

Federal Court



Cour fédérale

Date: 20250107

Docket: ITA-15623-19

Citation: 2025 FC 43

Ottawa, Ontario, January 7, 2025

PRESENT: Madam Justice Sadrehashemi

IN THE MATTER OF the *Income Tax Act*

**AND IN THE MATTER OF an assessment or
assessments by the Minister of National
Revenue under one or more of the Income
Tax Act, Canada Pension Plan, Employment
Insurance Act, the *Alberta Income Tax Act*, against:**

**TRAVIS ALLEN WILSON
23 Baxter Crescent,
Whitecourt, Alberta
T7S 1E5**

AND IN THE MATTER OF the *Civil Enforcement Act*, R.S.A. 2000, c. C-15;

AND IN THE MATTER OF seizure of personal property effected on October 5, 2023

BETWEEN:

**HIS MAJESTY THE KING IN RIGHT OF CANADA
AS REPRESENTED BY THE MINISTER OF NATIONAL REVENUE**

Applicant

and

TRAVIS ALLEN WILSON

Respondent

JUDGMENT AND REASONS

I. Overview

[1] The Respondent, Travis Wilson, owes a significant amount of personal tax debt to the Minister of National Revenue (the “Minister”), the Applicant in this matter. The Minister certified this debt, obtained Writs of Seizure and Sale from this Court, and registered the writs in the Personal Property Registry. A warrant was issued and provided to Consolidated Civil Enforcement Inc. (“Consolidated”) to effect the seizure of Mr. Wilson’s personal assets. On October 5, 2023, Consolidated attended Mr. Wilson’s personal residence in Whitecourt, Alberta to seize personal property under section 54(b) of the *Civil Enforcement Act*, RSA 2000, c C-15 [CEA].

[2] The key issue on the motion before me is a dispute as to whether Mr. Wilson or TA Wilson Industrial Service Ltd. (“TA Wilson”), of which Mr. Wilson is the sole director and sole shareholder, is the owner of the items listed in the Notice of Seizure of Personal Property (“Notice of Seizure”). The Minister brought this motion seeking the Court to direct that the seizure and sale of some of the items listed on the Notice of Seizure can proceed in spite of these objections. The Minister asks this Court to find that the seized items are property of Mr. Wilson and not TA Wilson, thereby allowing the Minister to proceed with the seizure and sale of these items.

[3] I am satisfied that seven of the serial numbered seized items are the property of Mr. Wilson and therefore the Minister can proceed with the seizure and sale process of these items. I

further direct that the Notice of Seizure document be amended to strike the following item to be seized that, as conceded by the Minister, is too broadly worded: “all other personal property of the debtor”.

II. Legal Framework and Jurisdiction

[4] This Court retains jurisdiction over the enforcement of its writs. Rule 423 of the *Federal Courts Rules*, SOR/98-106 [FC Rules] provides that “all matters relating to the enforcement of orders shall be brought before the Federal Court.” Where a property is seized or sold under a Federal writ of seizure and sale, the provincial law governing the process of seizure and sale of the property applies as if the property were seized under a writ issued by a superior court of that province (Section 56(1) of the *Federal Courts Act*, RSC 1985, c F-7 [FC Act] and rule 448 of the FC Rules). In Alberta, the principal legislation governing the seizure and the sale of personal property is the *Alberta Civil Enforcement Act* [CEA], the accompanying *Civil Enforcement Regulation*, Alta Reg 276/1995 [CER] and the *Alberta Rules of Court*, Alta Reg 124/2010 [AB Rules].

[5] Section 46(2) of the CEA provides that, where an objection has been filed to a seizure, a civil enforcement agency “shall not sell or otherwise dispose of the [seized] property unless permitted to do so by the Court.”

III. Mr. Wilson's Procedural Complaints

[6] Mr. Wilson raised two procedural complaints. I find neither have merit. I am satisfied that neither of the procedural complaints raised impede this Court making an order that the Minister may proceed with the seizure and sale process in relation to certain of the serial numbered goods listed in the Notice of Seizure.

[7] Mr. Wilson argued that the seizure was not done in accordance with the requirements set out in the CEA and the CER. I do not agree.

