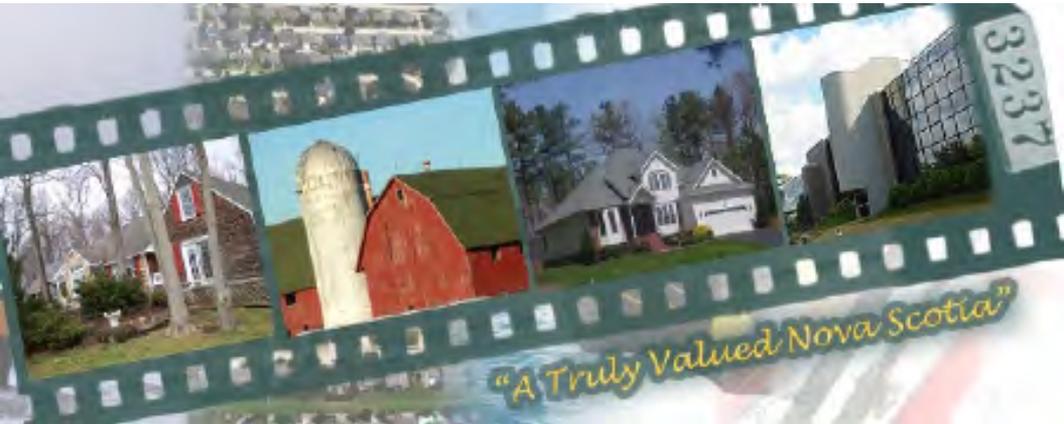




Property Valuation Services
Corporation

A truly valued Nova Scotia



Appeal Process Guide

Property Valuation Services Corporation

phone: 1-800-380-7775

fax: 1-888-339-4555

web: WWW.PVSC.CA

Last Revised December 2012

Property Valuation Services Corporation

Effective April 1, 2008, responsibility for property assessment in Nova Scotia transferred from the Province of Nova Scotia, Assessment Services to the Property Valuation Services Corporation (PVSC). The PVSC is a municipally-owned, not-for-profit corporation that determines the market value of properties as legislated by the Nova Scotia *Assessment Act*.

We are pleased to provide you with the following information which we hope will help you gain a better understanding of the property assessment process.

MAILING AND CONTACT INFORMATION:

Mail: 128 Esplanade Street
Truro, Nova Scotia, B2N 2K3
Canada

Phone: 1-800-380-7775 (Within North America)
1-902-893-5800 (Outside North America)

Fax: 1-888-339-4555 (Within North America)
1-902- 893-6101 (Outside North America)

Website: www.pvsc.ca

PVSC OFFICE LOCATIONS

- o Suite 200, 238A Brownlow Avenue, Dartmouth
- o Suite 1, 134 North Street, Bridgewater
- o 500 George Street, Sydney
- o 128 Esplanade Street, Truro
- o 87 Cornwallis Street, Kentville
- o 4111 Hwy 308, Tusket
- o Unit 3, 606 Reeves Street, Port Hawkesbury

Table of Contents

| | |
|--|-----------|
| Assessment Process | 4 |
| Property Assessment Determination | 4 |
| How does property assessment relate to my taxes? | 4 |
| What is market value? | 5 |
| How is market value determined? | 5 |
| What is State Date? | 5 |
| What is Base Date? | 5 |
| How do these concepts relate to my assessment? | 6 |
| Will my property assessment increase or decrease from year to year? | 6 |
| Capped Assessment Program | 7 |
| Seasonal Tourist Business Designation | 8 |
| Business Occupancy Assessment | 9 |
| Appealing your Assessment | 10 |
| Filing an Appeal | 11 |
| What can I do to assist me in my decision to appeal? | 11 |
| When do I appeal? | 12 |
| What can and cannot be appealed? | 12 |
| Who can appeal? | 12 |
| Where do I obtain an appeal form? | 12 |
| Can I appeal by electronic mail? | 13 |
| How do I appeal? | 13 |
| Is there a fee for appealing? | 13 |
| What if my appeal is late? | 13 |
| Can I lose the right to appeal? | 14 |
| PVSC Appeal Review | 15 |
| What happens after I appeal? | 15 |
| Can I cancel my appeal? | 16 |
| Checking the status of my appeal | 16 |
| Nova Scotia Assessment Appeal Tribunal | 17 |
| What happens after I send notice to continue my Appeal? | 17 |
| How do I prepare for the Nova Scotia Assessment Appeal Tribunal hearing? | 19 |
| Are there other ways to settle the appeal? | 19 |

