

Docket: 2004-396(IT)G

BETWEEN:

PATRICIA NORTON,

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 \$ 8,096.80.

Signed at Toronto, Ontario, this 11th day of January, 2011.

“Bruce Preston”

Taxing Officer

Citation: 2011 TCC 17
Date: 20110111
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BETWEEN:

PATRICIA NORTON,

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent.

REASONS FOR TAXATION

Bruce Preston, T.O., T.C.C.

[1] This taxation came on for hearing by way of a telephone conference call on Thursday, December 9, 2010. It follows the decision of the Honourable Justice Archambault of this Court dismissing the appeal, with costs to the Respondent.

[2] The Appellant was self-represented, and the Respondent was represented by Mr. Robert Carvalho.

[3] Counsel for the Respondent submitted that the Court awarded party and party costs and that the bill was prepared in accordance with Tariff B of the *Tax Court of Canada Rules* (General Procedure). It was further submitted that the fees and disbursements claimed are straight forward.

[4] The Appellant submitted that the charge for photocopying seems excessive and unnecessary. It was argued that \$3,944.12 for photocopies is almost the same as the amount claimed for counsel fees. It was also submitted that the disbursements for courier and service are excessive. The Appellant's final submission concerned the counsel fee for services after judgment. Ms. Norton submitted that it was not clear what services were provided that justified \$150.00.

[5] Concerning photocopies, counsel for the Respondent submitted that the Request to Admit documents contained a number of documents which required authentication. Counsel contended that the Respondent was required to bring two motions; one concerning service of the Request to Admit and a second for an order dismissing the appeal for refusal to produce the Appellant's documents. It was further argued that the Respondents were required to provide the Appellant with copies of all the documents contained in the Request to Admit and that the Respondent prepared a joint book of documents for the hearing of the appeal all of which required substantial photocopying.

[6] Concerning courier and service charges, counsel for the Respondent submitted that these charges related to the attempted service of the Respondent's Request to Admit and the Respondent's motions. Counsel submitted that the Respondent had a great deal of difficulty serving the Appellant and referred to the motion requesting that the Court order that service of the Request to Admit was effective as of February 5, 2007 in support of this.

[7] Counsel for the Respondent concluded by submitting that a successful party is entitled to claim for services after judgment under Tariff B. Counsel submitted that the work counsel are required to perform after judgment includes communication with the client, closing the file and the return of exhibits.

[8] Concerning services of counsel, the only item in dispute is services after judgment. Counsel for the Respondent has provided justification for the claim based on services which I find to be reasonable and necessary.

[9] The Appellant has raised concerns about the Respondent's disbursements relating to courier, service and photocopying. Having reviewed the file, the decisions of the Court and the Affidavit of Disbursements of Olinda Samuel, I find that the amounts claimed for courier and service have been justified. Further the amounts claimed for the delivery and service of documents are reasonable and necessary in the circumstances of this particular file.

[10] Concerning photocopying, I am in agreement with the Appellant that the amount claimed seems excessive. A review of the invoices attached as Exhibit D to the Affidavit of Disbursements of Olinda Samuel reveals that the cost of photocopying includes substantial amounts for collating, punching holes and binders. The total expenditure for collating alone was in excess of \$2,300.00. Although it is recognized that these services were paid for and that collating and

some form of binding is necessary, I find that the amount claimed is not reasonable. For these reasons I allow \$2,500.00 for photocopying.

[11] As the Appellant made no submissions concerning the other services of counsel and disbursements claimed, they will be allowed as presented.

[12] For the above reasons, the Bill of Costs is taxed, and I allow the sum of \$8,096.80.

Signed at Toronto, Ontario, this 11th day of January, 2011.

“Bruce Preston”

Taxing Officer