

Supreme Court of Nova Scotia
In Bankruptcy and Insolvency

IN THE MATTER OF: The Receivership of Kooshie Cushions of Canada Limited

Between:

Business Development Bank of Canada

Applicant

and

Kooshie Cushions of Canada Limited

Respondent

Affidavit of Joshua J. Santimaw

I make oath and give evidence as follows:

1. I am the lawyer for the applicant, Business Development Bank of Canada.
2. I have personal knowledge of the evidence in this affidavit except where otherwise stated to be based on information and belief.
3. I state, in this affidavit, the source of any information that is not based on my own personal knowledge, and I state my belief of the source.
4. Attached hereto as **Exhibit "A"** is a true copy of the property on-line printout for the property owned by the respondent, Kooshie Cushions of Canada Limited (the "**Company**"), which is located at 339 Willow Street, Truro, Nova Scotia, more particular described as parcel identification number 20239059 ("**Property**").
5. Attached hereto as **Exhibit "B"** is a true copy of the printout for the Company with respect to the *Personal Property Security Act*.
6. On May 6, 2026, I received a letter from Essber Essber at O'Keefe & Sullivan, a true copy of which is attached hereto as **Exhibit "C"**.
7. On May 19, 2026, I forwarded a letter to Mr. Essber, a true copy of which is attached hereto as **Exhibit "D"**.

8. Attached hereto as **Exhibit "E"** is a tax certificate from the county of Colchester regarding the Property.

Sworn to before me
on June 15, 2026
at Dartmouth, NS

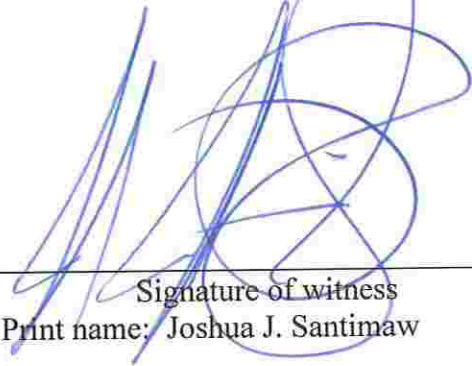


Signature of authority

Print name:

Official capacity:

KAISLA A. RICHARDSON
A Barrister of the Supreme
Court of Nova Scotia



Signature of witness

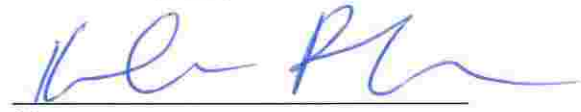
Print name: Joshua J. Santimaw

A

Exhibit Stamp

Hfx No.

This is Exhibit "A" referred to in the
affidavit of Joshua J. Santimaw, sworn to
before me on June 15, 2026


Signature

KAISLA A. RICHARDSON
A Barrister of the Supreme
Court of Nova Scotia



Land Registration View

* Indicates interests inherited on subdivision or re-configuration of parcel

PID	20239059	Parcel Type	STANDARD PARCEL	Status	ACTIVE
Area	2.07 ACRE(S) (PLAN)	Parcel Access	PUBLIC	Manag. Unit	MU0402
Lot	LOT C	Created	Dec 03, 1980 12:00:00AM	Manner of Tenure	NOT APPLICABLE
PDCA Status	APPROVED	Municipal Unit	TOWN OF TRURO		
LR Status	LAND REGISTRATION	LR Date	Dec 04, 2006 03:41:58PM		

Location	County	Primary Location	Source
339 WILLOW STREET TRURO	COLCHESTER COUNTY	Yes	Assigned by Municipality

Comments
SEE DOCUMENT RECORDED AS 87223344 AND PLAN 87223336.
MAP:05Q0616NE

Assessment Account	Value	Tax District	Tax Ward	Tax Sub
00838268	\$3,478,700.00 (2026 COMMERCIAL TAXABLE)	000	010	