[8] As accepted by Mr. Wilson, Consolidated indicated that the seizure was done under section 54(b) of the CEA, which provides that: (i) serial numbered goods may be seized by registering in the Personal Property registry a notice of seizure that identifies the good by serial number, and (ii) serving the seizure documents on the enforcement debtor. Mr. Wilson takes no issue that this was done.

[9] Mr. Wilson argues that the Minister has not met the requirements of section 8(3) of the CER that sets out where a seizure under section 54(b)(i) can take place instead proceeding with the requirements for a seizure under section 45 of the CEA. I am not persuaded. Section 8(3)(b)(ii) of the CER provides that a seizure under section 54(b)(i) is not permitted unless "seizing the property under section 54(b)(i) of the CEA rather than section 45 of the CEA would likely result in a substantial saving in the overall cost of the seizure proceedings." Consolidated explained in its October 10, 2023 letter to Mr. Wilson:

The seizure was not effected under section 45 of the Civil Enforcement Act because the goods were apparently not present at the time of the bailiff's attendance, and was therefore not available to seize under that authority. The seizure was effected pursuant to the claim under the attached Warrant. Time is of the essence pursuant to the Civil Enforcement Act, and attending elsewhere in the Province of Alberta will add unnecessary expense to this matter.

[10] I am satisfied based on the materials before me that the seizure was effected in accordance with the CEA and the CER.

[11] Mr. Wilson also argues that the Minister should have responded to his Notice of Third Party Claim by relying on section 6.59(1) of the AB Rules instead of section 45(3) of the CEA, which Mr. Wilson argues is only appropriate to respond to a Notice of Objection. These are distinctions without any practical difference. The rule Mr. Wilson cites provides that the creditor can apply to the Court to determine "the rights of the various claimants" which is what the Minister has done. In any case, as noted by the Minister, section 5(1) of the CEA is broadly worded providing that "The Court may, on application by an interested party or an agency, give directions in respect of or determine any matter or issue that arises out of any civil enforcement proceedings."

IV. Analysis

[12] TA Wilson filed a Notice of a Third Party Claim to the seized goods and Mr. Wilson has filed a Notice of Objection to the seizure. The Minister's written submissions do not address the Notice of Objection that was filed by Mr. Wilson. At the oral hearing, Counsel for the Minister stated that he had not realized that a personal objection had also been filed, in addition to the

Notice of the Third Party Claim, but argued that both could be dealt with at the same time on this motion because they address the same issue. The Minister also narrowed the scope of their application at the hearing and stated that based on the materials before me, the Minister is not, on this application, asking for an order relating to the non-serial numbered goods.

[13] Both the Notice of the Third Party Claim and the Notice of Objection raise the same complaint that the seized serial numbered goods are the property of TA Wilson and not Mr. Wilson and therefore they cannot be seized to fulfill Mr. Wilson's personal tax debt. To the extent that other issues are raised in the Notice of Objection, I will not address them in this decision. The core issue I am deciding is whether there is a valid basis to object to the seizure because the serial numbered goods listed in the Notice of Seizure are not in fact Mr. Wilson's goods.

[14] The Minister argues the serial numbered seized items are all registered in Mr. Wilson's own name and not his company's name and further that the majority of the seized serial numbered items were purchased between 2013 and 2014 when Mr. Wilson's company, TA Wilson, was not even in existence. The Minister provided evidence that the Motor Vehicle, Vehicle Identification Number (VIN) and PPR search results all identify Mr. Wilson as the registered owner of the seized items, not TA Wilson. Mr. Wilson does not dispute this evidence.

[15] Mr. Wilson's evidence that TA Wilson is the actual owner of the seized goods is limited and not persuasive. Mr. Wilson provided an affidavit that explains that a number of the seized serial numbered items were purchased with TA Wilson's company cheques and copies of these

cheques were provided. The problem with this evidence, as pointed out by the Minister, is that Mr. Wilson also admits in his affidavit that his current company, TA Wilson, only came into existence in August 2015, and that the predecessor company, also called TA Wilson, which he asserts was “in business since May 14, 2004” was according to Mr. Wilson “struck for failure to file annual returns” in November 2008. As Mr. Wilson acknowledges, this company, the TA Wilson that was in business since 2004, was not able to be revived. The following seized items were purchased, according to Mr. Wilson’s evidence, between December 2013 and December 2014, during a time when TA Wilson was not in existence:

