



This is the 1st affidavit of
A: Wong-de Leon in this case
and was made on
January 15, 2025

No. S-247764
Vancouver Registry

IN THE SUPREME COURT OF BRITISH COLUMBIA

BETWEEN:

KINGSETT MORTGAGE CORPORATION

PETITIONER

AND:

6511 SUSSEX HEIGHTS DEVELOPMENT LTD.

and

MINORU SQUARE DEVELOPMENT LIMITED PARTNERSHIP

and

MINORU VIEW HOMES LTD.

RESPONDENTS

AFFIDAVIT

I, Abigail Wong-de Leon, Resource Officer/Complex Case Officer, of 468 Terminal Avenue, in the City of Vancouver, in the Province of British Columbia, **SWEAR THAT:**

1. I am employed by the Canada Revenue Agency (the "CRA") as a Resource Officer/Complex Case Officer in the Coastal and Central BC Tax Services Office.
2. I am the resource officer/complex case officer assigned conduct of the collection of the debts of the Respondent, 6511 Sussex Heights Development Ltd. ("6511 Sussex"). As such, I have personal knowledge of the facts set out in this affidavit except where they are stated to be based on information and belief, and as to those facts, I believe them to be true.

3. I have custody of and access to the documents and information kept by the CRA in the usual and ordinary course of business relating to the collection of the taxes owing by 6511 Sussex. I have referred to these documents and information in order to inform myself of the facts set out in this affidavit. I believe the contents of CRA's file respecting 6511 Sussex to be true.
4. I am authorized to make this affidavit on behalf of the Minister of National Revenue who acts on behalf of His Majesty the King in right of Canada and on behalf of His Majesty the King in right of British Columbia with respect to claims for provincial income tax (collectively "His Majesty").

GST Statutory Deemed Trust

5. 6511 Sussex failed to remit to His Majesty goods and services tax ("GST") for the reporting periods ending December 31, 2023, January 31, 2024, April 30, 2024, May 31, 2024, June 30, 2024, July 31, 2024, August 31, 2024, and October 31, 2024.
6. The amount of the statutory deemed trust for GST is \$7,551,095.38 (the "GST Deemed Trust") and is comprised only of the tax that was collected. It does not include interest and penalties.
7. Attached and marked as **Exhibit "A"** is a copy of a deemed trust calculation sheet dated January 8, 2025, which outlines the amount of the GST Deemed Trust and is based on my review of the CRA records and on returns filed by 6511 Sussex.

SWORN BEFORE ME in the City of)
Vancouver, in the Province of British)
Columbia, on January 15, 2025.)
_____))
A commissioner for taking affidavits)
for the Province of British Columbia)

Richard Li _____
A Commissioner for taking Affidavits for British Columbia
Expiry Date of Appointment: 2026-01-31

_____))
ABIGAIL WONG-DE LEON

GST/HST deemed trust calculator

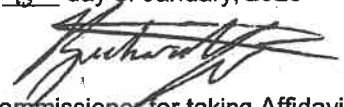
Registrant's name: 6511 SUSSEX HEIGHTS DEVELOPMENT LTD. Business number: RT0001
 Date prepared: January 8, 2025
 Failure to remit date: _____
 Mortgage Registration Date _____

Outstanding accounts receivable: _____
 Applicable GST/HST Rate _____
 GST/HST net tax owing: \$7,551,095.38
 GST/HST collectible: \$0.00

Breakdown of GST/HST debt

Reporting period end date (October 20, 2000 forward)	Net tax	Penalty	Interest	Other	Total
December 31, 2023	\$5,898,480.71		\$550,114.84		\$6,448,595.55
January 31, 2024	\$26,654.00		\$2,229.23		\$28,883.23
April 30, 2024	\$256,203.92		\$14,537.14		\$270,740.96
May 31, 2024	\$192,010.22		\$9,238.63		\$201,248.85
June 30, 2024	\$210,574.68		\$8,456.03		\$219,030.71
July 31, 2024	\$276,568.41		\$8,921.80		\$285,490.21
August 31, 2024	\$119,829.67		\$2,956.54		\$122,786.21
October 31, 2024	\$570,773.87		\$5,376.31		\$576,150.18
Total	7,551,095.38	0.00	601,830.52	0.00	\$8,152,925.90
Deemed trust calculation:					
Total outstanding for relevant reporting periods	7,551,095.38	0.00	601,830.52	0.00	\$8,152,925.90
less penalty, interest, other amounts		0.00	-601,830.52		-\$601,830.52
less GST/HST collectible					\$0.00
Deemed Trust Priority - prior to mortgage registration					\$0.00
Deemed Trust Amt - after mortgage registration					\$0.00
Total deemed trust amount					\$7,551,095.38

This is Exhibit "A" referred to in the Affidavit of A. Wong-de Leon sworn before me at Vancouver in the Province of British Columbia this 15 day of January, 2025



A Commissioner for taking Affidavits within British Columbia

Richard Li

A Commissioner for taking Affidavits for British Columbia
 Expiry Date of Appointment: 2026-01-31