Amanda R. Dunfield
[redacted]

March 24, 2025

West Hants Regional Municipality
ATTN. WHRM Council
76 Morison Drive
Windsor, NS
B0N 2T0

Good afternoon Council,

I am writing today to follow up on my November 22 and December 9, 2024 correspondences.
On page 3 of this note you will find quickly compiled calculations which illustrate the approximate magnitude of additional financial impact that will be imposed on families who feel they can no longer tolerate life in the Windsor Flood Zone, and are searching for exit strategies that involve attempts at re-homing their families. Please know not all will be able to absorb these losses, particularly when consideration is given to the losses they have already incurred due to damages by the combined sewer overflows. It's a sad thing to watch, a community of people begging, losing hope and breaking. This is nothing to be proud of.

These calculations were based on four assumptions, which are documented at the top of the following page. Approximate property tax differentials have been calculated for 5-to-30-year increments and range from 5-year values of $21,337 to $128,022 est. over thirty years of anticipated home ownership. Assumably, those needing homes larger than my small footprint home will pay significantly more.

This leads me to three questions:

1. Has the Municipality undertaken to contact the Nova Scotia Federation of Municipalities to inquire if collective interest exists in lobbying the province to

extend the class of persons eligible for tax cap migrations (or similar) to include others impacted by climate change or other events?

2. Has the Municipality undertaken to contact Premier Houston or MLA Sheehy Richard to ask the province to consider further amending the January 10, 2025 dated amendment to Residential and Resource Property Taxation Assessment Regulations (section 179 of the Assessment Act) so as to extend the criteria prescribed under clause 45A(2)(e) to other property owners impacted by climate change related events, situations of managed retreat, other forms of government purchase, etc. and thereby extending the class of persons to which Section 45A of the Act would apply (re. tax cap migration in a manner similar to Transfer or Devolution)?
3. If neither of the above has yet occurred, does interest or intent exist in further exploring these options on behalf of the taxpayers of this municipality?

Property Tax Differential Calculations

Based on the following assumptions:

1. Realtor provided information: Windsor NS median sales price for 1,500 sq ft or less (3bed – 2bath) = $369,900
2. 2025 Property Assessment Notice for [redacted] Capped Assessment of $110,700
3. 2024/2025 Windsor residential property tax rate $1.6464/$100 assessed value
4. Accessed value, capped assessment and tax rate never change.

Est Property Taxes [redacted] based upon the above assumptions = **$1822.56**

Est Property Taxes of Windsor Median sales price home = **$6090.03**

Annual property tax differential *(no tax cap migration)*= **$4267.47**

Leading to increases in property taxes payable over various terms of ownership:

5 years = $21,337.35

10 years =$42,674.70

15 years = $64,011 est.

20 years = $85,348 est.

25 years = $106,685 est.

30 years = **$128,022** est. ***

*** At least three homeowners of identified for potential CSO Buyout feel strongly enough about the absolute need to move their families asap from the Windsor Flood Zone that they've already investigated the mortgages they will be required to take on to leave under the current draft CSO buyout policy parameters.

One will go from no mortgage and imminent retirement to a mortgage and continued employment of significant duration, estimated to be end of life.

Another will go from no mortgage and retirement to a full term mortgage and a return to employment of very significant duration.

The third will go from approx. 10 yrs remaining on a low monthly payment mortgage to needing to take on more debt and extending the term of current mortgage.

Amanda R. Dunfield
[redacted]
Windsor NS
B0N 2T0
Cell: [redacted]
Email: [redacted]

November 22, 2024

West Hants Regional Municipality
ATTN. WHRM Council
76 Morison Drive
Windsor, NS
B0N 2T0

Good Morning Council,

I am writing today to draw your attention to prior discussions of Council about WHRM's Combined Sewer Overflow (CSO) Residential Buyout program; more specifically conversations about property tax offsetting and inquiries of Property Valuation Services Corporation (PVSC).

The minutes of the September 10, 2024 Committee of the Whole meeting reflect the Combined Sewer Overflow (CSO) Residential Buyout program was discussed between 19:37 and 20.38. They state a suggestion was made that PVSC be contacted to inquire about having 'something in place where property purchases were characterized within the current CAP environment as if the properties were being purchased from a family member so the value of the CAP on the current property stays in place for as long as they own the property (new purchase)' [Transfer or Devolution: subsection 45A(5) of the Assessment Act], as this 'may be cleaner than utilizing a grant system. If changes were required for a new program through PVSC, there was value in knowing when the Capped assessment would eventually equal the total assessment. How long would that take? There was value in knowing when the total assessment would eventually equal market value. This may help with discussions around a lump sum amount, if supported.'

