

NOVA SCOTIA COURT OF APPEAL

Citation: *Nova Scotia (Director of Assessment) v. Knickle*,
2007 NSCA 104

Date: 20071106

Docket: CA 279690

Registry: Halifax

Between:

Director of Assessment

Appellant

v.

Watson E. Knickle and Julia A. Knickle

Respondents

Judge: The Honourable Justice Nancy Bateman

Appeal Heard: October 9, 2007

Subject: **Residential property assessment appeal.**

Summary: The Knickles' property assessment jumped substantially from 2003 (\$146,500) to 2004 (\$235,800). They appealed to the Regional Assessment Appeal Court which confirmed the new assessment. On their further appeal to the URB, the Director of Assessment presented evidence which supported an even higher value (\$319,000). In a lengthy decision the Board rejected the evidence of value presented by the appraiser on behalf of the Director. The Board fixed the assessed value at \$58,190.

Issue: Did the Board err in law by finding that neither party bears the burden of proof in assessment appeals? Did the Board further err by raising and deciding the burden of proof without notice to the parties?

Result: The Board erred at law in concluding that the burden of proof was

other than on the appellants; in denying the parties natural justice by raising the issue of the burden of proof without notifying them that it was a matter in issue; and in conducting the assessment appeal is other than a traditional adjudicative process. Appeal allowed and appeal remitted to the URB.

This information sheet does not form part of the court's judgment. Quotes must be from the judgment, not this cover sheet. The full court judgment consists of 18 pages.