

NOVA SCOTIA COURT OF APPEAL

Citation: *Nova Scotia (Director of Assessment) v. Fitz's Realty Ltd.*, 2004 NSCA 13

Date: 20040130

Docket: CA 207621

Registry: Halifax

Between:

The Director of Assessment holding
office as such pursuant to the provisions of the
Assessment Act, R.S.N.S. 1989, c. 23

Appellant

v.

Fitz's Realty Limited and the
Halifax Regional Municipality

Respondents

Judge: Roscoe, J.A.

Appeal Heard: January 28, 2004

Judgment Delivered: January 30, 2004

Subject: **Assessment Act**, notice of appeal

Summary: The Utility and Review Board determined that the respondent's notice of appeal met the requirements of s. 86 of the **Assessment Act**. The Director appealed arguing that the notice lacked sufficient detail.

Issue: Did the Board err in law or jurisdiction?

Result: Appeal dismissed. The court should be hesitant to interfere with the Board's exercise of its discretion in preliminary or procedural matters. See: **Certain Ratepayers of Chester (District) v. Chester (District)** [2000] N.S.J. No. 29, 2000 NSCA 19.

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 4 pages.

