

# Municipal Tax Enforcement

## Part 2 of 3

Advisory Services  
Ministry of Government Relations

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## Vision and Mission Statement

**The Saskatchewan Public Service Vision**  
The Best Public Service in Canada

**Our Commitment to Excellence**  
Dedicated to service excellence, we demonstrate innovation, collaboration and transparency, practice effective and accountable use of resources, and promote engagement and leadership at all levels

**Our Core Values**  
Respect and Integrity  
Serving Citizens  
Excellence & Innovation  
One Team

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## Part 2

- Withdrawal of Tax Lien
- Resolution of Council to Proceed
- Expedited Process vs Regular Process
- Completion of Forms
- Service of Notices
- Request for Consent

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## Important Resources

- Tax Enforcement Procedures Manual
  - <http://www.saskatchewan.ca/government/municipal-administration/taxation-and-service-fees/tax-enforcement-by-municipalities#tax-enforcement-procedure-manual-and-appendices>
- Publications Saskatchewan (formerly called Office of the Queen's Printer)
  - <https://publications.saskatchewan.ca/#/freelaw>

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## Withdrawal of Tax Lien

- Can only be removed by treasurer when:
  - Arrears and costs are paid TEA S.19
  - Title is transferred to the municipality TEA S.12
  - Lien was registered in error TEA S.14
- Recoverable costs:
  - Postage, ISC fees, payments to serve notices, telephone and advertising
  - Insurance premiums
  - Legal and administrative
  - Repair, maintenance and cleaning
  - Provincial Mediation Board fee TEA S.19

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## Withdrawal of Tax Lien

- Prescribed Form B: TERegs S.5
  - Separate withdrawal for each title
  - Ensure information is accurate
  - Interest number
    - NOT the INTEREST REGISTER NUMBER
    - Legal land description
    - Title number
  - ISC *Application for Interest Discharge*

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## Title Acquisition

- Council resolution authorizes the title acquisition procedure:
  - After six-month waiting period expires TEA S.22(1)
  - No further resolutions required until municipality is requesting title issuance
  - Obtain council resolution if there is a delay
  - Sample resolutions in Tax Enforcement Procedures Manual, Appendix D
- If council wants to delay proceedings, GET A RESOLUTION

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## Title Acquisition

- Obtain copy of title from ISC: TEA S.23(1)
  - Confirm title information is same as that on the assessment roll
  - Affidavit of Identity Form 8, if applicable
  - Pay attention to registered interest holders
    - Mortgagee
    - Tax Lien
    - Others

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## Regular vs Expedited Procedure

- Expedited procedures can be used if all three conditions are met when council authorizes title acquisition proceedings:
  - Taxable assessed value is \$17,500 or less TERegs S.13(2)
  - Property is vacant TEA C.26(3)(d)
  - No payment in the past two years TEA S.26(3)(c)

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### **Farm Debt Mediation Act**

- If the property is owned by a person who is a farmer, a *Notice of Intent by Secured Creditor* is required FDMA S.21
- *Notice of Intent by Secured Creditor* Form B (Form 4.1)
  - Contact information
    - 1-866-452-5556
    - [www.agr.gc.ca/fdms](http://www.agr.gc.ca/fdms)
  - Send 15 business days prior to six-month notice, if applicable

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### **Six Months' Notice**

- Six months' notice to all persons who have an interest in the property, excluding the municipality or to a person whose interest will not be impacted TEA S.23
  - If in doubt, serve a notice
  - Separate notices to joint owners; one notice per envelope
  - Expedited procedure
    - Notice provided only to assessed owner
- Six months' notice is in prescribed Form C TERegs S.6

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### **Six Months' Notice**

- Certificate as to Assessed Owner and Value prescribed Form D TERegs S.7
  - This document, along with Declaration or Affidavit of Service, are retained in municipality's tax enforcement file
- Six months' notice is in prescribed Form C TERegs S.6
  - Serve by registered mail or personal service
- Declaration of Other Services Made prescribed Form E TERegs S.8
- Affidavit of Personal Service prescribed Form F TERegs S.9

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## Service and File Documentation

- Serve Form C
  - Assessed owner
  - Registered owner
  - Mortgagee
  - Interest Holders
- Declaration of Services Made Form E
- Affidavit of Personal Service Form F
- Document service is proven through affidavits
- Update Tax Enforcement Checklist/Records/Tax Roll
- No further action can be taken for six months
  - Continue regular efforts to collect taxes

TEA S.23(2)

TERegs S.8

TERegs S.9

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## Unusual Circumstances

- If person's address is unknown:
  - Document efforts to learn new address and send notice there
  - If efforts are unsuccessful, advertise twice in local newspaper
- If person is deceased:
  - Obtain Surrogate's Certificate
  - Serve legal representative or Official Administrator for Province of Saskatchewan

TEA S.25(1),(2)

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## Unusual Circumstances

- If corporation is dissolved:
  - Serve any person who was a director or officer at the time of dissolution
- If person is mentally disordered, serve:
  - The property guardian, or
  - The public guardian and trustee

TEA S.25(4)

TEA S.25(5)

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## Provincial Mediation Board Consent