| | |
|---|----|
| When will the hearing be scheduled? | 19 |
| Am I required to attend the hearing?..... | 19 |
| Should I submit evidence at the hearing? | 20 |
| Can I withdraw my appeal before the hearing?..... | 20 |
| What happens at the hearing? | 20 |
| What is the role of the member? | 20 |
| What is the role of the court recorder? | 20 |
| What is the role of the assessor? | 20 |
| How long before a decision is made? | 21 |
| What if I'm not satisfied with the decision? | 21 |
| Is there a fee for Nova Scotia Assessment Appeal Tribunal? | 21 |

Nova Scotia Utility and Review Board..... 22

| | |
|---|----|
| What happens after I file my appeal to the Nova Scotia Utility and Review Board (NSUARB)? | 22 |
| When will the NSUARB hearing be scheduled? | 24 |
| Should I submit evidence? | 25 |
| Can I withdraw my appeal before the NSUARB hearing? | 25 |
| What happens at the NSUARB hearing? | 25 |
| What is the role of NSUARB? | 25 |
| What is the role of the PVSC? | 26 |
| Is there a fee for appealing to the NSUARB? | 26 |
| Where can I get more information on this process?..... | 26 |
| Do I require representation at the NSUARB Hearing? | 26 |

Assessment Process

Property assessments are prepared for the purpose of distributing property taxes fairly among all property owners within the municipality.

Property Assessment Determination

Your assessment is determined by experienced assessors who are trained to value property based on a number of criteria. Assessors take into consideration measurable information such as lot size, building size, age, and number of bathrooms. They also consider information relating to location, depreciation, construction quality and architectural features. This process of valuing properties provides consistency between your property and other like properties in similar neighborhoods.

Assessed values are established by analyzing sales of properties in your neighborhood to estimate what the market value of your property is as of a given date. We strive to deliver accurate assessments by updating our assessment records and values every year to reflect current market trends.

How does property assessment relate to my taxes?

Your municipality sets tax rates based on the amount of revenue it needs for local programs and services. Your municipality applies a tax rate to your property assessment to calculate your taxes.



What is market value?

Market value is defined as an estimate of what a property would sell for if a willing buyer purchased it from a willing seller, after having been on the market for a reasonable period of time.

How is market value determined?

Each year in Nova Scotia, all properties are assessed at market value as of a specific base date. Market value is recognized internationally as being transparent, understandable and objective.

Assessors review and analyze all real estate transactions in Nova Scotia and where required, may contact the purchaser or seller to confirm information pertaining to the sale. Assessors adhere to internationally recognized standards established by the International Association of Assessing Officers (IAAO) to determine these values.

All sales, which are “non-arm’s length”, are excluded from this analysis. Examples of non-arm’s length sales include sales between related parties such as family members, sales with non-typical motivations and duress sales. Only arm’s length and market sales (i.e. willing seller, willing buyer, typically motivated and exposed to the open market for a reasonable period of time) are used as valid indicators of market value and are used in the analysis to establish market value for properties in Nova Scotia.

When establishing the market value for a particular property, PVSC considers the same characteristics as a purchaser. These characteristics include the location, size, layout, shape, age, quality, number of carports, garages, sundecks and condition of buildings. Available services, views and neighborhood also influence a property’s market value.

What is State Date?

State Date refers to the physical state or condition of your property at a specific point in time.

What is Base Date?

Base date refers to the date used to reflect the assessed value of your property at a certain point in time.

How do these concepts relate to my assessment?

For example, the assessed value on your 2013 assessment notice should reflect the assessed value of the property as of January 1, 2011 and the physical condition of the property as of December 1, 2012. Note: Any changes to the account information after December 1, 2012 will NOT be reflected until the following year.

Will my property assessment increase or decrease from year to year?

We re-assess properties every year. This means that every year your assessment is maintained or changed to reflect your property's assessed value.

Capped Assessment Program

The Capped Assessment Program (CAP) is a provincial government program created in response to rapidly increasing market value assessments. It was introduced in 2005 as an application based program but was amended to remove the application process in 2008.