Registered Interests

Interest Holder (Qualifier)	Interest Holder Type	Mailing Address	Type	Year	Doc#	Book/Page/Plan	Registration Date	NS Non-Res?
KOOSHIE CUSHIONS OF CANADA LIMITED	FEE SIMPLE	3 EATON DRIVE VALLEY NS CA B6L 3J7	DEED	2025	125267329 View Form View Doc		Jan 10, 2025	No

Manner of Tenure

Tenure Type	Tenure Description
NOT APPLICABLE	NO DESCRIPTION FOUND

Farm Loan Board - Occupants & Mailing Addresses

Name	Interest Holder Type	Mailing Address
No Records Found		

Benefits to the Registered Interests

Benefit Details	Interest Holder Type	Type	Year	Doc#	Book/Page/Plan	Registration Date
TOGETHER WITH AN EASEMENT/RIGHT OF WAY	EASEMENT / RIGHT OF WAY HOLDER (BENEFIT)	EASEMENT/RIGHT OF WAY	2007	86949527 View Doc		Jan 02, 2007
20248886	SERVIENT TENEMENT PID	EASEMENT/RIGHT OF WAY	2007	86949527 View Doc		Jan 02, 2007
20248886	SERVIENT TENEMENT PID	EASEMENT/RIGHT OF WAY	2006	86825750 View Doc		Dec 11, 2006
TOGETHER WITH AN EASEMENT/RIGHT OF WAY	EASEMENT / RIGHT OF WAY HOLDER (BENEFIT)	EASEMENT/RIGHT OF WAY	2006	86825750 View Doc		Dec 11, 2006

Burdens on the Registered Interests

Interest Holder (Qualifier)	Interest Holder Type	Mailing Address	Type	Year	Doc#	Book/Page/Plan	Registration Date
20360905	EASEMENT/ROW HOLDER (BURDEN) - DOMINANT PID		EASEMENT/RIGHT OF WAY	2007	86949527 View Doc		Jan 02, 2007
20248886	EASEMENT/ROW HOLDER (BURDEN) - DOMINANT PID		EASEMENT/RIGHT OF WAY	2007	86949527 View Doc		Jan 02, 2007
20248886	EASEMENT/ROW HOLDER (BURDEN) - DOMINANT PID		EASEMENT/RIGHT OF WAY	2006	86825750 View Doc		Dec 11, 2006
20360905	EASEMENT/ROW HOLDER (BURDEN) - DOMINANT PID	UNKNOWN	DEED	1974	2994	Book 394 Page 787	May 03, 1974

Textual Qualifications on Title**Qualifications Text***No Records Found***Tenants in Common not registered pursuant to the Land Registration Act**

Interest Holder (Qualifier)	Interest Holder Type	Mailing Address	Type	Year	Doc#	Book/Page/Plan	Registration Date
<i>No Records Found</i>							

Recorded Interests

Interest Holder (Qualifier)	Interest Holder Type	Mailing Address	Type	Year	Doc#	Book/Page/Plan	Registration Date
BUSINESS DEVELOPMENT BANK OF CANADA	MORTGAGEE	COGSWELL TOWER 2000 BARRINGTON STREET SUITE 1400 HALIFAX NS CA B3J 3K1	MORTGAGE	2025	125267345 View Form View Doc		Jan 10, 2025
BUSINESS DEVELOPMENT BANK OF CANADA	ASSIGNEE	COGSWELL TOWER 2000 BARRINGTON STREET SUITE 1400 HALIFAX NS CA B3J 3K1	ASSIGNMENT OF LEASES AND/OR RENTS	2025	125267394 View Form View Doc		Jan 10, 2025
NOVA SCOTIA CO-OPERATIVE COUNCIL LIMITED	MORTGAGEE	POST OFFICE BOX 1872 TRURO NS CA B2N 6C7	MORTGAGE	2025	125269747 View Form View Doc		Jan 13, 2025
BRIAN RAMJATTAN	MORTGAGEE	5 OXEN POND PLACE ST. JOHN'S NF CA A1B 4E1	MORTGAGE	2025	126587113 View Form View Doc		Oct 15, 2025

