

The Arrears of Taxes Act

being

Chapter 21 of *The Revised Statutes of Saskatchewan, 1915*
(Assented to June 24, 1915).

FOR HISTORICAL REFERENCE ONLY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 21

An Act to provide for the Collection of Arrears of Taxes

Short title

1 This Act may be cited as "*The Arrears of Taxes Act.*"

1915, c.21, s.1.

Interpretation

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

1. "**Municipality**" means a locality the inhabitants of which are incorporated as a city, town, village or rural municipality; and "municipal" has a corresponding meaning;
2. "**Clerk**" means clerk of a municipality, and includes secretary treasurer;
3. "**Treasurer**" means treasurer of a municipality, and includes secretary treasurer;
4. "**Arrears of taxes**" includes penalties for default in payment;
5. "**Purchaser**" or "**tax purchaser**" means a person who purchases at a tax sale, and includes a municipality and the assignee of such person, or municipality;
6. "**Registrar**" means the registrar of titles for the land registration district in which the municipality lies;
7. "**Lot**" means a lot or part of a lot or block or part of a block;
8. "**Parcel**" means an acre or part of an acre or a number of acres.

1915, c.21, s.2.

LIST OF LANDS TO BE SOLD

Preparation for sale of lands for taxes in arrear

3 Whenever the whole or any portion of any tax 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, such land shall be liable to be sold for arrears of taxes unpaid thereon up to the time of the making up of the list for sale, and the costs of advertising; and the treasurer or collector, as the case may be, shall submit annually to the mayor, overseer or reeve a list, in duplicate, of all lands within the municipality so liable to be sold, with the amount of arrears against each lot, or parcel set opposite to same.

(2) The mayor, overseer or reeve shall authenticate each of such lists by affixing thereto the seal of the corporation and his signature, and one of such lists shall be deposited with the clerk, and the other shall be given to the treasurer, with a warrant thereto annexed under the hand of the mayor, overseer or reeve and the seal of the municipality, commanding him to levy upon the lands for the arrears due thereon with costs, which warrant may be in the following form:

City (*Town, Village or Rural Municipality*) of _____

To the (*Secretary*) Treasurer of _____

You are hereby commended to levy upon the lands mentioned in the list hereunto annexed for the arrears of taxes due thereon with costs, as therein set forth, and for so doing this shall be your sufficient warrant and authority.

Dated at _____ the _____ day of _____ 19 _____ .

.....
Mayor (or Overseer or Reeve).

1915, c.21, s.3.

Lands in list to be advertised and sold

4 The treasurer shall forthwith after the receipt by him of the list, as provided by the last preceding section, proceed to advertise and sell all the lands included in such list.

1915, c.21, s.4.

Not necessary to inquire whether there is distress

5 It shall not be the duty of the treasurer to make inquiry before effecting a sale of lands for arrears of taxes, to ascertain whether or not there is any distress upon the land, nor shall he be bound to inquire into or form any opinion of the value of the land.

1915, c.21, s.5.

Lands to be advertised

6 The treasurer shall prepare a copy of the said list, and shall include therein, in a separate column, a statement of the proportion of costs chargeable on each lot or parcel for advertising, and shall cause such list to be published in one issue of *The Saskatchewan Gazette*.

Cost of advertising

(2) Such advertisement shall be published in *The Saskatchewan Gazette* not more than sixty days and not less than thirty days next preceding the day of sale. The charge for advertising shall not exceed twenty-five cents per parcel.

(3) The list shall not include any lands the title of which is vested in the Crown.

1915, c.21, s.6.

Time and place of sale to be mentioned in advertisement

7 The advertisement shall contain a notification that, unless the arrears of taxes and costs be sooner paid, the treasurer will proceed to sell the lands for taxes at the time and place named in the advertisement.

1915, c.21, s.7.

Contents and form of notice

8 Every such notice shall specify the place, day and hour at which such sale will commence, and each lot or parcel of land, which shall be designated therein by a reasonable description or by stating the number of the registered instrument from which a description can be adduced or obtained, and the using of abbreviations for such descriptions shall be sufficient if the lot or parcel of land can be distinguished thereby.

1915, c.21, s.8.

Lists to be hung up

9 Four copies of the list with such notice attached shall be hung up in the treasurer's office and shall be accessible to the public at all times during business hours up to and including the day of sale; and six copies shall be posted up in conspicuous places in the municipality, to remain there up to and including such day.

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

1915, c.21, s.9.

Advertisement of sale

10 The treasurer shall also insert in at least one newspaper published in the municipality; or, where there is no such newspaper, in the newspaper published nearest thereto, once a week for three successive weeks, immediately preceding the sale, an advertisement stating that a sale of land for arrears of taxes will be held, naming the day, hour and place of sale, and that a list of the lands to be sold with the amounts due thereon, may be seen, at the office of the treasurer, during business hours on any day up to and including the day of sale.

1915, c.21, s.10.

Annual sale to be held/Place of sale

11 The sale shall take place annually, not later than the first day of November, at such convenient public place in the municipality as may be selected by the treasurer, or at such place outside the municipality as the council shall by resolution or bylaw appoint.

1915, c.21, s.11.

