

CANADA / JUDGMENT

Myers v. Canada (Attorney General)

2022 BCCA 160

COURT

British Columbia Court of Appeal

DECIDED

5 May 2022

Source: bccourts.ca · Research copy typeset by Esheria. Not court-issued or certified.

2022 BCCA 160 Myers v. Canada (Attorney General)

COURT OF APPEAL FOR BRITISH COLUMBIA

Citation:

Myers v. Canada (Attorney General),

2022 BCCA 160

Date: 20220505

Docket: CA47384

Between:

Darell Myers and Leah Murchie-Myers

Appellants

(Plaintiffs)

And

The Attorney General of Canada and The Canada Revenue Agency

Respondents

(Defendants)

Before:

The Honourable Madam Justice MacKenzie

The Honourable Madam Justice Fenlon

The Honourable Mr. Justice Grauer

On appeal from: An order of the Supreme Court of British Columbia,

dated March 11, 2021 (Myers v. Canada (Attorney General), 2021 BCSC 432,
New Westminster Docket S212058).

Counsel for the Appellant:

C. Hunter, Q.C.

R.J.M. Androsoff

Counsel for the Respondent:

K. Khalsa

L. Chun

M. Chircoski

Place and Date of Hearing:

Vancouver, British Columbia

December 14, 2021

Place and Date of Judgment:

Vancouver, British Columbia

May 5, 2022

Written Reasons by:

The Honourable Madam Justice Fenlon

Concurred in by:

The Honourable Madam Justice MacKenzie

The Honourable Mr. Justice Grauer

Summary:

The appellants brought an action for misfeasance in public office, negligence, abuse of public office, and violation of their Charter rights in relation to certain tax reassessments and other CRA conduct. The respondents sought to have the claims struck in part on the basis that the claims amounted to a collateral attack on the exclusive jurisdiction of the Tax Court and the Federal Court. The chambers judge stayed and struck parts of the claim, finding they were, in part, collateral attacks. The appellants appeal from this order, alleging that the judge erred in her characterization of their claim, and in determining that only the Tax Court and Federal Court have jurisdiction to determine the lawfulness of tax assessments and CRA officials' decisions.

Held: Appeal allowed. The appellants were not seeking to avoid the legal effect of the tax assessments, but were relying on the unlawfulness of the assessments as a material fact supporting their civil tort claims. As long as a civil claim is not a thinly veiled attempt to avoid the effects of a federal decision, provincial superior courts possess the jurisdiction to address the lawfulness of the federal decision, where determination of that issue is necessary to dispose of a civil claim.

Reasons for Judgment of the Honourable Madam Justice Fenlon:

Introduction

- [1] The appellants sued the Canada Revenue Agency ("CRA") for allegedly pursuing them unfairly for over a decade, including by using an arbitrary and unfair method to reassess their taxes. The chambers judge stayed and struck parts of their claim as collateral attacks on the exclusive jurisdiction of the Tax Court of Canada. The central question on this appeal is whether provincial superior courts have jurisdiction, within a civil proceeding, to determine the lawfulness of tax assessments.

Background

- [2] The appellants claim that the CRA intentionally sought to cause them harm, both by using and exceeding its statutory authority under the Income Tax Act, R.S.C. 1985, c. 1 (5th Supp.) and the Excise Tax Act, R.S.C. 1985, c. E-15. What follows is a summary of the appellants' allegations as pleaded.
- [3] The appellants' litany of complaints begins in 2008 when the RCMP executed a search warrant at a property owned and rented out by the appellant Leah Murchie-Myers. The RCMP discovered a cannabis grow operation but neither of the Myers were charged with a criminal offence. The appellants allege that the discovery of the grow operation caused certain officials at the CRA to become convinced that the appellants were involved in criminal activity, which led to the CRA auditing the appellants in relation to their 2010 and 2011 taxes (the "First Audit").
- [4] On May 3, 2013, the appellants received letters from CRA alleging that they were involved in organized crime. On that same day, police executed search warrants on rental properties owned by the appellants, discovering two more cannabis grow operations. Neither of those grow operations was linked to either of the appellants, despite a comprehensive police investigation, and again neither of the appellants were criminally charged.
- [5] In August 2013, three months after the searches occurred, the CRA issued notices of reassessment to the appellants for their 2010 and 2011 tax years. The appellants objected to the reassessments, but the CRA confirmed them. In May 2015, the appellants appealed those assessments to the Tax Court of Canada.

