

# Annual Application for Seasonal Tourist Business Designation

## What is a Seasonal Tourist Business?

A seasonal tourist business means a business that is closed for at least four consecutive months in the taxation year and is:

- a) a restaurant
- b) a roofed accommodation, or
- c) a camping establishment.

## Am I eligible for the Seasonal Tourist Business Designation? What criteria must I meet?

In order to be eligible for the reduced commercial tax rate, property owners must apply and demonstrate that the seasonally operated tourist business meets all of the following criteria:

It is open during some part of the taxation year but closed for at least four consecutive months in the same taxation year (NOTE: the taxation year is from April 1 to March 31);

- It is occupied or used for the sole purpose of
  - A restaurant (not including any part of premises licensed under the Liquor Control Act as a cabaret, tavern, beverage room or lounge);\*
  - A roofed accommodation (licensed under the Tourist Accommodations Act, but not including any part of premises licensed under the Liquor Control Act as a cabaret, tavern, beverage room or lounge);\*
  - A camping establishment (licensed under the Tourist Accommodations Act, but not including any part of premises licensed under the Liquor Control Act as a cabaret, tavern, beverage room or lounge).\*

**\*For example, if a business is operated as a restaurant during the day and converts to a lounge or nightclub at anytime, it will not be eligible.**

If the business is not operated by the assessed property owner, it must be operated by their father, mother, brother, sister, son, daughter, grandson, granddaughter or spouse.

- The assessed owner, or the assessed owner's relative as listed above, must manage the business and own at least 50% of the seasonal tourist business or, in the case of a corporation, hold at least 50% of the voting shares.

If the property on which you operate your seasonal tourist business contains more than one business, the property shall be identified by the kind of business that is that property's main business. That property will not be identified as containing a seasonal tourist business unless the main business is a seasonal tourist business and all of the businesses on the premises are closed for at least four consecutive months in the taxation year.

## How do I apply?

Application forms are available on our website at [www.nsassessment.ca](http://www.nsassessment.ca) or are available to be picked up at Assessment Offices, Access Nova Scotia Centres and Municipal Offices. Businesses must apply every year. A separate application must be completed for each seasonal tourist business.

Completed forms should be returned no later than September 1 of each year.

Drop off or mail to any Regional Assessment Office or Access Centre (Addresses can be found on your application form).

## How do I know if I've been approved?

If your property is designated as a Seasonal Tourist Business, it will be noted in your formal assessment notice you receive in January.

## Can I appeal?

Yes. You may appeal within 21 days of the date on your assessment notice.

## Where do I get more information?

Visit our website at [www.nsassessment.ca](http://www.nsassessment.ca) or call your Regional Assessment Office.



## HOW TO COMPLETE AND SUBMIT YOUR SEASONAL TOURIST BUSINESS DESIGNATION APPLICATION FORM

There are six (6) steps in completing your application form. Please provide as accurate information as possible. All sections must be completed in order to process your application.

If you require assistance to complete your application form or for additional information, please visit our website at [www.nsassessment.ca](http://www.nsassessment.ca) or call your Regional Assessment Office (contact numbers are listed on the back of your form).

This application form must be received no later than September 1 of each year.

### STEP 1: PROPERTY/BUSINESS INFORMATION

Please provide your property and business information. All sections must be complete in order to process your application.

- Property owner's name: Please include the name of the assessed property owner.
- Assessment Account Number (AAN): Can be found by calling your assessment office or on your assessment notice.
- Business name.
- Principal business type: Please indicate whether this business is a restaurant; a roofed accommodation; or a camping establishment. (NOTE: If any part of such premises are licensed under the Liquor Control Act as a cabaret, tavern, beverage room or lounge, they will not be eligible.)
- Please include your Tourist Accommodation license number.
- Civic and mailing addresses: Please indicate both the civic and mailing addresses.
- Square footage of the property used for seasonal tourist business: Please indicate the square footage of the property used for seasonal business.

### STEP 2: BUSINESS OWNERSHIP

In order to qualify, the seasonal tourist business must be run by either the property owner or their father, mother, brother, sister, daughter, son, grandson, granddaughter or spouse. Please indicate that person's name and their relationship to you. Also, as the assessed owner (you or your relative as listed above), you must own at least 50% of the seasonal tourist business or, in the case of a corporation, hold at least 50% of the voting shares.

### STEP 3: BUSINESS OPERATIONS

To qualify as a seasonal tourist business, the business must be closed for at least four consecutive months in the taxation year (April 1 to March 31). On your application form, you must indicate the dates in the taxation year that you intend to (1) open the business and (2) close the business. Please also indicate whether there are any other seasonal tourist businesses or other businesses on the same premises, their square footage and the dates they intend to open and close. If there is more than one seasonal tourist business, to be eligible, all of the businesses on the premises must be closed for at least four consecutive months in the taxation year.

### STEP 4: CONTACT INFORMATION

If we need to contact you for information about this application, please indicate your contact information. If it is preferred that we contact someone other than who is listed as the assessed property owner, please provide their contact details.

### STEP 5: SIGNATURE

After completing, please be sure to sign and date your application. Please also make a copy for your records.

### STEP 6: RETURN YOUR COMPLETED APPLICATION FORM

Please return your completed form:

Drop off or mail to any Regional Assessment Office or Access Centre (addresses can be found on your application form)

**This application must be received  
in our office no later than  
September 1 each year.**

**1**

**PROPERTY/BUSINESS INFORMATION**

Please provide your property and business information.   
All sections must be complete in order to process your application.

