

The Arrears of Taxes Act

being

Chapter 146 of *The Revised Statutes of Saskatchewan, 1940*
(effective February 1, 1941).

FOR HISTORICAL REFERENCE ONLY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 146

An Act to consolidate The Arrears of Taxes Act

SHORT TITLE

Short title

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

1939, c.42, s.1; R.S.S. 1940, c.146, s.1.

INTERPRETATION

Interpretation

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

“Acre”

1. “**Acre**” includes part of an acre;

“Arrears of taxes”

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

“Block”

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

“Clerk”

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

“Lot”

5. “**Lot**” includes part of a lot;

“Municipality”

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

“Parcel”

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

“Purchaser”

8. “**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;

“Registrar”

9. “**Registrar**” means the registrar of land titles for the land registration district in which the municipality lies;

“Taxes”

10. “**Taxes**” includes and shall be deemed always to have included penalties for default in payment;

“Treasurer”

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

1939, c.42, s.2; R.S.S. 1940, c.146, s.2.

SCOPE OF ACT

Scope of Act

3 This Act applies only to taxes heretofore or hereafter levied in respect of land sold for taxes under *The Arrears of Taxes Act* in the year 1936, or prior thereto, and only where the land has not been redeemed or certificate of title has not been issued, save that there shall be no further sale of such land for taxes under this Act and that this Act shall cease to apply in every case in which a tax purchaser forfeits his claim to land, as tax purchaser thereof, under section 60.

1939, c.42, s.3; R.S.S. 1940, c.146, s.3.

Note.—In view of section 3 some of the following provisions have served their purpose and are no longer operative. These provisions have nevertheless been included for the purpose of convenience in construing the provisions of the Act which are still in operation.

LIST OF LANDS TO BE SOLD

Preparation of lists

4(1) Subject to the provisions of subsection (2), whenever the whole or any portion of a 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 making up the list hereinafter in this section mentioned and the cost of advertising; and the treasurer 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 parcel set opposite to the same.

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

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

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

(3) The mayor, overseer or reeve shall authenticate each of such lists by affixing thereto the seal of the corporation and his signature. One of the 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 commanded 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 the _____ day of _____, 19 _____

.....

Mayor (or Overseer or Reeve).

1939, c.42, s.4; R.S.S. 1940, c.146, s.4.

Lands in list advertised and sold

5(1) The treasurer shall, forthwith after receipt of the list, proceed to advertise and sell all the lands included therein.

(2) Notwithstanding anything contained in *The Auctioneers Act*, no treasurer selling lands under the provisions of this Act shall be required to obtain an auctioneer's licence for the purpose of such sale.

1939, c.42, s.5; R.S.S. 1940, c.146, s.5.

No inquiry as to distress

6 The treasurer shall not be bound, before selling 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.

1939, c.42, s.6; R.S.S. 1940, c.146, s.6.

Advertisement

7(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 so added; and he shall cause the copy to be published in one issue of *The Saskatchewan Gazette* and in one issue of a newspaper published in the municipality in which the lands to be sold are situated, or, if there is no newspaper published in such municipality, then in a newspaper published in the province and selected by the council; such publication shall be made not more than sixty days and not less than thirty days next preceding the day of sale.

(2) The charge for advertising either in the *Gazette* or in the newspaper shall not exceed 25 cents per parcel:

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

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

1939, c.42, s.7; R.S.S. 1940, c.146, s.7.

Time and place of sale in advertisement

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

1939, c.42, s.8; R.S.S. 1940, c.146, s.8.

Contents and form of advertisement

9 The advertisement shall specify the place, day and hour at which the sale will commence, and the parcels to be sold, each of which shall be designated therein by a reasonable description or by stating the number of the registered instrument from which a description can be obtained, and the use of abbreviations for such descriptions shall be sufficient if the parcels can be distinguished thereby.

1939, c.42, s.9; R.S.S. 1940, c.146, s.9.

Lists posted

10 Four copies of the list with the notice attached shall be hung 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 in conspicuous places in the municipality, to remain there up to and including that day.

1939, c.42, s.10; R.S.S. 1940, c.146, s.10.

Penalty for destroying lists

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

1939, c.42, s.11; R.S.S. 1940, c.146, s.11.

Annual sale

12(1) The sale shall take place annually, not later than the first day of December, 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.

(2) In rural municipalities and villages the sale shall not be held before the first day of October.

1939, c.42, s.12; R.S.S. 1940, c.146, s.12.

Penalty for non-compliance

13 A clerk or treasurer who neglects or refuses to comply with the provisions of section 4, 5, 7 or 10, and any mayor, overseer or reeve who neglects or refuses to comply with the provisions of section 4 shall, on summary conviction before two justices of the peace, be liable, for each offence, to a fine of not less than \$100 nor more than \$200.

1939, c.42, s.13; R.S.S. 1940, c.146, s.13.

Omission of lands not to prevent future sale

14 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.

1939, c.42, s.14; R.S.S. 1940, c.146, s.14.

SALE OF LANDS FOR TAXES

Mode of sale

15(1) Subject to the provisions of subsection (2), at the place and time appointed for the sale, if the arrears of taxes and costs have not been previously paid, the treasurer shall offer the land for sale by public auction, and in doing so he shall declare the amount stated in the list as advertised to be the arrears of taxes due, together with the costs, and shall then sell the land 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 list shall in all cases be held to be the correct amount due.

(2) The owner of any land specified in the list or any person on his behalf may, at any time prior to the sale, make a payment on account of the arrears of taxes thereon, in which case the treasurer, when offering the land for sale shall declare the balance of the arrears together with the costs, to be the amount due, and the amount so declared to be due shall be held to be the correct amount due.

1939, c.42, s.15; R.S.S. 1940, c.146, s.15.

