



# **BILL NO. 71**

*Government Bill*

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*4th Session, 61st General Assembly  
Nova Scotia  
61 Elizabeth II, 2012*

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## **An Act to Amend Chapter 23 of the Revised Statutes, 1989, the Assessment Act**

CHAPTER 16  
ACTS OF 2012

**AS ASSENTED TO BY THE LIEUTENANT GOVERNOR  
MAY 17, 2012**

The Honourable John M<sup>ac</sup>Donell  
*Minister of Service Nova Scotia and Municipal Relations*

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*Halifax, Nova Scotia  
Printed by Authority of the Speaker of the House of Assembly*

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**An Act to Amend Chapter 23  
of the Revised Statutes, 1989,  
the Assessment Act**

Be it enacted by the Governor and Assembly as follows:

**1** Subsection 2(1) of Chapter 23 of the Revised Statutes, 1989, the *Assessment Act*, as amended by Chapter 19 of the Acts of 1990, Chapter 18 of the Acts of 1998, Chapter 9 of the Acts of 2000, Chapter 15 of the Acts of 2002, Chapter 9 of the Acts of 2005, Chapter 19 of the Acts of 2006, Chapter 9 of the Acts of 2007 and Chapter 36 of the Acts of 2008, is further amended by

(a) striking out “regional assessment appeal court” in the first and second lines of clause (q) and substituting “Tribunal”; and

(b) adding immediately after clause (v) the following clause:

(w) “Tribunal” means the Nova Scotia Assessment Appeal Tribunal.

**2** Subsection 38(1) of Chapter 23 is amended by adding “the Tribunal or” immediately after “nor” in the fourth line.

**3** (1) Chapter 23 is amended by striking out the heading immediately before Section 58 and subsections 58(1) to (3) and substituting the following heading and subsections:

NOVA SCOTIA ASSESSMENT APPEAL TRIBUNAL

(1) The Minister shall appoint members of the Nova Scotia Assessment Appeal Tribunal for such terms as the Minister determines.

(2) The Minister may

(a) designate one of the members of the Tribunal to be its Chair and one to be its Vice-chair; and

(b) assign additional duties to the Chair and Vice-chair.

(3) The Tribunal and each member may require such disclosure and production of documents as is necessary to hear an appeal.

**(2)** Subsection 58(4) of Chapter 23 is amended by striking out “a regional assessment appeal court” in the third line and substituting “the Tribunal”.

**(3)** Subsection 58(5) of Chapter 23 is amended by striking out “court” in the second line and substituting “Tribunal”.

**(4)** Subsection 58(6) of Chapter 23 is repealed.

**4** Section 59 of Chapter 23 is repealed and the following Section substituted:

59 The members of the Tribunal may sit separately at the same time as sole decision-makers to hear appeals.

**5 (1) Subsection 60(1) of Chapter 23 is amended by striking out “A regional assessment appeal court” in the first line and substituting “The Tribunal”.**

**(2) Subsection 60(2) of Chapter 23 is amended by striking out “court” in the second and in the fifth lines and substituting “Tribunal” in each case.**

**(3) Subsection 60(2A) of Chapter 23, as enacted by Chapter 9 of the Acts of 2000, is amended by striking out “court” in the first line and substituting “Tribunal”.**

**(4) Subsection 60(3) of Chapter 23 is amended by striking out “court” in the first line and substituting “Tribunal”.**

**6 Section 61 of Chapter 23 is amended by striking out “regional assessment appeal court” in the second line and substituting “Tribunal”.**

**7 Section 63 of Chapter 23 is amended by striking out “twenty-one” in the third line and substituting “thirty-one”.**

**8 Subsection 64(1) of Chapter 23, as enacted by Chapter 9 of the Acts of 2000, is amended by**

**(a) striking out “court” in the first line and substituting “appeal body”; and**

**(b) striking out “regional assessment appeal court” in the second and third lines and substituting “Nova Scotia Assessment Appeal Tribunal”.**

**9 Section 65 of Chapter 23 is repealed.**

**10 Section 66 of Chapter 23 is amended by striking out “court” in the first, in the second and in the fifth lines and substituting “Tribunal” in each case.**

