is so important to do so. This can help with the painstaking process of implementing an accountability practice. In business, just like in life, if a person believes in the reasons for the fight, they will fight!

Harsh or helpful?

In businesses, leaders sometimes use the excuse of wanting to maintain a cordial and non-confrontational relationship, so they may be hesitant to hold a team



"Many great people in this world can point back to a person in their life that pushed them more than anyone else."

member accountable. Reluctance to hold an employee accountable has a negative organizational impact. From the efforts of religious leaders to their congregations to sports coaches to their teams, there are myriad examples in daily life of promoting a culture of accountability. When you think about it, many great people in this world can point back to a person in their life who pushed them more than anyone else. The person who held their feet to the fire and provided "tough love" motivation that may have appeared harsh, but at the end of the day they made them who they are today. When you think of all of these



Nathan Jamail is president of the Jamail Development Group and author of the Playbook Series. He is a motivational speaker, entrepreneur and corporate coach, who helps individuals and organizations achieve success. Find out more about Jamail's and his latest book, The Leadership Playbook at www.nathanjamail.com.



examples, holding an employee or team member accountable is not malicious, but an incredibly helpful act. As a leader we must care so much that we are willing to go through the extra pain and work to hold our employee's accountable.

Lack of accountability leads to failure

People often wonder why New Year's resolutions fail. They fail because after the initial excitement of enacting personal change wears off, there is no framework for accountability. The same can be said for why businesses do not hit their goals or reach their full potential. If holding a person accountable to their New Year's resolution encourages growth, increases their confidence and positions them for success, the same can be done at work. When great leaders become the person committed to making their employees better versus just more tenured, they start to become a great coach of a winning team.

Some actions to become better at holding your team accountable include:

THE WHAT: "The best practice"

THE WHY: "So we understand and believe it"

THE HOW: "So we know how to do it

and understand the only thing stopping us are ex-

cuses"

WHAT: Make it public; let your team know so that you,

as its leader, are held account-

able as well.

WHY: When we publicly commit to something we are more likely

to stick to it.

HOW: Write down your expectations

for the team and write down what they can expect from you. "People often wonder why New Year's resolutions fail. They fail because after the initial excitement of enacting personal change wears off, there is no framework for accountability. The same can be said for why businesses do not hit their goals or reach their full potential."

Everybody must understand your expectations, so the team both knows them and that they will be held accountable. The expectations delivered to your direct-reports and your superiors should

highlight an expectation that they are to hold you accountable to holding others accountable. Trust that those who really care will let you know when you are not doing something you are supposed to be.

WHAT: Write your expectations down.

WHY: It is really easy to get busy and caught up in the daily grind of the job and slip-up or forget. It is an "out of sight out of mind" thing, especially when it is

something as difficult as holding people accountable.

HOW: Write it down and post it somewhere that you can see every day, make it into a

poster, use post it notes; whatever it takes.

WHAT: Make accountability a priority as if your career depended on it (because it does)!

WHY: If we feel something is important we will do it. The only reason we do not do something, or forget to, is because we do not assign importance to it.

HOW: Like most coaching activities in business, there is no immediate consequence to not holding team members accountable, but there is immediate pain or work. It is really easy to let the "urgent" but unimportant things get in the way doing what is really important. Make company-wide accountability an urgent task by understanding that without it there can be company-wide consequences, some of which you may not see until it is too late.

At the end of the day, holding employees accountable is not a complicated issue or even one that is up for debate. Promoting an environment of accountability is a choice that leaders have to make each and every day. When accountability becomes a core principle, it is no longer a decision. It becomes the law, and it is a law that creates successful actions.



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When The CRA Checks Up On You

There is no need to fret. In most cases it simply means that your return has been selected for review.

BY AMANDA GIARDINO

Te have all felt that sense of impending doom when we check our mailbox and find a letter from the Canada Revenue Agency (CRA) questioning an item in our tax return. The initial feeling is panic, followed by questions of "What have I done wrong?" and "Why am I being audited?"

However, there is no reason to fret; every letter from the CRA does not mean that you are being audited. In most cases, it simply means that your return has been selected for review. Take a deep breath for there is a significant difference between a review and an audit.

An audit is an extensive inquiry into one's entire income tax return, usually for more than one taxation year. The CRA will examine most amounts in the tax return and support will need to be provided for discretionary deductions and filing positions.

A review, on the other hand, is simply a request from the CRA for support for a single amount in a tax return for a particular year. There are different types of reviews, but all are routine procedures that occur either before or after the CRA assesses an individual's tax return.

That being said, there are certain factors that tend to trigger a CRA review.

"Why me?" Potential reasons why your return may be selected for review

The CRA says that whether you file your tax return by paper or electronically does not impact whether you are chosen for a review.

Our practice has indicated differently. Now that the majority of personal income tax returns are electronically filed without any tax slips or other supporting documentation, the number of pre-assessment and processing reviews (i.e. reviews that take place shortly after a return has been assessed) has increased significantly.

Given that tax returns prepared by an accountant now almost always have to be electronically filed, we expect the high volume of pre-assessment and processing reviews to continue.

Tax returns may be selected for review for several reasons, including:

- Your review history. If you were selected for review in a prior year, and an adjustment was made to your return as a result, you are more likely to be selected for another review in a future tax year.
- A discrepancy was found between information reported on your return and information reported on a tax slip received by the CRA. This is the result of the CRA's matching program where its computers match up the tax slips it has received with the tax slips reported by the taxpayer. If there is a discrepancy, your return is flagged for review.
- Particular types of deductions or credits claimed. We have found that the following types of deductions and credits are most likely to result in a tax review: tuition, rental amounts claimed for the Ontario Energy and Property Tax Credit, Federal foreign tax credits claimed by

individuals earning income outside of Canada, donations, medical expenses and childcare expenses.

Consequences: Why the Canada Revenue Agency review request should never be ignored

Neglecting a request from the CRA for information is never a good idea. The CRA will not simply go away, and there are many potential consequences if the request is ignored. If accurate and complete information is not provided in the specified time frame in the review letter (typically 30 days), the amount in question will be denied or modified based on the information available to the CRA.

For example, if the review request asks for the documentation to support the donation tax credit and all of your charitable donation receipts for the year are not sent to the CRA within 30 days, your donation credits will be disallowed and your net taxes owing will be adjusted accordingly. Any tax balance owing may be subject to interest and possibly penalties.

However, the CRA is fairly lenient and offers another chance at redemption. If you obtain and send your documents after the date indicated on the original review letter, the CRA will review these documents at the time that you send them and, more often than not, they will revise the amount in due course (although it is often a much longer process than if the supporting documents were submitted within 30 days of the original request).

Though they may seem intimidating, tax reviews are part of the system of "checks and balances" in our self-assessment tax system. As long as you ensure that accurate records are kept and all relevant receipts, slips and documentation are readily available, responding to these tax reviews is quick and painless.



Amanda Giardino is a senior staff accountant in Crowe Soberman's Audit & Advisory Group. She provides assurance and tax services to a wide range of clients including real estate and construction companies. She can be reached at (416) 963-7204 or via e-mail at amanda. giardino@crowesoberman.com.



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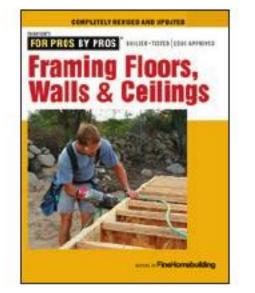
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Framing, Bath and Kitchen Tips

Two recently-released books provide advanced techniques for higher aesthetics and greater sustainability for all three.



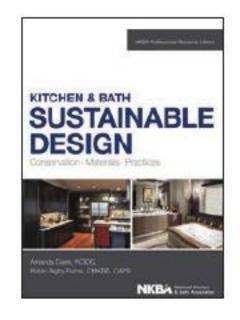
FRAMING FLOORS, WALLS & CEILINGS COMPLETELY REVISED AND UPDATED Taunton Press

Part of Taunton Press's For Pros By Pros series from the editors of Fine Homebuilding, the completely revised and updated edition of Framing Floors, Walls & Ceilings provides hands-on, builder-tested information on correct, efficient and safe framing.

This latest edition features insights into the most recent framing tools and materials including engineered lumber, I-joist trusses and LVLs. It features exhaustive information on the basics of framing as well as trickier techniques such as building curved walls and cathedral ceilings, all passed on by top builders.

