

Municipal Tax Enforcement
Part 3 of 3

Advisory Services
Ministry of Government Relations


saskatchewan.ca 

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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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)
 - <http://www.publications.gov.sk.ca/freelaw>

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Part 3

- Receipt and Registration of Consent
- 30 Days' Final Notice
- Council Resolution
- Application for Title
- Disposal of Property
- Distribution of Proceeds

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Provincial Mediation Board Consent

- Payments received – no action required
- Payments defaulted – advise:
 - Provincial Mediation Board (PMB)
 - Copy taxpayer
 - Farm Debt Mediation Service, if required
 - Council

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Provincial Mediation Board Consent


- When consent is received, it:
 - May be conditional: PMBA S.8
 - Proceeds to be applied to taxes on other lands
 - Property must be sold to previous owner
 - Surplus proceeds to be paid to previous owner
 - Property to be transferred to mortgage holder
 - Must be registered at ISC PMBA S.11
 - Application for Interest Registration
 - Register as a sub-interest to the municipality's tax lien
 - Facilitates withdrawal of interest

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File Documentation

- Complete Tax Enforcement Checklist
 - Record:
 - Date PMB consent received
 - Date consent registered at ISC
- Complete Tax Enforcement Record
 - Record:
 - Time spent obtaining PMB consent and registering
 - Cost to register consent at ISC

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30 Days' Notice

- Not required if municipality is using expedited procedure
- Cannot proceed until PMB consent has been issued
- Obtain new copy of title from ISC TEA S.24(2)
 - Be aware of any new interest holders
- Form of notice is similar to Six Months' Notice TERegs 5.10
 - May need to reissue *Notice of Intent by Secured Creditor/Farm Debt Mediation Service*
 - Declaration/Affidavit of Service similar TERegs 5.8

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30 Days' Notice

- No need to serve notice to those not affected by transfer
 - Interest based on easements and party wall agreements
 - Conservation/Crown within *The Conservation Easements Act*
 - Rights and registered interests under *The Irrigation Districts Act, The Water Rights Act, The Environmental Management and Protection Act, 2010, The Water Security Agency Act, or The Water Corporation Act* as that Act existed before *The Saskatchewan Watershed Authority Act* came into force
 - Interests registered on behalf of Ministry of Highways, Municipal Affairs, Culture and Housing and Minister of Finance
 - Interests registered by municipality
 - Rights under section 36 of *The Tax Enforcement Act*

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30 Days' Notice

- Complete prescribed Form G TERegs 5.10
 - Serve notice on all with an interest registered against the title
 - May be additional interests registered since Form C served
 - May be fewer interests registered since Form C served
- Complete Declaration of Other Services Made, Form E TERegs 5.8

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File Documentation

- Complete Tax Enforcement Checklist
 - Record:
 - Date new copy of title obtained
 - Date Form G served
 - Date Form E/Affidavit of personal service completed
 - Date 30 days' notice expires
- Complete Tax Enforcement Record
 - Record:
 - Time spent obtaining title, preparing and servicing notice
 - Costs to serve notice

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Application for Title

- Council resolution required TEA S.26(1)
- ISC Application for Transfer
 - Request to Registrar to Issue Title, Form H TERegs 5.11
 - Affidavit of Value
- Complete prescribed Form H and Affidavit of Value
- ISC will notify the municipality when title is issued

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File Documentation

- Complete Tax Enforcement Checklist
 - Record:
 - Date of council resolution to take title
 - Date Form H and Affidavit of Value were prepared and filed with ISC
- Complete Tax Enforcement Record
 - Record:
 - Time spent preparing request for transfer
 - Cost to register title transfer

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Transfer to Tax Title Property

- Transfer taxes from Taxes Receivable to Tax Title Property

Tax Title Property	\$5,477.50	
Tax Title Property – Due to School		\$2,100.00
Municipal Taxes Receivable – current		\$1,500.00
Municipal Taxes Receivable – arrears		\$1,877.50
Education Taxes Receivable – current		\$1,000.00
Education School Taxes Receivable – arrears		\$1,100.00
Due to Education – Uncollected Taxes	\$2,100.00	

