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

Halifax, Nova Scotia
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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immediately before Section 47A and Section 47A of Chapter 23 of the Revised Statutes, 1989, the Assessment Act, are repealed and the following heading and Section substituted: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.