

# Assessment Act

CHAPTER 23 OF THE REVISED STATUTES, 1989

*as amended by*

1990, c. 19, ss. 7-34; 1990, c. 24; 1992, c. 11, s. 35;  
1993, c. 11, s. 53; 1996, c. 5, ss. 2, 3; 1998, c. 4; 1998, c. 13, s. 2;  
1998, c. 18, s. 547; 2000, c. 4, s. 4; 2000, c. 9, ss. 2(b), (d) &(e),  
3-5 & 8-19; 2000, c. 28, s. 2; 2001, c. 3, ss. 2, 3; 2001, c. 6, s. 98;  
2001, c. 14, s. 1; 2002, c. 15, ss. 1-3; 2004, c. 10; 2004, c. 24, s. 15;  
2004, c. 27, s. 12; 2005, c. 9, ss. 2-5; 2006, c. 15, ss. 2-6; 2006, c. 19, s. 53;  
2006, c. 24; 2007, c. 9, ss. 2, 3; 2008, c. 11; 2008, c. 36, ss. 2, 3;  
2008, c. 48; 2009, c. 8, s. 1; 2012, c. 16; 2019, c. 9, s. 7; 2019, c. 10



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1993, c. 11, s. 53; 1996, c. 5, ss. 2, 3; 1998, c. 4; 1998, c. 13, s. 2;  
1998, c. 18, s. 547; 2000, c. 4, s. 4; 2000, c. 9, ss. 2(b), (d) &(e),  
3-5 & 8-19; 2000, c. 28, s. 2; 2001, c. 3, ss. 2, 3; 2001, c. 6, s. 98;  
2001, c. 14, s. 1; 2002, c. 15, ss. 1-3; 2004, c. 10; 2004, c. 24, s. 15;  
2004, c. 27, s. 12; 2005, c. 9, ss. 2-5; 2006, c. 15, ss. 2-6; 2006, c. 19, s. 53;  
2006, c. 24; 2007, c. 9, ss. 2, 3; 2008, c. 11; 2008, c. 36, ss. 2, 3;  
2008, c. 48; 2009, c. 8, s. 1; 2012, c. 16; 2019, c. 9, s. 7; 2019, c. 10

## An Act to Amend and Consolidate the Acts Relating to Municipal Assessments

### Table of Contents

(The table of contents is not part of the statute)

	Section
Short title.....	1
Interpretation.....	2
Forest property.....	3
Property Liable to Taxation	
Taxable property .....	4
Property Exempt from Taxation	
Exempt property.....	5
Railways.....	6
Veterans' Land Act (Canada) property.....	7
Resident of defence establishment base.....	8
Taxation when exemption ceases.....	9
Business Occupancy Assessment	
Business occupancy assessment.....	11
Liability of occupant.....	12
Commencement of business.....	14
Seasonal tourist business.....	14A
Appointment of Assessors	
Corporation responsible for assessment and may employ assessors .....	15
Restrictions on actions of assessors .....	17
Powers and Duties of Assessors	
Duties of Director.....	18
Right to enter and inspect.....	19
Duty to inform assessor.....	20
Request for information .....	21
Effect.....	22
Penalty.....	23
Assessment Roll	
Form of assessment roll .....	24
Preparation and content.....	25

Classification of property .....	26
Exemption from business occupancy assessment.....	28
Tax exemption.....	29
Place of assessment.....	30
Property in more than one ward or district.....	31
Assessment to owner.....	32
Assessment of pipeline.....	32A
Co-operative housing.....	33
Condominiums.....	34
Non-resident owner.....	35
Unknown owner.....	36
Joint owner.....	37
Determination of name of person to be assessed.....	38
Assessment in name of executor or agent.....	39
Tax reduction or partial exemption.....	40
Wholly exempt property.....	41
Valuation.....	42
Machinery and equipment.....	43
Assessment for certain taxation years.....	43A
Property subject to charge.....	44
To whom life estate assessed.....	45
Residential and Resource Property Taxation	
Taxable assessed value.....	45A
Conservation Property	
Conservation property.....	45B
Farm Property Taxation	
Farm property.....	46
Forest Property Taxation	
Forest property.....	47
Small-scale Residential Tourist Accommodation Establishment	
Residential property.....	47A
Energy Conservation	
Energy conserving device.....	48
General	
Assessment in name of deceased or infant.....	50
Widow or widower and infant children.....	51
Completing Roll - Miscellaneous Provisions	
Director to complete and forward roll.....	52
Sable Offshore Energy Project 1999.....	52A
Sable Offshore Energy Project 2000.....	52B
Regulations.....	52C
Notice of assessment.....	53
Notice to executor.....	54
Omission from roll.....	55
Improper classification of commercial property.....	56
Error in assessment.....	57
Nova Scotia Assessment Appeal Tribunal	
Appointment and powers.....	58

Members may sit as sole decision-makers .....	59
Hearing .....	60
Assistance to court .....	61

Appeals from Assessment

Notice of appeal by complainant.....	62
Notice of appeal.....	63
Nova Scotia Assessment Appeal Tribunal.....	64
Witnesses.....	66
Subpoenas and witnesses.....	67
Duties and powers of Director on appeals.....	68
Notice of confirmation .....	68A
Director to recompute assessment.....	69
Regulations.....	69A
Notice of hearing.....	70
Hearing.....	71
Duty of determination by Tribunal.....	72
Interest by Tribunal member.....	73
Powers of Tribunal.....	74
Notice of decision.....	75
Further powers.....	76
Appeal from Section 76 order.....	77
Alteration of valuation.....	78
Record of change of assessment.....	79
Failure to appear.....	80
When party required to be heard.....	81
Costs.....	82
Order in the Tribunal.....	83
Special hearings and time extensions.....	84
Appeal from Tribunal.....	85
Notice of appeal.....	86
Duties of Utility and Review Board upon appeal.....	87
Access to personal information.....	87A

Miscellaneous Provisions Respecting Appeals

Certiorari .....	89
Final roll .....	91
Report to council.....	92
Certified copy of roll as prima facie evidence .....	93

Other Proceedings

Application to Supreme Court.....	94
Limitation period.....	95
Partially invalid assessment.....	96

Lien on Real Property

Owner assessed for more than one lot.....	133
Assessment where there is a tax sale.....	153

Miscellaneous

Error in notice.....	167
Error in name.....	168
Service on Director.....	169
Penalty.....	170
Prohibited defacement or alteration .....	171
Penalty.....	172
Right to commence proceeding.....	173
Disposition of penalty .....	174
Limitation period.....	175
Oath of office.....	176
Affidavit of service of notice.....	177
Vesting of and access to assessment records.....	178

Regulations .....	179
Regulations .....	179A
Regulations Act.....	180

### Short title

1 This Act may be cited as the *Assessment Act*. R.S., c. 23, s. 1.

### Interpretation

2 (1) In this Act,

(a) “aquaculture property” means the land, land covered by water and complementary buildings used for aquaculture purposes, but does not include any residential property or the land used in connection with residential property;

(aa) “assessable property” means

(i) land and land covered by water,

(ii) trees, bushes, shrubs and things growing upon land,

(iii) mines, excavations, underground improvements and quarries,

(iv) minerals, gas, oil, gems, salt, gypsum, commercially extractable stone or rock, precious or rare earth, moss or fossils in or under land,

(v) buildings and structures erected or placed upon, in, over, under or affixed to land, including buildings and structures under construction or partially constructed,

(va) all pipeline for the transportation, transmission or distribution of petroleum, petroleum products, natural gas, hydrocarbons or any other thing, including all fixtures and attachments necessary to operate the pipeline, and

(A) all valves, couplings, cathodic protection apparatus, protective coatings, casings, cleanouts, fastenings and appurtenances,

(B) any section, part or branch of any pipeline,

(C) any easement or right of way used by a pipeline company,

(D) any interest of the owner of the pipeline in real property on, in, under, along or across which pipe is located,

(vi) machinery, equipment, appliances and storage and working tanks, including the supporting foundations and footings, to the extent that the machinery, equipment, appliances, storage and working tanks, foundations and footings are not part of a building or structure as described in subclause (v), that form an integral part of an operational unit designed for or used in processing or manufacturing except that where different lines of production equipment are used in a food processing operation for processing perishable crops at different times in the year, then only the machinery, equipment, appliances and storage and working tanks used in the line or lines that are in use for the greatest part of the production,

(vii) mobile homes used for residential or commercial purposes, and

(viii) rafts, floats, houseboats and any other devices of a like nature or kind that are anchored or secured to property and used for residential or commercial purposes, whether or not they are owned by the owner of the property to which they are secured,

but does not include

(ix) land used as public streets, roads or highways,

(x) growing or unharvested agricultural crops in or on land, or

(xi) the buildings, pump stations, deep well pumps, main transmission lines, distribution lines, meters and associated plant and equipment of a municipal water utility located outside the boundaries of the municipality that owns, operates or manages the utility;

(b) “assessor” includes the Director;

(ba) “camping establishment” means any premises operated for profit or gain for the accommodation of the travelling or vacationing public comprising

(i) land maintained as grounds for camping or for overnight parking of recreational vehicles, or

(ii) a separate building or buildings containing a rental unit of one room used as an alternative form of accommodation in a campground,

but does not include any part of premises licensed under the *Liquor Control Act* as a cabaret, tavern, beverage room or lounge;

(c) “clerk” means the clerk of a municipality;

(d) “commercial property” means all property or part thereof except residential property and resource property, and

includes the forest property owned by a person who owns fifty thousand acres or more of forest property in the Province;

- (e) “conservation property” means any lot of land that is
  - (i) subject to a conservation easement that is primarily dedicated to the protection of native biodiversity and natural processes, prohibits industrial or commercial uses of the land including forestry, agriculture and quarrying, and is entered into in perpetuity within the meaning of the *Conservation Easements Act*,
  - (ii) owned or held primarily for the protection of native biodiversity and natural processes by an eligible body within the meaning of the *Conservation Easements Act*,
  - (iii) designated as an ecological site pursuant to the *Special Places Protection Act*, or
  - (iv) designated permanently as a wilderness area pursuant to the *Wilderness Areas Protection Act*;

excluding any buildings or structures on the land and any of the land used in connection with those buildings or structures, and excluding any lands used or permitted to be used primarily for purposes other than the protection of native biodiversity and natural processes;

~~(e)~~[(ea)] “Corporation” means the Property Valuation Services Corporation;

- (f) “Director” means the Director of Assessment;
- (g) “farm property” means the land and complementary buildings used for agricultural purposes but does not include any residential property and the land used in connection therewith;
- (h) “forest property” means any lot of land, excluding any buildings or structures thereon, not used or intended to be used for residential or commercial or industrial purposes or any combination of such purposes;
- (i) “intended to be used” means a present intent supported by some substantial act to carry out the intent;
- (j) “Minister” means the Minister of Municipal Affairs and Housing;
- (k) *repealed 1998, c. 18, s. 547.*
- (l) “municipality” means a city, a town or a municipality of a county or district;
- (m) “occupant” includes the resident occupier of the land or, if there is no resident occupier, the person entitled to the possession thereof, a leaseholder and a person having or enjoying in any way for any purpose the use of land otherwise than as owner and



includes a landlord where the average period of occupancy by individual tenants is less than three months;

(n) “person” includes a firm, company, association and corporation;

(o) “property” means assessable property;

(p) “ratepayer” means a person liable to taxation under this Act;

(q) “recorder” means the recorder of the Tribunal appointed pursuant to subsection (5) of Section 58;

(r) “residential property” means property or part thereof used or intended to be used for residential purposes, but does not include the portion of a hotel or motel used for the purpose of lodging for the public or an apartment hotel;

(s) “resource property” means

(i) farm property,

(ia) aquaculture property,

(ib) conservation property,

(ii) forest property owned by a person who owns less than fifty thousand acres of forest property in the Province,

(iii) land of a municipal water utility, excluding any building or structure thereon, and

(iv) community fishermen’s service buildings, occupied and used by boat owners who are licensed commercial fishermen, and the land used in connection therewith;

(t) “respondent” means a person in respect of whom or in respect of whose property an appeal has been asserted under subsection (2) or (3) of Section 62;

(ta) “restaurant” does not include any part of premises licensed under the *Liquor Control Act* as a cabaret, tavern, beverage room or lounge;

(tb) “roofed accommodation” has the same meaning as in the *Tourist Accommodations Registration Act*, but does not include any part of premises licensed under the *Liquor Control Act* as a cabaret, tavern, beverage room or lounge;