- [6] Meanwhile, in October 2014, the CRA commenced a review of the appellant Darell Myers' GST/HST returns for 2010 and 2011, reactivated his sole proprietorship GST/HST account for the purposes of carrying out the review and, based on the reassessments from the First Audit, converted it to a partnership account with both appellants as partners. The CRA then issued a notice of reassessment to the appellants for \$80,360 in GST. The appellants filed an objection to that assessment.
- [7] In March 2016, the Myers tried to obtain CRA records relating to the various decisions made by the CRA to reassess them. The CRA responded a year later, in March 2017, refusing to provide any of the requested information on the basis that the appellants were subject to a criminal investigation. The appellants tried again in early 2018 with another request for information but were again refused.
- [8] In early January 2018, the CRA commenced audits of Ms. Murchie-Myers' income tax returns, and those of a company related to her, for the years 2014, 2015 and 2016 (the "Second Audit"). They used their statutory authority under ss. 231.1(1) and s. 231.2(1) of the Income Tax Act to compel Ms. Murchie-Myers to disclose records required to conduct the audits. The appellants acknowledge that the CRA has the power to compel taxpayers to provide information. However, they claim CRA was improperly colluding with the RCMP, abusing its information-gathering powers to help the RCMP collect evidence in furtherance of a criminal investigation against the appellants in a manner that circumvented their Charter right to be free from self-incrimination.
- [9] In May 2018, the Myers applied to the Federal Court for judicial review of the CRA's decision to commence the Second Audit. The CRA nonetheless continued with the Second Audit and completed it while the judicial review was pending.
- [10] In September 2018, the appellants allege that Mr. Myers' sister received a call from a CRA official who told her that Mr. Myers was under criminal investigation. The official then threatened to jeopardize her student loan repayment plan if she did not answer questions about her brother.
- [11] Following the completion of the Second Audit in August 2019, the CRA reassessed Ms. Murchie-Myers' 2014, 2015 and 2016 tax returns, increasing the tax payable by a combined total of \$435,209.
- [12] In December 2020, the Myers discontinued their Federal Court judicial review of the decisions to commence and continue the Second Audit since that audit had been completed, rendering the judicial review moot. They did, however, file a notice of objection to the Second Audit reassessments later that same month.

The Hearing Below

- [13] In March 2019, the Myers filed a notice of civil claim against the CRA alleging Charter breaches, abuse of process, negligence and misfeasance in public office. In September 2020, the CRA filed an application to strike out their notice of civil claim in its entirety, arguing that it was a collateral attack on orders and decisions that could only be dealt with by the Tax Court and the Federal Court. In the alternative, the CRA argued that the claim should be struck because it failed to plead the constituent elements and material facts necessary to establish negligence and misfeasance in public office, and offended the rules of pleadings, including by pleading evidence and argument.
- [14] At the hearing of the application, the appellants abandoned their claims for Charter breaches and abuse of process. The judge made a number of orders, including: removing the Attorney General of Canada as a defendant, striking particulars, and giving leave to amend the pleadings. Those orders are not in issue on this appeal. I will accordingly summarize the judge's reasons for judgment only as they pertain to the stay of the misfeasance and negligence claims relating to the First Audit and the striking of those claims relating to the Second Audit.
- [15] The judge began her analysis by observing that the appellants based their claim in damages for misfeasance in public office and negligence at least in part on CRA's use of the net-worth assessment method. The appellants had pleaded that this method may not be used where a taxpayer or GST registrant has adequate books and records, relying on *Mensah v. The Queen*, 2008 TCC 378. That case characterized the net-worth assessment method as a "blunt instrument" to be used only as a method of last resort where other methods of determining income are impossible: *Mensah* at para. 5. The judge concluded the appellants' challenge to the use of the net-worth assessment was, in essence, an appeal of the reassessments from the First and Second Audits which fell within the exclusive jurisdiction of the Tax Court. She also concluded that the challenges to the decisions of the CRA to conduct and continue the Second Audit, and to request documents, amounted to judicial review of those decisions which fell within the exclusive jurisdiction of the Federal Court.
- [16] Since the appellants had an outstanding appeal proceeding in the Tax Court from the First Audit reassessments, the judge determined that the misfeasance and negligence claims in relation to that audit should be stayed to give the Tax Court a chance to rule on whether the CRA had acted unlawfully by using the net-worth assessment method. She directed that, once the Tax Court proceeding concluded, either side should be free to apply to lift the stay.
- [17] The judge understood that the appellants were not pursuing an appeal of the Second Audit reassessments, and had abandoned the judicial review started in Federal Court relating to the decision to commence and continue the Second Audit and order production of documents; accordingly, she struck the claims relating to the Second Audit. The judge reasoned that since the Supreme Court did not have jurisdiction to consider the lawfulness of CRA's conduct, the appellants had abandoned those matters and could not raise them as a

