

# *The Tax Enforcement Act*

*being*

Chapter 150 of *The Revised Statutes of Saskatchewan, 1940*  
(effective February 1, 1941).

**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.

## Table of Contents

	SHORT TITLE		REDEMPTION
1	Short title	18	Redemption of land and withdrawal of lien
	INTERPRETATION	19	Redemption by execution creditor, mortgagee, etc.
2	Interpretation	20	Application for title failing redemption
3	Preparation and authentication of list	21	Postponement of final application for title
4	Completion and publication of list		PROCEEDINGS IN LAND TITLES OFFICE
5	Notice of intention to register tax lien	22	Notice of application for and issue of title
6	Posting and inspection of list	23	No inquiries necessary by registrar
7	Penalty for interference with lists	24	Claims on assurance fund
8	Default of clerk or treasurer		REMOVAL OF TAX LIEN
9	Effect of omission from list	25	Grounds for removal
	REGISTRATION OF TAX LIEN		DISPOSAL OF LANDS
10	Registration and fees therefor	26	Powers of municipality
11	Duration of lien	27	Municipal officials prohibited from purchasing lands
12	Withdrawal of lien improperly filed		PROCEEDS OF SALE
13	Land continues to be assessed to owner	28	Distribution
	ANCILLARY METHOD OF RECOVERY		MISCELLANEOUS
14	Powers of municipality	29	Removal of taxes from tax roll
	PROTECTION OF LAND AND IMPROVEMENTS	30	Limitation of action against municipality
15	Powers of municipality	31	Application of <i>Landlord and Tenant Act</i>
16	Prevention of material deterioration	32	Land titles office fees
17	Removal of buildings and fencing prohibited	33	Application of Act
			SCHEDULE

## CHAPTER 150

### An Act respecting the Collection of Arrears of Taxes

#### SHORT TITLE

##### Short title

- 1 This Act may be cited as *The Tax Enforcement Act*.

1939, c.43, s.1; R.S.S. 1940, c.150, s.1.

#### INTERPRETATION

##### Interpretation

- 2 In this Act, unless the context otherwise requires the expression:

##### “Arrears of taxes”

1. “**Arrears of taxes**” means taxes unpaid and outstanding after the expiry of the year in which they were imposed, and includes penalties for default in payment;

##### “Block”

2. “**Block**” means a piece of land in a registered subdivision which is not itself subdivided, and includes part of a block;

##### “Clerk”

3. “**Clerk**” means clerk of a municipality, and includes secretary treasurer;

##### “Head of the council”

4. “**Head of the council**” means the mayor of a city or town, the overseer of a village or the reeve of a rural municipality;

##### “Lot”

5. “**Lot**” includes part of a lot;

##### “Municipality”

6. “**Municipality**” means a city, town, village or rural municipality, and “municipal” has a corresponding meaning;

##### “Parcel”

7. “**Parcel**” means a lot or block in a registered subdivision, or a quarter section, or a part of any such lot, block or quarter section, or a number of lots, blocks or quarter sections when assessed together;

##### “Registrar”

8. “**Registrar**” means the registrar of land titles for the land registration district in which the land is situated;

##### “Taxes”

9. “**Taxes**” includes penalties for default in payment;

##### “Treasurer”

10. “**Treasurer**” means treasurer of a municipality, and includes secretary treasurer, and collector of taxes where the duties of the treasurer under this Act have been assigned to that official.

1939, c.43, s.2; R.S.S. 1940, c.150, s.2.

**Preparation and authentication of list**

3(1) Whenever the whole or any portion of the taxes on any land has been due and unpaid for more than six months after the thirty-first day of December of the year in which rate was struck, such land shall be liable to be dealt with under the provisions of this Act; and, subject to the provisions of subsection (2), the treasurer shall, on or before the fifteenth day of October in each year, submit to the head of the council a list in duplicate of all such lands within the municipality, with the amount of the arrears against each parcel set opposite to the same:

Provided that the list need not include any parcel in respect of which a tax lien has been filed under section 10 unless the lien has been withdrawn.

(2) The council of a rural municipality may by resolution direct the treasurer to include in such list only lands which have been subdivided into building lots and have no buildings thereon and lands which are not being farmed or used by the owner or his tenant for grazing or haying purposes, and to include such lands only if:

- (a) there are no goods upon which the municipality can distrain for the arrears of taxes;
- (b) a distress made by the municipality has not realized a sufficient amount to satisfy the claim for such arrears.