(tc) “seasonal tourist business” means a business that is open during some part of the taxation year but that is closed for at least four months in the taxation year and is

(i) a restaurant,

(ii) a roofed accommodation, or

(iii) a camping establishment;

(td) “shelter” means to protect from the elements, from injury or from escape or to provide refuge from the weather, danger, attack, pursuit, interference or observation, notwithstanding, where a structure actually provides shelter, that the purpose of the structure may not be to shelter its contents;

(u) “structure” means an improvement consisting of one or more component parts that are affixed to or permanently resting upon land or buildings and that enhance the value of the land or buildings or improve their usefulness for the purposes for which they are used and, without limiting the generality of the foregoing, includes all fixtures and attachments necessary to operate the improvement, all haulage, labour, engineering and overheads and any pipeline, gas plant, fractionation plant, slugcatcher, oil refinery, petroleum industrial plant, natural gas industrial plant, hydrocarbon plant and related petrochemical industrial plant and all fixtures and attachments necessary to operate the foregoing but, for greater certainty, does not include machinery and equipment as defined in subsection (1) of Section 43 or property, including vehicles or any machinery, equipment, appliances, storage and working tanks or thing, including their foundations and footings, that is portable or attached to the structure or a building only for safety or security;

(ua) “taxation year” means the fiscal year of a municipality as established by the *Municipal Fiscal Year Act*;

(v) “town” means a town to which the ~~*Towns Act*~~ [*Municipal Government Act*] applies;

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

(2) *not proclaimed in force*

(3) For greater certainty, the definition of “structure” does not affect the application of subsections (4) and (5) of Section 42 and Sections 43 and 43A respecting the phase-out of the taxation of machinery and equipment. R.S., c. 23, s. 2; 1990, c. 19, s. 7; 1998, c. 18, s. 547; 2000, c. 9, s. 2(b), (d) & (e); 2002, c. 15, s. 1; 2005, c. 9, s. 2; 2006, c. 19, s. 53; 2007, c. 9, s. 2; 2008, c. 36, s. 2; 2012, c. 16, s. 1; 2019, c. 9, s. 7; O.I.C. 2019-150.

### Forest property

**3 (1)** In calculating the acreage of forest property, the assessor shall include, as forest property owned by a person, any forest property owned by that person either in his own name or in the name of another, be it by trust, a corporation in which he owns a majority of the voting shares, a subsidiary wholly owned corporation, a subsidiary controlled corporation or otherwise.

(2) Except for the term “forest property” terms used in subsection (1) have the same meaning as like terms defined by the *Income Tax Act* (Canada). R.S., c. 23, s. 3.

#### PROPERTY LIABLE TO TAXATION

##### **Taxable property**

4 Subject to the exemptions in Section 5, all assessable property and business and residential occupancy assessments are liable to taxation for all purposes for which municipal taxes and rates are levied by authority of law. R.S., c. 23, s. 4.

#### PROPERTY EXEMPT FROM TAXATION

##### **Exempt property**

5 (1) The following property is exempt from taxation under this Act:

(a) all property vested in Her Majesty or vested in any person for Imperial, Dominion or Provincial purposes, and either unoccupied or occupied by some person in an official capacity, except that, if any such property is occupied by any person otherwise than in an official capacity, the occupant shall be assessed and rated in respect thereof, but the property itself shall not be liable;

(b) every church and place of worship and the land used in connection therewith, and every churchyard and church burial ground and every church hall used for religious or congregational purposes exclusively save only for occasions specially authorized by church authorities and for which no revenue in excess of one hundred dollars *per annum* is received, but in computing revenue for the purposes of this clause there shall be excluded any contribution paid towards the reasonable additional costs of upkeep imposed by the use;

(c) the property of a non-profit community cemetery, as cemetery is defined by the *Cemetery and Funeral Services Act*;

(d) the property of every college, academy or other public institution of learning with the exception of property mainly used for commercial, industrial, business, rental or other non-educational purposes;

(e) every public school house, city or town hall, gaol, lockup house and temperance hall, and the land used in connection therewith;

(f) all school lands;

(g) all public landings, public breakwaters and public wharves;

(h) the property of every municipality if occupied or used for the purposes of such municipality or unoccupied, excepting nevertheless that property owned, operated or managed by a municipality

either directly or through the medium of a board or commission, for the purpose of producing, transmitting, delivering or furnishing electricity, natural gas, water or power directly or indirectly to or for the public, shall be assessed and taxed by that municipality;

(i) the building or part thereof in which equipment not owned by a municipality, used or to be used exclusively for fighting fires, is kept and the land in connection with such building, but only if and while

(i) the equipment will be used for the fighting of any fires within a radius of five miles from the building in which it is kept, and

(ii) a written undertaking by the owners is in force and is on file in the office of the clerk of the municipality, undertaking that it will be so used, which undertaking may be subject to cancellation on six months notice in writing;

(ia) the property of a fire department or an emergency services provider, registered pursuant to the *Municipal Government Act*, used directly and solely for community purposes or fund-raising activities of the department or provider;

(j) the property of every agency, board or commission in which two or more municipalities participate if occupied or used for the purposes of the municipalities;

(k) property belonging at the time the assessment roll is filed with the clerk by the assessor to infant children and occupied by them, to the extent and under the conditions contained in Section 51;

(l) the property of an agricultural society organized under Section 9 of the *Agriculture and Marketing Act* except such property as is used mainly for commercial or industrial purposes;

(m) *repealed 2000, c. 9, s. 3.*

(n) the property of The Royal Canadian Legion and the property of the Army, Navy and Airforce Veterans in Canada which is used exclusively for the purpose of The Royal Canadian Legion or the Army, Navy and Airforce Veterans in Canada, respectively;

(o) the property of any pack, troop, group, committee or district council, regional council or provincial council which is used exclusively for the purposes of the Boy Scouts;

(p) the property of any pack, company, district, division, area, local or provincial association which is used exclusively for the purposes of the Girl Guides;

(q) to (s) *repealed 1998, c. 18, s. 547.*

(t) the property of a hospital that is a hospital as defined in the *Hospitals Act*;

(u) the property of village commissioners incorporated under the ~~Village Service Act~~ [Municipal Government Act] and used exclusively for the purposes of the commissioners;

(v) property specially exempted from municipal taxation by any Act of the Legislature to the extent that it is so exempt.

(2) and (3) *repealed 1998, c. 18, s. 547.*

R.S., c. 23., s. 5; 1998, c. 18, s. 547; 2000, c. 9, s. 3; 2001, c. 14, s. 1; 2004, c. 24, s. 15; 2004, c. 27, s. 12; 2009, c. 8, s. 1.

### Railways

**6** (1) In this Section, “main railway operating right of way” means any strip of land, including the bed, road, trestles, bridges, switches and rail track necessary for the operation of a rail track line, used exclusively for the transportation of people or goods by rail in the Province.

(2) A main railway operating right of way is exempt from taxation under this Act.

(3) The width of a main railway operating right of way may exceed one hundred feet where additional land is required for drainage purposes, embankments or berms.

(4) Adjoining land owned by a railway that is vacant, does not have street frontage or cannot be considered a stand alone parcel is part of the main railway operating right of way.

(5) Where a main railway operating right of way goes through a railway yard, the area of the main railway operating right of way shall be calculated using a width of thirty-three feet.

(6) A spur line servicing an industrial park is not, for the purpose of this Section, part of the main railway operating right of way.

(7) A siding servicing a main railway operating right of way is not, for the purpose of this Section, part of the main railway operating right of way.

(8) Notwithstanding anything contained in this Section, other buildings, structures, erections and improvements that are situated on a main railway operating right of way that are not owned by a railway company or are not used exclusively for the purpose of transportation of people or goods by rail in the Province are not part of the main railway operating right of way.

(9) Where a notice of assessment was issued in a previous assessment year, the notice is deemed to have been issued on July 1, 2000, and this Act applies *mutatis mutandis* as if the notice of assessment was issued in the assessment year to which it applies.

(10) Where a notice of assessment has not been issued, the Director shall issue a notice of assessment and this Act applies *mutatis mutandis* as if the notice of assessment was issued in the assessment year to which it applies. 2000, c. 9, s. 4.

**Veterans' Land Act (Canada) property**

7 Where real property is held under an agreement of sale with the Director, the *Veterans' Land Act* (Canada), it shall be assessed to the purchaser under the agreement. 1998, c. 18, s. 547.

**Resident of defence establishment base**

8 Notwithstanding clause (a) of subsection (1) of Section 5, no person in the Canadian Armed Forces who resides on a defence establishment base shall be taxed in respect of his ownership or occupation of property, whether property of Her Majesty or not, located on the base. R.S., c. 23, s. 8.

**Taxation when exemption ceases**

9 (1) If any property exempt from taxation ceases to be so exempt on or before the first day of March in any year, the owner or occupant of the property after it ceases to be exempt shall be taxed in respect of that property for the portion of the taxation year during which it is not exempt.

(2) Where property ceases to be exempt from taxation, the Director shall give written notice to the person liable for taxation of the assessment of the property and of any occupancy assessment.

(3) The property referred to in subsection (2) shall be classified according to the use made of it after it has ceased to be exempt.

(4) An assessment pursuant to this Section may be appealed in accordance with Sections 62 and 63. R.S., c. 23, s. 9; 1990, c. 19, s. 9.

10 *repealed 1998, c. 18, s. 547.*

BUSINESS OCCUPANCY ASSESSMENT

**Business occupancy assessment**

11 (1) In addition to any assessment of property under this Act, every person occupying or using any commercial property except

- (a) forest property;
- (b) structures other than buildings, not providing shelter for people, plant or moveable property, and all machinery, equipment, apparatus and installations other than those for providing services to buildings, whether or not the same are affixed to land and buildings;

- (ba) property occupied or used for the purpose of
  - (i) a service station,
  - (ii) a restaurant,
  - (iii) a roofed accommodation,
  - (iv) a camping establishment,
  - (v) a motor vehicle dealer licensed under the *Motor Vehicle Act*;
- (c) property of a municipal water utility, occupied by the utility,

shall be assessed for a sum to be called business occupancy assessment.

**(1A)** Notwithstanding subsection (1), all fixtures and attachments necessary to operate structures that provide shelter shall be assessed for a sum to be called business occupancy assessment.

**(2)** Where commercial property is not occupied or used within the meaning of subsection (1) and that property

- (a) is used as a utility area, common area or public area in respect of or is used ancillary to other commercial property, including another part of the same commercial property; and
- (b) is not used for parking or, if it is, no fee is charged to persons for the parking by those persons of motor vehicles on that property,

the occupiers of the other commercial property are all deemed to proportionately occupy or use that property within the meaning of subsection (1).

**(3)** Notwithstanding subsection (1), an assessed owner of a building classified as commercial shall not be assessed a business occupancy assessment in respect of such building or portion thereof which is vacant and for which the assessed owner would otherwise be liable for business occupancy assessment.

**(4)** Business occupancy assessment shall be computed by reference to the assessed value of the property occupied or used as follows:

- (a) *repealed 2005, c. 9, s. 3.*
- (b) before the first day of April, 2013, in a sum equal to seventy-five per cent of the assessed value for persons occupying or using property for the purposes of a
  - (i) bank to which the *Bank Act* (Canada) applies,
  - (ii) credit union to which the *Credit Union Act* applies,
  - (iii) loan company or investment company to which the *Loan Companies Act* applies,

(iv) trust company to which the *Trust Companies Act* applies,

(v) insurance company to which the *Insurance Companies Act* or the *Mutual Insurance Companies Act* applies,

(vi) investment dealer or broker to which the *Securities Act* applies,

(vii) mortgage broker or lender to which the *Mortgage Brokers and Lenders Registration Act* applies,

(viii) collection agency to which the *Collection Agencies Act* applies,

and includes any other financial institution of a like nature to those listed immediately above whether or not specifically mentioned;

(c) before the first day of April, 2010, in a sum equal to

(i) effective the first day of April, 2006, forty per cent,

(ii) effective the first day of April, 2007, thirty per cent,

(iii) effective the first day of April, 2008, twenty per cent, and

(iv) effective the first day of April, 2009, ten per cent,

of the assessed value for persons occupying or using property for a purpose not mentioned in or excluded from clause (b).

(5) Subject to subsection (2), every assessed owner of commercial property used for parking motor vehicles shall be deemed to be the occupier of the property.