Each chapter covers fundamental facts and instruction, starting with jobsite basics including everything from choosing the right framing nailers to exploring the benefits of engineered floor joists. General framing practices are simply explained in the 10 Rules for Framing. In-depth lessons on every aspect of framing floors, walls and ceilings are included, from framing curved ceilings to the most current information on energy-efficient framing.

Complete with field-tested, hands-on techniques and trade secrets from other builders and fully illustrated, Taunton says Framing Floors, Walls & Ceilings Completely Revised and Updated is ideal for professional builders and remodelers as well as DIY homeowners.



KITCHEN & BATH SUSTAINABLE DESIGN

Wiley

Kitchens and baths together use an average of 300 gallons of water per day for a family of four. Outside of general temperature control, kitchen appliances use the bulk of a household's energy. Kitchen & Bath Sustainable Design from Wiley is a complete guide to "greening" these important rooms,

covering every consideration for both remodels and new construction. The full-colour guide contains everything needed to design these rooms with an eye for space, budget and sustainability in order to create beautiful, functional and efficient rooms.

Case studies of award-winning projects demonstrate how attention to energy efficiency, water use, material selection and other options reduce a project's environmental impact, and "expert guidance toward greening one's practice" helps kitchen and bath designers "walk the walk" and better serve clients.

With this handy guide, you will be able to:

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BISAVINGS

The right strategy can help contractors save more money come taxation time and beyond.

BY NESTOR E. ARELLANO



Tax time is a stressful one for many taxpayers and perhaps it is because you cannot help but feel you are being squeezed.

Still, Canada Revenue Agency's (CRA) rules contain a few write-offs and loopholes that can provide some relief for contractors, business owners and self-employed tradespeople, according to tax expert Allan Madan, principal of Ontario-based Madan Chartered Accountant Professional Corp.

Unfortunately, many self-employed taxpayers end up being their own worst enemy because they often fail to keep straight records of their expenses and income, he says.

Give the shoebox the boot

Many small businesses operate on a shoe-string budget, but that is no reason for their owners to keep the receipts in a shoebox.

"This is an area that trips up a lot of small business owners," says Madan. "They cannot keep an accurate account of their credit and debit because their documents are a mess. More than a few literally still keep receipts and bank statements in a cardboard box."

Madan realizes that many contractors are too busy working on projects to spend time logging down every business expense and income; however, recording these items accurately is an important first step in identifying potential tax savings.

He recommends buying a small business accounting software to keep on top of all records and receipts.

"There are many tax and accounting software like Quick-Books, Simply Accounting and TurboTax that have free versions or packages that start at about \$9," says Madan. "More advanced versions that costs up to around \$300 can even provide you with regular financial reporting and are able to track margins to help business owners make critical business decisions."

Once the fundamentals of accurate record keeping are in place, contractors will be ready to tackle other tax saving strategies.

Loopholes and write-offs

 Incorporate – By incorporating your business, you can take advantage of an income tax rate of 15%. By contrast, the profits of an unincorporated business are included in the owner's taxable income, which are taxed at about 50% for those in the highest bracket.

"Incorporating does not always guarantee your taxes will become lower," says Pijush Chakraborty, a Toronto-based certified public accountant that advises small business owners and large companies. "Generally, the idea is you should keep your income in the company so that it does not become part of your personal income and get taxed at a higher rate. This is just one of the numerous factors involved that you should discuss with your tax adviser."

• Small Business Deduction - Incorporated small businesses

By incorporating your business, you can take advantage of an income tax rate of 15%. By contrast, the profits of an unincorporated business are included in the owner's taxable income, which are taxed at about 50% for those in the highest bracket.

or what the CRA calls Canadian-controlled private corporations (CCPC) can also take advantage of the Small Business Deduction (SBD) rate. The SBD reduces the amount of tax that a corporation would pay.

The SBD currently provides an 11% federal tax rate on a CCPC's active business income. Only a limited amount of income qualifies for this deduction. The current federal limit is \$500,000.

 Charging your corporation rent – If you work from home and use part of it as a home-office, you can charge your corporation rent. The expenses that can make up rent include mortgage interest, property taxes, utilities such as gas, water and hydro, home insurance, and general repairs and maintenance.

You would not charge all these running costs to your corporation. "The percentage that you can charge back is determined by a formula based on the size of your home office relative to the total size of your home," says Madan. "For example, if your home office is 200 sq. ft. and your home is 2,000 sq. ft., it means your home office covers 10% of your home and you will be able to deduct 10% of your homes running expenses to your corporation. Based on my experience, 10 to 35% is not an unreasonable percentage for home office expenses." Home office expenses can be deducted by self-employed individuals and corporations.

 Pay family members to work for you – Self-employed taxpayers can save on taxes by paying family members for work rendered. This income-splitting strategy works if the business owner is earning more than the family members, since they will be in a much lower tax bracket.

"The first \$11,038 of employment income is federally tax free," says Madan. "By paying your child or spouse that money, that salary will be tax deductible to you and tax free to your family member if that is their only income."

There are costs tied to being an employer. For instance, there is an employer portion to be paid for a worker's Canada Pension Plan, Employment Insurance and Workplace Safety





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Insurance Board payments. All in all it could add 10% to 15% to the cost of paying a worker's wages, but at the end of the tax write-off is still worth it, says Madan.

 Capital cost allowance – Depreciation of capital assets is a big tax write-off for small businesses in Canada. Capital assets include furniture, fixtures, equipment, tools, computers and even vehicles.

These assets cannot usually be written off in a single year. The value of capital assets is deductible over a period of time based on the CRA's specified depreciation rates:

- Equipment 30%/year
- Furniture and fixtures 20%/year
- Computers and peripherals 100%
- Software 50%/year
- Vehicles 30%/year

It is often recommended that business owners make their purchases around December. This provides a full year's worth of depreciation even if you've only owned the asset for a few days or weeks.

- Other business expenses Contractors and business owners can also claim tax deductions on a number of expenses incurred for the purpose of earning income from the business. Here are some examples:
 - Accounting and tax preparation costs
 - Advertising cost
 - Legal fees
 - Internet and phone charges
 - Supplies
 - Lease payments for vehicle, equipment and tools
 - Meals and entertainment for business purposes (50% only)
- Vehicle-related expenses Transportation can be a major tax write-off for many contractors. If the vehicle is used solely for the business, you can claim for expenditures such as capital cost allowance, fuel and oil, insurance, lease payments, parking, repairs and maintenance, toll charges and registration fees.

If the vehicle happens to be a personal vehicle occasionally used for the business, you can deduct expenses associated for the business use.

For more information on deductible expenses and current tax rule changes that could impact their business, contractors should make it a point to check the CRA Web site regularly, Chakraborty says. Not only does the site contain official explanations about various tax rules, it also provides a lot of how-to instructions.

Software programs can also be very helpful in offering suggestions for how to make the most of various types of deductions and even provide useful "what-if" scenarios, but Chakraborty cautions contractors about going it alone.

"For individual taxpayers, statements are usually cut and dry, but for the self-employed, things can be a bit more complicated," he says. "Calling in a pro could be a good idea." △

Dealing with the dreaded tax audit

You believe you have given Canada Revenue Agency an accurate accounting of your business's financials, but what if the CRA does not agree with your figures and decides to call for an audit?

No need to sweat it, says tax expert Allan Madan, principal of Ontario-based Madan Chartered Accountant Professional Corp.

"If you have kept an accurate and easily-retrievable record of your business's income and expenses and have kept supporting documents such as receipts and contracts, then you have won the first round," according to Madan. "This way you are making it easier for yourself to find the necessary documents to defend your case and you are also getting on the auditor's good side by not making him or her wade through a messy pile of paper."

HERE ARE A FEW MORE TIPS:

 After you have filed your tax return, the government will send you an Assessment Notice, which is essentially a record of their computers' calculations of how much you earned and how much tax you paid. It will also include your tax refund or the amount you still owe the taxman.

The government has up to three years from the time it issued the Assessment Notice to go back and audit you for the year covered by the assessment. The CRA may also request a waiver from you requesting that you allow them to conduct their audit even after the three-year period.