When a resolution has been passed under this subsection the treasurer shall thereupon prepare the list in accordance with the resolution.

(3) The head of the council shall authenticate the lists by affixing to both copies the seal of the municipality and his signature. One of the lists shall be deposited with the clerk and the other shall be given to the treasurer.

(4) The list shall not include any land the title to which is vested in the Crown or any other land exempt from taxation.

1939, c.43, s.3; R.S.S. 1940, c.150, s.3.

**Completion and publication of list**

4(1) The treasurer shall prepare a copy of the list adding to the amount of the arrears charged against each parcel a certain sum for the cost of advertising, which copy shall contain a statement showing what sum has been added; and he shall cause the copy to be published in one issue of *The Saskatchewan Gazette* and in one issue of a newspaper published in the municipality or, if there is no newspaper published in the municipality, then in a newspaper published in the province and selected by the council. Such publication shall be made not less than sixty days preceding the date on which the tax lien mentioned in section 10 is forwarded to the registrar.

(2) The charge for the cost of advertising either in the *Gazette* or in the newspaper shall not exceed twenty-five cents per parcel;

Provided that where the total charge for advertising in the *Gazette* or in the newspaper is less than \$2.50 the amount payable for such advertising shall be \$2.50.

(3) The cost of advertising shall be added to and form part of the taxes.

1939, c.43, s.4; R.S.S. 1940, c.150, s.4.

**Notice of intention to register tax lien**

**5** The advertisement shall contain a notification that unless arrears of taxes and costs are sooner paid, the treasurer will at the expiration of a period of sixty days from the date of advertisement, proceed to register a tax lien in accordance with the provisions of section 10.

1939, c.43, s.5; R.S.S. 1940, c.150, s.5.

**Posting and inspection of list**

**6** Four copies of the list mentioned in section 4 shall be posted in the treasurer's office and shall be accessible to the public at all times during business hours for a period of sixty days; and six copies shall be posted in conspicuous places in the municipality to remain there for the same period.

1939, c.43, s.6; R.S.S. 1940, c.150, s.6.

**Penalty for interference with lists**

**7** A person tearing, defacing or destroying any of the lists, or removing any of those posted elsewhere than in the treasurer's office, shall be guilty of an offence and liable on summary conviction to a fine of not less than \$5 nor more than \$25 with costs, and, in default of payment forthwith after conviction, to imprisonment for a period not exceeding one month.

1939, c.43, s.7; R.S.S. 1940, c.150, s.7.

**Default of clerk of treasurer**

**8** A clerk or treasurer who fails to comply with the provisions of sections 3, 4 and 5, and a head of council who fails to comply with the provisions of section 3 shall be guilty of an offence and liable on summary conviction to a fine of not less than \$100 nor more than \$200.

1939, c.43, s.8; R.S.S. 1940, c.150, s.8.

**Effect of omission from list**

**9** Omission to include in the list any land liable to be dealt with under this Act shall not be held to prevent its inclusion on any future occasion with respect to all arrears of taxes which may be due thereon.

1939, c.43, s.9; R.S.S. 1940, c.150, s.9.

## REGISTRATION OF TAX LIEN

**Registration and fees therefor**

10(1) The treasurer shall, after the expiration of the said period of sixty days and not later than the thirty-first day of December next following, cause to be forwarded to the proper land titles office a tax lien (form A) in duplicate with respect to every parcel of land included in the list mentioned in section 3, the taxes against which are in arrear at the time of forwarding the tax lien. Liens forwarded under this subsection in respect of the 1936, 1937 or 1938 taxes shall not by reason only of non-compliance with this subsection be held to be invalid.

(2) The registrar shall file such tax lien and note upon one copy thereof the date of filing together with particulars of registration, which copy he shall return to the treasurer. The registrar shall not file a tax lien which is received by him later than fifteen days after the thirty-first day of December mentioned in subsection (1), and he shall return such tax lien to the treasurer forthwith after receipt thereof, stating the reason for its return.

(3) A tax lien may be filed notwithstanding any distress which may be upon the land.