(6) In the case of a business included in clause (a) of subsection (4), where the business is closed for at least four months of the year, the business occupancy assessment shall be that proportion of the business occupancy assessment otherwise assessable that is equal to the proportion of the year that the business is usually open.

(7) No person shall be assessed in respect of the same premises under more than one of the clauses of subsection (4) and, where any person carries on more than one of the kinds of business mentioned in that subsection on the same premises, he shall be assessed by reference to the assessed value of the whole of the premises under that one of those clauses in which is included the kind of business that is the chief or preponderating business of those so carried on by him in or upon such premises.



(7A) Where a person carries on more than one of the kinds of businesses referred to in subsection (4) as that subsection existed immediately before the first day of April, 2006, on the same premises, that person shall be assessed in accordance with subsection (7).

(8) Every person assessed for a business occupancy assessment is liable for the payment of the tax thereon, and the tax levied does not constitute a lien upon the real property. R.S., c. 23, s. 11; 2002, c. 15, s. 2; 2005, c. 9, s. 3; revision corrected.

#### **Liability of occupant**

12 (1) Any person other than the owner who occupies any commercial property is liable to business occupancy assessment and to pay the tax thereon even though the owner of the property is entitled to exemption from taxation.

(2) If any property is leased to a municipality or to Her Majesty in right of Canada or the Province or to any person, association, institution or organization exempt from taxation, the property shall be deemed to be in the occupation of the owner thereof and he shall be assessed thereon for business occupancy assessment and be liable to pay the tax levied thereon. R.S., c. 23, s. 12.

13 *repealed 1998, c. 18, s. 547.*

#### **Commencement of business**

14 (1) Every person who in any municipality

(a) commences any business, whether or not the business is already being carried on in a place other than the municipality;

(b) commences at a new or any additional location in the municipality a business already in existence; or

(c) engages again in any business, the operation of which had been suspended either temporarily or permanently,

and in connection with which he has not been assessed a business occupancy assessment or he has obtained relief from the tax on a business occupancy assessment pursuant to Section 13, shall, within one week after so doing, give notice in writing to the Director setting out therein the address of such business and, whether or not the notice has been given, the assessor shall forthwith assess the person at the location at which the business or any part thereof is carried on for business occupancy assessment in the same way as he would do in a general assessment.

(2) Where a person commences a business that he intends to be seasonal, he shall inform the Director in writing of the proportion of the year that he intends to remain open within one week of commencing the business, whereupon subsection (6) of Section 11 shall apply to the determination of the business occupancy assessment.

(3) The Director shall give written notice of the assessment to the person assessed either by personal service or by mailing it to him by registered mail

addressed to the place of business being assessed, [and] shall make a return of the assessment so made to the clerk.

(4) *repealed 1998, c. 18, s. 547.*

(5) Any person who does not give the notice required by subsection (1) is liable on conviction to a penalty not exceeding five hundred dollars and in default of payment to imprisonment for a period not exceeding three months.

(6) A business occupancy assessment may be imposed pursuant to this Section notwithstanding that the property occupied or used for the new or recommenced business has not been assessed as commercial property.

(7) An assessment pursuant to this Section may be appealed in accordance with Sections 62 and 63. R.S., c. 23, s. 14; 1990, c. 19, s. 12; 1998, c. 18, s. 547; revision corrected 1999.

#### **Seasonal tourist business**

**14A (1)** In this Section, “relative” means a father, mother, brother, sister, son, daughter, grandson, granddaughter or spouse.

(2) Subject to subsection (3), every person who is the assessed owner of commercial property that contains a seasonal tourist business shall, by the first day of September in each year, give notice in writing to the Director in accordance with subsection (4).

(3) The assessed owner, or the assessed owner’s relative, must

(a) own at least fifty per cent of the seasonal tourist business or, in the case of a corporation, hold at least fifty per cent of the voting shares; and

(b) operate the seasonal tourist business.

(4) The notice must

(a) request that the property or a portion of the property be identified as being occupied by a seasonal tourist business;

(b) set out the dates in the taxation year that the seasonal tourist business intends to open and close; and

(c) provide the civic address of the seasonal tourist business and the square footage of the property that is occupied by the seasonal tourist business.

(5) Subject to subsection (6), the Director shall decide

(a) whether the seasonal tourist business is owned and operated by a person referred to in subsection (3);

(b) whether the property or a portion of the property is to be identified on the assessment roll as being occupied by a seasonal tourist business; and

(c) the proportion of the total square footage of the property that is occupied by the seasonal tourist business.

(6) Where the assessed owner of property that contains a seasonal tourist business operates, or the assessed owner's relative operates, more than one business on the same premises as the seasonal tourist business, the property that contains the seasonal tourist business shall be identified as though the premises are occupied or used by the kind of business that is the main business, but that property shall not be identified as though the premises are occupied or used by a seasonal tourist business unless all of the businesses on the premises are closed for at least four months in the taxation year.

(7) The Director shall provide notice, in writing, to the assessed owner of the property of the Director's decision under subsection (5).

(8) Notice in subsection (7) may be provided to the assessed property owner by personal service or by mailing it with pre-paid postage.

(9) A decision of the Director made under this Section may be appealed in accordance with Sections 62 and 63. 2005, c. 9, s. 4; 2007, c. 9, s. 3.

#### APPOINTMENT OF ASSESSORS

##### **Corporation responsible for assessment and may employ assessors**

15 (1) The Corporation is responsible for the assessment of all properties that are required by this Act to be assessed and such other duties as are prescribed by this Act or any other Act of the Legislature.

(2) The Corporation may employ assessors and other persons as it may from time to time require for the purpose of carrying out its duties under this Act and any other Act of the Legislature.

(3) Assessors and other persons employed by the Corporation are not subject to the *Real Estate Appraisers Act*. 2006, c. 19, s. 53.

16 *repealed 2006, c. 19, s. 53.*

##### **Restrictions on actions of assessors**

17 (1) No assessor shall assess any property in which he has an interest.

(2) No assessor shall conduct an appraisal or assessment except as authorized by the Director.

(3) No assessor shall purchase any property sold for arrears of rates and taxes or be interested directly or indirectly in the purchase of property so sold.

(4) Any person who violates this Section shall forfeit his office or employment and shall be liable upon summary conviction to a penalty not exceeding one thousand dollars and in default of payment to imprisonment to a term not exceeding six months.

(5) Notwithstanding Section 175, a prosecution for breach of this Section may be commenced at any time within two years of the date of the offence. R.S., c. 23, s. 17.

#### POWERS AND DUTIES OF ASSESSORS

##### **Duties of Director**

**18** The Director shall ascertain by diligent inquiry and examination the names of all persons liable to be rated within the municipality for which they are appointed, their property within the municipality and the extent, amount and nature of the same, and for such purpose shall examine each property from time to time in such detail as he shall consider necessary. R.S., c. 23, s. 18.

##### **Right to enter and inspect**

**19** Every assessor has the right at all reasonable times to enter upon any lands or premises and to inspect the same, or any property thereon, for the purpose of making an assessment. R.S., c. 23, s. 19.

##### **Duty to inform assessor**

**20 (1)** Every person shall give to the assessor all necessary information requested by him for the purpose of enabling him properly to assess the property of that person.

(2) The Director may cause to be delivered to any person a request for relevant information required by him in order to make a proper assessment of the property or occupancy assessment of the person to whom the request is delivered.

(3) Any request shall be sufficiently delivered if mailed by registered mail, postage prepaid, addressed to the person at the last address known to the assessor or if sent via an internet-based procedure prescribed by the Director addressed to the person at the last electronic address known to the assessor. R.S., c. 23, s. 20; 2006, c. 15, s. 2.

##### **Request for information**

**21 (1)** Every person to whom a request referred to in Section 20 is delivered shall provide the information requested.

(2) If a form has been delivered to him, he shall answer and complete it with a true statement of the particulars thereby required, and shall sign the same and shall, within thirty days after receipt thereof, return it to the assessor so answered and completed. R.S., c. 23, s. 21.

**Effect**

22 Such statement shall not bind the assessor nor excuse him from making due inquiry to ascertain its correctness, and notwithstanding such statement the assessor may assess such person for such property and at such assessment as he believes to be just and correct or he may omit from the assessment roll the person's name or any property which he claims to own if he believes the person is not liable to be placed on the roll or to be assessed for such property. R.S., c. 23, s. 22.

**Penalty**

23 Every person who

(a) knowingly provides an assessor with false information in response to a request for information whether delivered under Section 20 or otherwise; or

(b) neglects, refuses or fails to

(i) give to an assessor information reasonably required by him,

(ii) furnish any particulars required by this Act or by a form authorized thereby, or

(iii) provide information in response to a request under Section 20 or to answer, complete and return the form referred to in Section 20,

is guilty of an offence under this Act and, whether or not he has been prosecuted or paid any fine or served any imprisonment to which he has been sentenced, he shall not be entitled to appeal from the assessment of his property for the year in respect of which the information, particulars or form were requested. R.S., c. 23, s. 23.

**ASSESSMENT ROLL****Form of assessment roll**

24 (1) The assessment roll may be in such form as the Director determines and may be a book or books or may consist of loose leaves, so-called, held together in a binder or may consist of a system of sheets, cards or other records capable of use by mechanical or electronic devices.

(2) Entries in the roll may be either typewritten or in ink or done by any duplicating device or mechanical equipment. R.S., c. 23, s. 24; revision corrected 1999.

**Preparation and content**

**25** The Director, with the assistance of the assessors having ascertained as nearly as he can the particulars of the property to be assessed, shall prepare the assessment roll in which shall be set down

(a) the location and a concise description of each separate piece of assessable property, with the name and address of the owner thereof;

(b) the assessed value and classification of each lot or piece of assessable property in such detail as the assessor may determine;

(ba) the assessed value of any part of the property that is identified as being occupied by a seasonal tourist business in accordance with Section 14A;

(bb) where Section 45A applies to a lot or piece of assessable property, its taxable assessed value determined in accordance with that Section;

(c) the amount of any exemption for each property; and

(d) such other particulars as the assessor deems necessary or as the Minister directs. R.S., c. 23, s. 25; 2004, c. 10, s. 1; 2005, c. 9, s. 5.

**Classification of property**

**26 (1)** All assessments shall be designated as being residential property, commercial property or resource property, or partly one and partly another.

(2) Where a property is in part one of, and in part another one or more of, residential property, commercial property or resource property, the value of each such part shall be entered on the roll.

(3) Assessments shall be arranged on the roll in such order as the Director may determine. R.S., c. 23, s. 26.

**27** *repealed 1998, c. 18, s. 547.*

**Exemption from business occupancy assessment**

**28 (1)** Persons occupying property for the purposes of any non-profit community, charitable, fraternal, educational, recreational, religious, cultural or sporting organization or institution shall not be assessed for a business occupancy assessment.

(2) Subsection (2) of Section 12 shall not apply to property occupied for the purposes specified in subsection (1). R.S., c. 23, s. 28.

**Tax exemption**

**29 (1)** All land in excess of three acres of any non-profit community, charitable, fraternal, educational, recreational, religious, cultural or sporting organization or institution, excluding any buildings or structures thereon, that is subject to taxation and that is used directly and solely for the purposes of the non-profit com-

munity, charitable, fraternal, educational, recreational, religious, cultural or sporting organization or institution shall be exempt from taxation under this Act or any other general or special Act of the Legislature authorizing a tax on the assessed value of property except as provided in the *Municipal Government Act*, unless the proper officers of the organization or the institution prior to the first day of December, 1977, inform the Director in writing that they do not wish this Section to apply to their property.

(2) Where this Section applies to a property, or part thereof, the property shall be assessed as commercial property partly exempt from taxation pursuant to Section 40, but shall be separately identified and the number of acres to which this Section applies shall be set out on the roll.

(3) to (10) *repealed 1998, c. 18, s. 547.*

(11) The assessor shall notify the clerk and the owner of the land of any assessment made pursuant to subsection (7).

(12) An assessment under subsection (7), a determination that land has ceased to be used for a purpose set out in subsection (1) and a determination of acreage under subsection (2) may be appealed in accordance with Sections 62 and 63.

(13) Where this Section applies to part of a property, then Section 27 shall not apply to any part of the property and the part of the property to which this Section does not apply shall be assessed and taxed in the manner provided by this Act as if Section 27 had not been enacted. R.S., c. 23, s. 29; 1990, c. 19, s. 13; 1998, c. 18, s. 547.