- Think twice about signing that waiver, because this gives auditors a larger window of opportunity to check up on your records and possibly turn up some mistakes. Discuss this with your accountant or tax adviser. If you feel you should sign the waiver explore what restrictions you can place on the waiver.
 - The CRA may conduct a desk audit (where the auditor will request you to provide supporting documents regarding some questions they have) or a field audit (which involves an auditor coming in for a visit to review your records on-site).
- TIPE If possible request that the field audit be conducted at your accountant's office to reduce disruption to your business.
 - If the auditor disagrees with your calculations, they will issue you a letter detailing proposed adjustments to your income.
 You typically have 30 days to respond to the letter.
- Review the letter carefully. Discuss the matter with your tax adviser and then meet with the auditor to discuss the areas of disagreement.
 - Whether an agreement is reached or not the CRA will issue a Notice of Reassessment that will reflect new income and deduction figures.
- why the reassessment is incorrect. A simple call might solve the problem.

If the error is not obvious or a matter of difference of interpretation, you can file a Notice of Objection. This is a letter to the Chief of Appeals of your local taxation office detailing why you object to the Notice of Reassessment.

- Upon receiving a Notice of Objection, the CRA generally stops collection proceedings. Should you pay the tax that you are disputing?
- It depends on factors such as whether you can afford to pay the tax and your level of confidence about your challenge. It might be advantageous to pay the tax because even if you lose your appeal, since you would at least saved on any interest you owe on your liability.







andscaping trends appear to vary depending on where you live. John Szczepaniak, a landscape architect in Ottawa, works with clients who are more likely to prefer outdoor living areas that have a contemporary look. Paul Brydges, a landscape architect in Guelph, Ont., works extensively with cottage owners who lean toward projects that blend into existing natural features.

Regardless of the desired outcomes, there is no escaping the expanding array of options that can help deliver a sense of texture, colour and functionality alike.

"These are exciting times. It is not just begonias and geraniums anymore," Szczepaniak says of the work. Consumers are more educated and have higher expectations. Thank the exposure to design magazines, websites and television shows. "As professionals, we have to work harder because of it," he says.

The added demands are certainly emphasizing the value of proper planning more than ever before.

"Most builders would not think of excavating or pouring a foundation without a reliable plan," says Ed Versteeg, a land-scape architect in Shubenacadie, N.S. "The landscape should be no different. Garden designers and landscape architects can provide plans that assure a short-term return on investment, and long-term satisfaction for property owners."

There is a place for everything. The most functional entertaining areas, par-







ticularly those that are extensions of indoor spaces, are set closer to the home. Play areas for children and pets, privacy features, and options to frame distant views are set apart from that. The longterm planning, however, involves more than considering issues like these or understanding the maximum height of a maturing tree. Many of the most important features in a landscaping project are hidden from view. Paved areas will remain nice and level if they are created on a well-constructed base. Plants and lawns will only thrive on a healthy layer of high-quality topsoil. "Build it right the first time," Versteeg says. "Do the fundamentals well, upgrade surface treatments, and expand plantings over time."

Brydges points to one water feature when describing the value of work that is relatively hidden from view. He was recently called in to refurbish a water feature that had worked every day since it was first turned on in 1981. It performed

so well because the underlying system included overflow pipes and freeze protection for the drains.

A meeting of designers, owners and contractors before the work even begins will avoid many challenges that can emerge. "Sometimes site conditions or budget require modifications to the plan," Versteeg says as an example. There might be particularly wet or dry weather, an anxious neighbour or an overly aggressive schedule. "Talking through these items



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with the owner and designer can help keep projects on schedule and on budget, and ensure that everyone is happy."

"The landscaping crew does not need to be able to walk on water," he adds, "but they need to have to commitment to work with the owner and designer to achieve a result."

Well-planned projects can certainly help to avoid the five most common mistakes that Brydges has identified.

The first of the issues is failing to account for grading and drainage. "Last year was a perfect year for people to know how badly they went astray," he says, referring to problems which were amplified by sudden downpours.

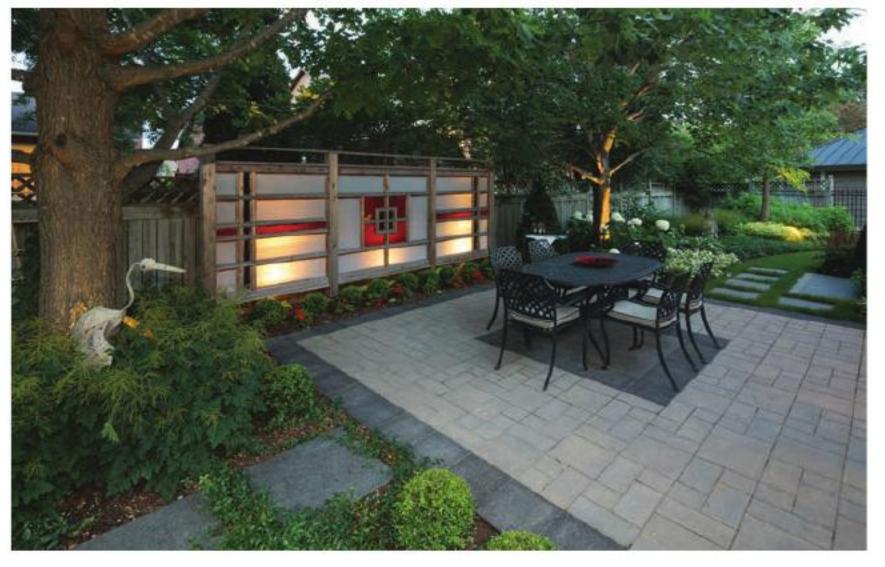
"Inadequate grading can create significant hazards or drainage problems that would have been easy to avoid, but may be costly to fix once a finished landscape has been constructed," Versteeg agrees. "Expensive grading and walling solutions often indicate a lack of good design somewhere in the process of developing a residential site."

The second issue involves failing to consider how a project's individual pieces will fit together.

Then there are the contractors who fail to recognize personal limitations and try to do everything themselves. "With the variety and vast differences in landscape design now, there are very few contractors who are experts in everything," Brydges explains. His firm specializes in dry stone walls that are made without mortar. The timeless look can last for centuries, but only if properly assembled in the first place.

Many designs also fail to consider how a space will appear during the winter months, he says, referring to a fourth error. In contrast, those which include a variety of colours, textures and forms will make a lasting impression, even during the bleakest winter days. It is a matter of integrating different barks, berries, evergreens, and ornamental grasses with varying heights.

The fifth problem can be traced to





projects which lack proper lighting. In terms of safety alone, the well-aimed lights can offer a clear view of paths, stairs and changing grades, but well-aimed accent lights also help to highlight specific features and offer a sense of texture.

Today's LED designs consume less energy and are more reliable than their incandescent counterparts, Versteeg adds.

Of course, they are not the only source of light. Brydges has seen the broader use of open flames, whether they burn in fireplaces, fire tables or gas lights. Those which draw their fuel from natural gas supplies are also free of worries about flying embers, smoke, cleanups and many local bylaw restrictions.

The biggest mistakes of all, however, might be made when homebuilders first clear a job site.

"The loss of native vegetation and soils means the new homeowner will have to wait decades to enjoy a pale resemblance of the mature native landscape, and then only with significant investment to replace and nurture what has been lost," Versteeg says. Every stripped layer of topsoil will affect the ability to sustain healthy lawns, shrubs and trees. "Even if the native vegetation is not consistent with your preferred vision for the land-scape, it has significant value for homebuyers," he says.

Material choices, meanwhile, will play a key role in how well any hardscapes fit into a plan. Clients who want a con-







temporary look will lean toward granite or pavers with clean edges, Szczepaniak says. Any natural stone will need to be squarely cut to support a tight fit.

"Producers of manufactured paving products have upped their game to provide a lot of attractive options that surpass the older generation of pavers that lacked the interest in colour and texture of the new wave," Versteeg says.

Accents such as tempered glass and metalwork will further enhance the contemporary appearance, Brydges says. "People want more and more textures and colours and effects in the hardscaping."

