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0DXUHHQ . 2KOKDXVHQ
1RDK -RVKXD 3KLOQLSV
5RKLW &KRSUD
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&RPPLVLRQ¶V FXUUHQWO\ VFKHGXODGGQDWRXIXRWHQ¶DO DU

PRWLRQ IRU SDUWRQUNXPDUQJHFKV¶¶XJDRGRIDLW

FRPSOLDQFH GHIHQVH(\$%1HQHRUWPHGOBQVSO D WQWR & Q Q DFFHS

DQ\ RI WKH SURSRVuhon de Impôt de l'Ontario HP GDWHG IURP

&RPSODLQW &RXQVHO¶V PRWLRQ

,I UHVFKHGXOLQVHWKWKH&RQJLVLRQ WR DOVR PRYH V

LWV RSLQLRQ DQG RLUVGHIBQWKRQOVKHU&RQW DW PLQLXP DQ

H[WHQVLRQ RI WKHHQDWH RR UWKRPHIDUFLRQ¶¶KH X&RQJ RQ W

JRRG IP Á!5 ULDO EULHI WR WKH LQWURGXFWRQ RI H[KLELW

ZLWQHVVHV DW WKH KHDULQJ /5(\$% \ZWXG @ RFBLVXLRBQIN
RSLQLRQ DQG RUGGUFUMVROVFKFLMVLZLWVSKHVWLLGHO LQ OL
WKR VH LPSOLF DWQRQNYIDVGLSRWVHDSWLDQFZQQRWKQRZ
SUHGLFW 5HGXFLOHJDIXUFRKPSUWKVHDS VFKHGXOH ZRXOG SU
DELOLW\ WR SOJHSDQGHDFURKHDLQ&QLHZ\$XGPGGLHVSULDWLYH /
-XGJH &KDSSHOO DQG WKL V &RPPLVFRSRQWRDOWIXOQXHHVFBDD
LQ WKL V SURFHHGLQJ

7KH ULVN RI LQFRQVHQLHQRDQGZVXWQDQVKGWKN QRW R
SUHMXGLFH WR /5R\$%LQVFWHIDUWLODQJISLOWDQVKDDUNHJGYH[LVV
XQGHU WKH FXUURQVWVOKFBQCFRRSQGDFWH HIIHFWLYHO\ ZL
DFFRPPRGDWH WKH UHDVRQDEOH QHHGV RI ZLWQHVVHV

7KHUHIWKH &RPPLVLRQ LQ JUDQWLQJ &RPSODLQW &R
PRWLRQ DOVR UHDFGFKHGHXLDVZKXVFKLG/VXH LWV RSLQLRQ DQ
UHJDUGLQJ WKH JRRG IDLWK UHJXCHVXRVWRP\$DLBQVWVBU
IXQGDPHQWDO IDLPLQLH/WL RQKDWVWKHNDWYDQGDQVSRQVSTRQHPH
RI WKH GDWH X+SRQZQLFRWCGI FRPPHQFH

/5(\$% KDV ILOHGRXWVRK\$SSGDOVFRUWDXWRWVRQ&LQPLQLVWUDWLYH
3URFHHGLQJV 3HQGLXJVSCHDOGHDFLGLRQEG-WQH &RXUW RI \$SSHDOV J
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/s/ W. Stephen Cannon

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Counsel for Respondent, Louisiana
Real Estate Appraisers Board