#### **Place of assessment**

30 (1) Property shall be assessed in the municipality in which it is located on the day of forwarding the assessment roll to the clerk.

(2) If property is situated partly in one municipality and partly in another, the assessor shall show the value of that part thereof situated in his municipality and in making the assessment he shall compute it as a portion of the value of the property as a whole. R.S., c. 23, s. 30.

#### **Property in more than one ward or district**

31 If property is situated in more than one ward or polling district in a municipality, it shall be assessed as a whole and the assessment roll may indicate the wards or polling districts in which the property is situated. R.S., c. 23, s. 31.

#### **Assessment to owner**

32 Except as in this Act otherwise provided, property shall be assessed as property of the owner. R.S., c. 23, s. 32.

**Assessment of pipeline**

**32A (1)** Notwithstanding clause 25(a) and Section 32, a pipeline shall be assessed to the pipeline owner in the municipality in which it is located and the notice of assessment of the value of the pipeline shall be served in accordance with Section 53.

**(2)** Notwithstanding that a pipeline is located on, in, under, along or across lands exempt from taxation or lands that are non-assessable, the pipeline is liable to assessment.

**(3)** Notwithstanding Section 42, a pipeline market value for assessment purposes may be calculated as follows:

**(a)** the assessed value of a pipeline is the base cost for each pipe or class of pipe in the pipeline prescribed by the regulations less depreciation in the pipeline determined in accordance with the depreciation rate prescribed by the regulations; and

**(b)** the depreciation of a pipeline that is relocated continues as if the pipeline were not relocated. 2000, c. 9, s. 5.

**Co-operative housing**

**33 (1)** Where real property is held by a company incorporated for co-operative housing purposes and is subject to a mortgage held by the Minister of Municipal Affairs and Housing, each shareholder of the company who is shown on the records of the Minister of Municipal Affairs and Housing as the person entitled to possession shall be assessed for the real property to which he is entitled to possession as if he were the owner thereof.

**(2) and (3)** *repealed 1998, c. 18, s. 547.*

R.S., c. 23, s. 33; 1998, c. 18, s. 547; O.I.C. 2019-150.

**Condominiums**

**34 (1)** In this Section, “common elements”, “common interest”, “corporation” and “unit” have the same meaning as in the *Condominium Act*.

**(2)** In a condominium corporation, each unit and the common interest pertaining thereto constitute a parcel for assessment purposes and the common elements do not constitute a separate parcel and shall not be separately assessed. R.S., c. 23, s. 34.

**Non-resident owner**

**35** When a person owns property in a municipality, and does not reside in that municipality, the property shall be shown as property of a non-resident either by entering beside it the words “non-resident”, or the initials “NR”, or by placing it in the roll separately from the property of residents. R.S., c. 23, s. 35.



**Unknown owner**

**36 (1)** Where the owner or person liable to be assessed in respect of any property is unknown to the assessor, the property shall be assessed as property of a non-resident and shall be duly assessed if entered on the roll in the name of “owner unknown”, or it may be entered in the non-resident section of the roll.

**(2)** Where any land has been assessed in the name of “owner unknown”, the Director shall provide the Minister of Lands and Forestry with a general description of the land so assessed and any information in his possession concerning possible owners of the land. R.S., c. 23, s. 36; O.I.C. 91-971; O.I.C. 2018-188.

**Joint owner**

**37** Whenever two or more persons are, either as business partners, joint tenants, tenants in common or by any other kind of joint interest, the owners of any property, the names of each of them, or of so many of them as can be ascertained by diligent inquiry, shall be entered on the assessment roll and the assessment may be apportioned among them to the best of the assessor’s judgement or the property may be assessed as a unit to all of the owners known to the assessor. R.S., c. 23, s. 37.

**Determination of name of person to be assessed**

**38 (1)** Real property may be assessed to the person appearing from a search of the records at the registry of deeds and at the registry of probate to be the latest owner thereof and neither an assessor nor the Tribunal or a court of appeal may be required to transfer the ownership of real property on the assessment roll from that person to another unless and until the deed or other document that is evidence of an alleged ownership has been recorded at the registry of deeds or at the registry of probate.

**(2)** When the assessor believes that the owner formerly assessed is deceased, he may assess property in the name of the “Estate of . . . . . (*giving name of deceased former owner*), deceased”.

**(3)** Where real property has been registered pursuant to the *Land Registration Act*, the real property shall be assessed to the person shown in the register as the owner of the fee simple. R.S., c. 23, s. 38; 2001, c. 6, s. 98; 2012, c. 16, s. 2.

**Assessment in name of executor or agent**

**39 (1)** Property under the control of a person as executor, administrator, trustee, guardian or agent may be assessed in his name in his representative capacity and the assessment and any subsequent proceedings shall be kept separate and distinct from those based on assessment of the property held by that person in his own right.

**(2) and (3)** *repealed 1998, c. 18, s. 547.*

**(4)** If there is more than one person exercising control, it shall not be necessary to serve all of them with notice of assessment or of any other notice

required to be given by this Act, but notice given to any one of them shall be deemed to be notice given to all of them. R.S., c. 23, s. 39; 1998, c. 18, s. 547.

#### **Tax reduction or partial exemption**

**40** Property partly exempt from taxation or in respect of which assessment is fixed by law at an amount less than the amount of the assessment determined by the assessor shall be valued and entered on the assessment roll in the same manner as taxable property is valued and entered, and the amount of exemption or reduction applicable to the property shall also be shown. R.S., c. 23, s. 40.

#### **Wholly exempt property**

**41** Assessable property wholly exempt from taxation shall be valued and entered on the assessment roll in the same manner as taxable property is valued and entered. R.S., c. 23, s. 41.

#### **Valuation**

**42 (1)** All property shall be assessed at its market value, such value being the amount which in the opinion of the assessor would be paid if it were sold on a date prescribed by the Director in the open market by a willing seller to a willing buyer, but in forming his opinion the assessor shall have regard to the assessment of other properties in the municipality so as to ensure that, subject to Section 45A, taxation falls in a uniform manner upon all residential and resource property and in a uniform manner upon all commercial property in the municipality.

**(2)** The Director may from time to time prescribe a past date as a base for the determination of the market value of a property for the purposes of subsection (1).

**(3)** Notwithstanding subsections (1) and (2), the assessment of a property shall reflect its state as of the date referred to in subsection (2) of Section 52.

**(4)** Notwithstanding subsection (1), property referred to in subclause (vi) of clause (a) of Section 2 shall be assessed at fifty per cent of the actual purchase price of the property.

**(5)** In subsection (4), "purchase price" means the entire consideration for the purchase, delivery and installation of a property and, without restricting the generality of the foregoing, includes the value of property given in exchange or trade and outstanding obligations or liabilities cancelled, assumed or satisfied.

**(6)** Where in determining the value of a hotel or motel pursuant to subsection (1) it is necessary to determine the value of the personal property used in respect of the operation of the hotel or motel, the personal property is deemed to have a value equal to fifteen per cent of the value of the hotel or motel.

**(7)** For greater certainty, nothing in subsection (6) shall be construed to mean that personal property used in respect of the operation of a hotel or motel is assessable property. R.S., c. 23, s. 42; 2004, c. 10, s. 2.

**Machinery and equipment**

**43 (1)** In this Section, “machinery and equipment” means property referred to in subclause (vi) of clause (a) of Section 2.

**(2)** In respect of machinery and equipment, Section 42 applies to a person in respect only of machinery and equipment assessable to that person on the first day of December, 1988.

**(3)** Machinery and equipment to which Section 42 does not apply is not assessable property.

**(4)** Subsections (2) and (3) do not apply to machinery and equipment

(a) in use in the facility in which it was situate on the first day of December, 1988;

(b) acquired after the first day of December, 1988, by a transaction that is not a *bona fide* purchase or is not at arm’s length where the machinery and equipment was assessable immediately before the transaction; or

(c) subject to a tax agreement or tax concession in force on the first day of January, 1989.

**(5)** Upon expiry of a tax agreement or tax concession referred to in clause (c) of subsection (4),

(a) the machinery and equipment shall be assessed pursuant to Section 42; and

(b) this Section applies thereafter. R.S., c. 23, s. 43.

**Assessment for certain taxation years**

**43A (1)** This Section applies to machinery and equipment, as defined by subsection (1) of Section 43, that is assessable property but, for greater certainty, does not apply to machinery and equipment that is not assessable by virtue of Section 43.

**(2)** Notwithstanding Section 42, machinery and equipment shall be assessed on the roll filed for the purpose of

- (a) the 1995 municipal taxation year at ninety per cent;
- (b) the 1996 municipal taxation year at eighty per cent;
- (c) the 1997 municipal taxation year at seventy per cent;
- (d) the 1998 municipal taxation year at sixty per cent;
- (e) the 1999 municipal taxation year at fifty per cent;
- (f) the 2000 municipal taxation year at forty per cent;

- (g) the 2001 municipal taxation year at thirty per cent;
- (h) the 2002 municipal taxation year at twenty per cent;
- (i) the 2003 municipal taxation year at ten per cent,

of the amount for which it was assessed on the roll filed for the purpose of the 1994 taxation year.

(3) Notwithstanding Section 42, machinery and equipment shall not be assessed on the rolls filed for the 2004 and subsequent municipal taxation years and is not assessable property on or after the first day of January, 2004.

(4) A municipality may, by resolution, provide that machinery and equipment is not taxable property.

(5) and (6) *repealed 2000, c. 4, s. 4.*

1990, c. 24, s. 1; 1996, c. 5, s. 2; 2000, c. 4, s. 4.

#### Property subject to charge

44 (1) Except as provided in this Act, property shall be valued by the assessor as if the person assessed were the owner of the title in fee simple and no reduction in value shall be made merely because the property is subject to any lien, mortgage, lease, claim, licence or other encumbrance on the title.

(2) Where there is an easement or right of way appurtenant to any land, the assessment of the dominant tenement shall be increased by the added value that in the opinion of the assessor it receives from the easement or right of way and the assessment of the servient tenement shall be reduced by the amount that in the opinion of the assessor the value has lost because of the easement or right of way.

(3) *repealed 1998, c. 18, s. 547.*

R.S., c. 23, s. 44; 1998, c. 18, s. 547.

#### To whom life estate assessed

45 Property in which there exists any life or similar tenancy or estate, arising otherwise than by a lease, shall be assessed to the life tenant or person entitled to possession thereof as if he were the owner in fee simple, but if the remainderman, or all the remaindermen if there are more than one, request the assessor in writing to do so, the property may thereafter be assessed to the remainderman or remaindermen as if he or they were the owner in fee simple. R.S., c. 23, s. 45.

### RESIDENTIAL AND RESOURCE PROPERTY TAXATION

#### Taxable assessed value

45A (1) In this Section,

- (a) “base year” means
- (i) the 2001-02 municipal taxation year with respect to property to which this Section first applies in the 2005-06 municipal taxation year, and
  - (ii) the prescribed municipal taxation year with respect to property to which this Section first applies in a municipal taxation year subsequent to 2005-06,

or, where a property, or a partial interest in a property, is acquired in a later municipal taxation year, the immediately following municipal taxation year;

- (b) “owner” means a beneficial owner;
- (c) “prescribed” means, subject to clause (d), prescribed by the regulations;
- (d) “prescribed percentage” for one or more successive municipal taxation years means, for the purpose of calculating the taxable assessed value of property for a municipal taxation year other than the 2005-06, 2006-07 and 2007-08 municipal taxation years, the percentage increase as of December 1st in the immediately preceding municipal taxation year in the Consumer Price Index for Nova Scotia published by Statistics Canada relative to that Index as of the later of
- (i) December 1st in the year immediately preceding the base year or in the municipal taxation year of first assessment of new construction, as the case may be, and
  - (ii) December 1, 2006.

**(2)** This Section applies to

- (a) residential property having no more than one dwelling unit on a single lot;
- (b) residential property of a prescribed class; and
- (c) taxable resource property of a prescribed class,

of which at least a half interest is owned by

- (d) an individual or individuals ordinarily resident in the Province; or
- (e) a member or members of a prescribed class of persons,

or combination thereof.

**(2A)** Effective with respect to the 2009-10 and subsequent municipal taxation years, this Section applies to a housing co-operative that is occupied by individuals the majority of whom are ordinarily resident in the Province.