This matter, the sudden increase in the frequency and severity of combined sewer overflows on South Stannus Street, often after as little of as 10 minutes of heavy precipitation, was defined as needing urgency in 2021 and it's already been over 60 days since the contacting of PVSC was first mentioned.

As a gentle reminder:

- There have been approximately 20 overland combined sewer overflow events documented since 2021.
- A re-construction plan promised for 2022 has yet to be tabled.
- Requests for a flood emergency response plan were denied.
- Requests for assistance have been denied.
- We have urgent and serious concerns about the reoccurring health hazard of the combined sewer overflows in our community, and despite this being a critical issue that has potential to cause serious diseases there are no plans in place to address health problems related to this situation.

I would like to ask Council to consider making a motion to direct the CAO to direct staff to issue correspondence to PVSC prior to the next Committee of the Whole meeting for the purpose of making the inquiries discussed September 10, 2024; for example, what programming similar that of the Transfer or Devolution process is available to characterize newly purchased property within the current provincial CAP environment and, if one does not exist, what would be required to draft a new program specific to this situation, or others of managed retreat and government purchase.

Thank you in advance. Have a safe and happy weekend.

Sincerely,

Amanda Dunfield

From:	Amanda Dunfield
To:	Bob Morton; Bonnie Smith; Chrystal Remme; Debbie Francis; Jim Ivey; John Smith; Kayla Leary-Pinch; Paul Morton; Paul Wheadon; Rupert Jannasch; Scott McLean; Abraham Zebian; Mark Phillips; Abraham Zebian; Deanna Snair
Subject:	Windsor Flood Zone Combined Sewer Overflows: PVSC - NSFM / Intact 2024 Municipal Climate Resiliency Grants Program
Date:	December 9, 2024 11:09:10 PM

Good morning Council,

Thank you Councillor Remme for suggesting NSFM be contacted to inquire about a collective lobby for a provincial PVSC rate cap migration program applicable to situations of managed retreat, disaster, etc.

While I'm aware an undertaking requiring a legislative change would be unlikely to occur in a timely enough manner to be of benefit to our Windsor Flood Zone Combined Sewer Overflow Buyout Policy group, it sounds to be a very worthwhile consideration in preparing for future situations.

I am hopeful the Municipality is open to championing a provincial climate ready CAP migration program among their municipal

counterparts.

I also wanted to take this opportunity to draw council's attention to Intact's 2024 Municipal Climate Resiliency Grants Program.

I do not recall hearing mention of an application made to this funding program in the past year. The application deadline is January 31, 2025. The program is described as providing up to $200k towards flood or wildfire mitigation programs, and appears to encompass home flood protection program funding.
Although I came across information on this funding source elsewhere, it is listed on the NSFM website. More than likely, staff are very familiar with the program and have already accessed any funding available to the Municipality through it. I thought it wouldn't hurt to pass the information along anyhow, should council wish to inquire.
https://www.intactfc.com/in-the-community/municipal-climate/mcrg-program-details

Sincerely,
Amanda Dunfield

West Hants
something inspiring awaits

WEST HANTS REGIONAL MUNICIPALITY REPORT

Information ☐	Recommendation ☐	Decision Request ☐	Councillor Activity ☐

To:	**Committee of the Whole**
Submitted by:	**Councillor Jim Ivey, Windsor South, District 11**
Date:	Dec 2, 20024
Subject:	PVSC Correspondence - Capped Assessment Option in Property Buyout Policy Discussion

---

LEGISLATIVE AUTHORITY

Meeting and Committee Procedural Policy: Councillor Reports
Province of Nova Scotia Capped Assessment Program: Legislated 2004
PVSC: Property Assessment Program Administration

RECOMMENDATION or DECISION REQUEST:

2 Possible motions for consideration by council are drafted for discussion.

While a bit more complex, if we want to use the administrative mechanism or structure within the "Capped Assessment Program" we might consider;

Council direct the CAO to write West Hants MLA, Melissa-Sheehy-Richard to seek an amendment to the existing legislation for the Capped Assessment program (or the creation of a new program), that would provide home owners in Nova Scotia who are forced to move from their properties on a managed retreat basis (due to climate change, environmental hazards or catastrophe), by grand-fathering the capped values in the new replacement homes they could be required to purchase.