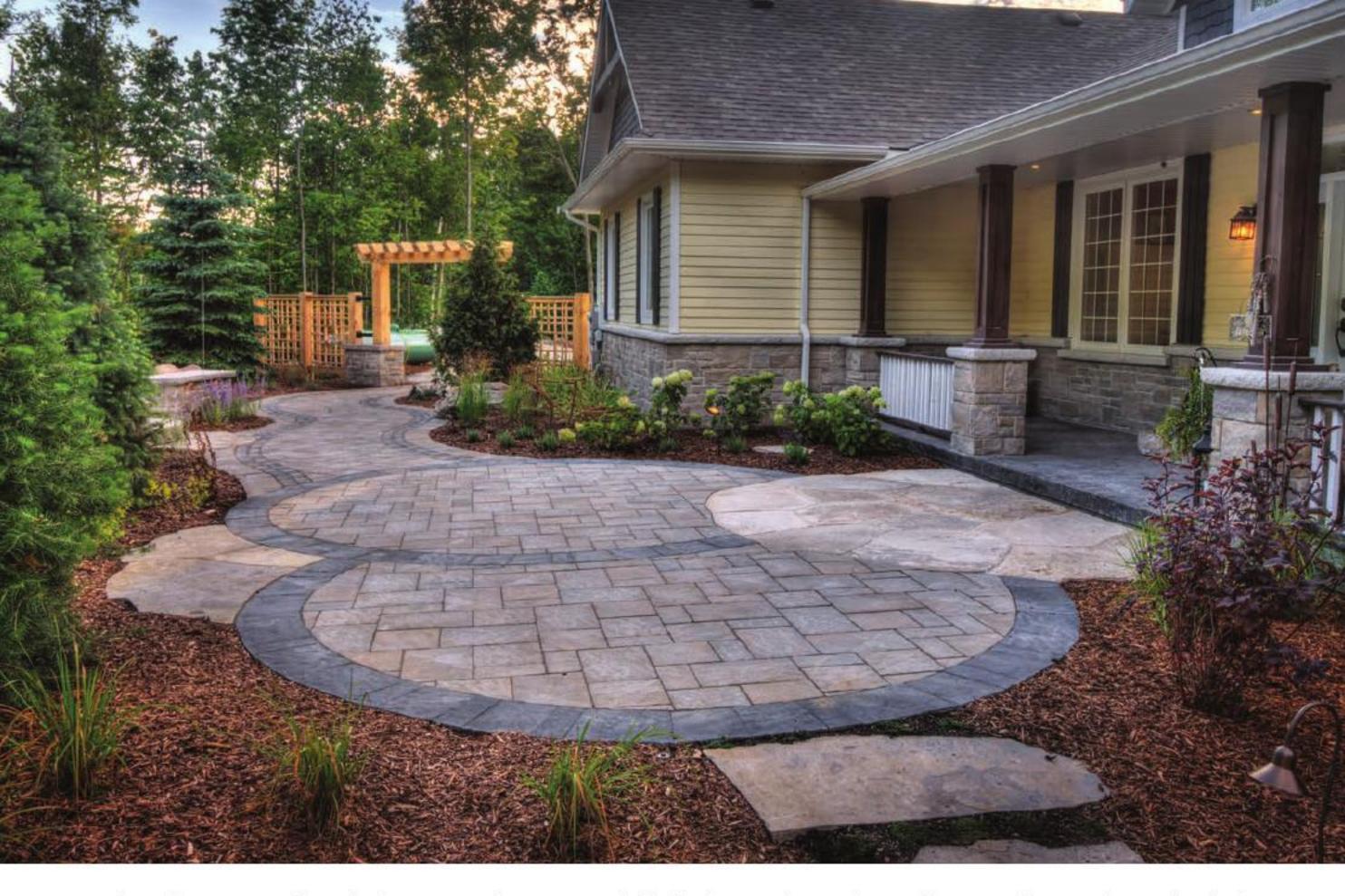
Want to introduce a feature which helps to mask the sounds of surrounding traffic noise? A waterfall or fountain will do that, and no oasis would be complete without water.

Different lumber can create other variations. "We are seeing a lot of wood brought into the landscape," Brydges says. Options for decks have certainly

expanded beyond traditional choices like pressure treated lumber and cedar to include more exotic options such as ipe, which comes in several shades or with contrasting stripes.

"The beauty is in the detail," Szczepaniak says. "That takes it from ordinary to extraordinary."

As extraordinary as different details may be, today's clients want to spend more of their time enjoying the space than maintaining it. "The loudest thing



we hear from every client is they say they want no maintenance," Brydges says. This is easier said than done. "There is no such thing," he says. Maintenance requirements can be reduced, however, particularly when it comes to the surrounding plant life. Drought-tolerant native plants typically do not need to be carefully sheared and shaped, and can still deliver the required colours, textures and layers. Sedums can sur-

vive extreme shifts in the weather, and perennial plants of every sort will help to anchor the space for years to come.

"I believe a garden should have flowers," Szczepaniak says, stressing the need to select durable plants which offer a combination of fragrance and colour. "I think peonies are great ones. They have a nice look year round. They have almost a shrub-like appearance, and when they are in bloom they are spectacular."



Versteeg offers another option in the form of fruits and vegetables. Smaller properties will hardly offer enough room to grow corn or wheat, but there is always room for herbs and other colourful options that will ultimately find a home in the pantry.

"People are steering away from moretraditional planting designs to embrace more innovative themes," he says.

No matter what that theme may be Szczepaniak stresses the need to look beyond single plants and consider how they will all fit together. "Planting one of this and one of that is a recipe for disaster," he says. It is not the only way there can be too much of a good thing. "Sometimes the best-working designs, particularly for small spaces, are simple and clean. Less is more."

The exception to that rule is in the sharing of ideas.

"We are seeing a new standard, kind of a whole level of professionalism and excellence, and a kind of dialogue and good communication," Szczepaniak says. "We love people that are on top of sharing information about the latest technologies and ways of doing things." ▲



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nyone who ever learned a trade will know that workers are only as good as their tools. Put the proper equipment into skilled hands and jobs will always be completed quickly and effectively.

There is simply a difference between the tools designed for a homeowner and those that withstand the punishing demands of ongoing use. Professional landscapers will know this better than anyone. A value-priced option may save a few dollars at a cash register, but the savings are lost when tools bend and break, or when jobs take longer than they should.

Consider some of these factors when choosing the landscaping tools to load onto your truck or trailer.



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The second second

RAKES

Every rake is designed for a specific purpose. A broad leaf rake will help to quickly clear leaves from a lawn, and

plastic versions are often seen as the best choice when moving wet leaves, but a narrower shrub rake will be better when reaching into tight spaces around flower beds. When it comes time to move mulch or gravel, meanwhile, the job demands a heavy garden rake. Then there are thatch rakes that include sharp blades to break up and remove unwanted organic material from a lawn.



SHOVELS AND SPADES

While the sharp, flat edge of a spade will be good for cutting into the ground, the

upturned sides and scooped shape of a shovel will be better for moving piles of gravel or soil. The differences do not end there. A longer handle, for example, creates added leverage that will be appreciated when digging holes in compacted soil, and the material used in making the handle will determine if it can withstand the extra force. A fibreglass handle will typically stand up to more abuse than its ash or hickory counterpart. Durability will be further enhanced with a socket that extends further up a handle.



WHEEL BARROWS

Landscaping is backbreaking work at the best of times, but a wheelbarrow will ease the trip between a pile

of soil and its destination. The biggest considerations here will tend to involve choosing between a plastic or steel bucket. The plastic wheelbarrow may be lighter, but regular abuse in a landscaping operation will typically require steel designs. The models with a single wheel will tilt, turn and dump most easily, although two-wheel models will be more stable when handling uneven loads. There are also differences to be found in the tires themselves. Pneumatic tires will offer the smoothest ride, reducing fatigue, but their air pressures need to be maintained.



CORDLESS

Pole saws, string trimmers and virtually every other electric landscaping tool can

now be unplugged, thanks largely to the introduction of Lithium-Ion batteries. Unlike their Nickel-Cadmium (Ni-Cad) predecessors, these batteries are lighter, will recharge more quickly, and their power will not fade as the batteries are drained. While voltage will be a key factor when measuring overall power, amp hours should also be considered when determining how long the tool will work before needing to be recharged. A case can also be made for choosing a family of tools that includes interchangeable batteries and chargers.



MOWERS

Few power tools will be more important to a professional landscaper than a lawn mower, and there are

plenty of options to consider.

Professional walk-behind mowers can set themselves apart with wider mowing decks, extra horsepower, and self-propelled wheels. The self-propelled mowers will typically move up to 5 km/h, and the versions with rear-wheel drives are best designed for steep hills and tall grass. Wonder if this is important? Remember that someone needs to walk up to 3 km when mowing a quarter-acre lawn, depending on the width of the mower's deck. The extra assistance will be especially important if the equipment is collecting lawn clippings, which will add to the overall weight as a job continues.

