

# *The Tax Enforcement Act*

*being*

Chapter 171 of *The Revised Statutes of Saskatchewan, 1965*  
(effective February 7, 1966).

FOR HISTORICAL REFERENCE ONLY

## 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 171

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

#### SHORT TITLE

##### Short title

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

R.S.S. 1965, c.171, s.1.

#### INTERPRETATION

##### Interpretation

- 2 In this Act:

##### “arrears of taxes”

- (a) **“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”

- (b) **“block”** means a piece of land in a registered subdivision that is not itself subdivided, and includes part of a block;

##### “clerk”

- (c) **“clerk”** means a clerk of a municipality, and includes secretary treasurer;

##### “head of the council”

- (d) **“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”

- (e) **“lot”** includes part of a lot;

##### “municipality”

- (f) **“municipality”** means a city, town, village or rural municipality, and **“municipal”** has a corresponding meaning;

##### “parcel”

- (g) **“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”

- (h) **“registrar”** means the registrar of land titles for the land registration district in which the land is situated;

##### “taxes”

- (i) **“taxes”** includes penalties for default in payment;

##### “treasurer”

- (j) **“treasurer”** means treasurer of a municipality and includes:

- (i) secretary treasurer; and
- (ii) a person to whom the powers and duties of the treasurer under this Act have been assigned by the municipality.

R.S.S. 1953, c.156, s.2; 1965, c.27, s.1; R.S.S.  
1965, c.171, s.2.

## LIST OF LANDS

**Preparation and authentication of list**

3(1) When the whole or a 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 the rate was struck, the land shall be liable to be dealt with under this Act; and, subject to subsections (2), (3), (4) and (5), the treasurer shall, on or before the fifteenth day of November 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 parcel.

(2) 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.

(3) The council of a rural municipality may by resolution direct the treasurer to include in the list only lands that have been subdivided into building lots and have no buildings thereon and lands that 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; or

(b) a distress made by the municipality has not realized a sufficient amount to satisfy the claim for the arrears.

(4) In place of proceeding under subsection (3) the council of a rural municipality may by resolution direct the treasurer not to include in the list any parcel of land that is being farmed or used for grazing or haying purposes and in respect of which the arrears of taxes are less than \$25.

(5) Where a resolution has been passed under subsection (3) or (4) the treasurer shall thereupon prepare the list in accordance with the resolution.

(6) Subject to subsection (7) the list shall not include any land the title to which is vested in the Crown or any other land exempt from taxation, except lands exempted from taxation by paragraph 15 of subsection (1) of section 338 of *The Rural Municipality Act*.

(7) Notwithstanding anything in this or any other Act, land, title to which is in the name of the municipality, may be placed on the list and section 10 shall thereafter apply to that land.

(8) The head of the council shall authenticate the lists, by affixing to both copies the seal of the municipality and his signature.

(9) One of the lists shall be deposited with the clerk and the other with the treasurer.

R.S.S. 1953, c.156, s.3; 1955, c.39, s.2; R.S.S. 1965, c.171, 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.

(2) 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.

(3) The sum added, for the cost of advertising, to the amount of the arrears charged against a parcel shall not exceed \$1 except where the description of the parcel is by metes and bounds and in that case the sum shall not exceed \$4.

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

R.S.S. 1953, c.156, s.4; 1955, c.39, s.3; R.S.S. 1965, c.171, 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 the advertisement, proceed to register a tax lien in accordance with section 10.

R.S.S. 1953, c.156, s.5; R.S.S. 1965, c.171, s.5.

**Posting and inspection of list**

6 Four copies of the list required to be published pursuant to 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.

R.S.S. 1953, c.156, s.6; R.S.S. 1965, c.171, 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, is guilty of an offence and liable on summary conviction to a fine of not less than \$5 nor more than \$25, and, in default of payment forthwith after conviction, to imprisonment for a period not exceeding one month.