Penalty for treasurer for non-compliance

12 Any clerk or treasurer who neglects or refuses to comply with the provisions of sections 3, 4, 6, 7, 8, 9 or 10, shall, on summary conviction before two justices of the peace, be liable, for each offence, to a fine or penalty of not more than \$200 nor less than \$100.

(2) The provisions of this section shall apply to a collector of taxes other than the treasurer, who neglects or refuses to comply with section 3 of this Act.

1915, c.21, s.12.

Omission to include lands in list not to prevent their future sale

13 Omission to include in the list any land liable for sale shall not be held to prevent the sale of the said land on any future occasion for all arrears of taxes that may be due thereon.

1915, c.21, s.13.

SALE OF LANDS FOR TAXES

Mode of sale

14 At the place and time appointed for the sale, if the arrears of taxes and costs have not been previously paid or collected, the treasurer shall offer the land for sale by public auction, and in doing so he shall make and declare the amount stated in the list or advertisement as the arrears of taxes due, together with the costs, and shall then sell the same to the highest bidder or to such person as shall be willing to take it, there being no higher bidder, but subject to redemption as hereinafter provided for; and the amount of arrears of taxes stated in the advertisement shall in all cases be held to be the correct amount due.

1915, c.21, s.14.

Adjournment for want of bidders

15 The treasurer may adjourn the sale, from time to time, but no such adjournment shall be for a period exceeding fifteen days.

1915, c.21, s.15.

Parcels assessed together

16 When two or more parcels of land have been assessed together, the same may be advertised and sold together; but the owner of any such parcel may redeem the same within the time hereinafter provided, upon payment of a proportionate part of the taxes and charges for which the said parcels were sold, together with a proportionate part of the interest or penalty required to be paid on the redemption of same.

1915, c.21, s.16.

Lots, etc., not to be divided

17 The treasurer may offer the said land for sale in legal subdivisions or in different parcels so that no such parcel shall be less than a legal subdivision according to the Dominion government survey.

1915, c.21, s.17.

How lands may be offered for sale when different persons own portions of one lot

18 In any case in which land liable to be sold for taxes has been subdivided so that different persons are the owners of different portions of a single lot, legal subdivision or quarter section, the treasurer may offer the said lands for sale in accordance with the divisions of the same which represent the actual ownership, so that the land of each separate owner shall be separately offered for sale.

1915, c.21, s.18.

Lots owned in separate parcels

19 When a single lot or parcel of land is owned by different parties and assessed in separate parts or portions, each such separate part or portion may be sold for the taxes in arrear thereon respectively.

1915, c.21, s.19.

Sales for less than amount due

20 If the land when put up for sale, will not sell for the full amount of arrears of taxes and costs, the treasurer may then and there sell for any sum he can realise, and shall, in to the treasurer of the full amount of arrears of taxes and costs, together with the additional penalties for redemption; and, in the event of redemption as aforesaid, the purchaser shall be entitled to receive from the treasurer the amount of his purchase money and taxes paid by him, with the additional penalties thereon, as provided in section 36.

1915, c.21, s.20.

Municipality may sell certificates

21 The municipality in which lands put up for sale are situated may, at such sale, bid up to the amount due thereon for arrears of taxes and costs, and may through the mayor or reeve or any member of the council duly authorised by the council so to bid, become the purchaser thereof or of any number of lots advertised for sale.

(2) If such bids be accepted and the municipality declared the purchaser, it shall not be necessary for any payment of the purchase money to be made, and in such case a certificate of sale shall be issued to the municipality by the treasurer, and, so far as may be, the provisions of this Act with reference to redemption shall apply to such sales.

(3) The municipality may at any time sell and transfer such certificates.

1915, c.21, s.21.

If lands sold in error treasurer on resolution of council may redeem

22 In all cases when it appears to the council that, through an error, mistake or misdescription, or any other cause, lands have been improperly sold for taxes and penalties, the treasurer shall, on resolution of the council, redeem the same.

Effect of redemption by municipality

(2) Such redemption by the treasurer shall have the effect of restoring the said lands, including their liability to taxes, to the position in which the same stood before being placed on the list for sale.

1915, c.21, s.22.

Lands to be assessed against former owner until time for redemption expires, but then vest in purchaser

23 Until the time for redemption as herein provided shall have elapsed, the land so purchased by the municipality shall continue liable to assessment and taxation in the name of the former owner as if the same had not been so purchased.

1915, c.21, s.23.

Municipality may lease or sell lands purchased by it

24 The municipality may also, after lands so purchased by it have become vested in it, lease the same or sell and convey them by instrument under the seal of the municipality signed by the clerk and the head of the council, or by such other persons as may be authorised by the council so to sign; and the proceeds shall form part of its municipal funds, and the municipality shall not be compelled to account to the former owner of the land for any sum thus realised.

(2) None of the provisions of *The City Act*, *The Town Act*, *The Village Act* or *The Rural Municipality Act* as to the selling of lands by municipalities, shall apply to lands so acquired; but all such lands, before being sold by the municipality, shall be offered for sale in parcels by public auction, of which sale three weeks' notice shall be given in some newspaper published in or near the municipality in which the lands are situate, and if, at such sale, a sufficient sum is not bid for each parcel of land so offered for sale to cover the amount claimed to be due to the municipality thereon, the municipality may then effect a private sale of such land, either in bulk or in parcels, for the best price obtainable.

