

**CASE NO.****VOL. NO.****PAGE**

POINT EAST INVESTMENTS  
LIMITED (IN TRUST) and STEVE  
HANIAS (IN TRUST)

- and -

ANGELA BARRY AND  
SANDRA BARRY

(Appellants)

(Respondents)

CA161771

Halifax, N.S.

Freeman, J.A.

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[Cite as: Point East Investments v. Barry, 2001 NSCA 7]

**APPEAL HEARD:**

December 4th, 2000

**JUDGMENT DELIVERED:**

January 17th, 2001

**SUBJECT:**

**Tax Sales; Duty to Record Tax Deed; Priorities; Constructive  
Notice; Assessment Act, R.S.N.S. 1989 c. 24, S. 162.**

**SUMMARY:**

The respondents purchased a condominium apartment from a bank without actual notice that it had been the subject of a tax sale by the Regional Municipality of Halifax, which had registered a certificate of sale for taxes against it. The appellants, the tax sale purchasers, failed to register the tax deed within 15 months of the tax sale, as required pursuant to s. 162 of the **Assessment Act**. The appellants appealed from a judgment of the Supreme Court of Nova Scotia finding that the appellant had lost their priority and that the respondents were entitled to it as **bona fide** purchasers for value without notice.

**ISSUE:**

Did the registration of the tax sale certificate fix the respondents with constructive notice disentitling them to claim ownership pursuant to s. 162 of the **Assessment Act**?

**RESULT:**

The appeal was dismissed. The registration of the tax sale certificate did not fix the respondents with notice of the tax deed, which the appellants failed to register within the time limit prescribed by s. 162 of the **Assessment Act**.

**This information sheet does not form part of the court's judgment. Quotes must be from the judgment, not this cover sheet. The full court judgment consists of 25 pages.**