Then there is the question of whether to mulch, eject or collect clippings in the first place. Mulching models will create an even carpet of clippings to fertilize the lawn rather than requiring raking or disposing bags of the collected material.

Speed controls will be important to ensure that slower settings are available when working around flower beds, while a blade break clutch will stop a blade while still allowing the motor to run. The latter feature will be welcomed by crew members who need to remove unexpected obstacles from their intended path. No restarting required.

Then there are the options which allow crew members to go along for the ride, and there are key differences here, too.

Riding mowers tend to have smaller decks than professional lawn tractors, adding to the number of passes needed to cover an entire lawn. The lawn tractors also tend to offer larger belt-driven motors that will help to pull equipment up steeper slopes. Combined with the right accessories, they can even haul utility trailers or plow snow. More demanding work, however, will tend to require a garden tractor with a Power Take Off (PTO) for tools such as snow throwers. Just keep in mind that the extra tools will include the mower deck itself. Landscapers who mow the most lawns or boulevards, meanwhile, might opt for a Zero Radius Turning mower controlled with a pair of lap bars.



STRING TRIMMERS

String trimmers, sometimes known as "whipper snippers," slice into the growth

that tucks against trees and fences, clear the edges around sidewalks, and help to trim the tall plant matter that would otherwise bog down a lawnmower. While trimmers can be powered using gasoline motors, electrical cords or batteries, landscapers often opt for the four-cycle gasoline designs that offer better fuel economy than their two-cycle counterparts. Coupled with the right attachments, they can sometimes be transformed into edgers and pruners too.

A handheld model will be versatile, but presents one key challenge, especially when running on gasoline. It can be a heavy burden for someone who has to use it all day. Wheeled options offer the alternative to this, and are often used by crews who are attacking tall growth in open fields. In addition to incorporating robust gears, professional grades of the tools will include easy access to components that play a role in preventive maintenance such as air filters.

The heaviest brush of all will likely require a brush cutter with a blade on the end of the shaft.





















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CHAINSAWS

Arborists or any other professional cutting into substantial tree limbs will lean toward a chainsaw, and these

regular users tend to require the added power of a gasoline motor. The differences when compared to entry-level models do not end there. Professional models offer added power, lighter weights, dampened vibrations and even heated handles. Short guide bars will be best for working on small limbs, while the longer versions will be needed when felling entire trees. The added power will be important when cutting into large hardwood trees. Farm designs even allow the flow of oil to be changed depending on cutting conditions. Safety-specific features include chain breaks, which will stop the chain if the bar kicks back after hitting a knot.

Keep in mind that small low-hanging branches might be more easily trimmed with a pole saw mounted on the end of a long shaft. No ladder is required.



CHIPPERS

Any trimmed brush or branches have to be cleared away, and chippers will use a rotary disc and blades to

transform them to mulch. A clear difference in these tools will involve the level of available power. Models that are powered by anything other than a tractor's PTO will generally be limited to small twigs. The size of the hopper will also dictate the size of debris to be handled, and the most robust models will include walls made of heavy-gauge steel.



LEAF BLOWERS

The same debris that can be swept or raked can often be cleared using leaf blowers. Mod-

els that have attachments for a vacuum setting will also offer a quick way to remove clippings from a flower bed, and a light electric blower will be adequate for smaller jobs. Bigger gasoline-powered blowers carried as backpacks or wheeled around will offer the desired power, but are louder than smaller models. This can be addressed in part with models that include mufflers. Just keep local bylaws in mind. Some communities restrict the hours these tools can be used, and even place limits on the number of decibels.



GENERATORS

Those looking to power several corded tools might need a standalone generator. The ultimate size will be

dictated by the combined requirements of the tools. Just keep in mind that a starting wattage can be two to three times higher than the ongoing power demands. A 7-1/4" circular saw used to build a deck or other features in the landscape might require 2,300 watts when first starting. A buffer of about 25% extra power will help to keep from tripping circuit breakers or wearing out the generator prematurely. △



Extending the Heaters, hot tubs and outdoor kitchens make outdoor structures useful year round. By Stefan Dubowski MARCH/A CONTRACTOR ADVANTAGE









ow that winter is coming to a close, homeowners are itching to get back to their yards. Contractors would be wise to approach new business at this time of year with a particular pitch: offer to build outdoor structures for year-round use.

There are all sorts of ways to transform primarily warm-weather areas such as decks, patios and gazebos into four-season spaces. Since the cold weather is still a fresh memory, many customers might be open to the suggestion that their outdoor spaces could be designed for all-weather enjoyment.

Depending on budget, you could recommend anything from installing simple heaters on existing structures to crafting high-end enclosed decks and gazebos featuring outdoor kitchens, privacy walls and hot tubs.

Read on for a closer look at options to extend the deck and patio season, specifically efficient heaters and lights, relaxing hot tubs, barbeque-centric kitchens and clever enclosures designed to keep outdoor areas warm and dry.

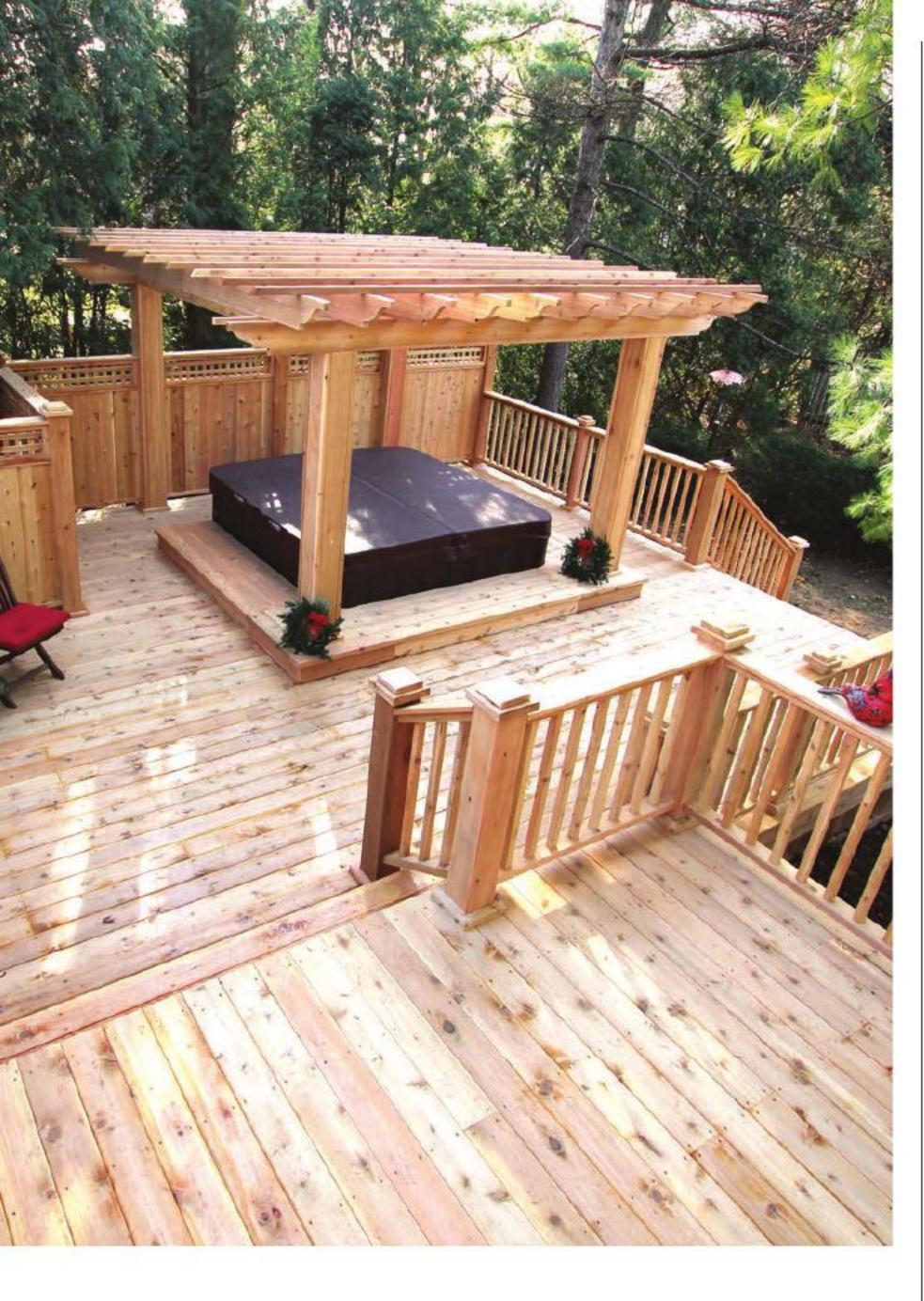
Turn up the heat

Gas, propane or electric heaters provide economical warmth when the weather

turns cold. "We find the electric tabletop patio heaters with halogen bulbs are very popular," says Scott Randell, owner and operator of Shed City & Outdoor Living Ltd., a deck builder in Mount Pearl, Nfld. "They do not emit any fumes, so they are safe for enclosed spaces."

