

THE LAW SOCIETY OF MANITOBA

IN THE MATTER OF:

BRIAN ATTWOOD LANGFORD

- and -

THE LEGAL PROFESSION ACT

REASONS FOR DECISION

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Member (LSM):	Brian Attwood Langford
Hearing date:	September 29, 2020
Counsel (LSM):	Rocky Kravetsky
Counsel (Member)	Self Represented
Panel:	Jon van der Krabben (Chair) Paul Grower Sandra Oakley (PR)

Background

1. The panel reconvened on September 29, 2020, for the purpose of conducting a consequences hearing, following the release of its Reasons for Decision, dated June 9, 2020. In that decision, Mr. Langford was found guilty of all charges laid against him, which charges can be summarized as follows:

- Pursuant to Rule 2.1-1 of the *Code of Professional Conduct*, failure to discharge his responsibilities to the public and other members of the profession honourably and with integrity by filing false income tax returns.
- Pursuant to Rule 2.1-1 of the *Code of Professional Conduct*, failing to discharge his responsibilities to the public and other members of the profession honourably and with integrity by evading or attempting to evade the payment of taxes contrary to the *Income Tax Act (Canada)* (the “ITA”).
- Pursuant to Rule 5.6-1 of the *Code of Professional Conduct*, failing to encourage and in fact discouraging public respect for the Administration of Justice while representing himself in the Court of Queen’s Bench on an Appeal from his Provincial Court conviction on charges under the ITA and, furthermore, by failing to comply with his duties under the ITA.
- Pursuant to Rule 2.1-1 of the *Code of Professional Conduct*, failing to discharge his responsibilities to the public and other members of the profession honourably and with integrity by failing to file returns or reporting truthfully on the GST collected or collectible and paid and by failing to remit the amount of GST collected or collectible as required by the *Excise Tax Act*.

2. The parties each made submissions – both in writing and orally – as to the appropriate consequences. The panel considered those submissions, the submissions made during the original hearing and the panel's Reasons for Decision, dated June 9, 2020, flowing from that hearing.

Reasons

3. As the Law Society of Manitoba ("LSM") outlined in its Brief, in support of its position that Mr. Langford be disbarred:

Mr. Langford has been found guilty of three charges of failing to act with integrity and one charge of failing to encourage and, in fact discouraging, respect for the administration of justice.

4. And, further:

The particulars, as found by this Panel include:

- Nine instances of lying on income tax returns, while expressly certifying his statements to be true;
- five instances of filing false GST returns, while expressly certifying his statement to be true;
- being found guilty of charges of evading almost \$100,000 in income taxes;
- failing to remit the required net GST in six years;
- in the course of acting for himself on charges under the *Income Tax Act*, making, unfounded allegations of conspiracy against the Federal and Provincial governments, and in so doing, using horrible terms, equating the actions of those Governments to those of a fascist dictatorship.

5. And, finally:

Over an extended period of time he repeatedly lied and cheated for his own benefit. When called to account, he responded by, without basis, disparaging Canada's law making institutions. In so doing he undermined the very Rule of Law that he accused the Governments of conspiring to defeat. He has demonstrated no insight or remorse.

6. Mr. Langford, in response, sought a reprimand. He noted that he had already been sentenced to 15 months house arrest and a fine of \$99,053.

7. However, of particular note to the panel was the fact that Mr. Langford still continues to espouse the position that the federal government imposed an unconstitutional income tax upon him, even though that argument failed at every level of Court he was involved in.

8. In addition, he made the following statements in his written submission [the below reproduced verbatim]:

You want to talk about integrity, where is the Federal Government and the Provincial Government's integrity when the Federal Government admits The Income Tax Act imposes Direct Taxation in the Province in order to the raising of a revenue for Provincial purposes that's not integrity that's passing income tax laws that breach the Constitution. I called the Federal Government on their admission and their breach of the Constitution. The Courts say it is ok The Law Society is obviously ok with the admission and breach the Constitution by the Federal Government. The Law Society now wants to disbar me and strike my name from their rolls for the Federal Government breaching the Constitution and not being bound by Rule of Law. Why is the Law Society not concerned with that admission of the Government.

Justice and Rule of Law where have you've gone. It's easier to explain what Rule of Law means by showing what it isn't. One drop of Adolf Hitler in statutes passed by the Federal Government negates Rules of Law in Canada. My analogy of using if its not Rule of Law its Adolf Hitler was to

show that Rule of Law is not. I could have used King Henry VIII but Adolf Hitler is a more current reminder of what Rule of Law is not. Canada went to war and fought against Adolf Hitler to protect Canada and Rule of Law. I have been charged and convicted of breaches under the Income Tax in spite of the violation of Rule of Law in Canada. What kind of Country do you want to live in one with Rule of Law or one where Rule of Law does not matter. If that is the Law Society's position then do what you need to do.

