



# **BILL NO. 99**

*Government Bill*

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*2nd Session, 63rd General Assembly  
Nova Scotia  
68 Elizabeth II, 2019*

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

CHAPTER 10  
ACTS OF 2019

**AS ASSENTED TO BY THE LIEUTENANT GOVERNOR  
APRIL 12, 2019**

The Honourable Chuck Porter  
*Minister of Municipal Affairs*

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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 The heading immediately before Section 47A and Section 47A of Chapter 23 of the Revised Statutes, 1989, the *Assessment Act*, are repealed and the following heading and Section substituted:**

**SMALL-SCALE RESIDENTIAL TOURIST  
ACCOMMODATION ESTABLISHMENT**

47A (1) In this Section, “small-scale residential tourist accommodation establishment” means a residential tourist accommodation establishment on the assessable property that is not a hotel, motel or apartment hotel, but includes a primary residence, cottage, cabin, bed and breakfast, inn or other similar type lodging, as defined in the regulations, that is fully or partially rented to provide accommodation to the travelling or vacationing public.

(2) Notwithstanding any other provision of this Act, a small-scale residential tourist accommodation establishment is residential property.

**2 Subsection 179(1) of Chapter 23, as amended by Chapter 3 of the Acts of 2001, Chapter 10 of the Acts of 2004 and Chapter 16 of the Acts of 2012, is further amended by adding immediately after clause (bh) the following clause:’**

(bi) prescribing the number of rooms and other criteria for the purpose of defining a small-scale residential tourist accommodation establishment pursuant to Section 47A;

**3 This Act comes into force on such day as the Governor in Council orders and declares by proclamation.**

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