Adjournment

16 The treasurer may adjourn the sale from time to time but no adjournment shall be for a period exceeding fifteen days nor to a date later than the fifteenth day of December.

1939, c.42, s.16; R.S.S. 1940, c.146, s.16.

Sale when lands separately assessed

17 The treasurer shall offer the land for sale in different lots, blocks or quarter sections or portions thereof where such portions are separately assessed.

1939, c.42, s.17; R.S.S. 1940, c.146, s.17.

Subdivision of land

18(1) When land upon which arrears of taxes are due is subdivided before it has been sold for such arrears, the assessor may, at any time before the sale, upon application by the treasurer or by or on behalf of the owner of any part of the land, apportion the arrears of taxes and costs 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 such apportionment shall be given in the same manner and to the same persons as notice of an assessment unless all the parties entitled to such notice agree in writing to the apportionment.

(4) There shall be an appeal against the apportionment to the court of revision. The proceedings upon appeal, and the duties and powers of the court of revision, of the assessor and of the clerk, shall be the same as nearly as may be, as in the case of appeals against assessment.

(5) There shall be no appeal from the decision of the court of revision, but the treasurer shall offer the land of each separate owner for sale at the amount of the arrears as apportioned and thereto assigned, together with costs.

(6) Payment of the sum so apportioned, with costs, shall be a satisfaction of the arrears due upon the parcel of land to which it is assigned, and for all purposes such sums shall be taken to be the arrears due in respect thereof.

1939, c.42, s.18; R.S.S. 1940, c.146, s.18.

Sale for less than amount due

19 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 realize, and shall, in such case, accept such sum as full payment of the arrears and costs; but the owner of any land so sold shall not be at liberty to redeem it except upon payment to the treasurer of the full amount of arrears and costs, together with the additional penalties thereon for redemption; and, in the event of redemption the purchaser shall be entitled to receive from the treasurer the amount of purchase money and taxes paid by him, with the additional penalties thereon, as provided in section 41.

1939, c.42, s.19; R.S.S. 1940, c.146, s.19.

Costs added to taxes

20 In case land offered for sale for arrears of taxes is not sold, the cost of advertising shall be added to and form a part of the taxes.

1939, c.42, s.20; R.S.S. 1940, c.146, s.20.

Power of municipality to purchase lands

21(1) The municipality in which lands put up for sale are situated may, at such sale, bid up to the amount due for arrears of taxes and costs and for any other lien or charge thereon which the municipality may have, and may through the mayor, overseer or reeve or any member of the council duly authorized by the council so to bid, become the purchaser thereof or of any number of parcels advertised for sale:

Provided that the council may, by resolution, decide to acquire any lands specified in the resolution, or all the lands shown on the list, in which case the treasurer shall declare the municipality to be the purchaser of the lands so specified, or of all the lands shown on the list, as the case may be.

(2) Where land is sold to a municipality, or where the municipality is declared to be the purchaser of any land, 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) Subject to the provisions hereinafter in this section contained, any school taxes, rural telephone taxes or hail insurance taxes due at the time of the tax sale or levied subsequently upon lands sold to a municipality and also any outstanding supplementary revenue, public revenue or wild lands taxes shall form a charge against the same until the amount has been paid over by the municipality to the school district in which the lands lie or to the rural telephone company entitled to the taxes or to the municipal hail insurance association or to the Provincial Treasurer, as the case may be.

(4) The municipality may, with the consent of the minister, enter into an agreement with the board of trustees of the school district to pay any outstanding school taxes by instalments, such payments to extend over a period not exceeding ten years.

(5) No certificate of title shall be issued for the lands sold until a certificate, signed by the treasurer of the municipality, that the school taxes have been paid or that an agreement has been executed by the municipality and the board of trustees of the school district providing for such payment and a certificate of the Provincial Treasurer that the supplementary revenue, public revenue and wild lands taxes, if any, have been paid up to the end of the preceding year are filed with the registrar.

(6) The municipality may, after the expiration of the time limited by the registrar, under section 169 of *The Land Titles Act*, for contesting its claim as tax purchaser, but before the issue of title, pay all taxes levied subsequently to the sale.

1939, c.42, s.21; R.S.S. 1940, c.146, s.21.

Treasurer prohibited from acting as agent

22(1) No treasurer shall, at a tax sale conducted by him, act as the agent of any person in the purchase of lands offered for sale, and any sale made to him as agent shall be null and void.

(2) Every treasurer who so acts, and every person who procures or attempts to procure any treasurer to so act, shall be guilty of an offence and liable on summary conviction to a fine of not less than \$50 nor more than \$100 for each offence.

1939, c.42, s.22; R.S.S. 1940, c.146, s.22.

PROCEEDINGS SUBSEQUENT TO SALE

Redemption of land sold in error

23(1) 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, the treasurer shall, on resolution of the council, redeem the same, and shall forward a certified copy of such resolution under seal to the registrar.

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

1939, c.42, s.23; R.S.S. 1940, c.146, s.23.

Redemption by municipality in other cases

24(1) In any case other than those mentioned in section 23, where the municipality is the holder of the tax sale certificate and the council deems it expedient to redeem the land from tax sale it may pass a resolution to that effect and the treasurer shall thereupon redeem the land and shall forward a certified copy of such resolution under seal to the registrar, together with a fee of fifty cents.

(2) Upon redemption under subsection (1) the balance remaining unpaid of the arrears of taxes for which the land was sold, any taxes paid by the municipality subsequently to the tax sale and costs of advertising and application for title shall be added to the tax roll and shall be subject to the penalties provided by the relevant municipal Act as if the land had not been placed on the list for sale.

1939, c.42, s.24; R.S.S. 1940, c.146, s.24.

