
Lorne Piett

Prospective Appellant
(Plaintiff)

and

Canada Revenue Agency

Prospective Respondent
(Defendant)

Before: Amy Groothuis, Registrar (on May 30, 2023)

Fiat

[1] Mr. Lorne Piett applied for leave to appeal a Court of Queen's Bench (as it was then known) Chambers decision that dismissed his application to certify his claim as a class action pursuant to *The Class Actions Act*, SS 2001, c C-12.01 and to substitute another individual for Mr. Piett as the representative plaintiff. The application for leave to appeal came before Barrington-Foote J.A. and in a fiat dated December 8, 2022, leave to appeal was denied. In so doing, Justice Barrington-Foote awarded one set of costs to the Respondent, the Canada Revenue Agency.

[2] Counsel for the Canada Revenue Agency served and filed a formal order reflecting the decision dismissing Mr. Piett's leave application, which was issued on April 6, 2023. This was followed by a notice of appointment for taxation of costs supported by a proposed bill of costs and an affidavit of disbursements, returnable before me on May 30, 2023. On May 29, the day before the taxation hearing, counsel for Mr. Piett wrote to the Registry advising that he would not attend the taxation hearing. The taxation hearing proceeded on May 30, 2023 as scheduled; neither Mr. Piett nor his counsel appeared. This fiat is my brief decision.

[3] The Canada Revenue Agency claims the following fees under Column 2 of the Court of Appeal Tariff of Costs [Tariff]:

1.	Motion for leave to appeal	\$1,500.00
11.	Preparing Formal Order	\$ 200.00
12.	Correspondence	\$ 200.00
13.	Preparation of Bill of Costs	\$ 150.00
14.	Taxation of Bill of Costs	\$ 37.50

[4] The proposed fees total \$2,087.50. Additionally, the Canada Revenue Agency seeks disbursements in the amount of \$730.54, for a total amount claimed of \$2,818.05.

[5] The disbursements are supported by an affidavit, including exhibits of proper vouchers for fees incurred for courier expenses, Court filing fees, and photocopying expenses. All disbursements are properly claimed.

[6] *The Court of Appeal Rules (Civil)* provide at Rule 54(1)(b) that where non-monetary relief is involved, Column 2 of the Tariff applies. In this instance, the underlying dispute centred on whether the Chambers judge erred in declining to certify Mr. Piett's claim as a class action and whether a substitute representative plaintiff could be named. I am satisfied that the proposed appeal sought non-monetary relief, and therefore Column 2 applies.

[7] I reviewed the Court file and am satisfied that all Tariff items claimed on the proposed bill of costs, as well as the disbursements, are properly claimed.

[8] The proposed bill of costs is therefore taxed and allowed at \$2,818.05, representing fees in the amount of \$2,087.50, plus disbursements in the amount of \$730.54.

[9] For enforcement purposes, the Canada Revenue Agency may prepare and file a certificate of taxation of costs in Form 11d in the amount of \$2,818.04 for issuance.

A handwritten signature in blue ink, reading "Amy Grooten", is written over a horizontal line.

Counsel: No one appearing for Lorne Piett
Anne Jinnouchi and Brooke Sittler for the Canada Revenue Agency