

<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 (Director of Assessment), 2001 NSCA 178

APPEAL HEARD: October 15, 2001

JUDGMENT DELIVERED: December 6, 2001

SUBJECT: Assessment Act - Appeal of Property Assessment - Notice of Hearing

SUMMARY: One of the grounds of appeal was that the appellant had not received any notice of the hearing of her assessment appeal by the Nova Scotia Utility and Review Board and that the Board had proceeded in her absence.

ISSUE: Whether the appellant received notice of the assessment appeal hearing.

RESULT: Appeal allowed. Based on the record including affidavits submitted by the appellant as permitted by the interim decision of this court dated October 22, 2001, the appellant had not received notice of the hearing before the Board although the Board had made efforts to provide notice. The Board had exceeded its jurisdiction and the matter was remitted to the Board for a new hearing.

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.