

The Tax Enforcement Regulations, 2015

being

[Chapter T-2 Reg 2](#) (effective August 21, 2015).

NOTE:

This consolidation is not official. Amendments have been incorporated for convenience of reference and the original statutes and regulations should be consulted for all purposes of interpretation and application of the law. In order to preserve the integrity of the original statutes and regulations, errors that may have appeared are reproduced in this consolidation.

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CHAPTER T-2 REG 2

The Tax Enforcement Act

Title

1 These regulations may be cited as *The Tax Enforcement Regulations, 2015*.

Interpretation

2 In these regulations, “**Act**” means *The Tax Enforcement Act*.

28 Aug 2015 cT-2 Reg 2 s2.

Sum added for advertising

3 The sum added, for the cost of advertising the list of arrears pursuant to section 4 of the Act, to the amount of arrears of taxes charged against a parcel is not to exceed:

(a) if the list of arrears is with respect to only one parcel of land, the actual cost of advertising; or

(b) if the list of arrears is with respect to two or more parcels of land, the actual cost of advertising divided by the number of parcels of land that are on the list of arrears.

28 Aug 2015 cT-2 Reg 2 s3.

Form of tax lien

4 Form A of the Appendix is the prescribed form for the purposes of section 10 of the Act.

28 Aug 2015 cT-2 Reg 2 s4.

Form of discharge of tax lien

5 Form B of the Appendix is the prescribed form for the purposes of section 13 and subsection 19(1) of the Act.

28 Aug 2015 cT-2 Reg 2 s5.

Form of notice

6 Form C of the Appendix is the prescribed form for the purposes of subsection 23(2) of the Act.

28 Aug 2015 cT-2 Reg 2 s6.

Form of certificate as to assessed owner and value

7 Form D of the Appendix is the prescribed form for the purposes of subsection 23(4) of the Act.

28 Aug 2015 cT-2 Reg 2 s7.

Form of declaration of other services made

8 Form E of the Appendix is the prescribed form for the purposes of subsections 23(6) and 24(4) of the Act.

28 Aug 2015 cT-2 Reg 2 s8.

Form of affidavit of personal service

9 Form F of the Appendix is the prescribed form for the purposes of subsections 23(14) and 24(8) of the Act.

28 Aug 2015 cT-2 Reg 2 s9.

Form of final notice pursuant to *The Tax Enforcement Act*

10 Form G of the Appendix is the prescribed form for the purposes of subsection 24(2) of the Act.

28 Aug 2015 cT-2 Reg 2 s10.

Form of request to registrar to register transfer of title

11 Form H of the Appendix is the prescribed form for the purposes of sections 26 and 26.1 of the Act.

28 Aug 2015 cT-2 Reg 2 s11.

Prescribed amount re law firm or collection agent

12 For the purposes of subclause 19(1)(a)(vi) of the Act, the prescribed maximum amount required to be paid to the treasurer of the municipality is \$0 respecting any legal and administrative costs incurred by the municipality in connection with a law firm or collection agency, unless the costs have been incurred:

- (a) with respect to an individual step taken in the tax enforcement proceedings and the law firm or collection agency has billed the municipality for that step; or
- (b) after the amount of arrears of taxes and other expenses listed in subsection 19(1) have been collected.

28 Aug 2015 cT-2 Reg 2 s12.

Prescribed amount re parcel value

13(1) In this section, “**value**” means the taxable assessment of a parcel, determined in accordance with sections 196 and 197 of *The Municipalities Act*.

(2) For the purposes of subsection 26(1) of the Act, the maximum amount of the value of a parcel is \$17,500.

28 Aug 2015 cT-2 Reg 2 s13.

R.R.S. c.T-2 Reg 1 repealed

14 *The Tax Enforcement Regulations* are repealed.

28 Aug 2015 cT-2 Reg 2 s14.

Coming into force

15 These regulations come into force on the day on which they are filed with the Registrar of Regulations.

28 Aug 2015 cT-2 Reg 2 s15.

Appendix

FORM A
[Section 4]

TAX LIEN
The Tax Enforcement Act

Registrar of Titles:

Take notice that all parcels of land specified below are subject to a tax lien pursuant to *The Tax Enforcement Act*.

(Legal description of lands, including title number(s))

Dated this _____ day of _____, _____.

(Seal of the municipality)

(Treasurer, Clerk, Administrator
or Collector of Taxes)

(Name and address of municipality)

FORM B
[Section 5]

DISCHARGE OF TAX LIEN
The Tax Enforcement Act

Registrar of Titles:

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

(Legal description of lands, including title number(s))

pursuant to *The Tax Enforcement Act* is discharged.

Dated this _____ day of _____, _____.

(Seal of the municipality)

(Treasurer, Clerk, Administrator
or Collector of Taxes)

(Name and address of municipality)

FORM C
[Section 6]

NOTICE
The Tax Enforcement Act

TAKE NOTICE that the _____
(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 _____

, 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 _____, _____.

(Seal)

(Treasurer)

(Name of assessed owner)

(Legal description of lands, including title number(s))

FORM D
[Section 7]

(Name of municipality)

CERTIFICATE AS TO ASSESSED OWNER AND VALUE

I, _____, Treasurer of the
Municipality of _____ No. _____ certify
that the name of the assessed owner of the following land in
Saskatchewan, that is to say:

Separate
certificate required
for each parcel

as that name appears on the last revised assessment roll of the
municipality, is _____
whose address according to that roll is _____
AND I certify that the assessed value of the land, according to that
assessment roll is _____ dollars (\$ _____).

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

Dated this _____ day of _____, _____.

(Treasurer)

SEAL

FORM E
[Section 8]

DECLARATION OF OTHER SERVICES MADE

CANADA

To Wit:

I, _____, of _____, in the
Province of _____, do solemnly declare:

That I did serve the attached Final Notice Pursuant to *The Tax Enforcement Act* in
Form G/Request to Registrar to Issue Title in Form H by mailing in a registered letter,
postage prepaid, at the Post Office of _____, 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
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

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 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, _____, of _____, in
Saskatchewan, _____, make
(occupation)

oath and say:

THAT I did, on _____, the _____ day of _____, _____,
personally serve on _____ 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 _____.

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 _____, _____.

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

This is Exhibit "A" referred to in the affidavit of _____
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 _____, _____.

FORM G
[Section 10]

FINAL NOTICE PURSUANT TO *THE TAX ENFORCEMENT ACT*

TAKE NOTICE that the Municipality of _____ 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 _____ day of _____, _____, as Interest Number _____ 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 _____ 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 _____, in Saskatchewan, this ____ day of _____, _____.

(Seal)

(Treasurer)

(Name of assessed owner)

(Legal description of lands, including title number(s))

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

FORM H
[Section 11]

REQUEST TO REGISTRAR TO ISSUE TITLE

Registrar of Titles:

The _____
(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:

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 _____, the land not having been redeemed.

Dated at _____, in Saskatchewan, this ____ day of _____, _____.

(Treasurer)

SEAL

AFFIDAVIT OF VALUE
[To form part of Form H]

CANADA
PROVINCE OF SASKATCHEWAN
To Wit:

I, _____, of the _____ of _____,
in Saskatchewan, _____,
(occupation)

make oath and say:

1. I am _____,
of the _____.
(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

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:

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 _____
of _____, in Saskatchewan
this ____ day of _____, ____.

} _____

A Commissioner for Oaths for Saskatchewan or Notary Public

My commission/appointment expires on the ____ day of _____, _____.