- Request cannot be made until at least six months after the date of last service PMBA S.7(1)
  - Non-prescribed form provides Provincial Mediation Board (PMB) with information required to fulfill their role
  - Remember to include the application fee and supporting documentation PMBA S.7.1
- Request is made in Form 5
  - Request for Consent to Make Final Application for Title
- Does not apply if the municipality is using expedited procedure PMBA S.10(3)
- Serve *Notice of Intent by Secured Creditor Form B* FDMA S.21

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## Provincial Mediation Board Consent

- Complete Request for Consent to Make Final Application for Title, Form 5 PMBA S.7(1)
- Update the tax enforcement (TE) regular procedure checklist
- Update TE Record
  - Add TE costs to record
  - Add TE costs to tax roll
    - DR Taxes Receivable – Tax Enforcement
    - CR Account to which PMB cost was added when cheque was written
    - CR Postage
    - CR Administration Fee Revenue (if administration fee is charged for tax enforcement)

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## Next Step

- Await consent from PMB
  - PMB may provide a repayment schedule
    - Advise PMB immediately if payment commitment defaulted
    - Advise Farm Debt Mediation Service of payment schedules, payments made or defaulted
    - Keep council updated about TE progress
    - Council may pass a resolution to hold TE process in abeyance as long as scheduled payments made

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## Next Step

- Withdraw tax lien when arrears, penalties and costs paid in full
- Questions?

Ministry of Government Relations  
Advisory Services and Municipal Relations  
(306) 787-2680  
[muninfo@gov.sk.ca](mailto:muninfo@gov.sk.ca)

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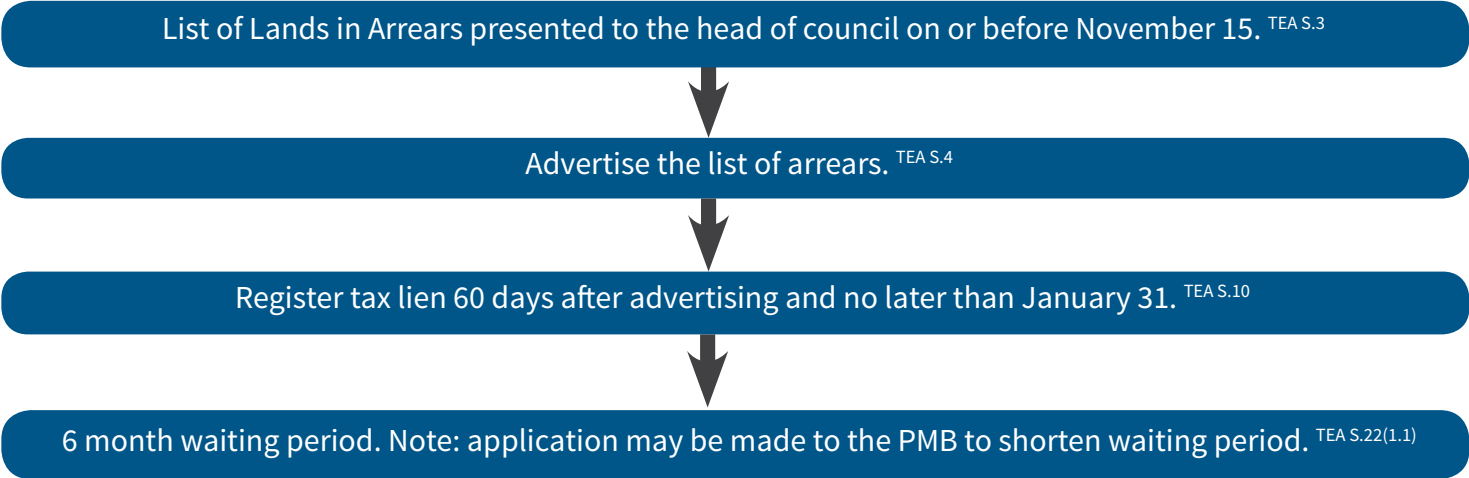
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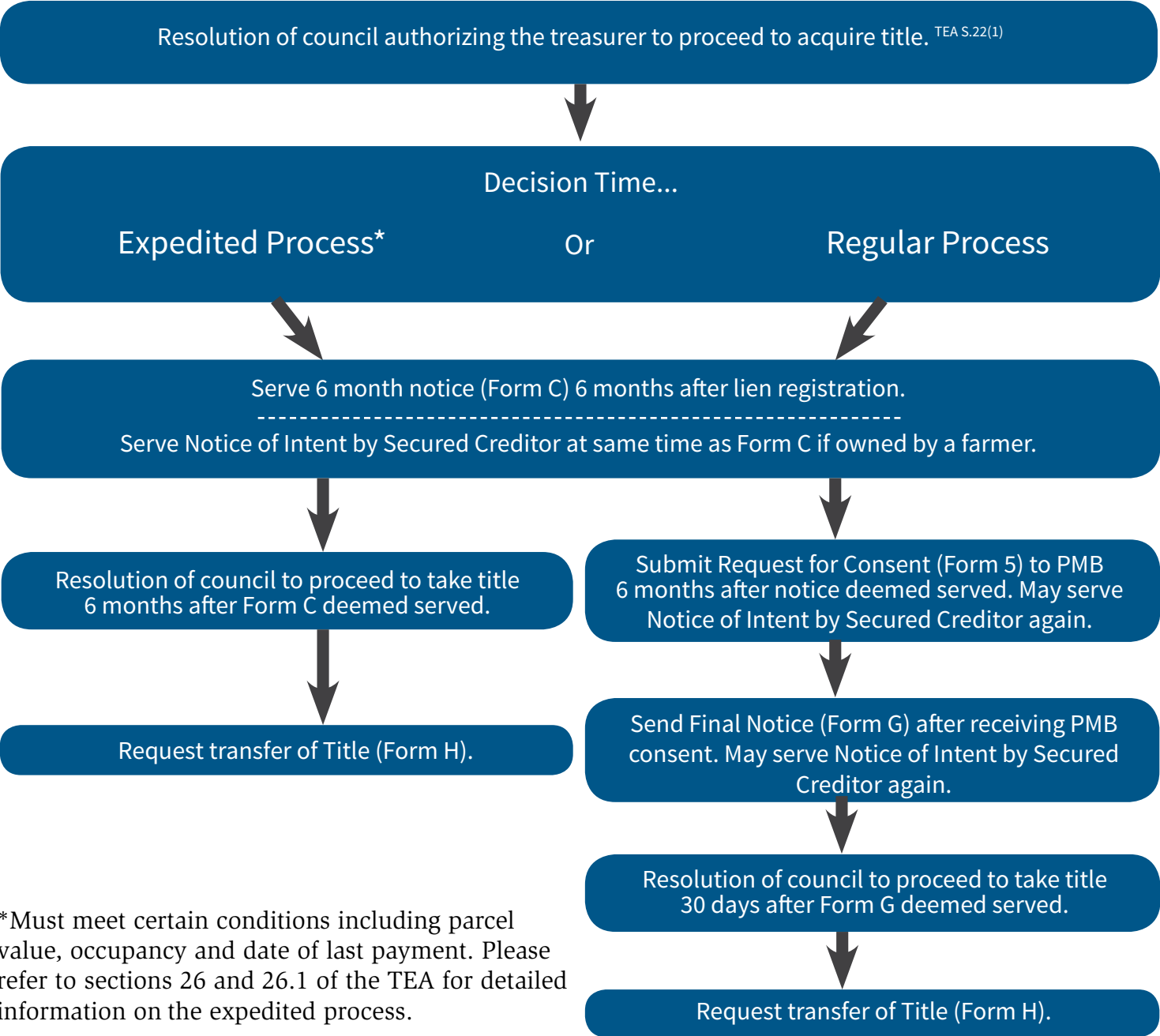
# Tax Enforcement Flowchart

