

# *The Tax Enforcement Act*

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Chapter T-2 of *The Revised Statutes of Saskatchewan, 1978* (effective February 26, 1979) as amended by the *Statutes of Saskatchewan, 1979-80, c.M-32.01 and 92; 1983, c.11 and 77; 1983-84, c.9 and 63; 1984-85-86, c.16 and 43; 1988-89, c.57; 1992, c.62; 1996, c.C-27.01 and 63; 2000, c.A-5.3 and L-5.1; 2001, c.20 and 33; 2002, c.C-11.1, R-8.2, S-35.02, 12 and 51; 2003, c.18; 2004, c.L-16.1 and 65; 2005, c.M-36.1 and S-35.03; 2006, c.R-22.0001; 2007, c.32; 2010, c.E-9.22; c.E-10.22; c.N-5.2 and c.6; 2013, c.32; 2014, c.19; 2017, c.E-4.01; 2018, c.42; 2019, c.25; and 2020, c.11.*

## **NOTE:**

This consolidation is not official and is subject to House amendments and Law Clerk and Parliamentary Counsel changes to Separate Chapters that may be incorporated up until the publication of the annual bound volume. Amendments have been incorporated for convenience of reference and the official Statutes and Regulations should be consulted for all purposes of interpretation and application of the law. In order to preserve the integrity of the official Statutes and Regulations, errors that may have appeared are reproduced in this consolidation.

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## CHAPTER T-2

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

#### SHORT TITLE

##### Short title

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

#### INTERPRETATION

##### Interpretation

- 2 In this Act:

- (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;
- (b) **Repealed.** 1988-89, c.57, s.3.
- (c) **“clerk”** means the clerk or administrator of a municipality;
- (d) **“head of the council”** means the mayor or reeve of a municipality, as the case may be;
- (d.1) **“land”** means land or any interest in land and includes buildings, parts of buildings, structures and fixtures in, over, under or affixed to land, but does not include machinery permanently affixed to buildings or imbedded in foundations and those foundations;
- (e) **Repealed.** 1988-89, c.57, s.3.
- (f) **Repealed.** 2005, c.M-36.1, s.472.
- (g) **“parcel”** means land that is:
  - (i) a lot or block in a plan of subdivision that has been approved by the Controller of Surveys, or a quarter section or any part of such lot, block or quarter section;
  - (ii) a number of lots, blocks or quarter sections that are assessed in a single assessment;
  - (iii) any subdivided area that is assessed in a single assessment;
- (g.1) **“prescribed”** means prescribed in the regulations;
- (h) **“registrar”** means the Registrar as defined in *The Land Titles Act, 2000*;
- (i) **“taxes”** includes penalties for default in payment;

- (j) “**treasurer**” means treasurer of a municipality and includes:
- (i) the administrator; 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. 1978, c.T-2, s.2; 1983, c.77, s.77; 1988-89, c.57, s.3; 1996, c.63, s.3; 2000, c.L-5.1, s.515; 2002, c.C-11.1, s.412; 2005, c.M-36.1, s.472; 2014, c.19, s.58.

## 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 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) 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 outstanding at the date of submission against each parcel set opposite to the parcel.

(2) The list need not include any parcel with respect to which an interest based on a tax lien has been registered pursuant to section 10 unless the interest has been discharged.

(3) The council of a municipality may, by resolution, direct the treasurer not to include in the list land in respect of which the amount of taxes in arrears does not exceed one half of the immediately preceding year’s tax levy with respect to that land.

(4) **Repealed.** 1988-89, c.57, s.4.

(5) Where a resolution has been passed under subsection (3), 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.

(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.

(7.1) Subject to subsection (7.2), land may be placed on the list and dealt with pursuant to this Act whether or not any buildings, parts of buildings, structures or fixtures located on the land belong to the person having title to the land, where taxes are in arrears with respect to either the land or the buildings, parts of buildings, structures or fixtures.

(7.2) In the case of a municipality other than a rural municipality, subsection (7.1) does not apply if the tax arrears are with respect to a house trailer that is not owned by the owner of the land.

(8) **Repealed.** 1988-89, c.57, s.4.

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

R.S.S. 1978, c.T-2, s.3; 1988-89, c.57, s.4; 1996, c.63, s.4; 2000, c.L-5.1, s.516; 2007, c.32, s.26.

**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 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 an interest, based on the tax lien mentioned in section 10, is submitted to the registrar for registration.

(3) The sum added, for the cost of advertising, to the amount of the arrears charged against a parcel shall not exceed an amount that is equal to a proportionate share of the estimated cost of the publication of the list as required pursuant to subsection (1).

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

R.S.S. 1978, c.T-2, s.4; 1984-85-86, c.43, s.3;  
1988-89, c.57, s.5; 1996, c.63, s.5; 2000, c.L-5.1,  
s.517.