To be eligible to participate in the Capped Assessment Program, the following criteria must be met:

- The property must be at least 50 per cent owned by a Nova Scotia resident.
- The property must be classified as residential with less than four dwelling units or vacant resource.
- The property must have an annual increase in market value assessment greater than the CAP amount. Currently, the CAP is set at the annual increase in the Nova Scotia Consumer Price Index (CPI). If the market value increase is less than the annual Nova Scotia CPI, the market value applies for that year instead of the CPI rate.
- The property must not have transferred during the year, or if transferred, then only to certain close relatives such as a spouse, child, grandchild, great-grandchild, parent, grandparent, brother or sister.
- If a condominium, the property must be owner occupied.
- Mobile homes including those located in mobile home parks are eligible.
- Mobile home parks, co-operative housing and residential and resource portions of commercial farms have recently been added to the CAP program.

Seasonal Tourist Business Designation

A Seasonal Tourist Business is 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.

In order to be eligible for a reduced commercial tax rate, property owners must apply and demonstrate that the seasonally operated tourist business 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).

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 in order to qualify. 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.

Application forms are available on our website at www.pvsc.ca or at a PVSC Office or Access Nova Scotia Centre. Businesses must apply every year and a separate application must be completed for each seasonal tourist business. Completed forms must be returned no later than September 1st of each year.

Business Occupancy Assessment

Business Occupancy Assessment is an assessment of commercial property occupied by the property owner or leased from the property owner. It is based on a set percentage of the commercial property assessment

The Provincial Government has amended the Municipal Government Act, (Bill No. 191), to allow for the phasing out of business occupancy tax over several years. There are 3 categories of business occupancy assessments: 25 %, 50%, and 75%. The category your business is in determines when you will stop receiving business occupancy assessments.

The 25% category included hotels, motels, restaurants, campgrounds, service stations and motor vehicle dealerships and was eliminated in 2006.

The 75% category includes financial institutions such as banks, trust companies, insurance companies, credit unions and loan or investment companies and was eliminated in 2013.

The 50% category includes all other businesses and was phased out over five years with elimination in 2010. The phase out reduced the percentage of assessment so that in 2009 the effective rate was only 10% of the commercial value. This category will not receive a business occupancy assessment for taxation years after 2009.

You must provide specific information to the PVSC within 7 days of any opening of a business and within 30 days of a closing or change in space occupied.

Appealing your Assessment

This booklet will take you through the steps of the appeal process as set out by the Nova Scotia *Assessment Act*. This guide will provide you with the information you need and direction for each level of the appeal process.

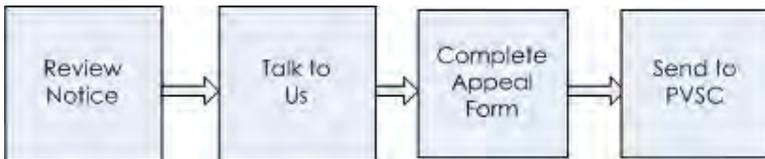
If you require further information, please contact us or refer to the Nova Scotia Assessment Act, found at:

<http://nslegislature.ca/legc/statutes/assess.htm>

Filing an Appeal

This section explains how to file an initial appeal if you disagree with your property assessment. We encourage you to talk to us prior to appealing. Please note that there is a deadline to appeal your assessment. **This deadline is 31 days from the date on your assessment notice (date mailed).**

First Steps in the Appeal Process



What can I do to assist me in my decision to appeal?

Step 1: Review Your Notice

Is the information listed on the assessment notice correct? Is the assessed value correct? Is your eligibility for the Capped Assessment Program correct? The notice also shows your property classification and any exemptions that may apply.

For example, the assessed value on your 2013 assessment notice should reflect the market value of the property as of January 1, 2011 and the physical condition of the property as of December 1, 2012 (E.g. if you added an addition to your home, garage or completed renovations in 2012, these upgrades would be reflected in your 2013 assessment.).

Step 2: Review PIN Report

By visiting our website www.pvsc.ca you can view your property account details by using your PIN access number and Assessment Number. You can find these numbers on the top right hand corner of your current assessment notice.

Step 2: Talk to Us

If you disagree with the information on your notice, contact us (via our website, phone or in person) to discuss your concerns. We will be

pleased to discuss your property file, explain how the assessed value was determined and explain the Capped Assessment Program eligibility requirements. You may find that your questions can be answered to your satisfaction at that time.

Step 3: Complete Appeal Form

If you wish to appeal your property assessment, complete the appeal form located on your assessment notice.

