

Docket: 2005-2795(IT)G

BETWEEN:

JON STEPHEN KILBRIDE,

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 \$5,292.45.

Signed at Toronto, Ontario, this 8th day of December 2009.

“B.G. Tanasychuk”

---

Taxing Officer

Citation: 2009 TCC 616  
Date: 20091208  
Docket: 2005-2795(IT)G

BETWEEN:

JON STEPHEN KILBRIDE,

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 Wednesday, November 25, 2009. It follows a Judgment of the Honourable Justice Diane Campbell of this Court dated October 30, 2007, wherein appeals of assessments under the *Income Tax Act* for the 2001 and 2002 taxation years were dismissed, with costs. The Appellant represented himself and Mr. John W. Smithers represented the Respondent.

[2] The Bill of Costs submitted by the Respondent is as follows:

FEES (Class A)

1.(1)	(a)	For all services prior to examination for discovery	\$350.00
	(b)	For discovery of documents or inspection of property	100.00
	(c)	For motion	350.00
	(c)	For taxation of costs	350.00
	(d)	For preparation for and attendance at a pre-hearing conference	350.00
	(g)	For preparation for hearing	350.00
	(h)	For conduct of hearing (3 days)	3,000.00
	(i)	For all services after Judgment	150.00

---

TOTAL FEES

\$5,000.00

DISBURSEMENTS

---

1.(2) Photocopies of Motion Record (12 pp x 3 copies @ \$0.20 / pg)	\$7.20
Photocopies of Reply (7 pp x 3 copies @ \$0.20 / pg)	4.20
Photocopies of List of Documents (6 pp x 3 copies x \$0.20 / pg) (without attachments)	3.60
Dynamex	19.82
ePrint – Copy of File re Draft List of Documents	75.12
ePrint – Copy of List of Documents	35.55
ePrint – Books of Documents for Hearing	<u>146.96</u>
TOTAL DISBURSEMENTS	\$292.45
TOTAL FEES	<u>5,000.00</u>
TOTAL FEES AND DISBURSEMENTS	<u>\$5,292.45</u>

[3] Mr. Kilbride did not dispute any of the items on the Respondent’s Bill of Costs, although he did not consent to the amounts claimed.

[4] Mr. Smithers stated that the amounts claimed on the Bill of Costs were in accordance with the Tariff of the *Tax Court of Canada Rules (General Procedure)* and were fair and reasonable.

DECISION

[5] The counsel fees claimed are in accordance with the Tariff and I will allow the amount of \$5,000.00 for counsel fees. The disbursements incurred are reasonable and I am satisfied that they were essential for the conduct of the litigation. I allow the sum of \$292.45 for disbursements.

[6] The Respondent’s Bill of Costs is taxed and \$5,292.45 is allowed. A Certificate in that amount will be issued.

Signed at Toronto, Ontario, this 8th day of December 2009.

\_\_\_\_\_  
“B.G. Tanasychuk”  
Taxing Officer