

Appendix C

TAX ENFORCEMENT CHECKLIST

REGULAR PROCEDURE ¹

Name of Municipality	
Name of Registered Owner	
Name of Assessed Owner, if different	
Legal Description of Property	
Title Number(s)	

Section #	Activity:	Date:
3	1. Completed <i>List of Lands in Arrears</i> (Form 1)	
3	2. Presented Form 1 to Mayor or Reeve	
3	3. Obtained council resolution to delete from Form 1 properties where arrears are equal to OR less than ½ previous year levy, if applicable <div style="text-align: center; margin-left: 40px;"> No Yes % if less than ½ </div>	
4	4. Completed <i>Tax Enforcement List</i> (Form 2)	
4	5. Published Form 2 in newspaper	
4	6. Expiration of 60 clear days from date of Form 2 publication	
10	7. Completed <i>Tax Lien</i> (Form A)	
10	8. Registered interest (tax lien) against title(s)	
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	
26	11. Obtained copy of title(s)	
26	12. Completed <i>Certificate as to Assessed Owner and Value</i> (Form D)	
	13. Completed <i>Notice of Intent by Secured Creditor</i> (Form B Farm Debt Mediation Service) ²	
	a. Served	
	b. Reissued, if applicable	

¹ Use regular procedure if any of the following conditions apply:

- 1) Taxable assessed value is more than \$17,500;
- 2) Property is occupied;
- 3) Last payment towards taxes was received within 2 years of date referenced at Activity Number 10.

² This notice must be served when issuing Form C 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	
	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 C	
24	15. Prepared and sent <i>Request for Consent</i> (Form 5) to PMB	
	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) 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	

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

⁴ Same as footnote ³ above