(3) In the case of either public or private sale, the land may be sold on such terms as to the municipality may seem proper, provided that at least one-third of the purchase price be paid in cash.

(4) A city may also exchange any of its land so purchased as aforesaid for other lands within the municipality.

1915, c.21, s.24.

Payment of purchase money of land bought at tax sales

25 If, on a sale for arrears of taxes, the land is sold for a greater sum than the arrears of taxes and costs, the purchaser shall only be required to pay at the time of sale the amount of said arrears and costs, and the balance of the purchase money shall, if such land is not redeemed from such tax sale, be paid, within one year after the expiration of two years from the day of such tax sale, to the registrar.

(2) If the balance of purchase money is not so paid by the purchaser or his assigns within the time above prescribed, he and they shall forfeit all claim to said lands and to a certificate of title therefor, and to the sum paid at the time of sale or subsequently for taxes, costs or otherwise, and the said land shall cease to be affected as if it had been duly redeemed.

1915, c.21, s.25.

Resale on nonpayment

26 If the purchaser of any parcel of land fail to pay the treasurer immediately, on account of said purchase, the amount claimed for arrears of taxes and costs, or such lesser sum as the land may have been sold for, the treasurer may forthwith again put up the property for sale.

1915, c.21, s.26.

Tax sale certificates to be given

27 The treasurer, after selling any land for taxes, shall, without any additional charge, give a certificate under his hand and the seal of the municipality in the following form:

I hereby certify that, under the provisions of *The Arrears of Taxes Act*, I have this day sold for arrears of taxes and of land premises situate in _____, and being composed of (*describe the land*), for the price or sum of _____ dollars.

I further certify that the said sale was openly and fairly conducted.

Dated _____ day of _____, A.D. 19 _____.

(This must be the actual date of sale.)

C. D.,

[L.S.] *Treasurer of the* _____.

Note.—For the purpose of redemption or obtaining title, the day for which the sale was advertised, namely, the _____ day of _____ 19 _____, is to be taken. See section 37.

(2) If the treasurer by whom any such sale has been made die, resign or otherwise vacate his office without having signed such certificate, the treasurer for the time being of the municipality may give a certificate under his hand and the seal of the municipality, certifying that the lands were sold, and when, and to whom, and at what price, and that the sale was openly and fairly conducted. Such certificate shall be as valid and effectual for the purposes of this Act as though made in the form above given.

1915, c.21, s.27.

Certificate where lands sold for more than taxes

28 If the lands have been sold for more than the amount of taxes as advertised, the above certificate shall be modified by leaving out all after the description of the lands and before the dating clause, and inserting instead thereof the following:

for the price or sum of _____ dollars, of which the sum of _____ dollars, being the amount of arrears of taxes and costs for which the same were sold, has been received, and the balance shall be paid to the district registrar before the expiration of three years from the date of this sale; and in case such balance be not paid within the time required all claims to said lands and to the money already paid shall be forfeited by the holder hereof.

I further certify that the said sale was openly and fairly conducted.

1915, c.21, s.28.

Assignment of certificate and its effect

29 Any such certificate provided for by the two last preceding sections may be assigned by indorsement on the back thereof or on a paper attached thereto, in the following form or to the like effect:

I hereby assign and transfer this certificate (*or the attached certificate*) to which said assignment shall be signed by the person in whose favour the certificate is issued, or by any subsequent assignee. The production of a certificate so transferred shall entitle the assignee to the redemption money, if paid.

1915, c.21, s.29.

Powers of tax purchaser to protect land until redeemed

30 The purchaser shall, on receipt of the treasurer's certificate of sale, become entitled, by action or otherwise, to protect the lands mentioned in said certificate 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 said land, or to cut hay or timber growing upon the land, or in any way to injure the land; and he shall not be liable for damage done, without his knowledge, to the property during the time the certificate is in force, and shall have the right to pay taxes upon said lands, and to be reimbursed therefor as provided in sections 36 and 43.

1915, c.21, s.30.

Statement to be signed by purchaser

31 Every such purchaser, at the time of the sale and before he is given the certificate of sale, shall sign a statement setting out his full name, occupation and post office address, and such statement shall be preserved by the treasurer with the other books, documents and papers connected with such sale, and shall be the purchaser's address for service of all notices and other documents required to be served until he notifies the treasurer in writing of a change of address.

1915, c.21, s.31.

RETURN OF LANDS SOLD

Tax sale returns to be sent to district registrars

32 The treasurer of each municipality shall, within one month after the completion of a sale of land for taxes held by the municipality, return to the registrar a statement certified under his hand and official seal showing all lands which were sold at the sale.

(2) When a municipality does not lie wholly within one land registration district the said return shall be made in the manner prescribed in section 46.

1915, c.21, s.32.

Form for such returns

33 The registrar may provide a form for the use of the treasurer under the last preceding section, and may include in such form any particulars not provided for by said section, which form the treasurer shall be bound to fill up and return to the registrar within the time above mentioned.

1915, c.21, s.33.

Liability of municipality and treasurer for errors in statement

34 The municipality shall be liable to the registrar for all losses and damages sustained either to the assurance fund or on account of incorrect certificates given by him in consequence of any error in any such statement.

1915, c.21, s.34.