Lands sold assessed to owner

25(1) Until the time for redemption has elapsed the land shall continue liable to assessment and taxation in the name of the owner; and taxes levied subsequently to the first day of the year in which the sale is held may be recovered from the owner in the same manner as if no sale had taken place.

(2) Where the municipality is the purchaser, it shall not be necessary to resell the land at any subsequent tax sale which may take place before the land has been redeemed or title thereto obtained, provided the municipality has not transferred the tax sale certificate.

1939, c.42, s.25; R.S.S. 1940, c.146, s.25.

Power of municipality to lease or sell lands purchased

26(1) The municipality may also, after lands so purchased 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 authorized by the council so to sign. The proceeds shall form part of the municipal funds, and the municipality shall not be accountable to the former owner for any sum thus realized.

(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, either by public auction or by tender, provided that three weeks' notice of the sale or of the date up to which tenders will be received, is given in a newspaper published in or near the municipality in which the land is situated.

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

(4) The council may, when offering such land for sale by public auction or private tender, fix an upset price or reserve bid which shall not be less than the amount due for arrears of taxes, penalties and costs, at the date mentioned in subsection (3).

(5) In case of either public or private sale, the land may be sold on such terms as to the municipality may seem proper.

(6) A municipality may also exchange any of its land purchased at a tax sale for other lands within the municipality.

(7) Where a plan has been cancelled in whole or in part and the parcels comprised in such plan or portion were acquired by the municipality as tax purchaser, the provisions of subsections (2) to (5) inclusive shall no longer apply but the municipality on obtaining title to the land contained in the plan or portion cancelled may sell, lease or otherwise dispose of the same as may be deemed expedient.

1939 c.42, s.26; R.S.S. 1940, c.146, s.26.

Payment of purchase money

27 If, on a sale for arrears of taxes, the land is sold for a greater sum than the arrears and costs, the purchaser shall be required to pay at the time of sale only the amount of arrears and costs, and the balance of purchase money shall, if such land is not redeemed, be paid to the registrar before the issue of a certificate of title to the tax purchaser:

Provided that, if redemption in part of any land is made under the provisions of section 48, the purchaser shall pay to the registrar such proportion of the balance of purchase money as the valuation of the remaining portion of the land bears to the entire parcel sold.

1939, c.42, s.27; R.S.S. 1940, c.146, s.27.

Resale on non-payment

28 If the purchaser of any parcel fails to pay the treasurer immediately, on account of his 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 again put the property up for sale.

1939, c.42, s.28; R.S.S. 1940, c.146, s.28.

Tax sale certificates

29(1) The treasurer, after selling 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 costs, to A. B. of the _____ of _____ in the _____ of _____, that certain parcel of land and premises situate in _____, and being composed of (*describe the land*), for the price or sum of _____ dollars.

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

Dated the _____ day of _____, AD. 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 45 of the Act.

Note.—The tax purchaser or his assigns must apply for title within one year after the expiration of two years from the day of the sale, otherwise he or they will forfeit all claim to the land as well as to the moneys paid on account of the purchase price or of subsequent taxes; provided that such application shall not be made before the first day of January following the second anniversary of the sale. See section 60 of the Act.

(2) If the treasurer by whom a sale has been made dies, resigns or otherwise vacates his office without having signed the certificate, the treasurer for the time being may give a certificate under his hand and the seal of the municipality, certifying that the lands were sold, when, to whom, and at what price, and that the sale was properly advertised and 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.

1939, c.42, s.29; R.S.S. 1940, c.146, s.29.

Certificate where lands sold for more than taxes

30 If the lands have been sold for more than the amount of taxes as advertised, the certificate shall be modified by leaving out all that part of the form 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 registrar before the issue of a certificate of title to the tax purchaser or his assignee; and in case such balance is not paid within the time required all claims by the holder of the tax sale certificate to the lands and to the money already paid shall be forfeited.

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

1939, c.42, s.30; R.S.S. 1940, c.146, s.30.

Duplicate certificates

31 In case a tax sale certificate is lost, the treasurer may issue a duplicate original, marked as such, on security being furnished satisfactory to the council, indemnifying the municipality against any loss or damage, claim or demand, incurred or made in consequence of the issue of such duplicate original.

1939, c.42, s.31; R.S.S. 1940, c.146, s.31.

Assignment of certificate

32(1) A tax sale certificate may be assigned by indorsement thereon 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 _____ .

Dated the _____ day of _____ , AD. 19 _____ .

Witness

which assignment shall be signed by the person in whose favour the certificate is issued, or by any subsequent assignee.

(2) Where a municipality assigns a certificate, the assignment shall be signed by the mayor, overseer or reeve and the treasurer, and may be in the following form:

The city (*town, village or rural municipality*) of _____ hereby assigns and transfers this certificate (*or the attached certificate*) to _____ .

Dated the _____ day of _____ , AD. 19 _____ .

.....

Mayor (Overseer or Reeve).

[Seal]

.....

Treasurer.

(3) The production of a certificate assigned as required by subsections (1) and (2) shall entitle the assignee to the redemption money, if paid.

(4) Subject to the provisions of section 69, a municipality which has purchased land at a tax sale may at any time sell and transfer the tax sale certificate for the amount of the purchase price and any taxes subsequently paid by the municipality.

(5) A municipality may take an assignment of a tax sale certificate issued in respect of any land within the municipality, and may pay therefor a sum not exceeding the amount which would be required to redeem the land.

1939, c.42, s.32; R.S.S. 1940, c.146, s.32.

