

CANADA / JUDGMENT

Gowans Estate (Re)

2025 BCSC 2173

COURT

Supreme Court of British Columbia

DECIDED

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2025 BCSC 2173 Gowans Estate (Re) IN THE SUPREME COURT OF BRITISH COLUMBIA Citation: Gowans Estate (Re), 2025 BCSC 2173 Date: 20251104 Docket: P21290 Registry: Chilliwack In the Matter of the Estate of Theresa Irene Gowans, Deceased Before: Associate Judge Bilawich (As Registrar) Reasons for Decision Counsel for the Executor, Kenshin R. Lee: V. Sidhu Counsel for the Beneficiary, British Columbia Society for the Prevention of Cruelty to Animals: E. Chamberlain Counsel for the Beneficiary, Huntington Society of Canada T. A. Sali Place and Date of Hearing: Vancouver, B.C. September 15, 2025 Place and Date of Judgment: Vancouver, B.C. November 4, 2025

Introduction

- [1] This is a contested passing of the accounts of Mr. Lee, who is Executor and Trustee of the Estate of Theresa Irene Gowans ("Ms. Gowans" or the "Deceased"). She died on April 4, 2019 (the "Date of Death"), leaving a Will dated July 17, 2018 (the "Will"). The grant of probate was issued on May 27, 2020. The accounts under review are for the period May 27, 2020 to present.
- [2] The Will left the Deceased's residence at 46115 Chilliwack Lake Road, Chilliwack, BC (the "Property") to Mr. Lee. The Deceased's jewellery was left to a granddaughter. Her motor vehicle was left to a friend. The residue of the Estate is divided in equal shares among three charities: (a) Huntington Society of Canada, (b) Cancer Research Society and (c) British Columbia Society for the Prevention of Cruelty to Animals ("BC SPCA").
- [3] The value of the Property as at the Date of Death was \$586,717.29. No value was assigned to the jewellery. Her vehicle was valued at \$25,000. The proceeds of the Deceased's bank and investment accounts was eventually determined to be \$366,601.99. The total value of her Estate was accordingly \$978,319.28.
- [4] BC SPCA takes issue with several of the disbursements and expenses which Mr. Lee is claiming, as well as his proposed fee. Huntington Society adopts the objections and positions taken by BC SPCA.

Background

- [5] Mr. Lee described Ms. Gowans as his Godmother and best friend. Towards the end of her life, she was suffering from and being treated for a second occurrence of breast cancer and a heart condition, amongst other issues. She owned three dogs, Vizer, Yoyo and Zeus, whom she doted upon. Vizer and Yoyo were Vizslas. Zeus was a Cane Corso.
- [6] Mr. Lee's professional background included working as a personal trainer. Around the time he took on administration of the Estate, he was in the process of becoming a security consultant. He did not have previous experience as an executor, administrator or trustee.
- [7] Mr. Lee testified that he was dealing with several serious health issues while he was administering the Deceased's Estate. At one point his physician said he thought Mr. Lee might have suffered a stroke. He was eventually diagnosed with Guillain-Barré syndrome, a neurological condition and received treatment for that. He also caught COVID-19 and spent a period of time in intensive care. He did not specify a timeframe. At a later point, he was diagnosed with a form of blood cancer, for which he received treatment. He acknowledges that his health issues adversely affected his ability to administer the Estate.
- [8] Mr. Lee initially retained a lawyer with Clearpath Law Group to assist him with obtaining probate of the Will and administering the Estate. He also retained an accountant to help deal with tax issues. His original lawyer left the firm and his file was re-assigned to other lawyers. He complained that two lawyers who were assigned failed to advance matters to his satisfaction, so he eventually chose to retain new counsel.
- [9] Mr. Lee testified that initially he was intensely involved in administration of the estate, including by arranging the funeral, cremation of the Deceased's remains and scattering her ashes at sea. He had to sort through and inventory her personal effects, which he described as being voluminous. He said that he oversaw the various professionals, giving instructions and exercising final decision making authority. In cross-examination, it became clear that Mr. Lee became less involved after the initial surge of responsibilities and delegated even routine executor duties to his legal counsel.
- [10] On February 4, 2022, Mr. Lee's counsel circulated a proposed Final Distribution and a Release and Consent to beneficiaries. Amongst other issues, it set out various expense claims which became controversial, including 8 months of Shaw Cable charges at \$3,660.80, 8 months of BC Hydro charges at \$5,748.77 and a claim for dog food and care for \$4,000. He initially requested an Executor fee based on 3% of the gross value of the Estate [\$29,454.28].
- [11] On February 16, 2022, a representative of BC SPCA sent an email to Estate counsel requesting supporting invoices for the expenses and disbursements set out in the proposed Final Distribution. Amongst other issues, she noted the Estate had paid \$57,106.47 in taxes to CRA and requested confirmation that all available charitable tax credits would be utilized. This was apparently a reference to the fact that the three residual beneficiaries were charities and in a position to issue donation receipts for the amounts bequeathed to them.

