

NOVA SCOTIA UTILITY AND REVIEW BOARD

IN THE MATTER OF THE ASSESSMENT ACT

- and -

IN THE MATTER OF AN APPEAL by **FOX HARB'R DEVELOPMENT LIMITED** from
a decision of the Nova Scotia Assessment Appeal Tribunal dated October 10, 2022

- and -

IN THE MATTER OF AN APPEAL by **FOX HARB'R DEVELOPMENT LIMITED** from
a decision of the Nova Scotia Assessment Appeal Tribunal dated May 29, 2023

BEFORE:



Stephen T. McGrath, K.C., Chair



Jennifer L. Nicholson, CPA, CA, Member

M. Kathleen McManus, K.C., Ph.D., Member

DECISION AND ORDER

Fox Harb'r Development Ltd. appealed to the Nova Scotia Utility and Review Board on November 1, 2022, from a decision of the Nova Scotia Assessment Appeal Tribunal dated October 10, 2022, and on June 21, 2023, from a decision of the Nova Scotia Assessment Appeal Tribunal dated May 29, 2023.

The Board received a Joint Recommendation on September 10, 2024, signed by William (Mick) L. Ryan, K.C., Counsel for the Appellant, and by Robert W. Andrews, BA, LLB, Senior Legal Counsel, Property Valuation and Appeals, on behalf of the Director of Assessment, wherein it was agreed as follows:

1. The total assessed value of the Subject Property for the 2020 assessment year shall be \$17,532,000 (Seventeen Million, Five Hundred and Thirty-Two Thousand Dollars).
2. The assessed value of the Subject Property shall be classified pursuant to s.26 of the *Act* as follows:
 - a. \$9,116,700 commercial taxable;
 - b. \$8,240,000 residential taxable; and

- c. \$175,300 resource taxable.
- 3. The Subject Property shall remain designated, as originally entered onto the assessment roll for 2020, as a seasonal tourist business pursuant to s.14A of the *Act* with a proportion of 47% of the commercial taxable portion of the assessment designated as a seasonal tourist business pursuant to the *Act*.
- 4. The appeal to the Board from a decision of the Nova Scotia Assessment Appeal Tribunal (NSAAT) dated May 29, 2023, respecting the 2023 assessment for the Subject Property, shall be allowed and the matter of the 2023 appeal for the Subject Property shall accordingly be returned to the NSAAT Recorder to be considered as a valid appeal for processing.

The Board orders that the joint recommendations made above are approved in respect of the subject property, being 1337 Fox Harbour Road (aka Maple Terrace), Fox Harbour, Nova Scotia, Assessment Account Number 02005158.

DATED at Halifax, Nova Scotia, this 10th day of September 2024.



Clerk of the Board