

<u>CASE NO.</u>	<u>VOL. NO.</u>	<u>PAGE</u>
EMILIA M. COLLINS (Appellant)	- and -	DIRECTOR OF ASSESSMENT (Respondent)
CA 168248	Halifax, N.S.	Oland, J.A.

[Cite as: Collins v. Nova Scotia (Assessment), 2001 NSCA 153]

APPEAL HEARD: October 15, 2001

JUDGMENT DELIVERED: October 22, 2001

SUBJECT: **Assessment Act - Appeal of Property Assessment - Civil Procedure Rule 62**

SUMMARY: The appellant appealed the assessment of her property for the 1995 assessment year in a decision of the Nova Scotia Utility and Review Board rendered in 2000. The Board had heard her appeal of a decision of the Regional Assessment Appeal Court. She was neither present nor represented before the Board. Her grounds of appeal of the Board decision included excessive delay in the Board's scheduling of her appeal, no notice of that appeal hearing, and lack of information concerning methods of assessment. At the outset of the appeal, each of the parties and the Board applied either to introduce fresh evidence or to seek disclosure of documents. The appellant was not represented by counsel. It appeared that she did not understand how to present evidence to the court.

RESULT: The decision on the issue of whether the appellant had notice of the hearing of her appeal by the Board was reserved. She was permitted time to submit sworn affidavit evidence and the respondent was given an opportunity to respond. The remaining issues not having been raised before the Board, they were not considered on appeal. The applications by the respondent and the Board for the introduction of fresh evidence were granted and that by the appellant for production of additional material dismissed.

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 5 pages.