A simpler alternative could be to include a lump sum amount as an equitable accommodation within the potential buyout policy. The lump sum could be calculated as the difference for each affected property between the current capped value of their home and the average market value of the existing home for a period of x years.

A motion of this nature might be considered as
Council direct the CAO to include an accommodation within the buy-out policy that calculates the difference between the current capped value of the properties and the average of the

market value assessments recently undertaken as part of the analysis in the drafting of the proposal for a Property Buyout Policy.

BACKGROUND

Flooding issues within West Hants have become an ongoing issue as have discussions on possible solutions to address the hazards of combined sewer overflows.

12 months ago the subject of possible property buyouts for flood victims was initially raised. In the last 8 month +/-, a potential property buyout policy or program for victims of repeated combined sewer overflows surfaced.

Discussions in determining if a policy would be feasible focussed on the equitable cost of property buyouts, including resident one-time costs for lawyers, real estate agents, moving fees and other items. Additionally, the matter of the lost benefit associated with the capped assessment program was identified.

Property ✓	Public Opinion ✓	Environment ✓	Social ☐	Economic ✓	Councillor Activity ✓

DISCUSSION

The policy being developed as a property buyout option for Council is complex in and of itself. It involves crafting a solution for a most unfortunate and ongoing issue within West Hants.

The one-time fees identified (legal, real estate, moving and so forth), seem to be a fairly straight forward matter for costing.

The benefit (or cost of loss) associated with the CAP program is more complex. It involves existing legislation not created for this specific purpose and it could involve properties within or outside of West Hants (where jurisdiction does not exist for West Hants to implement a change to tax structure). Additionally, to note, since the CAP program is a function of a provincial legislation, it is not assured or guaranteed to serve this purpose or to be approved. Nor is it likely to be a timely fix for this situation.

While utilizing the CAP program for the administration of a continued CAP value in a new property purchase sounds attractive, it might not be a realistically feasible solution. As originally discussed, we could inquire about it but shouldn't likely count on it.

For the reasons identified, it might be more prudent in the short-term or in parallel to incorporate an equitable fixed value option that calculates the difference between the current capped assessment value and the current market assessment value.

As an example:

Capped Assessment Value **$225,000**, Market Assessment Value **$325,000** Difference: **$100,000**
Tax Rate Difference: $100,000 at $1.65 per 100: $1650/year times x number of years.

As noted above while the structure and mechanism within the CAP program can appear to have the ability to manage this type of situation, it could be more complex than it appears on the surface.

This report been drafted to identify the two options in a concise fashion for consideration as part of the policy being put together. Council may wish to consider it as it reviews the policy draft and provide direction accordingly.

NEXT STEPS

To Be Determined.

FINANCIAL IMPLICATIONS

To be Determined

ALTERNATIVES

To Be Determined

ATTACHMENTS

Correspondence from Amanda Dunfield

CHIEF ADMINISTRATIVE OFFICER REVIEW

Councillor Ivey has provided options for Council to consider in relation to the request from Ms. Dunfield. He is accurate in stating that the current CAPPED Assessment Program (CAP) legislation does not allow for what is being requested and an amendment would be required. Further details regarding the program can be found at the following website.

https://www.pvsc.ca/understand-your-assessment/capped-assessment-program

Staff await Council's discussion regarding the matter.

Report Prepared by: ______________________________

Report Reviewed by: ______________________________
Mark Phillips, Chief Administrative Officer

Assessment Act (am) - Bill 450

An Act to Amend Chapter 23 of the Revised Statutes, 1989, the Assessment Act, Respecting a Property Tax Cap for Disaster Victims

Introduced by Honourable Ben Jessome, Hammonds-Plains–Lucaville

RSS feed for this bill

Bill No.	Bill Type	Assembly Session	Party
450	Private Member's Bill	Assembly 64, Session 1	Liberal

Progress of the Bill

1	2	LA	WH	3	RA
First Reading	Second Reading	Law Amendments Committee	Committee of the Whole House	Third Reading	Royal Assent