- i. 2014 Polaris SN: 4XAUH9EA5EG861065
- ii. 2015 Polaris SN: SN1CG8GSXFC517390
- iii. 2015 TNT Trailer SN: 5WBBE2821 FW009673
- iv. 2014 Polaris SN: SN1CH8GS2EC017963
- v. 2015 NOVA trailer SN: 5JW1V202XF1102473

[16] Mr. Wilson also asserts that he does not have records to indicate that either the 2007 Bombardier Outlander SN: 2BVEKHH107V000656 or the Beige Seacan SN: YMCU 200348 were transferred to TA Wilson, but that he believes that it is the case because he has been informed as such by his accountant. Mr. Wilson also states in his affidavit that the seized goods “are used in TA Wilson’s ordinary course of business and not owned by me personally.” There is no further detail or evidence provided to establish this assertion. The limited evidence provided before me is not a sufficient basis to find contrary to the clear evidence that Mr. Wilson is the registered owner of these goods, that TA Wilson is the owner (*Canada (National Revenue) v*

Matvieshen, 2014 FC 633 at para 13; *Canada (Minister of National Revenue) v Stickle*, 2001 FCT 1019 at paras 13-14).

[17] I am not satisfied that there is a basis to Mr. Wilson's claim that TA Wilson owns the following seized items: 2014 Polaris SN: 4XAUH9EA5EG861065; 2015 Polaris SN: SN1CG8GSXFC517390; 2015 TNT Trailer SN: 5WBBE2821 FW009673; 2014 Polaris SN: SN1CH8GS2EC017963; 2015 NOVA trailer SN: 5JW1V202XF1102473; 2007 Bombardier Outlander SN: 2BVEKHH107V000656; and Beige Seacan SN: YMCU 200348. I therefore direct that the Minister can proceed with the seizure and sale of these items.

V. Costs

[18] Both parties sought costs on this motion. As neither party was wholly successful or unsuccessful, I decline to exercise my discretion to issue any costs.

JUDGMENT in ITA-15623-19

THIS COURT’S JUDGMENT is that:

1. The Minister can proceed with the seizure and sale of the following items: 2014 Polaris SN: 4XAUH9EA5EG861065; 2015 Polaris SN: SN1CG8GSXFC517390; 2015 TNT Trailer SN: 5WBBE2821 FW009673; 2014 Polaris SN: SN1CH8GS2EC017963; 2015 NOVA trailer SN: 5JW1V202XF1102473; 2007 Bombardier Outlander SN: 2BVEKHH107V000656; and Beige Seacan SN: YMCU 200348 (“Listed Items”);
2. The Respondent, Travis Allen Wilson – being the current bailee of the items listed above in point 1 – (“Listed Items”) shall by February 4, 2025:
 - a. deliver the Listed Items to Graham Auctions in Calgary, Alberta;
 - b. provide Consolidated with the precise location of the Seized Items; and/or
 - c. provide Consolidated with full and proper documentation to account for any loss and/or disposal of the Listed Items;
3. The Minister is not prejudiced from bringing another application to address the sale of other items that are to be seized that are not addressed in this Order;
4. The Notice of Seizure of Personal Property, dated October 5, 2023, is amended to strike from the list of items to be seized the item listed as “all other personal property of the debtor”;

5. The parties remain at liberty to apply to me, with notice to the other party, for clarification if difficulties arise with implementation of this Order; and
6. No costs are ordered.

"Lobat Sadrehashemi"

Judge

FEDERAL COURT
SOLICITORS OF RECORD

DOCKET: ITA-15623-19

STYLE OF CAUSE: HIS MAJESTY THE KING IN RIGHT OF CANADA
AS REPRESENTED BY THE MINISTER OF
NATIONAL REVENUE v TRAVIS ALLEN WILSON

PLACE OF HEARING: CALGARY, ALBERTA

DATE OF HEARING: JULY 2, 2024

JUDGMENT AND REASONS: SADREHASHEMI J.

DATED: JANUARY 7, 2025

APPEARANCES:

Daniel Segal	FOR THE APPLICANT
Andrew McLeod	FOR THE RESPONDENT

SOLICITORS OF RECORD:

Attorney General of Canada Edmonton, Alberta	FOR THE APPLICANT
PEAK Legal Counsel Barrister and Solicitor Calgary, Alberta	FOR THE RESPONDENT