R.S.S. 1953, c.156, s.7; R.S.S. 1965, c.171, s.7.

**Penalty for non-compliance**

8 A person who fails to comply with any of the provisions of sections 3, 4 and 5 is guilty of an offence and liable on summary conviction to a fine of not less than \$100 nor more than \$200.

R.S.S. 1953, c.156, s.8; R.S.S. 1965, c.171, 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 that may be due thereon.

R.S.S. 1953, c.156, s.9; R.S.S. 1965, c.171, s.9.

## TAX LIEN

**Registration and fees therefor**

**10(1)** The treasurer shall, after the expiration of the period of sixty days mentioned in section 5 and not later than the thirty-first day of January 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 published pursuant to section 4, the taxes against which are in arrear at the time of forwarding the tax lien.

(2) The registrar shall file the 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.

(3) The registrar shall not file a tax lien which is received by him later than fifteen days after the thirty-first day of January mentioned in subsection (1), and he shall return such tax lien to the treasurer forthwith after receipt thereof, stating the reason for its return.

(4) A tax lien may be filed notwithstanding any distress that may be upon the land.

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

(6) A tax lien filed under this Act has the effect of a duly registered caveat but does not need to be verified by oath and the registrar does not need to send the notice mentioned in section 155 of *The Land Titles Act*.

(7) 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;
- (b) to the registrar by the municipality when forwarding a withdrawal of tax lien under section 13 or section 19; or when making application for title under section 22.

(8) Where a tax lien has been registered against a parcel of land and has not been withdrawn by the municipality or vacated by the registrar, it shall not be necessary to file a further tax lien in respect of subsequent arrears of taxes on the same parcel.

(9) 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 that 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.

R.S.S. 1953, c.156, s.10; 1963, c.58, s 2; R.S.S. 1965, c.171, s.10.

**Apportionment of arrears of taxes before registration of lien**

**11(1)** When land upon which arrears of taxes are outstanding is subdivided before a tax lien is registered, the assessor may, before registration of the lien, upon application by the treasurer or by or on behalf of the owner of any part of the land, apportion the arrears of taxes in accordance with the subdivision, and may determine the amount chargeable against each parcel.

- (2) Before proceeding with the apportionment the assessor may require the applicant to deposit with him a sum sufficient to cover the estimated amount of his necessary disbursements.
- (3) Notice of the apportionment shall be given in the same manner and to the same persons as notice of an assessment unless all the parties entitled to notice agree in writing to the apportionment.
- (4) There shall be a right of appeal against the apportionment to the court of revision, whose decision shall be final.
- (5) The proceedings upon appeal, and the duties and powers of the court of revision, of the assessor and of the clerk, shall be the same, as nearly as may be, as in the case of appeals against assessment.
- (6) The arrears of taxes apportioned by the assessor or the court of revision shall for all purposes be deemed to be the arrears respectively due in respect of the parcels of land affected.

R.S.S. 1953, c.156, s.11; R.S.S. 1965, c.171, s.11.

#### **Duration of lien**

**12** Except as mentioned in section 30, 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 section 19, or until a certificate of title is issued to the municipality as provided in section 26.

R.S.S. 1953, c.156, s.12; R.S.S. 1965, c.171, s.12.

#### **Withdrawal of lien improperly filed**

**13** 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 that 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 endorse on the certificate of title a memorandum that the lien has been withdrawn.

R.S.S. 1953, c.156, s.13; R.S.S. 1965, c.171, s.13.

#### **Land continues to be assessed to owner and liable to penalties**

**14** 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.

R.S.S. 1953, c.156, s.14; R.S.S. 1965, c.171, s.14.

## ANCILLARY METHOD OF RECOVERY

### Powers of municipality

**15** 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 any other Act for the recovery of taxes due in respect of the land.

R.S.S. 1953, c.156, s.15; R.S.S. 1965, c.171, s.15.

