

# Annual Application for Seasonal Tourist Business Designation

**Application Deadline is September 1<sup>st</sup>.**

## What is a Seasonal Tourist Business?

A seasonal tourist business is a business that is closed for at least four months in the taxation year and is:

1. A restaurant;
2. A roofed accommodation; or
3. A camping establishment.

## Am I eligible for the Seasonal Tourist Business Designation?

To be eligible for the reduced commercial tax rate, property owners must apply and demonstrate that the seasonally operated tourist business meets all the following criteria:

1. It is open during some part of the taxation year but closed for at least four months in the same taxation year (NOTE: the taxation year is from April 1<sup>st</sup> to March 31<sup>st</sup>);
2. It is occupied or used for the sole purpose of:
  - A restaurant (not including any part of premises licensed under the *Liquor Control Act* as a cabaret, tavern, beverage room or lounge);\*
  - A roofed accommodation (licensed under the *Tourist Accommodations Act*, but not including any part of premises licensed under the *Liquor Control Act* as a cabaret, tavern, beverage room or lounge);\*
  - A camping establishment (licensed under the *Tourist Accommodations Act*, but not including any part of premises licensed under the *Liquor Control Act* as a cabaret, tavern, beverage room or lounge).\*

\*Example: if a business is operated as a restaurant during the day and converts to a lounge or nightclub at any time, it will not be eligible.
3. If the business is not operated by the assessed property owner, it must be operated by their father, mother, brother, sister, son, daughter, grandson, granddaughter or spouse.
4. The assessed owner, or the assessed owner's relative as listed above, must also manage the business and own at least 50% of the seasonal tourist business or, in the case of a corporation, hold at least 50% of the voting shares.

If the property on which you operate your seasonal tourist business contains more than one business, the property shall be identified by the kind of business that is that property's main business. That property will not be identified as containing a seasonal tourist business unless the main business is a seasonal tourist business and all of the businesses on the premises are closed for at least four months in the taxation year.

## How do I apply?

Application forms are available at [www.pvsc.ca](http://www.pvsc.ca) or can be picked up at a Property Valuation Services Corporation (PVSC) office. Businesses must apply every year. A separate application must be completed for each seasonal tourist business. Completed forms must be returned to PVSC no later than September 1<sup>st</sup> of each year.

## How do I know if I've been approved?

If your property is designated as a Seasonal Tourist Business, it will be noted as such on your assessment notice, which is sent in January of each year. If your application is denied, either because the criteria for designation was not met or because the annual application was received after the September 1<sup>st</sup> deadline, you will be contacted by PVSC.

## Can I appeal?

Yes, you may appeal. For information on the appeal process, please see [www.pvsc.ca](http://www.pvsc.ca)

# HOW TO COMPLETE AND SUBMIT THE SEASONAL TOURIST BUSINESS DESIGNATION APPLICATION FORM

**Application Deadline is September 1<sup>st</sup>.**

There are six (6) steps in completing your application form. Please provide as accurate information as possible. All sections must be completed in order to process your application.

If you require assistance to complete your application form or require additional information, please visit [www.pvsc.ca](http://www.pvsc.ca) or call PVSC at 1-800-380-7775. **This application form must be received no later than September 1<sup>st</sup> of each year.**

## **STEP 1: PROPERTY/BUSINESS INFORMATION**

Please provide your property and business information. All sections must be completed in order to process your application. The assessment account number is printed on your assessment notice, or can be obtained by calling PVSC.

## **STEP 2: BUSINESS OWNERSHIP**

In order to qualify, the seasonal tourist business must be run by either the property owner or their father, mother, brother, sister, daughter, son, grandson, granddaughter or spouse. Please indicate that person's name and their relationship to you. Also, as the assessed owner (you or your relative as listed above), you must own at least 50% of the seasonal tourist business or, in the case of a corporation, hold at least 50% of the voting shares.

## **STEP 3: BUSINESS OPERATIONS**

To qualify as a seasonal tourist business, the business must be closed for at least four months in the taxation year (April 1<sup>st</sup> to March 31<sup>st</sup>). On your application form, you must indicate the dates in the taxation year that you intend to (1) open the business, and (2) close the business.

Please also indicate whether there are any other seasonal tourist businesses or other businesses on the same premises, their square footage, and the dates they intend to open and close. If there is more than one seasonal tourist business, to be eligible, all of the businesses on the premises must be closed for at least four months in the taxation year.

## **STEP 4: CONTACT INFORMATION**

Please provide your contact information in the case more information or clarity is required. If it is preferred that the contact be someone other than who is listed as the assessed property owner, please provide their contact details.