Parcel Description

PID 20239059

ALL that certain lot, piece or parcel of land situate, lying and being on the Eastern boundary of Willow Street, in the Town of Truro, County of Colchester, Province of Nova Scotia, and being Lot "C" Consolidated as shown on a plan showing lands of Colchester Co-operative Services Limited, dated September 26, 1988, signed by Kenneth P. MacDonald, N.S. Land Surveyor, bounded and described as follows:

Beginning at a survey marker on the Eastern boundary of Willow Street said survey marker being South 11 degrees 41 minutes East a distance of 354.43 feet from Nova Scotia Control Monument No. 400;

Thence North 20 degrees 37 minutes East along lands of Canadian National Railway a distance of 135.52 feet; thence North 22 degrees 46 minutes East continuing along lands of Canadian National Railway a distance of 136.08 feet to a pipe on the South Western corner of lands of Co-op Atlantic/Co-op Atlantique;

Thence South 61 degrees 00 minutes East along the Southern boundary of lands of Co-op Atlantic/Co-op Atlantique a distance of 346.0 feet to a survey marker on the South Eastern corner of said lands of Co-op Atlantic/Co-op Atlantique on the Western boundary of lands of Canadian National Railway;

Thence South 27 degrees 05 minutes West along the Western boundary of lands of Canadian National Railway a distance of 106.80 feet; thence South 26 degrees 09 minutes West continuing along the Western boundary of lands of Canadian National Railway a distance of 100.0 feet to a survey marker on the North Eastern corner of Lot B-2 lands of Colchester Co-operative Services Limited;

Thence North 74 degrees 51 minutes West along the Northern boundary of Lot B-2 a distance of 180.18 feet to a survey marker;

Thence South 14 degrees 42 minutes West along the Western boundary of Lot B-2 a distance of 35.30 feet to a survey marker;

Thence South 84 degrees 13 minutes West along the Northern boundary of Lot B-2 a distance of 125.0 feet to a survey marker on the North Western corner of said lot B-2 on the Eastern boundary of Willow Street;

Thence North 1 degree 46 minutes West along the Eastern boundary of Willow Street a distance of 100.0 feet to a survey marker and the place of beginning. Containing 2.07 acres more or less. Bearings from Grid North 1979.

Subject to the right of way granted by Colchester Co-operative Services Limited to Maritime Co-operative Services Limited, in a deed dated the 2nd day of May, 1974 and recorded at the Registry of Deeds, Truro, Nova Scotia in Book 394 at Page 787 for all purposes, including ingress and egress for persons, animals and vehicles, leading from Willow Street to the lands of Maritime Co-operative Services Limited and more particularly shown on a plan of subdivision showing Lot 03-AB67 Lands of Canadian National Railway Co. and Co-op Atlantic, filed at the Land Registry Office, Truro, Nova Scotia as Plan Number 75730086.

Subject to a sewer line right of way granted by Colchester Co-operative Services Limited to Maritime Co-operative Services Limited for all purposes related to the inspection, maintenance, repair and construction of the sewer line, shown on the plan of lands of Colchester Co-operative Services Limited and Maritime Co-operative Services Limited, Willow Street, Colchester County, N.S., drawn by Kenneth P. MacDonald, N.S.L.S., and dated February 8th, 1974, and also shown on a plan of subdivision showing Lot 03-AB67 Lands of Canadian National Railway Co. and Co-op Atlantic, filed at the Land Registry Office, Truro, Nova Scotia as Plan Number 75730086, and being the sewer line right-of-way leading from the west boundary line of lands of Co-op Atlantic and along the west boundary line of lands of Colchester Co-operative Services Ltd. to a manhole located on Willow Street. The said right of way to be for a distance of fifteen feet (15) on each side of the said sewer line.