## PROTECTION OF LAND AND IMPROVEMENTS

### Powers of municipality

**16(1)** After the registration of a tax lien the municipality shall be 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.

(2) Buildings upon land in respect of which a tax lien has been registered may be insured by the municipality against loss or damage to the property by fire or windstorm or both, to the amount of all taxes outstanding and costs incurred in proceedings to acquire title.

R.S.S. 1953, c.156, s.16; R.S.S. 1965, c.171, s.16.

### Prevention of material deterioration

**17(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 a judge of the district court acting at the judicial centre nearest to 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 local 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 application 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.

(4) The 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.

R.S.S. 1953, c.156, s.17; 1963, c.58, s.3; R.S.S. 1965, c.171, s.17.

#### **Removal of buildings and fencing prohibited**

18(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.

R.S.S. 1953, c.156, s.18; R.S.S. 1965, c.171, s.18.

## **REDEMPTION**

#### **Redemption of land and withdrawal of lien as to land and minerals**

19(1) If the owner of any land against which a tax lien has been registered under this Act or his executors, administrators or assigns, or any other person on his or their behalf but in his or their name only, pays to the treasurer:

- (a) the arrears of taxes;
- (b) the expired portion of any insurance premium paid by the municipality under subsection (2) of section 16;
- (c) the cost of advertising mentioned in section 4;
- (d) the fee mentioned in section 10;
- (e) the amount of any disbursements necessarily made by the municipality, or by a person, including a solicitor, acting on behalf of the municipality, in proceeding to acquire title, exclusive of any amounts payable under clause (f);

(f) the sum, if any, paid or payable to any person including a solicitor for services rendered in proceedings to acquire title, not exceeding \$25 plus \$2 for each person after the first who is required to be served with notice of the application for title; provided that where two or more parcels of land are included in one application for title and one or more but not all of such parcels are redeemed the sum payable under this clause shall be in the same proportion to the sum otherwise payable as the number of parcels redeemed bears to the total number of parcels included in the application; and

(g) the prescribed fee for registration of a withdrawal of the tax lien;

or if the land is redeemed under section 20, the treasurer shall forthwith cause to be forwarded to the registrar a withdrawal of tax lien (form B) as to that land, and pay or provide for payment of the fee mentioned in section 10 and the fee for registration of the withdrawal.

(2) Where the registrar has received a withdrawal of lien forwarded to him pursuant to subsection (1), and the fee mentioned in section 10 and the fee for registration of the withdrawal have been paid to him, or payment of those fees has been provided for by the treasurer, the registrar shall endorse on the certificate of title a memorandum that the lien has been withdrawn.

(3) Where a tax lien has been heretofore or is hereafter filed under this Act and:

(a) the title to the minerals within, upon or under the land affected by the lien has not been severed from the title to the surface of the land; or

(b) in the case of a tax lien heretofore filed, the title to the said minerals has, since the filing of the tax lien, been severed from the title to the surface of the land or is hereafter so severed; or

(c) in the case of a tax lien hereafter filed, the title to the said minerals is so severed after the filing of the tax lien;

the owner of the minerals may, before issue of title to the municipality, pay to the municipality the taxes imposed by or under *The Mineral Taxation Act*, or any former *Mineral Taxation Act*, in respect of such land and minerals and paid by the municipality including any statutory penalties on such taxes and a fee of fifty cents for each parcel, and the treasurer shall thereupon cause to be forwarded to the registrar a withdrawal of the tax lien (form B) as to the title to the minerals and the prescribed fee for registration of the withdrawal, and upon receipt thereof the registrar shall endorse on the certificate of title a memorandum that the lien has been withdrawn as to the title to the minerals.

(4) Where severance of titles has taken or takes place after the filing of a tax lien heretofore or hereafter filed, and the municipality has not paid the taxes due and payable under *The Mineral Taxation Act*, or any former *Mineral Taxation Act*, in respect of the land and minerals, the registrar shall, on presentation of a certificate from the Deputy Minister of Mineral Resources that all such taxes have been paid, and upon payment of the prescribed fee for registration of a withdrawal of the tax lien endorse on the certificate of title to the minerals a memorandum that the lien has been withdrawn.