**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 an interest based on a tax lien in the Land Titles Registry in accordance with section 10.

R.S.S. 1978, c.T-2, s.5; 2000, c.L-5.1, s.518.

**Posting and inspection of list**

6 One copy 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.

R.S.S. 1978, c.T-2, s.6.

**7 Repealed.** 1988-89, c.57, s.6.

**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. 1978, c.T-2, 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. 1978, c.T-2, s.9.

## TAX LIEN

**Registration of tax lien**

**10(1)** After the 60-day period mentioned in section 5 has expired and not later than the thirty-first day of January next following, the treasurer shall apply to the registrar to register an interest based on a tax lien against the title to every parcel of land:

- (a) included in the list published pursuant to section 4; and
  - (b) against which the taxes are in arrears at the time of the application to the registrar.
- (2) On an application pursuant to subsection (1), the treasurer shall attach the tax lien, in the prescribed form.
- (3) An interest based on a tax lien may be registered in the Land Titles Registry pursuant to this section notwithstanding any distress that may be on the land.
- (4) The fees paid by a municipality for registration of an interest pursuant to this section are to be added to the amount of the arrears of taxes.
- (5) An interest registered in accordance with this section, whether registered before or after the coming into force of this section, is deemed to apply to all arrears of taxes with respect to the parcel of land whether or not those arrears are with respect to taxes that were levied before or after the registration of the interest.

2000, c.L-5.1, s.519; 2002, c.51, s.26.

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

**11(1)** When land upon which arrears of taxes are outstanding is subdivided before an interest based on a tax lien is registered, the assessor may, before registration of the interest, 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 or board of revision, as the case may be, whose decision shall be final.
- (5) The proceedings upon appeal, and the duties and powers of the court of revision or board of revision, as the case may be, 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 or board of revision, as the case may be, shall for all purposes be deemed to be the arrears respectively due in respect of the parcels of land affected.

R.S.S. 1978, c.T-2, s.11; 1988-89, c.57, s.8; 2000, c.L-5.1, s.520.

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**Duration of lien**

**12** Subject to section 30, after an interest based on a tax lien has been registered in the Land Titles Registry it may only be discharged:

- (a) by the treasurer;
- (b) pursuant to section 19; or
- (c) when title is issued to the municipality in accordance with section 26.1.

2000, c.L-5.1, s.521.

**Discharge of lien improperly registered**

**13** If, through an error, mistake or misdescription or from any other cause, an interest based on a tax lien has been improperly registered in the Land Titles Registry, the treasurer shall, on resolution of the council, apply to the registrar, in the prescribed form, to discharge the registration.

2000, c.L-5.1, s.521.

**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 an interest based on a 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. 1978, c.T-2, s.14; 2000, c.L-5.1, s.522.

## ANCILLARY METHOD OF RECOVERY

**Powers of municipality**

**15** Notwithstanding that an interest based on a tax 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. 1978, c.T-2, s.15; 2000, c.L-5.1, s.523.

## PROTECTION OF LAND AND IMPROVEMENTS

**Powers of municipality**

**16(1)** After an interest based on a tax lien has been registered in the Land Titles Registry, 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 an interest based on a tax lien has been registered may be insured by the municipality against loss or damage to the property by fire, windstorm or any other peril that the council of the municipality may consider appropriate, to the amount of all taxes outstanding and costs incurred in proceedings to acquire title.

R.S.S. 1978, c.T-2, s.16; 1988-89, c.57, s.11; 2000, c.L-5.1, s.524.

**Prevention of material deterioration**

17(1) After a municipality has registered an interest based on a tax lien, the municipality may apply to a judge of the Court of Queen's Bench sitting at the judicial centre nearest to which the property is situated for an order mentioned in subsection (1.2) where:

- (a) the buildings on the parcel of land against which the municipality has registered the interest are materially deteriorating in value or are likely to deteriorate in value unless preventative measures are taken; and
- (b) either:
  - (i) the owner has abandoned the property; or
  - (ii) the property is unoccupied and the municipality has requested that the owner prevent deterioration or further deterioration of the buildings, as the case may be, within a designated reasonable period, and the owner has failed to do so.

(1.1) An application pursuant to subsection (1) must be supported by an affidavit or declaration of the clerk or treasurer of the municipality respecting the matters mentioned in clauses (1)(a) and (b).

(1.2) An on application pursuant to this section, the judge may make an order:

- (a) authorizing the municipality to enter on the land and into the buildings at any time during a specified period for the purpose of preventing deterioration or further deterioration of the buildings, as the case may be; or
- (b) abridging the period that pursuant to this Act must elapse between:
  - (i) the date the interest based on the tax lien is registered; and
  - (ii) the issuance of title in the name of the municipality.