basis to support their tort claims in the civil proceeding: at paras. 6-8.

On Appeal

[18] The appellants raise two main grounds of appeal, asserting that the judge erred in:

1. Characterizing the notice of civil claim as an attempt to avoid the effect of the assessments and recover repayment of taxes and penalties paid; and
2. Assuming that only the Tax Court and Federal Court have jurisdiction to determine the lawfulness of tax assessments and decisions made by CRA officials.

[19] The first ground of appeal involves the characterization of a pleading, and is reviewable on a deferential standard of palpable and overriding error. The second ground of appeal raises a question of law, and is reviewable on a standard of correctness.

[20] For the reasons that follow, and with great respect to the judge, I conclude that these errors have been established on appeal.

Analysis

[21] I begin by noting that it is common ground that the judge was mistaken in her finding that the appellants were not challenging the Second Audit reassessments. The appellants filed an objection to those assessments in December 2020. Further, although the appellants discontinued their Federal Court judicial review insofar as it related to the commencement and continuation of the Second Audit while a judicial review of that decision was in progress, it is unclear whether their complaints about document production and the conduct of CRA officials remain on foot.

[22] Correcting for the mistake of fact and applying the judge's reasoning in relation to the First Audit, it would follow that the Second Audit claims should have been stayed rather than struck. However, in light of my conclusion that the appellants were entitled to challenge the assessments, audit and document decisions as part of their claims in the trial court--whether or not they were pursuing proceedings in the Tax Court and Federal Court--little turns on this mistake. I turn now to the first ground of appeal.

1. Did the judge err in characterizing the notice of civil claim as an attempt to nullify the assessments and avoid taxes and penalties?

[23] The judge correctly concluded that the Tax Court has exclusive original jurisdiction to hear certain appeals, including those under the Income Tax Act and Excise Tax Act. She also correctly concluded that an attempt to bring an appeal from a tax assessment in any other court would be barred by the doctrine of collateral attack, which precludes a challenge to the validity of a binding order in the wrong forum: *Garland v. Consumers' Gas Co.*, 2004 SCC 25 at para. 71. However, in my view the judge erred in characterizing the appellants' pleading as an attempt to appeal the assessments and penalties levied against them by the CRA and to avoid payment of those sums.

[24] The judge addressed the collateral attack issue in the first part of her judgment, saying in part:

[37] Although the Myers seek general, special, punitive, and aggravated damages, the general, special and aggravated damages are compensatory and so must flow from damage caused. The only pleadings that could amount to damage caused (if it were pleaded that way, which it is not) are the tax assessments and penalties. Recouping them is "the practical result sought" (Leroux, at para. 20, citing Roitman at para. 28).

[Emphasis added.]

...

[40] These features of the notice of civil claim and the particulars lead to the conclusion that the result the Myers are seeking is a determination that their tax liability was not lawfully assessed and relief, in effect, from paying that tax.

[Emphasis added.]

[25] However, this characterization of the appellants' claim as an attempt to recover the taxes and penalties paid is inconsistent with the judge's subsequent conclusion, when assessing the adequacy of the appellants' pleading, that they had not pleaded any harm or loss to support their claim for damages. She expressly found that the appellants "do not allege the assessment of tax owing and penalties to be harm for the purposes of this tort, nor could they amount to compensable harm because the remedy for wrongly assessed tax and penalties lies exclusively with the Tax Court": at para. 80. As a result of this finding, the judge granted leave to the appellants to amend their notice of civil claim to identify the losses they rely on to support their tort claims: at paras. 82 and 90.