(5) The treasurer may accept payment in instalments of the arrears of taxes and other sums referred to in subsection (1), but a partial payment shall not affect the right of the municipality to apply for title under section 22.

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

**20(1)** A creditor having an execution in the sheriff's hands affecting land against which a tax lien has been registered may redeem the land under the conditions mentioned in subsection (1) of section 19, and 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) The holder of a registered mechanic's lien against such land may so redeem the land and 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 lienholder 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) The holder of a mortgage or encumbrance against such land may so redeem the land and may add the amount of the redemption money to the sum secured by the mortgage or encumbrance, bearing interest from the date of payment at the same rate as and otherwise subject to all terms and conditions of the mortgage or encumbrance.

R.S.S. 1953, c.156, s.20; R.S.S. 1965, c.171, s.20.

**Redemption of part**

**21(1)** Any portion of a parcel of land in respect of which a tax lien has been registered may be redeemed by payment of a proportionate amount of the arrears of taxes and costs, if the consent of the municipality is first obtained.

(2) The treasurer or any person entitled to redeem such portion may apply to the assessor to apportion the arrears and costs and the assessor shall thereupon proceed to do so, and the provisions of section 11 as to notice, appeal, procedure, the duties and powers of the court of revision and of the municipal officers with respect to the appeal, and the effect of apportionment, shall apply *mutatis mutandis*.

(3) Nothing in this section shall be deemed to authorize redemption if the size of any lot to be redeemed or left unredeemed would be less than the minimum size required under any bylaw in force in the municipality.

R.S.S. 1953, c.156, s.21; R.S.S. 1965, c.171, s.21.

## APPLICATION FOR TITLE

**Application for title failing redemption**

**22(1)** At any time after the expiration of two years from the date of filing the tax lien the municipality may by resolution authorize application 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) An application by a municipality under this Act for transmission of title shall be accepted by the registrar although title to the land is in the name of the municipality.

(3) An application for title shall include only land contained in one certificate of title, except where:

- (a) lands held under different certificates belong to the same registered owner; or
- (b) the ownership of a parcel is composed of undivided interests covered by different certificates:

Provided that an application may include any number of lots or blocks according to the same plan.

R.S.S. 1953, c.156, s.22; R.S.S. 1965, c.171, s.22.

**No time limit for application**

**23** Notwithstanding anything in *The Limitation of Actions Act*, there is no limitation to the time within which an application for title may be made under section 22.

1954, c.88, s.2; R.S.S. 1965, c.171, s.23.

**Certain forfeited rights reinstated**

**24** Where a municipality failed to make a first or final application for title under *The Tax Enforcement Act, 1946*, within the prescribed time or within any extended period granted under section 23 of the said Act or, where an order prohibiting final application for title has been made under subsection (1) of section 24 of the said Act, within the time provided in subsection (4) of the said section 24, the right to make such first or final application is hereby reinstated and this Act shall apply.

R.S.S. 1953, c.156, s.23; R.S.S. 1965, c.171, s.24.

**Postponement of final application for title**

**25** Where the registrar has received a copy of an order made under subsection (1) of section 10 of *The Provincial Mediation Board Act* prohibiting final application for title he shall, when final application for title is made, direct notice thereof to be sent by registered mail to the persons mentioned in section 189 of *The Land Titles Act* and shall not issue certificate of title until thirty days after such notice has been given; provided that this subsection does not apply to the parcels mentioned in subsection (2) of section 26.

R.S.S. 1953, c.156, s.24; 1963, c.58, s.5; R.S.S. 1965, c.171, s.25.

## PROCEEDINGS IN LAND TITLES OFFICE

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

**26(1)** Subject to subsection (2), upon receipt of an application for title as provided in section 22, the registrar shall direct the treasurer to send the notice required by section 189 of *The Land Titles Act*.

