

Edmonton Composite Assessment Review Board

**Citation: The City of Edmonton v. Colliers International Realty Advisors Inc, 2012
ECARB 02370**

Assessment Roll Number: 4313524, 4313532, 4315297

Municipal Address: 9920 90 AVENUE NW
9950 90 AVENUE NW
9911 85 AVENUE NW

Assessment Year: 2012

Assessment Type: Annual New

Between:

The City of Edmonton, Assessment and Taxation Branch

Applicant

and

Colliers International Realty Advisors Inc.

Respondent

COST DECISION OF
Patricia Mowbrey, Presiding Officer
Taras Luciw, Board Member
Tom Eapen, Board Member

Background

[1] The parties were scheduled to appear before the Board on October 9, 2012 with regard to the 2012 assessment of the three properties. At the outset of the hearing, before a file number was read into the record, the Respondent raised an apprehension of bias toward the Presiding Officer. Despite repeated requests, the Respondent would not divulge a reason for the apprehension of bias other than stating the Respondent had written a letter to the Minister of Municipal Affairs and to the Chair of the Municipal Government Board (MGB) sometime in November or December of 2011. This letter outlined the Respondent's concerns with the Presiding Officer. The Respondent also stated he was advised and assured by the Chair of the MGB that the Respondent would not be required to sit before this Presiding Officer in the future.

[2] The hearing adjourned for the Board to consider the apprehension of bias objection. There was no evidence presented. Only the allegation and the Respondent's stated assurance, which he indicated came from the Chair of the MGB, were before the Board. On this basis, and given the seriousness of the allegation, the Presiding Officer offered to step aside and allow a different Presiding Officer to sit the following day, October 10, 2012.

[3] The apprehension of bias issue was revisited on October 10, 2012 with the Presiding Officer from the previous day again sitting as Presiding Officer. After the hearing was opened, the Presiding Officer stated that a written decision on the apprehension of bias was not possible because there were two significant pieces of information missing. Specifically, the roll number to

which a decision could be attached and a reason on which a decision could be based. The Presiding Officer then read the roll number (4313524) into the record. After being directed by the Presiding Officer, the reason for the apprehension of bias was stated by the Respondent.

[4] After an adjournment and due consideration of the reason given, the Presiding Officer decided the Respondent had not established a reasonable apprehension of bias. The merit hearings for roll numbers 4313524, 4313532, and 4315297 were then rescheduled to October 18 as there were other hearings scheduled for October 10, 2012.

Preliminary Matters

[5] The Respondent again alleged bias on the part of the Presiding Officer and requested that this objection appear on record for this cost hearing. The Board finds its original decision on bias stands, the reasons for which can be found in the following decisions:

2012 ECARB 2344, roll number 4242996

2012 ECARB 2215, roll number 4259693

2012 ECARB 2216, roll number 4259701

2012 ECARB 2217, roll number 4313524

2012 ECARB 2218, roll number 4313532

2012 ECARB 2351, roll number 4315297

Issue(s)

[6] The following issue was the basis of the cost hearing:

Should costs be awarded against the Respondent for causing unreasonable delays or postponements, and if so, in what amount?

Legislation

[7] The *Municipal Government Act*, RSA 2000, c M-26 (“MGA”) provides:

Costs of proceedings

468.1 A composite assessment review board may, or in the circumstances set out in the regulations must, order that costs of and incidental to any hearing before it be paid by one or more of the parties in the amount specified in the regulations.

[8] The *Matters Relating to Assessment Complaints Regulation*, Alta Reg 310/2009 (“MRAC”) provides:

Costs

52(1) Any party to a hearing before a composite assessment review board or the Municipal Government Board may make an application to the composite assessment review board or the Municipal Government Board, as the case may be, at any time, but

no later than 30 days after the conclusion of the hearing, for an award of costs in an amount set out in Schedule 3 that are directly and primarily related to matters contained in the complaint and the preparation of the party's submission.

(2) In deciding whether to grant an application for the award of costs, in whole or in part, the composite assessment review board or the Municipal Government Board may consider the following:

- (a) whether there was an abuse of the complaint process;
- (b) whether the party applying for costs incurred additional or unnecessary expenses as a result of an abuse of the complaint process.

(3) A composite assessment review board or the Municipal Government Board may on its own initiative and at any time award costs.