With respect to the dog food and care charge, they asked whether the Deceased owned a dog at the time of her death and whether it had been taken into care.

- [12] BC SPCA followed up on March 16, 2022 and June 16, 2022. On the latter date, Mr. Lee's counsel responded to the effect that the requested information would have to come from Mr. Lee, who had been very ill. Once received, they would pass it along. Further follow-ups were sent on August 10, 2023, January 24, 2024 and May 27, 2024.
- [13] On May 30, 2024, Mr. Lee's new Estate counsel forwarded a Supplemental Statement of Assets and Liabilities and several supporting documents. The cover letter included the following comment, which suggest that Mr. Lee had taken offence to BC SPCA's request for supporting documentation: Our client advises prior to your requests for additional information, he was willing to forego reimbursement for a number of expenses, particularly those relating to the care of the deceased's dog, out of love and respect for the deceased. Our client has acted as a prudent executor at all times and does not appreciate implied mistrust of his handling of the estate inherent in your requests for additional information.
- [14] The Supplemental Statement set out several materially different expense claims. The 8 months of Shaw Cable charges at \$3,660.80 was changed to 14 months at \$2,562.56. The 8 months of BC Hydro charges at \$5,748.77 was changed to \$4,757.91. Dog food & care changed from \$4,000 to \$35,250. The latter charge was supported by a series of 21 monthly invoices issued by "Myren Farms". Mr. Lee had also increased his claimed Executor fee from 3% to the maximum available, 5% of the gross value of the estate [\$49,090.47].
- [15] In a letter dated August 15, 2024, Mr. Lee's counsel offered the following explanation for the increased dog food and care charges: I have spoken at length with my client and he advises during her lifetime the deceased had 3 dogs, Vizer, Yoyo and Zeus. The dogs meant a great deal to the deceased and she left specific verbal instructions with my client to ensure that upon her death, her dogs would continue to reside, and be cared for, in her, and their, home. My client advises that the deceased was unable to record these instructions in an updated will as she suffered from cancer, heart problems and other serious health concerns leading up to her death. While Vizer predeceased the deceased, Yoyo and Zeus survived the deceased. My client honoured the deceased's wishes that her dogs remain in the home until their deaths. The invoices provided from Myren Farms relate to the "in home" care the dogs received, rather than costs for boarding the dogs at a kennel. In order to ensure the dogs could continue to reside in the home, my client had to maintain the utilities to the level required for an occupied residence.
- [16] Counsel for Mr. Lee went on to propose that if BC SPCA was not satisfied with the explanations provided, that the sum of \$50,000 be paid forthwith to the other two residual beneficiary charities, and that the balance be held in trust pending a formal passing of accounts. BC SPCA complains that this proposal highlights that Mr. Lee was not dealing with it in an even-handed manner relative to the other two residual beneficiaries.