Step 4: Send to PVSC

Once you have completed the appeal form, mail or fax it to our address or deliver it to a local office location. See address information on the notice or the back of this guide. Please note that by law, your signed appeal **MUST** be received by a specific date (see your assessment notice or contact us).

When do I appeal?

Annual assessment notices are mailed in January. If you decide to appeal your assessment, you must appeal **within 31 days from the date of service on your assessment notice (the date on your notice)**.

What can and cannot be appealed?

Possible grounds for appeal include assessed value, assessed owner's name and property classification. You cannot appeal your municipal property taxes as these are calculated and determined by your municipality.

Who can appeal?

In most cases, the property owner is the person who appeals the property assessment (appellant). Appeals can also be made on your property by anyone who owns property in the same municipality, including corporations or the municipality itself. In other words, it is possible for someone else to appeal the assessment on your property.

Where do I obtain an appeal form?

Appeal forms are on your assessment notice and also available on our website at www.pvsc.ca.

Can I appeal by electronic mail?

No. Currently appeals cannot be accepted electronically.

How do I appeal?

You can file your appeal by completing and signing the appeal form or by written request. The form or request can be faxed to 1-888-339-4555, mailed to the address on the back of your assessment notice, or dropped off at a local office listed on the back of the notice (contact information is also listed on the back of this guide). We encourage you to talk to us at 1-800-380-7775 before you make the decision to appeal. Your signed appeal **MUST** be received by the deadline noted on the assessment notice.

If you are sending a written request, it must include:

- the assessment number, as stated on your assessment notice;
- the property description (address and/or legal description), as stated on your assessment notice;
- your full name, mailing address and a contact phone number where you can be reached during the day;
- a statement as to whether or not you own the property in question;
- an address for the delivery of any notices;
- the grounds upon which your complaint is based; and,
- if you appoint an agent, the agent's full name and business phone number.

Is there a fee for appealing?

No. You will not be charged to file an assessment appeal.

What if my appeal is late?

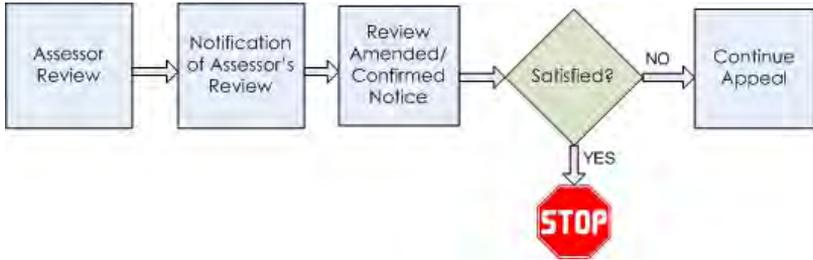
If your appeal is late, we send you notification of late receipt and explain the next steps. The Assessment Act requires that you provide the reasons which prevented you from filing during the 31 day appeal period to the Nova Scotia Assessment Appeal Tribunal. The Tribunal will either accept or reject the application to allow the appeal to proceed.

Can I lose the right to appeal?

PVSC may ask the Tribunal to dismiss an appeal if a property owner refuses a request to inspect the property or fails to provide information to value the property. The provision to provide necessary information to accurately assess property is a legislative requirement.

PVSC Appeal Review

This section addresses what happens with your appeal once it is received by PVSC.



Important Note: The typical timeframe for processing assessment appeals is between February and the end of May of each year.

During this time, you can view the status of your appeal on our website, www.pvsc.ca, using your PIN access number and Assessment Number. Your PIN access number and Assessment number can be found on your assessment notice. Or for further assistance, please feel free to contact us.

What happens after I appeal?

Step 1: Assessor Review

An assessor may contact you by telephone or in person. If you are not at home, the assessor will complete an exterior inspection of your property and leave a call back card with his/her contact information. The assessor will start a review of your assessment which will result in either of the two following options:

- Amend your assessment
- Confirm your assessment

Step 2: Notification of the Assessor's Review

Notification of the assessor's review will be issued to you by signature mail to the address you have provided on your notice of appeal.

Step 3: Review Your Amended / Confirmation Notice

If you agree with the assessed value indicated on this notice, you do not need to do anything. PVSC provides notification to your municipality advising them of any change to your property assessment. Your municipality will update your tax account accordingly. However, if you disagree and you wish to continue your appeal, your signed amended/confirmation notice **MUST be received by Tribunal within 14 days from the date you signed for your amended/confirmation notice.** After 14 days, the legislation sets out that your appeal is deemed to be abandoned.

