Court of Appeal for Saskatchewan
Docket: CAC4438 **Date: 2026-05-04**

Saskatchewan Government Insurance Appellant/Respondent

and

Alicia Yashcheshen Respondent/Applicant

Before: Kamara Willett, Registrar (on April 13, 2026)

Fiat

I. Introduction

[1] On October 15, 2024, Alicia Yashcheshen applied for an order pursuant to Rule 71 of *The Court of Appeal Rules* extending the time within which she could serve a notice of appeal from a fiat of the Court of King's Bench dated April 19, 2024. On October 18, 2024, Saskatchewan Government Insurance [SGI] filed an application pursuant to Rule 46.2 of *The Court of Appeal Rules* seeking to have Ms. Yashcheshen declared to be a vexatious litigant [SGI Application].

[2] Ms. Yashcheshen's Rule 71 application was heard by Jackson J.A. in Chambers on October 23, 2024. Jackson J.A. reserved her decision, and on October 30, 2024, she issued a fiat in which she dismissed Ms. Yashcheshen's application and awarded costs in the amount of $750.00 to SGI. On that same date, Ms. Yashcheshen filed her own application pursuant to Rule 46.2 of *The Court of Appeal Rules* in which she sought to have SGI declared to be a vexatious litigant [Yashcheshen Application][together with the SGI Application, Applications].

[3] On January 7, 2025, a panel of judges heard the Applications. The Court's decision was issued on January 15, 2026 with reasons indexed at 2026 SKCA 8, in which the SGI Application was granted, and the Yashcheshen Application was dismissed. Costs of the Applications were awarded to SGI "in the usual manner". The Court directed the Registrar to prepare an order reflecting its decision, and that order was issued on January 20, 2026.

[4] SGI has taken out a Notice of Appointment for Taxation of Costs, and has prepared two proposed bills of costs, one based on Column 4 of the Court of Appeal Tariff of Costs [Tariff] and the other based on Column 2. Ms. Yashcheshen provided written correspondence to the registry in which she outlines her objections to several of the items listed in the bills of costs proposed by SGI. A hearing was conducted before me on April 13, 2026, at which Ms. Yashcheshen and counsel for SGI each made submissions regarding the quantum of costs to which SGI is entitled.

[5] What follows is my decision on the assessment of costs payable to SGI.

II. Proposed Bill of Costs

[6] SGI served and filed its Notice of Appointment for Taxation of Costs supported by a proposed bill of costs prepared on Column 4. Upon receipt of that proposed bill of costs, Ms. Yashcheshen corresponded with the Registry and made clear that she considers Column 2 to apply in these circumstances. SGI was copied on Ms. Yashcheshen's correspondence and subsequently filed a proposed bill of costs calculated pursuant to Column 2.

[7] At the outset of the taxation hearing SGI clarified that its first position is that costs should be assessed on Column 4. SGI does not concede that Column 2 applies to this matter; rather, this second proposed bill of costs was prepared and provided me as a courtesy so that I would be able to quickly appreciate the difference between the amount of the costs claimed under each Column.

[8] The Tariff items claimed by SGI are set out below, along with the corresponding Tariff amounts under each Column:

		Column 4	Column 2
5.	Complex Application (opposed x2) - SGI Application - Yashcheshen Application	$5,000.00	$3,000.00
7.	Preparation of Appeal Book	$1,250.00	$ 500.00
8.	Preparation of Factum 4 briefs of law claimed as the equivalent of 1 factum	$5,000.00	$2,000.00
9.	All other preparation for hearing	$1,250.00	$ 750.00
10.	Appearance to present argument on Appeal before Court of Appeal (for each ½ day)	$ 600.00	$ 400.00
13.	Preparation of Bill of Costs	$ 250.00	$ 150.00
	Costs awarded in *Alicia Yashcheshen v Saskatchewan Government Insurance,* Fiat (30 October 2024) Jackson J.A., CACV4438	$ 750.00	$ 750.00

[9] SGI also claims a disbursement of $25.00, representing the fee paid to file the SGI Application. The total amount SGI claims is $14,125.00 if costs are assessed using Column 4 of the Tariff or, in the alternative, $7,575.00 under Column 2 of the Tariff.

