

***James Mann***

Applicant /Prospective Appellant  
(Applicant)

*and*

***Jason Mann, Genesis Fertilizer  
G.P. Inc., 10117148 Saskatchewan  
Ltd., AgraCity Crop & Nutrition  
Ltd.***

Respondents/Prospective  
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. CACV4291 and CACV4294**

[2] The Notice of Appointment for Taxation of Costs in CACV4291 and CACV4294 arose out of a January 25, 2024 fiat that addressed applications filed by James Mann in two related matters. Sitting in Chambers, Justice Kalmakoff heard applications for an extension of time and for leave to appeal (CACV4291) and an extension of time to file an appeal (CACV4294). Both applications were dismissed, with the fiat concluding as follows:

[42] James' applications are dismissed. The Respondents are jointly entitled to one set of costs for the applications, calculated in the usual way.

[3] Although the fiat was released on January 25, 2024, the orders for each of the dismissed applications were not taken out and issued until September 23, 2024, essentially contemporaneously with the filing of the Notice of Appointment for Taxation of Costs.

## II. Proposed Bill of Costs

[4] In this instance, there is one proposed bill of costs, filed by Jason Mann. During the taxation hearing, counsel confirmed that with one set of costs being awarded jointly by Justice Kalmakoff, only one proposed bill of costs was submitted, which relies on Column 2 of the Court of Appeal Tariff of Costs [Tariff], as follows:

3.	Application for Leave to Appeal	\$1,500.00
13.	Preparation of Bill of Costs	\$ 150.00

[5] The proposed bill of costs totals \$1,650.00 in fees plus PST in the amount of \$99.00 and GST in the amount of \$82.50, for a total claimed amount of \$1,831.50.

## III. Issues and Analysis

[6] This was the final taxation of costs that was heard on October 25, 2024. It was also, in my mind at least, the most simple and straightforward. That likely explains why there was very little discussion and no substantive submission on this proposed bill of costs. James Mann raised no issues with this proposed bill of costs.

## IV. Decision

[7] With no issues raised by the appellant, and as my review of the court file indicates that the Tariff items claimed are proper, the proposed bill of costs can issue as submitted.

[8] For enforcement purposes, Jason Mann 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