(4) The treasurer shall not be bound before forwarding the tax lien to the registrar to inquire into or form any opinion of the value of the land.

(5) A tax lien filed under the provisions of this Act shall have the effect of a duly registered caveat but shall not require to be certified by oath or affidavit, and the registrar shall send the notice required by section 137 of *The Land Titles Act*.

(6) The prescribed fee for services rendered by the registrar under this section shall be paid:

- (a) to the municipality by the person redeeming the land under section 18;
- (b) to the registrar by the municipality when forwarding a withdrawal of tax lien under section 12 or section 18; or when making application for title under section 20.

(7) Where a tax lien has been registered against any parcel of land and has not been withdrawn it shall not be necessary to file a further tax lien in respect of subsequent arrears of taxes on the same parcel.

(8) A tax lien heretofore or hereafter registered shall be deemed to be registered not only with respect to the unpaid taxes mentioned in subsection (1) of section 3 but also with respect to all other taxes to which this Act applies which were or are in arrear at the date of registration of the lien, notwithstanding that a tax lien should have been previously registered under this Act with respect to such other taxes or any portion thereof.

1939, c.43, s.10; 1940, c.58, s.2; R.S.S. 1940, c.150, s.10.

**Duration of lien**

11 Except as mentioned in section 25, after the tax lien has been filed it shall not be removed until the treasurer directs its removal, or the lien is removed pursuant to the provisions of section 18, or until a certificate of title is issued to the municipality as provided in section 22.

1939, c.43, s.11; R.S.S. 1940, c.150, s.11.

**Withdrawal of lien improperly filed**

**12** If through an error, mistake or misdescription or from any other cause a tax lien has been improperly filed in respect of any land the treasurer shall upon resolution of the council forthwith cause to be forwarded to the registrar a withdrawal of tax lien (form B) as to such land, a certified copy of the resolution, the fee mentioned in section 10 and the prescribed fee for registration of the withdrawal, and upon receipt thereof the registrar shall indorse on the certificate of title a memorandum that the lien has been withdrawn.

1939, c.43, s.12; R.S.S. 1940, c.150, s.12.

**Land continues to be assessed to owner**

**13** Until the time for redemption has elapsed the land shall continue to be liable to assessment and taxation in the name of the owner and the taxes in respect of which the tax lien has been registered shall continue to be liable to the penalties for default in payment provided in the relevant municipal Act.

1939, c.43, s.13; R.S.S. 1940, c.150, s.13.

**ANCILLARY METHOD OF RECOVERY****Powers of municipality**

**14** Notwithstanding that a lien has been registered under this Act a municipality may, at any time prior to obtaining title, exercise any powers conferred upon it by this or any other Act for the recovery of taxes due in respect of the land.

1939, c.43, s.14; R.S.S. 1940, c.150, s.14.

**PROTECTION OF LAND AND IMPROVEMENTS****Powers of municipality**

**15** After the registration of a tax lien the municipality shall become entitled by action or otherwise to protect the land from spoliation or waste until the expiration of the term during which the land may be redeemed; but shall not have any right to the possession of the land or to cut hay or timber growing thereon or in any way to injure the land; and shall not be liable for damage done to the property during the time the tax lien remains in force.

1939, c.43, s.15; R.S.S. 1940, c.150, s.15.

**Prevention of material deterioration**

**16(1)** After the registration of a tax lien the municipality may, upon affidavit of the clerk or the treasurer setting forth:

- (a) that he has reason to believe that buildings on the land against which the tax lien has been registered are materially deteriorating in value, or are likely so to deteriorate unless preventive measures are taken; and
- (b) that the owner has abandoned the property; or
- (c) that the property is unoccupied and that the owner has been requested to prevent deterioration or further deterioration, as the case may be, within a designated reasonable period, and that the deponent has reason to believe that the owner has failed to do so;

apply to the judge of the district court of the judicial district in which the property is situated for an order authorizing entry on the land and into the buildings at any time during a specified period for the purpose of preventing deterioration or further deterioration thereof, as the case may be, or for an order abridging the period which under this Act must elapse between the date of the filing of the tax lien and the issue of certificate of title, and if an abridgment order is made the clerk or the treasurer shall file with the registrar of land titles for the land registration district in which the land is situated a copy of the order duly certified by the clerk of the court.