**11 Section 67 of Chapter 23 is amended by**

**(a) striking out “court” in the second line and substituting “Tribunal”; and**

**(b) striking out “regional assessment appeal court” in the fifth line and substituting “Tribunal”.**

**12 Subsection 68(5) of Chapter 23 is amended by striking out “seven” in the fifth line and substituting “fourteen”.**

**13 Subsection 68A(3) of Chapter 23, as enacted by Chapter 9 of the Acts of 2000 and amended by Chapter 15 of the Acts of 2006, is further amended by striking out “seven” in the fourth line and substituting “fourteen”.**

**14 Subsection 70(2) of Chapter 23 is amended by striking out “six” in the first line and substituting “fourteen”.**

**15 (1) Subsection 71(1) of Chapter 23 is amended by striking out “court” in the first line and substituting “Tribunal”.**

**(2) Subsection 71(2) of Chapter 23 is amended by**

**(a) striking out “chairman of the court or the person adjourning it” in the third and fourth lines and substituting “Tribunal member presiding”; and**

**(b) striking out “court” in the fourth and in the fifth lines and substituting “Tribunal” in each case.**

**16 Subsection 72(1) of Chapter 23 is amended by striking out “court” in the first line and substituting “Tribunal”.**

**17 (1) Subsection 73(1) of Chapter 23 is amended by striking out “a court” in the first line and substituting “the Tribunal”.**

**(2) Subsection 73(2) of Chapter 23 is amended by striking out “a court” in the first line and substituting “the Tribunal”.**

**(3) Subsection 73(3) of Chapter 23 is amended by striking out “court” in the last line and substituting “Tribunal”.**

**18 (1) Subsection 74(1) of Chapter 23 is amended by striking out “court” in the first line and substituting “Tribunal”.**

**(2) Subsection 74(2) of Chapter 23 is amended by striking out “court” in the first line and substituting “Tribunal”.**

**(3) Subsection 74(3) of Chapter 23 is amended by striking out “court” in the first, in the third and in the fourth lines and substituting in each case “Tribunal”.**

**19 Section 75 of Chapter 23 is amended by striking out “Within three days after a decision by the court” in the first line and substituting “Within five days after receipt of a decision by the Tribunal”.**

**20 Subsection 76(1) of Chapter 23 is amended by striking out “court” in the first line and substituting “Tribunal”.**

**21 Subsection 77(1) of Chapter 23 is amended by**

**(a) striking out “court” in the third line and substituting “Tribunal”; and**

**(b) striking out “assessment appeal court” in the fourth line and substituting “Tribunal”.**

**22** Subsection 78(1) of Chapter 23 is amended by striking out “court” in the first line and substituting “Tribunal”.

**23** Section 79 of Chapter 23 is amended by striking out “court” in the fourth line and substituting “Tribunal”.

**24** Section 80 of Chapter 23, as enacted by Chapter 9 of the Acts of 2000, is amended by striking out “court” in the third line and substituting “Tribunal”.

**25** Section 81 of Chapter 23 is amended by striking out “court” in the second line and substituting “Tribunal”.

**26** Section 82 of Chapter 23 is amended by striking out “An assessment appeal court” in the first line and substituting “The Tribunal”.

**27** Section 83 of Chapter 23 is amended by

- (a) striking out “chairman of the court, or other person presiding,” in the first and second lines and substituting “Tribunal member presiding”; and
- (b) striking out “court” in the third line and substituting “Tribunal”.

**28** (1) Subsection 84(1) of Chapter 23 is amended by

- (a) striking out “regional assessment appeal court” in the third and fourth lines and substituting “Tribunal”; and
- (b) striking out “court” in the sixth line and in both instances in the eighth line and substituting in each case “Tribunal”.

(2) Subsection 84(2) of Chapter 23 is repealed.

(3) Subsection 84(3) of Chapter 23 is amended by striking out “court” in the first line and substituting “Tribunal”.

**29** (1) Subsection 85(1) of Chapter 23, as amended by Chapter 11 of the Acts of 1992 and Chapter 9 of the Acts of 2000, is further amended by striking out “assessment appeal court” in the first and second lines and substituting “Tribunal”.

(2) Subsection 85(2) of Chapter 23, as enacted by Chapter 9 of the Acts of 2000, is amended by striking out “assessment appeal court” in the third and in the fifth lines and substituting “Tribunal” in each case.