Stéphan Beaulieu, president of Montreal deck company Patios et Clôtures Beaulieu, notes that some heaters come with remote controls, so the user can turn up the temperature on the deck or in the pergola before she goes out.

"A lot of our pergolas now have heaters installed by electricians," Beaulieu says. Electrical experts not only ensure that



the wiring meets code, but they also help Beaulieu and his team with the design of the structure, providing advice regarding the best placement for wires and switches.

Shine some light

Heaters beat the cold, but as the nights get long in the fall and winter, homeowners will need lights on their decks and patios. Although compact fluorescent (CFL) fixtures and bulbs are an option, they are not ideal. When the temperature drops, CFLs take a while to provide full illumination. LED fixtures and bulbs are a better fit. They provide full illumination immediately. They also draw less power,

making them more economical. The bulbs last longer, too.

In hot water and loving it

Once the lights are on, the homeowner might be pleased to see them shining on a nice warm hot tub, which brings Scandinavian style to outdoor living. Nothing beats relaxing in a bubbling tub while the snow falls. Before you and your customer pinpoint the location for this luxury fixture, bear in mind Beaulieu's rule of thumb: "There is a direct relationship between the distance from the house and the use of the hot tub: the further the tub, the less it is used."



JUST ANOTHER CASE OF WINDOW ENVY.





The solution is simple: "Build it as close as possible to the access from the house to the outside, whether that is a patio door or a side door, within municipal regulations," he recommends.

Think about hot tub maintenance, as well. Surely and unfortunately, at some point in the future, the homeowner or a service provider will need to access the pump, heater and other components for upkeep and repairs. Depending on the tub's model, you may have to provide access to two, three or all four sides.

"Often we create removable panels in the floor of the deck," Beaulieu says. It is easy for two people to lift these 2' by 4' sections up and out of the way, providing access to the fixture's components.

As for supporting the hot tub, structural strength is crucial, notes Randell. "You have to have the correct base. When you add three or four people and the water, it can weigh 3,000 or 4,000 lbs. The patio or deck may have to be reinforced."

Rather than fight gravity, you might want to use it to your advantage, he says. "The best way is to install the hot tub directly on the ground with a concrete pad and two inches of insulation," he says. "Then the tub is set into the patio instead of on top of it."

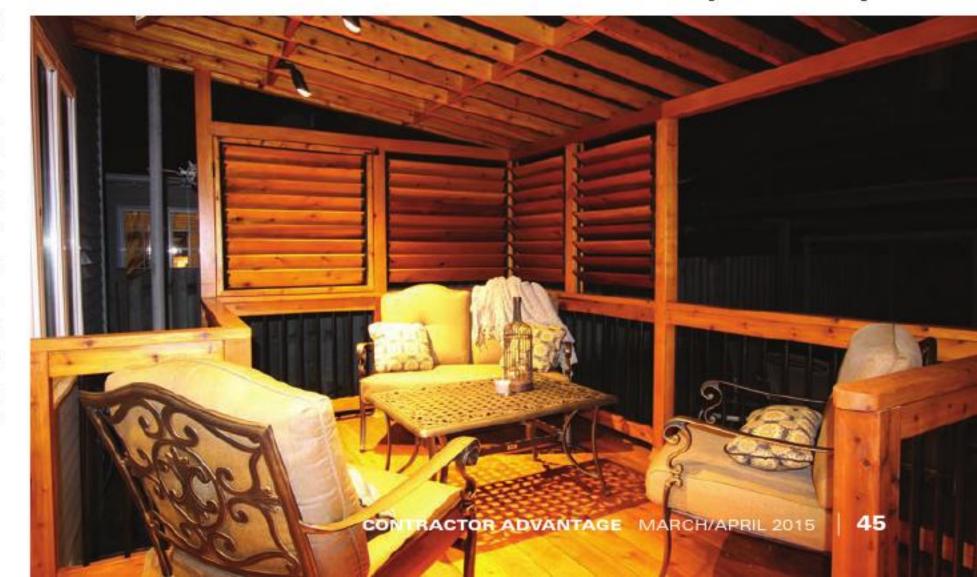
Avoid situating it too low, though. As Beaulieu explains, if the tub is mounted flush with the floor of the deck, someone could easily fall in. "A good rule of thumb is to build the deck at half the height of the hot tub," he says. "That allows you to get in easily, but it is safe."

Cooking al fresco

When they are finished with the hot tub, your clients might want a bite to eat. In fact, they may want to cook. An outdoor kitchen complete with fridge, sink and, of course, barbeque, transforms the deck into a veritable outdoor dining and entertainment area.

Design is a key ingredient for a successful outdoor kitchen project, says Beaulieu. He suggests you take the time to consider the job as carefully as you would an indoor kitchen. Think about task lighting to illuminate the work surfaces. Arrange the fridge, barbeque and sink for efficiency. Create a seating arrangement that allows diners to interact with each other and the chef.

You might want to propose a roof, so the customer will be able to use the outdoor kitchen even if the weather forecast calls for rain or snow. If you do build a roof, ventilate it. "When you are cooking, you want the smoke to be able to escape," Beaulieu says.





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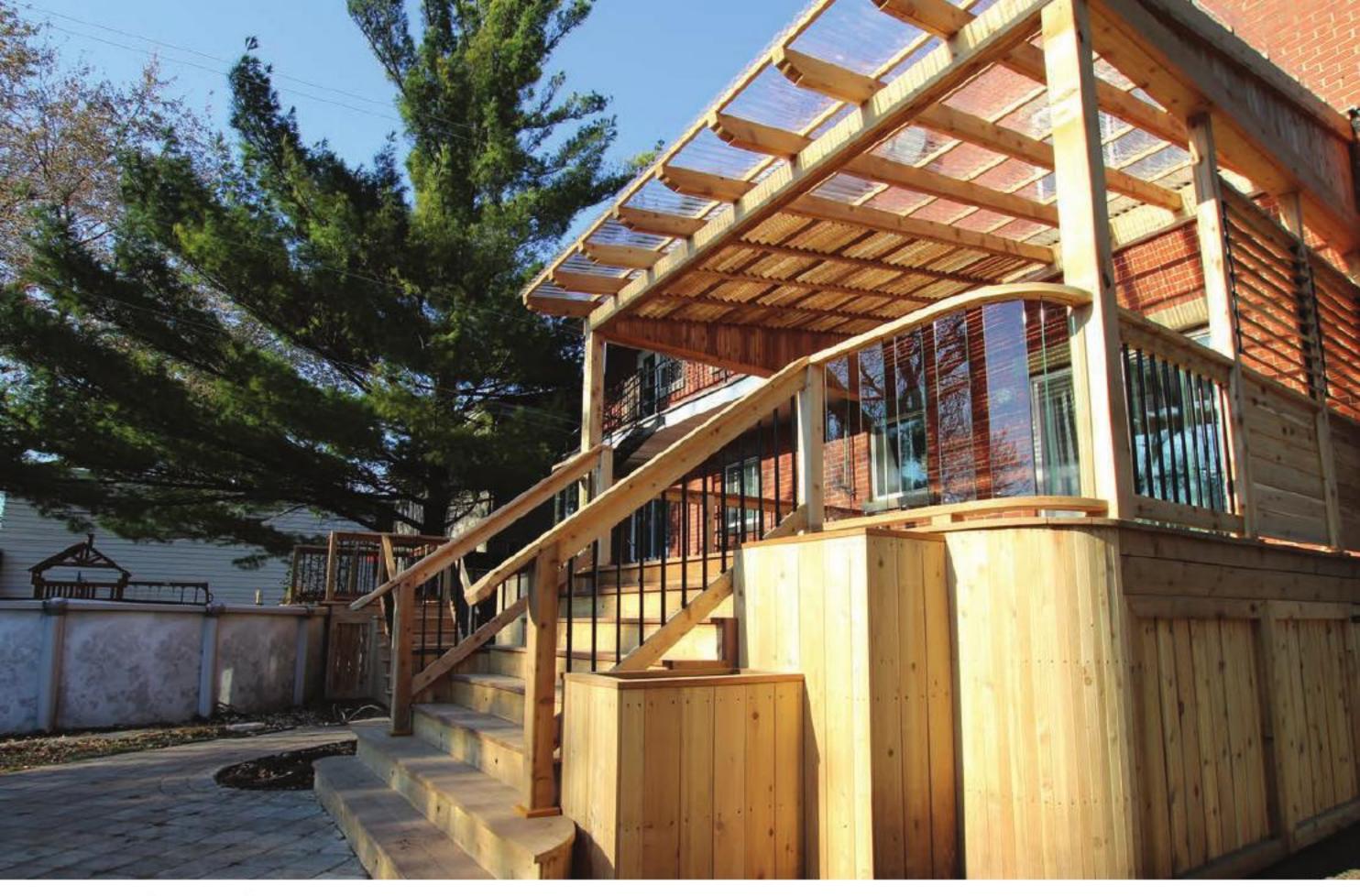








