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F I L E D	FEDERAL COURT OF APPEAL COUR D'APPEL FÉDÉRALE February 08, 2024 08 février 2024 Tanya Smith
File No.	
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FEDERAL COURT OF APPEAL

BETWEEN:

**THE ESTATE OF TERRY URBANOWSKI
and 78 related appeals as set out in Schedule A,**

Appellants,

- and -

HIS MAJESTY THE KING,

Respondent.

NOTICE OF APPEAL

Thompson Dorfman Sweatman LLP
Barristers and Solicitors
1700 – 242 Hargrave Street
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(Matter No. 0129629 JDP)
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**THE ESTATE OF TERRY URBANOWSKI
and 78 related appeals as set out in Schedule A,**

Appellants,

- and -

HIS MAJESTY THE KING,

Respondent.

NOTICE OF APPEAL

TO THE RESPONDENT:

A LEGAL PROCEEDING HAS BEEN COMMENCED by the Appellants. The relief claimed by the Appellants appears on the following page.

THIS APPEAL will be heard by the Court at a time and place to be fixed by the Judicial Administrator. Unless the Court directs otherwise, the place of hearing will be requested by the Appellants. The Appellants request that this appeal be heard at Winnipeg, Manitoba.

IF YOU WISH TO OPPOSE THIS APPEAL, to receive notice of any step in the appeal or to be served with any documents in the appeal, you or a solicitor acting for you must prepare a Notice of Appearance in Form 341A prescribed by the *Federal Courts Rules* and serve it on the Appellant's solicitor, or where the Appellants are self-represented, on the Appellants, WITHIN 10 DAYS, after being served with this Notice of Appeal.

IF YOU INTEND TO SEEK A DIFFERENT DISPOSITION of the order appealed from, you must serve and file a Notice of Cross-Appeal in Form 341B prescribed by the *Federal Courts Rules*, instead of serving and filing a Notice of Appearance.

Copies of the *Federal Courts Rules* information concerning the local offices of the Court and other necessary information may be obtained on request to the Administrator of this Court at Ottawa (613-992-4238) or at any local office.

IF YOU FAIL TO OPPOSE THIS APPEAL, JUDGMENT MAY BE GIVEN IN YOUR ABSENCE AND WITHOUT FURTHER NOTICE TO YOU.

Date: _____

Issued by: _____
(Registry Office)

Address of Local Office:
Federal Court of Appeal
400-363 Broadway
Winnipeg, MB R3C 3N9

TO: Federal Court of Appeal

AND TO: Department of Justice Canada
NCR Tax Litigation Section
99 Bank Street, Suite 1100
Ottawa, ON K1A 0H8

Per: Lindsay Tohn

Telephone: (613) 670-6400
Facsimile: (613) 941-2293

APPEAL

THE APPELLANTS APPEAL to the Federal Court of Appeal from the Amended Order of Justice D'Arcy of the Tax Court of Canada dated January 31st, 2024 in Court File No. 2016-1633(IT)G, et al (the "Amended Order") dismissing the Appellants' motion.

THE APPELLANTS ASK that the Appellants' appeal from the Amended Order be allowed with costs and the motion for an Order allowing the Tax Court of Canada appeals of each of the 79 Appellants be allowed with costs.

THE GROUNDS OF THE APPEAL are as follows:

1. The trial judge erred in:
 - (a) failing to dismiss the Respondent's case and allow the appeals;
 - (b) failing to consider the delay caused by the Respondent's repeated abuses before the court, as found by Justice Boyle;
 - (c) attributing the delay to the Appellants;
 - (d) finding that Justice Boyle's abeyance order was an act of the Appellants rather than a decision of the court;
 - (e) failing to consider the purpose of Justice Boyle's abeyance order in particular, and all abeyance orders generally;
 - (f) failing to find that the Respondent's repeated abuses before the court:
 - (i) caused intolerable delay; and
 - (ii) perverted the abeyance process and Justice Boyle's abeyance order;
 - (g) finding that there was no prejudice to the Appellants attributable to the Respondent's repeated abuses;
 - (h) failing to consider Justice Boyle's findings with respect to the prejudice that the Respondent's repeated abuse caused the Appellants;
 - (i) failing to consider the magnitude, scope, and longevity of the Respondent's abuses;

- (j) failing to consider the resource imbalance between the Respondent and the respective Appellants such that the Respondent will benefit from its repeated abuses;
- (k) failing to consider the death of the appellant Terry Urbanowski which occurred during the abeyance process;
- (l) failing to find the death of an appellant to be prejudicial to his ability to put in his case;
- (m) restricting the Appellants' ability to give oral submissions in breach of *audi alteram partem*;
- (n) finding that a concise written submission constitutes "ambushing" the Respondent;
- (o) failing to properly consider or consider at all the law relating to abuse of process;
- (p) requiring that the Appellants must show evidence of specific prejudice;
- (q) drawing an adverse inference based on the Appellants' reliance on facts already before the court: the court required the Appellants to file superfluous evidence;
- (r) drawing an adverse inference from the Appellants' advocacy of the abuse of process doctrine before the court; and
- (s) finding that the Appellants' advocacy of the abuse of process doctrine before the court constitutes questioning the court's competence.