[26] The appellants at the hearing before us acknowledged that the notice of civil claim was deficient and identified a number of harms with respect to which they would be seeking damages in the amended pleading, including professional fees incurred to respond to the CRA's misconduct, reputational harm from CRA allegations that the parties were engaged in criminal conduct, and interference with the parties' rental business. They confirm that they do not seek to avoid the effects of the assessments and penalties in the proceedings in the BC Supreme Court.

[27] Having identified contradictory findings in the judge's reasons as to the nature of the relief sought by the appellants, it is evident that both cannot stand. In my view, the judge's analysis of the harm pleaded in the context of assessing the elements of the negligence and misfeasance claims is to be preferred: i.e., that the appellants do not seek to avoid payment of the assessments and penalties. I turn now to the remaining jurisdictional question.

2. Does the BCSC have jurisdiction to determine the lawfulness of tax assessments and decisions made by CRA officials?

- [28] The judge correctly characterized the pleading as a challenge to CRA's use of the net-worth assessment method and other decisions it made in the course of auditing the appellants' taxes. But she fell into error in concluding that only the Tax Court and Federal Court have jurisdiction to determine the lawfulness of those actions.
- [29] It is helpful, in analyzing cases like this one, to begin by recognizing that subject matter jurisdiction is in issue. There is an understandable pull to deferring to the expertise of the Tax Court and Federal Court--the correctness of tax assessments and CRA decisions is not the daily fare of the provincial superior courts. But there can be no such deferral. The provincial superior courts are courts of inherent jurisdiction. Any derogation from the jurisdiction of the provincial superior courts in favour of other adjudicative bodies, such as the Federal Court or Tax Court, requires clear and explicit statutory wording to that effect: *Canada (Attorney General) v. TeleZone Inc.*, 2010 SCC 62 at para. 42 [TeleZone].
- [30] There is no such language in the Federal Courts Act, R.S.C. 1985, c. F-7. It is only jurisdiction over prerogative writs, declarations, and injunctions against federal boards, commissions and other tribunals that has been removed from the jurisdiction of provincial superior courts. The Federal Courts Act does not say that a provincial superior court cannot, in the course of a civil trial, assess the lawfulness of the exercise of a statutory authority by a federal decision maker: TeleZone at para. 47. It follows that provincial superior courts possess the concurrent necessary jurisdiction to dispose of an attack on a federal decision or order where adjudication of that allegation is a necessary step in disposing of a civil claim: TeleZone at para. 67.
- [31] TeleZone rejected the two-step process advocated in earlier jurisprudence such as *Canada v. Grenier*, 2005 FCA 348 [Grenier], in which a litigant wanting to claim damages arising from an unlawful federal decision was first required to seek judicial review of that decision in the appropriate Federal Court or Tribunal to obtain a determination on the lawfulness of the challenged decision. Although the judge in the present case recognized this shift in the law, she confined TeleZone to cases in which the plaintiff is content to "let the [federal] decision stand" in the sense that the litigant accepts that the decision is lawful, and seeks damages relating to some ancillary aspect of the decision-making process. She reasoned that, because the appellants were challenging the lawfulness of the net-worth assessments as part of their misfeasance and negligence claims, they were "not content to let the decision stand" and TeleZone did not apply.
- [32] In my respectful view, the judge misread TeleZone because she failed to distinguish between a challenge to the lawfulness of a government decision, and a challenge to its legal force and effect. The distinction is a critical one, but is easily missed because of imprecise terminology in the jurisprudence. Judges use "validity of a decision" to refer to both the lawfulness of decisions and the legal force of decisions--two distinct concepts. An example may assist. If a judge makes an order which, on appeal, is subsequently determined to be based on a legal error--in plain speech, to be "wrong"--the order nonetheless has legal force and effect from the moment it is made and must be obeyed unless and until it is challenged

in the correct forum and set aside. The order in this example is unlawful--wrong--from the moment it is made, but it nonetheless is valid, having legal force and effect, until it is set aside on appeal.