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Barriers against the cold

A roof is just one way to protect decks and their users. Another option is to erect vertical barriers to enclose the structure, either partially or completely, making it comfortable well into fall and winter.

"The biggest thing would be sheltering your area, whether with greenery
or privacy walls," says Brad Marcoux,
owner of Saskatoon Decks. A 6' privacy
wall would protect the deck from the
wind. "You are using deck board, so you
will still get air flowing through, but it
is limited," he says.

As for greenery, Marcoux suggests a privacy hedge. "One of my favourites is cedar," he says. "They grow thick and they can be planted close together. It's an economical way to create privacy." Cedars are less expensive than building wood walls and easier to maintain: like other outdoor wood construction, walls should be stained or painted once every few years. Cedars just need sun and water.

Many homeowners are warming up to the idea that outdoor structures can be convertible to suit different weather conditions. "We make them with removable panels," says Randell. "In the summertime, you can remove the walls and windows, so it is wide open."

Marcoux has a design ready to go for a high-end, enclosed structure with sliding shutters.

"The corners are stationary, but the

middles slide, so you can open onto the yard from each way," he says. He seems hopeful that a forward-thinking client will opt for this innovative offering.

Given the harsh winter Canada just experienced, perhaps homeowners will be ready for it sooner than later. \triangle

Halifax lays down the by-law after deck collapse

Following a deck failure in which 15 people were injured, Halifax Regional Municipality is getting serious about building permits for outdoor structures.

Since 2013, when the incident occurred, the city has beefed up its enforcement of codes and regulations, says Matt Covey, building standards manager. "We are still seeing people building decks without permits, so we have to step up our efforts."

Nowadays, if Halifax by-law officers catch you building a deck without a permit, they will fine you and take you to court. Further, you will have to dismantle the deck, so inspectors can check to make sure the work meets code. "If your spacing is wrong, you could be sacrificing all your materials," Covey says. "It happens."

At least two builders have been hit with financial penalties under this new no-nonsense system. One faced a \$2,000 charge, the other, \$9,000. Both had property-line problems, Covey says.

The city is better equipped than ever to issue fines, now that the formerly separate by-law enforcement, licensing and building regulations departments have merged to become a single entity known as Municipal Compliance.

"We have not been aggressive about it in the past," Covey says about Halifax's previous approach to finding and fining builders for illegal projects. That easy-going attitude may have given people the idea that they could get by without permits. "Some people think it is worth it. You have to get caught. And if you are, will you be fined or will we take you to court?"

If ever the municipality's inspectors were considered Mr. Nice Guys, they most certainly are not anymore. "In the past, it has not been so clear. It is clear now. We are taking you to court. We are issuing tickets," Covey says.



would do well to learn how best to repair and restore this ubiquitous house topper.

That business opportunities exist is a simple matter of supply and demand, suggests Dave Bissinger, general manager of Red Robin Masonry, a specialist in masonry work, including chimney restorations. Mix in homeowners that are holding onto properties longer, and choosing to repair and renovate instead of relocate, and prospects for talented chimney specialists begin to soar.

Bissinger first recognized a shortage of chimney restoration specialists when studying for an MBA and, after a stint as a financial analyst, he left the banking sector to pursue opportunities in masonry. "When it comes to chimneys, there is a real lack of people out there who really understand them," he says. This, of course, bodes quite well for him and others with the expertise and know-how to do quality work on chimneys.

Having hard-earned experience and masonry training are huge differentiators for those performing chimney restorations, says Brendan Playfair, co-owner and partner at Johnson Playfair Brick and Stone Masonry.

His firm, for example, only employs Red Seal masons. The interprovincial Red Seal program, part of an initiative to harmonize and standardize certification across Canada and across





are not numerous top-notch masons who, for one reason or another, have not been certified, but it helps to set a standard. For example, union contracts often require Red Seal certified masons. "It ensures that the lead hands have been trained at the highest level," says Playfair.

Of course, not all contractors or renovators have that level of personal or in-house masonry expertise, so when it comes to chimney work, it may pay to have such qualified masons as part of your Rolodex of trades and sub-trades you call on.

Knowing what goes into the building of, and what breaks down, a chimney is critical, Bissinger stresses: "I make sure everyone, including the salesperson and the estimator, understand how chimneys work from the inside and out." It helps make certain that customers are given the choice of options that best serve both the aesthetic form and practical function they want from their chimneys.

"You want the customer to be able to understand when there is a trade-off between aesthetics and performance, and to understand the pricing and value of them."

Weather-beaten and worn down

Chimneys are among the parts of a home most exposed and vulnerable to weather. Environmental forces such as wind, rain, sleet and snow gradually break down the chimney's bricks and mortar, while risks like falling tree branches during ice storms can literally crush them.

"We got into chimney repair as a focus of our masonry work because it is one of the first things to go on the house due to exposure to weather," Bissinger says.

One of the worst culprits for chimney damage in Canada is the impact of extra freeze-thaw cycles, says Doug Pearse, president and owner of Quality Restorations Co., who has been doing brick restoration and exterior work for more than 40 years.

The damage is the result of physics: heat causes the material in a chimney to expand and cold causes it to contract; the more extreme and rapid the temperature changes, the more extreme the stresses caused by this growth and shrinkage. On the other hand, freezing water expands, meaning moisture can exacerbate damage when moisture sitting in broken bricks expands during a freeze. "Chimneys are particularly susceptible to this," Pearse says.

If the dramatic highs and lows experienced in most regions are a pain for homeowners, they act as something of a boon to chimney specialists. "I sometimes joke with my customers that the changes in weather suck for you, but they are great for business," Bissinger says. Of course, few areas of the world see more extremes of hot and cold than here in the Great White North.

"The Canadian weather is much harder on chimneys," he adds. "It is also almost exponential, because once a chimney has started to deteriorate, it is easier for moisture to get into cracks in the brick or mortar and damage accelerates."

400 designated trades, helps to ensure his masons have the competency and knowledge required, he says.

"It is much like the training a plumber or an electrician would receive, but for masons," Playfair says. "The difference is, for those trades, they need to have that licence to practice, while in the masonry world you do not. We have taken the initiative to make sure we all do."

He says that he expects Red Seal certification will become similarly mandated for masons in a few years.

The program is worth the effort, he says, since the value of the certification (and associated training) is often seen in the quality of the mason's workmanship. That is not to suggest there

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for you, your family and the world. For more details, contact the Castle Building Supply location nearest you.

*This product has achieved GREENGUARD (Indoor Air Quality and Children & Schools) Certification and is verified to be formaldehyde free. Choice of materials in particular is critical to chimney performance and longevity, and another sign of a top-notch mason. The wrong bricks with the wrong mortar create weakness, like the weak link in a chain. All elements of the chimney must work together in a system, Pearse explains.

Quite often, for example, one will want to marry bricks with a slightly weaker mortar, Bissinger points out. This way, the mortar will then absorb most of the cracks or damage, and mortar is easier to replace.