(3) For the purpose of the *Municipal Government Act* or any other enactment designated by the regulations, “assessed value”, “value of all assessable property” or any term of like meaning refers to the taxable assessed value determined pursuant to this Section.

(4) The taxable assessed value of property for any municipal taxation year is the lesser of

- (a) the assessed value; and
- (b) the total of
  - (i) the assessed value of any part of the property to which this Section does not apply,
  - (ii) the assessed value in the base year of any part of the property to which this Section applies plus the prescribed percentage of that assessed value for each successive municipal taxation year following the base year, and
  - (iii) the increase in assessed value resulting from construction not included in the base-year assessment plus the prescribed percentage of that assessed value for each successive municipal taxation year following the municipal taxation year of first assessment of the new construction.

(5) Notwithstanding subsection (1), the base year for property does not change upon transfer or devolution of the property or a partial interest in the property to, and only to, a spouse, child, grandchild, great-grandchild, parent or grandparent of an owner of the property, or a member of such other prescribed class of persons, if notice is given to the Director in the prescribed form.

(6) Property of a class not described in or prescribed for the purpose of subsection (2) that is converted to property of a class described in or prescribed for the purpose of subsection (2) is deemed, for the purpose of this Section, to have been acquired in the municipal taxation year during which it was converted, if notice is given to the Director in the prescribed form.

(7) Where an owner of a property becomes ordinarily resident in the Province and as a result this Section applies to the property, the property is deemed, for the purpose of this Section, to have been acquired in the municipal taxation year during which the owner became ordinarily resident in the Province, if notice is given to the Director in the prescribed form.

- (8) Where an owner of a property to which this Section applies
- (a) ceases to be ordinarily resident in the Province; or
  - (b) converts the property to a class not described in or prescribed for the purpose of subsection (2),

the owner shall give notice to the Director in the prescribed form.

(9) An owner of property claiming to be ordinarily resident in the Province shall, where required by the regulations or when requested by the Director, provide to the Director or the clerk such evidence of such residence as and in such form and within such time as the regulations or the Director, as the case may be, may require.

(10) Where an owner of property fails to comply with subsection (9) in any municipal taxation year, the owner is deemed not to be ordinarily resident in the Province in that year for the purpose of applying this Section in that year.

(11) Notwithstanding clause (b) of subsection (4), the Director may, when determining the taxable assessed value of a property for a particular municipal taxation year for the purpose of that clause, correct an error in the assessed value or in the increase in assessed value for that and subsequent municipal taxation years but, for greater certainty, nothing in this subsection affects the taxable assessed value of the property in previous municipal taxation years.

(12) The Minister shall for each municipal taxation year table before December 31st in the immediately preceding municipal taxation year in the House of Assembly if the House is then sitting or, if the House is not then sitting, file with the Clerk of the House a report setting out the prescribed percentage referred to in subsection (4).

(13) The Minister shall, before April 1, 2007, review the operation of this Section and table in the House of Assembly if the House is then sitting or, if the House is not then sitting, file with the Clerk of the House a report of that review.

(14) This Section applies with respect to the 2005-06 and subsequent municipal taxation years. 2004, c. 10, s. 3; 2006, c. 24, s. 1; 2008, c. 11, s. 1.

## CONSERVATION PROPERTY

### Conservation property

**45B (1)** Subject to subsections (2), (3), and (5), conservation property shall be exempt from taxation under this Act or any other public or private Act of the Legislature authorizing a tax on the assessed value of property.

(2) For the 2009-10 municipal taxation year, only those lands that are determined by the Minister of Environment to have been conservation properties on September 30, 2008, shall be exempt from taxation.

(3) Subject to subsection (5), for the municipal taxation years subsequent to 2009-10, only those lands that are determined by the Minister of Environment to have been conservation properties on September 30th in the preceding municipal taxation year shall be exempt from taxation.

(4) Conservation property to which this Section applies shall be assessed as resource property and for the purpose of Section 41 shall be valued and entered on the roll as such, but the number of acres to which this Section applies shall be set out on the roll.

(5) Notwithstanding anything in this Act, for the purpose of determining whether a property is conservation property, the Minister of Environment may prescribe procedures by which such a determination is to be made and may delegate authority to make such a determination to a person or a department or agency of government on such terms and subject to such restrictions as the Minister of Environment considers advisable.

(6) Notwithstanding anything in this Act, a decision of the Minister of Environment made pursuant to subsection (2) or (3) is final. 2008, c. 36, s. 3.

#### FARM PROPERTY TAXATION

##### Farm property

**46** (1) All land, excluding any buildings or structures thereon, classified as farm property shall be exempt from taxation under this Act or any other public or private Act of the Legislature authorizing a tax on the assessed value of property.

(2) Farm property shall be assessed as resource property partly exempt from taxation pursuant to Section 40, but shall be separately identified and the number of acres to which this Section applies shall be set out on the roll.

(3) and (4) *repealed 1998, c. 18, s. 547.*

(5) and (5A) *repealed 1998, c. 13, s. 2.*

(6) to (9) *repealed 1998, c. 18, s. 547.*

(10) The assessor shall notify the clerk and the owner of the land of any assessment made pursuant to subsection (6).

(11) An assessment under subsection (6), a determination that land has ceased to be used for agricultural purposes and a determination of acreage under subsection (2) may be appealed in accordance with Sections 62 and 63.

(12) to (15) *repealed 1998, c. 18, s. 547.*

R.S., c. 23, s. 46; 1990, c. 19, s. 14; 1996, c. 5, s. 3; 1998, c. 13, s. 2; 1998, c. 18, s. 547.

#### FOREST PROPERTY TAXATION

##### Forest property

**47** (1) All forest property *bona fide* used or intended to be used for forestry purposes shall be exempt from taxation under this Act or any other public or private Act of the Legislature authorizing a tax on the assessed value of property, except as provided in the *Municipal Government Act*.



(2) Forest property to which this Section applies shall be assessed as property exempt from taxation pursuant to Section 41, but shall be separately identified and the number of acres to which this Section applies shall be set out on the roll.

(3) to (9) *repealed 1998, c. 18, s. 547.*

(10) The assessor shall notify the clerk and the owner of the land of any assessment made pursuant to subsection (6).

(11) An assessment under subsection (6), a determination that land has ceased to be *bona fide* used or intended to be used for forestry purposes and a determination of acreage under subsection (2) may be appealed in accordance with Sections 62 and 63.

(12) to (15) *repealed 1998, c. 18, s. 547.*

R.S., c. 23, s. 47; 1990, c. 19, s. 15; 1998, c. 18, s. 547.

#### SMALL-SCALE RESIDENTIAL TOURIST ACCOMMODATION ESTABLISHMENT

##### **Residential property**

**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. 2019, c. 10, s. 1.

#### ENERGY CONSERVATION

##### **Energy conserving device**

**48** The assessment of a residential property shall not be increased during the period between an assessment and a general reassessment in respect of the increase in value to the residential property resulting from the installation of insulation or additional insulation or of the addition of or conversion to active energy conserving, power or heat devices. R.S., c. 23, s. 48.

#### ~~RESIDENTIAL OCCUPANCY TAX~~

**49** *repealed 1998, c. 18, s. 547.*

## GENERAL

**Assessment in name of deceased or infant**

**50** An assessment is not invalid merely because the property is assessed in the name of a person who is deceased, or in an infant, person of unsound mind or *cestui que trust*. R.S., c. 23, s. 50.

**Widow or widower and infant children**

**51 (1)** Where part or all of the title of property vests in a child or children under the age of nineteen years and it is occupied as their home by some or all of these children and a widow or widower who is their parent or guardian, then the assessor shall assess to the widow or widower, in addition to any undivided part or interest that the widow or widower may have in the property, the undivided part or interest of any such child as long as he is under the age of nineteen years and is unmarried and had in the year preceding the year for which the assessment is made an income of less than two thousand dollars.

**(2)** Before making an assessment under this Section, the assessor may require that he be provided with an affidavit of a person having knowledge of the facts as to any facts material to the operation of this Section.

**(3)** For the purposes of this Act, the assessment of property or an interest in property to a widow or widower under the authority of this Section has the same consequences and effect as if the widow or widower were in fact the owner. R.S., c. 23, s. 51.

## COMPLETING ROLL - MISCELLANEOUS PROVISIONS

**Director to complete and forward roll**

**52 (1)** On or before the thirty-first day of December in each year, the Director shall complete the roll and

- (a) complete and sign a certificate in Form A in the Schedule to this Act and attach it to the roll; and
- (b) forward the roll and certificate to the clerk.

**(2)** The assessment shown on the roll shall be the assessment that reflects the state of the property as it existed on the first day of December immediately preceding the filing of the roll.

**(3)** Notwithstanding subsection (1), the Minister may, before or after the thirty-first day of December in any year, extend the time for filing the roll to a date not later than the thirty-first day of March immediately following that thirty-first day of December, and the roll shall be as valid as if it had been filed pursuant to subsection (1).

(4) Where the Minister extends the time for filing the roll, all dates relating to appeals from assessment shall be extended by the period of the extension granted by the Minister.

(5) The roll as completed by the thirty-first day of December in any taxation year or such later date as the Minister may prescribe pursuant to subsection (3) is the roll of the next ensuing taxation year. R.S., c. 23, s. 52; 1990, c. 19, s. 16.

#### **Sable Offshore Energy Project 1999**

**52A** All assessment and amended assessments added to the assessment roll for the 1999 assessment year, related to the Sable Offshore Energy Project and assessed as account numbers 07157916, 07157932, 07156014, 09111956, 07156022, 09109536, 07157908 and 07157924, are deemed to have been validly and properly added to the roll, and the rates thereon shall be levied and collected in the same manner as if the property had been properly assessed on the roll in those amounts when the roll was filed. 2000, c. 28, s. 2.

#### **Sable Offshore Energy Project 2000**

**52B** All assessments and amended assessments added to the assessment roll for the 2000 assessment year, related to the Sable Offshore Energy Project and assessed as account numbers 07151543, 07151551, 07157789, 07157797, 09160183, 09160159, 09160027, 09160051, 09160094, 09160124, 07157800, 07157819, 07157762, 07157770, 09139206, 07157894, 07157916, 07157932, 07157827, 07157835, 07156014, 07157908, 07157924, 09111956, 07157843, 07157851, 07157878, 07157886, 09109536, 07156022, 03213153, 09090088, 09168214, 09090282, 09159541, 09210660, 09159584, 09210695, 09159614, 09079599 and 09132643, are deemed to have been validly and properly added to the roll, and the rates thereon shall be levied and collected in the same manner as if the property had been properly assessed on the roll in those amounts when the roll was filed. 2000, c. 28, s. 2.

#### **Regulations**

**52C (1)** With the consent of all parties to an appeal respecting an account referred to in Section 52A or 52B, the Minister may make regulations determining the taxes to be paid in each municipality for the 1999 or 2000 assessment year in respect of that account.

(2) The exercise by the Minister of the authority contained in subsection (1) is regulations within the meaning of the *Regulations Act*. 2000, c. 28, s. 2.

#### **Notice of assessment**

**53 (1)** The Director shall, on completion of the assessment roll, give notice of the assessment by serving each person liable to be rated with a notice which may be in Form B in the Schedule to this Act or to the like effect bearing the name of the Director or of a person acting for him, showing the amount at which the property of the person has been assessed and the classification of the property with the same detail as appears on the roll.

(1A) The notice of assessment must also include the amount at which the property of the person was assessed for each of the preceding five years.

(2) The notice may be served either personally or by leaving it at the residence or place of business of the person assessed or by posting it in a conspicuous place on the property assessed or by mailing it, postage prepaid, addressed to his last or usual place of residence or business, if known to the assessor, but where such place of residence or business is not known to the assessor, failure to serve the notice shall not render invalid the assessment or any subsequent proceedings based on the assessment. R.S., c. 23, s. 53; 2008, c. 48, s. 1.

#### **Notice to executor**

54 (1) If a person who is assessed in the assessment roll dies either before or after the Director forwards the roll to the clerk, the notice required by this Act to be given to the person assessed may be given to his executors or administrators or one of them and he or they shall have a right of appeal in the same manner as if he or they were assessed as such executors or administrators in respect of the property assessed to the deceased.

(2) If no executor or administrator has been appointed, or if they are not known to the assessor, the notice may be served on a person whom the assessor believes to have an interest in the property, or it may be served by being posted on the property assessed.

(3) Any person having an interest in the property may appeal from the assessment. R.S., c. 23, s. 54.

