

IN THE SUPREME COURT OF NOVA SCOTIA

Citation: Selkowitz v. Inverness (County), 2007 NSSC 383

Date: 20071204

Docket: SH 283177

Registry: Halifax

Between:

Anton Selkowitz

Applicant

v.

Municipality of the County of Inverness

Respondent

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Judge: The Honourable Justice Suzanne M. Hood

Heard: October 3, 2007 in Halifax, Nova Scotia

Final Written Submissions: November 7, 2007

Written Decision: January 18, 2008 (*Oral decision Dec. 4, 2007*)

Subject: *Municipal Government Act*, s. 131; business occupancy taxes; retroactive legislation.

Summary: The applicant bought property on which both real property and business occupancy taxes were owed. When his lawyer forwarded the tax payment to the municipality, the municipality applied it first to outstanding business occupancy taxes of the vendor. The applicant (purchaser) objected.

Issue:

- 1) The effect of retroactive legislation; and
- 2) The interpretation of s. 131(4) of the *Municipal Government Act*, S.N.S. 1998, c. 18.

Result: Section 131(4) does not create a lien. The retroactive legislation applied to the transaction. *Admiral Recycling Ltd. v. Inverness County (Municipality)*, [2006] N.S.J. No. 113, 242 N.S.R. (2d) 314 (N.S.S.C.) considered.

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