(2) If the judge makes an order he may impose such conditions as he deems expedient and may by the same or a subsequent order, as the case may require, on the application of the municipality, require that the whole or any portion of the costs of and incidental to the applications and of the work done pursuant to the first mentioned order shall be added to and form part of the amount required to redeem the land, in which case the sum ordered to be added shall form part of the amount required to redeem.

(3) No application shall be made under subsection (1) or (2) unless ten days' notice of intention to make the same has been given to the assessed owner of the land and to all persons appearing by the records of the land titles office to have an interest in the land. Such notice shall be given by registered mail, postage prepaid, and shall be deemed to have been given on the date on which the envelope containing the notice is deposited with the postmaster.

1939, c.43, s.16; R.S.S. 1940, c.150, s.16.

**Removal of buildings and fencing prohibited**

**17(1)** The buildings and fencing, if any, upon land against which a tax lien has been registered shall be held to be improvements thereon and shall not be removed without the consent of the municipality.

(2) Any such building or fencing removed without the consent of the municipality may be seized in its new situation by the municipality, and the municipality may by its servants or agents enter upon the land to which the building or fencing has been removed for the purpose of severing it from the soil, if necessary, and removing it, in which case it shall be restored to its former position.

(3) The municipality may recover from the person removing the building or fencing the expense necessarily incurred in seizing and restoring it.

1939, c.43, s.17; R.S.S. 1940, c.150, s.17.

## REDEMPTION

**Redemption of land and withdrawal of lien**

18(1) If the owner of any land against which a tax lien has been registered under the provisions of this Act or his or her executors, administrators or assigns, or any other person on his, her or their behalf but in his, her or their name only, pays to the treasurer the arrears of taxes, the cost of advertising mentioned in section 4, the fee mentioned in section 10, any costs incurred by the municipality in proceeding to acquire title and the prescribed fee for registration or withdrawal of the tax lien, or if the land is redeemed under the provisions of section 19, the treasurer shall forthwith cause to be forwarded to the registrar a withdrawal of tax lien (form B) as to such land, the fee mentioned in section 10 and the fee for registration of the withdrawal, and upon receipt thereof the registrar shall indorse on the certificate of title a memorandum that the lien has been withdrawn.

(2) The treasurer may accept payment of the arrears of taxes and costs in one or more instalments.

(3) A partial payment on the amount of arrears and costs shall not affect the right of the municipality to apply for title under section 20.

1939, c.43, s.18; R.S.S. 1940, c.150, s.18.

**Redemption by execution creditor, mortgagee, etc.**

19(1) When a creditor, having an execution in the sheriff's hands affecting land against which a tax lien has been registered, redeems the land, he may file the receipt for the redemption money with the sheriff, who shall thereupon add the amount of the redemption money to the sum remaining unpaid upon the execution.

(2) The amount so added shall bear legal interest from the date of redemption, and the sheriff in his return to the writ shall refer to the amount and to the manner of its addition.

(3) When the holder of a registered mechanic's lien redeems the land against which a tax lien has been filed he may file his receipt for the money with the registrar, who shall thereupon note upon the claim of lien filed, the date of redemption and the amount paid.

(4) The amount of the lienholder's claim shall be increased by the sum paid for redemption, and the rights of the lien holder and of all other parties shall be such as they would have been if the amount of the addition had been originally included in the claim of lien and had been justly due for work or services done or materials placed or furnished.

(5) When a mortgagee redeems the land against which a tax lien has been registered he may add the amount of the redemption money to the sum secured by the mortgage, bearing interest from the date of payment at the same rate as and otherwise subject to all terms and conditions of the mortgage.

1939, c.43, s.19; R.S.S. 1940, c.150, s.19.

**Application for title failing redemption**

**20(1)** At any time within one year after the expiration of two years from the date of filing the tax lien the municipality may apply for title to any parcel of land included in the list, in respect of which the arrears of taxes have not been paid and the lien has not been withdrawn, and such application shall in all respects be deemed to be, and shall be dealt with by the registrar as an application to bring land under *The Land Titles Act* or for a transmission under that Act, as the case may be.

(2) The municipality may include in one application any number of parcels, according to the same survey or plan, if such parcels may under section 55 of *The Land Titles Act* be included in one certificate of title.