(2) Notwithstanding subsection (1), where the application for title:

(a) is in respect of one or more vacant lots in a city, town or village or a hamlet in a rural municipality, each having a value according to the last revised assessment roll of the municipality in which the lots are situated of not more than \$25; and

(b) contains a statement that is an application with respect to which this subsection applies;

the notice required by section 189 of *The Land Titles Act* shall be served only upon the assessed owner and subsections (5), (6), (7), (8), (9) and (10) of this section and sections 7 and 10 of *The Provincial Mediation Board Act* do not apply with respect to the application.

(3) The final application for title in the cases mentioned in subsection (2) shall be accompanied by an affidavit of the treasurer stating in respect of the parcels included in such application:

(a) the value of each lot according to the last revised assessment roll of the municipality;

(b) that the arrears of taxes imposed against such lots have not been paid;

(c) that none of the lots contain buildings;

(d) that the lots are outside the built-up area of the city, town, village or hamlet, as the case may require, or are unfit for building purposes.

(4) Subject to sections 7 and 10 of *The Provincial Mediation Board Act* and the following subsections, 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, upon receipt of written final application for title, issue to the municipality a certificate of title under *The Land Titles Act*, and the 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*.

(5) 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, final application shall not be made until after the said thirtieth day of November.

(6) Subject to subsection (7), upon receipt of the written final application the registrar shall register the application but shall not issue a certificate of title to the municipality until the treasurer has thereafter given or caused to be given to all persons appearing, at the time of the registration of the application, by the records of the land titles office and the last revised assessment roll of the municipality to have an interest in the land written notice that the municipality intends to make a final request for the issue of a certificate of title upon the expiration of thirty days from the date of mailing or delivery of the notice.

(7) The notice mentioned in subsection (6) does not need to be given to a person whose interest in the land will, by virtue of section 27, not be affected by the issue of a certificate of title to the municipality.

(8) The municipality shall not make a final request for the issue of title before the expiration of thirty days after the date of mailing or delivery of the notice given pursuant to subsection (6), and the land may be redeemed at any time before issue of the certificate of title.

(9) Where notice has been given pursuant to subsection (6) and the Provincial Mediation Board, pursuant to *The Provincial Mediation Board Act*, files with the registrar an order prohibiting the continuance of the application and subsequently thereto files with the registrar a consent to the continuance of the application, the municipality shall not make a final request for the issue of title to the municipality until it has thereafter given or caused to be given a further notice to the persons mentioned in subsection (6) that the municipality intends to make a final request for the issue of a certificate of title upon the expiration of thirty days from the date of mailing or delivery of the notice, and in such a case subsection (8) shall apply *mutatis mutandis*.

(10) The notice mentioned in subsection (6) and the further notice mentioned in subsection (9) may be served by mailing it in a registered letter, postage prepaid, addressed to the person to be served, and proof by affidavit of the sending or delivery of the notice shall be filed with the registrar. The affidavit shall exhibit a copy of the notice and the postmaster's receipt for the letter containing the notice if it is served by mailing.

(11) Where the title to minerals within, upon or under a parcel of land has not been severed from the title to the surface of the land the certificate of title to be issued under subsection (4) in respect of a tax lien heretofore or hereafter filed in respect of taxes levied in the year 1945 or any subsequent year shall, unless the tax lien was filed before the first day of May, 1964, and is in respect also of taxes levied in the year 1944 or any previous year and those taxes have not been paid in full, exclude the minerals within, upon or under the land.

(12) Subsection (11) does not apply with respect to:

- (a) the land within any city, town or village; or
- (b) any area of land that has been subdivided into lots or blocks, or as a townsite, and a plan of which has been registered in the land titles office of the land registration district in which it is situated.

R.S.S. 1953, c.156, s.25; 1954, c.39, s.1; 1963, c.58, s.6; R.S.S. 1965, c.171, s.26.