III. Issues

[10] There are several issues to be decided in the context of this taxation. First, the parties disagree as to which Column of the Tariff applies to this matter. SGI argues that Column 4 applies. Ms. Yashcheshen disagrees and says that fees should be assessed on Column 2.

[11] There is also disagreement between the parties regarding SGI's entitlement to claim for certain Tariff items, being Tariff items 7 (Preparation of Appeal Book), 8 (Preparation of Factum, 9 (All other Preparation for Hearing), and 10 (Appearance to Present Argument on Appeal before the Court of Appeal).

[12] I must also determine whether SGI is entitled to claim disbursements in the absence of an affidavit of disbursements, as well as whether the $750 in costs awarded by Jackson J.A. in her fiat issued October 30, 2024 (the "2024 Fiat") should be included in the assessment of costs.

[13] Accordingly, the issues to be determined are:

(a) Which Column of the Tariff applies?

(b) Is SGI entitled to the Tariff items claimed?

(c) Is SGI entitled to the disbursements claimed?

(d) Should the costs awarded in the 2024 Fiat be included in the assessment of costs?

IV. Analysis

(a) Which Column of the Tariff applies?

[14] Costs were awarded to SGI "in the usual manner". That phrase has been interpreted to mean that SGI is entitled to the costs permitted under the Tariff as agreed to by the parties or as taxed where there is no agreement (*Wilchuk v Westfield Twins Condominium Corporation*, CACV3623, September 9, 2020 (Baldwin) at para 8).

[15] Rule 54 confirms the Registrar's authority to assess costs when necessary and provides direction as to which Column of the Tariff applies in any particular taxation. The relevant part of that Rule reads as follows:

> 54(1) Unless otherwise ordered:
>
> (a) the costs of an appeal or application shall be taxed as between party and party by the registrar in accordance with the fees set out in the appropriate column of the "TARIFF OF COSTS IN THE COURT OF APPEAL" which is attached as Schedule 1 to these Rules; and
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> (b) Column 2 of Schedule 1 applies to the taxation of costs where non-monetary relief is involved.

[16] The parties agree that the Applications sought non-monetary relief. Ms. Yashcheshen says that Column 2 must apply. SGI disagrees. It says that the complexity of the proceedings and the sheer volume of work that went into preparing for and arguing the Applications justifies costs being assessed on Column 4.

[17] In support of its argument, SGI points to the fact that arguing the Applications required it to refer to the events and impacts of all the actions and appeals in which Ms. Yashcheshen has been involved. SGI says that vexatious litigant applications are rare and the way the proceedings unfolded required it to make lengthy and complex arguments in pursuit of the relief it sought. SGI says that these circumstances justify an award of costs calculated on Column 4.

[18] I do not dispute that these proceedings were complex. Notwithstanding that complexity, I am mindful that the Court's direction was for costs to be awarded "in the usual way", meaning according to the Rules and the Tariff. Rule 54(1)(b) states that, unless ordered otherwise, Column 2 applies to all matters in which non-monetary relief is sought. The Court has not ordered otherwise, and thus I do not have authority to depart from the provisions of the Rules and assess costs on a different Column. I will therefore assess costs under Column 2.

(b) Is SGI entitled to the Tariff items claimed?

[19] SGI claims the costs of two complex opposed applications (Tariff item 5(a)). As discussed above, the parties were required to invest a significant amount of time and preparation into arguing and responding to the Applications. Ms. Yashcheshen did not dispute the characterization of these Applications as complex in her written or oral submissions, nor did she suggest that SGI was not entitled to claim these items under the Tariff. I agree that the Applications were both complex and opposed, and that SGI is entitled to costs on that basis. I will therefore tax on $3,000 ($1,500 for each Application).

