

The following version is for informational purposes only

**B.C. COAST VEGETABLE CO-OP ASSOCIATION,
CLOVERDALE LETTUCE & VEGETABLE CO-OPERATIVE,
B.C. FRUIT PACKERS CO-OPERATIVE,
NARAMATA CO-OP GROWERS EXCHANGE,
MONASHEE CO-OP GROWERS ASSOCIATION,
OKANAGAN SIMILKAMEEN CO-OP GROWERS,
SIMILKAMEEN CO-OP ASSOCIATION,
VERNON FRUIT UNION**

v.

**ASSESSORS OF AREAS: 11-RICHMOND-DELTA,
14-SURREY-WHITE ROCK,
17-PENTICTON,
19-KELOWNA,
20-VERNON-REVELSTOKE**

British Columbia Court of Appeal (V01108) Vancouver Registry

Before the HONOURABLE MR. JUSTICE TAGGART

Vancouver, December 20, 1989

G. E. McDannold for the Appellants
J. R. Lakes for the Respondents

Reasons for Judgment (Oral)

December 20, 1989

This is an application for Leave to Appeal from the judgment of a judge in chambers who heard an appeal from a decision of the Assessment Appeal Board. The judgment given by the chambers judge was not to the liking of the Assessors of areas 11, 14, 17, 19, and 20 and they seek Leave to Appeal.

Notwithstanding the fact that the Respondents or their predecessors or others in the same position as they are have been before the Court on two previous occasions, it appears to me that there are issues of importance which require consideration. The issues include the interpretation of provisions of the *Assessment Authority Act*, R.S.B.C. 1979, c. 22, particularly those pertaining to the two year assessment roll. In relation to those provisions one of the principal questions that arise is whether a change in the law made by regulations promulgated by the Commissioner in the first year of the roll can be given effect in the second year of the two year assessment roll. As I understand the positions of counsel for the Assessors, that is the principal question which arises.

However, a subsidiary matter arises and that is the judgment of this Court in *B.C. Fruit Packers Co-Operative v. Naramata Co-Op Growers Exchange and the Assessor of Area 17 Penticton*. That judgment was given on February 2, 1989 and affects the relationship between the parties. It also affects what the Assessment Appeal Board may do. When there is a change in the law midway through the two year assessment period, not only is an interpretation of the Act required but as well an interpretation of what this Court said in its judgment of February 2nd, 1989.

A third question which arises is the disposition of costs by the chambers judge. These issues effect not only the parties to this application but, as well the practice and procedure to be followed by the Assessment Appeal Board and others affected by changes in the law at some time during the running of the two year assessment roll. On the whole I am of the view that the proposed appeal involves matters of consequence not only to the parties but as well to others affected by the legislation. In the circumstances, my opinion is that leave should be granted.