

SEASONAL TOURIST BUSINESS DESIGNATION TIANS

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MATTHEW WHITTLETON, DIRECTOR, COMMERCIAL VALUATION AND DEFENSE

REBECCA VORSTERMANS, VP, STAKEHOLDER RELATIONS AND COMMUNICATIONS

AGENDA

-
- Introduction to PVSC
 - What We Do (& Don't Do)
 - Seasonal Tourist Business Designation Program

INTRODUCTION TO PVSC



- PVSC = Property Valuation Services Corporation
- Independent, not-for-profit organization
- Created by the *Property Valuation Services Corporation Act* in April 2007
- Municipally funded
- Provide property assessment services as per the *Nova Scotia Assessment Act*

WHAT WE DO & DON'T DO

PVSC:

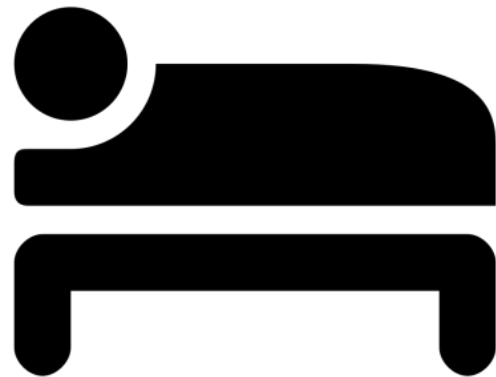
- Delivers an Assessment Roll to all 49 NS municipalities by December 31 each year
- Delivers ~630,000 Assessment Notices to NS property owners each January
- Administers the Seasonal Tourist Business Designation Program on behalf of the NS government

PVSC does **NOT**:

- Have the authority to:
 - Set tax rates or collect taxes
 - Create tax policy or provide tax relief
 - Change the eligibility requirements or application deadline for the Seasonal Tourist Business Designation Program

WHAT IS A SEASONAL TOURIST BUSINESS?

A restaurant, roofed accommodation, or camping establishment that is closed at least four months in the tax year



WHO IS ELIGIBLE?

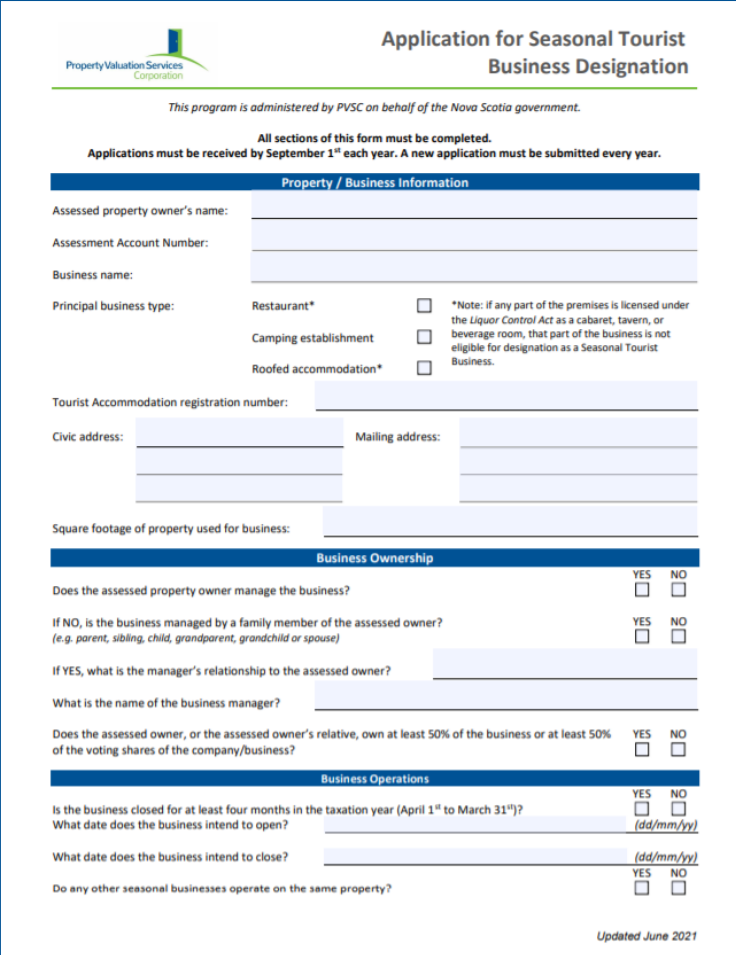
Eligible businesses are:

- ✓ Closed for at least four months in the tax year (April 1 - March 31)
- ✓ A restaurant, roofed accommodation, or camping establishment *
- ✓ Operated by the assessed property owner or their relative (parent, sibling, child, grandchild or spouse)
- ✓ Managed and at least 50% owned by the property owner or their relative. In the case of a corporation, at least 50% of the voting shares must be held by the property owner or their relative

HOW DO I APPLY?

1. Fill out and sign the application form.
2. Send the completed form to PVSC by September 1st every year

PVSC does **not** have the jurisdiction to extend the deadline or accept late applications



Property Valuation Services Corporation

Application for Seasonal Tourist Business Designation

This program is administered by PVSC on behalf of the Nova Scotia government.

All sections of this form must be completed.
Applications must be received by September 1st each year. A new application must be submitted every year.

Property / Business Information

Assessed property owner's name: _____

Assessment Account Number: _____

Business name: _____

Principal business type: Restaurant* *Note: If any part of the premises is licensed under the Liquor Control Act as a cabaret, tavern, or beverage room, that part of the business is not eligible for designation as a Seasonal Tourist Business.
Camping establishment
Roofed accommodation*

Tourist Accommodation registration number: _____

Civic address: _____ Mailing address: _____

Square footage of property used for business: _____

Business Ownership

Does the assessed property owner manage the business? YES NO

If NO, is the business managed by a family member of the assessed owner? (e.g. parent, sibling, child, grandparent, grandchild or spouse) YES NO

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 business or at least 50% of the voting shares of the company/business? YES NO

Business Operations

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

What date does the business intend to open? _____ (dd/mm/yy)

What date does the business intend to close? _____ (dd/mm/yy)

Do any other seasonal businesses operate on the same property? YES NO

Updated June 2021

HOW DO I APPLY?

- Application forms are mailed to previous participants each July
- Application forms can be downloaded from www.pvsc.ca
- If you need help filling out the application, contact us at:

1-800-380-7775 or inquiry@pvsc.ca

Forms and Guides

PVSC FORMS AND GUIDES

You can fill out and submit these forms online. Or, you can download or print PDF copies of the forms and submit them by mail, email, or fax. **All forms must be signed by the property owner.**

- Property Assessment Appeal: PDF Form
- Property Assessment Appeal Withdrawal: PDF Form
- NSUARB Appeal: PDF Form
- Request for Mailing Address Change*: PDF Form
- Authorization for Property Assessment File Access: PDF Form
- Manufactured Home Transfer: PDF Form
- CAP Notice of Residency: PDF Form
- Notice of Transfer or Devolution: PDF Form
- Application for Seasonal Tourist Business Designation: PDF Form
- Income and Expense Forms and Guides are available here.

HOW DO I KNOW IF I'VE BEEN APPROVED?



If your property is designated as a Seasonal Tourist Business, it will be noted on your Property Assessment Notice sent in January



If your application is denied, you will be contacted by PVSC

THANK YOU!



Property Valuation Services
Corporation

A truly valued Nova Scotia

1-800-380-7775

www.pvsc.ca

inquiry@pvsc.ca