...

My integrity is intact. I am worried about the Federal Government, the Provincial Government and the Law Society.

9. As the Code of Conduct states in its preface:

In order to satisfy this need for legal services adequately, lawyers and the quality of service they provide must command the confidence and respect of the public. This can only be achieved if lawyers establish and maintain a reputation for both integrity and high standards of legal skill and care.

...

The essence of professional responsibility is that the lawyer must act at all times *uberrimae fidei*, with utmost good faith to the court, to the client, to other lawyers, and to members of the public.

10. And then states in Chapter 2 (and its commentary):

2.1-1 A lawyer has a duty to carry on the practice of law and discharge all responsibilities to clients, tribunals, the public and other members of the profession honourably and with integrity.

[1] Integrity is the fundamental quality of any person who seeks to practise as a member of the legal profession. ...

[2] Public confidence in the administration of justice and in the legal profession may be eroded by a lawyer's irresponsible conduct. Accordingly, a lawyer's conduct should reflect favourably on the legal profession, inspire the confidence, respect and trust of clients and of the community, and avoid even the appearance of impropriety.

[3] Dishonourable or questionable conduct on the part of a lawyer in either private life or professional practice, for example, committing any personally disgraceful or morally reprehensible offence including an act

of fraud or dishonesty, will reflect upon the integrity of the lawyer, the profession and the administration of justice. Whether within or outside the professional sphere, if the conduct is such that the knowledge of it would be likely to impair the client's trust in the lawyer, the Society may be justified in taking disciplinary action.

11. Despite the fact that Mr. Langford has no formal discipline history, the panel notes that – in addition to his own comments, noted above – he knowingly filed false income tax returns for nine years. He never attempted to file a formal and legal dispute as to the constitutionality of the income tax system. Rather, he simply waited to see if he would ever be caught. When he was, he put forward a defence – that was summarily rejected by the Courts – and, yet, he continued to repeat the same discredited position to the panel.

12. The panel accepts and endorses the comments of the LSM, as stated in its written submission:

Put bluntly, Mr. Langford's refusal to pay taxes was irresponsible. His repeated lying was dishonourable. His disregard for the reputation of the profession was selfish. His later attacks on the legislative branches of Government were unfounded and reprehensible.

13. The panel notes that the justice system found that Mr. Langford's actions were deserving of a 15 month sentence and a fine of almost \$100,000.

14. The panel also takes note of the comments of Gavin MacKenzie, in his text, Lawyers and Ethics: Professional Responsibility and Discipline (Carswell, 1993), which was cited by a panel of the LSM in *The Law Society of Manitoba v MacIver*, 2003 MBLS 4:

It would be a mistake, however, to assume that disbarment is a penalty reserved for cases that combine the worst imaginable offence with the worst imaginable offender. In cases involving fraud or theft, in spite of evidence of prior good character or financial or other pressures, lawyers are almost certain to be disbarred. In one such case, a discipline panel held that "disbarment is as much required for the lawyer who throws away a hard earned reputation for integrity as it is for the scoundrel who caps a disreputable career with more of the same." Thus the profession sends an unequivocal message in the interest of maintaining public trust and the reputation of the profession.

15. The panel, being aware of the mandate of the LSM to protect the public, while noting that none of the actions of Mr. Langford directly impacted a client of his, has before it a member who has failed to act with integrity for years, but just as importantly, is unwilling to admit his failure. Rather, he accuses the government and the LSM, itself, as lacking integrity.

Decision

16. The panel imposes the penalty of disbarment. Pursuant to paragraph 72(1)(a) of *The Legal Profession Act* the panel directs that Mr. Langford be disbarred and that his name be struck off the rolls.

17. The LSM also sought an order of costs against Mr. Langford. As was noted previously by the panel in *The Law Society of Manitoba v. Paul Richard Hesse*, 2020 MBLS 2, the cost provisions set out in rule 5-96(8) of the *Rules of The Law Society of Manitoba* are, "designed to ensure that the member of the profession whose misconduct caused the costs to be incurred bears the responsibility for payment, rather than the innocent members of the Society." In this case the LSM requested an all-inclusive costs order in the amount of \$10,000 and indicated that

this amount was far less than the actual costs incurred by the LSM in this investigation and prosecution. In accordance with the LSM's request, the panel orders costs in the amount of \$10,000 against Mr. Langford.

Dated this 24th day of February, 2021



Jon van der Krabben

Paul Grower



Sandra Oakley