(1.3) If an abridgement order is made pursuant to clause (1.2)(b), the clerk or the treasurer shall register an interest based on the order in the Land Titles Registry, attaching a copy of the order duly certified by the local registrar 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 Registry 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.

**Removal of buildings and fencing prohibited**

18(1) The buildings and fencing, if any, upon a parcel of land for which title has issued and against which an interest based on a tax lien has been registered shall be held to be improvements thereon and shall not be removed in whole or in part without the consent of the municipality.

(2) Any such building or fencing or part thereof 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 or part thereof 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 any person who removes or destroys a building or fencing or any part thereof the expense necessarily incurred in seizing, restoring and repairing it.

R.S.S. 1978, c.T-2, s.18; 1988-89, c.57, s.12;  
2000, c.L-5.1, s.526.

**REDEMPTION****Redemption of land and discharge of tax lien as to land and minerals**

19(1) The treasurer shall apply to the registrar, in the form required by the registrar, to discharge the registration of an interest based on a tax lien:

(a) if the registered owner of the title against which the municipality registered the interest pursuant to this Act, or if the registered owner's executors, administrators or assigns or any other person on the registered owner's behalf, pays to the treasurer:

- (i) the arrears of taxes;
- (ii) the expired portion of any insurance premium paid by the municipality pursuant to subsection 16(2);
- (iii) the cost of advertising mentioned in section 4;
- (iv) the required fee to register the interest;
- (v) 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 pursuant to subclause (vi);
- (vi) subject to any prescribed maximum amounts or the appropriate maximum amount set out in a schedule of prescribed maximum amounts, all legal and administrative costs incurred by the municipality in acting pursuant to this Act with respect to the land, including a reasonable amount to reflect time expended and costs incurred by persons who are employees or officers of the municipality and who are acting in a legal or administrative capacity;

- (vii) the required fee to discharge the interest; and
  - (viii) subject to any prescribed maximum amounts, any other costs incurred by the municipality in acting pursuant to this Act with respect to the land, including the costs of:
    - (A) repair, including repair to buildings, parts of buildings, structures and fixtures;
    - (B) maintenance;
    - (C) cleaning, including the cleaning of environmental contamination; and
    - (D) the fee paid by the municipality pursuant to subsection 7.1(2) of *The Provincial Mediation Board Act*; or
  - (b) if the land is redeemed pursuant to section 20.
- (2) On application, the Provincial Mediation Board may permit a prescribed maximum amount of costs mentioned in subclause (1)(a)(vi) or (viii) to be exceeded if, in the Provincial Mediation Board's opinion, it is appropriate to do so in the circumstances.
- (3) The costs and expenses provided for in subclauses (1)(a)(ii) to (viii) are to be recorded separately on the tax roll of the municipality, and all payments made with respect to the land are to be first applied toward the payment of those costs and expenses.
- (4) Where severance of title has taken or takes place after the registration of an interest based on a tax lien in the Land Titles Registry and where the municipality has not paid the taxes due and payable pursuant to *The Mineral Taxation Act, 1983* or any former *Mineral Taxation Act* with respect to the land and minerals, the treasurer shall, on receipt of a certificate from the Deputy Minister of Energy and Mines that all the taxes have been paid, apply to the registrar, in the form required by the registrar, to discharge the registration of the interest.
- (5) The treasurer may accept payment in instalments of the arrears of taxes and other sums mentioned in subsection (1), but a partial payment does not affect the right of the municipality to apply for title pursuant to section 22.

2000, c.L-5.1, s.527; 2001, c.20, s.40.

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

**20(0.1)** In this section, “**enforcement charge**” means an enforcement charge as defined in *The Enforcement of Money Judgments Act*.

- (1) A creditor who has an enforcement charge affecting title to a parcel of land against which an interest based on a tax lien has been registered may redeem the land under the conditions mentioned in subsection 19(1), and may file the receipt for the redemption money with the sheriff, who shall add the amount of the redemption money to the sum remaining unpaid on the judgment.
- (2) The amount so added shall bear legal interest from the date of redemption.

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(3) The holder of an interest based on a lien registered pursuant to *The Builders' Lien Act* against the land described in subsection (1) may redeem the land.

(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.

(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. 1978, c.T-2, s.20; 1988-89, c.57, s.14;  
2000, c.L-5.1, s.528; 2010, c.E-9.22, s.242.

**Redemption of part**

**21(1)** If the consent of the municipality is first obtained, any portion of a parcel of land for which title has issued and with respect to which an interest based on a tax lien has been registered may be redeemed by payment of a proportionate amount of the arrears of taxes and costs.

(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 or board of revision, as the case may be, 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 parcel 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. 1978, c.T-2, s.21; 1988-89, c.57, s.15;  
2000, c.L-5.1, s.529.