- [17] On May 27, 2025, Associate Judge Krentz pronounced an order that there be a reference to the registrar to pass Mr. Lee's accounts covering the period April 4, 2019 through February 26, 2025, and to review the legal bills sought to be paid from the Estate. It provided that the Registrar certify their findings and, when filed, the certificate will be binding on beneficiaries without further order of the court.
- [18] On June 18, 2025, Mr. Lee filed his Appointment for the passing of accounts. Disbursements and Expenses
- [19] Mr. Lee sets out a Statement of Disbursements which includes: (a) Clearpath Law Group \$9,550.76 2,708.16 (b) Mr. Lee - reimburse Probate Fees paid 9,882.00 (c) Mr. Lee - reimburse home insurance (2020) 2,709.00 (d) Mr. Lee - reimburse vet bill (dog food) 174.29 (e) Mr. Lee - reimburse accountant fees paid 2,504.25 (f) CRA - 2018 Taxes 8,415.07 (g) CRA - 2019 Taxes 48,691.40 (h) CRA - outstanding taxes [* mis-described] 17,956.18 (i) Minister of Finance - Add'l Probate Fees 3,596.00 (j) Alliance Lawyers 3,528.00 1,478.40 Subtotal - Disbursements \$111,193.51
- [20] He also seeks to reimbursement of the following expenses: (k) Henderson's Funeral Home & Crematorium \$3,855.90 (l) VitalAire (medical oxygen supplies) 1,252.33 (m) Shaw Cable (14 months service to Property) 2,562.56 (n) Fortis BC 891.44 (o) BC Hydro 4,757.91 (p) Dog Food / Care - live in caregiver for dogs 35,250.00 (q) White Rock City Tours - spreading ashes 450.00 (r) City of Chilliwack - utilities and property tax 4,404.33 Subtotal - Expenses \$53,424.47
- [21] It is my understanding that BC SPCA does not dispute the following:
- a) Legal expenses under (a) and (j);
 - b) Probate fees paid under (b) and (i);
 - c) Home insurance (2020) under (c);
 - d) Dog food expense under (d);
 - e) Accountant expenses under (e);
 - f) Income tax paid to CRA for 2018 and 2019 under (f) and (g);
 - g) Funeral expenses and arrangements to spread ashes (k) and (q);
 - h) Fortis BC charges for Property under (n); and
 - i) City of White Rock utilities and property taxes under (r).
- [22] These items are all allowed as presented.
- [23] I turn now to consider the items in dispute. VitalAire (medical oxygen supplies) - \$1,252.33

- [24] Mr. Lee says that this charge relates to medical oxygen supplies which Ms. Gowans required when leaving her home. BC SPCA objects on the basis that Mr. Lee did not produce a supporting invoice or proof of payment. I agree that Mr. Lee has not discharged his onus to justify reimbursement of this item. It is disallowed. Dog Food / Care - live in caregiver for dogs - \$35,250.00
- [25] Mr. Lee testified that Ms. Gowans had two surviving dogs as at her Date of Death, Yoyo and Zeus. He says that prior to her death, she had expressed to him her wish that her dogs not be given away or reside elsewhere; she wanted them to live in the Property until they passed away. This instruction was not included in her will. There were no special provisions relating to the dogs.
- [26] He says he made efforts to find a caretaker for the dogs but initially could not find anyone who was prepared to care for them at the Property. There were dog boarding services available, but that is not what Ms. Gowans wanted. Eventually, he was able to locate Mr. Myren, who operated a dog daycare business. Mr. Myren was also battling health issues at the time, so the live-in arrangement was a good fit for him. He agreed to take on the job, but it required that he reside in the Property. Mr. Lee had to maintain the Property with all utilities.
- [27] Mr. Lee testified that he entered into a verbal agreement to pay Mr. Myren \$375 per week to care for Yoyo and Zeus. He did not charge Mr. Myren any rent or for utilities while he resided at the Property. He said they also agreed that Mr. Myren would maintain the Property "up to acceptable expectations". Mr. Lee tendered 21 monthly invoices which he says Mr. Myren issued to him under "Myren Farms", starting in April 2019 and ending in December 2020. The business address appearing on the invoices is the Property. The total charges come to \$35,250. Mr. Myren did not charge GST on the invoices.
- [28] Mr. Lee testified that he was living at his home in Surrey during this period. He suggested during his testimony that the BC SPCA had accused him of having resided in the Property himself during this period, which he vigorously denied. I was not taken to any correspondence in which such an allegation had been made.
- [29] Mr. Lee also testified that there were two vet bills relating to the dogs. One related to Zeus having to be euthanized due to severe health issues. Mr. Lee described the bill as being for about \$700, however, there was no corresponding invoice or receipt in evidence, and no apparent entry for this amongst his claimed expenses. It is not clear what became of the second dog, other than that it also died at some point. Specific dates were not provided for either dog. He also testified that he had purchased dog food through the Ms. Gowans' former veterinarian because this is what she had been feeding the dogs. However, only a single receipt was produced and listed. BC SPCA did not object to it being reimbursed.

