

At the Provincial Court of British Columbia

Regina v. Steven James MERRILL

Court File #91448-1

**Verified Affidavit of Fact**

I, Steven James of the genealogy Merrill, hereinafter "Affiant," a living man, do hereby affirm and declare that I am of lawful age, have first-hand knowledge of the facts contained herein, am competent to state the following matters, that that they are true, correct and complete, presented in good faith, and not intended to mislead:

1. Affiant believes that as a man, he has the capacity to contract of his own freewill either verbally, or by handshake, or by winking, or in writing, with any being or entity of his choosing, including from time to time in the capacity as the "*legal representative*" for the Officer/Taxpayer named STEVE MERRILL, account #634981708, a fiction, or franchise, of CANADA;
2. The Income Tax Act of Canada defines "*taxpayer*" as a person whether or not liable to pay tax, see R.S.C., 1985, c. 1 (5th Supp. at Section 248. PART XVII Interpretation;
3. This same Act defines "*person*" as a corporation, to wit:  
*"person" or any word or expression descriptive of a person, includes any corporation, and any entity exempt, because of subsection 149(1), from tax under Part I on all or part of the entity's taxable income and the heirs, executors, liquidators of a succession, administrators or other legal representatives of such a person" ... ;*
4. Affiant verily believes that he is not a corporation, but that he can choose to act as a representative or agent for one;
5. Affiant believes that Bob Hamilton, Commissioner of the Canada Revenue Agency, consistently and clearly distinguishes between a corporation, or legal person, and an individual man or woman, as evidenced by the distinctive styling of the names on every document he sends through the mail; (Exhibit at Tab 2) "A"
6. On or about November 15<sup>th</sup>, 2018, Affiant did receive a telephone call from Chris Pagette, a purported employee/agent of the Canada Revenue Agency, seeking "*information*" for the file STEVE MERRILL, #604981708;
7. On November 16<sup>th</sup>, 2018, Affiant did deliver a notice to Pagette by facsimile, whereby he accepted his offer (to provide information) on the condition that he provide Affiant with a true copy of his Oath of Allegiance to Her Majesty within 30 days, to verify his capacity and his intent to conduct his affairs in good faith; (Exhibit at Tab 3) "B"

8. On or about December 17<sup>th</sup> 2018, Affiant delivered a 2<sup>nd</sup> notice to Pagette indicating that no information had been received, and that if his failure to perform was an "error, mistake, an oversight, or otherwise unintentional" Affiant would extend his conditional acceptance by an additional 7 days; (Exhibit at Tab 4) "C" ✓
9. On or about January 30<sup>th</sup> 2019, Affiant received a personal visit from a man who stated he was with the CRA and identified himself as Chris Pagette;
10. Affiant queried Pagette about his receipt of the two previous correspondences to which he replied: "yes I saw them."
11. Affiant did not accept the envelope that Pagette attempted to deliver to him, and instead returned it to him in a downtown Kelowna parking lot (7-11 Bernard & Gordon), where Affiant believes Pagette dropped it and abandoned it;
12. On or about February 5<sup>th</sup> 2019, Affiant delivered a Notice to Chris Pagette wherein he did accept what he *assumed* was a new offer (in the envelope), but again on the condition he provide Affiant with a true copy of his Oath of Allegiance within 30 days, to verify his capacity and his intent; (Exhibit at Tab 5) "D" ✓
13. Affiant has not ever received a return correspondence from Chris Pagette, nor a true copy of Pagette's Oath, and submits that Pagette committed a Default upon both of his offers to provide information to the file and or file T1 returns on behalf of the Taxpayer account 634981708;
14. On or about October 24<sup>th</sup> 2019 Affiant received a visit from a member of the RCMP who did leave two pages entitled *Summons to a Person Charged with an Offence* and which did include an apparent offer for to attend to a Kelowna Court on October 31<sup>st</sup> 2019. The document did not include a seal, a flag, a coat of arms, nor any official insignia or logo that would confirm it's origin;
15. The document did include the name S. Desmond, within a box, purportedly someone who witnessed the swearing of the information; (Exhibit 6) "E" ✓
16. On October 30<sup>th</sup> 2019 Affiant submitted an Affidavit to the file #91448-1 in an attempt to resolve the matter by directing the Courts attention to the agreement with Pagette and his defaults; (Exhibit at Tab 7) "F" ✓
17. On October 31<sup>st</sup> 2019 Affiant did appear at Kelowna Law Courts (Room 350) and did direct attention to his Affidavit and the attached exhibits, however the JP (Carla Cleveland) seemed confused and indicated she had not read the Affidavit. Affiant did identify the Crown's Counsel as Danielle Borgia (Ledressay Associates) and did indicate to her that he would reach out to her afterwards. The matter was pushed forward to November 30<sup>th</sup> 2019;
18. On or about November 1<sup>st</sup> 2019 Affiant did leave a message for Daniel Borgia (at 778.349.4419) but did not receive a return call;
19. On November 22<sup>nd</sup> 2019 Affiant discovered the email address for Borgia and did seek to direct her attention to the Affidavit of October 30<sup>th</sup> 2019; (Exhibit 8) "G" ✓
20. Borgia's reply to the email indicated that she was being replaced by another counsel and that she would forward the information to him (Norm Yates);
21. On November 30<sup>th</sup> 2019, Affiant did appear at the Kelowna Law Courts. A man who identified himself as Norman Yates presented himself to the Court. Affiant