## **STEP 5: SIGNATURE**

After completing the form, please be sure to sign and date your application. It is recommended that you make a copy for your records.

## **STEP 6: RETURN THE COMPLETED APPLICATION FORM**

Completed forms can be:

**Mailed to:** Property Valuation Services Corporation, 6-15 Arlington Place, Truro NS B2N0G9

**Emailed to:** [inquiry@pvsc.ca](mailto:inquiry@pvsc.ca)

**Faxed to:** 1-888-339-4555 (within North America) or 1-902-893-6101 (outside North America)

**Dropped off at:** Any PVSC office location (a complete list of office locations can be found on the application form)



# ANNUAL APPLICATION FOR SEASONAL TOURIST BUSINESS DESIGNATION

Please provide your property and business information. All sections must be completed to process your application.  
**Your application must be submitted no later than September 1<sup>st</sup> of each year.**

## 1. PROPERTY/BUSINESS INFORMATION

Assessed Property Owner's Name: \_\_\_\_\_

Assessment Number: \_\_\_\_\_

Business Name: \_\_\_\_\_

Principal Business Type:

Restaurant

Camping establishment

Roofed Accommodation

**Note:** If any part of these premises are licensed under the Liquor Control Act as a cabaret, tavern, beverage room or lounge, that portion of the business will not be eligible.

Tourist Accommodation license number: \_\_\_\_\_

Civic Address: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Mailing Address: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Square footage of property used for seasonal tourist business: \_\_\_\_\_

## 2. BUSINESS OWNERSHIP

YES      NO

Does the assessed property owner manage the seasonal tourist business?      

If NO, is the business managed by a father, mother, brother, sister, daughter, son, grandson, granddaughter or spouse of the assessed owner?      

If YES, what is the manager's relationship to the assessed owner? \_\_\_\_\_

What is the name of the business manager? \_\_\_\_\_

Does the assessed owner or the assessed owner's relative own at least 50% of the seasonal tourist business or 50% of the voting shares of the company/business?      

## 3. BUSINESS OPERATIONS

Is the seasonal tourist business closed for at least four months in the taxation year (April 1<sup>st</sup> to March 31<sup>st</sup>)?      

Please list the dates in the taxation year the seasonal tourist business intends to open and close.

Open: \_\_\_\_\_(d/m/y)  
 Close: \_\_\_\_\_(d/m/y)

YES NO

Do any other seasonal businesses operate on the above property?

Restaurant  Camping establishment  Roofed accommodation

Open: \_\_\_\_\_ (d/m/y)

Close: \_\_\_\_\_ (d/m/y)

Restaurant  Camping establishment  Roofed accommodation

Open: \_\_\_\_\_ (d/m/y)

Close: \_\_\_\_\_ (d/m/y)

What is the main business on the property? \_\_\_\_\_

Does any other business operate on the above property?

If yes, what other businesses operate on the above property?

Open: \_\_\_\_\_ (d/m/y)

Close: \_\_\_\_\_ (d/m/y)

\_\_\_\_\_  
Name/Business Type

## 4. CONTACT INFORMATION

Please provide contact information for the main contact for this property.

Name: \_\_\_\_\_ Mail: \_\_\_\_\_  
Email: \_\_\_\_\_  
Phone: \_\_\_\_\_  
Fax: \_\_\_\_\_

## 5. SIGNATURE

I, the undersigned, confirm the information presented in this application form to be correct to the best of my knowledge.

Signature of assessed real property owner: \_\_\_\_\_ Date: \_\_\_\_\_

## 6. RETURN YOUR COMPLETED FORM

**Mail:** Property Valuation Services Corporation 6-15 Arlington Place, Truro NS B2N 0G9

**Email:** [inquiry@pvsc.ca](mailto:inquiry@pvsc.ca)

**Fax:** 1-888-339-4555 (within North America) or 1-902-893-6101 (outside North America)

**PVSC drop off locations:**

- Suite 200, 238A Brownlow Avenue, Dartmouth NS
- 500 George Street, Sydney NS
- 664 Prince St, Suite 1A, Truro NS
- 4111 Highway 308, Tusket NS
- Unit 107, 24 Harbourside Drive, Wolfville NS

**This application must be received no later than September 1<sup>st</sup> of each year.  
Applicants must re-apply every year**

If you have questions or require additional information, please visit **www.pvsc.ca** or call the PVSC Service Centre at 1-800-380-7775. It is recommended that you make a copy of this form for your records.