- [30] Mr. Lee argued the Estate should reimburse him for the amounts he paid to Mr. Myren for live-in dog care because he made this arrangement to honour Ms. Gowans' wishes regarding her beloved pets. He was aware that pet boarding services were available, but that was not what Ms. Gowans wanted for them. He acknowledged that there was no express provision in the Will regarding the dogs or their care.
- [31] BC SPCA did not take issue with the general proposition that appropriate arrangements had to be made for the Deceased's surviving dogs, but the arrangement Mr. Lee says he made for them were neither contemplated by the Will, nor were they reasonable. It says he should have made arrangements to foster the dogs. It also notes that in the 2022 version of his accounts, Mr. Lee was claiming \$4,000 for dog food and care, without any supporting documentation. He took offence after being asked for documentary support. After a delay of more than two-years, he responded with a dramatically increased claim.
- [32] The effective cost to the Estate of this live-in arrangement is even greater than the \$35,250 he is claiming. During the relevant 21-month period, not only was Mr. Lee paying Mr. Myren \$350 per week to care for the dogs, he also caused the Estate to supply Mr. Myren with free accommodation and covered all of the utility costs generated while he was living there. If the Executor was concerned about having someone reside in the Property for security and/or home insurance purposes, he could have arranged to rent it to tenants, for the general benefit of the Estate.
- [33] I agree that the arrangement which Mr. Lee says he made with Mr. Myren was not reasonable. This sort of live-in dog care arrangement was not contemplated under the terms of the Will. The decision to not only pay Mr. Myren for dog care but also provide free accommodation was not a reasonable use of Estate resources. Far less expensive and less involved options were available for the proper care of the two surviving dogs. Mr. Lee also did not tender evidence showing that he actually paid Mr. Myren the amounts claimed. This item is disallowed. Shaw Cable (14 months service to Property) - \$2,562.56
- [34] This is one of the utility services which Mr. Lee says he kept in place at the Property after the Date of Death. He is claiming accounts he paid up to the date when title to the Property was transferred to him in his capacity as beneficiary.
- [35] BC SPCA says this is not a charge which the Estate ought to bear. Mr. Myren was residing at the Property and should have been paying his own expenses. To the extent the Property was being used to house the dogs, they did not require Shaw Cable. Counsel also noted that Mr. Lee only tendered a single Shaw account dated January 11, 2020, showing a total balance due of \$366.09. The amount claimed is simply not supported by the evidence he tendered. Finally, they note that in his 2022 account, Mr. Lee was claiming 8 months of Shaw Cable at \$3,660.80. His current account is for at least 14 months of service but is lower. Mr. Lee did not offer any explanation for this discrepancy.