## Appendix B

### Phase 1



### Phase 2





# Province of Saskatchewan Land Titles Registry Title Breakdown

Title before the Tax Lien has been discharged.

**Province of Saskatchewan  
Land Titles Registry  
Title**

The Title # is the number to be set out on Form B under the 'Title Number(s)' area.

**Title #:** 123456789  
**Status:** Active  
**Parcel Type:** Surface  
**Parcel Value:** N/A  
**Title Value:** N/A  
**Converted Title:** 99R12345

**As of:** 15 Jul 200X 10:05:33.00  
**Last Amendment Date:** 16 May 2001  
**Issued:** 12 Dec 2001 01:27:10.107  
**Municipality:** TOWN OF LOSTMYHAT

Bob Smith is the registered owner of Surface Parcel #100023100

Reference Land Description: Lot 10Blk/Par 12Plan 65R10130 Extension 0  
As described on Certificate of Title 90R30293.

The Reference Land Description contains the land description to be set out on Form B under the 'Land Description' area.

This title is subject to any registered interests set out below and the exceptions, reservations and interests mentioned in section 14 of *The Land Titles Act, 2000*.

**Registered Interests:**

**Interest #:**  
200056761

Tax Lien

The Interest # is set out in Section C of the Application for Interest Discharge in the 'Interest Numbers to be discharged' area and is also set out in Form B in the 'Take notice that the interest...' clause.

**Value:**  
**Reg'd:** 16 May 2001 09:32:15  
**Interest Register Amendment Date:** N/A  
**Expiry Date:** N/A

**Holder:**  
Town of Lostmyhat  
Box 36  
Lostmyhat, Saskatchewan, Canada  
Client #: 101012123  
**Int. Register #:** 200012399

The Interest Register number is set out in Section C for Application for Interest Discharge in the 'Interest Register Number' area.

**Addresses for Service:**

Name	Address
<b>Owner:</b> Bob Smith Client #: 400010308	210 Beret Place Lostmyhat, Saskatchewan, Canada

**Notes:**

Parcel Class Code: Parcel (Generic)



**FORM B**  
[Section 5]

WITHDRAWAL OF TAX LIEN  
*The Tax Enforcement Act*

Registrar of Titles:

Take notice that the interest based on the tax lien registered as Interest Number  
200056761 against

<u>Legal Description of Land(s)</u>	<u>Title Number(s)</u>
Lot 10Blk/Par 12 Plan 65R10130 Extension 0	123456789

pursuant to *The Tax Enforcement Act* is discharged.

Dated this 22 day of May, 20 XX.

(Seal of the municipality)

Betty Jarvis

(*Treasurer, Clerk, Administrator or Collector of Taxes*)

Town of Lostmyhat, Box 36, Lostmyhat, Sk. S2A 1P2  
(*Name and Address of Municipality*)



# Province of Saskatchewan Land Titles Registry Title Breakdown (After Tax Lien Removed)

Title after Tax Lien has been discharged.