Powers of tax purchaser to protect land until redeemed

33 The purchaser shall, on receipt of the treasurer's certificate of sale, become entitled by action or otherwise, to protect the land mentioned in the 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 the land, or to cut hay or timber growing thereupon, or in any way to injure the land; and he shall not be liable for damage done to the property without his knowledge, during the time the certificate is in force, and shall have the right to pay taxes upon the land, and to be reimbursed therefor as provided in section 41 and 61 respectively.

1939, c.42, s.33; R.S.S. 1940, c.146, s.33.

Prevention of material deterioration

34(1) The holder of a tax sale certificate may, upon affidavit setting forth:

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

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

(2) If the judge makes an order he may impose such conditions as he deems expedient and may by the same or a subsequent order, as the case may require, on the application of the holder of the tax sale certificate, 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 from tax sale, in which case the sum ordered to be added shall form part of the amount required to redeem.

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

1939, c.42, s.34; R.S.S. 1940, c.146, s.34.

Removal of buildings and fences prohibited

35(1) The buildings and fencing, if any, upon the land sold shall be held to be improvements thereon and shall not be removed without the consent of the tax purchaser.

(2) Any such building or fencing removed without the consent of the tax purchaser may be seized in its new situation by the tax purchaser, who shall have free right of entry upon the land to which it has been removed for the purpose of severing it from the soil, if necessary, and removing it, in which case he shall restore it to its former position.

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

1939, c.42, s.35; R.S.S. 1940, c.146, s.35.

Power of purchaser to insure buildings

36 The purchaser may insure buildings upon the land to the extent of his interest, and thereupon both the insurer and the insured shall have all the rights and be subject to all the liabilities of an insurer and an insured owner respectively under *The Saskatchewan Insurance Act*.

1939, c.42, s.36; R.S.S. 1940, c.146, s.36.

Statement signed by purchaser

37 Every purchaser, at the time of the sale and before receiving a certificate of sale, shall sign a statement setting out his full name, occupation and post office address. Such statement shall be preserved by the treasurer with the other books, documents and papers connected with the sale, and the address there given 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.

1939, c.42, s.27; R.S.S. 1940, c.146, s.37.

RETURN OF LANDS SOLD

Tax sale returns sent to district registrars

38(1) The treasurer of each municipality shall, within one month after the completion of a sale of land for taxes held by the municipality, forward to the registrar a statement certified under his hand and official seal showing all lands which were sold at the sale and have not since been redeemed and shall attach thereto a certificate that the sale was properly advertised and openly and fairly conducted.

(2) When a municipality does not lie wholly within one land registration district the said statement shall be made in the manner prescribed in section 56.

(3) The registrar shall register against the certificate of title to the land affected a memorandum of the sale of such land for taxes according to the return made to him by the treasurer of the municipality.

1939, c.42, s.38; R.S.S. 1940, c.146, s.38.

Form of returns

39 The registrar may provide a form for the use of the treasurer under section 38, and may include therein any particulars not provided for by that section, which form the treasurer shall fill up and return to the registrar within the time above mentioned.

1939, c.42, s.39; R.S.S. 1940, c.146, s.39.

Liability of municipality for errors in statement

40 The municipality shall be liable to the registrar for all loss and damage sustained to the assurance fund on account of incorrect certificates given by him in consequence of any error in a statement issued under section 38.

1939, c.42, s.40; R.S.S. 1940, c.146, s.40.

REDEMPTION IN THE TREASURER'S OFFICE

Redemption, how and when effected

41(1) The owner of any land which has been sold for non-payment of arrears of taxes, his heirs, executors, administrators or assigns, or any other person or the 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 and costs for which the land was advertised and sold, together with interest thereon:

- (a) in the case of sales held prior to the first day of May, 1934, at the rate of ten per cent. per annum from the date of sale until the first day of May, 1934, and seven per cent per annum thereafter until the date of redemption; and
- (b) in the case of sales held after the first day of May, 1934, at the rate of seven per cent. per annum from the date of sale until the date of redemption;

provided that the amount paid or tendered in respect of interest shall be not less than three per cent. of the arrears and costs.

(2) If the tax purchaser has paid any taxes accrued subsequently to the taxes for which land was sold, the party redeeming shall also pay to the treasurer the sums to which the tax purchaser is entitled under section 44.

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

1939, c.42, s.41; R.S.S. 1940, c.146, s.41.

Partial payments on account of redemption

42(1) A person entitled by section 41 to redeem land from tax sale may at any time within two years from the day of sale, exclusive of that day, make partial payments on account of redemption by paying or tendering to the treasurer of the municipality before the hour of three o'clock in the afternoon an amount which in each case shall be not less than twenty-five per cent of:

- (a) the arrears and costs for which the land was sold; and
- (b) any taxes paid by the tax purchaser accruing subsequently to those for which the land was sold;

together with interest computed in the manner provided by sections 41 and 44 upon the proportions of the sums mentioned in clauses (a) and (b) contained in the amount paid or tendered, provided that the amount paid or tendered in respect of interest shall be not less than three per cent of the sum paid or tendered under clauses (a) and (b).

(2) If a partial payment on account of redemption was made under statutory authority prior to the twenty-first day of February, 1935, and the total interest to the date of such payment on the sums mentioned in clauses (a) and (b) of subsection (1) was then paid, the interest accruing subsequently to the date of such payment shall be computed from that date.

1939, c.42, s.42; R.S.S. 1940, c.146, s.42.

Extension of time for redemption in treasurer's office

43(1) Notwithstanding the provisions of section 61 a person entitled to redeem land from tax sale under section 41 may, in the case of lands in respect of which the municipality is the tax purchaser, redeem such lands after the two year period mentioned in section 41 and before issue of a certificate of title by paying to the treasurer of the municipality the sums mentioned in section 61 and the fees of the registrar for registration of the redemption certificate.

