

**IN THE SUPREME COURT OF NOVA SCOTIA**

Citation: Shaw Island Owners Association v. Nova Scotia (Director of Assessment),  
2004 NSSC 184

Date: 20040924  
Docket: S.BW. No.204268  
Registry: Bridgewater

Between:

**Shaw Island Owners Association**

Applicant

-and-

**Director of Assessment**

Respondent

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**LIBRARY HEADING**

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**Judge:** The Honourable Justice Robert W. Wright

**Heard:** By written submissions filed July 30, August 16 and 31, 2004

**Written**

**Decision:** September 24, 2004

**Subject:** Sections 29(12), 62 and 94(1) of the *Assessment Act* - jurisdiction of the Supreme Court to determine acreage to which partial tax exemption should apply and resulting tax calculation.

**Summary:** In an earlier decision, the court ruled that Shaw Island Owners Association was a non-profit recreational organization whose 13 acres of land were partially exempt from taxation under s. 29 of the *Assessment Act*. The court reserved jurisdiction to resolve any further disputes arising between the parties in the determination of the amount of tax owing. The Director of Assessment subsequently challenged the jurisdiction of the Supreme Court to resolve any such further dispute, maintaining that it fell within the exclusive jurisdiction of the Regional Assessment Appeal Court and its appellate body, the Nova Scotia Utility and Review Board.

**Issues:** Does the Supreme Court have jurisdiction to determine the identity and amount of acreage to which the partial tax exemption applies, and the resulting tax calculation?

**Result:** The jurisdiction of the Supreme Court is not derived residually from s.29(12) of the *Assessment Act* but rather is derived directly from s.94(1). The latter provision confers jurisdiction on the Supreme Court to determine any question relating to an assessment other than as to (a) persons properly on or off the tax roll, (b) valuation of properties, or (c) classification of properties. The present dispute did not fall within any of these three exceptions and hence the Supreme Court had the requisite jurisdiction even if s.29(12) might be interpreted as conferring overlapping jurisdiction on the Regional Assessment Appeal Court.

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DECISION. QUOTES MUST BE FROM THE DECISION, NOT THE COVER SHEET.**

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