ARREARS OF TAXES

c. 21

District registrar may grant certificates as to arrears of taxes based on statement/Liability of district registrar and provincial treasurer upon such certificates

35 The registrar may grant certificates based upon said statements, and charge a fee of twenty-five cents for each certificate not containing more than five lots or parcels, and a further fee of ten cents for every additional ten lots or parcels, or fraction thereof. The registrar shall be liable in damages for any error in any such certificate. The provincial treasurer shall pay all judgments recovered against the registrar on account of such liability.

1915, c.21, s.35.

REDEMPTION, ETC

Redemption, how and when effected

36 The owner of any land which has been or shall hereafter be sold for nonpayment of arrears of taxes or costs, or his heirs, executors, administrators or assigns, or any other person or any municipality on his or their behalf, but in his name only, may at any time within two years from the day of sale, exclusive of that day, redeem such land by paying or tendering to the treasurer of the municipality, before the hour of three o'clock in the afternoon, the amount of arrears of taxes and costs for which the same was advertised and sold, together with, as a penalty, a sum amounting to ten per cent. of such amount if redeemed at any time within one year after the date of sale, and, if not so redeemed within one year, then with the addition, as a further penalty, of a further sum amounting to ten per cent. of such amount for which said lands were so sold as aforesaid, together with a fee of twenty-five cents for a tax redemption certificate.

(2) If the tax sale purchaser has paid any taxes accrued subsequently to the taxes for which such land was sold, the party redeeming such land shall also pay to the treasurer, if redeemed within the first year after the sale, the amount of such subsequent taxes so paid, and, as a penalty, an additional sum amounting to ten per cent. thereon. If such land be not redeemed within the first year after sale, then the party redeeming such land shall also pay to the treasurer the amount of such subsequent taxes so paid as aforesaid, and as a penalty an additional sum amounting to ten per cent. for the first year and ten per cent. for the year during which the land is redeemed on all such subsequent taxes so paid during the first year after the said sale, together with ten per cent. on all such subsequent taxes so paid after the first year after said sale.

(3) The treasurer before giving a certificate of redemption, shall also be entitled to demand from such party so redeeming all taxes on said lands in his hands for collection subsequent to the taxes for which such lands were sold.

1915, c.21, s.36.

Date of sale

37 For the purpose of this Act, the day of sale shall be the day on which the sale was advertised to take place, without reference to any adjournment or adjournments.

1915, c.21, s.37.

Certificate of redemption

38 The treasurer shall give the party so redeeming a certificate of redemption under his hand and the seal of the municipality, which will be evidence of the redemption and may be registered in the proper land titles office without any affidavit of attestation, and may be in the following form:

I hereby certify that (*describing the lands*), sold for taxes on the _____ day of _____ A.D. 19 _____, were this day fully redeemed by _____ on behalf of _____, and that I have received from said _____ in full of said redemption, the sum of _____ dollars.

Dated this _____ day of _____ A.D. 19 _____.

C. D.,

[L.S.]

Treasurer for the _____.

1915, c.21, s.38.

Certificate to be in duplicate

39 Such certificate shall be made in duplicate, and one of the duplicates shall be kept in the office of the treasurer.

1915, c.21, s.39.

Redemption of part

40 Any lot or parcel of the lands sold may be redeemed by payment of a proportionate amount of the arrears of taxes, costs and penalties, if the land sold was composed of more than one lot or parcel according to any survey or plan. This section shall apply as well to redemptions taking place through a registrar as through a treasurer.

1915, c.21, s.40.

Effect of redemption

41 From the time of payment to the treasurer of the full amount of redemption money required by this Act, all rights and interests of the purchaser in the land shall cease.

1915, c.21, s.41.

Notice of redemption to be sent to the purchaser

42 The treasurer, immediately after the redemption of the land, shall notify the purchaser or his assignee of such redemption by letter mailed, prepaid and registered, to him at his post office address as given either in the statement signed by the purchaser at the time of the sale or in a written notice given to the treasurer by the assignee.

1915, c.21, s.42.

ARREARS OF TAXES

c. 21

Repayment of redemption money

43 The treasurer shall, upon delivery to him of the certificate of sale for taxes and assignment thereof, if any, pay over such redemption money, or such portion thereof as the applicant may be entitled to.

(2) In the case of the loss of any certificate, the redemption money may be paid over on security being given satisfactory to the council.

(3) Where the certificate covers more than one lot or parcel and one lot or parcel only is redeemed, the treasurer shall mark the amount paid and the lot or parcel redeemed upon the certificate and duplicate and return the certificate to the holder.

1915, c.21, s.43.

Grounds upon which tax sale may be set aside

44 Upon the expiration of two years from the date of sale the treasurer's return to the registrar hereinafter provided for shall in any proceedings in any court in this province, and for the purpose of proving title under *The Land Titles Act*, be, except, as hereinafter provided, conclusive evidence of the validity of the assessment of the land, the levy of the rate, the sale of the land for taxes and all other proceedings leading up to such sale, and that the land was not redeemed at the end of said period of two years.

Proceedings to set aside tax sale

(2) Notwithstanding any defect in such assessment, levy, sale or other proceedings, no such tax sale shall be annulled or set aside except upon the following grounds and no other: that the sale was not conducted in a fair and open manner, or that the taxes for the year or years for which the land was sold had been paid, or that the land was not liable to taxation for the year or years for which it was sold.

