

Docket: 2004-3393(IT)G

BETWEEN:

ROBERT M. DAGNON,

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent.

**CERTIFICATE OF COSTS**

I CERTIFY that I have taxed the party and party costs of the Respondent in this proceeding under the authority of subsection 153(1) of the *Tax Court of Canada Rules (General Procedure)* and I ALLOW THE SUM OF \$4,247.53.

Signed at Toronto, Ontario, this 17th day of November 2009.

“B.G. Tanasychuk”

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Taxing Officer

Citation: 2009 TCC 592  
Date: 20091117  
Docket: 2004-3393(IT)G

BETWEEN:

ROBERT M. DAGNON,

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent.

**REASONS FOR TAXATION**

Barbara Tanasychuk, T.O., T.C.C.

[1] This taxation came on for hearing by way of a telephone conference call on November 12, 2009. It follows a Judgment of the Honourable Justice Brent Paris dated October 10, 2008, wherein appeals from assessments made under the *Income Tax Act* for the 1996, 1997, 1998 and 1999 taxation years were dismissed, with costs. The Appellant represented himself and Ms. Iris Kingston represented the Respondent.

[2] The Respondent's Bill of Costs is as follows:

1. (1.)	<b><u>Services of Counsel:</u></b>	
1 (1) (a)	For all services in a proceeding prior to an Examination for Discovery	\$700.00
1 (1) (c)	For Examination of Discovery (at \$700.00 per day), held on June 9 <sup>th</sup> , 2006	\$700.00
1 (1) (d)	For preparation for and for attendance at a Pre-Hearing Conference held on February 15 <sup>th</sup> , 2007.	\$350.00
1 (1) (d)	For preparation for and attendance at a Pre-Hearing Conference held on October 17 <sup>th</sup> , 2007.	\$350.00
1 (1) (e)	For preparation for and attendance at a Status Hearing held on January 12 <sup>th</sup> , 2006	\$125.00
1 (1) (i)	For all services after judgment	\$450.00
	<b>TOTAL FEES:</b>	<b>\$2,675.00</b>

1.(2)	<b>Disbursements:</b>	
	<b>Discovery Transcripts: Atchison &amp; Denman Court Reporting Invoice:</b>	
	# 69041: Examination of Robert Dagnon held on June 9 <sup>th</sup> , 2006	\$619.05
	<b>Release of Court Transcripts: Debra Samuels Court Reporter</b>	
	Invoice # 0591: 1 copy of the transcript from the Appellant's trial at the Ontario Court of Justice, criminal court held on January 9 <sup>th</sup> , 2004 regarding a related matter.	\$51.20
	<b>Service of Documents: Avanti Paralegal Services</b>	
	Service of Pre-hearing Conference Brief on Appellant on February 2 <sup>nd</sup> , 2007	\$85.54
	<b>Photocopying: Ikon Office Solutions</b>	
	Invoice # TOR180464: Copies of the Respondent's Exhibits	\$9.10
	Invoice # TOR180409: Photocopying of Revenue Material	\$9.10
	Invoice # TOR180043: Copies of taxpayer documents	\$39.41
	Invoice # TOR207210: 1 copy of the Respondent's Book of Documents	\$36.23
	Invoice # TOR209409: Copies of relevant law	\$22.90
	<b>TOTAL DISBURSEMENTS:</b>	<b>\$872.53</b>
	<b>TOTAL FEES AND DISBURSEMENTS:</b>	<b><u>\$3547.53</u></b>
1 (1) (c)	For taxation of costs	\$700.00
	Total Fees and Disbursements: (including taxation of costs if necessary)	<u>\$4,247.53</u>

[3] As Mr. Dagnon stated that the only item on the Bill of Costs that he was disputing was the \$700.00 counsel fee claimed for this taxation of costs, I will allow the amount of \$2,675.00 for services of counsel.

[4] Mr. Dagnon stated that counsel for the Respondent had made requests for payment of the costs, but that he did not have the funds to pay them. He further stated that it was not necessary to proceed to tax the Bill of Costs.

[5] Ms. Kingston stated that the \$700.00 counsel fee claimed for the taxation of costs is the amount set out in Schedule II, Tariff B of the *Tax Court of Canada Rules (General Procedure)*. She further stated that when a party is required to proceed to taxation, they are entitled to recover this amount.

DECISION

[6] For use at this hearing, the Respondent filed an Affidavit of Carla Riley-Green, affirmed August 18, 2009. Attached as Exhibit “C” to the Affidavit of Carla Riley-Green is a letter from counsel for the Respondent to the Appellant dated June 3, 2009 enclosing the Bill of Costs. The letter of June 3, 2009 requested that the Appellant sign the Bill of Costs, if he concurred with the amounts claimed. The letter further requested that a cheque in the amount of \$3,547.53 be remitted to counsel. The last paragraph of the June 3, 2009 letter stated that the Respondent would be seeking an additional \$700.00, if a formal taxation of costs was required.

[7] Exhibit “D” to the Affidavit of Carla Riley-Green is another letter from counsel for the Respondent to the Appellant dated July 6, 2009, which renewed the request for payment of costs in the amount of \$3,547.53, failing which the Respondent would proceed to have the matter scheduled for a taxation of costs.

[8] Mr. Dagnon did not respond to the correspondence from counsel for the Respondent. It was clearly set out in the letter of June 3, 2009 (Exhibit “C” to the Affidavit of Carla Riley-Green) that the Respondent would be seeking an additional \$700.00 if the matter proceeded to taxation. As a result of the Appellant’s failure to respond to the correspondence, the Respondent had no choice but to request an appointment to tax the Bill of Costs. I will accordingly allow the amount of \$700.00 claimed for the taxation of costs.

[9] The amounts claimed for disbursements were well documented. Receipts for the disbursements claimed were attached as Exhibits to the Affidavit of Carla Riley-Green. I will accordingly allow the amount of \$872.53 for disbursements.

[10] The Respondent’s Bill of Costs is taxed and \$4,247.53 is allowed. A certificate in that amount will be issued.

Signed at Toronto, Ontario, this 17th day of November 2009.

“B.G. Tanasychuk”

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Taxing Officer