**Proceedings for title**

**22(1)** At any time after the expiration of six months from the date on which the municipality's interest based on a tax lien was registered in the Land Titles Registry, the municipality may, by resolution, authorize proceedings to request title to any parcel included in the list with respect to which the arrears of taxes have not been paid and the interest based on the tax lien has not been discharged.

(1.1) The Provincial Mediation Board may, on the request of a municipality, reduce the six-month period mentioned in subsection (1) if it is satisfied that to do so is desirable because of:

- (a) a reasonable expectation that buildings that are part of the parcel will deteriorate if action is not taken;
- (b) the low value of the parcel;
- (c) the high cost of maintaining, repairing and cleaning the parcel, including the cost of cleaning environmental contamination, relative to the value of the parcel;

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- (d) the abandonment of the parcel by the owner; or
  - (e) the high amount of arrears of taxes owing with respect to the parcel, relative to the value of the parcel.
- (2) A request for title pursuant to section 26 or 26.1 is deemed to be and is to be dealt with by the registrar as an application, as the case may be:
- (a) for first title pursuant to *The Land Titles Act, 2000*; or
  - (b) for a transfer of title pursuant to *The Land Titles Act, 2000*;

an application to bring land under *The Land Titles Act* or for a transmission under that Act, as the case may be.

- (3) Notwithstanding *The Limitations Act*, there is no limitation to the time within which a request for title may be made under sections 26 or 26.1.

1988-89, c.57, s.16; 1996, c.63, s.9; 2000, c.L-5.1, s.530; 2004, c.L-16.1, s.82.

**Six months' notice**

**23(1)** After the municipality authorizes proceedings for title to any parcel pursuant to subsection 22(1), the treasurer shall requisition from the registrar, for the purposes of title acquisition, a search of the title.

(2) Subject to subsection (3), as soon as practicable after receipt of the results of the search requested pursuant to subsection (1), the treasurer shall cause to be served all persons who appear by:

- (a) the information received pursuant to subsection (1); and
- (b) the last revised assessment roll of the municipality;

to have an interest in the land a notice in the prescribed form requiring them, within a period of six months from the date of the service of the notice on them, to contest the claim of the municipality or to redeem the land.

(3) The treasurer is not required to serve the notice mentioned in subsection (2) on:

- (a) the municipality; or
- (b) a person whose interest in the land will not, by virtue of section 27, be affected by the issue of title to the municipality.

(4) A certificate in the prescribed form under the seal of the municipality and signed by the secretary, treasurer or assessor disclosing:

- (a) the name and address of the assessed owner of the parcel for which the request for title is intended to be made; and
- (b) the assessed value of the land according to the last revised assessment roll of the municipality;

as of the date of the resolution passed pursuant to subsection 22(1), is admissible in evidence as prima facie proof of the statements contained in the certificate without proof of the signature of the person purporting to sign the certificate.

(5) The notice mentioned in subsection (2) may be served on any person required by this section to be served by sending to him a true copy of the notice by registered mail, postage prepaid, in an envelope addressed to him at his address as shown by:

- (a) the information received pursuant to subsection (1); and
- (b) the last revised assessment roll of the municipality.

(6) Service pursuant to subsection (5) is deemed to be sufficient if a receipt from the postmaster for the envelope containing the copy is annexed to a declaration of service in the prescribed form, and the notice is deemed to have been served on the day of the date of the receipt from the postmaster for the envelope.

(7) **Repealed.** 1996, c.63, s.10.

(8) **Repealed.** 1996, c.63, s.10.

(9) **Repealed.** 1996, c.63, s.10.

(10) If the address of a person to be served as shown in the assessment roll is different from the address as shown in the records of the Land Titles Registry, the treasurer may cause the notice mentioned in subsection (2) to be served on the person at each of those addresses.

(11) **Repealed.** 1996, c.63, s.10.

(12) If the address of a person to be served is, in the opinion of the treasurer, an address that will be insufficient for the purpose of mailing to that person the notice mentioned in subsection (2), the treasurer may, in addition, if aware of the mailing address of the person, send the notice to the person at that mailing address.

(13) Where notices mentioned in subsection (2) are served by registered mail pursuant to this section, the treasurer shall not enclose more than one notice in any one envelope.

(14) Notwithstanding subsections (1) to (6), the treasurer may effect service of a notice mentioned in subsection (2) by personal service which service shall be proven by affidavit in the prescribed form.

(15) The period of six months mentioned in subsection (2) is deemed to have expired on the expiration of six months after the latest of the dates on which the persons required to be served with the notice were respectively served.

(16) If the whereabouts of the registered owner are unknown after all reasonable efforts have been made to ascertain his address, the treasurer shall cause the notice mentioned in subsection (2) to be published once a week for two consecutive weeks in a newspaper published in Saskatchewan and circulating in the area in which the land described in the notice is situated, and that publication is deemed to be sufficient service of the notice on the owner.