(3) All actions, suits or other proceedings to set aside or annul a sale of land for taxes shall be brought or taken against the municipality, and it shall not be necessary to make the tax purchaser a party thereto.

(4) No such suit, action or proceeding shall be brought or taken after the issue of a certificate of title to the tax purchaser or his assigns.

(5) After the issue of a certificate of title to the tax purchaser or his assign, the former owner or his assigns shall have no claim for damages against the municipality or against the assurance fund.

1915, c.21, s.44.

RETURNS OF LANDS NOT REDEEMED

Returns to district registrar of lands not redeemed

45 If the land sold for taxes as aforesaid be not redeemed within a period of two years from the day of sale, the treasurer of the municipality shall, forthwith after the expiration of said two years, forward to the registrar a return certified under his hand and official seal, showing all lands which were sold at that sale and which have not been redeemed, the persons to whom sold, with their post office addresses, the amounts at which the lands were sold, the amounts of taxes and costs for which the lands were sold, the taxes paid by the tax purchaser since the sale and prior to the expiration of said two years, and such other information as the registrar may require.

1915, c.21, s.45.

Returns when municipality does not lie wholly within one land registration district

46 When a municipality does not lie wholly within one land registration district the treasurer shall forward to the registrar of each district within which the municipality lies such return as in the last preceding section mentioned, covering only the lands sold within each such district.

1915, c.21, s.46.

PROCEEDINGS IN LAND TITLES OFFICES

Application under The Land Titles Act

47 Any tax purchaser desiring to secure title to land purchased at a tax sale may, at any time within one year after the date of the expiration of two years from the day of sale, make application therefor to the registrar for the land registration district in which the land lies, 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 said Act, as the case may be.

Forfeiture of tax purchaser's rights

(2) If the tax purchaser fails to make his application within one year as aforesaid, he shall forfeit all claim as tax purchaser to said land or to such part thereof as may not be applied for, as well as to the amount paid thereon at the time of sale, or for subsequent taxes, and said land, or such part thereof as aforesaid, shall thereupon cease to be affected by said sale as if it had been duly redeemed.

1915, c.21, s.47.

Redemption by former owner/Taxation of costs

48 Any person having an interest in a parcel of land included in the return referred to in section 45 or 46, or any person on his behalf, may at any time before or after such application is made, or at any time before the issue of a certificate of title pursuant to the tax sale in question, redeem such parcel of land, or any separate parcel thereof, in which he may be interested, by paying to the registrar to whom such return is made the amount originally paid by the tax sale purchaser, together with a bonus of twenty per cent. thereon, and any subsequent taxes paid by him on the said lands, together with the percentage or percentages thereon provided for by section 36 and in addition interest at the rate of ten per cent. per annum from the expiration of the two-year redemption period to the date of payment, upon the amount so originally paid by the tax sale purchaser as aforesaid and upon the amount of subsequent taxes paid by him; as well as the costs which the applicant has been put to in proceeding to obtain a certificate of title, including his solicitor's fees (if any), which costs and fees shall be fixed and taxed by the registrar, whose decision shall be final.

1915, c.21, s.48.

Proceedings after redemption

49 The registrar shall enter in a register a memorandum indicating the redemption of such land or parcel thereof, and such land or parcel shall accordingly stand redeemed from the time of such payment; and the registrar shall forward to the treasurer of the municipality a notice stating that such land or parcel thereof has been redeemed, and the registrar shall thereafter, upon demand, repay to the tax purchaser or his assignee any moneys which have been paid into the tax sales fund by such tax purchaser or his assign in connection with the sale in question, and none of the provisions of sections 59 to 63 inclusive shall apply to such payments out of the tax sales fund.

1915, c.21, s.49.

Refund to tax purchaser

50 The registrar shall deduct from the payment so made to him any fees due him, and forthwith pay the balance to the tax purchaser or the assignee of the tax sale certificate upon demand, and while said moneys or any portion thereof remain in the hands of the registrar they shall not be subject to attachment or garnishee proceedings issued out of any court in this province.

Surrender of original tax sale certificate

(2) No payment over of any such redemption money shall be made by the registrar, unless and until the original certificate of purchase shall have been surrendered to the registrar; except that, if the loss of any such certificate be proved to the satisfaction of the registrar, the redemption money may be paid over on security being given to his satisfaction.

1915, c.21, s.50.

Issue of certificate of title in default of redemption

51 After the expiration of six months from the day of service of the last notice required to be served by or on behalf of the applicant, in cases where notice has been directed to be served, and in other cases after the expiration of six months from the filing of the application, if the land be not redeemed, the registrar, upon being satisfied that the purchaser has paid his purchase money in full for the lands comprised in the application or any parcel thereof, shall issue a certificate of title under *The Land Titles Act*, to the applicant for such land or parcel thereof, and such certificate of title shall in every respect be of the same force and validity and have the same effect as any other certificate of title issued under *The Land Titles Act*.

(2) After the issue of such certificate, no person except the tax purchaser or those claiming through or under him, shall be deemed to be rightly entitled to the land included in such certificate of title 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 such certificate of title.

1915, c.21, s.51.