Subject to a free and uninterrupted right of way granted to the Colchester Co-operative Services Limited by way of a right of way agreement recorded at the Land Registry Office, Truro, Nova Scotia as document number 86825750 over a portion of the above described parcel of land and referred to as "Right of Way CA", for their heirs and assigns, agents, servants, workmen, customers and tenants, for ingress and egress for persons and vehicles and being more particularly shown on a plan showing lands of Colchester Co-operative Services Limited, dated November 21, 2006, signed by Stevan J. Forbes, N.S. Land Surveyor and filed at the Land Registration Office, Truro, Nova Scotia as plan number 86782613.

Together with free and uninterrupted right of ways granted to the Colchester Co-operative Services Limited by way of a right of way agreement recorded at the Land Registry Office, Truro, Nova Scotia as document number 86825750, over "Right of Way B2B" and "Right of Way B2A", for their heirs and assigns, agents, servants, workmen, customers and tenants, for ingress and egress for persons and vehicles as more particularly shown on a plan showing lands of Colchester Co-operative Services Limited, dated November 21, 2006, signed by Stevan J. Forbes, N.S. Land Surveyor and filed at the Land Registration Office, Truro, Nova Scotia as plan number 86782613.

Subject to a right of way ("existing right of way" and "Right of Way B2C") granted over a portion of the above described lands and more particularly shown on a plan of survey showing Rights of Ways CA, B2A, B2B and B2C, filed at the Land Registry Office, Truro, Nova Scotia as plan number 86782613 and more particularly detailed in the Right of Way and Cross Boundary Agreement (including the covenants granted thereunder), made between Colchester Co-operative Services Limited, Community Credit Union of Cumberland Colchester Limited, and Co-op Atlantic/Co-op Atlantique in December 2006, and recorded at the Land Registry Office as document number 86949527 on January 2, 2007.

Together with a right of way ("existing right of way" and "Right of Way B2C") granted in favour of Colchester Co-Operative Services Limited and its successors and assigns as more particularly shown on a plan of survey showing Rights of Ways CA, B2A, B2B and B2C, filed at the Land Registry Office, Truro, Nova Scotia as plan number 86782613, and more particularly detailed in the Right of Way and Cross Boundary Agreement (including the covenants granted thereunder), made between Colchester Co-operative Services Limited, Community Credit Union of Cumberland Colchester Limited, and Co-op Atlantic/Co-op Atlantique in December 2006, and recorded at the Land Registry Office as document number 86949527 on January 2, 2007.

The parcel originates with an approved plan of subdivision that has been filed under the Registry Act or registered under the Land Registration Act at the Land Registration Office for the registration district for the County of Colchester as plan or document number P-5904.

Non-Enabling Documents

Inst Type	Inst No	Year	Type	Book/Page	Registration System	Registration Date
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No Non Enabling Documents Found

Non-Enabling Documents

Inst Type	Inst No	Year	Type	Book/Page	Registration System	Registration Date
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Non-Enabling Plans

Inst Type	Inst No	Year	Type	Plan Name	Drawer Number	Registration Date
Plan	86782613 View Plan	2006	RETRACEMENT PLAN	SURVEY SHOWING RIGHTS OF WAY, CA, B2A, B2B & B2C, COLCHESTER CO-OPERATIVE SERVICES LTD., WILLOW ST., TRURO		12/5/2006

AFR Bundles

Inst Type	Inst No	Year	Type	Filing Reference	Instrument Date
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No AFR Bundles Found

Parcel Relationships

Related PID	Type of Relationship
20248886	INFANT PARCEL
20278404	ADDITION PARCEL

This parcel IS REGISTERED PURSUANT TO THE Land Registration Act. The registered owner of the registered interest owns the interest defined in this register in respect of the parcel described in the register, subject to any discrepancy in the location, boundaries or extent of the parcel and subject to the overriding interests [Land Registration Act subsection 20(1)].

No representations whatsoever are made as to the validity or effect of recorded documents listed in this parcel register. The description of the parcel is not conclusive as to the location, boundaries or extent of the parcel [Land Registration Act subsection 21(1)].

Property Online Version 1.0

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If you have comments regarding our site please direct them to: propertyonline@novascotia.ca

Please feel free to [Submit Problems](#) you find with the Property Online web site.

