

CASE NO.

VOL. NO.

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DIRECTOR OF ASSESSMENT

- and -

EDWARD MCQUILLAN and
SANDRA MCQUILLAN and
the MUNICIPALITY OF THE
DISTRICT OF EAST HANTS

Appellant

Respondents

CA 169155

Halifax

ROSCOE, J.A.
(Orally)

Cite as: Nova Scotia (Director of Assessment) v. McQuillan, 2001 NSCA 91

APPEAL HEARD:

June 4, 2001

JUDGMENT DELIVERED:

June 4, 2001

WRITTEN RELEASE OF ORAL:

June 13, 2001

SUBJECT:

Assessment Act, R.S.N.S. 1989, c. 23, s.46, change-in-use tax

SUMMARY:

The Utility and Review Board affirmed a decision of the Regional Assessment Appeal Court which determined that the respondent McQuillans were not responsible for the payment of a change-in-use tax assessed after they sold their farm land to the provincial Department of Transportation and Public Works, which subsequently built a school on the property.

ISSUE:

Did the Board err in law or jurisdiction?

RESULT:

Appeal dismissed. The Board did not err in the application of **Eastern Forestry Resources Ltd. v. Director of Assessment (N.S.) et al.** (1991), 108 N.S.R. (2d) 357 to the facts of this case and concluding that the property ceased to be used for agricultural purposes while it was owned by the Province and not when it was owned by the McQuillans.

THIS INFORMATION SHEET DOES NOT FORM PART OF THE COURT'S JUDGMENT. QUOTES MUST BE FROM THE JUDGMENT, NOT FROM THIS COVER SHEET. THE FULL COURT JUDGMENT CONSISTS OF 4 PAGES.