



**Executive  
Council**

Nova Scotia

*A certified copy of an Order in Council dated  
January 10, 2025*

**N.S. Reg.** 5/2025

**FILED**

**Date:** January 10, 2025

**Rachel L. Jones  
Registrar of Regulations  
Province of Nova Scotia**

2025-5

The Governor in Council, on the report and recommendation of the Minister of Municipal Affairs dated January 8, 2025, and pursuant to Section 179 of Chapter 23 of the Revised Statutes of Nova Scotia, 1989, the *Assessment Act*, is pleased to amend the *Residential and Resource Property Taxation Assessment Regulations*, N.S. Reg. 219/2004, made by the Governor in Council by Order in Council 2004-415 dated October 28, 2004, in the manner set forth in Schedule “A” attached to and forming part of the Report and Recommendation, effective on and after January 10, 2025.

**Certified to be a true copy**

  
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**Jeannine Lagassé**  
Clerk of the Executive Council

## Schedule “A”

**Amendment to the *Residential and Resource Property Taxation Assessment Regulations*  
made by the Governor in Council under Section 179  
of Chapter 23 of the Revised Statutes of Nova Scotia, 1989,  
the *Assessment Act***

- 1 The *Residential and Resource Property Taxation Assessment Regulations*, N.S. Reg. 219/2004, made by the Governor in Council by Order in Council 2004-415 dated October 28, 2004, are amended by repealing Section 2 and substituting the following Section:

### 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.

- 2 The regulations are further amended by adding the following headings and Sections immediately after Section 3:

### 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 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 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)(iii) of the Act, 2023 wildfire construction is considered construction included in the base year assessment.
- (3) 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)(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.

3 The regulations are further amended by adding the attached Schedule A immediately after Section 9.

**Schedule A: List of Assessment Account Numbers**  
(Sections 3A and 3B)

<b>Assessment Account Numbers</b>				
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