Stage	Date
First Reading	March 26, 2024 - Bill as introduced

Second Reading Debates	March 27, 2024
Law Amendments Committee	

View other Bills introduced in Assembly 64, Session 1

More Information

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Menu

BILL NO. 450

(as introduced)

1st Session, 64th General Assembly
Nova Scotia
2 Charles III, 2024

Private Member's Bill

Assessment Act (amended)

The Honourable Ben Jessome
Hammonds Plains–Lucasville

First Reading: March 26, 2024

(Explanatory Note)

Second Reading:

Third Reading:

Explanatory Note

This Bill prevents a dwelling or accessory building that was reconstructed after a disaster from being reassessed for the purpose of the assessment cap as of the date of the reconstruction.

An Act to Amend Chapter 23 of the Revised Statutes, 1989, the Assessment Act, Respecting a Property Tax Cap for Disaster Victims

Be it enacted by the Governor and Assembly as follows:

1 Section 45A of Chapter 23 of the Revised Statutes, 1989, the Assessment Act, as enacted by Chapter 10 of the Acts of 2004 and amended by Chapter 11 of the Acts of 2008, is further amended by adding immediately after subsection (4) the following subsection:

> (4A) In subsection (4), "construction not included in the base-year assessment" and "new construction" do not include the reconstruction of a dwelling or accessory building on a property if the dwelling or accessory building existed, was previously assessed and was destroyed by a disaster, including a wildfire, flood or hurricane.

More Information

- Full Glossary
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Residential and Resource Property Taxation Assessment Regulations
made under Section 179 of the
Assessment Act
R.S.N.S. 1989, c. 23
O.I.C. 2004-415 (effective October 28, 2004), N.S. Reg. 219/2004
amended to O.I.C. 2025-5 (effective January 10, 2025), N.S. Reg. 5/2025

Table of Contents

Please note: this table of contents is provided for convenience of reference and does not form part of the regulations.
Click here to go to the text of the regulations.

Citation

1 These regulations may be cited as the *Residential and Resource Property Taxation Assessment Regulations*.

Definitions

2 In these regulations,

"Act" means the *Assessment Act*;

"2023 wildfires" means the destructive wildfires that occurred between May 28, 2023, and June 4, 2023, in the Halifax Regional Municipality, the Municipality of the District of Shelburne and the Municipality of the District of Barrington, resulting in significant property damage, including the loss of homes;

"Schedule A property" means a residential property identified by the list of assessment account numbers in Schedule A.

Classes of residential property

3 **(1)** Taxable residential property that is vacant or, if improved, has no greater than 3 dwelling units is prescribed as a class of residential property to which Section 45A of the Act applies.

(2) A condominium that is owner occupied is prescribed as a class of residential property to which Section 45A of the Act applies.

(3) A mobile home is prescribed as a class of residential property to which Section 45A of the Act applies.

(4) Effective on and after the 2009-2010 municipal taxation year, a mobile home park is prescribed as a class of residential property to which Section 45A of the Act applies.

Class of persons affected by the 2023 wildfires

3A **(1)** Property owners who meet the following criteria are prescribed under clause 45A(2)(e) as a class of persons to whom Section 45A of the Act applies:

(a) they owned a Schedule A property when the property was destroyed or made uninhabitable by the 2023 wildfires;

(b) ~~subsection~~ [Section] 45A of the Act applied to the property referred to in clause (a), in accordance with subsection 45(2) of the Act, at the time the property was destroyed or made uninhabitable by the 2023 wildfires.

(2) For greater certainty, a property owner, other than one to whom subsection 45A(5) of the Act applies, who acquires a Schedule A property after June 4, 2023, is not a member of the class of persons prescribed in subsection (1).

(3) The base year for a Schedule A property owned by a member of the class of persons prescribed in subsection (1) does not change and remains the same as it was immediately before the 2023 wildfires.

Additional rules for the operation of Section 45A for class of persons in [Section] 3A

3B (1) In this Section,

"2023 wildfire construction" means construction to rebuild residential property owned by a member of a class of persons prescribed in Section 3A that was destroyed or made uninhabitable by the 2023 wildfires, to the extent that the construction results in residential improvements substantially similar in size and style as existed immediately before the 2023 wildfires, allowing for differences that may result from the evolution in building codes, materials and construction methods, and allowing for up to a 25% increase in square footage.

