

Federal Court



Cour fédérale

**Date: 20090721**

**Docket: T-1424-07**

**Citation: 2009 FC 737**

[ENGLISH TRANSLATION]

**IN THE MATTER OF THE *INCOME TAX ACT***

**and**

**IN THE MATTER OF A TAX ASSESSMENT MADE BY THE CANADA REVENUE AGENCY  
UNDER THE *INCOME TAX ACT***

**AGAINST:**

**JEANETTE WACHSMANN-ZAHLER  
6243 Wilderton Avenue  
Montréal, Quebec  
H3S 2L3**

**ASSESSMENT OF COSTS – REASONS**

**DIANE PERRIER, ASSESSMENT OFFICER**

[1] On November 30, 2007, the Court dismissed with costs the tax debtor's motion for review, pursuant to subsection 225.2(8) of the *Income Tax Act*.

[2] On June 19, 2008, counsel for the Minister of Revenue filed the bills of costs, supported by the affidavit of Ian Demers and exhibits D-1 and D-2, and requested that the bill of costs assessment be done without appearances by the parties. On September 19, 2008, the letters were sent to the parties setting a schedule for the filing of written representations. To this day, we have not received any written representation from the parties. I am now ready to assess the costs according to the documentation on record.

[3] The counsel fees are allowed in the amount of \$1,200. I have allowed the following items: item 5 – preparation and filing of a record in response to the tax debtor’s motion for review (5 units), item 6 – appearance at the motion hearing for each hour (2 units x \$120 x 1 hour), item 25 – services rendered after the judgment not otherwise specified (1 unit), and item 26 – bill of costs assessment (2 units).

[4] I have not allowed item 13 – counsel fee: preparation for hearing (3 units), because this item is found in the Table of Assessable Services of the Tariff B under the heading D: “Pre-trial or hearing procedures”. Item 13 refers to the procedures that take place before the trial or hearing as referenced under the heading E of the same Table and does not refer to the procedures that take place before a motion.

[5] Item 26 – bill of costs assessment was reduced from 4 to 2 units because it was neither contested nor complicated.

[6] The disbursements in the amount of \$191.41 are allowed for the reproductions fees and the docket research of the Ontario Superior Court because it seems reasonable and necessary to me for the conduct of the case and the evidence was done by affidavit.

[7] The Minister of Revenue's bill of costs is assessed and allowed in the amount of \$1,391.41. An assessment certificate will be issued for this amount.

MONTRÉAL, QUEBEC

July 21, 2009

"Diane Perrier"

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DIANE PERRIER

ASSESSMENT OFFICER

**FEDERAL COURT**

**SOLICITORS OF RECORD**

**DOCKET:** T-1424-07

**STYLE OF CAUSE:** IN THE MATTER OF A TAX ASSESSMENT MADE BY THE  
CANADA REVENUE AGENCY UNDER THE *INCOME TAX*  
*ACT* AGAINST JEANETTE WACHSMANN-ZAHLER

**ASSESSMENT OF COSTS IN WRITING**

**PLACE OF HEARING:** Montréal, Quebec

**REASONS BY DIANE PERRIER, ASSESSMENT OFFICER**

**DATED:** July 21, 2009

**APPEARANCES:**

McMillan Binch Mendelsohn  
Montréal, Quebec

FOR THE APPLICANT  
(TAX DEBTOR)

John H. Sims, Q.C.  
Deputy Attorney General of Canada  
Montréal, Quebec

FOR THE RESPONDENT