

Citation: 2008TCC67  
Date: 20080320  
Docket: 2007-1684(IT)I

BETWEEN:

WILLIAM L. GRAY,

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent.

**AMENDED REASONS FOR JUDGMENT**

**(Delivered orally from the Bench  
at Fredericton, New Brunswick  
on December 6, 2007.)**

**O'Connor, J.**

[1] In my opinion, notwithstanding the Affidavit, the reassessment is out of date, it's too late, and therefore the Appellant must succeed.

[2] I have absolute faith in the Appellant's credibility and I believe that he did not receive the alleged original assessment for the 2002 year, and consequently the reassessment in 2006, which is under dispute, is too late, and therefore the appeal is allowed, and that reassessment is quashed.

**These Amended Reasons for Judgment are issued in substitution for the Reasons for Judgment dated March 4, 2008.**

Signed at Ottawa, Canada this 20<sup>th</sup> day of March, 2008.

"T. O'Connor"

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O'Connor, J.

CITATION: 2008TCC67

COURT FILE NO.: 2007-1684(IT)I

STYLE OF CAUSE: William L. Gray v. The Queen

PLACE OF HEARING: Fredericton, New Brunswick

DATE OF HEARING: December 6, 2008

**AMENDED ORAL REASONS FOR JUDGEMENT BY:** The Honourable Justice T. O'Connor

**DATE OF AMENDED ORAL REASONS FOR JUDGMENT:** March 20, 2008

APPEARANCES:

For the Appellant: The Appellant himself  
Counsel for the Respondent: Deanna Frappier

COUNSEL OF RECORD:

For the Appellant:

Name:

Firm:

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