(2) In case of a redemption under subsection (1) the treasurer shall forward a copy of the certificate of redemption, in the form set forth in section 46, to the proper registrar of land titles, along with the fees of the registrar for registration of the certificate.

(3) Notwithstanding the provisions of subsection (1) such redemption may be made by partial payments, and the proportion of arrears and costs for which the land was sold, taxes paid subsequently by the tax purchaser and his costs of application for title required for a partial redemption, and the interest on such proportion, shall be determined as provided by section 42.

(4) Forthwith after receipt of a partial payment on account of redemption under the provisions of subsection (3) the treasurer shall, by registered mail, advise the registrar of the balances of arrears, taxes paid subsequently and costs of application for title remaining unredeemed and the date or dates from which interest accrues thereon.

1939, c.42, s.43; R.S.S. 1940, c.146, s.43.

Prior right to pay subsequent taxes

44(1) The owner or any person other than a tax purchaser having an interest in a parcel of land sold for arrears of taxes shall have the first right to pay the taxes levied thereon subsequently to the first day of the year in which the sale is held, up to and inclusive of the twentieth day of December of the year in which the taxes are levied.

(2) A tax purchaser shall not be allowed any interest upon the amount of the subsequent taxes if he pays them before the twenty-first day of December of the year in which they are levied.

(3) If the tax purchaser pays or has heretofore paid any taxes accruing subsequently to those for which the land was sold, on or after the twenty-first day of December of the year in which they are or were levied, he shall be entitled, upon redemption, to the amount paid together with interest thereon:

(a) in the case of payments made prior to the first day of May, 1934, at the rate of ten per cent per annum from the dates of payment until the first day of May, 1934, and seven per cent. per annum thereafter until the date of redemption; and

(b) in the case of payments made after the first day of May, 1934, at the rate of seven per cent. per annum from the dates of payment until the date of redemption;

provided that the amount paid or tendered in respect of interest shall not be less than three per cent of the taxes.

1939, c.42, s.44; R.S.S. 1940, c.146, s.44.

Date of sale

45 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.

1939, c.42, s.45; R.S.S. 1940, c.146, s.45.

Certificate of redemption

46 The treasurer shall, upon payment of a fee of fifty cents, give the party redeeming a certificate of redemption under his hand and the seal of the municipality, which shall 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 the _____ day of _____, AD. 19 _____.

(L.S.)

C.D.,

Treasurer for the _____.

1939, c.42, s.46; R.S.S. 1940, c.146, s.46.

Certificate made in triplicate

47 Such certificate shall be made in triplicate; one copy shall be forwarded by the party redeeming to the registrar for registration, and one copy shall be kept in the office of the treasurer.

1939, c.42, s.47; R.S.S. 1940, c.146, s.47.

Redemption of part

48(1) Any parcel of the land sold may be redeemed by payment of a proportionate amount of the arrears of taxes and costs, if the land sold was composed of more than one lot, block or quarter section according to any survey or plan. In other cases a portion of the land sold may be so redeemed providing the consent of the municipality is first obtained. This section shall apply as well to redemptions taking place through a registrar as through a treasurer.

(2) The treasurer or any person entitled to redeem any one lot, block or quarter section 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 18 as to notice, appeal, procedure, the duties and powers of the court of revision and of the municipal officers with respect to the appeal, and the effect of apportionment, shall, *mutatis mutandis*, apply.

(3) In case redemption is to be made through a registrar, the registrar may require the person desiring to redeem any part of the land to obtain from the assessor of the municipality an apportionment of the arrears of taxes; and the registrar shall, on being furnished with a certificate of the assessor, under the seal of the municipality, showing such apportionment, make a corresponding apportionment of the penalties and costs, and any lot, block or quarter section may be redeemed on payment of the amount of the arrears of taxes, costs and penalties thus ascertained.

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

1939, c.42, s.48; R.S.S. 1940, c.146, s.48.

Effect of redemption

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

1939, c.42, s.49; R.S.S. 1940, c.146, s.49.

Execution creditors

50(1) When a creditor having an execution in the sheriff's hands against lands which have been sold for taxes redeems the lands, he may file the redemption certificate or the receipt of the registrar for the redemption money, as the case may be, with the sheriff who shall thereupon add the amount of the redemption money to the sum remaining unpaid upon the execution.

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

(3) The holder of a registered mechanic's lien who redeems the lands may file the redemption certificate with the registrar, or in case redemption is made in the land titles office, he may file with the registrar his receipt for the money, and the registrar shall thereupon note upon the claim of lien filed, the date of redemption and the amount paid.

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

(5) A mortgagee may redeem the land sold and may add the amount of the redemption money to the sum secured by the mortgage, bearing interest from the date of payment at the same rate, and otherwise subject to all the terms and conditions of the mortgage.

1939, c.42, s.50; R.S.S. 1940, c.146, s.50.

Notice of redemption sent to purchaser

51 The treasurer, immediately after the redemption of the land, shall notify the purchaser or his assignee of such redemption by letter, prepaid and registered, mailed 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.

1939, c.42, s.51; R.S.S. 1940, c.146, s.51.

Repayment of redemption money

52(1) The treasurer shall, upon delivery to him of the tax sale certificate and assignment thereof, if any, pay over the redemption money, or such portion thereof as the applicant may be entitled to and, in case partial payments are made on account of redemption, shall upon receipt of each such payment, except the last, return the tax sale certificate to the holder after indorsing thereon above his signature the date of the partial payment and the amount thereof, distinguishing between principal and interest.

(2) In case of the loss of a 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, block or quarter section and one lot, block or quarter section only is redeemed, the treasurer shall mark the amount paid and a description of the land redeemed upon the certificate and return the certificate to the holder.

1939, c.42, s.52; R.S.S. 1940, c.146, s.52.