(2) This Section applies only to 2023 wildfire construction that is substantially complete by December 1, 2027.

(3) For the purposes of subclause 45A(4)[(b)](iii) of the Act, 2023 wildfire construction is considered construction included in the base year assessment.

(3A) Subsection 45(4) of the Act must be interpreted to ensure that 2023 wildfire construction does not result in a taxable assessed value under that subsection that is greater than the taxable assessed value for the property immediately before the 2023 wildfires plus the prescribed percentage for each successive municipal taxation year applied in accordance with subclause 45A(4)[(b)](ii) of the Act.

(4) This Section applies only if it results in a lower taxable assessed value under subsection 45(4) of the Act for the property owner.

Classes of taxable resource property

4 Taxable resource land that is vacant is prescribed as a class of taxable resource property to which Section 45A of the Act applies.

Classes of persons

5 (1) Corporations that are family trusts or farmers' cooperatives whose head offices are in the Province and in which the majority of the issued and outstanding shares are owned or beneficially owned by persons who are ordinarily resident in the Province for more than 183 days in a calendar year are prescribed as a class of persons for the purposes of clause 45A(2)(e) of the Act.

(2) Brothers and sisters who are the owners of property conveyed to them or inherited by them as persons listed in subsection 45A(5) of the Act are prescribed as a class of persons for the purposes of clause 45A(2)(e) of the Act.

(3) Effective on and after the 2009-2010 municipal taxation year, persons, including bodies corporate, who own mobile home parks are prescribed as a class of persons for the purposes of clause 45A(2)(e) of the Act.

(4) Effective on and after the 2009-2010 municipal taxation year, corporations, the primary business of which is farming, whose head offices are in the Province and in which the majority of the issued and outstanding shares are owned or beneficially owned by persons who are ordinarily resident in the Province, are prescribed as a class of persons for the purposes of clause 45A(2)(e) of the Act.

Percentage for purpose of calculating taxable assessed value

6 The percentage used for the purpose of calculating the taxable assessed value of a property pursuant to Section 45A of the Act is prescribed as follows:

(a) 15%, for the municipal taxation year 2002-2003;

(b) 15%, for the municipal taxation year 2003-2004;

(c) 10%, for the municipal taxation year 2004-2005;

(d) 10%, for the municipal taxation year 2005-2006;

(e) 10% for the municipal taxation year 2006-2007;

(f) 10% for the municipal taxation year 2007-2008.

Municipal taxation year as base year

7 **(1)** Subject to clause 45A(1)(a) of the Act, the 2007-2008 municipal taxation year is prescribed as the base year for the purpose of Section 45A of the Act.

(2) Despite subsection (1), the 2001-2002 municipal taxation year is prescribed as the base year for property to which Section 45A of the Act first applied in the municipal taxation years 2006-2007 and 2007-2008.

(3) The 2007-2008 municipal taxation year is prescribed as the base year for mobile homes to which Section 45A of the Act first applied in the municipal taxation year 2008-2009.

(4) The 2007-2008 municipal taxation year is prescribed as the base year for mobile home parks.

(5) Despite subsection (1), the 2008-2009 municipal taxation year is prescribed as the base year for cooperative housing property.

(6) Despite subsection (1), the 2008-2009 municipal taxation year is prescribed as the base year for corporations prescribed as a class of persons by subsection 5(4).

Proof of residency

8 **(1)** An individual is ordinarily resident in the Province for purposes of Section 45A of the Act if the individual is ordinarily resident in the Province for more than 183 days in a calendar year.

(2) When requested by the Director, an owner of property claiming to be ordinarily resident in the Province must, no later than the date specified by the Director, provide to the Director a completed certification in Form 3 and any evidence of residence that the Director requires.

Forms

9 **(1)** A notice of a transfer or devolution under subsection 45A(5) of the Act may be as set out in Form 1.

(2) A notice of acquisition under subsection 45A(6) or 45A(7) of the Act may be as set out in Form 2.

(3) A notice of residency under subsection 45A(7) or clause 45A(8)(a) of the Act and proof of residency under subsection 45A(9) of the Act may be as set out in Form 3.

(4) A notice of conversion under subsection 45A(6) or clause 45A(8)(b) of the Act may be as set out in Form 4.