#### **Omission from roll**

55 (1) If in any taxation year the Director after the assessment roll has been filed with the clerk discovers that property or occupancy assessment of any person to an amount of not less than one hundred dollars, and which is liable to taxation, has been omitted from the assessment roll, the Director shall at any time before the end of the taxation year in respect of which the assessment roll has been filed assess the person for the property or occupancy assessment, and the rates thereon, at the rate fixed for the current taxation year, shall be levied and collected in the same manner as if the property or occupancy assessment had been on the roll when it was filed.

(2) Notice of such assessment shall be given either by personal service or by mailing it to the person assessed by registered mail addressed to the last address known to the assessor.

(3) An assessment pursuant to this Section may be appealed in accordance with Sections 62 and 63. R.S., c. 23, s. 55; 1990, c. 19, s. 17.

#### **Improper classification of commercial property**

56 (1) If in any taxation year after the assessment roll has been filed the Director discovers that property of any person that is liable to taxation has been

improperly classified as other than commercial property, the Director shall at any time before the end of the taxation year in respect of which the assessment roll has been filed issue an amended notice of assessment classifying the property as commercial, and the rates thereon shall be levied and collected in the same manner as if the property had been properly classified on the roll when it was filed.

(2) If in any taxation year after the assessment roll has been filed the Director discovers the property of any person that is liable to taxation has been improperly classified as commercial property, the Director shall at any time before the end of the taxation year in respect of which the assessment roll has been filed issue an amendment notice of assessment classifying the property as residential or resource, as the case may be, and the rates thereon shall be levied and collected in the same manner as if the property had been properly classified on the roll when it was filed.

(3) The amended notice of assessment, setting out clearly the change in classification, the right of the person to appeal the amended assessment and the time within which that right must be exercised, shall be served either by personal service or by mailing it to the person assessed by registered mail addressed to the last address known to the Director, and the Director shall also serve a copy of the notice on the clerk.

(4) Any amended assessment made under this Section may be appealed in accordance with Sections 62 and 63. R.S., c. 23, s. 56; 1990, c. 19, s. 18.

#### **Error in assessment**

57 (1) Where in any year after the assessment roll has been filed the Director determines that

- (a) property has been assessed in the name of someone other than the owner;
- (b) property has been left off the roll;
- (c) property has been entered on the roll in error;
- (d) property has been improperly classified;
- (e) property has been improperly assessed as taxable or exempt; or
- (f) a gross and manifest error has occurred in the assessment,

the Director may, at any time before the end of the taxation year in respect of which the roll has been filed, issue an amended notice of assessment with the changes required to correct the error.

(2) The amended notice of assessment, setting out clearly the change in assessment, the right of the person to appeal the amended assessment and the time within which the right to appeal shall be exercised, shall be served by mail-

ing it to the person assessed by postage prepaid addressed to the last address known to the Director, and the Director shall also send a copy of the notice to the clerk.

(3) Any amended assessment made under this Section may be appealed in accordance with Sections 62 and 63. R.S., c. 23, s. 57; 1990, c. 19, s. 19; 2000, c. 9, s. 8.

#### NOVA SCOTIA ASSESSMENT APPEAL TRIBUNAL

##### **Appointment and powers**

**58** (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.

(4) The Minister may prescribe the remuneration and an allowance for travel and other expenses payable to members of the Tribunal, and these amounts shall be paid from the General Revenue Fund of the Province.

(5) The Director shall appoint a recorder who shall perform the duties of clerk of the Tribunal, and may appoint such necessary administrative staff as the Minister may approve.

(6) *repealed 2012, c. 16, ss. 3, 44.*

R.S., c. 23, s. 58; 2006, c. 19, s. 53; 2010, c. 2, s. 84; 2012, c. 16, ss. 3, 44.

##### **Members may sit as sole decision-makers**

**59** The members of the Tribunal may sit separately at the same time as sole decision-makers to hear appeals. 2012, c. 16, s. 4.

##### **Hearing**

**60** (1) The Tribunal shall meet for the hearing of appeals in such place, on such day and at such hour as it determines.

(2) When hearing an appeal from the assessment of property located in a city or town, the Tribunal shall sit within that city or town and when hearing an appeal from the assessment of property located in a municipality of a county or district, the Tribunal shall sit within the municipality of the county or district or within a city or town that before it was incorporated formed part of that county or district.

(2A) Notwithstanding subsection (2), the Tribunal may sit at a place determined by the Minister or a place agreed to by all parties to the appeal.

(3) The Tribunal shall cause notice of the date, hour and place of its sittings to be given to the Director and to the clerk of the municipality whose assessments are being appealed not later than twelve days before the date of the sitting. R.S., c. 23, s. 60; 2000, c. 9, s. 9; 2012, c. 16, s. 5.

#### **Assistance to court**

**61** The Director or a person appointed by him shall assist the Tribunal in its duties. R.S., c. 23, s. 61; 2012, c. 16, s. 6.

### APPEALS FROM ASSESSMENT

#### **Notice of appeal by complainant**

**62 (1)** Any person complaining that he has been wrongfully inserted in or omitted from the assessment roll or that his property has been undervalued or overvalued by the assessor or that his property has been wrongfully classified may give notice in writing to the recorder that he appeals from the insertion, omission, valuation or classification and shall give a name and address where notices may be served upon him by the recorder.

(2) Any ratepayer or the clerk of any municipality complaining that a person has been wrongfully inserted in or omitted from the roll or that property of a person has been undervalued or overvalued by the assessor or that property of a person has been wrongfully classified may give notice in writing to that person and to the recorder that he appeals from such insertion, omission, valuation or classification and shall give a name and address where notices may be served upon him by the recorder or the respondent.

(3) Any person having an interest in a property complaining that the property has been overvalued by the assessor or that the property has been wrongfully classified may give notice in writing to the person assessed for the property and to the recorder that he appeals from such valuation or classification and shall give a name and address where notices may be served upon him by the recorder or the respondent.

(4) Where a person complains that a property has been undervalued, or has been wrongly classified, and where the property is occupied by a person who is assessed an occupancy assessment, then the person complaining shall give notice in writing to the occupier that he appeals from the valuation or classification and shall give a name and address where notices may be served upon him by the occupier, in addition to any other notices required by this Section. R.S., c. 23, s. 62.

#### **Notice of appeal**

**63 (1)** The notice of appeal shall state with particularity the grounds of objection to the assessment and shall be given not later than thirty-one days after the notices of assessment are served as provided in Section 53.

(2) The notice may be in Form C in the Schedule with such variations as circumstances require. R.S., c. 23, s. 63; 2012, c. 16, s. 7.

#### **Nova Scotia Assessment Appeal Tribunal**

**64** (1) The appeal body for the hearing and determination of appeals is the Nova Scotia Assessment Appeal Tribunal.

(2) Notwithstanding subsection (1), the Director may direct that an appeal of a residential property consisting of four or more units or of a commercial property proceed directly to the Nova Scotia Utility and Review Board. 2000, c. 9, s. 10; 2012, c. 16, s. 8.

**65** *repealed 2012, c. 16, s. 9.*

#### **Witnesses**

**66** The Tribunal may examine witnesses on oath or affirmation, to be administered by the member of the Tribunal then presiding, and the appellant, the respondent, the assessor or any person interested in the appeal may call and examine witnesses before the Tribunal. R.S., c. 23, s. 66; 2012, c. 16, s. 10.

#### **Subpoenas and witnesses**

**67** (1) Subpoenas may be issued for the attendance of witnesses before the Tribunal and they shall be in Form D in the Schedule and may be signed by the clerk of any municipal unit the assessment of which is under appeal or by any member of the Tribunal or the recorder.

(2) Any person served with a subpoena who, having been paid or tendered his fees, disobeys the subpoena is liable on summary conviction to a penalty of not more than fifty dollars, and in default of payment to imprisonment for a period not exceeding thirty days.

(3) The fees for witnesses shall be the same as those paid to witnesses for attending and for travel in civil actions in the Supreme Court. R.S., c. 23, s. 67; 2012, c. 16, s. 11.

#### **Duties and powers of Director on appeals**

**68** (1) The recorder shall send a copy of every notice of appeal taken with respect to property in a municipality to the Director within seven days after the receipt thereof.

(2) The Director shall forthwith review the assessment complained of and for that purpose he may, at his discretion, confer with the appellant and the respondent.

(3) After having reviewed the assessment, the Director may alter the assessment complained of and shall forthwith notify the clerk and recorder of the change.



(4) If the Director amends the roll under the authority of this Section, he shall immediately serve an amended notice of assessment upon the appellant and upon the person assessed, either by personal service or by mailing it by registered mail addressed to the appellant at the address given by him for service and to the respondent, if any, at the last address known to the assessor.

(5) When an amendment has been made under this Section, the appellant and the respondent shall, if either of them is dissatisfied, serve notice in Form E in the Schedule on the recorder and on the opposite party within fourteen days after service under subsection (4) and if no notice is so served, then the appeal shall be deemed to have been abandoned.

(6) When notice in Form E has been given, the appeal shall proceed in the manner provided by this Act. R.S., c. 23, s. 68; 2000, c. 9, s. 11; 2012, c. 16, s. 12.

#### **Notice of confirmation**

**68A (1)** Where the Director determines that no change in the assessment is required, the Director shall immediately serve a notice of confirmation of assessment upon the appellant and upon the person assessed, either by personal service or by mailing it by registered mail addressed to the appellant at the address given by the appellant for service and to the person assessed at the last address known to the assessor.

(2) A copy of the notice of confirmation shall be sent to the clerk.

(3) Where the assessment is confirmed pursuant to this Section, the appellant, the person assessed and the clerk may serve notice of continued appeal on the recorder within fourteen days after service and, where no notice is so served, the appeal is deemed to have been abandoned. 2000, c. 9, s. 12; 2006, c. 15, s. 3; 2012, c. 16, s. 13.

#### **Director to recompute assessment**

**69 (1)** Where the Director alters an assessment pursuant to Section 68, the Director shall recompute and, if different from before, correspondingly alter any business occupancy assessment computed by reference to that assessment.

(2) Where the Director alters a business occupancy assessment pursuant to this Section, the Director shall immediately serve an amended notice of assessment upon the business occupant.

(3) A notice from the Director pursuant to this Section may be appealed in accordance with Sections 62 and 63. R.S., c. 23, s. 69.

#### **Regulations**

**69A (1)** Notwithstanding any enactment, the Minister may make regulations to establish an alternative dispute-resolution process for the hearing and determination of appeals pursuant to this Act.

(2) Without limiting the generality of subsection (1), the Minister may make regulations

(a) prescribing an alternative dispute-resolution process in substitution for some or all of the rights of appeal and the appeal process established pursuant to this Act;

(b) determining the procedure for the alternative dispute-resolution process and the rights and obligations of persons and municipalities in the process;

(c) prescribing that the alternative dispute-resolution process include mediation and arbitration and limiting further appeals to the Nova Scotia Court of Appeal on questions of law only;

(d) respecting the provision of facilities for mediation and arbitration and, subject to the approval of the Minister, payment of the costs of the facilities out of the General Revenue Fund of the Province;

(e) determining that the alternative dispute-resolution process be implemented in designated assessment appeal regions of the Province on a trial basis and subsequently, where deemed appropriate, on a permanent basis in all assessment appeal regions of the Province;

(f) determining the costs of the alternative dispute-resolution process and who bears those costs;

(g) respecting the form, content and manner of use of notices under this Act;

(h) prescribing the powers, duties and qualifications of mediators and arbitrators;

(i) prescribing the remuneration and allowance for travel and other expenses payable to mediators and arbitrators from the General Revenue Fund of the Province;

(j) respecting the appointment of mediators and arbitrators by the Minister and the method of selecting a mediator or arbitrator for a particular mediation or arbitration;

(k) defining any word or expression used but not defined in this Section;

(l) respecting any other matter deemed necessary or advisable to carry out effectively the intent and purpose of this Section.

(3) Notwithstanding any enactment, the ~~director~~ [Director] may, with respect to an appeal outstanding at the time this Section comes into force or upon receipt of a notice of appeal given pursuant to this Act, direct, in writing, that the appeal proceed in accordance with the alternative dispute resolution process established pursuant to the regulations. 2000, c. 9, s. 13; 2006, c. 19, s. 53; 2010, c. 2, s. 84.

