

Date: 20080110

Docket: A-83-07

Citation: 2008 FCA 7

**CORAM: DÉCARY J.A.
LÉTOURNEAU J.A.
NADON J.A.**

BETWEEN:

HAYDN PUGH

Appellant

and

HER MAJESTY THE QUEEN

Respondent

Heard at Montréal, Quebec, on January 8, 2008.

Judgment delivered at Montréal, Quebec, on January 10, 2008.

REASONS FOR JUDGMENT BY:

NADON J.A.

CONCURRED IN BY:

**DÉCARY J.A.
LÉTOURNEAU J.A.**

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REASONS FOR JUDGMENT

NADON J.A.

[1] This is an appeal from a decision of Madam Justice Lamarre Proulx of the Tax Court of Canada dated January 19, 2007 which dismissed the appellant's appeal from the Minister's assessment of his 2000 taxation year.

[2] More particularly, the appeal pertains to the 1989 market value of a rental building owned by the appellant in St. Lambert, Province of Quebec, which the Tax Court judge found was \$50,000.

[3] The appellant takes the position that the market value was \$175,000 while the Minister supports the value found by the judge.

[4] I am of the view that there is no basis whatsoever to interfere with the Tax Court's decision. The judge clearly found the 1989 value of the building to be \$50,000 on the basis of the evidence before her, namely: (i) municipal evaluations for the years 1985 and 1994 which respectively set the value of the building at \$53,700 and \$40,100 and (ii) an out-of-court settlement between the appellant and the Minister relating to the appellant's taxation years 1992 to 1994 where the value was agreed at \$50,000.

[5] Before the Tax Court, the appellant, upon whom the burden of proof lied, did not adduce any evidence to prove that the fair market value of his building was \$175,000 in 1989, nor did he bring any evidence to support a value greater than \$50,000.

[6] Consequently, as I am satisfied that Madam Justice Lamarre Proulx made no error of law nor any palpable and overriding error in assessing the evidence before her, I would dismiss the appeal with costs.

“Marc Nadon”

J.A.

“I agree.
Robert Décary J.A.”

“I agree.
Gilles Létourneau J.A.”

FEDERAL COURT OF APPEAL

NAMES OF COUNSEL AND SOLICITORS OF RECORD

DOCKET: A-83-07

(Appeal from the decision of the Tax Court of Canada dated January 19, 2007 in file 2005-1869(IT)G.)

STYLE OF CAUSE: HAYDN PUGH v.
HER MAJESTY THE QUEEN

PLACE OF HEARING: Montréal, Quebec

DATE OF HEARING: January 8, 2008

REASONS FOR JUDGMENT BY: NADON J.A.

CONCURRED IN BY: DÉCARY J.A.
LÉTOURNEAU J.A.

DATED: January 10, 2008

APPEARANCES:

Haydn Pugh ON HIS OWN BEHALF

Stéphanie Côté FOR THE RESPONDENT

SOLICITORS OF RECORD:

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