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**BRITISH COLUMBIA HYDRO AND POWER AUTHORITY**

**v.**

**ASSESSOR OF AREA 14 - SURREY-WHITE ROCK**

Supreme Court of British Columbia (A850836) Vancouver Registry

Before: MR. JUSTICE C.M. LANDER

Vancouver June 28, 1985

L.F. Hindle for the Appellant  
R.S. Gill for the Respondent

**Order of the Court**

July 12, 1985

This appeal by way of Stated Case coming on for hearing this day, and on hearing L. F Hindle, Esq., Counsel for the Appellant, and R. S. Gill, Esq., Counsel for the Respondent.

This Court orders that its opinion on the question of law stated by the Assessment Appeal Board is that the Assessment Appeal Board erred in law in its interpretation of section 2 of B.C. Regulation 438/81, as amended, by deleting from the opening two lines thereof the expression "or for purposes ancillary to" as being excess verbiage.

This Court further orders that the question set out in the Stated Case herein be answered as follows:

1. Did the Assessment Appeal Board err in law in its interpretation of B.C. Regulation 438/81, Class 2 - Utilities?

The answer to Question 1 is "Yes".