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ASSESSOR OF AREA 06 - COURTENAY

v.

QUINSAM COAL CORPORATION

British Columbia Court of Appeal (CA027896) Vancouver Registry

Before the HONOURABLE MADAM JUSTICE RYAN (in chambers)

Vancouver, February 21, 2001

J.E.D. Savage for the Appellant
J.D. Fraser and K.C. Bouchier for the Respondent

Reasons for Judgment (Oral)

February 21, 2001

RYAN, J.A.: This is a Stated Case appeal upon which leave to appeal is sought pursuant to s. 65(9) of the *Assessment Act*, from the decision of Mr. Justice Pitfield dated October 26, 2000, concerning the assessment of improvements, mainly improvements to the terminal facility belonging to the Respondent. The assessments were included on the 1998 and 1999 assessment rolls.

The central issues are the appropriate classification of the terminal facility, for assessment purposes, pursuant to s. 20 of the *Assessment Act* and the *Prescribed Classes of Property Regulation 438-81* British Columbia.

After reading the material and hearing the very able submissions of Mr. Savage and Mr. Fraser, I am satisfied that the test in *Queens Plate Development Ltd. v. The Assessor of Area 9 – Vancouver* (1987) 16 B.C.L.R. (2d) 104, has been met.

In my view, question four raises an important question which will likely affect other similar operations in the Province. In order that the appeal be fully heard and the issues properly debated, leave is granted with respect to all four of the questions of law stated.

Leave is granted.