To record the transfer of Lot 10, Block 12, Plan 65R10130 Extension 0 to tax title property

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Post Acquisition

- Potential post-acquisition complications
 - Property is occupied TEA S.36
 - Occupant becomes a tenant
 - ✓ *The Landlord and Tenant Act*
 - ✓ *The Residential Tenancies Act, 2006*
 - Personal belongings MA S.406
 - Unclaimed personal property

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Disposal

- Property must be offered for sale by tender or public auction within one year TEA S.31(1)
 - Special rules for elected members or municipal officers TEA S.32
- Sale outcomes
 - More than costs and tax arrears
 - Less than costs and tax arrears
- Option to lease or rent property

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Proceeds Distribution

- Distribution of proceeds TEA S.33
 - Federal liens
 - Title acquisition costs
 - Property taxes
 - Previous owner (PMB conditional)
- Option for municipality to retain property
 - Must compensate education
 - Exercise caution if PMB conditions exist

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File Documentation

- Tax Enforcement Checklist
 - Date property advertised for sale/auction
 - Outcome of advertising
 - Transfer to purchaser/retention of property
- Tax Enforcement Record, Form 3
 - Costs securing title
 - Taxes transferred from roll – municipal and education
 - Redeemed/Sold to

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- **YOU ARE DONE!!**

- Questions?

Ministry of Government Relations
Advisory Services and Municipal Relations
(306) 787-2680