Schedule A: List of Assessment Account Numbers

(Sections 3A and 3B)

Assessment Account Numbers

00095214	08962987	09505709	10027918	03515362

00570893	08962995	09505717	10027926	03525252
01040685	08968438	09509461	10027934	03727513
01491482	09125353	09509488	10028001	03856046
03245659	09125361	09509496	10067324	04736362
03296865	09125396	09510494	10073987	04835352
03530787	09125418	09510508	10135370	04984358
03645649	09125469	09580441	10135389	05879027
04153073	09125612	09586687	10135400	06055931
04154657	09126171	09586695	10135419	08454086
04251059	09126228	09588027	10135461	00146277
04964012	09199888	09607943	10135478	00262293
07664923	09199896	09608052	10183308	00461962
07671490	09199950	09768017	10183316	01147501
07678908	09199969	09768033	10183324	01147897
08606366	09199985	09768041	10300495	01839055
08606668	09199993	09768068	10384109	01905457
08606692	09200002	09768084	10500176	02054612
08606722	09200010	09768092	10500184	02346478
08606897	09200029	09768106	10500192	02409518
08877297	09200045	09777776	10500338	02416638
08934681	09389075	09777784	10500397	03323544
08935254	09389105	09777792	10500400	03521052
08935386	09389113	09777806	10500419	04411013
08935475	09389504	09907238	10500486	05106729
08935505	09498575	10027586	10500494	05108403
08962278	09498583	10027594	00134805	05108411
08962723	09498591	10027632	01743368	05244943
08962928	09498605	10027705	01885898	05355079
08962936	09505652	10027713	02015722	05355087
08962952	09505660	10027781	02387999	05553776
08962960	09505687	10027853	02608979	06169627
08962979	09505695	10027896	03497127	10416086

Form 1
Notice of Transfer or Devolution
(pursuant to subsection 45A(5) of the *Assessment Act*)

To: The Director of Assessment

I, ______________________________ (*name of person submitting notice*), hereby give notice that the real property or a partial interest in the real property located at _______________ _______________ (*street*) in _____________________ (*city, town, municipality*), County of ___________________, Assessment Account Number ______________________, has been

(check one)
□ transferred
□ devolved

pursuant to subsection 45A(5) of the *Assessment Act* on the _______ day of _____________, 20____, to ___________________________________, (*name of recipient*) a

(check one)
□ spouse, child, grandchild, great-grandchild, parent or grandparent of an owner of the property, or
□ a member of a class of persons prescribed for the purposes of subsection 45A(5) of the Act.

Dated at ______________________, Province of _______________, this _____ day of _______________, 20___.

____
Signature

Form 2
Notice of Acquisition
(pursuant to subsections 45A(6) and 45A(7) of the *Assessment Act*)

To: The Director of Assessment

I/We, ___________________________ (*name(s) of person(s) submitting notice*), hereby give notice that the real property located at ________________________________ (*street*), in ________________________ (*city, town, municipality*), County of _______________, Assessment Account Number ________________________, was acquired on the _______ day of _________________, 20____.

Dated at ______________________, Province of ______________, this _____ day of ______________, 20___.

____
Signature

Form 3
Notice of Residency
(pursuant to subsection 45A(7), clause 45A(8)(a)
and subsection 45A(9) of the *Assessment Act*)

To: The Director of Assessment

I/We, ______________________________ (*name(s) of person(s) submitting notice*), of ______________________________ (*street*) in ______________________ (*city, town, municipality*), County of ____________________, Assessment Account Number ________ ____________________, hereby give notice and hereby certify,

(a) pursuant to clause 45A(8)(a) of the *Assessment Act*, that ______________________ ______________________ (*name*) ceased to be ordinarily resident in the Province of Nova Scotia as of the __________ day of ______________________, 20___.

OR

(b) pursuant to subsection 45A(7) or 45A(9) of the *Assessment Act*, that __________ ______________________________________ (*name*) became a resident of the Province of Nova Scotia on the ________ day of ____________________, 20___.

(Please complete one of (a) or (b) above.)

Dated at ______________________, Province of ______________, this _____ day of ______________, 20___.