**Province of Saskatchewan  
Land Titles Registry  
Title**

<b>Title #:</b> 123456789	<b>As of:</b> 15 Jul 200X 10:05:33.00
<b>Status:</b> Active	<b>Last Amendment Date:</b> 12 Dec 2001
<b>Parcel Type:</b> Surface	<b>Issued:</b> 12 Dec 2001 01:27:10.107
<b>Parcel Value:</b> N/A	
<b>Title Value:</b> N/A	<b>Municipality:</b> TOWN OF LOSTMYHAT
<b>Converted Title:</b> 99R12345	

Bob Smith is the registered owner of Surface Parcel #100023100

Reference Land Description: Lot 10B1K/Par 12Plan 65R10130 Extension 0  
As described on Certificate of Title 90R30293.

This title is subject to any registered interests set out below and the exceptions, reservations and interests mentioned in section 14 of *The Land Titles Act, 2000*.

**Registered Interests:**

None

Note the Tax Lien is no longer registered against the Title.

**Addresses for Service:**

Name	Address
<b>Owner:</b> Bob Smith Client #: 400010308	210 Beret Place Lostmyhat, Saskatchewan, Canada

**Notes:**

Parcel Class Code: Parcel (Generic)



# Affidavit of Identity

## (Form 8)

CANADA )  
)  
PROVINCE OF SASKATCHEWAN )  
)  
TO WIT )

I Betty Jarvis of the (City, Town, Village, Rural Municipality) of Town of Lostmyhat, in the Province of Saskatchewan, Administrator, make oath and say:  
(occupation)

- That Bob James Smith, the registered owner of  
Lot 10, Block 12, Plan 65R10130 Extension 0, as described on Certificate of Title 90R30293  
(Lot/Block/Plan/Sec/Twp/Rge/Mer)  
and that Bob Smith the assessed owner of  
Lot 10, Block 12, Plan 65R10130 Extension 0, as described on Certificate of Title 90R30293  
(Lot/Block/Plan/Sec/Twp/Rge/Mer)  
who is personally known to me, is one and the same person.
- That I know the said Bob Smith and he/she is, in my belief, of the full age of eighteen years or more.

Sworn before me at the \_\_\_\_\_ )  
of \_\_\_\_\_, in \_\_\_\_\_ )  
the Province of Saskatchewan, \_\_\_\_\_ )  
this \_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_. )

\_\_\_\_\_  
A Commissioner for Oaths in and  
for the Province of Saskatchewan

\_\_\_\_\_  
My Appointment Expires \_\_\_\_\_, \_\_\_\_\_.





## NOTICE OF INTENT BY SECURED CREDITOR

As required under Section 21 of the *Farm Debt Mediation Act*, you are hereby notified that it is the intent of:

Name of creditor

Town of Lostmyhat

To enforce a remedy against the property of; or commence a proceeding, action, execution or other proceeding, judicial or extra-judicial, for the recovery of a debt, the realization of the security or the taking of the property of:

Full name of farmer or business name

Bob James Smith

### Farmer's address

Unit/Suite/Apt.	Street Number	Number Suffix	Street Name	Street Type
Street direction	PO Box or Route Number 123	Municipality (City, Town, etc.) Lostmyhat	Province Saskatchewan	Postal code

The security being (type(s) of security)

on (asset(s))

Tax Lien

Lot 10, Block 12, Plan 65R10130 Extension 0

Dated this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_ at \_\_\_\_\_

Town of LostmyHat

Creditor's name (print)

(306) 123-4567

Signature of secured creditor or authorized representative

Creditor's phone number and ext.

You are hereby notified of your right to make application under Section 5 of the *Farm Debt Mediation Act* for a review of your financial affairs, mediation with your creditors, and to obtain a stay of proceedings against this action. Provided you are:

- a) currently engaged in farming for commercial purposes; and
- b) insolvent, meaning that you are:
  - unable to meet your obligations as they generally become due; or
  - have ceased paying your current obligations in the ordinary course of business as they generally become due; or
  - the aggregate of your property is not, at fair valuation, sufficient, or if disposed of at a fairly conducted sale under legal process would not be sufficient, to enable payment of all your obligations, due and accruing due.

**A secured creditor must wait 15 business days after this notice has been deemed served before beginning action to realize on their security. You may apply for mediation and a stay of proceedings at any time, before, during, or after the 15 business day period, by making an application to the Farm Debt Mediation Service.**

The Farm Debt Mediation Service provides qualified farm financial counsellors to conduct a financial review and to prepare a recovery plan for your mediation meeting. Qualified mediators are provided to help you and your creditors reach a mutually satisfactory arrangement.

Application forms and more information about the service can be obtained from:

**Farm Debt Mediation Service**  
**1-866-452-5556**

The information you provide on this document is collected by Agriculture and Agri-Food Canada under the authority of the *Farm Debt Mediation Act* for the purpose of facilitating financial arrangements between farmers and their creditors. Personal information will be protected under the provisions of the *Privacy Act* and will be stored in Personal Information Bank AAFC-PPU-227. Information may be accessible or protected as required under the provisions of the *Access to Information Act*.