muninfo@gov.sk.ca

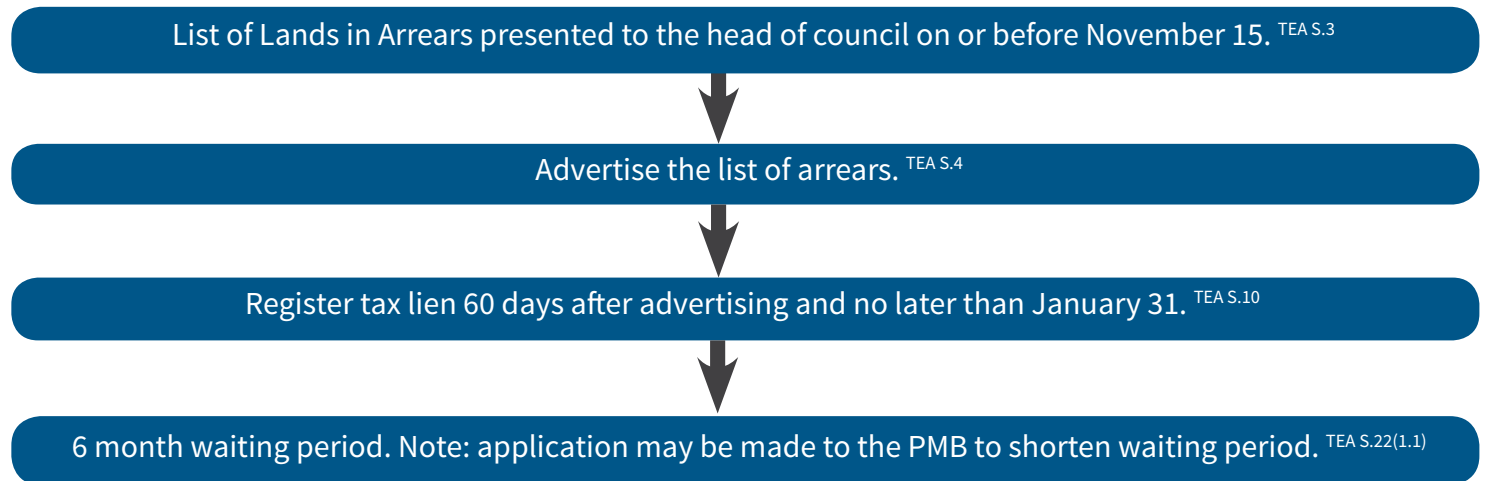
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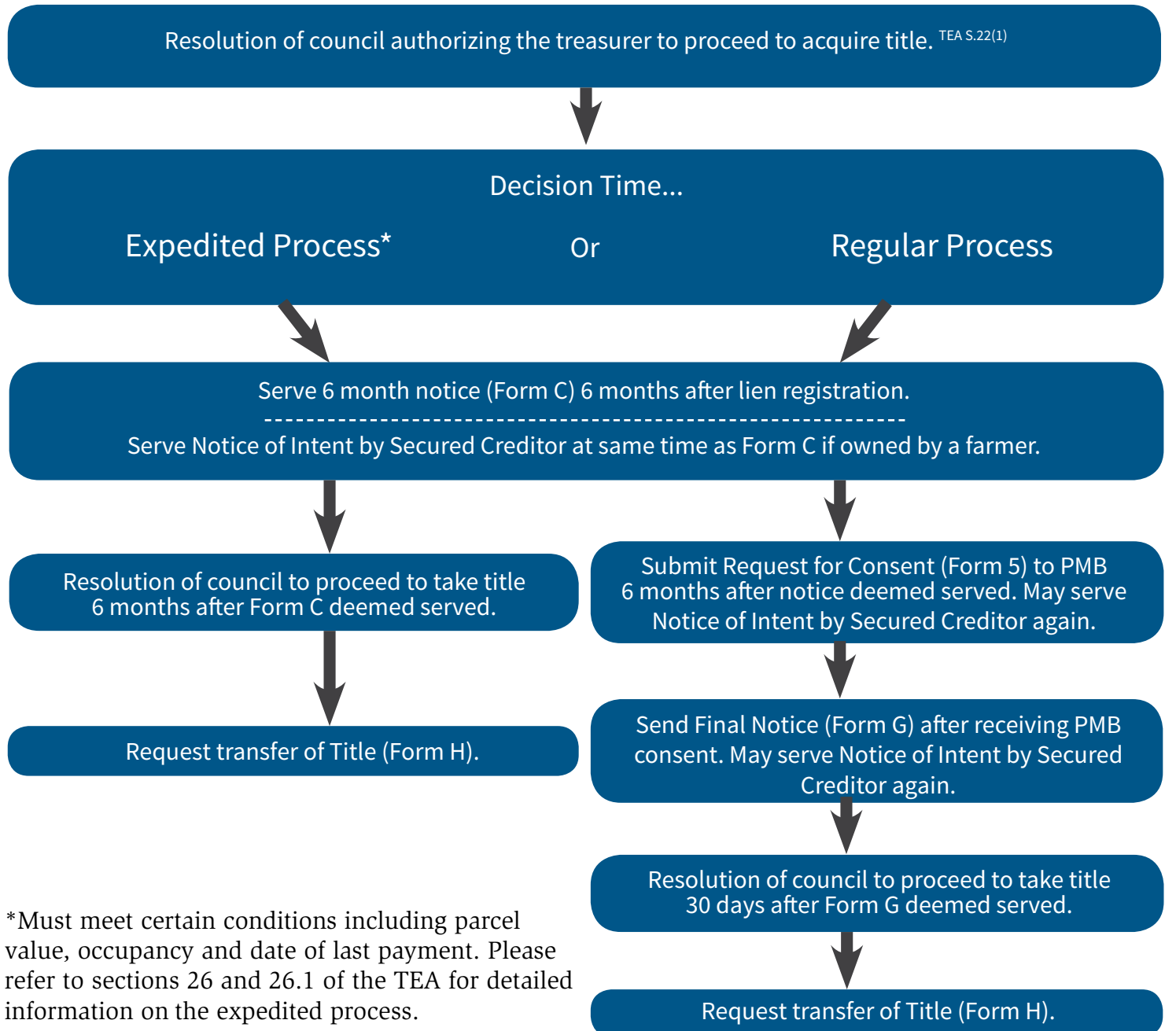
Tax Enforcement Flowchart

Appendix B

Phase 1



Phase 2



*Must meet certain conditions including parcel value, occupancy and date of last payment. Please refer to sections 26 and 26.1 of the TEA for detailed information on the expedited process.