directed the Court's attention to the Affidavit of October 30th 2019, and suggested that the matter could be resolved with the production of Pagette's Oath of Allegiance, saving time and money. The matter was pushed forward to December 5<sup>th</sup> 2019;

22. On December 3<sup>rd</sup> 2019 Affiant did write to Norm Yates and referred him to the Affidavit of October 30<sup>th</sup> 2019. Affiant also asked that Yates provide him any information or documents that would rebut Affiant's claim of an agreement between he and Pagette, and of the Defaults by Pagette, and also to cite any evidence that would exclude Pagette, purportedly a "*person appointed to or holding an office under the legislative authority of the Parliament of Canada*" from swearing an Oath to confirm his "*faithful performance.*" (Oaths of Allegiance Act (R.S.C., 1985, c. O-1)). The letter asked that Yates reply with this information by December 4<sup>th</sup>; (Exhibit at Tab 9) "H" ✓
23. On December 4<sup>th</sup> Affiant had not received a reply from Yates by 4:00 PM;
24. On December 4<sup>th</sup> Affiant did submit the Yates letter to this Court file by Affidavit; (Exhibit at Tab 10) "I" ✓
25. On December 5<sup>th</sup> 2019 (at 9:37 AM) Affiant received an email from Michael Ledressay, who identified himself as lead counsel, wherein he acknowledged delivery of the Yates letter, and indicated his position that the evidence requested of Yates, if it exists, was not relevant to their prosecution; (Exhibit at Tab 11) "J" ✓
26. On December 5<sup>th</sup> (at 12:27 PM), Affiant did reply to Ledressay and restated his position of a default by Pagette, and did say that the "*simple production of Chris Pagette's Oath will remedy the matter at hand without conflict, and save you, me, Pagette and the court system much time, trouble, and expense.*" (Exhibit at Tab 12) "K" ✓
27. Affiant also stated that should Ledressay wish to proceed, then it was imperative upon him to disclose the jurisdiction in which he was proceeding?
28. On December 5<sup>th</sup> (at 12:34 PM), Ledressay replied and stated that the matter (is) "*a Provincial Court prosecution*" followed immediately by "*[criminal jurisdiction]*"; (Exhibit at Tab 13) "L" ✓
29. On December 5<sup>th</sup>, 2019 (at 2:00 PM), at Kelowna law Courts, Affiant did appear again, on this occasion alongside a third Crown Attorney, Domenic Maio. Maio presented a document with the sub title: By Indictment. This document did not include a seal, a flag, a coat of arms, nor any official insignia or logo that would confirm its origin. This document appears to detail the testimony of an apparent CRA Field Officer, Laila Beam, and was digitally "signed" by her, and apparently witnessed in front of a P. PATTON at Penticton Law Courts. The names and signature appear on the page within boxes; (Exhibit at Tab 14) "M" ✓
30. The Judge queried Maio on the 'By Indictment' document and a discussion took place regarding the jurisdiction in which the Crown was proceeding? The Judge inferred that Maio should check the Act and he spent some time flipping through certain sections of it;
31. Affiant did not enter a plea on behalf of the Accused Person;