**30** (1) Subsection 86(1) of Chapter 23, as enacted by Chapter 9 of the Acts of 2000, is amended by striking out “regional assessment appeal court” in the second and third lines and substituting “Tribunal”.

(2) Clause 86(3)(b) of Chapter 23, as enacted by Chapter 9 of the Acts of 2000, is amended by striking out “assessment appeal court” in the second line and substituting “Tribunal”.

**31 Subsection 87(2) of Chapter 23 is amended by striking out “regional assessment appeal court” in the second line and substituting “Tribunal”.**

**32 Subsection 89(1) of Chapter 23 is amended by striking out “court” in the second line and substituting “Tribunal”.**

**33 Section 91 of Chapter 23, as amended by Chapter 11 of the Acts of 1992, is further amended by**

**(a) striking out “assessment appeal court” in the first and second lines and substituting “Tribunal”; and**

**(b) striking out “court” in the eighth line and substituting “Tribunal”.**

**34 Section 92 of Chapter 23 is amended by striking out “court” in the second line and substituting “Tribunal”.**

**35 Section 93 of Chapter 23 is amended by adding “by the Tribunal or” immediately after “evidence” in the fourth line.**

**36 Subsection 94(6) of Chapter 23 is amended by striking out “assessment appeal court” in the third line and substituting “Tribunal”.**

**37 Section 95 of Chapter 23, as amended by Chapter 11 of the Acts of 1992, is further amended by**

**(a) adding “the Tribunal or” immediately after “in” in the third line;**

**(b) striking out “assessment appeal court” in the first and second lines of clause (b) and substituting “Tribunal”; and**

**(c) adding “the Tribunal or” immediately after “in” in the third last line.**

**38 Subsection 167(1) of Chapter 23 is amended by striking out “assessment appeal court” in the second and third lines and substituting “Tribunal”.**

**39 Section 176 of Chapter 23 is amended by striking out “an assessment appeal court” in the first line and substituting “the Tribunal”.**

**40 Subsection 177(2) of Chapter 23 is amended by adding “by the Tribunal or” immediately after “received” in the fourth line.**

**41 Subsection 178(2) of Chapter 23 is amended by striking out “regional assessment appeal court” in the first and second lines and substituting “the Tribunal”.**

**42 Subsection 179(1) of Chapter 23, as amended by Chapter 3 of the Acts of 2001 and Chapter 10 of the Acts of 2004, is further amended by**

**(a) striking out clause (c) and substituting the following clause:**

(c) prescribing the forms to be used pursuant to this Act;

**and**

**(b) adding immediately after clause (cb) the following clause:**

(cc) respecting the powers, structure, administration and procedures of the Tribunal;

**43 The Schedule to Chapter 23 is repealed.**

**44 Subsection 53(3) of Chapter 19 of the Acts of 2006, the *Property Valuation Services Corporation Act*, is repealed.**

**45** Notwithstanding anything in this Act, a member of a regional assessment appeal court under the *Assessment Act* is, on the coming into force of this Act, a member of the Nova Scotia Assessment Appeal Tribunal under the *Assessment Act* and holds office as a member for the remainder of the member's term of appointment to the regional assessment appeal court.

**46** Notwithstanding anything in this Act, a regional assessment appeal court under the *Assessment Act* may deal with and complete any proceeding, hearing, matter or thing commenced by it before the coming into force of this Act and the decision, determination, direction, declaration, order, interim order or ruling of the court is deemed to be a decision, determination, direction, declaration, order, interim order or ruling of the Nova Scotia Assessment Appeal Tribunal under the *Assessment Act*.

**47** Any decision, determination, direction, declaration, order, interim order or ruling of the regional assessment appeal court under the *Assessment Act* that is valid and of full force and effect immediately before the coming into force of this Act continues to be valid and of full force and effect and is deemed to be the decision, determination, direction, declaration, order, interim order or ruling of the Nova Scotia Assessment Appeal Tribunal under the *Assessment Act*.

**48 (1)** Section 44 has effect on and after October 26, 2007.

**(2)** This Act, except Section 44, comes into force on such day as the Governor in Council orders and declares by proclamation.

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