

*Farms and Families of North  
America Inc. (d as Farmers of  
North America) and James Mann*

Appellants  
(Applicants)

*and*

*AgraCity Crop & Nutrition Ltd.,  
Jason Mann, Peter T. Bergbusch  
K.C., and Miller Thompson LLP*

Respondents  
(Respondents)

---

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

*Fiat*

## **I. Introduction**

### **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. CACV4091**

[2] The Notice of Appointment for Taxation of Costs in this appeal file arose out of an appeal filed by James Mann [James] and Farms and Families of North America Inc. [FNA] against Jason Mann [Jason], AgraCity Crop & Nutrition Ltd. [AgraCity], Peter Bergbusch, K.C. and Miller Thomson LLP (*Mann v Mann*, 2023 SKCA 104). The appeal was heard and dismissed by a panel of Schwann, Kalmakoff and Drennan JJ.A., with the Court's judgment concluding:

[58] For the foregoing reasons, I would dismiss the appeal. I would award one set of costs to Jason, and one set of costs to Miller Thomson, calculated in the usual way.

[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] Each of Jason and Miller Thomson LLP filed a proposed bill of costs that relies on Column 2 of the Court of Appeal Tariff of Costs [Tariff], as follows:

### A. Miller Thomson LLP

3.	Fee to Respondent on receipt of Notice of Appeal	\$ 125.00
7.	Preparation of Supplementary Appeal Book	\$ 500.00
8.	Preparation of Factum	\$2,000.00
9.	All Other Preparation of Hearing	\$ 750.00
10.	Appearance to present argument on appeal	\$ 400.00
11.	Preparing formal order or judgment	\$ 200.00
13.	Preparation of Bill of Costs	\$ 150.00

[5] As such, Miller Thomson LLP claims a total of \$4,125.00 in fees. There is no claim for PST or GST on the proposed bill of costs.

### B. Jason Mann

3.	Fee to Respondent on receipt of Notice of Appeal	\$ 125.00
8.	Preparation of Factum	\$2,000.00
9.	All Other Preparation of Hearing	\$ 750.00
10.	Appearance to present argument on appeal	\$ 400.00
13.	Preparation of Bill of Costs	\$ 150.00

[6] Jason therefore claims a total of \$3,425.00 in fees, plus PST in the amount of \$205.50 and GST in the amount of \$171.25, bringing the total to \$3,801.75.

### III. Issues and Analysis

[7] Although there was some general discussion during the portion of the hearing that concerned the taxation of costs related to this appeal, neither counsel for FNA nor James raised any specific issues with the Tariff items claimed by either of the respondents. James queried as to why Jason was permitted to claim costs, stating that he was not certain that Jason had filed any materials on this appeal.

[8] I make two comments on this taxation for costs. First, as in the normal course I have confirmed that for each Tariff item claimed, it is proper. That is, whether raised as an issue or not, if no factum was filed by a party, for example, then an amount claimed for the filing of a factum would be taxed off. In this instance, I have confirmed that Jason filed a factum on the appeal, and he is thus entitled to his taxable cost for taking that step. Second, in this instance Miller Thomson LLP has claimed an amount for the filing of a supplemental appeal book. In contrast to other instances where this Tariff amount has been taxed off, in CACV4091, there is an order arising out of a Chambers appearance that permits the filing of a supplemental appeal book by the respondent. As such, this Tariff amount is properly claimed.

### IV. Decision

[9] Having confirmed that the Tariff amounts on each proposed bill of costs are proper, and with no specific issues being raised by either of the appellants, the respondent's costs are taxed and allowed as set out above at paragraphs 5 and 6.

[10] 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  
Alex Baboi for Farms and Families of North America Inc.  
Daniel Cherian for Miller Thomson LLP  
Matthew Scott for Jason Mann