**30 days' notice**

24(1) Subject to sections 7 and 10 of *The Provincial Mediation Board Act*, after the expiration of six months after the date of service of the last person according to subsection 23(15), if the land is not redeemed, the treasurer shall requisition from the registrar, for the purposes of title acquisition, a search of the title for the parcel.

(2) As soon as practicable after receipt of the results of the search requested pursuant to subsection (1) the treasurer shall cause to be served on all persons who appear by:

- (a) the information received pursuant to subsection (1); and
- (b) the last revised assessment roll of the municipality;

to have an interest in the land, a final notice, in the prescribed form, that the municipality intends to make a request for the issue of title on the expiration of 30 days from the date of mailing or delivery of the notice.

(3) The treasurer is not required to serve the notice mentioned in subsection (2) on:

- (a) the municipality; or
- (b) a person whose interest in the land will, by virtue of section 27, not be affected by the issue of title to the municipality.

(4) Where a receipt from the postmaster for the envelope containing the copy is annexed to a declaration of service in the prescribed form, service pursuant to subsection (2) is deemed to be sufficient and the notice is deemed to have been served on the day of the date of the receipt from the postmaster for the envelope.

(5) If the address of a person to be served as shown in the assessment roll is different from the address as shown in the records of the Land Titles Registry, the treasurer may cause the notice mentioned in subsection (2) to be served on the person at each of those addresses.

(6) If service is effected by serving the person at the address shown on the assessment roll and at the address shown in the records of the Land Titles Registry pursuant to subsection (5), service on a person to be served is deemed to be sufficient for the purposes of this Act if the requirements of subsection (4) are met with respect to at least one of the addresses on which a notice was served.

(7) If the address of a person to be served is, in the opinion of the treasurer, an address that will be insufficient for the purpose of mailing to that person the notice mentioned in subsection (2), the treasurer may, in addition, if aware of the mailing address of the person, send the notice to the person at that mailing address.

(8) Notwithstanding subsections (1) to (7), the treasurer may effect service of a notice mentioned in subsection (2) by personal service which service shall be proven by affidavit in the prescribed form.

(9) The period of 30 days mentioned in subsection (2) is deemed to have expired on the expiration of 30 days after the latest of the dates on which the persons required to be served with the notice were respectively served.

(10) Where service was made pursuant to subsection 23(16) of the notice mentioned in that section, the municipality is not required to effect service of the 30 days notice by publication but service of the 30 days notice as provided in this section is sufficient service of the 30 days notice.

1988-89, c.57, s.16; 1996, c.63, s.11; 2000, c.L-5.1, s.532.

**Service on certain persons**

**25(1)** Notwithstanding any other provision of this Act, where:

- (a) a person to whom a notice or other document is required by this Act to be served is dead; and
- (b) the person described in clause (a) has no legal representative;

the notice or document may be served on the public guardian and trustee.

(2) Where a notice or document is served pursuant to subsection (1) on the public guardian and trustee, it shall be accompanied by a fee of \$5.

(3) Notwithstanding subsection (1), a judge of the Court of Queen's Bench, on application, may direct that a notice or document be served on the spouse or any named member of the family of the deceased person.

(4) Where a corporation is struck off the register and is dissolved, a notice or document that is required by this Act to be served on the corporation may be served on any person who appears by the register to have been, at the time of the dissolution, an officer or director of the corporation.

(5) If a notice is received by the Registrar of Titles pursuant to section 57 of *The Adult Guardianship and Co-decision-making Act* or section 35 of *The Public Guardian and Trustee Act* in relation to a person required to be served by this Act, service shall be made on the property decision-maker or on the public guardian and trustee, as the case may be.

1988-89, c.57, s.16; 1992, c.62, s.32; 1996, c.63, s.12; 2000, c.A-5.3, s.85; 2001, c.33, s.23; 2004, c.65, s.33; 2018, c.42, s.65; 2020, c.11, s.26.

**Where value not more than the prescribed amount**

**26(1)** Notwithstanding section 23, where the proceedings are with respect to a parcel that has a value, according to the last revised assessment roll of the municipality in effect as of the date of resolution passed pursuant to subsection 22(1), of not more than the prescribed amount:

- (a) **Repealed.** 2000, c.L-5.1, s.533.
- (b) service mentioned in subsection 23(2) is only required to be made on the assessed owner.

(2) If, after the expiration of six months from the date of service of the assessed owner required to be served by or on behalf of the municipality, the land is not redeemed, the municipality may apply to the registrar, in the prescribed form, for registration of a transfer of title.