Duties of district registrar

52 The registrar shall not be obliged to ascertain or inquire into the regularity of the tax sale proceedings or any proceedings prior to or having relation to the assessment of the said land.

1915, c.21, s.52.

District registrar bound to proceed/Unless not liable or taxes paid

53 The return to be furnished to the registrar by the treasurer of the municipality hereinbefore provided for, shall be, in all cases, sufficient authority to justify the registrar in taking proceedings as above provided in this Act; and the registrar shall be bound in all cases to proceed as above provided, unless it be shown to his satisfaction that the land in respect of which the application is made for a certificate of title was not liable to the imposition of any portion of the taxes for which the same was sold or that all such taxes had been paid.

1915, c.21, s.53.

Assignments of tax sale certificates by municipalities

54 At any time after a municipality has filed an application for a certificate of title under this Act, and before a certificate of title shall have issued thereunder, the municipality may assign its interest as tax purchaser to any person who claims to have some substantial interest in the land, and upon the filing of such assignment with the registrar, he shall, if in his judgment such assignee had some substantial interest, proceed with the application as if such assignee had been the original applicant.

1915, c.21, s.54.

55 Transfers and assignments referred to in sections 21 and 54 shall be assented to or subsequently ratified by the council.

1915, c.21, s.55.

Assignment by municipality or tax purchaser

56 In all cases in which a municipality is the tax purchaser, the municipality may apply for a certificate, or certificates of title under this Act, and may include in one application any number of parcels according to the same survey or plan; provided that said parcels do not exceed in area two thousand acres.

1915, c.21, s.56.

Payment of taxes accruing after sale

57 After the expiration of two years from the day of sale the tax purchaser may pay to the registrar to whom the returns of sales are required to be made as aforesaid any taxes due on the land, upon furnishing to the registrar a statement of the treasurer of the municipality in which the land is situate, showing the amount of such taxes.

(2) Before a certificate of title shall issue under the application of such tax purchaser, either to the tax purchaser or to the person found entitled after redemption, it shall be the duty of the registrar to ascertain and collect all such taxes and, when collected, to forward the same to the treasurer of the municipality entitled thereto.

1915, c.21, s.57.

SURPLUS TAX SALES FUNDS

Tax sales fund

58 The registrar shall keep a separate account of all sums paid to him as a balance of purchase money on lands sold as aforesaid for more than the amount for which they were advertised, and shall enter in a book the amount received over the arrears of taxes and costs, a description of the land sold and the dates of sale and receipt of said balance.

(2) The aggregate amounts of such balances so received shall form a distinct fund to be called "Tax Sales Fund," and the registrar shall, in the month of January in each year, or sooner if required by resolution of the council of the municipality in which any such lands lie, furnish a statement to the treasurer of the municipality, giving the amount of and other particulars respecting said fund relating to any lands in such municipality.

1915, c.21, s.58.

Procedure for obtaining balances in tax sales fund

59 Any person claiming to be entitled to the surplus in the tax sales fund, or any part thereof, may, in person or by attorney, lodge with the registrar having such surplus in respect of which the claim is made a petition in writing describing the land sold and setting forth the particulars of the sale and the right or title by reason of which said surplus is claimed, and the said petition shall be verified by affidavit and supported by such evidence as the registrar may require.

(2) The registrar may require the claimant to serve upon any person or corporation he may deem proper, either personally or substitutionally, as and in such manner as he may direct, notice of the said application, and may upon such application order the surplus money applied for to be paid to the claimant or such other person as may be found entitled.

(3) The order shall declare that it has been proved to the satisfaction of the registrar that the person to whom the money is ordered to be paid is entitled thereto, and shall further state under what right or title he has been found so entitled.

(4) The registrar may in any case in which he shall consider it proper so to do, order the money to be paid into the supreme court of Saskatchewan, instead of to the claimant or other person, and in such case his order shall state the reason why the order was so made, and a copy of the order shall be filed in said court and the money so paid into court shall then be dealt with, upon application or notice, in such manner as a judge in chambers may order.

1915, c.21, s.59.

Apportionment of balances

60 If it should be found that some person other than the petitioner is entitled to some portion of the money standing to the credit of any lot or lots of land, the registrar or judge shall have power to apportion the share or shares to which each person may be entitled in such manner as to him may seem just.

1915, c.21, s.60.

Persons entitled to apply for balances

61 It is hereby declared that, except as hereinafter provided, the person who shall be considered to be entitled to apply under the two last preceding sections for any money standing in the tax sales fund to the credit of any parcel of land shall be the person who was, at the expiration of the time for redeeming said land from said tax sale, the owner of the land or a person who held any incumbrance, security or lien under judgment, execution or otherwise thereon, or who is the assignee or legal representative of such owner or person.

1915, c.21, s.61.

Municipality paying balances pursuant to order protected

62 No action, suit or proceeding shall lie against any municipality or registrar for the recovery of any such surplus or any portion thereof, after the same has been paid in pursuance of such order of a registrar or judge.

1915, c.21, s.62.

Fees on such applications in chambers

63 The same fees shall be paid upon any application made to a judge as are payable in respect of applications in chambers for a judge's order in any suit or proceedings in the supreme court of Saskatchewan; and if the registrar or judge shall think it advisable to order the money to be paid into the supreme court of Saskatchewan or otherwise than into the hands of any claimant or his solicitor, he may in his discretion order the proper costs of the claimant or of the municipality or any part of such costs to be taken from and paid out of the money which formed the subject of the claim.

