

CASE NO.

VOL. NO.

PAGE

OCEAN PRODUCE
INTERNATIONAL LTD.

- and -

DIRECTOR OF
ASSESSMENT

(Appellant)

(Respondent)

CA 178481

Halifax, N.S.

Oland, J.A.

Cite as: *Ocean Produce International Ltd. v. Nova Scotia (Director of Assessment)*, 2002 NSCA 122]

APPEAL HEARD:

October 2, 2002

JUDGMENT DELIVERED:

October 11, 2002

SUBJECT:

***Assessment Act*, s. 2(1)(g) - Classification of Property -
Appeal from Nova Scotia Utility and Review Board**

SUMMARY:

The appellant grows seaweed in salt water tanks in a building on its property. The Board classified the property as commercial and subject to business occupancy tax. The appellant appealed, arguing that in view of its aquaculture activities the assessment classification should be "farm property" as defined in s. 2(1)(g) of the *Assessment Act*.

ISSUE:

Did the Board err in law?

RESULT:

Appeal dismissed. The Board made no error of law warranting judicial intervention.

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 1 pages.

