

APPEAL FROM A TAXING MASTER DECISION

1. The decision of an adjudicator in a taxation hearing may be appealed to the Supreme Court in accordance with the Civil Procedure Rules.
2. A person may bring an appeal to the Supreme Court of Nova Scotia by filing a Notice of Appeal in the Supreme Court of Nova Scotia Small Claims Court (Form 9) within 30 days of the adjudicator's written decision or order .
3. The filing fee for a Notice of Appeal before the Supreme Court is \$131.15 plus a law stamp fee of \$28.25.
4. Read the Notice of Appeal carefully. Retype the Notice of Appeal to contain your information. Pay particular attention to the sections you must complete:
 - a) name of each respondent
 - b) identify the decision under appeal
 - c) the grounds of appeal
 - d) the particulars of the error or failure which form the grounds of appeal
5. A copy of a written decision appealed from must be filed with the Notice of Appeal.
6. You must file the original Notice of Appeal and one copy for the Appellant and one copy for each Respondent named. The court will keep the original Notice of Appeal.
7. The Appellant must serve each respondent by personal service or registered mail within the thirty (30) day appeal period. You must file proof of service of the Notice of Appeal on the respondent with the prothonotary no later than 7 days after the last day of service of the Notice of Appeal. Proof of service may consist of a letter certifying the fact of service and the mode of service, and where service is by registered mail, the appellant shall file the Canada Post registration receipt with the prothonotary (Small Claims Court Regulation 22).
8. It is recommended that you seek legal advice before filing documentation to start a court proceeding and the court staff will provide you with a resource

list to assist you in this regard.

9. The “Court Data Information Sheet” is to be completed by a self represented appellant(s) and filed with the Court.
10. An appeal is not a new hearing. It is a hearing about legal errors. The Supreme Court will hear no evidence at the appeal hearing. Its decision is based on the adjudicators’ summary report and decision, the Small Claim Court file, and the submission by the parties.
11. Grounds for appeal are :
 - a) jurisdictional error - a Small Claims Court Adjudicator can only do what the Small Claims Court Act say they can do if the adjudicator goes beyond this, they are said to be “without jurisdiction”.
 - b) error of law - if an adjudicator applies the wrong legal principles to the facts presented , then this is grounds for an appeal based on an error of law.
 - c) failure to follow the requirement of natural justice - both the Small Claims Court process and the adjudicator at the hearing must be fair. If the process or the adjudicator is unfair, they you can appeal on the grounds of a failure of natural justice.
12. The decision of the Supreme Court on appeal, is final and cannot be appealed to any other court.