

## 4. CONTACT INFORMATION

Please provide the following contact information in the event we need clarification.

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 to:  
Property Valuation Services Corporation  
500 George Street  
Sydney, NS B1P 1K6  
1 800 380 7775

**OR**

Drop off at any of the following PVSC Offices:

### CENTRAL REGION

Property Valuation Services Corp.  
Park Place II Suite 200  
238A Brownlow Avenue  
Dartmouth, NS B3B 2B4  
1 800 380 7775

### NORTHERN REGION

Property Valuation Services Corp.  
128 Esplanade Street  
Truro, NS B2N 2K3  
1 800 380 7775

### WESTERN REGION

Property Valuation Services Corp.  
87 Cornwallis Street  
Kentville, NS B4N 2E5  
1 800 380 7775

### EASTERN REGION

Property Valuation Services Corp.  
500 George Street  
Sydney, NS B1P 1K6  
1 800 380 7775

### SOUTHERN REGION

Property Valuation Services Corp.  
PO Box 470  
270 Logan Road  
Bridgewater, NS B4V 2X6  
1 800 380 7775

Property Valuation Services Corp.  
606 Reeves Street.  
Unit 3 Port Hawkesbury Civic Centre  
Port Hawkesbury, NS B9A 2R7  
1 800 380 7775

Property Valuation Services Corp.  
10 Starrs Road  
Yarmouth, NS B5A 2T1  
1 800 380 7775

**This application must be received no later than September 1 of each year.**

If you have any questions or require additional information, please visit [www.pvsc.ca](http://www.pvsc.ca) or call PVSC at 1-800-380-7775. Please make a copy of this form for your records.



## Annual Application for Seasonal Tourist Business Designation

### What is a Seasonal Tourist Business?

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

- a restaurant
- a roofed accommodation, or
- a camping establishment.

### Am I eligible for the Seasonal Tourist Business Designation? What criteria must I meet?

In order to be eligible for the reduced commercial tax rate, property owners must apply and demonstrate that the seasonally operated tourist business meets all of 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 to March 31);

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).\*

**\*For example, if a business is operated as a restaurant during the day and converts to a lounge or nightclub at anytime, 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 on our web site at [www.pvsc.ca](http://www.pvsc.ca) or are available to 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 should be returned no later than September 1 of each year.**

Drop off at any PVSC office or mail to:

Property Valuation Services Corporation  
500 George Street  
Sydney, NS B1P 1K6

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

If your property is designated as a Seasonal Tourist Business, it will be noted in your formal assessment notice you receive in January.

### Can I appeal?

Yes. You may appeal within 21 days of the date on your assessment notice.

### Where do I get more information?

Visit the PVSC web site at [www.pvsc.ca](http://www.pvsc.ca) or call 1-800-380-7775.

**HOW TO COMPLETE AND SUBMIT YOUR SEASONAL TOURIST BUSINESS DESIGNATION APPLICATION FORM**

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 for additional information, please visit our web site at [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 of each year.**

**STEP 1: PROPERTY/BUSINESS INFORMATION**

Please provide your property and business information. All sections must be complete in order to process your application.

- Property owner's name: Please include the name of the assessed property owner.
- Assessment Number: Can be found on your assessment notice or by calling PVSC at 1-800-380-7775.
- Business name.
- Principal business type: Please indicate whether this business is a restaurant; a roofed accommodation; or a camping establishment.

(NOTE: If any part of such premises are licensed under the *Liquor Control Act* as a cabaret, tavern, beverage room or lounge, they will not be eligible.)

- Please include your Tourist Accommodation license number.
- Civic and mailing addresses: Please indicate both the civic and mailing addresses.
- Square footage of the property used for seasonal tourist business: Please indicate the square footage of the property used for seasonal business.

**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 to March 31). 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**

If we need to contact you for information about this application, please indicate your contact information. If it is preferred that we contact someone other than who is listed as the assessed property owner, please provide their contact details.

**STEP 5: SIGNATURE**

After completing, please be sure to sign and date your application. Please also make a copy for your records.

**STEP 6: RETURN YOUR COMPLETED APPLICATION FORM**

Please return your completed form.

Drop off at any PVSC office or mail to:

Property Valuation Services Corporation  
500 George Street  
Sydney, NS B1P 1K6

(Office locations can be found on your application form)

**1. PROPERTY/BUSINESS INFORMATION**

Please provide your property and business information. All sections must be complete in order to process your application.

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

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

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

Principal Business Type: Restaurant  Camping establishment  Roofed Accommodation

**Please 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**

Does the assessed property owner manage the seasonal tourist business? YES NO

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

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? YES NO

**3. BUSINESS OPERATIONS**

Is the seasonal tourist business closed for at least four months in the taxation year (April 1 to March 31)? YES NO

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)

Do any other seasonal businesses operate on the above property? YES NO

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? YES NO

If yes, what other businesses operate on the above property? Open: \_\_\_\_\_ (d/m/y) Close: \_\_\_\_\_ (d/m/y)

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