Step 4: Continue Appeal

If you disagree with the assessed value, we encourage you to contact the assessor to discuss your concerns. The assessor will be able to provide you with information he/she used to confirm/amend your assessment. If you are unable to speak with an assessor or are not satisfied, you are obliged under the Assessment Act to file the notice to continue your appeal within 14 days; the Act does not provide PVSC the discretion to extend this deadline.

Can I cancel my appeal?

Yes. You may withdraw your appeal by notifying the PVSC. It is important to note that once an amended notice is processed and mailed, PVSC cannot cancel the notice.

Checking the status of my appeal

At any time property owners can view the status of their appeal on our web site by using the PIN access number and assessment number. These two numbers can be found on the top right-hand corner of the assessment notice. To access this information please visit our web site at www.pvsc.ca.

Nova Scotia Assessment Appeal Tribunal

In the Province of Nova Scotia, the Nova Scotia Assessment Appeal Tribunal is administered by the Province of Nova Scotia (Service Nova Scotia and Municipal Relations). Members of this Court are appointed, trained and paid by the Province of Nova Scotia. A hearing of the Nova Scotia Assessment Appeal Tribunal is an informal hearing attended by the assessor, a Tribunal member and yourself, as the appellant.

Nova Scotia Assessment Appeal Tribunal Mail and Contact Information:

Mail: PO Box 1621
Truro, Nova Scotia, B2N 5V3
Canada

Phone: 1-855-893-5806 (toll free)
1-902-893-5806

Fax: 1-902-893-5809

Important Note: Nova Scotia Assessment Appeal Tribunal schedules hearings for continued appeals throughout the year and the majority of appeals are heard between April and September. However, some appeals may be scheduled after September based on the receipt date of the appeal, volume, etc. While waiting to receive your notice of hearing, if you have any additional questions, please feel free to contact Nova Scotia Assessment Appeal Tribunal at 1-902-893-5806 or toll free at 1-855-893-5806.

What happens after I send notice to continue my Appeal?

Step 1: Notification of Receipt of Continued Appeal

Once your continued appeal is received by the Tribunal you will receive an acknowledgement letter explaining the next steps of your appeal.

Step 2: Notification of the Hearing

A hearing with the Nova Scotia Assessment Appeal Tribunal will be scheduled. You will receive a Notice of hearing 14 days prior to the

hearing stating the location, date and time of your hearing. The average length of a hearing for a residential property is between 15 and 30 minutes. A hearing for a commercial property is often longer. If you cannot attend the hearing, you may have someone appear on your behalf, or you may prepare a written submission for the Tribunal to consider.

Step 3: Nova Scotia Assessment Appeal Tribunal Hearing Preparation

The Nova Scotia Assessment Appeal Tribunal has the authority to consider and make a ruling on items such as:

- Assessed value of your property
- Classification (i.e. residential vs. commercial)
- Name of person assessed

By law, the burden of proof rests with the person filing the appeal. This means that you must prove that the assessment is inaccurate. It is important that you present evidence regarding the market value of your property. Examples of such information could include photographs, sales in your area of similar properties, a recent appraisal, sales and sale price information from your local realtor, documentation supporting your issues or concerns, etc.

Step 4: Nova Scotia Assessment Appeal Tribunal Hearing

Appellants are usually asked to present their case first. The assessor, representing PVSC will then present his/her case. You and the assessor will have the opportunity to ask questions. The Tribunal member may also ask questions. During the hearings, the assessor may provide both you and the Tribunal Member with a copy of a summary form containing information on the property under appeal. If you believe any information provided by the assessor is inaccurate, you may bring this to the Court's attention. You can find an example of a Valuation Summary Form on our web site under the Nova Scotia Assessment Appeal Tribunal section.

Step 5: Nova Scotia Assessment Appeal Tribunal Decisions

After hearing from both parties and asking questions, the Tribunal Member has 60 days by law to issue a decision. You will receive a formal decision by signature (registered) mail. The decision may confirm, change the assessment or dismiss the appeal. The Tribunal provides notification to your municipality advising them of any change to your property assessment. Your municipality will update your tax account accordingly.