B



Exhibit Stamp

Hfx No.

This is Exhibit "B" referred to in the
affidavit of Joshua J. Santimaw, sworn to
before me on June 15, 2026

A handwritten signature in blue ink, appearing to be 'K. Richardson', written over a horizontal line.

Signature

KAISLA A. RICHARDSON
A Barrister of the Supreme
Court of Nova Scotia

This report lists registrations in the Personal Property Registry that match the following search criteria:

Province or Territory Searched:	Nova Scotia
Type of Search:	Debtors (Enterprise)
Search Criteria:	Kooshie Cushions of Canada Limited
Date and Time of Search (YYYY-MM-DD hh:mm):	2026-04-23 14:56 (Atlantic)
Transaction Number:	28397953
Searched By:	H193872

The following table lists records that match the Debtors (Enterprise) you specified.

Exact	Included	Original Registration Number	Enterprise Name	Place
-------	----------	------------------------------------	-----------------	-------

An '*' in the 'Exact' column indicates that the Debtor (Enterprise) exactly matches the search criteria.

Included Column Legend

- An asterisk (*) in the 'Included' column indicates that the registration's details are included within the Search Result Report.

Registration Counts

- 0 registration(s) contained information that **exactly** matched the search criteria you specified.

- 0 registration(s) contained information that **closely** matched the search criteria you specified.

When reviewing the registrations below, note that a registration which has expired or been discharged within the last 30 days can still be re-registered by the secured party.

All registration date/time values are stated in Atlantic Time.

For more information concerning the Personal Property Registry, go to www.acol.ca

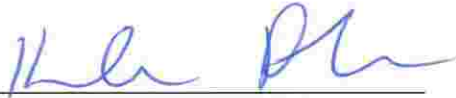
END OF REPORT

C

Exhibit Stamp

Hfx No.

This is Exhibit "C" referred to in the
affidavit of Joshua J. Santimaw, sworn to
before me on June 15, 2026


Signature

KAISLA A. RICHARDSON
A Barrister of the Supreme
Court of Nova Scotia

O'KEEFE & SULLIVAN

VIA EMAIL AND COURIER

Joshua J. Santimaw
Boyne Clarke LLP
99 Wyse Road, Suite 600
Dartmouth, NS B3A 4S5
Email: jsantimaw@boyneclarke.ca

06 May 2026

Dear Mr. Santimaw:

**Re: Kooshie Cushions of Canada Limited (the "Company")
Demand and Notice of Intention to Enforce Security dated 07 April 2026
Your File Reference: 185828**

We act for Kooshie Cushions of Canada Limited and its principal, Mr. Mark Shelley. We have reviewed the demand package issued by your office on 07 April 2026, on behalf of the Business Development Bank of Canada (the "**Bank**"). We write to identify several material deficiencies in that package.

Interest Rate Discrepancy:

Your office issued two demand letters on the same date, both referencing the same underlying indebtedness of \$2,565,282.75 as of 02 April 2026. The demand addressed to the Company states that interest accrues at a rate of 7.40%. The demand addressed to Mr. Shelley in his capacity as guarantor states that interest accrues at a rate of 6.55%. These figures are irreconcilable.

The demands reference the same principal amount, the same credit facility, and the same date of calculation. Only one interest rate can be correct. This discrepancy renders it impossible for our client to determine the actual quantum of the obligation being demanded, including the rate at which the indebtedness continues to accrue during the notice period.

The purpose of both the demand and the s. 244(1) notice of intention to enforce security issued under the *Bankruptcy and Insolvency Act* ("**BIA**") is to provide the debtor with accurate and reliable information sufficient to assess its position and explore alternatives before enforcement. That

Corner Brook
40 Main Street,
Corner Brook, NL, A2H 1C3
Phone: (709) 639 1110
Facsimile: (709) 639 7617

St. John's
80 Elizabeth Ave., Suite 202
St. John's, NL, A1A 1W7
Phone: (709) 700 0911
Facsimile: (709) 700 0343

Halifax
Suite 202, Purdy's Wharf II,
1969 Upper Water St.
Halifax, NS, B3J 3R7
Phone: (902) 913 4717

www.okeefesullivan.com

purpose is defeated where the Bank's own demand package contains contradictory information on a material term of the indebtedness.