____
Signature

Form 4
Notice of Conversion
(pursuant to subsection 45A(6) and clause 45A(8)(b) of the *Assessment Act*)

To: The Director of Assessment

I/We, ______________________________ (*name(s) of person(s) submitting notice*), hereby give notice that the real property located at ______________________________ (*street*) in ________________________ (*city, town, municipality*), County of ____________________, Assessment Account Number _________________, has been converted:

(Please check and complete one of (a) or (b) below.)

☐ **(a)** pursuant to subsection 45(6) of the *Assessment Act*, to the class of property described in:

☐ clause 45A(2)(a) of the Act (residential property having no more than one dwelling unit on a single lot)

☐ clause 45A(2)(b) of the Act (residential property of a prescribed class)

☐ clause 45A(2)(c) of the Act (taxable resource property of a prescribed class)

of which at least a half interest is owned by

☐ ______________________________ (*name(s)*), who is/are an individual/individuals ordinarily resident in the Province of Nova Scotia in accordance with clause 45A(2)(d) of the Act,

and/or

☐ ______________________________ (*name(s)*), who is/are a member/members of a prescribed class of persons in accordance with clause 45A(2)(e) of the Act;

OR

☐ **(b)** pursuant to clause 45A(8)(b) of the *Assessment Act*, to a class of property not described in or prescribed for the purpose of subsection 45A(2) of the Act,

on the ______ day of _______________, 20___ (*date of conversion*).

Dated at ________________________, Province of ________________, this _____ day of ________________, 20___.

____
Signature

Legislative History Reference Tables

Residential and Resource Property Taxation Assessment Regulations N.S. Reg. 219/2004
Assessment Act

Note: The information in these tables does not form part of the regulations and is compiled by the Office of the Registrar of Regulations for reference only.

Source Law

The current consolidation of the *Residential and Resource Property Taxation Assessment Regulations* made under the *Assessment Act* includes all of the following regulations:

N.S. Regulation	In force date*	How in force	Royal Gazette Part II Issue
219/2004	Oct 28, 2004	date specified	Nov 12, 2004
114/2005	Jun 2, 2005	date specified	Jun 24, 2005
80/2006	Jun 15, 2006	date specified	Jul 7, 2006
302/2007	Jun 14, 2007	date specified	Jul 6, 2007
456/2007	Dec 21, 2007	date specified	Jan 4, 2008
337/2008	Jul 29, 2008	date specified	Aug 15, 2008
403/2008	Jan 1, 2009	date specified	Oct 24, 2008
5/2025	Jan 10, 2025	date specified	Jan 24, 2025

The following regulations are not yet in force and are not included in the current consolidation:

N.S. Regulation	In force date*	How in force	Royal Gazette Part II Issue

*See subsection 3(6) of the *Regulations Act* for rules about in force dates of regulations.

Amendments by Provision

ad. = added
am. = amended
fc. = fee change
ra. = reassigned
rep. = repealed
rs. = repealed and substituted

Provision affected	How affected
2	rs. 5/2025
3..	ra. 3(1) 114/2005
3(2)...	ad. 114/2005

ad. = added am. = amended	fc. = fee change ra. = reassigned	rep. = repealed rs. = repealed and substituted

Provision affected	How affected
3(3)	ad. 302/2007
3(4)	ad. 456/2007; rs. 337/2008
3A-3B	ad. 5/2025
5(3)	ad. 408/2008
5(4)	ad. 408/2008
6	am. 114/2005
6(e)	ad. 114/2005, am. 80/2006
6(f)	ad. 80/2006
7	am. 114/2005, 456/2007; ra. 7(1) 337/2008
7(1)	ad. 408/2008
7(2)	ad. 337/2008; rs. 408/2008
7(3)	ad. 408/2008
7(4)	ad. 408/2008
7(5)	ad. 408/2008
7(6)	ad. 408/2008
8	rs. 302/2007
8(a)	rs. 114/2005
8(c)	am. 114/2005
Schedule A	ad. 5/2025
Form 3	am. 114/2005

Note that changes to headings are not included in the above table.

Editorial Notes and Corrections

	Note	Effective date
1	Second subsection 3B(3) added by N.S. Reg. 5/2025 renumbered as subsection 3B(3A) for the purposes of this consolidation.	

Repealed and Superseded

N.S. Regulation	Title	In force date	Repealed date

Note: Only regulations that are specifically repealed and replaced appear in this table. It may not reflect the entire history of regulations on this subject matter.