32. Affiant did intimate to the Judge that he had lawful cause for delaying the information sought by Pagette and did state again that the entire matter could be resolved with the simple production of Pagette's Oath;
33. The Judge became frustrated and intimated the matter had to be set for trial and attempted to order Affiant to attend to a case manager's office;
34. Affiant believes that the Judge entered a plea on behalf of the Accused Person;
35. Maio attempted to present Affiant with documents which he did not accept, but did intimate that he could send them through the mail;
36. A trial date was sent without Affiant's agreement;
37. Affiant did not receive any subsequent delivery from Domenic Maio;
38. On or about January 15th 2020, growing tired and frustrated with the seemingly obtuse nature of the Crown's position, and confused by the lack of disclosure and of the jurisdiction, and with a busy travel spring schedule ahead, Affiant did complete and send the four T1 income tax returns of behalf of the Taxpayer account 634981708; the documents were sent Canada Post registered (RN448638795CA) and received at Winnipeg on January 21st 2020;
39. On or about February 10th 2020, after returning from a business trip, Affiant confirmed delivery of the T1 filings on the Canada Post website, and did advise Michael Ledressay of their delivery;
40. On or about February 25th 2020, Ledressay did respond to Affiant, via email, and did confirm the T1 filings had been received, but that the compliance did not exempt the prosecution; (Exhibit at Tab 15) "N" ↘
41. On or about February 26th 2020 Affiant did respond to Ledressay, and did state that he was not willing to negotiate on his sentencing position in exchange for a guilty plea, and that he had lawful cause for delaying the filings; (Tab 16) "O" ↘
42. On March 3rd 2020 Affiant reached out again to Michael Ledressay with a second demand for disclosure of jurisdiction, and asked that he reply within 24 hours, but did not receive a response;
43. Affiant verily believes that employees, officers, and or agents of the Canada Revenue Agency, including supervisors, commissioners, deputy ministers and ministers, have an obligation to support and or defend their invitations, offers, and queries made to Taxpayers, or representatives thereof, and a public duty to speak when prompted with return questions and or correspondence from Taxpayers, or representatives thereof, and to conduct their dealings in a prompt and courteous fashion, and within a reasonable time, and in good faith, on Her Majesty's behalf;
44. The CRA's *Taxpayer Bill of Rights Guide*, at Section 5. states that "You have the right to be treated professionally, courteously, and fairly;"
45. Affiant submits that Chris Pagette committed a Default upon the initial offer he made to Affiant (to supply information to his file), by failing to respond or reply to Affiant's Conditional Acceptance delivered to him on November 16th and to his subsequent notice delivered December 17th and to furnish Affiant with a true copy of his Oath of Allegiance;

46. Affiant submits that Chris Pagette committed a Default of his second offer made to Affiant (assumedly to file T1 returns), on or about January 30<sup>th</sup> 2019, by failing to respond or reply to Affiants Conditional Acceptance of February 5<sup>th</sup> and to furnish Affiant with a true copy of his Oath of Allegiance;

47. Affiant submits the he had lawful cause to delay the submission of information to Pagette's file, and or file T1 returns on behalf of the Taxpayer account #634981708 (STEVE MERRILL), until such time that Pagette verified his position, his capacity, and his intent to act in good faith, by furnishing Affiant with a true copy of his Oath of Allegiance;

48. Affiant submits that in his capacity as the "legal representative" for the Taxpayer account, he had a duty to verify Pagette's capacity and intent, and especially in light of various groups and fraudsters posing as officials or agents of the 'tax department' and who demand immediate payment and threaten court action;

49. Affiant anticipated and expected, at the very least, a response or reply from Pagette indicating that he is/was possibly exempt from swearing an Oath, or maybe that he could not locate a copy of his Oath, or that he suggest Affiant write to another agency (Freedom of Information) for a copy, or by citing a law or statute that would aid him in a counter claim, but received only silence;

50. Affiant submits that each and every time he has previously written to employees of the Canada Revenue Agency and or supervisors or elected officials, either with a query, or in response to an invitation, offer, or query, he has always received a courteous and timely reply, and is supplying copies of correspondence beginning with a query made of a CRA Collections Officer, and ending with an answer from the Minister of National Revenue, as an example of how Public Officials are bound by Oath to speak when queried by the sovereign people of Canada, below:

- Copy of a letter delivered June 15<sup>th</sup> 2009 to Carla Chicoine, wherein a question was raised pertaining to a term (moneys) and an offer of payment was made to her (verbally); (Exhibit at Tab 17) "P" ↓
- Copy of the reply received to Affiant's query, wherein Chicoine suggested that Affiant seek counsel; (Exhibit at Tab 18) "Q" ↓
- Copy of correspondence received from Jean Pierre Blackburn, the Minister of National Revenue (at the time), wherein he did seek to answer the question posed to Chicoine and address the payment offer (at Page 3); (Exhibit at Tab 19) "R" ↓
- Copy of correspondence returned to Blackburn, wherein he queried the Minister on the language used in his correspondence, and wherein Affiant did seek further guidance from the Minister. Note that this correspondence was also copied to Ron Cannan, the sitting MP; (Exhibit at Tab 20) "S" ↓
- Copy of the final letter received from Ron Cannan (who prompted Blackburn for a reply at 30 days from the Affiant's query), wherein Blackburn attended to the Affiant's question and the matter was remedied; (Exhibit at Tab 21) "T" ↓

51. In the spring of 2013 Affiant did invite a CRA employee, Mathew Taylor, to a Penticton Starbucks, where the two struck an agreement, and Taylor did agree that he would respond to a question that Affiant said he would put in writing:

- Copy of letter delivered to Matt Taylor on or about April 19<sup>th</sup> 2013; (Tab 22) "U" ↓
- Copy of reply from Taylor dated April 29<sup>th</sup> 2013, 10 days later; (Tab 23) "V" ↓

52. Affiant believes that beginning in the summer of 2014, certain collection agents of the Canada Revenue Agency did conspire to commit a fraud against Affiant, under Color of Law, and in violation of their respective Oaths of Allegiance. Most egregiously, the agents enabled seizure orders against assets of the Affiant, whilst at the same time, holding in their possession a lawful payment for the tax owed;
53. Affiant swore to himself, on March 2<sup>nd</sup> 2016, that he would never again contract with a bureaucrat, agent, officer, or Public Servant of the Canada Revenue Agency without first seeking to confirm their good intention by way of delivering a copy of their Oath of Allegiance;
54. Affiant verily believes, that if Chris Pagette is indeed an agent, officer or Public Servant of Her Majesty, that he has a duty to speak when queried by Taxpayers, or legal representatives thereof;
55. Affiant has many other examples of questions and queries made in writing to various Federal and Provincial Government officials, CRA agents, officials, and Public Servants, where his correspondence was always, in every case, attended to promptly and courteously;
56. Affiant submits that each of the Crown Attorneys assigned to this Court File have remained obtuse to the facts and evidence of the Pagette Defaults, and have instead pushed this matter to trial, perhaps with alternative motives?
57. Affiant understands that the PROVINCIAL COURT OF BRITISH COLUMBIA et al, conducts business with the appearance of justice, and since Affiant did file a T1 returns on behalf of the Taxpayer STEVE MERRILL, account #634981708, on or about January 15th, 2020, which was acknowledged in writing by the Crown Counsel (Ledressay), the charges in court file 91448-1 should be discharged and this matter closed accordingly;
58. Affiant does hereby choose to accept the mandatory and binding oaths of true allegiance to Her Majesty of the Presiding Judge(s), assigns and Court Clerks, and all Public Servants relating, as their open and binding offer to conduct yourselves in accordance with all the common law and the Constitutions of CANADA, PROVINCE OF BRITISH COLUMBIA, and BRITISH COLUMBIA PROVINCE OF, aka the people's contracts, which form a firm and binding agreement between the respective governments, their political instrumentalities, and all their recognized Public Servants and me, myself, a man in my private and sovereign capacity. By Affiant's acceptance, Affiant reasonably requires and expects that the Presiding Judge, assigns and Court Clerks, and all Public Servants relating, as may, in any way, pertain to Affiant and the Accused, will faithfully perform all your promises and duties, as evidenced by oath, and stay in honor within the limitations of your ascribed constitutions in competency, and that you will not create and or proceed with any ex parte proceedings, unsubstantiated, unwarranted, or unstated presumptions, quasi contracts, or quasi in rem actions, and that you will only seek the true facts and tell the truth, the whole truth, completely and unreserved and at all times respect and unconditionally protect Affiant's secured rights to life, personal liberty and private property and all rights antecedent thereto and therefrom at all time;
59. Affiant hereby notices that the presiding Judge(s) and assigns and Court Clerks; respective Crown Attorneys, and all Public Servants relating and the Public, that by mistake, Affiant has moved in good faith to comprehend and remedy a mistake

caused by misplaced trust and inability to comprehend the motives of the implied contract(s) with the Accused Person.