(4) Any costs that the composite assessment review board or the Municipal Government Board award are those set out in Schedule 3.

[9] Schedule 3 of *MRAC* reads:

Table of Costs

Where the conduct of the offending party warrants it, a composite assessment review board or the Municipal Government Board may award costs up to the amounts specified in the appropriate column in Part 1.

Where a composite assessment review board or the Municipal Government Board determines that a hearing was required to determine a matter that did not have a reasonable chance of success, it may award costs, up to the amounts specified in the appropriate column in Part 2 or 3, against the party that unreasonably caused the hearing to proceed.

Category	Assessed Value			
	Up to and including \$5 million	Over \$5 million up to and including \$15 million	Over \$15 million up to and including \$50 million	Over \$50 million
Part 1 — Action committed by a party				
Disclosure of irrelevant evidence that has resulted in a delay of the hearing process.	\$500	\$1000	\$2000	\$5000
A party attempts to present new issues not identified on the complaint form or evidence in support of those issues.	\$500	\$1000	\$2000	\$5000
A party attempts to introduce evidence that was not disclosed within the prescribed timelines.	\$500	\$1000	\$2000	\$5000
A party causes unreasonable delays or postponements.	\$500	\$1000	\$2000	\$5000
At the request of a party, a board expands the time period for disclosure of evidence that results in prejudice to the other party.	\$500	\$1000	\$2000	\$5000
Part 2 — Merit Hearing				
Preparation for hearing	\$1000	\$4000	\$8000	\$10 000
For first 1/2 day of hearing or portion	\$1000	\$1500	\$1750	\$2000

thereof.				
For each additional 1/2 day of hearing.	\$500	\$750	\$875	\$1000
Second counsel fee for each 1/2 day or portion thereof (when allowed by a board).	\$250	\$500	\$750	\$1000
Part 3 — Procedural Applications				
Contested hearings before a one-member board (for first 1/2 day or portion thereof).(i.e. request for adjournment)	\$1000	\$1500	\$1750	\$2000
Contested hearings before a one-member board (for each additional 1/2 day or portion thereof).	\$500	\$750	\$875	\$1000

Position of the Applicant

[10] The Applicant provided the Board with its disclosure and legal brief containing 77 pages (Exhibit A-1).

[11] The Applicant pointed out that the Board's jurisdiction to award costs was contained in s. 468.1 of the MGA. The Applicant requested that the Board consider an award of costs under Part 1 of Schedule 3 of MRAC. The Applicant noted that Part 1 of Schedule 3 indicates that where the conduct of the offending party warrants it, a Composite Assessment Review Board (CARB) may award costs up to the amount specified in the appropriate column in Part 1 – Action Committed by a Party.

[12] The Applicant indicated this application relates to roll numbers 4313524, 4313532, and 4315297 and further indicated that these three roll numbers were scheduled for hearings on October 9, 2012, before the issue of bias was raised by the Respondent.

[13] The Applicant reiterated that on October 9, 2012 the Respondent stated he had sent a letter to the Minister of Municipal Affairs and to the MGB and that he had received a reply. At that time, the Respondent intimated the MGB had advised him that the sitting Presiding Officer would no longer sit in any cases in which the Respondent was involved. The Respondent refused to divulge the nature of the bias allegation against the sitting Presiding Officer despite repeated requests by the Applicant and the Board for the particulars of the allegation.

[14] The Applicant noted that the Board revisited the bias issue on October 10, 2012. When asked again by the CARB, the Respondent indicated the allegation was based on a statistical analysis which showed cases the sitting Presiding Officer was involved in were often decided in favour of the City. The Respondent also referenced a single decision in which the Respondent felt that the Presiding Officer showed incompetence. It appeared that was the only case in which the Respondent had previously appeared before the Presiding Officer (Decision 0098/11; roll number 3567609).

[15] The Applicant asserted that these allegations, at a bare minimum, ignored the fact that Presiding Officers do not make decisions on their own, but always sit as one member of a three-member board. Stating that these allegations proved bias on the part of the Presiding Officer was, in the Applicant's view, unsupportable both in law and in fact.

[16] The Applicant noted that neither a copy of the letter written to the Minister of Municipal Affairs, nor a copy of a response from either the Minister or the MGB, was ever produced. As such, the allegations could not be answered by the Board.