- [36] I agree that this is not something that the Estate ought to bear and the amount claimed has not been proven. This item is disallowed. Speculation and Vacancy Tax (Dec 31, 2019) - \$17,956.18
- [37] Mr. Lee referred to this as "CRA - outstanding taxes" in his account. It actually involves a charge assessed against Ms. Gowans under the Speculation and Vacancy Tax Act, S.B.C. 2018, c. 46. In support of this charge, he tendered a Statement of Account dated November 23, 2020, issued by the BC Government Ministry of Finance indicating that \$16,520.00 plus \$133.11 in interest was owing. There is a handwritten notation on the statement which suggests that the balance owing might possibly involve amounts arising in 2018 [2018 conf # 0-678-090-222] and 2019 [2019 conf # 0-369-898-880], and that the amount due at the time the note was made was \$17,956.18. Mr. Lee says he caused the Estate to pay this amount.
- [38] BC SPCA argues this item should be disallowed because, had Mr. Lee been diligent in carrying out his duties as Executor, he ought to have disputed the assessment on the basis that (a) there is a provision in the Act which exempts the Property from this tax for the calendar year in which the owner's death occurs [see s. 46] and (b)]. Further, Mr. Lee said that Mr. Myren was living in the Property to care for the dogs starting in or about April 2019 (according to the start date for the dog care invoices). This means that the Property was occupied for those 21 months, so no vacancy tax should have been payable. Mr. Lee had legal counsel who was helping to arrange payment of Estate bills on his behalf and an accountant who were available to help him dispute the assessment.
- [39] I agree that it does appear that Speculation and Vacancy Tax should not have been payable on the Property for the tax year ending December 31, 2019. I am troubled by the handwritten reference on the Statement of Account which appears to suggest the charge may pertain to both 2018 and 2019 years. Mr. Lee only became responsible for the Estate after Ms. Gowans passed away. I did not receive evidence regarding occupancy of the Property in 2018, so it is not clear whether that part of the charge might be justified.
- [40] Given the uncertainty, I will allow this item. I will address Mr. Lee's apparent lack of care and attention to this issue when considering the appropriate quantum of his fee, set out below. Executor's Remuneration
- [41] Mr. Lee seeks a fee based on 5% of the gross value of the estate, which he calculates as \$49,090.47. His counsel argued this was a complex estate and that Mr. Lee had been reasonable, prudent and diligent in carrying out his duties.
- [42] With regard to the demands on his time that administration of the estate required, he did not keep any time records or a diary of activities undertaken. He says the demands on him were more significant in the beginning. He had to itemize everything. He mentioned having to catalogue the Deceased's Royal Doulton collection. There were items that had to be prepared for shipping to beneficiaries. Later, there were fewer demands on his time. He retained legal counsel and an accountant and was overseeing their activities. He eventually changed legal counsel after becoming dissatisfied with the lack of progress made. He

stressed that the various professionals he retained made recommendations, but he was responsible for decision making. He arranged home insurance for the Property. He checked on it from time to time to make sure Mr. Myren was maintaining it and caring for the dogs appropriately. He made funeral arrangements, arranged for cremation and spreading her ashes at sea. He dealt with Estate taxes. He found Mr. Myren to care for the dogs.