**Notice of hearing**

**70 (1)** The recorder shall serve the appellant, the respondent, the clerk and any occupier of the property assessed an occupancy assessment with notice of the time and place at which appeals will be heard.

**(2)** The notice shall be served at least fourteen days previous to the day upon which appeals are to be heard by being mailed, postpaid and registered, addressed to the appellant at the address for service given on the notice of appeal and to the respondent at the usual or last place of residence or business known to the recorder or, if such address is not known, by posting the same in a conspicuous place on the property assessed.

**(3)** Where the occupier is to be served and the occupier is not the appellant or the respondent, the occupier shall be served at least six days before the hearing of the appeal by hand delivery or prepaid mail addressed to the occupier. R.S., c. 23, s. 70; 2012, c. 16, s. 14.

**Hearing**

**71 (1)** The Tribunal shall proceed with the appeals in the order as nearly as may be in which they are entered, but may hear them in some other order and may grant an adjournment of the hearing of any appeal.

**(2)** In case of an adjournment, it shall not be necessary to serve notice of the adjournment on any of the parties to the appeal, but the Tribunal member presiding shall, while the Tribunal is sitting, announce the day the Tribunal will hear the appeal. R.S., c. 23, s. 71; 2012, c. 16, s. 15.

**Duty of determination by Tribunal**

**72 (1)** The Tribunal, after hearing the appellant and any witnesses he produces, and the respondent and any witnesses he produces, and the assessors, if necessary, shall determine the matter.

**(2)** The clerk or solicitor of the municipality may appear and represent the municipality on any appeal, but if he does not do so, then the Director or an assessor may do so. R.S., c. 23, s. 72; 2012, c. 16, s. 16.

**Interest by Tribunal member**

**73 (1)** No member of the Tribunal shall sit during the hearing or participate in the decision of an appeal with respect to any property in which he has any interest, either direct or indirect.

**(2)** When any member of the Tribunal discovers that he is disqualified on grounds of interest from hearing any appeal and that the disqualification will mean that an appeal cannot be heard for want of a quorum, he shall so advise the Minister in writing forthwith.

(3) Where a disqualification on grounds of interest results in the lack of a quorum to hear any appeal, the Minister shall appoint temporarily sufficient persons to the Tribunal to constitute a quorum to hear and decide the appeal. R.S., c. 23, s. 73; 2012, c. 16, s. 17.

#### **Powers of Tribunal**

74 (1) On any appeal, the Tribunal may

- (a) confirm, reduce or increase the valuation of the property that is the subject of the appeal, and confirm, reduce or increase an occupancy assessment notwithstanding that the occupancy assessment was not appealed;
- (b) dismiss the appeal;
- (c) add to the roll the name and assessment of any person left off the roll;
- (d) strike off the roll the name of any person wrongfully entered thereon;
- (e) transfer the assessment to the proper person when any property has been assessed in the name of a person who is not legally liable to be assessed therefor;
- (f) when any property has been assessed more than once, strike out the assessment that is improper or illegal;
- (g) change the classification of all or part of the property that is the subject of the appeal; and
- (h) correct any clerical errors made by the assessor in the assessment roll.

(2) The decision of the Tribunal shall be provided to the recorder within sixty days after the appeal is heard unless otherwise agreed to by the parties to the appeal.

(3) Failure of the Tribunal to provide the decision as required by subsection (2) does not invalidate the decision of the Tribunal, but the Minister may refuse compensation or reduce compensation to the Tribunal in respect of that particular appeal. R.S., c. 23, s. 74; 2012, c. 16, s. 18.

#### **Notice of decision**

75 Within five days after receipt of a decision by the Tribunal, the recorder shall give written notice to the clerk, the appellant, the respondent and any occupier of the property assessed an occupancy assessment by personal service or registered mail to the appellant at the address for service given on the notice of appeal and to the respondent and any occupier of the property assessed an occupancy assessment at his usual or last place of residence or business or if no such address is known to the recorder, then by posting it in a conspicuous place on the property. R.S., c. 23, s. 75; 2012, c. 16, s. 19.

**Further powers**

- 76** (1) The Tribunal may, of its own motion,
- (a) add to the roll any property that has been omitted therefrom with the value thereof as determined by it and the name of the person to whom it should be assessed; and
  - (b) increase the amount of the valuation of any property.

(2) In either such case, notice shall within three days thereafter be given by the recorder to the clerk and the person whose name is added or whose assessment is increased, in the manner provided by Section 75. R.S., c. 23, s. 76; 2012, c. 16, s. 20.

**Appeal from Section 76 order**

**77** (1) A person whose name or property or both have been added or whose valuation has been increased by the Tribunal under Section 76 may give notice of appeal as provided by Section 63 and the Tribunal shall sit at such time and place as it shall determine, within fourteen days thereafter, to hear and determine his appeal.

(2) The recorder shall give the appellant and the clerk ten day's notice of the sitting in the manner provided by Section 70. R.S., c. 23, s. 77; 2012, c. 16, s. 21; revision corrected 1999.

**Alteration of valuation**

**78** (1) Where the Tribunal reduces or increases the valuation of a property pursuant to Section 74 or 76 and does not confirm, reduce or increase a business occupancy assessment computed by reference to that valuation, the Director shall recompute and, if different from before, correspondingly alter that business occupancy assessment.

(2) Where the Director alters a business occupancy assessment pursuant to this Section, the Director shall immediately serve an amended notice of assessment upon the business occupant.

(3) A notice from the Director pursuant to this Section may be appealed in accordance with Sections 62 and 63. R.S., c. 23, s. 78; 2012, c. 16, s. 22.

**Record of change of assessment**

**79** All increases or reductions in assessment, transfers of assessment and other changes, corrections, alterations, confirmations of assessment, dismissals of appeal or additions made by the Tribunal or the Director shall be recorded by the clerk and the record shall form part of the official roll. R.S., c. 23, s. 79; 2012, c. 16, s. 23.

**Failure to appear**

**80** Where the appellant or the representative of the appellant fails to appear in person or in writing, the Tribunal shall dismiss the appeal. 2000, c. 9, s. 14; 2012, c. 16, s. 24.

**When party required to be heard**

**81** It shall not be necessary to hear the appellant or the respondent or the assessor except where the Tribunal deems it necessary or proper or where evidence is tendered by or on behalf of either party. R.S., c. 23, s. 81; 2012, c. 16, s. 25.

**Costs**

**82** The Tribunal is not authorized to award costs against any party to an appeal or to any other person. R.S., c. 23, s. 82; 2012, c. 16, s. 26.

**Order in the Tribunal**

**83** The Tribunal member presiding shall have the same power and authority to preserve order in the Tribunal during the sittings thereof and by the same ways and means as are exercised and used in civil cases by the Supreme Court. R.S., c. 23, s. 83; 2012, c. 16, s. 27.

**Special hearings and time extensions**

**84 (1)** If any person shows, within sixty days from service of the notice of assessment by oath or affidavit on *ex parte* application, to the satisfaction of the Tribunal, that he has been prevented by absence, illness or other sufficient cause from appealing from the assessment or from duly prosecuting his appeal, the Tribunal may grant such person a hearing and arrange a sitting of the Tribunal to hear the appeal, and the Tribunal may impose such terms as to notice and service of documents as it considers proper.

**(2)** *repealed 2012, c. 16, s. 28.*

**(3)** The Tribunal may sit at such time and place as it shall determine to hear and determine appeals authorized under this Section. R.S., c. 23, s. 84; 2012, c. 16, s. 28.

**Appeal from Tribunal**

**85 (1)** Any person aggrieved by a decision of the Tribunal, including the clerk on behalf of the municipality and the Director, may appeal therefrom to the Nova Scotia Utility and Review Board.

**(2)** Notwithstanding subsection (1), where an appellant or the representative of the appellant fails to appear before the Tribunal either in person or in writing, no appeal of the decision of the Tribunal may be made to the Nova Scotia Utility and Review Board. R.S., c. 23, s. 85; 1992, c. 11, s. 35; 2000, c. 9, s. 15; 2012, c. 16, s. 29.

**Notice of appeal**

**86 (1)** Notwithstanding any enactment, any person entitled to appeal a decision of the Tribunal may appeal by filing a notice of appeal with the clerk of the Nova Scotia Utility and Review Board within thirty days from the date the decision was mailed by the recorder and not otherwise.

(2) A notice of appeal referred to in subsection (1) shall set out specifically

- (a) the assessment or failure to assess complained of and the affected property by civic address, property identification number or assessment account number;
  - (b) the specific matters that are the subject of the appeal;
  - (c) which component of the assessment is being appealed;
- and
- (d) the specific reason for the appeal,

and shall give a name and address where notices may be served upon the appellant.

(3) The Nova Scotia Utility and Review Board shall serve a copy of the notice of appeal within thirty days of the filing of the notice on the following, except where that person is the appellant:

- (a) the person in whose name the property is assessed;
- (b) the person who appealed the assessment to the Tribunal if that person is not the person assessed;
- (c) the clerk of the municipality in which the property is situate;
- (d) the Director; and
- (e) any other person the Nova Scotia Utility and Review Board deems necessary. 2000, c. 9, s. 16; 2012, c. 16, s. 30.

#### **Duties of Utility and Review Board upon appeal**

**87 (1)** The Nova Scotia Utility and Review Board shall inquire into the matter *de novo* and shall examine such witnesses and take all such proceedings as are requisite for a full investigation of the matter.

**(2)** On the appeal the Board shall have all the powers of the Tribunal. R.S., c. 23, s. 87; 1992, c. 11, s. 35; 2012, c. 16, s. 31.

#### **Access to personal information**

**87A** A party to an assessment appeal is not entitled to information held by the Director, an assessor or another person authorized or required to assist the Director, if that information is personal information within the meaning of the *Freedom of Information and Protection of Privacy Act*, unless the person to whom the information relates consents, or the information was directly used by the Director, assessor or any person or is relevant to determine the assessment of the property to which the appeal relates. 2000, c. 9, s. 17.

#### MISCELLANEOUS PROVISIONS RESPECTING APPEALS

**88** *repealed 1998, c. 18, s. 547.*

**Certiorari**

**89 (1)** No *certiorari* to remove any assessment, rate or order, or any proceedings of the council or Tribunal touching any assessment, rate or order, shall be granted, except upon motion in the first week of the next sittings of the Supreme Court in the county after the time for appealing to the county court has expired, and unless it is made to appear by affidavit that the merits of the assessment, rate, order or proceeding will by such removal come properly in judgment.

**(2)** Nor shall any assessment, rate, order or proceeding be quashed for a matter of form only.

**(3)** Nor shall the assessment roll, the rate roll or any general assessment or rate be quashed for any illegality in the assessment or rate of any person except as to such person. R.S., c. 23, s. 89; 2012, c. 16, s. 32.

**90** *repealed 1998, c. 18, s. 547.*

**Final roll**

**91** The assessment roll, as finally passed by the Tribunal, shall be certified by the clerk as so passed and shall, subject to the provisions of this Act as to appeals to the Nova Scotia Utility and Review Board, bind all persons assessed in the roll notwithstanding any defect or error therein, or any irregularity on the part of the assessors, or in respect of the making up of the roll, or in the proceedings of the Tribunal, or any error or irregularity in the notices required to be given, or the neglect or omission to deliver or transmit such notices. R.S., c. 23, s. 91; 1992, c. 11, s. 35; 2012, c. 16, s. 33.

**Report to council**

**92** When the assessment roll has been passed by the Tribunal and certified by the clerk, he shall report these facts to the council at its next regular meeting. R.S., c. 23, s. 92; 2012, c. 16, s. 34.

**Certified copy of roll as prima facie evidence**

**93** A copy of any assessment roll or of a portion of any assessment roll certified by the clerk under the seal of the municipality to be a true copy shall be received as *prima facie* evidence by the Tribunal or in any court without proof of the seal or of the signature or official character of the clerk and without the production of the original assessment roll of which, or of part of which, such certified copy purports to be a copy. R.S., c. 23, s. 93; 2012, c. 16, s. 35.

**OTHER PROCEEDINGS****Application to Supreme Court**

**94 (1)** The municipality, the Director or any person assessed may apply on originating notice (application *inter partes*) to the Supreme Court for the determination of any question relating to the assessment, except a question as to



persons alleged to be wrongfully placed upon or omitted from the roll or assessed at too high or too low a sum or whose property is wrongly classified.

(2) A copy of the originating notice (application *inter partes*) shall be served upon the Director, the clerk and the persons assessed in respect of the property.