[17] The Applicant further noted that the hearings originally scheduled for October 9, 2012 could not be heard on that date because of the Respondent's allegations. On October 10, 2012, after revisiting the allegation, the Presiding Officer found no apprehension of bias had been established by the Respondent, and the merit hearings were rescheduled to October 18, 2012.

[18] The Applicant stated that as a result of the bias allegation the City lost a full day of hearings and also lost time for attending the hearings on October 9 and 10.

[19] The Applicant has therefore applied for costs under Schedule 3 of MRAC. The Applicant argued the Respondent's groundless allegation led to unreasonable delays or postponements on the three hearings originally scheduled for October 9, 2012, and consequently costs under Part 1 of Schedule 3 are warranted.

[20] Subsequent to the October 10 hearing, the Applicant stated that the City was informed by the MGB that they had never given the Respondent any indication that the Presiding Officer showed bias, or would not sit before the Respondent in future hearings. This information was contained in a letter from the Chair of the MGB, and dated October 31, 2012 (A-1, p. 43). This letter, the Applicant stated, was completely at odds with the representations made by the Respondent before the CARB on both October 9 and 10, 2012. This was of significant concern to the Applicant since the hearings on October 9 appeared to have been postponed solely on the basis of the Respondent's assertion that the MGB had assured him the Presiding Officer would not sit in hearings before him in the future.

[21] The Applicant stated that it is not a requirement to show that there is an abuse of process to be successful in a cost application. Nor is there a requirement that actual expenses must be proven by the Applicant.

[22] The Applicant also suggested that if the CARB wished to find an abuse of the complaint process, there were grounds to make such a finding. In the Applicant's view, the Respondent's representations about what the MGB told the Respondent appear to be completely untrue, since the October 31, 2012 letter from the MGB contradicted the allegation. This, in the Applicant's opinion, would constitute an abuse of process.

[23] The total cost award claimed by the Applicant is \$2,500. This amount is claimed in accordance with Schedule 3 of MRAC for one property assessed under \$5 million and two properties assessed between \$5 million and \$15 million. Therefore, the total costs claimed for the three roll numbers in question is the maximum available under the regulation.

Position of the Respondent

[24] The Respondent provided the Board with an information package of 34 pages which was entered as exhibit RC-1. It details numerous issues in support of the position that an award of costs is not appropriate.

[25] The Respondent stated that the application for costs was "vexatious and frivolous" as the Applicant complained about the time lost to hear the bias allegation, but then wasted additional time and resources in making this application.

[26] The Respondent stated that Colliers did not abuse the complaint process, noting that at the outset of a hearing it is customary for the Presiding Officer to ask the parties if there is any

objection to any member sitting, hearing and deciding on the matters to be heard. This was a tribunal procedure to show that the hearing was being conducted in a fair manner (RC-1, p. 3).

[27] The Respondent suggested an ‘apprehension of bias’ is exactly that: an apprehension that does not have to be a proven fact. A party must have the right to state if it has a concern with any sitting member. If parties cannot raise these concerns, why would the question be asked? The Respondent also stated it was up to the board member against whom an apprehension of bias is alleged to decide if the objection is to be upheld or dismissed.

[28] The Respondent pointed out that in Canadian law a reasonable apprehension of bias is a legal standard for disqualifying judges and administrative decision makers for bias. In the Respondent’s view, bias of a decision maker can be real or merely perceived (RC-1, p. 4). The Respondent cited several tests, including the test outlined in *Committee for Justice and Liberty v. Canada (National Energy Board)*, [1978] 1 S.C.R. 369. In that decision the Supreme Court of Canada held:

...the apprehension of bias must be a reasonable one, held by reasonable and right minded persons, applying themselves to the question and obtaining thereon the required information....[The] test is “what would an informed person, viewing the matter realistically and practically and having thought the matter through conclude.”

[29] The Respondent also referred to Dussault and Bourgeat, *Administrative Law: A Treatise* (Vol 4), 2d. ed., (Carswell, Toronto: 1990), wherein it is stated at pp.299-300:

To have a decision by a public officer or agency set aside for bias, it is thus not necessary to prove without a doubt that prejudice or interest was present; only the existence of circumstances likely to give rise to an apprehension of bias need exist.

