

NOVA SCOTIA COURT OF APPEAL

Citation: Nova Scotia (Director of Assessment) v. Wolfson,
2008 NSCA 120

Date: 20081219

Docket: CA 292311

Registry: Halifax

Between:

Director of Assessment

Appellant

v.

Louise Wolfson

Respondent

Judge: The Honourable Justice Fichaud

Appeal Heard: December 3, 2008

Subject: Assessment - UARB's order for disclosure

Summary: Utility and Review Board ordered the Director of Assessment to disclose information related to the calculation of the general level of assessment, preliminary to an assessment appeal. The Director appealed, saying that the information was irrelevant and that the Board had reversed the onus of proof and shown bias.

Issue: Did the Board commit an appealable error by ordering the disclosure?

Result: The standards of review were correctness for basic legal issues including the definition of the onus of proof and bias, and reasonableness for the determination of relevance and the exercise of the Board's discretion under the Assessment Appeal Rules to order disclosure on the Board's own initiative. The Board committed no appealable error. The Court of Appeal dismissed the Director's appeal.

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 16 pages.