(3) No originating notice (application *inter partes*) shall be issued except within the times for commencing an action or other proceedings set forth in Section 95.

(4) An appeal lies in the usual manner from the judgment of the Supreme Court.

(5) The issue of any originating notice (application *inter partes*) or an appeal from any judgment given on an originating notice shall not delay the final passing and certification of the roll under Section 91 or the report to the council under Section 92, but, if by the judgment it appears that any alteration should be made in the assessment roll, the clerk of the municipality shall cause the proper entries to be made therein to give effect to the judgment and shall initial and date the same.

(6) The judgment given on any originating notice under this Section is binding upon and shall be given effect by the Tribunal or any court on appeal therefrom. R.S., c. 23, s. 94; 2006, c. 15, s. 4; 2012, c. 16, s. 36.

#### **Limitation period**

**95** No action or other proceeding, except an action or other proceeding brought by a municipality for the collection of rates and taxes, shall be brought in the Tribunal or any court with respect to an assessment or to rates based on an assessment

(a) except within six months after the date upon which the roll is required by Section 52 to be forwarded to the clerk, or within six months after the forwarding of the roll in case the roll is not forwarded within the time fixed for that purpose;

(b) where an appeal has been taken to the Tribunal, except within six months from the time limited for appealing therefrom to the Nova Scotia Utility and Review Board; or

(c) where an appeal has been taken to the Nova Scotia Utility and Review Board, except within thirty days after the date of the decision of the Nova Scotia Utility and Review Board,

but, where an appeal has been taken to the Appeal Division of the Supreme Court, no action or proceeding shall be brought in the Tribunal or any other court with respect to the assessment, except an action or other proceeding brought by a municipality for the collection of rates. R.S., c. 23, s. 95; 1992, c. 11, s. 35; 2012, c. 16, s. 37.

**Partially invalid assessment**

**96** Where any part of an assessment is declared invalid or in error by the Supreme Court, the whole assessment is not thereby invalidated, and the court may direct that the assessment roll be altered in accordance with its judgment and the clerk shall so alter the roll and shall place his initials and the date opposite every alteration. R.S., c. 23, s. 96; 2006, c. 15, s. 5.

**97 to 132** *repealed 1998, c. 18, s. 547.*

## LIEN ON REAL PROPERTY

**Owner assessed for more than one lot**

**133** The assessor shall in the annual assessment roll indicate each person who is assessed for more than one lot of land giving a general description of each lot sufficient to identify it together with the valuation placed thereon by the assessor in making up the total amount assessed to the person in respect to real property. R.S., c. 23, s. 133.

**134 to 152** *repealed 1998, c. 18, s. 547.*

**Assessment where there is a tax sale**

**153 (1)** When land has been sold under this Act for arrears of rates and taxes and it has not been redeemed at the time of assessment, it shall be assessed to the purchaser or his heirs or assigns.

**(2)** If the municipality was the purchaser, the land shall be assessed to the municipality notwithstanding Section 5.

**(3)** When land has been redeemed or when a deed has been delivered under Section 160, the assessment roll shall not be changed but rates and taxes shall be levied in the name of the person to whom it was assessed and the land is liable to be sold for the same. R.S., c. 23, s. 153.

## CERTIFICATE OF SALE

**154 to 156** *repealed 1998, c. 18, s. 547.*

~~REDEMPTION~~

**157 to 162** *repealed 1998, c. 18, s. 547.*

~~AMERCEMENT~~

**163 to 166** *repealed 1998, c. 18, s. 547.*

## MISCELLANEOUS

**Error in notice**

**167 (1)** No error, informality or irregularity on the part of the council, the assessor, the Tribunal, the recorder, the clerk or any other officer, and no error or omission in giving any notice required by this Act to be given, shall affect or prejudice the validity of any general or individual assessment made or of any rate rated, distrained for or collected.

**(2)** The invalidity, irregularity or illegality of any individual assessment or rate shall not extend to or affect the validity of any general assessment or of any other assessment or rate. R.S., c. 23, s. 167; 2012, c. 16, s. 38.

**Error in name**

**168 (1)** If there is an error in the name of any person in any assessment roll, rate book, notice issued by the assessor or by a clerk or treasurer, warrant of distraint or warrant for the sale of land the rates or taxes assessed to such person may be collected from the person intended to be rated or taxed if he is rateable or taxable and can be identified by the assessor or the clerk or treasurer.

**(2)** The assessor, clerk or treasurer shall make a notation of the correction in the margin opposite the error and shall date and sign it. R.S., c. 23, s. 168.

**Service on Director**

**169** Any notice required by this Act to be served on the Director shall be sufficiently served if served on a regional director of assessment or delivered to an assessment office maintained by the Director. R.S., c. 23, s. 169.

**Penalty**

- 170 (1)** Every assessor or other person who
- (a) makes any unjust or fraudulent assessment;
  - (b) wilfully or fraudulently inserts in the assessment roll the name of any person who should not be entered;
  - (c) wilfully or fraudulently omits from such roll the name of any person who should be entered; or
  - (d) wilfully neglects to perform any duty required of him by this Act,

shall for each such offence be liable to a penalty not exceeding five hundred dollars and in default of payment to imprisonment for a term not exceeding one year.

**(2)** Any assessment of property at an amount greater or less than the value at which it should have been assessed by twenty-five per cent thereof shall be *prima facie* unjust and fraudulent.

(3) Notwithstanding Section 175, a prosecution for breach of this Section may be commenced at any time within two years of the date of the offence. R.S., c. 23, s. 170.

#### **Prohibited defacement or alteration**

171 (1) No person shall, except as authorized or required by this Act, erase from, deface, alter, amend, change or destroy any assessment roll, rate book, warrant or other book, document or paper prepared under the authority of this Act.

(2) Notwithstanding subsection (1), the Director, or the Director's successors or assigns, may destroy any assessment roll, rate book, warrant or other book, document or paper prepared under the authority of this Act pursuant to the *Government Records Act* or the *Public Archives Act*. R.S., c. 23, s. 171; 2006, c. 15, s. 6.

#### **Penalty**

172 Any person who violates or fails to comply with any provision of this Act shall be liable on conviction to a penalty not exceeding five hundred dollars and in default of payment to imprisonment for a period not exceeding one year. R.S., c. 23, s. 172.

#### **Right to commence proceeding**

173 (1) The clerk shall, or any person may, cause proceedings to be instituted to enforce the provisions of this Act.

(2) If the clerk neglects to cause such proceedings to be instituted within ten days after he has been so required by the council, he is guilty of an offence.

(3) If the recorder or the clerk neglects to fulfill any of the other duties imposed upon him by this Act, or if the treasurer neglects to fulfill any duties similarly imposed upon him, he is guilty of an offence. R.S., c. 23, s. 173.

#### **Disposition of penalty**

174 Except as in this Act is otherwise provided, all penalties imposed under this Act shall, when collected, be paid to the treasurer of the municipality for the general purposes thereof. R.S., c. 23, s. 174.

#### **Limitation period**

175 No action shall be commenced for any thing done in pursuance of any provision of this Act after six months from the date of the act or omission complained of unless at such date the plaintiff was absent from the Province, in which case the action may be brought at any time after the return of the plaintiff to the Province, so long as the same is brought within two years from the date of the act or omission complained of, and the place or trial of every such action shall be in the county where the cause of action arose. R.S., c. 23, s. 175.

**Oath of office**

**176** Every member of the Tribunal, the recorder, the Director and every assessor, collector or other officer under this Act shall, before entering upon the duties of his office, be sworn to the faithful discharge of the same, before a judge of the provincial court, justice of the peace or person authorized to take affidavits in Form M in the Schedule to this Act and shall file same with the clerk. R.S., c. 23, s. 176; 2012, c. 16, s. 39.

**Affidavit of service of notice**

**177 (1)** Where any notice is required by this Act to be served or given, the assessor, clerk, recorder, treasurer or other person required to serve or give the same may within one month after the serving or giving of the notice make an affidavit setting out that he has served or given it or caused it to be served or given in compliance with this Act and setting out how such notice was given.

**(2)** The affidavit may be sworn before any commissioner, judge of the provincial court, justice of the peace or other person authorized to take affidavits and shall be received by the Tribunal or in any court as *prima facie* evidence that each of the notices therein referred to was served or given in the manner required by this Act, without proof of the signature or official character of the person making the same. R.S., c. 23, s. 177; 2012, c. 16, s. 40.

**Vesting of and access to assessment records**

**178 (1)** All assessment rolls and all assessment plans, maps, drawings and charts and all assessment books, sheets, pages, cards and other assessment records belonging to or in the possession of a municipality or a regional assessment committee are vested in Her Majesty in right of the Province.

**(2)** Any officer of a municipality or the Tribunal shall, upon reasonable demand, have access to any assessment rolls, plans, maps, drawings, charts and records reasonably required for purposes of the municipality and shall be entitled to make copies thereof.

**(3)** Any assessor or other person employed to assist the Director or a recorder shall, upon reasonable demand, have access to any maps, charts, plans, drawings and records of a municipality reasonably required for assessment purposes and shall be entitled to make copies thereof.

**(4)** Effective April 1, 2007, all assessment rolls, assessment plans, maps, drawings and charts, and all assessment books, sheets, pages, cards and all other assessment records, including electronic records, belonging to or in the possession of Her Majesty in right of the Province are vested in the Corporation. R.S., c. 23, s. 178; 2006, c. 19, s. 53; 2012, c. 16, s. 41.

**Regulations**

**179 (1)** The Governor in Council may make regulations

(a) for the management, administration and conduct of the Director and assessors and those assisting the Director in the carrying out of his duties pursuant to this Act;

(b) regarding any matter or thing that is necessary to assist, enable or require the classification of property for purposes of assessment as provided in this Act;

(ba) prescribing a municipal taxation year as a base year for the purpose of Section 45A;

(bb) prescribing classes of residential property and prescribing classes of taxable resource property to which Section 45A applies;

(bc) prescribing additional classes of persons to whom Section 45A applies and prescribing additional rules for the operation of Section 45A with respect to those classes of persons;

(bd) designating an enactment for the purpose of Section 45A;

(be) prescribing a percentage for each municipal taxation year for the purpose of calculating the taxable assessed value of a property pursuant to Section 45A;

(bf) prescribing additional classes of persons to whom property may be transferred without effecting a change in the base year for the purpose of Section 45A;

(bg) respecting proof of ordinary residence in the Province;

(bh) prescribing forms of notice for the purpose of Section 45A;

(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;

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

(ca) providing for cost recovery for assessment services;

(cb) establishing an agency for the delivery of assessment services and providing for the management of that agency by a board appointed by or on behalf of the Government of the Province or the municipalities of the Province, or both;

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

(d) defining any expression used in this Act and not herein defined;

(e) respecting any other matter or thing that is necessary to effectively carry out the intent and purpose of this Act.

(2) In prescribing a class of property to which Section 45A applies, Section 45A may be made to apply to

(a) all of the property of that class except that part that is assessable property of a kind specified in the regulations; or

(b) that part of the property of that class that is assessable property of a kind specified in the regulations.

(3) Where additional classes of property to which or additional classes of persons to whom Section 45A applies are prescribed after the first municipal taxation year to which Section 45A applies, the regulations prescribing such additional classes must prescribe a base year for such classes. R.S., c. 23, s. 179; 2001, c. 3, s. 3; 2004, c. 10, s. 4; 2012, c. 16, s. 42; 2019, c. 10, s. 2.

### Regulations

**179A (1)** The Minister may make regulations prescribing the base cost and depreciation rate for the purpose of Section 32A.

(2) Regulations made pursuant to subsection (1) may be made retroactive to January 1, 2000, or such later date as those regulations specify. 2000, c. 9, s. 18; 2002, c. 15, s. 3.

### Regulations Act

**180 (1)** The exercise by the Governor in Council of the authority conferred by subsection (5) of Section 29, subsection (5) of Section 46, subsection (4) of Section 47 and Section 179 shall be regulations within the meaning of the *Regulations Act*.

(2) The exercise by the Minister of the authority conferred by subsection (3) of Section 52, subsection (1) of Section 58, clause (b) of Section 59 and Sections 69A and 179A shall be regulations within the meaning of the *Regulations Act*. R.S., c. 23, s. 180; 2000, c. 9, s. 19.

**181 and 182** *repealed 1998, c. 18, s. 547.*

### SCHEDULE

*repealed 2012, c. 16, s. 43.*