

Docket: 2016-517(IT)G

BETWEEN:

ESTATE OF GLEN NOTT,

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent.

Appeal heard on February 25, 2019, at Calgary, Alberta.

Before: The Honourable Justice Patrick Boyle

Appearances:

For the Appellant: No Appearance

Counsel for the Respondent: Peter Basta

ORDER

For the reasons given from the bench, the appeal from the assessment made under the *Income Tax Act* for the 2007 taxation year is dismissed, without costs, for failure to appear.

Signed at Ottawa, Canada, this 7th day of May 2019.

“Patrick Boyle”

Boyle J.

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Respondent.

EDITED VERSION OF TRANSCRIPT
OF ORAL REASONS FOR ORDER

Let the attached edited transcript of the reasons for order rendered orally at the hearing on February 25, 2019 at Calgary, Alberta be filed. I have edited the transcript (certified by the Court Reporter) for style, clarity and to make minor corrections only. I did not make any substantive changes.

Signed at Ottawa, Canada, this 7th day of May 2019.

“Patrick Boyle”

Boyle J.

Citation: 2019 TCC 107

Date: 20190507

Docket: 2016-517(IT)G

BETWEEN:

ESTATE OF GLEN NOTT,

Appellant,

and

HER MAJESTY THE QUEEN,

Respondent.

REASONS FOR ORDER

(Appeal called and decision rendered orally at the hearing on
February 25, 2019, at Calgary, Alberta)

Boyle J.

[1] This relates to the estate of Glen Nott and the show cause hearing that was set down for this morning. No one has appeared for the Nott estate or claiming any interest in the Nott estate.

[2] The notice of appeal was filed in early 2016 and relates to adjusted returns filed on Mr. Nott's behalf by DeMara Consulting Inc. The Crown's reply was filed in June of 2016.

[3] In November of 2016 the respondent brought a motion to strike parts of the notice of appeal. A status hearing in October 2016 resulted in a timetable order from me dated December 8, 2016.

[4] In January 2017 the appellant tried to file another amended notice of appeal without consent. This led to an order from me in February 2017 striking parts of the notice of appeal as requested in the respondent's motion and rejecting the January 2017 amended notice of appeal as not having been a proper document nor properly filed.

[5] In the February 2017 order there was included an order to the appellant to file a new amended notice of appeal within 60 days, which specified the relief sought, which was missing from the notice of appeal.

[6] In April 2017 there was an attempt to file two amended notices of appeal, neither of which accorded with my February 2017 order. This led to my order of July 2017 giving the appellant another 60 days to file an amended notice of appeal and specifying that failing which the appeal was to be dismissed.

[7] In November 2017, before any judgment dismissing the appeal was signed, the appellant unfortunately suffered a heart attack and died at the end of that month. The Court was notified by letter from his wife, Gail Nott, in January 2018 of his death on November 30th. In that letter she indicated she was the executor of his estate.

[8] In February 2018 a case management call was held on how to proceed and the parties were given 30 days to advise if settlement conference might be helpful.

[9] In May 2018, in the course of trying to schedule a settlement conference, Ms. Gail Nott had her lawyer file a renunciation of probate, indicating she won't be attending or participating any further.

[10] In September 2018 the Registry office was advised by both Gail Nott and by Jason Nott, the adult son of the late Mr. Nott and Gail Nott, that they were not the executor or administrator and would not be participating in the settlement conference.

[11] By my order in October 2018 a show cause hearing was set for today resulting from the failure to file the amended notice of appeal in accordance with my orders of July 17 and February 2017.

[12] On February 15th, the Court emailed the estate of Glen Nott, in care of Gail Nott, assuring her that she is not required to attend today's show cause as she is no longer the executor or administrator of the estate, but that she or any other interested party or beneficiary may attend to address any concerns they may have.

[13] No one has appeared today, so I am dismissing the appeal on the basis of the failure to appear to address the failures to comply with my previous orders, one of which had already contemplated having this appeal dismissed before Mr. Nott passed away.

Signed at Ottawa, Canada, this 7th day of May 2019.

“Patrick Boyle”

Boyle J.

CITATION: 2019 TCC 107

COURT FILE NO.: 2016-517(IT)G

STYLE OF CAUSE: ESTATE OF GLEN NOTT v. THE QUEEN

PLACE OF HEARING: Calgary, Alberta

DATE OF HEARING: February 25, 2019

REASONS FOR ORDER BY: The Honourable Justice Patrick Boyle

DATE OF ORDER: May 7, 2019

APPEARANCES:

For the Appellant: No appearance

Counsel for the Respondent: Peter Basta

COUNSEL OF RECORD:

For the Appellant:

Firm:

For the Respondent: Nathalie G. Drouin
Deputy Attorney General of Canada
Ottawa, Canada