Setting aside tax sale

53(1) Upon the expiration of two years from the date of sale the treasurer's certified statement to the registrar hereinafter provided for shall in 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 the sale, and that the land was not redeemed at the end of the period of two years.

(2) Notwithstanding any defect in the assessment, levy, sale or other proceedings, no tax sale shall be annulled or set aside except upon the following grounds: 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 action, suit or proceeding shall be brought or taken after the issue of a certificate of title to the tax purchaser.

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

1939, c.42, s.53; R.S.S. 1940, c.146, s.53.

RETURNS OF LANDS NOT REDEEMED

Returns to registrar of lands not redeemed

54(1) If land sold for taxes is not redeemed within a period of two years from the day of sale, the treasurer of the municipality shall, forthwith after the expiration of the said two years, forward to the registrar a statement certified under his hand and official seal, showing all lands sold at that sale and not 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 the two years, and such other information as the registrar may require.

(2) In case the statement required by subsection (1) is received by the registrar within nine months from the expiration of the period of two years therein limited then, notwithstanding anything in this Act contained, a tax purchaser may, without applying for title, require the municipality to redeem the land and the municipality shall thereupon pay to the tax purchaser such sums as by section 61 the owner is required to pay on redemption. The land shall stand redeemed and the municipality shall have no claim for the sums paid, or for the original or any subsequent taxes or penalties included therein, against either the land itself or the assessed owner or any other person.

1939, c.42, s.54; R.S.S. 1940, c.146, s.54.

Registrar's tax sale certificate

55 The registrar may grant certificates based upon such statement, and charge a fee of fifty cents for each certificate not containing more than five parcels, and a further fee of twenty-five cents for every additional ten parcels, or fraction thereof. The registrar shall be liable in damages for any error in a certificate. All judgments recovered against the registrar on account of such liability shall be paid from the assurance fund.

1939, c.42, s.55; R.S.S. 1940, c.146, s.55.

Returns to different registration districts

56 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 a statement as required by section 54 covering only the lands sold within each district.

1939, c.42, s.56; R.S.S. 1940, c.146, s.56.

Permission to receive taxes

57 After the expiration of two years from the date of sale the tax purchaser may pay the taxes to the treasurer of the municipality at any time after the twentieth day of December in the year in which the taxes were levied, and upon making such payment shall forward the original receipt to the registrar.

1939, c.42, s.57; R.S.S. 1940, c.146, s.57.

PROCEEDINGS IN LAND TITLES OFFICES

Application under *Land Titles Act*

58(1) Any tax purchaser desiring to secure title to land purchased at a tax sale may, at any time within one year after the expiration of two years from the day of sale, but not before the first day of January following the said date, 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.

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

(a) lands held under different certificates belong to the same registered owner; or

(b) the ownership of a parcel is composed of undivided interests covered by different certificates.

(3) Where the statement required by section 54 is not received by the registrar within nine months from the expiration of the period of two years from the day of sale therein mentioned, the registrar may nevertheless accept an application for title at any time before the expiration of three years from the day of sale if such application is accompanied by a certificate from the treasurer of the municipality that the land in question has not been redeemed.

1939, c.42, s.58; 1940, c.53, s.2; R.S.S. 1940,
c.146, s.58.

Power of tax purchaser to relinquish rights

59(1) The holder of a tax sale certificate other than a municipality may, by notice in writing to the registrar, relinquish his rights as tax purchaser.

(2) Upon the filing of such notice the registrar shall:

(a) make a memorandum thereof on the certificate of title to the land affected and thereupon the land shall cease to be subject to the tax sale;

(b) forthwith forward to the treasurer of the municipality in which the land is situated a notice stating that the tax purchaser has relinquished his rights as tax purchaser under the authority granted by this section.

(3) The provisions of *The Land Titles Act* with respect to attestation of instruments shall apply to a notice given under subsection (1).

1940, c.53, s.3; R.S.S. 1940, c.146, s.59.

Forfeiture of tax purchaser's rights

60(1) If the tax purchaser fails to make his application within one year as aforesaid, or in the case of sales held after the thirtieth day of April, 1927, fails to make his final application within three years after the expiration of two years from the date of sale, he shall forfeit all claim as tax purchaser to the 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 the land, or such part thereof, shall thereupon cease to be affected by the sale as if it had been duly redeemed.

(2) When a municipality has neglected to apply for title within the time limited, the registrar may grant an extension of time not exceeding one year for such purpose if satisfied, upon affidavit of the treasurer or other municipal official knowing the facts, filed within one month after the expiration of three years from the date of sale, that the case is a proper one for such extension.

(3) If the tax purchaser fails to make an application for title or to make his final application within the time limited therefor by subsection (1) or a municipality fails to make an application within the time limited therefor by subsection (1) or within the time as extended by the registrar under subsection (2), as the case may be, the registrar shall vacate and cancel the notice of sale for taxes indorsed on the certificate of title for the land sold.

1939, c.42, s.59; R.S.S. 1940, c.146, s.60.

Redemption by former owner

61(1) Any person having an interest in a parcel of land included in the statement referred to in section 54 or section 56, or any person on his behalf, may, at any time before or after application is made for title, or at any time before the issue of a certificate of title, redeem such parcel or any separate parcel thereof in which he may be interested, by paying to the registrar to whom the return is made the amount originally paid by the tax purchaser in respect of the arrears and costs for which the land was sold and any taxes accruing subsequently thereto paid by the tax purchaser, together with interest thereon:

(a) in the case of sales held prior to the first day of May, 1934, at the rate of ten per cent. per annum from the dates of payment until the first day of May, 1934, and seven per cent. per annum thereafter until the date of redemption; and

(b) in the case of sales held after the first day of May, 1934, at the rate of seven per cent. per annum from the dates of payment until the date of redemption;

and also:

(c) the costs to which the applicant has been put 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; and

(d) the amount of any insurance premium for which a receipt was filed with the registrar before the first day of May, 1927.