**FORM D**  
[Section 7]

Rural Municipality of Crooked Roads, No. 123

(Name of Municipality)

**CERTIFICATE AS TO ASSESSED OWNER AND VALUE**

I, Betty Jarvis, Treasurer of the  
Municipality of Rural Municipality of Crooked Roads No. 123  
certify that the name of the assessed owner of the following land in  
Saskatchewan, that is to say:

SW 14-14-14 W2nd Title No. 123456789

Separate  
certificate required  
for each parcel

as that name appears on the last revised assessment roll of the  
municipality, is Boris Farmer

whose address according to that roll is Box 321, LostmyHat,  
Saskatchewan Z0O 4N4

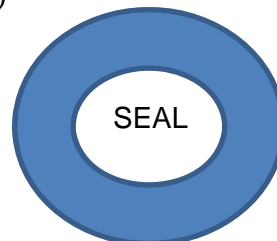
This means  
last revised  
assessment roll  
as of the date of  
the resolution  
passed pursuant  
to subsection 22(1)  
of the Act

AND I certify that the assessed value of the land, according to that  
assessment roll is One Hundred Ten Thousand dollars (\$110,000.00).

Dated this 10th day of May, 20 XX.

Betty Jarvis

(Treasurer)





# Province of Saskatchewan Land Titles Registry Title Breakdown

Title before the Tax Lien has been discharged.

**Province of Saskatchewan  
Land Titles Registry  
Title**

The Title # is the number to be set out on Form B under the 'Title Number(s)' area.

**Title #:** 123456789  
**Status:** Active  
**Parcel Type:** Surface  
**Parcel Value:** N/A  
**Title Value:** N/A  
**Converted Title:** 99R12345

**As of:** 15 Jul 200X 10:05:33.00  
**Last Amendment Date:** 16 May 2001  
**Issued:** 12 Dec 2001 01:27:10.107  
**Municipality:** TOWN OF LOSTMYHAT

Bob Smith is the registered owner of Surface Parcel #100023100

Reference Land Description: Lot 10Blk/Par 12Plan 65R10130 Extension 0  
As described on Certificate of Title 90R30293.

The Reference Land Description contains the land description to be set out on Form B under the 'Land Description' area.

This title is subject to any registered interests set out below and the exceptions, reservations and interests mentioned in section 14 of *The Land Titles Act, 2000*.

**Registered Interests:**

**Interest #:**  
200056761

Tax Lien

The Interest # is set out in Section C of the Application for Interest Discharge in the 'Interest Numbers to be discharged' area and is also set out in Form B in the 'Take notice that the interest...' clause.

**Value:**  
**Reg'd:** 16 May 2001 09:32:15  
**Interest Register Amendment Date:** N/A  
**Expiry Date:** N/A

**Holder:**  
Town of Lostmyhat  
Box 36  
Lostmyhat, Saskatchewan, Canada  
Client #: 101012123  
**Int. Register #:** 200012399

The Interest Register number is set out in Section C for Application for Interest Discharge in the 'Interest Register Number' area.

**Addresses for Service:**

Name	Address
<b>Owner:</b> Bob Smith Client #: 400010308	210 Beret Place Lostmyhat, Saskatchewan, Canada

**Notes:**

Parcel Class Code: Parcel (Generic)



**FORM C**  
[Section 6]

**NOTICE**  
***The Tax Enforcement Act***

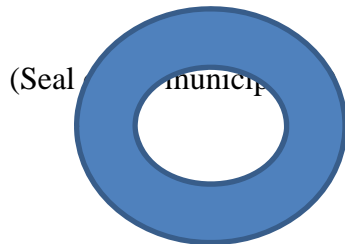
TAKE NOTICE that the Town of Lostmyhat  
(Name of Municipality)  
intends to be registered pursuant to the above Act as owner of the land described below.

The municipality claims title to the land by virtue of an interest based on the tax lien registered against the existing title to the land in the Land Titles Registry as Interest Number 200056761, and you are required to TAKE NOTICE that unless you contest the claim of the municipality or redeem the land pursuant to the provisions of the above Act within six months from the service of this notice on you and, subject to the further provisions of *The Tax Enforcement Act*, a title will be issued to the applicant.

On and after the date that the title is issued to the applicant, you will be forever estopped and debarred from setting up any claim to, or with respect to, the land.

The amount required to redeem the land may be ascertained on application to the Clerk, Treasurer or Administrator of the municipality.

Dated this \_\_\_\_ day of \_\_\_\_\_, 20\_\_.



Betty Jarvis  
(Treasurer)

Bob Smith  
(Name of Assessed Owner)

<u>Legal Description of Land(s)</u>	<u>Title Number(s)</u>
Lot 10, Block 12, Plan 65R10130 Extension 0	123456789



**FORM E**  
[Section 8]

DECLARATION OF OTHER SERVICES MADE

CANADA

To Wit:

I, Betty Jarvis, of Lostmyhat, in the  
Province of Saskatchewan, do solemnly declare:

That I did serve the attached Six Month Notice pursuant to *The Tax Enforcement Act* in  
Form C by mailing in a registered letter, postage prepaid, at the Post Office of Lostmyhat,  
Saskatchewan, a true copy of that notice to the persons mentioned below at the  
addresses and on the dates stated below, and that annexed to this document are the  
Postmaster's receipts for those letters.