[20] SGI has also claimed costs pursuant to Tariff items 7 (Preparation of Appeal Book), 8 (Preparation of Factum), 9 (All Other Preparation for Hearing), and 10 (Appearance to Present Argument on Appeal).

[21] Although these Tariff items are drafted in reference to the hearing of an appeal proper, SGI seeks to claim them in the context of the Applications. SGI again relies on the complexity of the proceedings to justify its entitlement to costs as thought the hearing of the Applications were the hearing of an appeal. It prepared a book of documents for the Court to reference during the hearing of the Applications, which SGI says is akin to the preparation of an appeal book. SGI prepared and submitted four briefs of law in support of its arguments, which it says ought to be considered the equivalent of one factum for the purpose of assessing costs. SGI prepared for and presented oral argument to a panel of the Court, and it seeks to recover costs for that preparation and appearance.

[22] I find that SGI is not entitled to claim for Tariff items 7, 8, 9, and 10. Tariff items are meant to be all inclusive, and one cannot claim Tariff items 7, 8, 9, and 10 in addition to Tariff item 5(a). In *Paulsen & Son Excavating Ltd. v Royal Bank of Canada,* CACV2300, August 15, 2013 (Baldwin) [*Paulsen*], Registrar Baldwin (as she then was) confirmed this limitation:

> My understanding is that the motion items in *The Court of Appeal Tariff for Costs* are intended to be all inclusive. In other words, items 1 (motion for leave to appeal, including brief and argument), 4 (simple motions) and 5 (complex motions) are intended to include all steps taken to make or respond to the application, including drafting documents and preparing for and making oral submissions in Chambers. As such, I do not believe that items 9 and 10 are properly claimed in the context of anything less than the hearing of an appeal proper. This is buttressed by the placement of these items in the Tariff, below the appeal book and factum items, and by the specific complete wording of item 10 (appearance to present argument *on appeal before Court of Appeal*).
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> (emphasis in original)

[23] The principles referred to in *Paulsen* hold true regardless of how complex the application in issue may be. In *Veolia Water Technologies, Inc., successor by merger to HPD, LLC and K+S Potash Canada General Partnership*, CACV3268, June 19, 2020 (Baldwin)[*Veolia*], Registrar Baldwin was asked to assess costs at the conclusion of a lengthy and protracted appeal. The appellant, although unsuccessful on appeal, obtained an application for an interim injunction pending its appeal to the Supreme Court of Canada, and successfully opposed the respondent's application to vacate the order granting that injunction. It was awarded costs of the application to vacate and prepared a proposed bill of costs claiming Tariff items 5(a) (Complex application – opposed), 8 (Preparation of Factum), 9 (All Other Preparation for Hearing), and 10 (Appearance to Present Argument before Court of Appeal).

[24] Much like SGI in the instant case, the appellant in *Veolia* characterized the proceeding for which it was awarded costs as more akin to an appeal than an application. It relied on the facts that counsel were gowned for the proceeding, that the hearing was lengthy, and that the parties filed comprehensive written submissions, in support of the notion that the application to vacate ought to be considered an appeal for the purpose of assessing costs.

[25] Registrar Baldwin went back to first principles to address the appellant's argument. She noted that the Court of Appeal is a statutory Court which obtains its powers from *The Court of Appeal Act,* 2000 SS 2000, c C-42.1 [*Act*]. S. 7 of the *Act* allows for an appeal to the Court from two types of decisions: a decision of the Court of Queen's Bench (as it was then) or a judge of that Court, or a decision of any other court or tribunal where a right of appeal is conferred by enactment.