Step 6: Appealing Nova Scotia Assessment Appeal Tribunal Decisions

If you are not satisfied with the Nova Scotia Assessment Appeal Tribunal's decision, you can file an appeal of that decision to the Nova Scotia Utility and Review Board (NSUARB) **within 30 days of the date the decision was mailed to you**. Information about filing an appeal will be included with your Nova Scotia Assessment Appeal Tribunal decision or you may also contact the Tribunal for further information. In addition, you may visit the NSUARB website at www.nsuarb.ca for further information. *Please note that the Notice of Appeal form must be completed in full in order for the appeal to be considered. Failure to complete the form in full could result in the appeal not being heard.*

How do I prepare for the Nova Scotia Assessment Appeal Tribunal hearing?

You should be prepared to present evidence regarding the assessed value of your property or other issues you are raising in the appeal, such as classification. Examples of such information could include sales in your area of similar properties, a recent appraisal, relevant sales information from your local realtor, PVSC office or any other documentation supporting your issues or concerns, etc.

Are there other ways to settle the appeal?

A consultation can be set up between you and the assessor to review your property information. If you and the assessor are in agreement about a change in assessment, a joint recommendation may be made to the Court.

When will the hearing be scheduled?

You will receive notification of the hearing 14 days prior to the scheduled hearing date, stating the location, date and time of your hearing. Hearings are scheduled from Monday to Friday between 9:00 a.m. and 4:00 p.m.

Am I required to attend the hearing?

If you cannot attend the hearing, you may have someone appear on your behalf, or a written submission may be prepared to be presented to Court. If no one appears and no written submission is presented, your appeal may be dismissed.

Should I submit evidence at the hearing?

Yes. You should be prepared to present evidence regarding the assessed value of your property, or other issues you are raising.

Can I withdraw my appeal before the hearing?

If you wish to withdraw your appeal at any time before the hearing, please contact the recorder at Nova Scotia Assessment Appeal Tribunal prior to the hearing. Your withdrawal should be submitted in writing to ensure that the hearing does not proceed.

What happens at the hearing?

Appellants are asked to present their case first. The assessor, representing PVSC may then present his/her case. You and the assessor will have the opportunity to ask questions. The Tribunal Member may also ask questions. During the hearings, the assessor may provide both you and the court member with a copy of a summary form containing information on the property under appeal. If the assessor provides information which you believe to be inaccurate, you may bring this to Tribunal's attention.

What is the role of the Tribunal member?

The Tribunal Member's role is to hear property assessment appeals and render a decision in accordance with the Assessment Act. He/She is objective and does not work for or act in the interest of the municipality or the property owner or the PVSC.

What is the role of the court recorder?

The Court Recorder's role is to work for the Nova Scotia Assessment Appeal Tribunal in scheduling your appeal and processing court correspondence.

What is the role of the assessor?

The Assessor's role is to determine an accurate estimate of Market Value for your property at a certain point in time (base date). When an assessment is appealed, it is the assessor's role to review the assessment to confirm that it is correct or revise the value accordingly, and then defend that value. If new evidence is presented by an appellant in the appeal process, PVSC's role is to determine whether that evidence has an effect on market value.

How long before a decision is made?

The Tribunal Member is required to return a decision within 60 days.

What if I'm not satisfied with the decision?

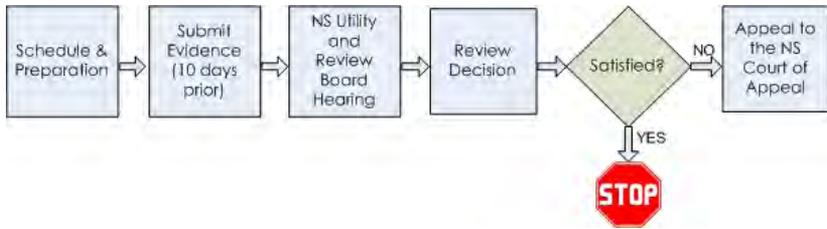
If you are not satisfied with the court's decision, you can file an appeal to the Nova Scotia Utility and Review Board (NSUARB) **within 30 days of the date the decision was mailed**. The Director of Assessment or Municipality may also appeal within this timeframe.

Is there a fee for Nova Scotia Assessment Appeal Tribunal?

No. There is no charge for Nova Scotia Assessment Appeal Tribunal.

Nova Scotia Utility and Review Board

The Nova Scotia Utility and Review Board (NSUARB) is a higher level tribunal that hears applications and appeals under a number of statutes, including the Assessment Act. This is usually the second level of appeal for property assessments. First level appeals are generally heard by a the Nova Scotia Assessment Appeal Tribunal.



