


NOVA SCOTIA REGULATORY AND APPEALS BOARD

IN THE MATTER OF THE REVENUE ACT

- and -

IN THE MATTER OF AN APPEAL by **TROYSTARZ TRUCKING INC.** from a decision of the Nova Scotia Provincial Tax Commission dated November 24, 2025, regarding Notice of Assessment # 19902017

BEFORE:

 Julia E. Clark, LL.B., Vice Chair

DECISION AND ORDER

TroyStarz Trucking Inc. appealed to the Nova Scotia Regulatory and Appeals Board on November 26, 2025, from a decision of the Nova Scotia Provincial Tax Commissioner dated November 24, 2025, which denied its request for an extension of time to file a notice of objection regarding Notice of Assessment # 19902017.

On December 8, 2025, the Board held a preliminary hearing by telephone conference, on its own motion, to address whether the Board had the jurisdiction to hear an appeal on the issue of an extension of the deadline for filing the notice of objection.

Deval Smith and Shaneka Murphy represented their company, Troystarz Trucking Inc. Their evidence confirmed that the Notice of Assessment was delivered to the company's business address on August 13, 2025. They were aware of the October 14, 2025, deadline for filing a notice of objection to the assessment. Ms. Murphy explained the difficulties they faced in compiling the required information in the time available. As such, they reached out to the auditor and the Tax Commissioner on October 10, 2025, to request what they assumed would be a straightforward extension. They did not obtain a reply until after the October 14, 2025, deadline had passed.

A November 28, 2025, letter from Provincial Tax Commissioner Sharon Johnson-Legere, stated that she had no jurisdiction to extend the deadline, even if the Appellant's initial request had been received and addressed in a timely manner.

At the close of the hearing, the Board issued an oral decision, making the following findings based on the arguments, written evidence, and (unsworn) oral testimony of Deval Smith and Shaneka Murphy, and Provincial Tax Commissioner Sharon Johnson-Legere:

First, that the evidence showed that the Notice of Assessment was properly served on the Appellant on August 13, 2025. On a balance of probabilities, the evidence before the Board demonstrated that the Appellant did not serve a notice of objection “within 60 days from the date of service or mailing of a notice of assessment” as required by s. 60(1) of the *Revenue Act*, SNS 1995-96, c 17.

Second, the Board’s authority to consider appeals under the *Revenue Act*, is limited by s. 61(1) which states:

61 (1) Where a person who served or caused to be served a notice of objection pursuant to Section 60 is dissatisfied with the decision of the Commissioner pursuant to subsection 60(3), the person may, within 30 days of the receipt of the decision, appeal to the Nova Scotia Regulatory and Appeals Board.

There was no decision of the Provincial Tax Commissioner “pursuant to s. 60(3)” that would trigger the Board’s jurisdiction. That is, the Commissioner made no decision on the reconsideration of the Notice of Assessment.

Therefore, the Board dismissed the appeal on the grounds that the Board has no jurisdiction to hear it. The Board notes that this decision does not affect the Appellant’s rights of appeal with respect to the reconsideration of any future assessment.

The Appeal is dismissed.

DATED at Halifax, Nova Scotia, this 10th day of December 2025.

Pamela McGarrigle

Clerk of the Board