

**Date: 20081017**

**Docket: A-24-05**

**Citation: 2008 FCA 312**

**BETWEEN:**

**JOHN SCOTT MANSON**

**Appellant**

**and**

**HER MAJESTY THE QUEEN  
CANADA REVENUE AGENCY  
CANADA CUSTOMS AND REVENUE AGENCY  
REVENUE CANADA**

**Respondents**

**ASSESSMENT OF COSTS - REASONS**

**Charles E. Stinson  
Assessment Officer**

[1] A copy of these reasons is filed today in Federal Court file ITA-210-99 (ITA-210-99) and applies there accordingly. The Crown in ITA-210-99 filed a Certificate (*Income Tax Act*, ss. 223(2)) for taxes owed. Further to the Appellant's motion in ITA-210-99 for an order requiring the Crown to provide absolute proof of any debt, the Federal Court noted the Appellant's admission that he had not filed a tax return since 1992 and ordered (June 5, 2006) that the motion be dismissed with costs to the Crown. This matter, the taxpayer's appeal from said order, was dismissed on January 5, 2006 by an order silent on costs without a hearing on the merits and after the Appellant failed to meet the deadline ordered for certain steps.. An order dated April 1, 2005 did award costs to the Crown

further to the Appellant's unsuccessful motion for summary judgment. I issued timetables for written disposition of the Crown's bill of costs filed in each matter.

[2] The Appellant's materials took the form of allegations of harmful conduct. They included a statement of opposition to the payment of costs. The submissions on the part of the Respondent characterized the Appellant's materials as untrue, inappropriate, defamatory and irrelevant. I note for the record that the Appellant called me on June 16, 2008, to assert that he would not pay costs and to ask what I wanted from him (further to the timetable above). I told him that the timetable as it related to him was to create an environment for him to detail his opposition to the assessments of costs.

[3] 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 bills of costs and the supporting materials within those parameters. Certain items warrant my intervention given what I perceive as general opposition to the bills of costs.

[4] The Crown's motion record in ITA-210-99 took the position that the Federal Court lacked the jurisdiction to set aside certificates registered further to ss. 223(2) and (3) of the *Income Tax Act*. Such certificates have the same force and effect of a judgment. The Crown's bill of costs claims the minimum values in each of the ranges for counsel fee items 2 (preparation of respondent's records and materials), 14 (attendance at hearing) and 25 (services after judgment). These items all relate to services of counsel in an action or judicial review further to a hearing before and judgment by a judge of the Federal Court none of which occurred here. The Crown's costs occurred further to an interlocutory hearing incidental to the registration of the certificate. Therefore, fee items 5 (preparation for contested motion) and 6 (attendance on motion) apply, which I allow at the minimum values consistent with the approach in the bill of costs. The Crown requested that the minimum amount under fee item 26 be added to the bill of costs given that the Appellant required a formal assessment of costs. I allow said claim. The disbursements were reasonable and are allowed as presented at \$180.21. The Crown's bill of costs in ITA-210-99, presented at \$1,390.21, is assessed and allowed at \$1,098.91.

[5] It follows in this matter that the claim under fee item 25 must be disallowed as that service relates to a final disposition (the January 5, 2006 order) as opposed to an interlocutory disposition (the April 1, 2005 order). As above, I allow the Crown's request for the minimum claim under item 26. The disbursements are reasonable and are allowed as presented at \$34.30. The Crown's bill of costs in A-24-05, presented at \$374.30, is assessed and allowed at \$494.30.

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“Charles E. Stinson”  
Assessment Officer

**FEDERAL COURT OF APPEAL**

**NAMES OF COUNSEL AND SOLICITORS OF RECORD**

**DOCKET:** A-24-05

**STYLE OF CAUSE:** JOHN SCOTT MANSON v. HMQ et al.

**ASSESSMENT OF COSTS IN WRITING WITHOUT PERSONAL APPEARANCE OF THE PARTIES**

**REASONS FOR ASSESSMENT OF COSTS:** CHARLES E. STINSON

**DATED:** October 17, 2008

**WRITTEN REPRESENTATIONS BY:**

John Scott Manson

FOR THE APPELLANT  
(self-represented)

Marta Burns

FOR THE RESPONDENTS

**SOLICITORS OF RECORD:**

n/a

FOR THE APPELLANT  
(self-represented)

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FOR THE RESPONDENTS