



# Nova Scotia

## Property Assessment and Tax Information



QUERY	INTERPRETATION
<i>Date Assessment Roll Returned</i>	31st December
<i>Assessment Appeal Deadlines</i>	31 Days After Notice Of Assessment
<i>Frequency Of Reassessment</i>	Annual
<i>Circumstances of Supplemental Assessment</i>	Errors, sec. 57 By director
<i>Base Date</i>	One Year Back
<i>Status Date</i>	1st December, Annually
<i>When Are Tax Rates Struck</i>	March or April or May or June/some have second bill in Sept./Varies by municipality
<ul style="list-style-type: none"> <li>• <i>Payment Due Dates</i></li> <li>• <i>When Penalties Apply</i></li> <li>• <i>Installments</i></li> </ul>	Varies By Municipality After Due Date Yes
<i>Business Tax</i>	No
<i>Machinery &amp; Equipment</i>	No
<i>Personal Property Tax</i>	No
<i>Gross Receipt Tax</i>	No

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