- (3) The request in the prescribed form shall contain an affidavit by the treasurer, with respect to the parcel which is the subject matter of the request, stating:
- (a) the value of the land according to the revised assessment roll of the municipality in effect as of the date of the resolution passed pursuant to subsection 22(1);
  - (b) the value of the land as of the date of the request;
  - (c) that the arrears of taxes imposed against that parcel have not been paid and that no payment of taxes has been made on that parcel in the two years immediately preceding the service of the notice mentioned in subsection (1); and
  - (d) that no person is residing on the parcel.
- (4) Subsections 26.1(2), (3), (4), (7), (8) and (9) apply to an application for registration of a transfer of title submitted pursuant to this section.
- (5) Section 24 does not apply to proceedings pursuant to this section.

1988-89, c.57, s.16; 1996, c.63, s.13; 2000,  
c.L-5.1, s.533; 2002, c.12, s.3.

**Where value greater than the prescribed amount**

- 26.1(1)** If the land has not been redeemed after the expiration of 30 days from the date of service of the persons required to be served pursuant to subsection 24(2), the municipality may apply to the registrar for registration of a transfer of title.
- (2) The registrar shall accept an application pursuant to this section notwithstanding that title to the land is in the name of the municipality.
- (3) Subject to subsection (4), an application pursuant to this section must include only parcels of land contained in one title, except where:
- (a) parcels of land held under different titles belong to the same registered owner; or
  - (b) the ownership of a parcel of land is composed of undivided interests covered by different titles.
- (4) An application pursuant to this section may include any number of parcels according to the same plan of survey approved by the Controller of Surveys.
- (5) No application pursuant to this section may be made unless the consent of the Provincial Mediation Board is obtained.
- (6) Where the Provincial Mediation Board notifies the registrar that the Board has issued an order prohibiting the registration of a transfer of title, the registrar shall not accept an application pursuant to this section unless the Provincial Mediation Board subsequently notifies the registrar of the Board's consent.
- (7) On receipt of an application pursuant to this section, the registrar shall issue title to the municipality pursuant to *The Land Titles Act, 2000*, and the title is in every respect of the same force and validity and has the same effect as any other title issued pursuant to *The Land Titles Act, 2000*.

(8) Where title is issued pursuant to subsection (7), all prior interests are extinguished, subject to:

- (a) section 27; and
- (b) any interest of the Crown entitled to priority, whether acquired, registered against the title in the Land Titles Registry, or filed in the Abstract Directory established pursuant to *The Land Titles Act, 2000*, before or after registration of the municipality's interest based on a tax lien.

(9) The municipality is not entitled to become the registered owner of mineral commodities within a mineral parcel pursuant to this section, except where:

- (a) the land is within any city, town or village;
- (b) the land has been subdivided into lots or blocks, or as a townsite, and a plan of survey has been approved by the Controller of Surveys; or
- (c) the request for title is with respect to an interest based on a tax lien registered before May 1, 1964, and the municipality certifies that the lien included taxes owing prior to January 1, 1945.

2000, c.L-5.1, s.534.

#### Notice

**26.2(1)** Notwithstanding any other provision of this Act, where, pursuant to sections 23 to 26.1, notice may be given to any person by registered mail, the notice may be sent to the most recent address of the person to be given notice, and:

- (a) where the records available to the treasurer show the person as having more than one address, the notice may be mailed to the address that is, in the treasurer's opinion, the most current address;
- (b) where the address for service of any person to be served is the address of a law firm, the notice may be mailed to a firm that is, to the knowledge of the treasurer, the successor in practice to that firm; and
- (c) if the same person is to be given notice with respect to more than one parcel, and the identity of the person is established by a record that is, in the opinion of the treasurer, reliable, it is sufficient to mail only one notice with respect to all the parcels.

(2) Where a person establishes that a notice that was mailed pursuant to the authority of this section was mailed to an incorrect address, a time period that, pursuant to sections 23 to 26.1, commences when the notice is served commences with respect to that person:

- (a) in the case of personal service, on the date that he or she actually receives notice; or
- (b) in the case of service by registered mail, on the day of the date of the receipt from the postmaster indicating delivery of the envelope at the correct address.

1996, c.63, s.15.

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

**27(1)** Subject to subsection (2), after title has issued to the municipality, no person except the municipality or those claiming through or under the municipality has any estate or interest in or claim to the whole or any part of the parcel of land for which the title has issued where that person's estate, interest or claim accrued or commenced to accrue before the title was issued.

(2) The parcel of land for which title has issued to the municipality remains subject to the following interests where the interest arose before the title was issued to the municipality:

- (a) existing registered interests based on easements and party wall agreements;
- (b) conservation easements within the meaning of *The Conservation Easements Act*;
- (b.1) Crown conservation easements within the meaning of *The Conservation Easements Act*;
- (c) rights acquired pursuant to *The Public Utilities Easements Act*;
- (d) registered interests based on rights of way or other easements issued or acquired pursuant to *The Irrigation Districts Act*, *The Water Rights Act* or , *The Environmental Management and Protection Act, 2010*, *The Water Security Agency Act*, or *The Water Corporation Act* as that Act existed before the coming into force of *The Saskatchewan Watershed Authority Act*;
- (e) interests registered by or on behalf of the Minister of Highways and Transportation, the Minister of Municipal Affairs, Culture and Housing or the Minister of Finance;
- (f) interests registered on behalf of a municipality;
- (g) the rights pursuant to section 36 of a person in actual occupation of the land.

