

Date: 20021011  
Docket: CA 178481

**NOVA SCOTIA COURT OF APPEAL**

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

Bateman, Freeman and Oland, JJ.A.

**BETWEEN:**

OCEAN PRODUCE INTERNATIONAL LTD.

Appellant

- and -

DIRECTOR OF ASSESSMENT

Respondent

---

**REASONS FOR JUDGMENT**

---

Counsel: Adelard A. Cayer agent for the appellant  
Kymberly Franklin for the respondent

Appeal Heard: October 2, 2002

Judgment Delivered: October 11, 2002

THE COURT: Appeal dismissed per reasons for judgment of  
Oland, J.A.; Freeman and Bateman, JJ.A.  
concurring.

**OLAND, J.A.:**

[1] This is an appeal of a decision of the Nova Scotia Utility and Review Board dated February 28, 2002 which, for the purposes of the 2000 property assessment, classified the appellant's property as commercial and subject to business occupancy tax.

[2] The appellant grows two special types of seaweed in salt water tanks in a building on its property which contains a greenhouse, production facility, and office. It had successfully appealed the commercial classification before the Regional Assessment Appeal Court, which accepted the appellant's arguments that its property should be classified as a resource property, and more particularly, as a "farm property" as defined in s. 2(1)(g) of the *Assessment Act*, R.S.N.S. 1989, c. 23. The Board in the decision under appeal determined that the appellant's aquaculture activities in its property do not fall within the definition of "farm property" nor within any other category of resource property, and restored the original commercial classification.

[3] Under s. 30 of the *Utility and Review Board Act*, S.N.S. 1992, c.11 an appeal lies to this court from an order of the Board on any question as to its jurisdiction or upon any question of law. I have examined the decision of the Board, and have considered the materials before the court on this appeal and the submissions, both written and oral, of the parties. I am not persuaded that, in determining the classification of the appellant's property, the Board made any error of law which would warrant judicial intervention. There was no allegation of any error as to jurisdiction.

[4] The appeal is dismissed. There will be no award of costs.

Oland, J.A.

Concurred in:

Freeman, J.A.

Bateman, J.A.