Name	Address	Date of Mailing
Bob Smith	Box 123, Lostmyhat, Saskatchewan Z00 4X4	January 20, 20XX
Lostmyhat Credit Union	Box 321, Lostmyhat, Saskatchewan Z00 4X4	January 20, 20XX

And I make this solemn declaration, conscientiously believing it to be true, and knowing that it is  
of the same force and effect as if made under oath and by virtue of the *Canada Evidence Act*.

Declared before me at the \_\_\_\_\_  
of \_\_\_\_\_, in the  
Province of Saskatchewan, this \_\_\_\_\_ day  
of \_\_\_\_\_, \_\_\_\_\_

\_\_\_\_\_  
A Commissioner for Oaths for Saskatchewan or Notary Public  
My commission/appointment expires on the \_\_\_\_\_ day  
of \_\_\_\_\_, \_\_\_\_\_.



**FORM F**  
[Section 9]

AFFIDAVIT OF PERSONAL SERVICE

I, Betty Jarvis, of Lostmyhat, in  
Saskatchewan, Treasurer (*occupation*), make oath and  
say:

THAT I did, on Friday, the 21st day of January, 20XX  
personally serve on Bob Smith a true copy of the attached notice marked as  
Exhibit "A" to this my Affidavit, by delivering it to and leaving it with the previously mentioned  
Bob Smith at his residence at 123 Someplace Road, Lostmyhat, Saskatchewan.

Sworn before me at the \_\_\_\_\_  
of \_\_\_\_\_, in the  
Province of Saskatchewan, this \_\_\_\_\_ day  
of \_\_\_\_\_, \_\_\_\_\_.

\_\_\_\_\_  
A Commissioner for Oaths for Saskatchewan or Notary Public  
My commission/appointment expires on the \_\_\_\_\_ day  
of \_\_\_\_\_, \_\_\_\_\_.

-----  
(Note: The following exhibit stamp must be stamped on the Notice.)

This is Exhibit "A" referred to in the affidavit of Betty Jarvis  
sworn before me at the \_\_\_\_\_ of \_\_\_\_\_, in Saskatchewan,  
this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

\_\_\_\_\_  
A Commissioner for Oaths for  
Saskatchewan or Notary Public  
My commission/appointment expires on the \_\_\_\_\_ day  
of \_\_\_\_\_, \_\_\_\_\_.



# Appendix C: Tax Enforcement Checklist

## Expedited Procedure

Name of Municipality	Town of Lostmyhat
Name of Registered Owner	Bob Smith
Name of Assessed Owner, if different	Bob James Smith
Legal Description of Property	Lot 10, Block 12, Plan 65R10130 Extension 0
Title Number(s)	123456789

Section #	Activity:	Date:
3	1. Completed <i>List of Lands in Arrears</i> (Form 1)	March 1, 20xx
3	2. Presented Form 1 to Mayor or Reeve	March 6, 20xx
3	3. Obtained council resolution to delete from Form 1 properties where arrears are equal to OR less than ½ previous year levy, No <input checked="" type="checkbox"/> Yes <input type="checkbox"/> % if less than ½ <input type="text"/>	
4	4. Completed <i>Tax Enforcement List</i> (Form 2)	March 8, 20xx
4	5. Published Form 2 in newspaper	March 12, 20xx
4	a. Expiration of 60 clear days from date of Form 2 publication	May 13, 20xx
10	6. Completed <i>Tax Lien</i> (Form A)	May 14, 20xx
10	7. Registered interest (tax lien) against title(s)	May 22, 20xx
22	8. Applied to Provincial Mediation Board (PMB) to reduce 6 month waiting period (Form 9), if applicable	
22	a. Received consent from PMB, if applicable	
22	b. If no application to PMB, expiration of 6 months from date tax lien is registered against title(s)	
22	9. Obtained council resolution to authorize proceedings to request title	December 23, 20xx
26	10. Obtained copy of title(s)	December 30, 20xx
26	11. Completed <i>Certificate as to Assessed Owner and Value</i> (Form D)	December 30, 20xx
	12. Completed <i>Notice of Intent by Secured Creditor</i> (Form B Farm Debt Mediation Service) <sup>2</sup>	January 4, 20xx
	a. Served	January 4, 20xx
	b. Additional service, if applicable	

<sup>1</sup> Use regular procedure if all of the following conditions apply:

- 1) Taxable assessed value is \$17,500 or less;
- 2) Property is unoccupied;
- 3) No payment of taxes received within 2 years of date referenced at Activity Number 10.

<sup>2</sup> This notice must be served if the owner is or may be a farmer anywhere in Canada. In some cases, notice must be reissued. Web form is available at [www.agr.gc.ca](http://www.agr.gc.ca).