(2) Upon receipt of an application for redemption, the registrar shall obtain from the treasurer of the municipality a certificate showing the arrears of taxes levied subsequently to those for which the land was sold, which of such taxes were paid and by whom, and the respective amounts paid by each person with the dates of payment; and he shall, before issuing a certificate of redemption, collect all arrears of taxes remaining unpaid, and shall pay them over to the treasurer of the municipality.

(3) Until the thirty-first day of December, 1941, subsection (2) shall be read and construed as though it terminated with the word "payment" in the sixth line.

1939, c.42, s.60; 1940, c.53, s.4; R.S.S. 1940, c.146, s.61.

Proceedings after redemption

62 The registrar shall enter in a register a memorandum indicating the redemption of the land and the land shall accordingly stand redeemed from the time of payment. The registrar shall forward to the treasurer of the municipality and to the tax purchaser, a notice stating that the land has been redeemed.

1939, c.42, s.61; R.S.S. 1940, c.146, s.62.

Refund to tax purchaser

63(1) The registrar shall deduct from the payment made to him under subsection (1) of section 61, any fees due him and forthwith, upon demand, pay the balance to the tax purchaser, and while the moneys or any portion thereof remain in the hands of the registrar they shall not be subject to attachment or garnishment under process issued out of any court in this province.

(2) The registrar shall not pay over the redemption money until the original tax sale certificate, or a duplicate original issued under the provisions of section 31, has been surrendered to him.

(3) After redemption the registrar shall, upon demand, repay to the tax purchaser any moneys which he may have paid into the tax sales fund, in connection with the sale, and none of the provisions of sections 75 to 79 shall apply to such repayment.

1939, c.42, s.62; R.S.S. 1940, c.146, s.63.

Issue of certificate of title in default of redemption

64(1) Subject to the provisions of subsection (2) after the expiration of six months from the date of service of the last notice required to be served by or on behalf of the applicant, if the land is not redeemed, the registrar, upon being satisfied that the purchaser has made all necessary payments for the lands comprised in the application, shall, on the written request of the applicant, issue to him a certificate of title under *The Land Titles Act*, and such certificate of title shall in every respect be of the same force and validity and have the same effect as any other certificate of title issued under *The Land Titles Act*.

(2) The registrar may delay the issue of a certificate for thirty days after receipt of the written request of the tax purchaser, and may in the meantime notify any person, appearing by the records of the land titles office to have an interest in the land in question, of the application and may permit such person to redeem within the said period of thirty days.

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

- (a) existing registered easements and party wall agreements and any caveat registered in respect of an easement or party wall agreement;
- (b) rights acquired under *The Public Utilities Easements Act*;
- (c) caveats registered in respect of rights of way or other easements granted or acquired under *The Irrigation Districts Act* or *The Water Rights Act*; and certificates registered pursuant to section 38 of *The Water Rights Act*;
- (d) caveats registered by or on behalf of the Minister of Highways or Minister of Highways and Transportation;
- (e) caveats registered by or on behalf of a municipal corporation in connection with spur track rental agreements, easements or rights of way;
- (f) the rights under section 73 of any person in actual occupation of the land;
- (g) any subsequent sale for taxes in respect of which the land has not been redeemed.

1939, c.42, s.63; 1940, c.53, s.5; R.S.S. 1940,
c.146, s.64.

Payment of municipal lien or charge

65 Notwithstanding anything herein contained, where:

- (a) a municipality is the tax purchaser;
- (b) the municipality has a lien or charge upon the lands sold;
- (c) the land has been sold for a sum greater than the amount of the taxes as advertised;

the municipality may retain in its hands the balance of the purchase price or so much thereof as is equal to the amount of the lien or charge; and, on the treasurer furnishing the registrar with a certificate showing the sum retained and the reason therefor, the municipality shall be deemed to have paid such sum on account of the balance of the purchase price.

1939, c.42, s.64; R.S.S. 1940, c.146, s.65.

Duties of district registrar

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

1939, c.42, s.65; R.S.S. 1940, c.146, s.66.

District registrar bound to proceed

67 The statement to be furnished to the registrar by the treasurer of the municipality shall be, in all cases, sufficient authority to justify the registrar in taking proceedings as provided in this Act; and the registrar shall in all cases 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.

1939, c.42, s.66; R.S.S. 1940, c.146, s.67.

Assignments of tax sale certificates

68 At any time after an application for certificate of title has been filed under this Act, the applicant may assign his interest in the tax sale certificate to any other person, and upon the assignment being filed with the registrar he shall proceed with the application as if the assignee had been the original applicant.

1939, c.42, s.67; R.S.S. 1940, c.146, s.68.

Ratification

69 Transfers and assignments by a municipality under sections 32 and 68 shall be assented to or subsequently ratified by the council. No certificate of title shall be issued to the tax purchaser and no disbursement of redemption money shall be made until a certified copy of the resolution of the council containing such assent or ratification has been filed with the registrar.

1939, c.42, s.68; R.S.S. 1940, c.146, s.69.

Application for certificate of title

70 In all cases in which a municipality is the tax purchaser, the municipality may, notwithstanding anything in section 58, include in one application any number of lots or blocks, according to the same survey or plan.

1939, c.42, s.69; R.S.S. 1940, c.146, s.70.

Payment of taxes accruing after sale

71 Before issuing a certificate of title to the tax purchaser, the registrar shall satisfy himself that all arrears of taxes have been paid.

1939, c.42, s.70; R.S.S. 1940, c.146, s.71.