We request that you confirm, in writing, which interest rate applies and provide the contractual basis for that rate, including the specific provision in the letters of offer or any amendment that governs the applicable rate as of the date of demand.

Corporate Demand Addressed to a Natural Person:

The demand purporting to be directed to the Company is addressed to "Mark Shelley, President" at Mr. Shelley's personal address. The salutation reads "Dear Mr. Shelley." The letter opens with the statement that your firm acts "as regards your loan indebtedness." While the Re line identifies the Company as the "Debtor," the demand on its face reads as a demand on Mr. Shelley in his personal capacity, not on the corporate entity.

A demand on a corporation must be directed to the corporation. A letter addressed personally to the corporation's principal, at his residential address, using the second person possessive throughout, does not constitute a demand on the corporate debtor. This is not a matter of form over substance. The Bank holds both a corporate obligation and a personal guarantee. The demand package conflates the two, leaving ambiguity as to whether a proper corporate demand was ever issued.

Notice of Intention to Enforce Security:

The notice of intention to enforce security issued pursuant to s. 244(1) of the BIA must be read in the context of the demand package that accompanied it. As set out above, the demand package contains internally contradictory interest rates and a corporate demand that is addressed to a natural person rather than to the debtor corporation. These deficiencies in the underlying demand bear directly on the reliability of the notice and on whether the statutory purpose of s. 244 has been fulfilled.

We further put the Bank on notice that the ten-day period prescribed by s. 244(2) of the BIA cannot be said to have commenced to run while the demand package remains internally contradictory and inadequate for the purposes described above. Our client does not accept that any enforceable notice period is presently running and reserves the right to raise the deficiencies identified herein in response to any enforcement steps taken by the Bank.

Demand for Particulars:

In addition to the confirmation of the applicable interest rate requested above, please provide the following within seven (7) days of the date of this letter:

- (a) the correct interest rate applicable to the indebtedness, together with the contractual provision supporting that rate;
- (b) a full statement of account showing the calculation of the amount of \$2,565,282.75 claimed as owing;
- (c) copies of all letters of offer and amendments referenced in both demand letters;

- (d) confirmation of whether the Bank has taken, or intends to take, any enforcement steps against Mr. Shelley's personal assets; and
- (e) confirmation of the authority under which your office executed s. 244 notice on behalf of the Bank.

As noted, our client reserves all rights in respect of the deficiencies identified above, including the right to challenge any enforcement proceedings commenced in reliance on the demand package as issued.

We trust that this matter can be addressed promptly and without the need for court intervention.

Yours very truly,

O'KEEFE & SULLIVAN



ESSBER ESSBER

eessber@okeefesullivan.com

cc: Mr. Mark Shelley
Kooshie Cushions Canada Ltd.
Email: info@vividproperties.ca
(by email)

James Foran
Deloitte Restructuring Inc.
Email: jforan@deloitte.ca
(by email)

D

Exhibit Stamp

Hfx No.

This is Exhibit "D" referred to in the
affidavit of Joshua J. Santimaw, sworn to
before me on June 15, 2026



Signature

KAISLA A. RICHARDSON
A Barrister of the Supreme
Court of Nova Scotia



DELIVERY VIA:

E-MAIL: ESSBER@OKEEFESULLIVAN.COM

FILE REFERENCE:

186220

Joshua J. Santimaw

Direct Dial: (902) 460-3451

Facsimile: (902) 463-7500

E-mail: jsantimaw@boyneclarke.ca

May 19, 2026

Halifax
Municipality

Regional

Essber Essber
O'Keefe and Sullivan
202 - 1959 Upper Water Street
Purdy's Wharf II
Halifax, NS B3J 3R7

99 Wyse Road, Suite 600
Dartmouth
NS Canada B3A 4S5

Correspondence:
P.O. Box 876
Dartmouth Main
NS Canada B2Y 3Z5

Dear Mr. Essber:

**Re: Indebtedness of Kooshie Cushions of Canada Limited (the "Debtor") to
Business Development Bank of Canada**

T 902.469.9500
F 902.463.7500
www.boyneclarke.ca

This letter is in response to your letter of May 6, 2026, and email of May 13, 2026.

