

Municipal Tax Enforcement
Part 1 of 3

Advisory Services
Ministry of Government Relations

saskatchewan.ca 

Vision and Mission Statement

The Saskatchewan Public Service Vision
The Best Public Service in Canada

Our Commitment to Excellence
Dedicated to service excellence, we demonstrate innovation, collaboration and transparency, practice effective and accountable use of resources, and promote engagement and leadership at all levels

Our Core Values
Respect and Integrity
Serving Citizens
Excellence & Innovation
One Team

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Part 1

- Initial Considerations
- Introduction to *The Tax Enforcement Act*
- List of Lands in Arrears
- Tax Enforcement List
- Registration of Tax Lien
- Request to Shorten Time Period

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Important Web Links

- Publications Saskatchewan (formerly called Office of the Queen’s Printer)
 - <https://publications.saskatchewan.ca/#/freelaw>
- Government of Saskatchewan
 - <http://www.saskatchewan.ca/government/municipal-administration/taxation-and-service-fees/tax-enforcement-by-municipalities#tax-enforcement-procedure-manual-and-appendices>
- Information Services Corporation
 - www.isc.ca

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Initial Considerations

- Tax collection and enforcement activities must be based on legislative provisions in:
 - *The Tax Enforcement Act*
 - *The Municipalities Act*
 - *The Cities Act*
 - *The Northern Municipalities Act, 2010*

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Assessment and Taxes

- Assessments must be confirmed by Saskatchewan Assessment Management Agency MA S.258(3), (5)
- Tax notices must be sent to taxpayers on or before deadline
 - Certificate when tax notices are sent MA S.269

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Tax Enforcement Options

- Council must decide which options will be used:
 - Acquiring title to property
 - Non-title collection methods
 - Sue the taxpayer
 - Intercept rent or insurance proceeds MA S.321, 322
 - Seize goods MA S.320, 336
 - Distrain removed improvements MA S.336
 - <http://www.rslaw.com/resources/articles-and-research/2006/10/non-title-tax-enforcement-for-saskatchewan-municipalities/>

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The Tax Enforcement Act

- Actions involve:
 - Notifying everyone the municipality will be taking action TEA S.4, 5
 - Registering the municipality's interest in the property TEA S.10
 - Notifying the individual and affected parties TEA S.23, 24
 - Acquiring title to the property TEA S.26, 26.1
 - Liquidating the property TEA S.31

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The Tax Enforcement Act

- Prescribed legislation
- Results in taking a person's property
- Rights must be respected
- Accuracy and technical compliance are paramount

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List of Lands with Arrears of Taxes

- List can be prepared as early as January 1
 - Must be done by November 15 TEA S.3(1)
 - When do you start?
- Certain properties are excluded TEA S.3(6)
- Using the correct legal description of land is critical

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List of Lands with Arrears

- Contains:
 - Date prepared
 - Assessment number
 - Legal land description
 - Title number
 - Arrears
 - Includes penalties and amounts added to taxes

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Tax Enforcement List

- Tax Enforcement List:
 - Is a statutory requirement
 - Includes advertising costs
 - Is advertised in local newspaper
 - Is posted at municipal office TEA S.4

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Tax Enforcement List

- Outcomes (within 60 days):
 - Arrears and costs are paid
 - No further action required
 - No payment has been received
 - Register municipality's interest (tax lien)
 - Partial payment has been received
 - Register municipality's interest (tax lien)

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Tax Enforcement Record

- Journal of completed actions
- Schedule next step
- Record costs TEA S.19
 - Add to tax roll
 - Collected first in priority after Dominion liens TEA S.33

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Tax Lien

- Treasurer shall register tax lien 60 days after list advertised TEA S.10
- Council CANNOT waive the requirement to register the tax lien -- Council resolution not required
- ISC forms to register:
 - Packet Cover Page
 - Application for Interest Registration
 - Begin Attachment Sheet
 - Prescribed 'Form A'

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Tax Lien

- Prescribed Form A TE Regs S.4
- Lien can be registered against multiple titles
- ISC requires attachment

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Registering the Tax Lien

- ISC provides municipalities and others with confirmation that interest is registered
- Add fees to tax arrears TEA S.19(1)(a)(iii)
- Other costs can be added TEA S.9(1)(a)(v),(vi)
- Municipality is not prevented from exercising non-title enforcement options TEA S.15

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Shortening Waiting Period

- Request is to shorten the first six-month period immediately after tax lien is registered
- Circumstances:
 - Buildings will deteriorate
 - Property value extremely low
 - High clean-up costs
 - Tax arrears high relative to value of property
 - Owner abandoned property TEA S.22(1.1)

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Request to Shorten Waiting Period

- Complete Form 9
- Obtain a copy of title from ISC
- Include copy of title with Form 9
- Submit to Provincial Mediation Board

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NEXT STEP

- **WAIT**
- Questions?

