

Date: 20080208

Docket: A-527-98

Citation: 2008 FCA 51

BETWEEN:

HARRY BELL

Appellant

and

HER MAJESTY THE QUEEN

Respondent

ROBERT WALKUS SENIOR

Docket: A-528-98

Appellant

and

HER MAJESTY THE QUEEN

Respondent

PATRICK CHARLIE

Docket: A-529-98

Appellant

and

HER MAJESTY THE QUEEN

Respondent

CORRINE WALKUS

Docket: A-551-98

Appellant

and

HER MAJESTY THE QUEEN

Respondent

BRIAN WALKUS

Docket: A-552-98

Appellant

and

HER MAJESTY THE QUEEN

DOREEN WALKUS	Respondent
and	Docket: A-553-98
HER MAJESTY THE QUEEN	Appellant
	Respondent
ROBERT CHARLIE	Docket: A-554-98
and	Appellant
HER MAJESTY THE QUEEN	Respondent
	Respondent
JOHNSON BELL	Docket: A-555-98
and	Appellant
HER MAJESTY THE QUEEN	Respondent
	Respondent
ALVIN WALKUS	Docket: A-556-98
and	Appellant
HER MAJESTY THE QUEEN	Respondent
	Respondent
RAYMOND E. CLAIR	Docket: A-557-98
and	Appellant
HER MAJESTY THE QUEEN	Respondent
	Respondent
JOYE WALKUS	Docket: A-558-98
	Appellant

and
HER MAJESTY THE QUEEN

Respondent
Docket: A-559-98

HENRY WALKUS

Appellant

and

HER MAJESTY THE QUEEN

Respondent

LLOYD WALKUS

Docket: A-560-98

Appellant

and

HER MAJESTY THE QUEEN

Respondent

JAMES WALKUS

Docket: A-561-98

Appellant

and

HER MAJESTY THE QUEEN

Respondent

CHANTAL CHARLIE

Docket: A-562-98

Appellant

and

HER MAJESTY THE QUEEN

Respondent

ASSESSMENT OF COSTS - REASONS

Charles E. Stinson
Assessment Officer

[1] This appeal and several others, listed in the style of cause above, were consolidated and heard together. They addressed decisions of the Tax Court of Canada concerning income tax exemptions relative to status Indians and fishing activities and were dismissed with costs. I issued

a timetable for written disposition of the assessment of the Respondent's bill of costs, prepared for recovery from the Appellants, Alvin Walkus, Henry Walkus, Lloyd Walkus and Patrick Charlie (the Appellants). The appellants other than the Appellants have either settled costs, are deceased or are in bankruptcy. The Respondent's materials indicate that one-fifteenth (1/15), i.e. \$384.31, of the amount of the bill of costs is payable by each of the Appellants.

[2] The Appellants did not file any materials in response to the Respondent's materials.

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 \$5,764.67.

"Charles E. Stinson"
Assessment Officer

FEDERAL COURT OF APPEAL

SOLICITORS OF RECORD

DOCKET: A-527-98

STYLE OF CAUSE: HARRY BELL v. HMQ

ASSESSMENT OF COSTS IN WRITING WITHOUT PERSONAL APPEARANCE OF THE PARTIES

REASONS FOR ASSESSMENT OF COSTS: CHARLES E. STINSON

DATED: February 8, 2008

WRITTEN REPRESENTATIONS:

n/a FOR THE APPELLANTS
(self-represented)

Ms. Wendy Yoshida FOR THE RESPONDENT

SOLICITORS OF RECORD:

n/a FOR THE APPELLANTS

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