The ten-day notice period imposed on a creditor is not only to give the debtor time to pay, but to provide an insolvent person an opportunity to negotiate and reorganize their financial affairs.

The notice provided to Kooshie Cushions of Canada Limited ("Kooshie") contains the correct interest rate. I can confirm that the interest rate in the letter to Mark Shelley as a guarantor is incorrect. Thank you for bringing it to my attention. This, however, would not in any way render the ten-day notice period deficient.

Again, the letter was addressed to Mr. Shelley as the officer and director of the Company. It was not addressed to him in his personal capacity. Indeed, his title was included within the letter. Further, the letter was addressed to Kooshie at the address provided to Business Development Bank of Canada ("BDC").

The ten-day notice period has expired and BDC now has the right to proceed with enforcement of its security.

BDC has appointed Deloitte Restructuring Inc. as a private receiver. Kooshie is not cooperating with that appointment and, as such, court appointment is required.

The following two numerical points are on a without prejudice basis:

BDC will be seeking a date from the court to file its application to appoint Deloitte as the Court-appointed receiver. We will provide you with notice of the same in due course.

Thank you for your courtesy and cooperation.

Yours very truly,

BOYNECLARKE LLP



Joshua J. Santimaw
JJS/mef

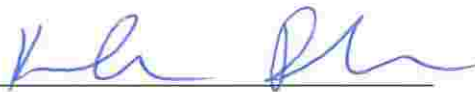
E

Exhibit Stamp

2026

Hfx No.

This is Exhibit "E" referred to in the
affidavit of Joshua J. Santimaw, sworn to
before me on June 15, 2026


Signature

KAISLA A. RICHARDS
A Barrister of the Supreme
Court of Nova Scotia



Town of Truro
695 Prince Street
Truro, NS B2N 5C5
Phone: (902) 895-4484
Email: payments@truro.ca

TAX CERTIFICATE

Certificate of Taxes and Improvement
Charges Pursuant to 132(1) of the
Municipal Government Act

Requested By

Boyne Clarke
P.O. Box 876

Assessed Owner

KOOSHIE CUSHIONS OF CAN.LTD
1-339 WILLOW ST
TRURO NS B2N 5A6

Roll Number:

00838268

Property Description

339 WILLOW ST
LOT C TRURO
GROCERY STORE

Dartmouth NS B2Y 3Z5

Certificate #: 4617

Fee: \$25.00

PID # 00000000020239059

Current Year Tax Bill Information

Interim	\$79,140.43
Final	\$0.00
Total Bill	\$79,140.43

Overdue amounts are charged interest of 1.25% per month.

Charges outstanding as of this date are as follows:

Year	Taxes	Interest	Total
2026	\$79,140.43	\$0.00	\$79,140.43
2025	\$143,655.53	\$14,365.54	\$158,021.07
2024			\$0.00
2023 & prior			\$0.00
	\$222,795.96	\$14,365.54	\$237,161.50

Utility Balances \$1,293.46

Sidewalk, Curb & Gutter Frontage

Interest on sidewalk, curb & gutter frontage

Sewer Frontage

Interest on sewer frontage

Assessment Code	Assessment Classification	Current Assessed Value
02	Commercial Property	3,478,700

I hereby certify that, subject to the following qualifications, this statement shows:

1. All taxes due against the property described herein.
2. The current amount of taxes levied to date on the real property described herein and the amount of current year's and prior year's taxes owing as at the date of certification.

Please Note

1. Change in Use Tax may apply to forest acreage and agricultural acreage.

Certified as at: June 03, 2026

K MacNeil
Town of Truro