[30] The Respondent also argued that agents owe a fiduciary duty to their clients. As such, it would be a clear breach of that responsibility, and an abuse of the process, for an agent not to raise an objection where that agent believes circumstances are such that an objection should be made. This, in the Respondent’s view, is highlighted by the board’s practice of asking the parties if there are any objections to the composition of the board (RC-1, p. 5).

[31] The Respondent also argued that the Applicant was seeking costs against the wrong party because it was the CARB that decided at the conclusion of the hearing on October 9 that it agreed with the Respondent’s objection (RC-1, p. 6).

[32] The Respondent further stated that the Applicant interfered with procedural fairness because the City representative “attacked” the Respondent when the bias allegation was raised at the original hearing. This, in the Respondent’s view, amounted to interference in a matter that was properly between the Respondent and the Board only (RC-1, p. 6).

[33] The Respondent also argued that since the parties to a complaint do not have advance knowledge of the makeup of a panel, he could not have been expected to have brought documentation supporting the bias allegation to the original hearing on October 9, 2012 (RC-1, p. 7).

[34] The Respondent further indicated that since he had been advised that a new Presiding Officer would be sitting the next day, it was unreasonable to expect him to predict that this

decision would be changed. As such, the Respondent did not anticipate that evidence in support of the bias allegation would be needed on October 10.

[35] However, the Respondent argued that the Applicant came prepared to the reconvened hearing on October 10, which suggested the Applicant was advised in advance that the previous day's decision was going to be revisited. This, the Respondent stated, was not consistent with procedural fairness.

[36] The Respondent provided a copy of the letter he wrote to the Minister of Municipal Affairs and copied to the MGB (RC-1, pp. 18-20), along with the response from the Minister (RC-1, p. 13). The Respondent pointed out that it was clear, on the basis of these letters, that his assertions were absolutely true. Further, the Applicant's insistence that the Respondent's assertions were untrue, and were therefore an abuse of the complaint process, was demonstrably false.

[37] The Respondent again stated that he had been caught by surprise by the attendance of the Presiding Officer at the hearing on October 10 and forced to recall a letter that had been written eleven months prior, which the Respondent indicated he could not do.

[38] On October 9 and 10, the Respondent pointed out strenuously that he did not want to embarrass the Presiding Officer as it was a public hearing. The Respondent had thus tried desperately to handle this delicate matter in as non-confrontational a manner as possible, despite the repeated attacks of the Applicant.

[39] The Respondent stated that he had been given a verbal instruction from administration at the MGB that this Presiding Officer would not appear before him in the future. The Respondent thus relied upon this representation and did not expect to appear before the Presiding Officer again.

[40] The Respondent also argued that there was only one appeal that was subject to the initial objection of bias (Roll Number 4313524). Therefore, this was the only appeal that should be subjected to this "frivolous and vexatious" application. The Respondent suggested that there was common evidence entered by both parties for all three complaints, and the first one would naturally require the most time. Consequently, the cost application should be limited to Roll Number 4313524, for which the 2012 assessment was in the amount of \$5,009,500.

[41] The Respondent also stated it would be "entirely incompatible for a CARB to award costs against a party when they were merely following the procedure of the Board" in voicing an objection when asked if they had a problem with the composition of the panel (RC-1, p. 8). Also, "[i]f a party was intimidated into not making an objection on a mere 'apprehension of bias', or some other preliminary matter, due to a fear of being financially penalized, then there would be no point in having hearings at all, and the goal of procedurally fair hearings would be jeopardized" (RC-1, p. 8).

[42] The Respondent also submitted two board orders on previous cost decisions: Board Order 1914/2011-P and Board Order CO/0001/2010-P. The Respondent argued that these previous decisions helped to demonstrate that it would not be appropriate to award costs in this case.

[43] The Respondent concluded by respectfully requesting that the application for costs be denied.

Decision

[44] The decision of the Board is to grant the application for costs. The Respondent is to pay \$2,500 to the Applicant.

Reasons for the Decision

[45] The Board carefully reviewed the legislation and the evidence presented by the Applicant and by the Respondent. As well, the Board listened to the audio recording of the October 9 and the October 10, 2012 hearings to clarify the verbal commentary and the proceedings of the allegation of the apprehension of bias.