Assessed property owner's name: \_\_\_\_\_

Assessment Account Number (AAN): \_\_\_\_\_

Business name: \_\_\_\_\_

**Principal business type:**

Restaurant

Camping establishment

Roofed Accommodation

**\*Please note:** If any part of these premises are licensed under the Liquor Control Act as a cabaret, tavern, beverage room or lounge, that portion of the business will not be eligible.

Tourist Accommodation license number: \_\_\_\_\_

Civic Address: \_\_\_\_\_ Mailing Address: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Square footage of property used for seasonal tourist business: \_\_\_\_\_

**2**

**BUSINESS OWNERSHIP**

Does the assessed property owner manage the seasonal tourist business? YES NO

If NO, is the business managed by a father, mother, brother, sister, daughter, son, grandson, granddaughter or spouse of the assessed owner?

If YES, what is the manager's relationship to the assessed owner? \_\_\_\_\_

What is the name of the business manager? \_\_\_\_\_

Does the assessed owner or the assessed owner's relative own at least 50% of the seasonal tourist business or 50% of the voting shares of the company/business?

**3**

**BUSINESS OPERATIONS**

Is the seasonal tourist business closed for at least four consecutive months in the taxation year (April 1 to March 31)? YES NO

Please list the dates in the taxation year the seasonal tourist business intends to open and close. Open: \_\_\_\_\_ (d/m/y)  
Close: \_\_\_\_\_ (d/m/y)

Do any other seasonal businesses operate on the above property?

Restaurant  Camping establishment  Roofed accommodation  Open: \_\_\_\_\_ (d/m/y)  
Close: \_\_\_\_\_ (d/m/y)

Restaurant  Camping establishment  Roofed accommodation  Open: \_\_\_\_\_ (d/m/y)  
Close: \_\_\_\_\_ (d/m/y)

What is the main business on the property? \_\_\_\_\_

Does any other business operate on the above property?

If yes, what other businesses operate on the above property? Open: \_\_\_\_\_ (d/m/y)  
Close: \_\_\_\_\_ (d/m/y)

\_\_\_\_\_  
Name/Business Type

# 4

## CONTACT INFORMATION

Please provide the following contact information in the event we need clarification.

Name: \_\_\_\_\_  
Email: \_\_\_\_\_  
Phone: \_\_\_\_\_  
Fax: \_\_\_\_\_

Mail: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

# 5

## SIGNATURE

I, the undersigned, confirm the information presented in this application form to be correct to the best of my knowledge.

Signature of assessed real property owner: \_\_\_\_\_ Date: \_\_\_\_\_

# 6

## RETURN YOUR COMPLETED FORM

Drop off or mail to any of the following Regional Assessment Offices or Access Centres:

### CENTRAL REGION

Central Region Assessment Office  
2nd Floor, Torrington Place  
780 Windmill Road  
Dartmouth, NS B3B 1T3  
1 800 667 5727

### EASTERN REGION

Eastern Region Assessment Office  
500 George Place  
Sydney, NS B1P 1K6  
1 800 529 7708

Port Hawkesbury Assessment Sub-office  
811 Reeves St., Unit 12  
Chediac Plaza  
Port Hawkesbury, NS B9A 2S4  
1 800 529 7708

### NORTHERN REGION

Northern Region Assessment Office  
136 Esplanade Street  
Truro, NS B2N 2K3  
1 800 280 8963

### SOUTHERN REGION

Southern Region Assessment Office  
PO Box 470  
270 Logan Road  
Bridgewater, NS B4V 2X6  
1 800 380 7775

Yarmouth-Clare Assessment Office  
10 Starrs Road  
Yarmouth, NS B5A 2T1  
1 800 532 8880

### WESTERN REGION

Western Region Assessment Office  
87 Cornwallis Street  
Kentville, NS B4N 2E5  
1 800 280 8979

### Access Nova Scotia Centre

20 St. Andrew's Street  
Antigonish, NS B2G 2L4

### Access Nova Scotia Centre

77 Dufferin Street  
Bridgewater, NS B4V 2W8

### Access Nova Scotia Centre

Superstore Mall  
126 South Albion Street  
Amherst, NS B4H 2X3

### Access Nova Scotia Centre

West End Mall  
6960 Mumford Road  
Halifax, NS B3L 4P1

### Access Nova Scotia Centre

28 Aberdeen Street  
Kentville, NS B4N 2N1

### Access Nova Scotia Centre

Superstore Mall  
650 Portland Street  
Dartmouth, NS B2W 6A3

### Access Nova Scotia Centre

Moxham Centre  
380 King's Road  
Sydney, NS B1S 1A8

### Access Nova Scotia Centre

35 Commercial Street, Suite 101  
Truro, NS B2N 3H9

### Access Nova Scotia Centre

218 MacSween Street, Suite 22  
Provincial Building  
Port Hawkesbury, NS B9A 2J9

### Access Nova Scotia Centre

Provincial Building  
10 Starrs Road, Suite 127  
Yarmouth, NS B5A 2T1

**This application must be received in our office no later than September 1 of each year.**

If you have any questions or require additional information, please visit our website at [www.nsassessment.ca](http://www.nsassessment.ca) or call your Regional Assessment Office. Please make a copy of this form for your records.