Finding the right materials in terms of hard or softness, porousness, weather resistance, patina and colour is, of course, even more important when matching bricks and mortar for a restoration that is trying to preserve a chimney's historical value. The quality of brick has changed over the decades, Pearse notes. "Now to get some matching bricks you have to have them imported."

It is important also to remember that the hot air coming up the chimney and meeting with cold outside air can contribute to masonry breaking down on the inside of the chimney. This is especially true of chimneys without a liner, Pearse says. "We will throw scaffolding up and be working on a chimney and you can literally just pick the bricks off because they have basically turned to powder."

This unseen breakdown is also particularly true in cases that lack an adequate cap, since the clashing temperatures create damaging moisture that falls back inside, not to mention, of course, rain and snow. "Chimneys tend to deteriorate from the inside out so if a homeowner is noticing some damage on the outside of a chimney, it is a safe bet to assume it is worse on the inside," Playfair says.

The simple fix is to repair and replace the mortar which, Playfair says, will aesthetically look great; however, only addresses the first 15 to 20 mm of mortar, masking the damage. Meanwhile, such deterioration on the inside can actually be a serious safety concern.

Pearse concurs. "Just trowelling a coat of mortar over the chimney is not doing anyone any favours. Deteriorating mortar will continue to fall into the chimney and create blockage, and people have died as a result of chimney collapses."

The chimney's flue can become obstructed by crumbling interior brick or mortar, which leads to creosote buildup in the walls of a chimney used for a wood-burning fireplace or stove. Creosote is a gummy, foul-smelling substance created when gases from the burning process combine and condense, and it is combustible.

"A big problem with creosote buildup is that once it begins it starts to accelerate," Playfair warns. "It sticks to itself, and builds up and builds up, and it is flammable."

Stacks and safety

"There are so many opportunities for errors, which could cause a fire or other safety concerns," Biss-



require a lot of rebuilding," says Bissinger. "Often,

though, it does make more sense to tear down

and rebuild, because one bad brick is often just

the start of things getting worse." A

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One area where fences have seen noticeable change, irrespective of the material used, is their height.

BY DAVID CHILTON-SAGGERS

verthe last decade or two, residential construction and renovation has evolved. New or redesigned basements and kitchens, for example, have become more than just traditional spaces.

Similarly, the materials used for these basements, kitchens and the rest of the house have continued to evolve, thanks to improved treatments for lumber, say, or fewer VOC emissions from plastics; however, where there has not been quite so much change is that part of the house few think about: fences.

That is because ultimately its job is functional, utilitarian, and hardly brag-worthy. It is the humble fence; the structure that announces that from here to here is private property.

The most common fence material used in Canada is wood, and for Ken Halcro at Nu-Forest Products (Canada) in Beamsville, Ont., Western Red Cedar is his firm's top choice for fences. Halcro, who works in sales, says Western Red, once installed, is easily good for 10 to 15 years, and is typically 5-6' feet in height.

Given the longevity of Western Red, to keep contractors and homeowners interested, change in the sector has to come elsewhere. Halcro says one big difference has been the increasing the size of fence posts from 4"x4" to 6"x6" or even 8"x8", with ever more elaborate post caps and hardware, with their cost only determined by what customers are prepared to pay.

Tony Marra, president and owner of the Roma Fence Group of Companies in Brampton, Ont., says with householders thinking about staying in one place just two to five years, wood, the least expensive option, makes a certain kind of sense. "They are householders putting up something a little bit more prestigious in the front of the house such as wrought iron. The back portion of the lot, the majority of people are going to wood."

After wood comes vinyl. Mike Bohach, sales manager at Direct Fencing Supply in Martensville, Sask., says the popularity of the material is underpinned by what is now an old story: homeowners are busier than ever so a product that is almost maintenance-free for years and years suits the time-starved to a T. However, "almost" does not mean "entirely," Bohach says even vinyl fencing needs a pressure wash from time to time.

Despite costing more than wood, vinyl fencing has longevity on its side. Bohach says newer product made with UV inhibitors and anti-impact compounds means it will last a lifetime. Another factor favouring vinyl is its colour range. Bohach says, "The sky's the limit" when it comes to choice, although he cautions darker colours fade sooner than lighter varieties of white, grey and tan.

A further advantage of vinyl is its ease of installation, adds Bohach, since most of the material and fittings click together. One area were vinyl does less well is when flexibility is



Design Talk

Mart Prost is the President of Prost Ltd. in Williamsburg, Ont., and treasurer of the Canadian Fences Industry Association. This interview has been edited for length and clarity.

Q: If you were to compare the fence industry now and 10 years ago what would be different?

A: There is the evolving of different materials. That is very regional. If you look at the U.S. market wood fences have gone to vinyl fences. A lot of chain link has gone into wrought iron. In Canada, wood still seems to be fairly popular because we are near a wood base, but vinyl has been relatively slow in Canada. In the Ottawa market, for example, it was either wood or chain link, but chain link has lost ground at the residential level to wrought iron.

Q: Years ago fences went up to mark a property boundary. Have they evolved beyond from being just fences?

A: When I was doing installations I was called to court for several incidents where property lines were disputed for 1". They are still a big issue, but the thing now is that everybody's back yard is boxed in. It is a cell, especially in the city. The privacy issue has become much bigger. It has become a beauty issue too. You see more and more fancy designs, and cutouts and all kinds of patterns and lattices.

Q: Security is on everyone's mind these days. How has that affected fences?

A: The height has definitely gone to 6', which is kind of the bylaw code. The last years I was actually doing installations it was a question of, "Can I get the fence 7' high? Can I get it 8' high?" Now you see fences that are that high. It is funny, if you have travelled in the States you have seen razor ribbon on residential fences. I am doing a project in Costa Rica right now and every wall is eight to 10' high. It is a big issue and we are getting that way here too. Look at all the new houses, new developments, everything has been over 6' high.

Q: Certain additions to a home add value to it. Can a fence do the same thing?

A: If it is done with a good, tasteful design in mind. I do not think a chain link fence really does much for a house. But if that same fence is done as a little picket fence or a 4' iron fence with some plants around it, then I think so.

required. The material will not bend much, so if a fence is being installed around a property that is up and down wood may be the better bet.

Another area where fences have seen noticeable change, irrespective of the material used, is their height. In rural areas low or lower fences remain standard. However, in the city they are going up and up. Halcro says most of the fences he sells are 5-6', but he



is seeing more and more that are 8'. "I think it is privacy," he says. Marra and Tony Defeo, owner of Total Fence in Nobleton, Ont. say that fence heights are climbing all the time. When he began in the fence industry in the 1970s, Marra says the standard fence rose 3 or 3-1/2' In the 1980s, 4' was a common height, and in the next decade 5' was frequently found. These days fences that are 6' or six and 6-1/2' are everywhere, says Defeo, noting that vinyl fencing in particular lets homeowners shut out their neighbours entirely.

Three issues are driving the height of urban fences, says Marra. Householders want the extra security and privacy that a higher fence provides and municipalities require them for the additional safety they confer around swimming pools and other potential hazards.

Of course, bylaws governing fence height varies from place to place, but as a rule municipalities will try to keep each other in the loop about standards. The best way to stay on the right side of municipal bylaws is to consult those of your municipality. Another good idea is to be aware of the various statutes that govern erecting fences. The Ontario Line Fences Act, for example, tells homeowners what can be put where and who has to pay for it.

With the position of a fence determined by law, its height more or less dictated by municipalities, and the favoured material chosen, whether wood or vinyl, or wrought iron, aluminum and even concrete, what is left is design. Of course, simplicity and its attendant lower cost may win the day, but not always.

A new generation of architects has come along, says Marra, and they are introducing such new styles as trim around each fence panel, scalloped fence tops, and all sorts of fancy post caps such as those with solar powered lights in them. For Defeo; however, fence styles do not change much. "A lot of the styles are the same," he says, adding that some homeowners will mix different materials, and that he at least is seeing more horizontal boards used in wood fencing.

Halcro agrees, saying board on board fences have become a big trend, and that he is seeing less and less lattice.

As for fence accessories, again cost seems to dictate homeowners' choices. For example, "We have locks that you can open with your phone," says Marra, although he guesses that 98% of the fence market will opt for the least expensive option. Whether so many options and so many rules have elevated the humble fence onto some higher plane remains to be seen. Still, humble or not, it should be remembered American poet Robert Frost wrote some excellent advice: "Good fences make good neighbors."



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