[26] Ultimately, Registrar Baldwin concluded that the application to vacate was not an appeal within the meaning of s 7 of the *Act*, and thus the appellant could not claim for Tariff items associated with an appeal proper. She stated:

> [25] For the purposes of taxation, there are two types of proceedings in the Court - an appeal and an application. As counsel for the respondent noted during the taxation hearing, there is no hybrid contemplated in the Tariff. If the matter decided by the Court on July 31, 2019 was not an appeal within the meaning of the Act, it must therefore have been an application**. It was a complex, lengthy and unusual application which the Court determined was not well founded but it was an application nonetheless.**
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> (emphasis added)

[27] Registrar Baldwin taxed off the amounts the appellant claimed under Tariff items 8, 9, and 10.

[28] Like the application in *Veolia,* the Applications were complex, but they were not appeals within the meaning of the *Act* or the Rules. I will therefore tax off the amounts claimed by SGI under Tariff items 7, 8, 9, and 10.

[29] Finally, SGI also claims for Tariff item 13 (Preparation of Bill of Costs). SGI prepared two draft bills of costs and I have considered them. That Tariff item is appropriately claimed and is allowed.

(c) Is SGI entitled to the disbursements claimed?

[30] SGI claims a disbursement of $25.00, representing the fee it paid to file the SGI Application. Ms. Yashcheshen disputes the recovery of this amount on the basis that SGI has failed to support its claim with a voucher or receipt proving that the fee was paid.

[31] It has long been the practice of this office to allow recovery of filing fees in the absence of an affidavit of disbursements, as filing fee disbursements are easily verified by reviewing the Court file (see, for example, the decisions in *Veolia, Hanson v Hanson*, CACV3247, March 18, 2020 (Baldwin), and *Kish v Facebook Canada Ltd. et al*, CACV3863, January 10, 2022, (Groothuis)). I have reviewed the Court file and can confirm that the amount claimed by SGI was paid when it filed the SGI Application. SGI is entitled to recover its disbursement of $25.00, and I tax on that amount.

(d) Should the costs awarded in the 2024 Fiat be included in the assessment of costs?

[32] SGI has included the costs awarded by Jackson J.A. pursuant to the 2024 Fiat in its proposed Bill of Costs. It suggests that those should be included in the allowed Bill of Costs for the sake of simplicity. SGI says that Ms. Yashcheshen has not paid the costs ordered in the 2024 fiat, and it wishes for the certificate that is issued pursuant to this taxation to include that amount. Ms. Yashcheshen says that incorporating the 2024 Fiat costs into this assessment would not be appropriate, as there is no statutory mechanism that allows for that to occur.

[33] I decline to include the $750 costs award in my assessment of costs owing to SGI. I have reviewed the Court file and note that a formal order was issued on November 14, 2024 [the Costs Order] which allows SGI to pursue enforcement of that costs award without it being incorporated into my assessment of costs. At the conclusion of the taxation process, SGI will be entitled to take out a certificate of taxation of costs with respect to the costs awarded by the panel after hearing the Applications. Those documents, in combination, will allow SGI to enforce the costs awards made by Jackson J.A. and the Court. I see no need to incorporate the costs awarded in the 2024 Fiat into this assessment of costs.

V. Decision

[34] As a result, I assess SGI's costs on Column 2 of the Tariff as below:

		Column 2
5.	Complex Application (opposed x2) - SGI Application - Yashcheshen Application	$3,000.00
13.	Preparation of Bill of Costs	$ 150.00

[35] The proposed bill of costs is therefore taxed and allowed at $3,175.00, representing $3,150.00 in fees, plus disbursements in the amount of $25.00. For enforcement purposes, SGI may prepare and file a certificate of taxation of costs in Form 11d in the amount of $3,175.00 to be issued.

KWillett

Kamara Willett
Registrar, Court of Appeal for Saskatchewan

Counsel: Alicia Yashcheshen on her own behalf
Reginald Watson, K.C., Sean Watson and Craig Savoie, for Saskatchewan Government Insurance