

James Mann

Appellant
(Applicant)

and

Jason Mann

Respondent
(Respondent)

and

AgraCity Crop & Nutrition Ltd.

Respondent
(Respondent)

Before: Amy Groothuis, Registrar (on October 25, 2024)

Fiat

A. Preliminary matters

[1] On October 25, 2024, eight (8) Notice of Appointment for Taxation of Costs [collectively, Appointments] came before me for hearing, involving a number of different parties in a total of eleven different appeal files. One lead decision for the court file CACV3505 provides background and outlines the reasoning on common issues arising in most of the taxations of costs. The fiat issued for CACV3505 is to be read in conjunction with the within decision.

B. CACV3637

[2] The Notice of Appointment for Taxation of Costs in CACV3637 arose out of the Court of Appeal's decision dated March 5, 2024, bearing the citation *Mann v AgraCity Crop & Nutrition Ltd.*, 2024 SKCA 23, which dismissed an appeal brought by James Mann. In dismissing the appeal, the Court awarded costs to AgraCity Crop & Nutrition [AgraCity] and Jason Mann [Jason] as follows:

[40] James's appeal must be dismissed. AgraCity and Jason are each entitled to the costs of this appeal from James, to be calculated in accordance with Column 3 of the *Tariff of Costs in the Court of Appeal*.

[3] On September 23, 2024, a formal judgment was issued with respect to this appeal, essentially contemporaneously with the filing of the Notice of Appointment for Taxation of Costs.

II. Proposed Bill of Costs

[4] The respondents each filed a proposed bill of costs that relies on Column 3 of the Court of Appeal Tariff of Costs [Tariff], as follows:

A. AgraCity Crop & Nutrition Ltd.

3.	Fee to Respondent on receipt of Notice of Appeal	\$ 150.00
8.	Preparation of Factum	\$3,500.00
9.	All Other Preparation of Hearing	\$1,000.00
10.	Appearance to present argument on appeal (plus second counsel fee)	\$ 750.00
11.	Preparing formal order or judgment	\$ 300.00
13.	Preparation of Bill of Costs	\$ 200.00
7.	Preparation of Supplementary Appeal Book	\$ 750.00

[5] AgraCity therefore claims fees in the total of \$6,650.00 in fees, plus PST in the amount of \$399.00 and GST in the amount of \$332.50, for a total claimed amount of \$7,381.50.

B. Jason Mann

3.	Fee to Respondent on receipt of Notice of Appeal	\$ 150.00
8.	Preparation of Factum	\$3,500.00
9.	All Other Preparation of Hearing	\$1,000.00
10.	Appearance to present argument on appeal (plus second counsel fee)	\$ 500.00
13.	Preparation of Bill of Costs	\$ 200.00

[6] Jason therefore claims fees in the total of \$5,350.00 in fees, plus PST in the amount of \$321.00 and GST in the amount of \$267.50, for a total claimed amount of \$5,938.50. Jason's proposed bill of costs only differs from that of AgraCity's in that there is no second counsel fee, and because AgraCity's counsel took out the judgment, Jason did not claim item #11 (preparing formal order or judgment).

III. Issues and Analysis

[7] The issues raised by the appellant for these two proposed bills of costs were as follows:

- (a) Item #10 – appearance to present argument (for AgraCity);
- (b) Item #7 – preparation of appeal book (for AgraCity)

[8] Note that the question of Tariff item #14 – Taxation of Bill of Costs is addressed in the lead decision of CACV3505. This amount is taxed off, on the parties' agreement that the costs of the taxation hearings be comprehensively addressed in one fiat.

[9] James identified no issues with respect to the proposed bill of costs submitted by Jason.

A. Tariff Item #10 – Appearance to Present Argument

[10] As with other proposed bill of costs, AgraCity has claimed a second counsel fee. This issue was comprehensively addressed in the fiat arising out of CACV3505's taxation of costs: the Court did not award a second counsel fee, and as in CACV3505, this amount is taxed off AgraCity's proposed bill of costs in CACV3637.

B. Tariff Item #7 – Preparation of Appeal Book

[11] As with the proposed bill of costs filed by AgraCity on CACV3536 and CACV3634, James objects to the respondent claiming this amount. For the same reasons as those outlined in the fiat addressing the proposed bill of costs in CACV3536 and CACV3634, which is being issued at the same time as the within fiat, I tax off the Tariff item #7 for the preparation of a supplementary appeal book. In brief, there is no order of a judge or the Court permitting AgraCity to file a supplementary appeal book and it therefore cannot claim the Tariff amount.

IV. Decision

[12] As a result of the above, I tax AgraCity's costs on Column 3 of the Tariff, as follows:

3.	Fee to Respondent on receipt of Notice of Appeal	\$ 150.00
8.	Preparation of Factum	\$3,500.00
9.	All Other Preparation of Hearing	\$1,000.00

10.	Appearance to present argument on appeal	\$ 500.00
11.	Preparing formal order or judgment	\$ 300.00
13.	Preparation of Bill of Costs	<u>\$ 200.00</u>
		\$5,650.00

[13] On the fees of \$5,650.00 is added PST in the amount of \$339.00 and GST in the amount of \$282.50, for a total of \$6,271.50.

A. Jason Mann

[14] As a result of the above, I tax Jason Mann's costs on Column 3 of the Tariff, as follows:

3.	Fee to Respondent on receipt of Notice of Appeal	\$ 150.00
8.	Preparation of Factum	\$3,500.00
9.	All Other Preparation of Hearing	\$1,000.00
10.	Appearance to present argument on appeal (plus second counsel fee)	\$ 500.00
13.	Preparation of Bill of Costs	<u>\$ 200.00</u>
		\$5,350.00

[15] On the fees of \$5,350.00 is added PST in the amount of \$321.00 and GST in the amount of \$267.50, for a total of \$5,938.50.

[16] For enforcement purposes, the respondents may wish to prepare and file a certificate of taxation of costs in Form 11d in the amounts noted herein for issuance.



Amy Groothuis, Registrar
Court of Appeal for Saskatchewan

Counsel: James Mann for himself
Daniel Cherian for AgraCity Crop & Nutrition Ltd
Matthew Scott for Jason Mann