(3) If the municipality fails to make application for title within one year after the expiration of two years from the date of filing the tax lien or fails to make final application for title within two years after the date of making the first application for title it shall forfeit all claim to the land or to such part thereof under the tax lien in question as may not be applied for and such land or part thereof shall thereupon cease to be affected by the tax lien and the registrar shall vacate and cancel the tax lien against the land.

1939, c.43, s.20; 1940, c.58, s.3; R.S.S. 1940, c.150, s.20.

**Postponement of final application for title**

**21(1)** The Debt Adjustment Board may from time to time, upon application by a person by whom land may be redeemed under section 18 or 19, by order prohibit final application for title to the land until after a date to be stated in the order, and may as a condition precedent to making the order require payment by the applicant to the treasurer of such portion of the amount required to redeem the land as the board deems proper. If such order is made final application shall not be made until after the date stated in the order.

(2) A copy of the order shall be immediately forwarded by the board to the registrar of land titles for the land registration district in which the land is situated, and upon receipt thereof the registrar shall make a memorandum of the order upon the certificate of title to the land affected.

(3) When an order is made under subsection (1), final application for title may be made within the same length of time after the date stated in the order as the period within which it might have been made if the order had not been issued.

(4) Where the registrar has received a copy of an order made pursuant to subsection (1) he shall, when final application for title is made, direct notice thereof to be sent by registered mail to the person mentioned in section 169 of *The Land Titles Act* and shall not issue certificate of title until thirty days after such notice has been given.

1940, c.58, s.4; R.S.S. 1940, c.150, s.21.

## PROCEEDINGS IN LAND TITLES OFFICE

**Notice of application for and issue of title**

**22(1)** Upon receipt of an application for title as provided in section 20, the registrar shall direct the treasurer to send the notice required by section 171 of *The Land Titles Act*.

(2) Subject to the provisions of subsection (3), after the expiration of six months from the date of service of the last notice required to be served by or on behalf of the municipality, if the land is not redeemed, the registrar shall on its written request issue to the municipality a certificate of title under *The Land Titles Act*, and such certificate of title shall in every respect be of the same force and validity and have the same effect as any other certificate of title issued under *The Land Titles Act*:

Provided that, if the said period of six months expires before the thirtieth day of November next following the expiration of two years from the date of filing the tax lien, such request shall not be made until after the said thirtieth day of November.

(3) The treasurer shall after the expiration of the said six months give to the assessed owner, and to all persons appearing by the records of the land titles office to have an interest in the land when application for title is made under subsection (1), written notice that the municipality intends to make the request mentioned in subsection (2) on the expiry of thirty days from the date of the notice, which shall be mailed or delivered on that date. The municipality shall not make such request until the expiry of the said thirty days and the land may be redeemed at any time before issue of certificate of title.

(4) After the issue of a certificate of title, no person except the municipality or those claiming through or under the municipality shall be deemed to be rightly entitled to the land included therein or to any part thereof, or to any interest therein or lien thereon, whose rights in respect thereof accrued or commenced to accrue prior to the issue of the certificate of title, save that the land shall remain subject to:

- (a) existing registered easements and party wall agreements and any caveat registered in respect of an easement or party wall agreement;
- (b) rights acquired under *The Public Utilities Easements Act*;
- (c) caveats registered in respect of rights of way or other easements granted or acquired under *The Irrigation Districts Act* or *The Water Rights Act*, and certificates registered pursuant to section 38 of *The Water Rights Act*;
- (d) caveats registered by or on behalf of the Minister of Highways or Minister of Highways and Transportation;
- (e) caveats registered by or on behalf of a municipal corporation in connection with spur track rental agreements, easements or rights of way;
- (f) the rights under section 31 of any person in actual occupation of the land.

**No inquiries necessary by registrar**

**23** The registrar shall not be obliged to ascertain or inquire into the regularity of the tax enforcement proceedings or of any proceedings prior to or having relation to the assessment of the land.

1939, c.43, s.22; R.S.S. 1940, c.150, s.23.

**Claims on assurance fund**

**24** The municipality shall be liable to the registrar for all losses and damage sustained to the assurance fund on account of incorrect information given by him in consequence of any error in any list, statement or other document given to him by the municipality under this Act.

