

IN THE SUPREME COURT OF NOVA SCOTIA

Citation: Romad Developments Ltd. v. Nova Scotia (Assessment) , 2008 NSSC 260

Date: 20080908

Docket: 295014

Registry: Kentville

Between:

Romad Developments Limited

Applicant

v.

Nova Scotia (Director of Assessment) and
Town of Wolfville

Respondent

LIBRARY HEADING

Judge:

The Honourable Justice Gregory M. Warner

Heard:

June 17 and July 17, 2008 in Kentville, Nova Scotia

Subject:

Statutory Interpretation - *Assessment Act*

Issue:

What constitutes “returning” requested information to the assessor under s.21(2) of the *Assessment Act*?

Summary:

Assessor sent owner request for information. The owner completed and returned the form by ordinary mail, postage prepaid. The assessor has no record of receipt. The Act makes it an offence to fail to return the information, and owner loses right to appeal the assessment. The owner’s appeal to the Regional Assessment Appeal Court was dismissed for failure to return information to the assessor.

Result:

Information was returned when put in the mail, and Romad is entitled to have the Regional Assessment Appeal Court hear its appeal.

***THIS INFORMATION SHEET DOES NOT FORM PART OF THE COURT'S DECISION.
QUOTES MUST BE FROM THE DECISION, NOT THIS LIBRARY SHEET.***