Ministry of Government Relations
Advisory Services and Municipal Relations
(306) 787-2680
muninfo@gov.sk.ca

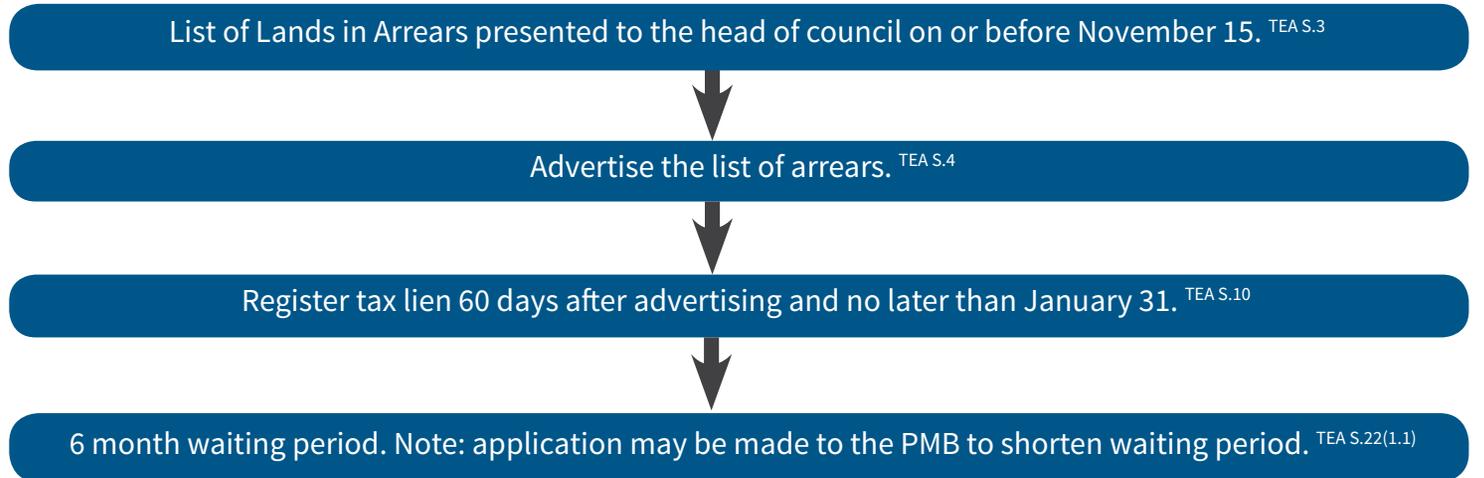
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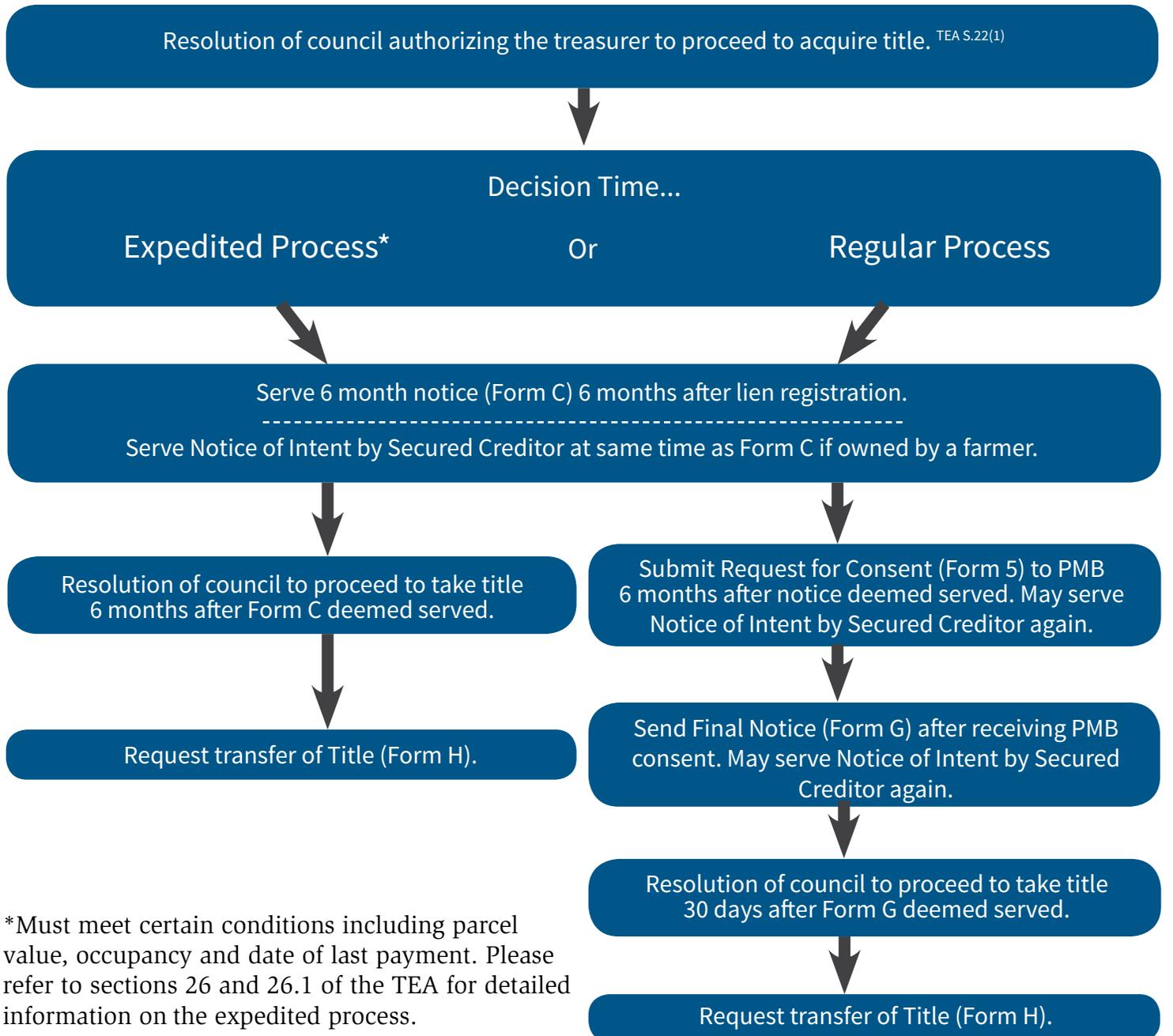
Tax Enforcement Flowchart

