

Date: 20090515

Docket: ITA-4942-03

Citation: 2009 FC 510

Ottawa, Ontario, May 15, 2009

PRESENT: The Honourable Mr. Justice Shore

IN THE MATTER OF THE *INCOME TAX ACT*

- and -

**IN THE MATTER OF AN ASSESSMENT OR ASSESSMENTS BY
THE MINISTER OF NATIONAL REVENUE UNDER ONE
OR MORE OF THE *INCOME TAX ACT, CANADA PENSION PLAN,
EMPLOYMENT INSURANCE ACT***

AGAINST:

**MR. DARREN HAGEN
427 Scissons Crescent
Saskatoon, Saskatchewan
S7S 1C4**

REASONS FOR ORDER AND ORDER

I. Introduction

[1] This is a judgment in response to a motion brought by the Deputy Attorney General of Canada, on behalf of Her Majesty the Queen as represented by the Minister of National Revenue (Crown), to extend the Writ of Seizure and Sale from this date for a further period of six years.

[2] Mr. Darren Hagen has not made any voluntary payment toward the amount outstanding pursuant to the Writ of Seizure and Sale since the Writ was issued.

[3] Mr. Hagen has accumulated new income tax debt for the 2003 taxation year. As of May 7, 2009, the post-writ indebtedness of Mr. Hagen totals \$84,372.44.

II. Facts

[4] On June 3, 2003, a Certificate was filed in the Federal Court certifying that Mr. Hagen, of Saskatoon, Saskatchewan, was indebted to Her Majesty for income tax arrears in the total sum of \$183,361.85, together with interest, compounded daily, at the prescribed rate on the sum of \$183,361.85 from June 4, 2003 to the date of payment (Certificate).

[5] On June 3, 2003, this Court issued a Writ of Seizure and Sale directing the Sheriff at the Judicial Centre of Saskatoon to cause to be made the aforesaid sums from the lands, goods and chattels of the said Mr. Darren Hagen in his jurisdiction.

[6] On June 12, 2003, the Writ was registered in the Personal Property Registry for Saskatchewan.

[7] On July 7, 2003 and June 3, 2008, respectively, the Writ was registered in the Saskatchewan Land Titles Registry.

III. Issue

[8] Should the Crown be granted an extension of the validity of the Writ of Seizure and Sale for a period of six years?

IV. Analysis

[9] The Writ forms part of the total indebtedness and has not been wholly executed. The Writ entails income tax debt accumulated for the 2001 taxation year. The total amount outstanding pursuant to the Writ as of May 7, 2009 is \$237,618.66.

[10] The total amount of \$47,866.56 has been collected by setoff and Requirement to Pay and applied towards the outstanding debt.

[11] Mr. Hagen has not made any voluntary payment toward the amount outstanding pursuant to the Writ since the Writ was issued.

[12] Attempts to resolve the outstanding indebtedness of Mr. Hagen have been unsuccessful to date.

[13] Mr. Hagen has an equity interest in property that could result in payment of his outstanding indebtedness secured by the Writ should the property be sold in the future.

[14] Mr. Hagen has accumulated new income tax debt for the 2003 taxation year. As of May 7, 2009, the post-writ indebtedness of Mr. Hagen totals \$84,372.44 and has not been certified in the Federal Court.

V. Conclusion

[15] For all of the above reasons, the Court grants that the Writ of Seizure and Sale be extended from this date for a further period of six years.

ORDER

THIS COURT grants that the Writ of Seizure and Sale be extended from this date for a further period of six years.

“Michel M.J. Shore”

Judge

FEDERAL COURT
SOLICITORS OF RECORD

DOCKET: ITA-4942-03

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INCOME TAX ACT, CANADA PENSION PLAN,
EMPLOYMENT INSURANCE ACT
v.
MR. DARREN HAGEN
427 Scissons Crescent
Saskatoon, Saskatchewan
S7S 1C4

PLACE OF HEARING: Ottawa, Ontario

DATE OF HEARING: May 15, 2009 (by telephone conference)

REASONS FOR ORDER
AND ORDER: SHORE J.

DATED: May 15, 2009

APPEARANCES:

Ms. Brooke Sittler FOR THE PLAINTIFFS

No one FOR THE DEFENDANT

SOLICITORS OF RECORD:

JOHN H. SIMS, Q.C. FOR THE PLAINTIFFS
Deputy Attorney General of Canada

No one FOR THE DEFENDANT