

# PROPERTY TAX CASE STUDY PLEASANT PERSISTENCE PAYS

## Our Client's Challenge

Our client had purchased this 16 acre parcel of raw land as a defensive measure because it was located opposite its manufacturing plant on Pleasant Street, Dartmouth, Nova Scotia. The assessment authority ignoring the fact that our client was a motivated purchaser, used the purchase price as evidence of market value and assessed the property accordingly. Turner Drake was retained to file an appeal in 2007.

## Turner Drake's Approach

We opened negotiations with the assessor in 2007 but were only able to achieve a small (3%) reduction in the assessment. When this was confirmed by the Regional Assessment Appeal Court, Mark Turner of our Property Tax Division filed a further appeal to the Utility Review Board (URB). As the years ticked by waiting for the URB to schedule its hearing, he filed protective appeals for 2008 and 2009 to ensure that any reduction achieved for 2007 would carry forward to later years. The parcel of land had significant constraints which limited its development potential. There was a significant slope, and whilst it had been cut over, there were several areas of brush and small trees. A power line easement bisected the rear portion of the property. The parcel had extensive frontage to Pleasant Street but a rail line ran along the entire length, effectively foreclosing access and limiting entry instead to a narrow neck off a residential street. Perhaps the biggest challenge to development however, was the fact that sewer and water systems in the area were already operating at capacity, with no upgrades planned for several years.

## Winning Results

**The assessment authority had a change of heart prior to the Utility Review Board hearing and agreed, in aggregate, to reduce the assessment by 67%, yielding total tax savings of \$23,769 over the three years under appeal.**