Section #	Activity:	Date:
23	13. Prepared and served <i>Six Months' Notice</i> (Form C) <sup>3</sup>	January 20, 20xx
	a. Prepared <i>Declaration of Service</i> (Form E), if applicable	January 21, 20xx
	b. Prepared <i>Affidavit of Personal Service</i> (Form F), if applicable	
	c. Expiration of Form C	July 21, 20xx
26	14. Obtained council resolution to request title transfer	
	15. Prepared <i>Request to Registrar to Issue Title</i> (Form H) including <i>Affidavit of Value</i>	
	16. Received title(s)	
31	17. Advertised tax enforcement property for sale by tender or auction	
	a. Date of tenders closing / auction	
	18. Reported to council outcome of call for tenders / auction	
33	a. Transferred property to purchaser, if applicable	
34	b. Transferred property to municipal Tax Title Property Account, if applicable	

<sup>3</sup> Service required on assessed owner only



1001

Assessed Owner	Bob Smith		Date of Tax Lien	May 22, 20xx
Address for Service	Box 123, Lostmyhat, Saskatchewan Z00 4X4		Interest Register #	200012399
			Title Number(s)	123456789
Owner #	1234		Interest Number(s)	200056761
Registered Owner	Bob James Smith			
Civic Address	123 Someplace Road, Lostmyhat, Sask			

TAX ENFORCEMENT PROCEDURES			
Procedures	Dates	Time spent by Treasurer	
Tax Lien Registered	22/05/20xx	1.5 hrs	
First Notice Served	20/01/20xx	2 hrs	
Mediation Board Consent			
Mediation Board Prohibition			
Prohibition Expired			
Final Notice Served			
Request for Transfer			
Title Transferred to Municipality			
Property Advertised/Sold			
Taxable Assessments <b>\$150,000</b>			
Alternate #	Land	Improvements	Total
SAMA 1000000-001	\$10,000	\$140,000	\$150,000

[illegible]

Added to tax  
roll 21/01/XX



COST VALUE OF COMPANY	
Costs Securing Title	
Taxes Transferred From Roll: Municipal	
_____ S.D. No.	
_____ S.D. No.	
Hail	
Cost Value of Property	


Redeemed By \_\_\_\_\_ Date \_\_\_\_\_

Amount Paid

OR

Sold To \_\_\_\_\_

Date \_\_\_\_\_

Address \_\_\_\_\_



# Request for Consent

## To Make Final Application for Title (Form 5)

Pursuant to Section 24 of <i>The Tax Enforcement Act</i>		
The Provincial Mediation Board 304 – 1855 Victoria Avenue REGINA SK S4P 3T2		Phone 1-877-787-5408 Fax 1-888-867-7776 Email <a href="mailto:pmb@gov.sk.ca">pmb@gov.sk.ca</a>
Name and Address of Municipality	Name	Town of Lostmyhat
	Addr1	102 Main Street
	Addr2	Lostmyhat, Saskatchewan Z00 4X4

The municipality asks the Board to consent under *The Provincial Mediation Board Act* to the municipality's Final Application for Title. The following information is submitted in support.

Information about the property			
Legal Description Of Property	<b>Typical Urban</b>		<b>Typical Rural</b>
	Lot(s)	10	Quarter
	Block	12	Section
	Plan	65R10130 Extension 0	Township
			Range
		West of # Meridian	
Civic Address	123 Someplace Road, Lostmyhat, Saskatchewan		
Title Number(s)	123456789		
Assessed Owner	Name	Bob Smith	
	Address	Box 123, Lostmyhat, Saskatchewan Z00 4X4	
Registered Owner (if different than Assessed Owner)	Name	Bob James Smith	
	Address	Box 123, Lostmyhat, Saskatchewan Z00 4X4	
Occupant - Land (if different than Assessed Owner)	Name	As above	
	Address	As above	
Occupant - Buildings (if different than Assessed Owner)	Name	As above	
	Address	As above	
Roll Number(s)		12345 000	
Property Tax Class:		Residential	In Use: Yes
Information about value and taxes			
Arrears owing, as of date of this application			\$2,450.00
Current year levy ( <i>previous year, if taxes have not been levied</i> )			\$2,500.00
Local improvement charge, if any			N/A



Estimated tax enforcement costs				\$87.00
Penalty rate on arrears				10% per annum
Assessed Value	\$150,000	Land:	\$10,000	Improvements: \$140,000
Estimated market value of land and improvements				\$175,000
Remarks				

Additional information	
Date and amount of last payment	<div>Date:</div> <div>Amount:</div>
Name and address of mortgagee(s), if any	Lostmyhat Credit Union, Box 456, Lostmyhat, Sask. Z00 4X4
What has the municipality done to collect the taxes on this property? Include details of all communications with the registered owner(s).	
Provide detailed information about steps taken.	
Keep the Board informed of communications that occur after submitting the Request for Consent.	
Provide general information about the registered owner(s), such as place of employment or other situations which could be a factor in tax arrears.	
Contact information	
Municipal agent, if different than municipal contact	<div>Name:</div> <div>Address:</div>
Municipal Contact Information	<div>Name:</div> Betty Jarvis <div>Telephone:</div> (306) 123-4567 <div>Email:</div> Lostmyhattown@sasktel.net <div>Fax:</div> (306) 123-4568
Date: July 24, 20XX	



# Appendix C: Tax Enforcement Checklist

## Regular Procedure<sup>1</sup>

Name of Municipality	Town of Lostmyhat
Name of Registered Owner	Bob Smith
Name of Assessed Owner, if different	Bob James Smith
Legal Description of Property	Lot 10, Block 12, Plan 65R10130 Extension 0
Title Number(s)	123456789