[46] The Board noted the Applicant made the application for costs for roll numbers 4313524, 4313532 and 4315297, as these three roll numbers were scheduled for hearing on October 9, 2012. At the commencement of the hearing on October 9, when the Presiding Officer asked whether there was any concern with the makeup of that Board, the Respondent raised the apprehension of bias against the Presiding Officer. The Respondent indicated it was a delicate matter and refused to disclose the reason even after repeated requests. The Board heard from the Respondent that he wrote a letter to the Minister of Municipal Affairs and the MGB. The Respondent further stated that he was advised by the MGB that to avoid this kind of uncomfortable situation, and that with all due respect to the Presiding Officer and to the Applicant, this would not occur in the future.

[47] The Board finds the Presiding Officer and the Board of October 9, having no knowledge of the letter or of the stated assurance from the MGB, made the correct decision at the time with the information they had to postpone the hearing, advising there would be another Presiding Officer the following day.

[48] Subsequent to the postponement on October 9, however, the Board learned that the MGB had not assured the Respondent that the Presiding Officer would not sit before him in the future. No evidence of such a representation existed at the time, nor was any evidence presented at this application that could realistically support this contention. The Board finds the Respondent's allegation was the basis for the postponement of the October 9 hearings. The seriousness of the allegation, coupled with the complete lack of evidence, led to revisiting the bias issue on October 10. Further, it was the Respondent's conduct that ultimately led to the rescheduling of the three merit hearings at issue.

[49] The Applicant presented a copy of a letter dated October 31, 2012, (A-1, page 43) addressed to the Branch Manager, Assessment and Taxation, City of Edmonton, from the Chair of the MGB. This letter states that the Chair was not aware of any written or verbal communication from the MGB to the Respondent either confirming or denying bias on the part of the Presiding Officer. Nor was the Chair aware of any assurance from the MGB that the Presiding Officer would not be scheduled in hearings involving the Respondent. The Board finds that this letter refutes the allegations and the assurances put forward by the Respondent.

[50] The Respondent asserted that a party must have the right to voice concerns with the composition of a panel. The Board agrees; however, the inquiry does not conveniently stop there. The Respondent stated an apprehension of bias does not need to be proven in fact. The Board disagrees with this assertion. Along with the right to allege real or apprehended bias comes a corresponding obligation. If the Respondent's argument is accepted, all that would be required of a party who raises an apprehension of bias is mere belief in the truth of the allegation.

[51] The Board notes that “[t]he onus of proving bias lies on the person who alleges it. A real likelihood or probability of bias must be demonstrated. Mere suspicion is not enough.” (Sara Blake, *Administrative Law in Canada*, 5th Ed., LexisNexis, 2011, p. 119). The apprehension of bias does not need to be proven with utter certainty, but at least *some* compelling evidence needs to be advanced in support of the claim. In failing to substantiate the claim, and in going so far as to refuse to even provide reasons for the allegation, the Respondent demonstrated nothing but a subjective and meritless belief that the Presiding Officer might be biased.

[52] The Board finds that in refusing to give reasons to support the allegation, the Respondent could not have been successful in his claim. This is something the Respondent knew or ought to have known before raising an objection of this nature. Raising the spectre of bias in these circumstances led to the unreasonable delay and postponement of three hearings.

[53] The Respondent suggested it was the CARB that decided not to continue to hear the matters on October 9, but instead to continue the hearings with another Presiding Officer the following day. The Board finds the postponements of the October 9 hearings, and the decision that another Presiding Officer would sit the following day, were based entirely on the assurances the Respondent stated it had from the MGB. It became apparent that these assurances were never made. For the Respondent to now suggest that the Applicant should be seeking costs against the Board for this decision is absurd (RC-1, p. 6). In response to this suggestion, the Board notes that it is not a party to these proceedings, and it is not possible for the City or any other party to seek costs against it.

[54] The Respondent also claimed that the Applicant interfered with procedural fairness at the October 9 hearing. The Respondent essentially claimed that the City was advocating on behalf of the Board (RC-1, p. 6). The Board finds there was no interference with procedural fairness. The Applicant was simply asking for the reason for the apprehension of bias which was not forthcoming from the Respondent. This, in the Board’s opinion, was a reasonable request and did not interfere with the fairness of the proceedings.