Appendix C: Tax Enforcement Checklist

Regular Procedure¹

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) ²	January 4, 20XX
	a. Served	January 4, 20XX
	b. Reissued, if applicable	

¹Use 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.

²This 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.

Section #	Activity:	Date:
23	14. Prepared and served <i>Six Months' Notice</i> (Form C) ³	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	November 10, 20XX
	b. Registered PMB consent against the title(s) as a sub-interest to the tax lien	November 20, 20XX
	16. Obtained copy of title(s)	
24	17. Prepared and served <i>Final Notice</i> (Form G) ⁴	
	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	

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

⁴Same as footnote ³ above.

Tax Enforcement Record

Section 3 (Form 3)

Assess

Assessed Owner	Bob Smith	Date of Tax Lien	May 22, 20XX
Address for Service	Box 123, Lostmyhat, Saskatchewan Z00 4X4	Interest Register #	200012399
Owner #	1234	Title Number(s)	123456789
Registered Owner	Bob James Smith	Interest Number(s)	200056761
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 24/11/XX	3 hrs	
Mediation Board Prohibition			
Prohibition Expired			
Final Notice Served			
Request for Transfer			
Title Transferred to Municipality			
Property Advertised/Sold			
Taxable Assessments \$150,000			
Alternate #	Land	Improvements	Total
SAMA 1000000-001	\$10,000	\$140,000	\$150,000

COSTS SECURING TITLE				
Date	Particulars	Folio	Costs	Balance
15/06/XX	Advertise List		\$6.25	\$6.25
22/05/XX	Register TL		\$25.00	\$31.25
30/12/XX	Search Title		\$10.00	\$41.25
20/01/XX	Registered Mail		\$24.90	\$66.15
24/07/XX	Request PMB consent		\$20.00	\$86.15
24/11/XX	Register at ISC		\$25.00	\$111.15

- 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 _____

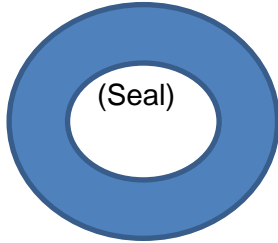
Address _____

FORM G
[Section 10]

FINAL NOTICE PURSUANT TO *THE TAX ENFORCEMENT ACT*

TAKE NOTICE that the Municipality of Town of Lostmyhat intends, on the expiration of 30 days from the date set out below, to request the Registrar of Titles to issue title to the land described below by virtue of an interest based on a tax lien registered against the existing title to that land in the Land Titles Registry on the 22nd day of May, 20xx, as Interest Number 200056761 UNLESS you redeem that land pursuant to the provisions of the Act within 30 days from the date set out below, and that on issue of title for that land to the Municipality of Town of Lostmyhat pursuant to that request, you will thereafter be forever estopped and debarred from setting up any claim to or with respect to that land.

Dated at Lostmyhat, in Saskatchewan,
this 25th day of November, 20XX.



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	123456789

NOTE - This Notice must be mailed or delivered on the same day it is dated.

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 Final Notice pursuant to *The Tax Enforcement Act* in Form G 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	November 25 20, 20XX
Lostmyhat Credit Union	Box 321, Lostmyhat, Saskatchewan Z00 4X4	November 25, 20XX
Lostmyhat Royal Bank	Box 231, Lostmyhat, Saskatchewan Z00 4X4	November 25, 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 _____, _____.

Appendix C: Tax Enforcement Checklist

Regular Procedure¹

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) ²	January 4, 20XX
	a. Served	January 4, 20XX
	b. Reissued, if applicable	

¹Use 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.

²This 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.