**Certain interests not affected by issue of title**

**27** 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 39 of *The Water Rights Act*;

- (d) caveats registered by or on behalf of the Minister of Highways or Minister of Highways and Transportation or the Minister of Municipal Affairs or the Provincial Treasurer;
- (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 36 of a person in actual occupation of the land.

R.S.S. 1953, c.156, s.26; 1954, c.38, s.3; R.S.S. 1965, c.171, s.27.

**No inquiries necessary by registrar**

**28** 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.

R.S.S. 1953, c.156, s.27; R.S.S. 1965, c.171, s.28.

**Liability to assurance fund**

**29** 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.

R.S.S. 1953, c.156, s.28; R.S.S. 1965, c.171, s.29.

## REMOVAL OF TAX LIEN

**Grounds for removal**

**30(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.

R.S.S. 1958, c.156, s.29; R.S.S. 1965, c.171, s.30.



## DISPOSAL OF LANDS

**Powers of municipality**

**31(1)** The municipality may after obtaining title to the land under 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.

(3) Subject to subsection (2) of section 8 and section 9 of *The Provincial Mediation Board Act*, 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 and, where the lands are in a town, village or rural municipality, by notice posted in the treasurer's office.

(4) No parcel of land shall be sold 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 if that amount is not offered the municipality may effect a private sale of the land for the best price obtainable.

(5) 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 (4).

(6) In the case of either public auction or private sale, the land may be sold on such terms as the council deems proper.

(7) Notwithstanding the foregoing provisions, a municipality may exchange any land acquired by it under this Act for other land within the municipality.

(8) Where a plan has been cancelled in whole or in part and the parcels comprised in the plan or portion were acquired by the municipality under this Act, subsections (2) to (6) 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 land as may be deemed expedient.

(9) Notwithstanding anything 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.

R.S.S. 1953, c.156, s.30; 1963, c.58, s.7; R.S.S.  
1965, c.171, s.31.



**Municipal officials prohibited from purchasing certain lands**

**32(1)** Subject to subsection (3), no councillor, treasurer 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 councillor, treasurer or other official either personally or as agent shall be null and void.

(2) Every councillor, treasurer 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 councillor, treasurer or other official to act in contravention of subsection (1), is guilty of an offence and liable on summary conviction to a fine of not less than \$50 nor more than \$100 for each offence.

(3) Subsection (1) does not apply where a councillor, treasurer or other official of a municipality purchases from the municipality a residential building lot intended as a site for his home.

R.S.S. 1953, c.156, s.31; 1957, c.47, s.1; R.S.S. 1965, c.171, s.32.

**PROCEEDS OF SALE****Distribution**

**33(1)** The proceeds of the sale of land shall be distributed in the following order:

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

R.S.S. 1953, c.156, s.32; R.S.S. 1965, c.171, s.33.

## MISCELLANEOUS

**Removal of taxes from tax roll**

**34** 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.

R.S.S. 1953, c.156, s.33; R.S.S. 1965, c.171, s.34.

**Limitation of action against municipality**

**35** 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 the moneys, and after the expiration of such period of six months without an action having been commenced, the payment made to the municipality shall be deemed to have been a voluntary payment.

R.S.S. 1953, c.156, s.34; R.S.S. 1965, c.171, s.35.

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

**36(1)** Subject to subsection (2), a 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 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.

(2) 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 that 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.

R.S.S. 1953, c.156, s.35; R.S.S. 1965, c.171, s.36.

**Land titles office fees**

**37** 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.

R.S.S. 1953, c.156, s.36; R.S.S. 1965, c.171, s.37.

## TAX ENFORCEMENT

c. 171

## 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 Tax Enforcement Act.*\_\_\_\_\_  
(Description of Lands)

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

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

## FORM B

(Sections 13 and 19)

*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 Tax Enforcement Act*, is hereby withdrawn as to (description of land).

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

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