**Point of Law:**

- All contracts commence with an offer and only become binding upon acceptance. See: Farnsworth on Contracts, @2004 by E. Allen Farnsworth, Third Edition, Aspen Publishers, ISBN: 0-7355-4605-3 (vol.1).
- *Conventio et modus vincunt legem* is a maxum of law, translated: contract and agreement overcome the law.
- CANADA CIK# 0000230098 is a registered United States Securities and Exchange Commission (hereafter USSEC) security and not immune from the jurisdiction of the United States courts; TITLE 28 – FORIEGN SOVEREIGN IMMUNITIES ACT, UNITED STATES CODE - JUDICIARY AND JUDICIAL PROCEDURE PART IV - JURISDICTION AND VENUE, CHAPTER 97 - JURISTICTIONAL IMMUNITIES OF FORIEGN STATES Sec. 1605 (hereafter 28USC1605).
- PROVINCE OF BRITISH COLUMBIA CIK# 0000836136 is a USSEC registered security and not immune from the jurisdiction of the United States courts, 28USC1605.
- BRITISH COLUMBIA PROVINCE OF CIK# 0000014306 is a USSEC registered security and not immune from the jurisdiction of the United States courts, 28USC1605.
- The presiding Judge(s) is carrying on business in the state of CANADA in his/her official capacity a public servant, namely a JUDGE for the PROVINCIAL COURT OF BRITISH COLUMBIA and not immune from the jurisdiction of the United States courts 28USC1605.
- Any immunity enjoyed by the presiding Judge(s), whether Absolute or Limited is not protective in any acts of Bad Faith or Ultra Vires judgements against the Affiant and or Accused Person.
- That in the absence of a judge conducting a judicial proceeding under their oath of allegiance, all orders are null and void ab initio and no judicial proceeding can take place.

- The Oaths of Office Regulation Act (C.R.C., c. 1242) is a regulation attached to the Oaths of Allegiance Act (R.S.C., 1985, c. O-1), and states that *“Every person appointed to or holding an office that is under legislative authority of the Parliament of Canada shall” ... “take an oath for the faithful performance of the duties of such office in the form set out in the schedule;”*
- The Oaths of Allegiance Act prescribes the Oath of Allegiance to be taken at Section 2. (1), to wit:

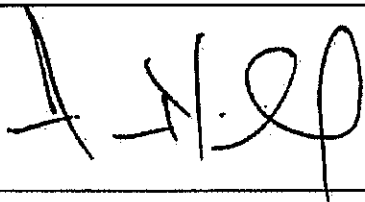
*I, \_\_\_\_\_, do swear that I will be faithful and bear true allegiance to Her Majesty Queen Elizabeth the Second, Queen of Canada, Her Heirs and Successors. So Help me God;*

**Should the lawful facts stated herein not be true then let the presiding Judge(s) correct the record or the facts stated will stand as truth.**

I, Steven James Merrill, proceeding in good faith, being of sound mind certify that I have written the foregoing with lawful intent and understanding of purpose and verily believe the statements and facts herein, am competent and willing to testify under oath as to the same, and declare that the foregoing is true, correct, complete, and in no way misleading to the best of my knowledge and belief on my full commercial liability without prejudice under the penalty of perjury, under Notary seal;

Further Affiant sayeth naught.

Date: \_\_\_\_\_



By: \_\_\_\_\_

Affiant: Steven James Merrill, Sui juris

Sworn before me at Kelowna, British Columbia,  
 this 5 day of March, 2020

\_\_\_\_\_  
 A Notary Public in and for the  
 Province of British Columbia

**BRENDON GUY ROTHWELL**  
 A Notary Public in and for the  
 Province of British Columbia  
 101-554 Leon Avenue  
 Kelowna, BC V1Y 6J6