- [33] When TeleZone speaks of a party being content to "let the decision stand", it refers to a party who accepts the legal force of the decision in the sense that they accept that they are bound to abide by the decision and do not seek in the provincial superior court to overturn the decision or nullify its effects. But TeleZone does not say that the party may not, as part of a properly framed civil cause of action, seek to prove the unlawfulness of that federal decision as a material fact supporting their claim for damages.
- [34] Where, as in this case, there is concurrent jurisdiction over the subject matter in issue, a party may challenge the lawfulness of the decision in either or both venues. A party may well decide to first challenge the lawfulness of a decision in the Federal Court or Tax Court, taking advantage of the Court's expertise and familiarity with the particular subject matter, as was the case in *Garland*. But the litigant is not required to go to the Federal Court or Tax Court first, or at all. The party may choose to prove the unlawfulness of the decision as part of a civil tort claim in a provincial superior court, with the caveat that this is so only if the claim is not in effect a thinly veiled attempt to avoid the effects of the decision altogether (*TeleZone* at paras. 60-64), which I have determined is not the case here.
- [35] Of course, if a party chooses to challenge the lawfulness of a decision in more than one venue, it cannot pursue both proceedings at the same time. The party must elect to proceed first in one venue or the other, but that choice is theirs to make. As the Court in *TeleZone* noted, "[a]ccess to justice requires that the claimant be permitted to pursue its chosen remedy directly and, to the greatest extent possible, without procedural detours": *TeleZone* at para. 19.
- [36] The judge in the present case also distinguished *TeleZone* on the basis that it concerned the Federal Courts Act, not the Income Tax Act. She accepted the respondent's submission that only the Tax Court can deal with the validity of a tax assessment, saying:
- [15] An assessment (or reassessment) made under the Income Tax Act is deemed to be valid and binding unless it is varied or vacated in compliance with the appeal process under the Act: Income Tax Act, ss. 152(8) and 248(1); *Canada v. Roitman*, 2006 FCA 266, 5 C.T.C. 142, leave to appeal ref'd [2006] S.C.C.A. No. 353, at para. 19. The first step in the appeal process is to file a notice of objection. If the taxpayer's objection is denied or ignored, the taxpayer may then file an appeal with the Tax Court of Canada.
- [16] The Tax Court has exclusive jurisdiction to determine the correctness of a tax assessment pursuant to ss. 152(8) and 169 of the Income Tax Act; s. 12 of the Tax Court of Canada Act, R.S.C. 1985, c. T-2; and ss. 18, 18.1, and 18.5 of the Federal Courts Act, R.S.C. 1985, c. F-7: *Roitman* at para. 19. The Tax Court also has exclusive jurisdiction over GST assessments under Part IX of the Excise Tax Act, R.S.C. 1985, c. E-15: Tax Court of Canada Act, s. 12.

...

[43] The correctness of an assessment—including the method used for calculating the assessment—is a matter over which the Tax Court has exclusive jurisdiction. I conclude that the Myers' claim regarding Canada Revenue Agency's 2010 and 2011 reassessment is a collateral attack on the exclusive jurisdiction of the Tax Court.

[Emphasis added.]

[37] However, there is no express statutory language in the Tax Court of Canada Act reserving jurisdiction over the lawfulness of CRA decisions and assessments to the Tax Court. This Court considered that very issue in *Leroux v. Canada Revenue Agency*, 2012 BCCA 63:

[18] Unlike s. 18 of the Federal Courts Act, R.S.C. 1985, c. F-7 [FCA] at issue in *[TeleZone]*, s. 12 of the Tax Court of Canada Act, R.S.C. 1985, c. T-2, provides explicit exclusive jurisdiction over tax appeals in these words:

12. The Court has exclusive original jurisdiction to hear and determine references and appeals to the Court on matters arising under Part IX of the Excise Tax Act, the Income Tax Act, when references or appeals to the Court are provided for in those Acts.

But neither says anything about claims against the federal Crown for misfeasance in public office or negligence. Both are within the grant of concurrent jurisdiction by s. 17 of the FCA and s. 21 of the Crown Liability and Proceedings Act, R.S.C. 1985, c. C-50. Appeals are permitted under s. 165(7) of the ITA and s. 306 of the ETA.

[19] On my reading of the *[TeleZone]* decision, the question comes down to whether Mr. Leroux's claims, or any part of them, are "in effect" an appeal of an order on a matter arising under the ETA or the ITA (over which the Tax Court has exclusive jurisdiction). The chambers judge did not err when he asked himself that question.

[Emphasis added.]