1939, c.43, s.23; R.S.S. 1940, c.150, s.24.

## REMOVAL OF TAX LIEN

**Grounds for removal**

**25(1)** Notwithstanding any defect in the assessment, levy or other proceedings no tax lien shall be removed except where the taxes for the year or years in respect of which the tax lien was registered had been paid, or where the land was not liable to taxation for the year or years in respect of which the tax lien was registered.

(2) All actions, suits or other proceedings to remove a tax lien shall be brought or taken against the municipality, but no such action, suit or proceeding shall be brought or taken after the issue of certificate of title to the municipality.

(3) After the issue of certificate of title to the municipality the former owner or his assigns shall have no claim for damages against the municipality or against the assurance fund.

1939, c.43, s.24; R.S.S. 1940, c.150, s.25.

## DISPOSAL OF LANDS

**Powers of municipality**

**26(1)** The municipality may after obtaining title to land under the provisions of this Act, lease the land or sell and convey it by instrument under the seal of the municipality signed by the head of the council and the clerk or by such other persons as may be authorized by the council so to sign.

(2) None of the provisions of *The City Act*, *The Town Act*, *The Village Act* or *The Rural Municipality Act* respecting the sale of lands by municipalities shall apply to lands so acquired; but all such lands shall be offered for sale in parcels, either by public auction or by tender, after three weeks' notice of the sale or the date up to which tenders will be received has been given in a newspaper published in or near the municipality in which the land is situated.

(3) No parcel of land shall be sold under the provisions of subsection (2) for less than the amount due thereon for arrears of taxes, penalties and costs at the date on which title thereto was acquired by the municipality, but in case such amount is not offered the municipality may effect a private sale of the land for the best price obtainable.

- (4) The council may, when offering the land for sale by public auction or private tender, fix an upset price or reserve bid which shall not be less than the amount due for arrears of taxes, penalties and costs at the date mentioned in subsection (3).
- (5) In the case of either public auction or private sale, the land may be sold on such terms as the council deems proper.
- (6) Notwithstanding the foregoing provisions, a municipality may exchange any land acquired by it under this Act for other land within the municipality.
- (7) Where a plan has been cancelled in whole or in part and the parcels comprised in such plan or portion were acquired by the municipality under the provisions of this Act, the provisions of subsections (2) to (5) inclusive shall no longer apply, and the municipality on obtaining title to the land contained in the plan or portion cancelled may sell, lease or otherwise dispose of the same as may be deemed expedient.
- (8) Notwithstanding anything contained in *The Auctioneers Act* no treasurer or other municipal official selling lands by auction under the provisions of this Act, shall be required to obtain an auctioneer's licence for the purpose of the sale.

1939, c.43, s.25; R.S.S. 1940, c.150, s.26.

**Municipal officials prohibited from purchasing lands**

- 27(1)** No treasurer, councillor or other official of a municipality shall at a sale conducted by the municipality purchase any parcel or act as agent of any person in the purchase of any parcel acquired by the municipality under this Act and any sale made to such treasurer, councillor or other official either personally or as agent shall be null and void.
- (2) Every treasurer, councillor or other official who so purchases land or who so acts as agent in the purchase of land, and every person who procures or attempts to procure any treasurer, councillor or other official to act in contravention of subsection (1), shall be guilty of an offence and liable on summary conviction to a fine of not less than \$50 nor more than \$100 for each offence.

1939, c.43, s.26; R.S.S. 1940, c.150, s.27.

## PROCEEDS OF SALE

**Distribution**

**28(1)** The proceeds of the sale of land shall be distributed in the following order:

- (a) in the discharge of all costs and expenses lawfully incurred by the municipality under this Act;
- (b) in the discharge, or where necessary the *pro rata* discharge, of all taxes including penalties due in respect of the land;
- (c) in the discharge, or where necessary the *pro rata* discharge, of all municipal liens and charges upon the land;
- (d) in the discharge, or where necessary the *pro rata* discharge, of moneys due to the Crown in the right of the province and charged against the land;

and the balance remaining, if any, shall form part of the general revenue of the municipality, and the municipality shall not be accountable to the former owner or any sum thus realized.

