DECISION AND ORDER **2026 NSRAB 164**
M11929

NOVA SCOTIA REGULATORY AND APPEALS BOARD

IN THE MATTER OF THE ASSESSMENT ACT

- and -

IN THE MATTER OF AN APPEAL by **GEORGE'S INVESTMENTS LIMITED** from a decision of the Nova Scotia Assessment Appeal Tribunal dated September 13, 2024, about property located in the Halifax Regional Municipality

BEFORE: M. Kathleen McManus, K.C., Ph.D., Member

DECISION AND ORDER

George's Investments Limited appealed to the Nova Scotia Utility and Review Board on October 9, 2024, from a decision of the Nova Scotia Assessment Appeal Tribunal dated September 13, 2024.

On April 1, 2025, on proclamation of the *Energy and Regulatory Boards Act*, SNS 2024, c 2, Sch A, the Nova Scotia Regulatory and Appeals Board succeeded the Nova Scotia Utility and Review Board for all appeals under the *Assessment Act*, RSNS 1989, c 23.

The Board received a Joint Recommendation dated November 17, 2026, signed by Kosta Karmas, on behalf of the Appellant, George's Investments Limited, and by Matthew Whittleton, B.Comm., BBRE, AACI, P.App., Director, Commercial Valuation and Defense, Property Valuation Services Corporation, on behalf of the Director of Assessment, in which it was agreed that the assessed value of the subject property for the 2024 assessment year be set at $1,944,600 and that the classification would remain unchanged at 100% residential taxable.

The Board approves the joint recommendation and orders that the 2024 assessment for the Appellant's property located at 1138 Barrington Street, Halifax Regional Municipality, Nova Scotia, Assessment Account Number 02986779, be set at $1,944,600 and that the classification remain unchanged at 100% residential taxable.

DATED at Halifax, Nova Scotia, this 19th day of November 2026.

Lisa Wallace
Clerk of the Board

Document: 334674