2000, c.L-5.1, s.535; 2002, c.S-35.02, s.149; 2005, c.35.03, s.115; 2010, c.6, s.20; 2010, c.E-10.22, s.105; 2013, c.32, s.8.

**No inquiries necessary**

**28** The registrar is not required to:

- (a) determine or inquire into the sufficiency of the services required by this Act; or
- (b) ascertain or inquire into:
  - (i) the regularity of any aspect of the tax enforcement proceedings or of any proceedings having relation to the assessment of the land; or
  - (ii) any aspect of the acquisition of title pursuant to this Act.

1988-89, c.57, s.17.

## TAX ENFORCEMENT

c. T-2

**Registrar not liable**

**29** The registrar is not liable for any losses or damage sustained on account of any error made by a municipality in the acquisition of title pursuant to this Act.

1988-89, c.57, s.17.

## REMOVAL OF TAX LIEN

**Grounds for removal of tax lien**

**30(1)** Notwithstanding any defect in the assessment, levy or other proceedings, the registration of an interest based on a tax lien may not be discharged except where:

- (a) the taxes for the year or years with respect to which the interest was registered had been paid; or
- (b) the parcel of land was not liable to taxation for the year or years with respect to which the interest was registered.

(2) All actions or other proceedings to discharge the registration of an interest based on a tax lien must be brought or taken against the municipality, but no action or proceeding may be brought or taken after the issuance of title to the municipality.

(3) After the issuance of title to the municipality, the former owner or his or her assigns have no claim for damages against the municipality.

2000, c.L-5.1, s.536.

## DISPOSAL OF LANDS

**Powers of municipality**

**31(1)** The municipality shall, within one year from the date of obtaining title to the land under this Act, offer it for sale, and, if sold, 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.

(1.1) If the land is not sold within the one-year period mentioned in subsection (1), the municipality is no longer bound by a condition precedent imposed by the Provincial Mediation Board pursuant to clause 8(1)(b) of *The Provincial Mediation Board Act*.

(2) None of the provisions of *The Cities Act*, *The Northern Municipalities Act, 2010* or *The Municipalities Act* respecting the sale of lands by municipalities shall apply to lands so acquired.

(3) Subject to subsection 8(2) and section 9 of *The Provincial Mediation Board Act*, the lands are to be offered for sale, either by public auction or by tender by sealed bid, after notice has been given:

- (a) by at least one advertisement, published in a newspaper published in or near the municipality in which the lands are located, at least three weeks in advance of the date of the auction or final date for receiving tenders;

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## TAX ENFORCEMENT

- (b) if the lands are located outside of a city, by posting the notice in the treasurer's office; and
- (c) by sending a notice by ordinary mail, at least three weeks in advance of the date of the auction or final date for receiving tenders to:
- (i) the Government of Saskatchewan; and
  - (ii) the board of education of a separate school division in which the lands are located in whole or in part that has passed a bylaw pursuant to section 7 of *The Education Property Tax Act*.
- (4) The council of a municipality may reject any bid that is not sufficient to cover the amount of all outstanding arrears of taxes, penalties and costs, and where it does so, may sell the land by private sale at the best price available.
- (5) The council of a municipality may accept the highest bid offered for the lands, even if that bid is not sufficient to cover the amount of all outstanding arrears of taxes, penalties and costs.
- (5.1) Prior to the sale of the lands, the municipality may lease or use them as the council sees fit and distribute the proceeds as provided for in subsection 33(1).
- (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 subsections (1) to (6), a municipality may retain the title to land acquired pursuant to this Act so that the land becomes part of the municipal land holdings by paying the amount of all outstanding taxes and other liabilities on the land according to the priorities set out in subsection 33(1).
- (7.01) The municipality may, by agreement with the Government of Saskatchewan, set a new value for the lands, for the purposes of both the municipality and the Government of Saskatchewan.
- (7.02) In the case of a board of education of a separate school division in which lands are wholly or partially located that has passed a bylaw pursuant to section 7 of *The Education Property Tax Act*, the municipality may, by agreement with the board of education of the separate school division, set a new value for lands for the purposes of both the municipality and the separate school division.
- (7.1) Where a municipality retains title to land pursuant to subsection (7), a person who had any legal or equitable interest in the land on the day before the municipality acquired the land may, in addition to any rights that person has under section 8 of *The Provincial Mediation Board Act*, apply, prior to the municipality retaining title to the land in accordance with subsection (7), to a judge of the Court of Queen's Bench for an order directing a judicial sale of the land and, on receipt of the application, the judge may grant the order.
- (8) **Repealed.** 2000, c.L-5.1, s.537.
- (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. 1978, c.T-2, s.31; 1988-89, c.57, s.18;  
 1996, c.63, s.17; 2000, c.L-5.1, s.537; 2002,  
 c.C-11.1, s.412; 2003, c.18, s.73; 2005, c.M-36.1,  
 s.472; 2010, c.N-5.2, s.449; 2017, E-4.01, s.30;  
 2018, c.42, s.65.

