

NOVA SCOTIA UTILITY AND REVIEW BOARD

IN THE MATTER OF THE ASSESSMENT ACT

- and -

IN THE MATTER OF AN APPEAL by **R.A.E. PROPERTIES INCORPORATED** from a decision of the Nova Scotia Assessment Appeal Tribunal dated June 13, 2023, about property located in the Cape Breton Regional Municipality

-and-

IN THE MATTER OF A CROSS APPEAL by the **DIRECTOR OF ASSESSMENT** from a decision of the Nova Scotia Assessment Appeal Tribunal dated June 13, 2023, about property located in the Cape Breton Regional Municipality

BEFORE:  Jennifer L. Nicholson, CPA, CA, Member

DECISION AND ORDER

R.A.E. Properties Incorporated appealed to the Nova Scotia Utility and Review Board on July 4, 2023, from a decision of the Nova Scotia Assessment Appeal Tribunal dated June 13, 2023.

The Director of Assessment cross appealed to the Nova Scotia Utility and Review Board on July 12, 2023, from the same decision of the Nova Scotia Assessment Appeal Tribunal dated June 13, 2023.

The Board received a Joint Recommendation on March 6, 2024, signed by Raymond Embree, on behalf of the Appellant, R.A.E. Properties Incorporated, and by Daniel J. McNeil, CRA, Senior Specialist, Valuation and Appeals, on behalf of the Director of Assessment, wherein it was agreed that the recommended assessed value of the subject property for the 2023 assessment year be set at \$280,000.

The Board orders that the 2023 assessment for the property located at 169 Herbert Street, Sydney, Nova Scotia, Assessment Account No. 10800870 be set at \$280,000.

DATED at Halifax, Nova Scotia, this 11th day of March 2024.

Lisa Wallace

Clerk of the Board