What happens after I file my appeal to the Nova Scotia Utility and Review Board (NSUARB)?

Step 1: Notification of the Hearing

Once a notice of appeal has been filed, the Board’s Appeals Officer/Clerk will contact the parties by letter to confirm receipt of the notice of appeal.

The Appeals Officer/Clerk will contact the parties to set a date for the hearing. The Appeals Officer/Clerk will then send a letter to the parties enclosing the Hearing Order issued by the Board. The Hearing Order sets the date for the hearing as well as the dates for the filing of evidence and documents by the parties.

Prior to the hearing, the NSUARB may convene a preliminary hearing by telephone to determine issues about procedure with the parties, or to make preliminary rulings on such issues as: whether the grounds of appeal listed in the notice of appeal comply with s. 86(2) of the Assessment Act, whether the grounds of appeal are within the Board’s jurisdiction, whether the notice of appeal was filed within the prescribed time, and the admissibility of certain documents at the hearing.

Step 2: NSUARB Hearing preparation

Appeals to the NSUARB are “de novo” hearings which mean that, rather than reviewing the Nova Scotia Assessment Appeal Tribunal’s decision for

errors, the Board holds an entirely new hearing. For this reason, parties should not base their appeal to the Board upon a criticism of how the Nova Scotia Assessment Appeal Tribunal reached its decision, but rather upon why they think the assessment is wrong or right. By law, the burden of proof rests with the person filing the appeal. In other words, if you filed the appeal, you must prove that the assessment is inaccurate. It is important that you present evidence regarding the assessed value of your property or other issues you are raising in the appeal. Information that could be used for this include sales in your area of similar properties (NOT assessments), a recent appraisal, information from your local realtor, documentation supporting your issues or concerns, etc. During this time, PVSC will also be preparing for the hearing and may contact you for additional clarification.

Step 3: Submit all evidence ten days prior to the Hearing

Prior to the hearing, both the appellant and the PVSC will be required to file with the Board, and each other, all written evidence or visual evidence upon which they intend to rely at the hearing. Written evidence includes any reports, documents, letters, hard copies of overhead projection sheets, and other data, while visual evidence includes any photographs, maps, audio tapes, videos, charts, models, overlays, and computer generated images. In the event either the appellant or the PVSC want an “expert” to testify in assessment or appraisal matters, or other fields, he or she must file curriculum vitae, a report, and any written or visual evidence prepared by the expert is to be filed in advance of the hearing, as directed by the Board.

Pursuant to the hearing order, an assessor with the PVSC will usually prepare and file a summary containing information in response to the grounds of appeal raised by the appellant. The appellant will be provided with a copy of this document.

Step 4: NSUARB Hearing

The hearing is normally held in the municipality where the appeal arises. In Halifax Regional Municipality (HRM), the hearings are held in the NSUARB hearing room at 1601 Lower Water Street in Halifax, while appeals outside HRM are usually heard in municipal council chambers or other rooms within a municipal building. Parties are not required to be represented by legal counsel at the hearing, but they are free to do so. The PVSC is usually represented by an assessor familiar with the property under review. Municipalities are entitled to participate in the

hearing.

The appellant is the first party to present evidence at the hearing, followed by the respondent, who is usually the PVSC. The PVSC will typically call an assessor as a witness, asking the Board to qualify him or her to testify as an “expert” in assessment or appraisal matters. The Board determines whether a witness is entitled to provide opinion evidence as an expert. In presenting its case initially, the appellant may wish to call an expert of its own (e.g., an appraiser), subject to the Board’s approval of the qualifications of the witness.

Most assessment appeal hearings are completed within three hours but some appeals, especially commercial appeals, can take longer. At the conclusion of the presentation of evidence at the hearing, the Board usually allows each party the chance to make oral submissions to summarize their position, including their view of the evidence. This summary may include highlighting any case or any provision of the Assessment Act which they believe is relevant to their position. In matters involving complex legal issues or voluminous evidence (usually limited to commercial appeals), the Board may request written submissions following the hearing.

For additional information about the NSURB Hearing Procedure, you can visit the NSUARB website at www.nsuarb.ca

Step 5: NSUARB Decisions

Following the hearing, the Board is required to issue a written decision giving reasons for its disposition of the matter. A copy of the decision will be sent to the appellant, the PVSC and the municipality.