**Municipal officials prohibited from purchasing certain lands**

**32(1)** Subject to subsections (3) to (6), no councillor, treasurer or other official of a municipality shall at a sale conducted by the municipality, other than a sale by public auction, 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) or subsections (4) to (6), is guilty of an offence and liable on summary conviction to a fine of not more than \$1,000 for each offence.

(3) Subsections (1) and (4) to (6) do not apply where a councillor, treasurer or other official of a municipality purchases from the municipality a residential building parcel intended as a site for his home.

(4) Notwithstanding subsection (1), but subject to subsections (3), (5) and (6), a councillor, treasurer or other official of a municipality may purchase, either on his own behalf or as agent, a parcel acquired pursuant to this Act by way of private tender.

(5) Where a councillor, treasurer or other official proposes to purchase a parcel pursuant to subsection (4), all bids that are tendered shall be submitted to the auditor of the municipality and no person other than the auditor shall be entitled to open and inspect the tendered bids.

(6) Any sale of a parcel acquired pursuant to this Act to a councillor, treasurer or other official of a municipality that does not comply with subsection (5) is null and void.

R.S.S. 1978, c.T-2, s.32; 1988-89, c.57, s.19.

**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, including any costs and expenses mentioned in subsection 19(1);
- (c) in the discharge, or where necessary the prorated discharge, of all taxes including penalties due in respect of the land;
- (d) in the discharge, or where necessary the prorated discharge, of all municipal liens and charges upon the land;

(d.1) where an undertaking has been required pursuant to clause 8(1)(b) of *The Provincial Mediation Board Act*, and that undertaking has not ceased to be binding pursuant to subsection 31(1.1), in the discharge, or where necessary the prorated discharge, of all taxes, including penalties due and municipal liens and charges, on other lands whose owners are identical to the former owners of the land;

(e) in the discharge, or where necessary the prorated discharge, of moneys due to the Crown in right of the province and charged against the land;

and where no undertaking has been required pursuant to clause 8(1)(b) of *The Provincial Mediation Board Act*, or where that undertaking has ceased to be binding pursuant to subsection 31(1), 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 division, rural telephone company, Saskatchewan Municipal Hail Insurance Association and Minister of Finance the respective portions of the taxes levied on their behalf and so cancelled.

R.S.S. 1978, c.T-2, s.33; 1973-74, c.110, s.4; 1988-89, c.57, s.20; 1996, c.63, s.18; 2002, c.R-8.2, s.96; 2019, c.25, s.33.

## MISCELLANEOUS

### Removal of taxes from tax roll

**34(1)** After the issue 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.

(2) After the issuance of title to the municipality, the council of the municipality may, by resolution, abate or cancel the taxes that would otherwise be payable with respect to the land from the date of issuance of the title to the end of the year.

R.S.S. 1978, c.T-2, s.34; 1996, c.63, s.19; 2000, c.L-5.1, s.538.

### Limitation of action against municipality

**35** Notwithstanding *The Limitations Act*, 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. 1978, c.T-2, s.35; 2004, c.L-16.1, s.82.

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

**36(1)** Subject to subsection (2), a person in occupation of land when title thereto issues under this Act shall be deemed to be tenant to the municipality named in the title, and *The Landlord and Tenant Act* or *The Residential Tenancies Act, 2006*, as the case may be, 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. 1978, c.T-2, s.36; 1988-89, c.57, s.21;  
2000, c.L-5.1, s.539; 2006, c.R-22.0001, s.102.

**37 Repealed.** 2000, c.L-5.1, s.540.

**Regulations**

**37.1** The Lieutenant Governor in Council may make regulations:

- (a) defining, enlarging or restricting the meaning of any word or expression used in this Act but not defined in this Act;
- (b) prescribing a property value for the purposes of subsection 26(1);
- (c) prescribing any forms required for the purposes of this Act;
- (d) prescribing any matter or thing required or authorized by this Act to be prescribed in the regulations;
- (e) respecting any other matter or thing that the Lieutenant Governor in Council considers necessary to carry out the intent of this Act.

2002, c.12, s.4.

**Schedule**

**Repealed.** 1996, c.63, s.20.