- [43] Mr. Lee acknowledged that in his 2022 accounts, he initially sought a 3% fee [about \$29,454.28]. He did not really offer an explanation for his decision to increase his claim to 5% in the revised account, beyond having been offended by the implications he believed were underlying BC SPCA's demand for supporting documents for the disbursements and expenses he had claimed in his 2022 account.
- [44] On cross-examination, Mr. Lee acknowledged that he delegated many of his responsibilities as executor to his legal counsel and accountant. For example, it was legal counsel who retained a skip tracer to track down intestate beneficiaries, arranged to send jewellery and personal items the granddaughter in Quebec, and to transfer title of the vehicle to the Deceased's friend. On other occasions, family members had requested that a family military sword and photo album be sent to them. The law firm made these arrangements, not Mr. Lee. Legal counsel was in regular contact with the accountant, rather than Mr. Lee. He also instructed and authorized legal counsel to attend at the bank to pay bills and deposit / pick up cheques. His accountant dealt with tax matters. Legal counsel were primarily responsible for gathering supporting invoices following BC SPCA's request and they arranged to transfer title of the Property to him as beneficiary.
- [45] BC SPCA complained that the amount of time that it took for Mr. Lee to finalize administration of what was a relatively straight-forward Estate was unreasonable. It should not have taken him more than four years to do so.
- [46] It also complains that despite them expressly requesting confirmation that all available charitable tax credits would be utilized, Mr. Lee failed to request donation receipts from the three residual beneficiaries. They are all charities and could have issued donation receipts to the Estate. This could have reduced the amount of income tax paid by the Estate. Mr. Lee admitted he had not looked into seeking charitable tax receipts from any of the charities.
- [47] It further complains that Mr. Lee paid \$17,956.18 in Speculation and Vacancy Tax in circumstances where the Estate was not liable for this. I addressed this issue above and will not that repeat here. It does appear that at least part of the amount paid relates to the 2019 calendar year, during which there appear to be two bases for disputing the assessment. The failure to do so is a concern, particularly considering that Mr. Lee had legal counsel and an accountant on retainer to assist him.

- [48] BC SPCA argues that Mr. Lee offered minimal evidence to support his management of the estate. He did not contribute much of value. He delegated the majority of his duties to his lawyer and accountant and authorized the Estate to pay expenses for which it could have avoided. It argues that a fee of 1.5% [\$14,674.79] is all that is appropriate. Applicable Law - Fee
- [49] The factors considered when determining the appropriate fee were helpfully summarized in *Smith Estate*, 2021 BCSC 1753 at paras. 80-84:
- [80] The executor claiming the fee bears the burden to prove the work done justifies an allowance: *Deutschmann Estate v. Fallis*, 2011 BCSC 1009, at para. 59.
- [81] The considerations for the court in determining an appropriate amount of remuneration have been fully particularized by Registrar Nielsen in *Chau Estate (Re)*, 2016 BCSC 2541 ("Chau"), at para. 14:
- [14] The personal representative, or administrator, is entitled to remuneration to a maximum of five percent of the gross aggregate value, including capital and income, of all the assets of the estate at the date of the passing. Section 88 of the Trustee Act RSBC 1996 c. 464 provides: Setting remuneration of trustees and guardians 88 (1) A trustee under a deed, settlement or will, an executor or administrator, a guardian appointed by any court, a testamentary guardian, or any other trustee, however the trust is created, is entitled to, and it is lawful for the Supreme Court, or a registrar of that court if so directed by the court, to allow him or her a fair and reasonable allowance, not exceeding 5% on the gross aggregate value, including capital and income, of all the assets of the estate by way of remuneration for his or her care, pains and trouble and his or her time spent in and about the trusteeship, executorship, guardianship or administration of the estate and effects vested in him or her under any will or grant of administration, and in administering, disposing of and arranging and settling the same, and generally in arranging and settling the affairs of the estate as the court, or a registrar of the court if so directed by the court thinks proper.
- (2) The court or a registrar of the court if so directed by the court, may make an order under subsection (1) from time to time, and the amount of remuneration must be allowed to an executor, trustee, guardian or administrator, in passing his or her accounts, in addition to any other allowances for expenses actually incurred to which the trustee, executor, guardian or administrator may by law be entitled.
- (3) A person entitled to an allowance under subsection (1) may apply annually to the Supreme Court for a care and management fee and the court may allow a fee not exceeding 0.4% of the average market value of the assets.
- [82] The considerations for the entitlement were set out in *Re Toronto General Trusts Corp. and Central Ontario Railway Co* (1905) 6 O.W.R. 350 (H.C.), and approved in *Chau*, at para. 15, as follows:

- a) the magnitude of the trust;
- b) the care and responsibility involved;
- c) the time occupied in administering the trust;
- d) the skill and ability displayed; and finally,
- e) the success achieved in the final result.