[55] The Respondent alleged that the Applicant had been advised in advance that the bias issue would be revisited on October 10, since the Applicant appeared to have come prepared to speak to this issue. The Respondent stated this is inconsistent with procedural fairness. The Board is not convinced that the Applicant’s preparedness on October 10 is evidence of prior knowledge. Therefore there is no reason to believe there has been an interference with procedural fairness.

[56] The Board reviewed the Respondent’s letter of November 29, 2011, which was sent to the Minister of Municipal Affairs and copied to the Chair of the MGB. The Board also reviewed the response from the Minister, dated December 20, 2011. The Board noted the letter to the Minister referred to a decision written by the Presiding Officer on an appeal heard approximately one year earlier. This letter also referred to a statistical analysis of decisions made by the Presiding Officer. The Board noted the letter detailed the Respondent’s disagreement with the findings in this particular decision and the Respondent’s intent to bring to the Minister’s attention the Respondent’s charge of incompetence. The Board further noted that in the response, the Minister suggested that the Respondent had the right to appeal the decision to the Court of Queen’s Bench on errors of law or jurisdiction. No further representations were made. The Board therefore finds these letters do not, and could not, support a bias allegation.

[57] The Respondent also argued that it is not possible to come prepared with evidence of bias when there is no advance notice of who will be on a panel on any given day. The Board notes

that the Respondent could have asked for a brief adjournment in order to produce evidence in support of the allegation. The Respondent did not make such a request. Instead, he asserted that his sense of delicacy prevented him from going into the matter any further. The Board is of the opinion that all delicacy ceases to be a consideration the minute a party challenges the integrity of a board member. The Board also notes that the Respondent could have requested an adjournment on October 10 when the City representative came prepared to address the allegation. Again, the Respondent did not ask for an adjournment so that evidence might be produced in support of the claim. However, it now appears that the best the Respondent could have done is to produce the letter from the Minister of Municipal Affairs (RC-1, p. 13).

[58] The Respondent also asserted that he was given a “verbal representation” that the Presiding Officer would not appear before him in the future (RC-1, p. 8). The Board cannot help but wonder why the Respondent had not attempted to substantiate this assertion. Written confirmation that this representation had been made would undoubtedly have supported the Respondent’s original contention, and would certainly have helped in responding to this application. Unfortunately, the vague assertion that such a representation has been made was not enough for the Board on October 9 and 10, and it still is not enough.

[59] The Board also understands, as the Respondent has stated (RC-1, p. 5), that agents have a duty to their clients. However, it must also be understood that a subjective apprehension of bias, based on dissatisfaction with the outcome of earlier decisions, and in the absence of any evidence, does not satisfy the test outlined in *Committee for Justice* or anywhere else. The Respondent was not obligated to raise an apprehension of bias on October 9, 2012. That the Respondent chose to do so was entirely up to him. Again, the test is “what would an informed person, viewing the matter realistically and practically, and having thought the matter through conclude” (*Committee for Justice*). The Board notes that the Respondent’s subjective belief does not provide the measure for a reasonable apprehension of bias. Nor can a person make an informed decision when they have no information or evidence before them.

[60] The Board considered the written and oral presentations of the parties, as well as the legislative provisions respecting costs. The Board finds that the Respondent’s arguments do not support the contention that Colliers did not cause an unreasonable delay or postponement when the apprehension of bias was raised. This objection, made without the support of reasons or evidence, was bound to fail, and it directly led to the postponement of three hearings.

[61] The Board finds that the cost decisions submitted by both parties were fact-specific and are not of assistance in this application.

[62] The Board notes that the legislation does not require that actual costs be proven by the Applicant. The Board finds that the Respondent’s conduct did not reach the level of an abuse of process. However, three appeals were delayed and postponed. The Board therefore finds the full amount claimed for each roll number is warranted since the allegation of bias and argument was carried forward to each of these files. Costs in the amount of \$2,500 are to be paid by the Respondent to the Applicant.

Dissenting Opinion

[63] There was no dissenting opinion.

Heard commencing January 21, 2013.

Dated this 14 day of February, 2013, at the City of Edmonton, Alberta.

Patricia Mowbrey, Presiding Officer

Appearances:

Cameron Ashmore

for the Complainant

Greg Jobagy

Stephen Cook

for the Respondent

This decision may be appealed to the Court of Queen's Bench on a question of law or jurisdiction, pursuant to Section 470(1) of the Municipal Government Act, RSA 2000, c M-26.