[38] The judge in the present case considered *Leroux*, but distinguished it on the basis that the taxpayer in *Leroux* was not challenging the correctness of his tax assessments. Instead, she concluded he was "seeking damages in tort arising from Canada Revenue Agency's actions": at paras. 24 and 28.

[39] However, Mr. Leroux's claims were based on the misconduct of CRA employees over a 13-year long sequence of audits, assessments, reassessments and collection procedures relating to his liability for both income tax and GST: *Leroux* at para. 3. In applying to strike the claim, the CRA took the position that the causes of action as pleaded were not within the jurisdiction of the Supreme Court because they could not be addressed "without challenging the validity of the tax assessments": *Leroux* at para. 4. The CRA said the three core allegations of misconduct Mr. Leroux relied on to support his causes of action required the court to "[redetermine] tax liability as a component of adjudicating the tort claim": *Leroux* at para. 14. This Court, following *TeleZone*, concluded that the general jurisdiction of

provincial superior courts over civil wrongs gave the British Columbia Supreme Court jurisdiction to dispose of these claims in the civil proceeding.

- [40] I note that the judge in the present case was not referred to *Greengen Holdings Ltd. v. British Columbia (Ministry of Forests, Lands and Natural Resource Operations)*, 2018 BCCA 214 [Greengen], a decision of this Court which also involved a direct challenge to the lawfulness of a government decision. Greengen had applied to the Province of British Columbia for a water license and Crown land tenure for a hydropower project at Fries Creek, located within the traditional territory of the Squamish Nation. Greengen expended considerable effort preparing for the work, and in April 2007 submitted a development plan for the project. Shortly after that, in July 2007, the Province and the Squamish Nation entered into a land use agreement providing for the protection of 22 cultural sites, including Fries Creek. In August 2009, the Province denied Greengen's applications.
- [41] Alleging that the decision to deny the applications was unlawful, Greengen appealed to the Environmental Appeal Board, which dismissed the appeal; Greengen filed a petition for judicial review of that decision. A few months after filing the petition for judicial review, Greengen filed a notice of civil claim against the Province and the Squamish Nation alleging misfeasance in public office. The Province applied to strike Greengen's claim under Rule 9-5(1)(d) of the Supreme Court Civil Rules, B.C. Reg. 168/2009 as an abuse of process, arguing that the civil claim was a collateral attack on the statutory decisions to refuse a license and tenure. The chambers judge acceded to that argument, but rather than striking out Greengen's civil claim, stayed it pending completion of the judicial review proceedings.
- [42] This Court allowed the appeal, observing that the judge's approach hearkened back to the two-step process advocated in *Grenier* and rejected in *TeleZone*. The court concluded that "it is no longer the law that a civil action constitutes a collateral attack only because it alleges that a government decision is unlawful; it matters not that the issue of unlawfulness is an element of the cause of action pleaded": at para. 50.
- [43] In the present case, the appellants' assertion that the use of the net-worth assessment method was unlawful is an element of their misfeasance and negligence claims. That issue falls squarely within the subject matter jurisdiction of the BC Supreme Court and is not a collateral attack on the CRA assessments because the appellants are not attempting to avoid the legal force of those assessments. As the appellants acknowledge, it will be open to the CRA to raise the defence of collateral attack should the appellants at trial seek to recover, as damages, the taxes and penalties payable under the assessments. If the appellants want to avoid the taxes and penalties, they must indeed pursue those remedies in the Tax Court: *Greengen* at paras. 33-34.

Disposition

[44] I would allow the appeal and vacate paragraphs 2(a), 5, 6 and 7 of the order relating to the staying of the claims with respect to the First Audit and the striking of the claims with respect to the Second Audit.

"The Honourable Madam Justice Fenlon"

I AGREE:

"The Honourable Madam Justice MacKenzie"

I AGREE:

"The Honourable Mr. Justice Grauer"

Source & reproduction note

Judgment wording, source notices and original paragraph numbers are retained. Esheria supplies the layout and this PDF's page numbers; these are not the source pagination. This is a research copy, not an official or certified court document. Check quotations, citations and publication restrictions against the original source before relying on it.

ORIGINAL SOURCE <https://www.bccourts.ca/jdb-txt/ca/22/01/2022BCCA0160.htm>

CASE PAGE <https://chat.esheria.ai/case-law/canada/myers-v-canada-attorney-general-2022>

Prepared on 29 October 2026 · Esheria