Section #	Activity:	Date:
23	14. Prepared and served <i>Six Months' Notice</i> (Form C) ³	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	November 10, 20XX
	b. Registered PMB consent against the title(s) as a sub-interest to the tax lien	November 20, 20XX
	16. Obtained copy of title(s)	November 25, 20XX
24	17. Prepared and served <i>Final Notice</i> (Form G) ⁴	November 25, 20XX
	a. Prepared <i>Declaration of Service</i> (Form E), if applicable	November 25, 20XX
	b. Prepared <i>Affidavit of Personal Service</i> (Form F), if applicable	
	c. Expiration of Form G	December 27, 20XX
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	

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

⁴Same as footnote ³ above.

Tax Enforcement Record

Section 3 (Form 3)

Assess

Assessed Owner	Bob Smith	Date of Tax Lien	May 22, 20XX
Address for Service	Box 123, Lostmyhat, Saskatchewan Z00 4X4	Interest Register #	200012399
Owner #	1234	Title Number(s)	123456789
Registered Owner	Bob James Smith	Interest Number(s)	200056761
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 24/11/XX	3 hrs	
Mediation Board Prohibition			
Prohibition Expired			
Final Notice Served	2/12/XX	1.5 hrs	
Request for Transfer			
Title Transferred to Municipality			
Property Advertised/Sold			
Taxable Assessments \$150,000			
Alternate #	Land	Improvements	Total
SAMA 1000000-001	\$10,000	\$140,000	\$150,000

COSTS SECURING TITLE				
Date	Particulars	Folio	Costs	Balance
15/06/XX	Advertise List		\$6.25	\$6.25
22/05/XX	Register TL		\$25.00	\$31.25
30/12/XX	Search Title		\$10.00	\$41.25
20/01/XX	Registered Mail		\$24.90	\$66.15
24/07/XX	Request PMB consent		\$20.00	\$86.15
24/11/XX	Register at ISC		\$25.00	\$111.15
5/12/XX	Registered mail/title search		\$34.90	\$146.05

- 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
- Added to tax roll 15/12/XX
- \$25 + \$34.90 + admin fees for time spent

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 _____

FORM H
[Section 11]

REQUEST TO REGISTRAR TO ISSUE TITLE

Registrar of Titles:

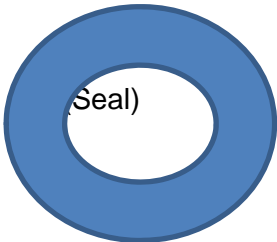
The Town of Lostmyhat (Name of municipality) requests to be registered as owner pursuant to the provisions of *The Tax Enforcement Act*, of the following land in Saskatchewan and being composed of:

Lot 10, Block 12, Plan 65R10130 Extension 0

Title No. 123456789

by virtue of tax lien proceedings with respect to the above-mentioned land under the interest based on a tax lien registered against the existing title to that land in the Land Titles Registry as Interest Number 200056761, the land not having been redeemed.

Dated at Lostmyhat, in Saskatchewan,
this 14th day of January, 20XX.



Betty Jarvis
(Treasurer)

AFFIDAVIT OF VALUE
[To form part of Form H]

CANADA
PROVINCE OF SASKATCHEWAN
To Wit:

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

1. I am Administrator, of the Town of Lostmyhat.
(*name of municipality*)

2. The value of each parcel of land mentioned in the within request, together with all buildings
and other improvements on each parcel, is in my opinion as follows, and no more:

Separate valuation required for each parcel	Legal Description of Each Parcel	Value
More than one parcel may only be included in certain circumstances	<u>Lot 10, Block 12, Plan 65R10130 Extension 0</u>	<u>\$150,000.00</u>

Delete and initial if
taxable assessment
greater than the
prescribed amount

~~3. The taxable assessment of each parcel of land, according to
the last revised assessment roll, is:~~

BJ

Identify Parcel

Taxable
Assessment

Delete and
initial if not
applicable

4. The arrears of taxes imposed against each parcel have not
been paid and no payment of taxes has been made on the parcels
in the two years preceding the service of the notice mentioned
in subsection 26(1) of *The Tax Enforcement Act*.