(2) In all cases where a claimant fails to obtain an order upon the municipality for payment, the registrar or judge may order him to pay the costs of the proceedings, and such order may be made a judgment of the supreme court of Saskatchewan by filing the same in such court.

1915, c.21, s.63.

Claims on fund to be admission of validity of sale

64 The fact of claiming any surplus held in a tax sales fund to the credit of any lot sold for arrears of taxes shall be considered as an admission by the claimant of the validity of the sale of the lot in question, and he and all persons claiming by, through or under him shall, from and after the time of making said claim, be debarred from taking any action or proceeding to question or set aside the sale, notwithstanding that such claim shall have been made within the time otherwise limited for taking any proceedings to invalidate any tax sale; and said sale shall thereafter be held to be in all respects valid and binding as against the said claimant and those claiming by, through or under him as aforesaid.

1915, c.21, s.65.

ARREARS OF TAXES

c. 21

Payments to municipalities from tax sales funds

65 Whenever any portion of such tax sales fund shall have remained in the hands of the registrar for six years, without any notice of claim or order of payment having been served on or made by him as hereinbefore provided, the sum so remaining unclaimed shall become forfeited, and shall thereafter be the absolute property of the municipality in which the lands in respect of which the same was paid were situated at the date of the payment of the amount to the registrar.

Transfer to general accounts

(2) Such sum shall be paid over to the treasurer of the municipality, and shall forthwith thereafter be transferred to the general funds of the municipality and form part thereof, and the municipality and the registrar shall forever be discharged from any claim on account thereof.

1915, c.21, s.65.

Notice of action to set aside tax sale/Payment of surplus

66 If an action or proceeding to set aside or question a sale for arrears of taxes be commenced, the plaintiff in such action or proceeding shall, within ten days after the issue of the statement of claim or other commencement of the proceedings, cause the registrar having surplus proceeds, or to whom the same are payable, and the treasurer of the municipality in which the lands lie, to be notified in writing of the fact of such action or proceeding having been commenced; and the registrar or the treasurer in such case shall not forfeit any surplus held by him to the credit of the parcel of land in dispute, but shall hold the same subject to the order of any judge or court before whom said suit or proceeding shall or may be tried.

(2) If the plaintiff succeeds, the said judge or court shall order the said surplus to be paid to the defendant tax purchaser, or his proper representatives.

(3) If the plaintiff fails in such action or proceeding to set aside said sale, but proves to the satisfaction of the judge or court that he was at the time of said sale the lawful owner of said land and the person entitled to the said surplus purchase money according to the true intent and meaning of this Act, then the said court or judge shall order such surplus to be paid over to said plaintiff or his legal representatives upon and after payment by said plaintiff of such of the defendant's taxed costs of defence of said action or proceedings as the plaintiff shall have been ordered to pay.

1915, c.21, s.66.

MISCELLANEOUS PROVISIONS

When tax sale purchaser to be allowed percentages on taxes paid by him

67 The owner, or any person (other than a tax sale purchaser) having an interest in any parcel of land sold for arrears of taxes, shall have the first right to pay the amount of taxes levied thereon subsequent to such sale, up to but not inclusive of the tenth day before the last day provided for a discount, or the date fixed for the imposition of a penalty as the case may be; and in no case shall any tax sale purchaser be allowed any percentage upon the amount of such subsequent taxes, until the time during which such taxes are subject to a discount, as aforesaid, shall have expired.

1915, c.21, s.67.

Sales set aside

68 In all cases where sales of land for arrears of taxes whether made before or after the passing of this Act, are set aside or declared illegal or void, the amount paid by the purchaser at the sale, and subsequently for taxes or otherwise, shall be a lien upon the land and payable by the owner to the tax purchaser or his proper representatives.

1915, c.21, s.68.

Limitation of right of action to recover moneys paid municipality for taxes

69 No action, suit or other proceedings for the return by the municipality, of any moneys paid to the municipality, 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 after the payment of such moneys; and, after the expiration of such period of six months without any such action, suit or other proceedings having been commenced, the payment made to the municipality shall be deemed to have been a voluntary payment.

1915, c.21, s.69.

Fees

70 The Lieutenant Governor in Council may fix the fees to be paid to the registrar in connection with all matters or proceedings in the land titles office under this Act.

1915, c.21, s.70.

APPLICATION OF THE ACT

Sections repealed

71 The following enactments are hereby repealed, except as hereinafter provided:

Sections 349 to 361 inclusive of *The City Act*, as enacted by chapter 27 of the statutes of 1912-13, chapter 42 of the statutes of 1913, and chapter 12 of the statutes of 1914;

Sections 339 to 351 inclusive of *The Town Act*, as enacted by chapter 28 of the statutes of 1912-13, chapter 44 of the statutes of 1913, and chapter 13 of the statutes of 1914;

Sections 223 to 251 inclusive of *The Village Act*, as enacted by chapter 29 of the statutes of 1912-13, chapter 45 of the statutes of 1913, and chapter 14 of the statutes of 1914; and

Sections 312 to 323 of *The Rural Municipality Act*, being chapter 87 of *The Revised Statutes of Saskatchewan 1909*, as amended by chapters 30, 31 and 46 of the statutes of 1912-13, and chapter 15 of the statutes of 1914.

