

Date: 20071011

Docket: A-493-05

Citation: 2007 FCA 321

BETWEEN:

PAUL HOUWELING

Appellant

and

HER MAJESTY THE QUEEN

Respondent

ASSESSMENT OF COSTS - REASONS

Charles E. Stinson
Assessment Officer

[1] The Court dismissed with costs this appeal of a decision of the Tax Court of Canada concerning capital gains. I issued a timetable for written disposition of the assessment of the Respondent's amended bill of costs. The Appellant's reply consisted of two bundles of materials which appear to assert fraud on the part of the Respondent.

[2] Effectively, these circumstances are as if the Appellant had advanced no materials given the absence of any relevant representations which could have assisted me in identifying issues and making a decision. My view, often expressed in comparable circumstances, is that the *Federal Courts Rules* do not contemplate a litigant benefiting by having an assessment officer step away

from a neutral position to act as the litigant's advocate in challenging given items in a bill of costs. However, the assessment officer cannot certify unlawful items, i.e. those outside the authority of the judgment and the tariff. I examined each item claimed in the bill of costs and the supporting materials within those parameters. The total amount claimed is generally arguable as reasonable within the limits of the award of costs and is allowed as presented at \$3,198.65.

"Charles E. Stinson"
Assessment Officer

FEDERAL COURT OF APPEAL

SOLICITORS OF RECORD

DOCKET: A-493-05

STYLE OF CAUSE: PAUL HOUWELING v. HMQ

ASSESSMENT OF COSTS IN WRITING WITHOUT PERSONAL APPEARANCE OF THE PARTIES

REASONS FOR ASSESSMENT OF COSTS: CHARLES E. STINSON

DATED: October 11, 2007

WRITTEN REPRESENTATIONS:

Mr. Paul Houweling FOR THE APPELLANT
(self-represented)

Mr. Ron D.F. Wilhelm FOR THE RESPONDENT

SOLICITORS OF RECORD:

n/a FOR THE APPELLANT

John H. Sims, Q.C. FOR THE RESPONDENT
Deputy Attorney General of Canada