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.

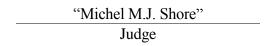
[14] Mr. Hagen has accumulated new income tax debt for the 2003 taxation year. As of May 7, 2009, the post-writ indebtedness of Mr. Hagen totals \$84,372.44 and has not been certified in the Federal Court.

# 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 furth	ıer
period of six years.	



#### **FEDERAL COURT**

### **SOLICITORS OF RECORD**

**DOCKET:** ITA-4942-03

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 ONE OR MORE OF THE 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