1915, c.21, s.71.

In case of sale

72 Where, under any of the enactments mentioned in section 71 of this Act, lands forfeited for arrears of taxes have been sold at the date when this Act comes into operation, the rights of all parties to such lands and to the proceeds of sale shall be determined in like manner as if the preceding sections of this Act had not been passed, and the provisions of the proper municipal Act with regard to such rights, to the obtaining of title, the disposal of surplus moneys and all other matters subsequent to sale, shall continue to apply.

1915, c.21, s.72.

Title obtained but lands not sold

73 Where the municipality has obtained title to lands forfeited for arrears of taxes, and such lands have not been sold, the council shall proceed to sell as if this Act had not been passed, and the provisions of the proper municipal Act shall apply to such sale and to all matters connected therewith and subsequent thereto.

1915, c.21, s.73.

No title, lands not sold

74 Where lands included in a tax enforcement return have not been sold and title has not been issued therefor to the municipality, the treasurer shall proceed to advertise and sell such lands as in this Act provided, and the provisions of this Act shall apply to such lands and to all proceedings taken or to be taken for collection of the arrears of taxes due thereupon.

(2) Where in such case the tax enforcement return has been confirmed by a judge, no sale shall take place until the expiration of six months from the date of the adjudication.

1915, c.21, s.74.

Auditor's statement of cost

75 Except as hereinafter provided, where lands hitherto included in a tax enforcement return are to be sold according to the procedure laid down in this Act, the auditor of the municipality shall prepare a summary statement giving an estimate of the net expenses incurred by the municipality in connection with the preparation of the return, and with any proceedings taken for confirmation or registration thereof.

(2) Such statement shall also show the number of lots or parcels included in the return upon which the arrears of taxes remain unpaid, or, where there has been an adjudication, which are still unredeemed.

(3) Such statement shall be accompanied by a statutory declaration in the following form:

I, _____ auditor of the _____ of _____, hereby solemnly declare that, to the best of my knowledge and belief, the accompanying statement truly shows the amount of the net expenses incurred by the municipality in connection with the matters therein set forth, after deducting all sums received on account thereof; and truly states the number of lots or parcels included in the return upon which the arrears of taxes remain unpaid, (or *where there has been an adjudication*, which are still unredeemed).

And I make this solemn declaration conscientiously believing it to be true and knowing that it is of the same force and effect as if made under oath and by virtue of *The Canada Evidence Act*.

Declared before me at _____ this _____ day of _____, 19__ .

.....
Auditor.

.....
A Commr., J.P. or N.P.

1912-13, c.27, s.30, amended; 1915, c.21, s.75.

Costs to be added

76 The council may thereupon by resolution fix a sum or sums to be added to the arrears of taxes remaining unpaid upon the respective lots or parcels mentioned in the return, as costs; and such sums shall be added to and become part of the arrears and shall be included as such in the list to be prepared by the treasurer or collector as hereinbefore set forth.

(2) The council may fix different amounts for different lots or parcels, or for different classes of lots or parcels, as to it may seem just and expedient; but the total amount so added for costs shall not exceed the sum shown by the auditor's statement as his estimate of the unpaid balance of expenses.

(3) Where there has been an adjudication, the council may adopt the costs as fixed by the judge with or without the redemption fee, as the costs to be charged against the land, and in such case it shall not be necessary to have an estimate of expenses by the municipal auditor.

1915, c.21, s.76.

Where costs not fixed

77 Where there has been an adjudication, until the council has fixed the costs, the owner or any person interested in any lot or parcel may redeem the same by paying to the treasurer the arrears of taxes and any taxes and penalties subsequently accrued together with the costs as fixed by the judge and redemption fee.

1915, c.21, s.77.

Certificate of redemption

78 In cases where an adjudication upon a tax enforcement return has been registered, the treasurer shall, upon payment of all taxes and penalties accrued up to the date of payment and costs as fixed by the judge and redemption fee, issue to the person paying the same a certificate in the form following under his hand and the seal of the municipality, which certificate shall, on presentation to the registrar of the proper land registration district, be registered by him, free of charge and without any affidavit of attestation, and the said certificate when so registered shall discharge and release the said land from the adjudication and the effect thereof.

The _____ Act.

CERTIFICATE OF REDEMPTION

This is to certify that the following lands, viz.:

_____ as to which an adjudication under the provisions of section _____ of *The _____ Act* bearing date the _____ day of _____, was made by his Honour _____, Judge of the District Court of the Judicial District of _____ in the Province of Saskatchewan, have been, under the provisions of *The Arrears of Taxes Act*, redeemed and the said lands are therefore discharged and released from the said adjudication and the effect thereof.

Dated at _____ this _____ day of _____ 19 _____.

.....
(Secretary) Treasurer of the
_____ of _____

Witness

1915, c.21, s.78.

Discharge

79 When land contained in a registered adjudication has been sold under the procedure laid down in this Act, a certificate of redemption as provided in section 38 hereof shall, when registered, discharge and release the land from the adjudication and the effect thereof.

1915, c.21, s.79.

FOR HISTORICAL REFERENCE ONLY