THE APPELLANTS PROPOSE that this Appeal be heard at Winnipeg, in the Province of Manitoba.

February 8, 2024

Per:



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 Thompson Dorfman Sweatman LLP
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Electronic address for service:
jdp@tdslaw.com
Solicitor for the Appellants

SCHEDULE A

	Appeal	Appellant Name (Last name, first name)
1.	2012-4997(IT)G	Sachs, Harald
2.	2013-1179(IT)G	Hunt, Eamonn
3.	2013-1184(IT)G	Vassallo, Rita
4.	2013-1667(IT)G	Duczman, John
5.	2013-175(IT)G	Wood, James
6.	2013-1915(IT)G	Kowalski, Richard
7.	2013-1916(IT)G	Kowalski, Athena
8.	2013-2022(IT)G	Larouche, April
9.	2013-3587(IT)G	Gaspari, Peter
10.	2013-4037(IT)G	Bigness, Robert
11.	2013-4052(IT)G	Hergott, Jeffrey
12.	2013-4053(IT)G	Caro, Joseph
13.	2013-4055(IT)G	Blair, Paul
14.	2013-4058(IT)G	Blair, Deborah
15.	2013-4176(IT)G	Farough, Charles
16.	2013-4226(IT)G	Masse, Alan
17.	2013-4227(IT)G	Egglezos, Bill
18.	2013-4228(IT)G	Bastien, Thomas
19.	2013-4229(IT)G	Brouwer, Michael
20.	2013-4235(IT)G	Scholey, Debra
21.	2013-4243(IT)G	Hwong, Peter
22.	2013-4268(IT)G	Piper, Brian
23.	2013-4322(IT)G	Laporte, Dan
24.	2013-4325(IT)G	Dupuis, Rachelle
25.	2013-4395(IT)G	O'Connor, Jack
26.	2013-4396(IT)G	Leiper, William
27.	2013-4445(IT)G	Chin, Vun Kuan
28.	2013-4446(IT)G	Wong, Jacob
29.	2013-4447(IT)G	Marling, David
30.	2013-4454(IT)G	Predhomme, Michael
31.	2013-4458(IT)G	Thibert, Pauline

32.	2013-4498(IT)G	Marling, Angela
33.	2013-4515(IT)G	Adams, Michael
34.	20a13-4656(IT)G	Marontate, Robert
35.	2013-4657(IT)G	Christianson, Darla
36.	2013-4703(IT)G	Readner, Jordan
37.	2014-125(IT)G	Turner, Martin
38.	2014-148(IT)G	Bertozzi, Marcello
39.	2014-1665(IT)G	Chin, Vun Kuan
40.	2014-1784(IT)G	Isaacs, Mark
41.	2014-1785(IT)G	Morin, Cody
42.	2014-2070(IT)G	Marling, Angela
43.	2014-2199(IT)G	Urbanowski, Terry
44.	2014-3403(IT)G	Van Tankeren, Erik
45.	2014-3720(IT)G	Kreutz, Justin
46.	2014-3904(IT)G	Tankeren, Sarai Van
47.	2014-4025(IT)G	Hwong, Peter
48.	2014-4056(IT)G	Ursulan, Judith
49.	2014-4073(IT)G	MacDonald, Todd
50.	2014-4074(IT)G	Jackson, Alysa
51.	2014-433(IT)G	Tavares, Eulin
52.	2014-436(IT)G	Tavares, Frank
53.	2014-4361(IT)G	Neaves, Aaron
54.	2014-649(IT)G	Cail, James
55.	2014-722(IT)G	Hybschmann, Nick
56.	2014-956(IT)G	Scanlan, Tracey
57.	2014-957(IT)G	De Boon, Henry
58.	2014-958(IT)G	Wilson, James
59.	2014-959(IT)G	Nellis, Mark
60.	2014-977(IT)G	Marontate, Denise
61.	2014-997(IT)G	Wong, Agnes
62.	2014-998(IT)G	Wong, Peter
63.	2016-1608(IT)G	Cail, Hazel
64.	2016-1701(IT)G	Davey, Judy
65.	2016-3530(IT)G	Van Tankeren, Erik
66.	2016-3988(IT)G	Mantei, Armin
67.	2016-5256(IT)G	Avery, Heath

68.	2016-667(IT)G	Urbanowski, Nicholas
69.	2016-668(IT)G	Mazur, Jonathan Robert
70.	2016-771(IT)G	Ursulan, Bryan
71.	2016-774(IT)G	Ursulan, Judith
72.	2016-789(IT)G	Wong, Agnes
73.	2016-790(IT)G	Wong, Jacob
74.	2016-793(IT)G	Toyad, Policarp
75.	2016-877(IT)G	Isaacs, Mark
76.	2016-879(IT)G	Mantei, Armin
77.	2018-4215(IT)G	Richter, Wayne
78.	2019-614(IT)G	Brouwer, Michael