(2) If the proceeds of the sale of any land are insufficient to discharge all taxes due in respect of the land the municipality shall cancel the unpaid portion and charge back to the school district, rural telephone company, union hospital board, Saskatchewan Municipal Hail Insurance Association and Provincial Treasurer the respective portions of the taxes levied on their behalf and so cancelled.

1939, c.43, s.27; R.S.S. 1940, c.150, s.28.

## MISCELLANEOUS

**Removal of taxes from tax roll**

**29** After the issue of certificate of title to the municipality, the treasurer shall remove the taxes and other charges from the tax roll and transfer them to a record in such form as may be prescribed by the minister.

1939, c.43, s.28; R.S.S. 1940, c.150, s.29.

**Limitation of action against municipality**

**30** No action for the return by the municipality of any moneys paid to it, whether under protest or otherwise, on account of a claim, whether valid or invalid, made by the municipality for taxes shall be commenced after the expiration of six months from the date of payment of such moneys; and after the expiration of such period of six months without any action having been commenced, the payment made to the municipality shall be deemed to have been a voluntary payment.

1939, c.43, s.29; R.S.S. 1940, c.150, s.30.

**Application of *Landlord and Tenant Act***

**31** Any person in occupation of land when certificate of title thereto issues under this Act shall be deemed to be tenant to the municipality named in the certificate of title, and the provisions of *The Landlord and Tenant Act* shall apply as if the relationship of landlord and tenant had been constituted by agreement between the parties on the basis of a weekly tenancy, unless an agreement to the contrary has been entered into between the parties:

Provided that where, on the issue of title, the person in occupation holds the land under a subsisting lease for a year or longer or agreement for lease for a year or longer from the former owner of the land, the rights and liabilities of such person under the lease against and in favour of the former owner shall continue against and in favour of the new owner for the current year of the lease.

1939, c.43, s.30; R.S.S. 1940, c.150, s.31.

**Land titles office fees**

**32** The Lieutenant Governor in Council may prescribe the fees to be paid to the registrar in connection with all matters or proceedings in the land titles office under this Act and not herein prescribed.

1939, c.43, s.31; R.S.S. 1940, c.150, s.32.

**Application of Act**

**33(1)** This Act shall not apply to taxes to which the following Acts apply, namely:

*The Arrears of Taxes Act;*

*The Tax Arrears Consolidation Act;*

*The Tax Consolidation and Adjustment Act.*

(2) Where land has been sold for taxes under *The Arrears of Taxes Act*, being chapter 122 of *The Revised Statutes of Saskatchewan, 1930*, all arrears of taxes outstanding after redemption of the land from tax sale or issue of certificate of title to the tax purchaser or his assignee or after the tax purchaser or his assignee has forfeited his claim to the land by failure to make application or final application for title within the prescribed time, shall thereupon become and be arrears of taxes under this Act.

(3) Where land so sold has been redeemed from tax sale but the redemption certificate has not been filed with the registrar, the treasurer shall, upon the request of the registrar, issue a certificate under the seal of the municipality that a redemption certificate has issued in respect of the tax sale and upon receipt of the treasurer's certificate the registrar shall proceed with respect to the land as though a redemption certificate had been registered in respect of the tax sale.

1939, c.43, s.32; R.S.S. 1940, c.150, s.33.

SCHEDULE

FORM A

(Section 10)

The Tax Enforcement Act

TAX LIEN

To the Registrar of Land Titles for \_\_\_\_\_ Land  
Registration District:

Take notice that all parcels of land specified herein are subject to a tax lien under  
the provisions of *The Tax Enforcement Act*.

(Description of Lands)

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 19 \_\_\_\_\_.

(Seal of the \_\_\_\_\_  
municipality) \_\_\_\_\_  
*Treasurer, Secretary Treasurer or  
Collector of Taxes.*

FORM B

(Sections 12 and 18)

The Tax Enforcement Act

WITHDRAWAL OF TAX LIEN

To the Registrar of Land Titles for \_\_\_\_\_ Land  
Registration District:

Take notice that the tax lien registered as No..... against (*description of  
land*) under the provisions of *The Tax Enforcement Act*, is hereby withdrawn.

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 19 \_\_\_\_\_.

(Seal of the \_\_\_\_\_  
municipality) \_\_\_\_\_  
*Treasurer, Secretary Treasurer or  
Collector of Taxes.*