Step 6: Appealing NSUARB Decisions

The Board is required to issue an order in respect of applications and appeals. Final decisions must be in writing and must include reasons for the decision. Orders of the Board may be appealed to the Nova Scotia Court of Appeal upon any question of its jurisdiction or upon any question of law.

When will the NSUARB hearing be scheduled?

The Appeals Officer/Clerk will contact the parties to set a date for the hearing. The Appeals Officer/Clerk will then send a letter to the parties enclosing the Hearing Order issued by the Board. The Hearing Order sets the date for the hearing as well as the dates for the filing of evidence

and documents by the parties.

Should I submit evidence?

Yes. By law, the burden of proof rests with the person filing the appeal. In other words, you must prove that the assessment is inaccurate.

Therefore, it is important that you present evidence regarding the assessed value of your property. Information that could be used for this could be sales in your area of similar properties (NOT assessments), a recent appraisal, information from your local realtor, documentation supporting your issues or concerns, etc.

Can I withdraw my appeal before the NSUARB hearing?

Yes. You may withdraw your appeal at any stage of the proceeding.

What happens at the NSUARB hearing?

The appellant is the first party to present evidence at the hearing, followed by the respondent, who is usually the PVSC. The PVSC will typically call an assessor as a witness, asking the Board to qualify him or her to testify as an “expert” in assessment or appraisal matters. The Board determines whether a witness is entitled to provide opinion evidence as an expert. In presenting its case initially, the appellant may wish to call an expert of its own (e.g., an appraiser), subject to the Board’s approval of the qualifications of the witness. Most assessment appeal hearings are completed within three hours, but some appeals, especially commercial appeals, can take longer. At the conclusion of the presentation of evidence at the hearing, the Board allows each party the chance to make oral submissions to summarize their position, including their view of the evidence, and highlighting any case, or any provision of the Assessment Act, which they believe is relevant to their position.

For additional information about the NSUARB Hearing Procedure, you can visit the NSUARB website at www.nsuarb.ca

What is the role of NSUARB?

The NSUARB is a higher level tribunal that hears applications and appeals under a number of statutes, including the Assessment Act. This is usually the second level of appeal for property assessments.

What is the role of the PVSC?

The PVSC's role is to determine an accurate estimate of market value for your property at a certain point in time (base date). When an assessment is appealed, it is PVSC's role to review the assessment to confirm that it is correct or revise the value accordingly, and then defend that value in front of the tribunal. If new evidence is presented by an appellant in the appeal process, PVSC's role is to inquire whether that evidence has an effect on market value.

Is there a fee for appealing to the NSUARB?

Costs can be awarded at the NSUARB level. At that level, the Costs Rules provide that the Board may award costs against an appellant who fails to attend a hearing or to send a representative to a hearing. The Board should only award costs if the conduct of the Director of Assessment is found to be clearly unreasonable, frivolous or vexatious. The Costs Rules set out some examples of conduct which may be found to be clearly unreasonable, frivolous or vexatious:

- action or failure to act in a timely manner, which results in prejudice to another party;
- failure to attend a hearing or to send a representative to a hearing;
- failure to cooperate with another party during preliminary proceedings or the hearing;
- failure to comply with a procedural order or direction of the Board, which has resulted in prejudice to another party;
- continuing to deal with issues which the Board has advised are irrelevant.

Where can I get more information on this process?

You can visit the NSUARB website at www.nsuarb.ca

Do I require representation at the NSUARB Hearing?

Although a lawyer is not required, you may wish to retain one at this level of appeal. The NSUARB hearing is generally a more formal proceeding than that of the Nova Scotia Assessment Appeal Tribunal. You may also wish to retain an appraiser or other expert witnesses to give evidence.

MAILING AND CONTACT INFORMATION:

Mail: 128 Esplanade Street
Truro, Nova Scotia, B2N 2K3
Canada

Phone: 1-800-380-7775 (Within North America)
1-902- 543-2267 (Outside North America)

Fax: 1-888-339-4555 (Within North America)
1-902- 893-6101 (Outside North America)

Website: www.pvsc.ca



PVSC OFFICE LOCATIONS

- o Suite 1,134 North Street, Bridgewater
- o Suite 200, 238A Brownlow Avenue, Dartmouth
- o 87 Cornwallis Street, Kentville
- o Unit 3, 606 Reeves Street, Port Hawkesbury
- o 500 George Street, Sydney
- o 128 Esplanade Street, Truro
- o 4111 Highway 308, Tusket