[83] In assessing the above considerations, remuneration need not be fixed as a specific percentage, however, and can be assessed on a lump sum basis provided it does not exceed 5%: *Turley Estate*, (1955) 16 W.W.R. 72 (B.C.S.C.), 1995 CanLII 570.

[84] Ultimately, the allowance is on a quantum meruit basis, subject to the 5% limit: *Chau*, at para. 18.

[50] In *Bernhard v. Wist*, 2011 BCSC 101 at paras. 106-107, the court addressed the issue of delegation of routine responsibilities to the estate solicitor:

[106] The executor is entitled to be reimbursed from the estate for a solicitor's bill for legal services rendered provided that those legal costs have been reasonably and properly incurred and do not relate to work that could have been performed by the executor. Fees paid for any services that could have been performed by the executor should be deducted from the executor's remuneration: *Re Lloyd Estate* (1954), 12 W.W.R. (N.S.) 445.

[107] Furthermore, an executor is not entitled to employ a solicitor to do work that the executor could do, such as ordinary letters, attendances, paying insurance premiums and the like, attending to banking matters and other ordinary duties that do not require the skill or expertise of a solicitor: *Sharp v. Lush* (1879), 10 Ch. 468 applied in *Re Smith*, [1972] 2 O.R. 256 (Surr. Ct). *Analysis - Fee*

[51] In the present case, the magnitude of the estate was \$978,319.28.

[52] With regard to the care and responsibility involved, Mr. Lee's evidence in support of this was minimal and lacking in detail. He initially asserted that he was extensively involved, but on cross-examination conceded that his health was poor throughout this period and that he had delegated many of his responsibilities to legal counsel. They were performing many of the routine tasks which did not require legal expertise.

[53] With regard to time required in administering the trust, Mr. Lee did not keep time records or a diary setting out his activities as Executor. There were significant gaps in the documentary support he tendered. His oral evidence was general and lacking in detail for the tasks he did undertake. I also agree there is merit to BC SPCA's complaint that there was unnecessary delay in concluding administration of the Estate, and that he delayed unreasonably in responding to BC SPCA's reasonable requests for additional information about expenses.

- [54] With respect to skill and ability displayed, Mr. Lee delegated many routine duties to counsel rather than performing them himself. He did not explore the possibility of securing possible tax savings through seeking charitable tax receipts, despite having this issue flagged for him by BC SPCA. He did not dispute the assessment of vacancy tax on the Property for the 2019 calendar year, despite appearing to have grounds to do so. He made an inappropriate in-home dog care arrangement with Mr. Myren and did not pursue a potential opportunity to generate rental income for the benefit of the Estate. He took offence when asked to provide documentary support for disbursements and expenses he was claiming. Having voluntarily taken on a fiduciary role in relation to the beneficiaries, he had a corresponding obligation to account to them for the decisions and expenditures he made in the course of administering the Estate. His reaction to having questions raised was neither timely nor reasonable.
- [55] With respect to success achieved in the final result, as set out above, there do appear to be aspects of his administration of the estate which may have caused or contributed to the residue of the estate not being maximized. He did locate some additional accounts, albeit it appears he did not place Estate funds into an interest-bearing account pending distribution to beneficiaries.
- [56] Considering all the foregoing, I agree that BC SPCA's position regarding the executor's fee is appropriate. I assess Mr. Lee's fee at 1.5%, which I will round up to \$15,000.00. Costs
- [57] Counsel asked that the issue of costs be deferred until after I issue my Reasons. I direct that the parties each provide written submissions, on the following schedule:
- a) Mr. Lee - within 14 days of release of these reasons;
 - b) BC SPCA - within 14 days after receipt of Mr. Lee's submissions;
 - c) Mr. Lee (Reply) - within 7 days after receipt of BC SPCA's submissions. Submissions are not to exceed 5 pages. "Associate Judge Bilawich"

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