Delete and initial
if not applicable

~~5. No person is residing on any of the parcels.~~

Sworn before me at the Town
of Lostmyhat, in the
Province of Saskatchewan, this 14th day
of January, 20X1.

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

Appendix C: Tax Enforcement Checklist

Regular Procedure¹

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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) ²	January 4, 20XX
	a. Served	January 4, 20XX
	b. Reissued, if applicable	

¹Use 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.

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Section #	Activity:	Date:
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	b. Prepared <i>Affidavit of Personal Service</i> (Form F), if applicable	
	c. Expiration of Form C	July 21, 20XX
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	a. Received consent from PMB	November 10, 20XX
	b. Registered PMB consent against the title(s) as a sub-interest to the tax lien	November 20, 20XX
	16. Obtained copy of title(s)	November 25, 20XX
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	a. Prepared <i>Declaration of Service</i> (Form E), if applicable	November 25, 20XX
	b. Prepared <i>Affidavit of Personal Service</i> (Form F), if applicable	
	c. Expiration of Form G	December 27, 20XX
26	18. Obtained council resolution to request title transfer	January 10, 20XX
	19. Prepared <i>Request to Registrar to Issue Title</i> (Form H) including <i>Affidavit of Value</i>	January 14, 20XX
	20. Received title(s)	January 25, 20XX
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	

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

⁴Same as footnote ³ above.

Tax Enforcement Record

Section 3 (Form 3)

Assess

Assessed Owner	Bob Smith	Date of Tax Lien	May 22, 20XX
Address for Service	Box 123, Lostmyhat, Saskatchewan Z00 4X4	Interest Register #	200012399
Owner #	1234	Title Number(s)	123456789
Registered Owner	Bob James Smith	Interest Number(s)	200056761
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 24/11/XX	3 hrs	
Mediation Board Prohibition			
Prohibition Expired			
Final Notice Served	2/12/XX	1.5 hrs	
Request for Transfer	1/14/XX	1 hr	
Title Transferred to Municipality	1/17/XX		
Property Advertised/Sold			
Taxable Assessments \$150,000			
Alternate #	Land	Improvements	Total
SAMA 1000000-001	\$10,000	\$140,000	\$150,000

COSTS SECURING TITLE				
Date	Particulars	Folio	Costs	Balance
15/06/XX	Advertise List		\$6.25	\$6.25
22/05/XX	Register TL		\$25.00	\$31.25
30/12/XX	Search Title		\$10.00	\$41.25
20/01/XX	Registered Mail		\$24.90	\$66.15
24/07/XX	Request PMB consent		\$20.00	\$86.15
24/11/XX	Register at ISC		\$25.00	\$111.15
5/12/XX	Registered mail/title search		\$34.90	\$146.05

- 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
- Added to tax roll 15/12/XX
- \$25 + \$34.90 + admin fees for time spent

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 _____

Appendix C: Tax Enforcement Checklist

Regular Procedure¹

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) ²	January 4, 20XX
	a. Served	January 4, 20XX
	b. Reissued, if applicable	

¹Use 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.

²This 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.

Section #	Activity:	Date:
23	14. Prepared and served <i>Six Months' Notice</i> (Form C) ³	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	November 10, 20XX
	b. Registered PMB consent against the title(s) as a sub-interest to the tax lien	November 20, 20XX
	16. Obtained copy of title(s)	November 25, 20XX
24	17. Prepared and served <i>Final Notice</i> (Form G) ⁴	November 25, 20XX
	a. Prepared <i>Declaration of Service</i> (Form E), if applicable	November 25, 20XX
	b. Prepared <i>Affidavit of Personal Service</i> (Form F), if applicable	
	c. Expiration of Form G	December 27, 20XX
26	18. Obtained council resolution to request title transfer	January 10, 20XX
	19. Prepared <i>Request to Registrar to Issue Title</i> (Form H) including <i>Affidavit of Value</i>	January 14, 20XX
	20. Received title(s)	January 25, 20XX
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	

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

⁴Same as footnote ³ above.

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 _____