

Federal Court



Cour fédérale

Date: 20111114

Docket: T-2058-10

Citation: 2011 FC 1306

**BETWEEN:**

**IN THE MATTER OF THE *INCOME TAX ACT*,**

**and**

**IN THE MATTER OF AN ASSESSMENT OR  
ASSESSMENTS BY THE MINISTER OF  
NATIONAL REVENUE UNDER THE *INCOME  
TAX ACT*,**

**AGAINST:**

**YVAN CARRIER**

**and**

**ANNIE THIBEAULT**

**Debtors-  
Respondents**

[ENGLISH TRANSLATION]

**REASONS FOR ASSESSMENT OF COSTS**

**JOHANNE PARENT, Assessment Officer**

[1] On December 10, 2010, the Court issued a jeopardy collection order pursuant to subsection 225.2(2) of the *Income Tax Act*, with costs. On August 2, 2011, counsel for the Crown submitted its

bill of costs to the Court. Directions were given on September 6, 2011, informing the parties that the assessment of costs would proceed in writing and of the time limit for filing submissions.

[2] To support the bill of costs, the affidavit of Julie S. Aubry was filed in the Court record. The debtors-respondents did not file any submissions or requests to extend the time with the Court Registry.

[3] Consequently, I will assess the bill of costs pursuant to the *Federal Courts Rules*, Tariff B and the observations of my colleague in *Dahl v. Canada*, 2007 FC 192 (OT) at paragraph 2:

Effectively, the absence of any relevant representations by the Plaintiff, which could assist me in identifying issues and making a decision, leaves the bill of costs unopposed. My view, often expressed in comparable circumstances, is that the *Federal Courts Rules* do not contemplate a litigant benefiting by an assessment officer stepping away from a position of neutrality 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.

[4] The units claimed for preparing and filing the originating document (item 1) and for assessment of costs (item 26) will be allowed as claimed.

[5] The disbursements claimed in the bill of costs are not disputed and are considered necessary charges to the conduct of this matter. The amounts are justified and reasonable and will therefore be allowed as claimed.

[6] The Crown's bill of costs is allowed in the amount of \$1,638.75.

“Johanne Parent”  
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Assessment Officer

Toronto, Ontario  
November 14, 2011

Federal Court



Cour fédérale

**FEDERAL COURT**

**SOLICITORS OF RECORD**

**DOCKET:** T-2058-10

**STYLE OF CAUSE:** IN THE MATTER OF THE *INCOME TAX ACT*,  
AND IN THE MATTER OF AN ASSESSMENT  
OR ASSESSMENTS BY THE MINISTER OF  
NATIONAL REVENUE UNDER THE *INCOME  
TAX ACT* v. YVAN CARRIER AND ANNIE  
THIBEAULT

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

**REASONS FOR ASSESSMENT BY:** JOHANNE PARENT, ASSESSMENT OFFICER

**DATED:** November 14, 2011

**WRITTEN SUBMISSIONS:**

Martin Lamoureux FOR THE APPLICANT

No written submissions FOR THE DEBTORS-RESPONDENTS

**SOLICITORS OF RECORD:**

Myles J. Kirvan FOR THE APPLICANT  
Deputy Attorney General of Canada

N/A FOR THE DEBTORS-RESPONDENTS