Section #	Activity:	Date:
3	1. Completed <i>List of Lands in Arrears</i> (Form 1)	March 1, 20XX
3	2. Presented Form 1 to Mayor or Reeve	March 6, 20XX
3	3. Obtained council resolution to delete from Form 1 properties where arrears are equal to OR less than half previous year levy, if applicable No <input type="checkbox"/> Yes <input checked="" type="checkbox"/> % if less than half <input type="text"/>	March 6, 20XX
4	4. Completed <i>Tax Enforcement List</i> (Form 2)	March 8, 20XX
4	5. Published Form 2 in newspaper	March 12, 20XX
4	6. Expiration of 60 clear days from date of Form 2 publication	May 13, 20XX
10	7. Completed <i>Tax Lien</i> (Form A)	May 14, 20XX
10	8. Registered interest (tax lien) against title(s)	May 22, 20XX
22	9. Applied to Provincial Mediation Board (PMB) to reduce 6 month waiting period (Form 9), if applicable	
22	a. Received consent from PMB, if applicable	
22	b. If no application to PMB, expiration of 6 months from date tax lien is registered against title(s)	
22	10. Obtained council resolution to authorize proceedings to request title	December 23, 20XX
26	11. Obtained copy of title(s)	December 30, 20XX
26	12. Completed <i>Certificate as to Assessed Owner and Value</i> (Form D)	January 4, 20XX
	13. Completed <i>Notice of Intent by Secured Creditor</i> (Form B Farm Debt Mediation Service) <sup>2</sup>	January 4, 20XX
	a. Served	January 4, 20XX
	b. Reissued, if applicable	

<sup>1</sup>Use regular procedure if all of the following conditions apply:

- 1) Taxable assessed value is \$17,500 or less;
- 2) Property is unoccupied; and
- 3) No payment of taxes received within 2 years of date referenced at Activity Number 10.

<sup>2</sup>This notice must be served if the owner is or may be a farmer anywhere in Canada. In some cases, notice must be reissued. Web form is available at [www.agr.gc.ca](http://www.agr.gc.ca).



Section #	Activity:	Date:
23	14. Prepared and served <i>Six Months' Notice</i> (Form C) <sup>3</sup>	January 20, 20XX
	a. Prepared <i>Declaration of Service</i> (Form E), if applicable	January 21, 20XX
	b. Prepared <i>Affidavit of Personal Service</i> (Form F), if applicable	
	c. Expiration of Form C	July 21, 20XX
24	15. Prepared and sent <i>Request for Consent</i> (Form 5) to PMB	July 24, 20XX
	a. Received consent from PMB	
	b. Registered PMB consent against the title(s) as a sub-interest to the tax lien	
	16. Obtained copy of title(s)	
24	17. Prepared and served <i>Final Notice</i> (Form G) <sup>4</sup>	
	a. Prepared <i>Declaration of Service</i> (Form E), if applicable	
	b. Prepared <i>Affidavit of Personal Service</i> (Form F), if applicable	
	c. Expiration of Form G	
26	18. Obtained council resolution to request title transfer	
	19. Prepared <i>Request to Registrar to Issue Title</i> (Form H) including <i>Affidavit of Value</i>	
	20. Received title(s)	
31	21. Advertised tax enforcement property for sale by tender or auction	
	a. Date tenders close/date of auction	
	22. Reported to council outcome of call for tenders/auction	
33	a. Transferred property to purchaser, if applicable	
34	b. Transferred property to Tax Title Property Account, if applicable	

<sup>3</sup>Service required on all parties who appear to have an interest in the land – limited exceptions apply.

<sup>4</sup>Same as footnote <sup>3</sup> above.



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**Assess #**

Assessed Owner	Bob Smith		Date of Tax Lien	May 22, 20XX
Address for Service	Box 123, Lostmyhat, Saskatchewan Z00 4X4		Interest Register #	200012399
			Title Number(s)	123456789
Owner #	1234		Interest Number(s)	200056761
Registered Owner	Bob James Smith			
Civic Address	123 Someplace Road, Lostmyhat, Sask			

## Legal Description of Property

TAX ENFORCEMENT PROCEDURES			
Procedures	Dates	Time spent by Treasurer	
Tax Lien Registered	22/05/20XX	1.5 hrs	
First Notice Served	20/01/20XX	2 hrs	
Mediation Board Consent	24/07/XX	1.5 hrs	
Mediation Board Prohibition			
Prohibition Expired			
Final Notice Served			
Request for Transfer			
Title Transferred to Municipality			
Property Advertised/Sold			
Taxable Assessments <b>\$150,000</b>			
Alternate #	Land	Improvements	Total
SAMA 1000000-001	\$10,000	\$140,000	\$150,000

[illegible]

Added to tax  
roll 16/06/XX

Added to tax  
roll 23/05/XX

Added to tax  
roll 21/01/XX

Added to tax  
roll 25/07/XX



COST VALUE OF COMPANY	
Costs Securing Title	
Taxes Transferred From Roll: Municipal	
_____ S.D. No.	
_____ S.D. No.	
Hail	
Cost Value of Property	


Redeemed By \_\_\_\_\_ Date \_\_\_\_\_

Amount Paid

OR

Sold To \_\_\_\_\_

Date \_\_\_\_\_

Address \_\_\_\_\_