Registrar to notify clerk

72 Upon the issue of a certificate of title to any tax purchaser other than a municipality, the registrar shall notify the clerk of the municipality in writing of the change of title, describing the land affected and naming the new owner.

1939, c.42, s.71; R.S.S. 1940, c.146, s.72.

Application of *Landlord and Tenant Act*

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

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

1939, c.42, s.72(1) ; R.S.S. 1940, c.146, s.73.

SURPLUS TAX SALES FUND**Tax sales fund**

74(1) The registrar shall keep a separate account of all sums paid to him as a balance of purchase money on lands sold for more than the sum for which they were advertised, and shall enter in a book the amount received above the arrears of taxes and costs, a description of the land sold and the dates of sale and of receipt of said balance.

(2) The aggregate amounts of such payments 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 the 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 the municipality.

1939, c.42, s.73; R.S.S. 1940, c.146, s.74.

Procedure for obtaining balances

75(1) 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 the 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 the surplus is claimed. The 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, in such manner as he may direct, notice of the application, and may order the money 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 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 Court of King's Bench, instead of to the claimant or other person, and in such case his order shall state the reason why the order was so made. A copy of the order shall be filed in court and the money paid into court shall then be dealt with, upon application or notice, in such manner as a judge in chambers may order.

1939, c.42, s.74; R.S.S. 1940, c.146, s.75.

Apportionment of balances

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

1939, c.42, s.75; R.S.S. 1940, c.146, s.76.

Persons entitled to apply for balance

77 Except as hereinafter provided, the person who shall be considered to be entitled to apply under sections 75 and 76 for any money standing in the tax sales fund to the credit of any parcel shall be the person who was, at the expiration of the period of redemption, the owner of the land or a person who held an incumbrance, security or lien under judgment, execution or otherwise thereon, or who is the assignee or legal representative of such owner or person.

1939, c.42, s.76; R.S.S. 1940, c.146, s.77.

Municipality protected

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

1939, c.42, s.77; R.S.S. 1940, c.146, s.78.

Fees on such applications in chambers

79(1) The same fees shall be paid upon an 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 Court of King's Bench; and if the registrar or judge thinks it advisable to order the money to be paid into the Court of King's Bench or otherwise than into the hands of a 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 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 Court of King's Bench by filing the same in court.

1939, c.42, s.78; R.S.S. 1940, c.146, s.79.

Claims on fund an admission of validity of sale

80 The fact of claiming any surplus held in a tax sales fund to the credit of a parcel of land sold for arrears of taxes shall be considered an admission by the claimant of the validity of the sale of the parcel in question, and he and all persons claiming by, through or under him shall, from and after the time of making such 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 proceedings to invalidate a tax sale; and the sale shall thereafter be held to be in all respects valid and binding as against the claimant and those claiming by, through or under him.

1939, c.42, s.79; R.S.S. 1940, c.146, s.80.

Payments to municipalities from tax sales funds

81(1) When any portion of the tax sales fund has 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, the sum remaining unclaimed shall be 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.

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

1939, c.42, s.80; R.S.S. 1940, c.146, s.81.

Notice of action to set aside tax sale

82(1) If an action to set aside or question a sale for arrears of taxes is commenced, the plaintiff in the action shall, within ten days after issue of the writ of summons 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 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 the action shall or may be tried.

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

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

1939, c.42, s.81; R.S.S. 1940, c.146, s.82.

When sales set aside, purchase money a lien on land

83 In all cases where sales of land for arrears of taxes 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 municipality with interest at ten per cent. per annum to the tax purchaser or his proper representatives.

1939, c.42, s.82; R.S.S. 1940, c.146, s.83.

MISCELLANEOUS

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

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

1939, c.42, s.83; R.S.S. 1940, c.146, s.84.

Fees

85 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.

1939, c.42, s.84; R.S.S. 1940, c.146, s.85.

Issue of title to municipality without payment of certain taxes

86(1) Where land in a rural municipality has been sold at tax sale and the municipality holds the tax sale certificate and the Land Utilization Board certifies to the Board of Revenue Commissioners, that the land is suitable for agricultural purposes, the latter board may by order direct the registrar of land titles, upon application by the municipality for title to the land and failing redemption of the land from tax sale, to issue title to the applicant without payment of wild lands taxes and public revenues taxes, and the registrar shall act accordingly, subject to the provisions of *The Drought Area Debt Adjustment Act, 1937*.

(2) Where land in a city, town or village has been sold at tax sale and the municipality holds the tax sale certificate, the Board of Revenue Commissioners may by order direct the registrar of land titles, upon application by the municipality for title to the land and failing redemption of the land from tax sale, to issue title to the applicant without payment of wild lands taxes and public revenues taxes and the registrar shall act accordingly.

(3) Where an order is issued by the Board of Revenue Commissioners under subsection (1) or subsection (2), that board may also order that the unpaid wild lands taxes and public revenues taxes with interest thereon at five per cent per annum, shall constitute a charge on the land, and in such case and if the land is not redeemed from tax sale the registrar shall register such charge against the land, and certificate of title shall issue to the municipality subject to such charge.

1939, c.42, s.85; R.S.S. 1940, c.146, s.86.

Note.—See, also, sections 6 and 8 of chapter 35 of the statutes of 1934-35 which provide as follows:

“6 Arrears of taxes in respect of which lands were sold in the year 1934 shall include and be deemed always to have included penalties thereon accruing during 1934 at the rate specified in the appropriate municipal Act and computed up to the actual day of sale.

“8 The amendments made by this Act to section 38, section 39 and subsection (1) of section 55 of *The Arrears of Taxes Act* shall not apply to redemptions completed or partial redemptions made prior to the date on which this Act comes into force”.

FOR HISTORICAL REFERENCE ONLY