Appendix B

Phase 1



Phase 2



*Must meet certain conditions including parcel value, occupancy and date of last payment. Please refer to sections 26 and 26.1 of the TEA for detailed information on the expedited process.

List of Lands in Arrears

Section 3 (Form 1)



Name of Municipality: _____

PROVINCE OF SASKATCHEWAN

List of lands with arrears of taxes as at _____
(Month)

Date _____, _____. (Section 3(1) of *The Tax Enforcement Act*).

<i>DESCRIPTION OF PROPERTY</i>							
<i>Assessment Number</i>	<i>Part of Lot</i>	<i>Lot</i>	<i>Block</i>	<i>Plan</i>		<i>Title Number</i>	<i>Total Arrears</i>
	<i>Part of Section</i>	<i>Section</i>	<i>Township</i>	<i>Range</i>	<i>Meridian</i>		

SEAL

Submitted to the head of the council
this _____ day of

_____, _____

_____, Treasurer

Tax Enforcement List

Form 2 (Section 4)

(Insert Name of Municipality) _____

PROVINCE OF SASKATCHEWAN

Notice is hereby given under *The Tax Enforcement Act* that unless the arrears and costs appearing opposite the land and title number described in the following list are fully paid before the _____ day of _____, _____, an interest based on a tax lien will be registered against the land.

(Date to be inserted must be at least sixty days after date of advertising)

Note: A sum for costs in an amount required by subsection 4(3) of *The Tax Enforcement Act* is included in the amount shown against each parcel.

DESCRIPTION OF PROPERTY								
Part of Lot	Lot	Block	Plan		Title Number	Total Arrears	Costs Advertising	Total Arrears and Costs
Part of Section	Section	Township	Range	Meridian				

Dated this _____ day of _____, _____.

Treasurer

COST VALUE OF COMPANY	
Costs Securing Title	
Taxes Transferred From Roll: Municipal	
_____ S.D. No.	
_____ S.D. No.	
Hail	
Cost Value of Property	

Redeemed By _____ Date _____

Amount Paid _____

OR

Sold To _____

Date _____

Address _____

Appendix C: Tax Enforcement Checklist Expedited Procedure¹

Name of Municipality	
Name of Registered Owner	
Name of Assessed Owner, if different	
Legal Description of Property	
Title Number(s)	

Section #	Activity:	Date:
3	1. Completed <i>List of Lands in Arrears</i> (Form 1)	
3	2. Presented Form 1 to Mayor or Reeve	
3	3. Obtained council resolution to delete from Form 1 properties where arrears are equal to OR less than half previous year levy, No <input type="checkbox"/> Yes <input type="checkbox"/> % if less than half <input type="text"/>	
4	4. Completed <i>Tax Enforcement List</i> (Form 2)	
4	5. Published Form 2 in newspaper	
4	a. Expiration of 60 clear days from date of Form 2 publication	
10	6. Completed <i>Tax Lien</i> (Form A)	
10	7. Registered interest (tax lien) against title(s)	
22	8. Applied to Provincial Mediation Board (PMB) to reduce 6 month waiting period (Form 9), if applicable	
22	a. Received consent from PMB, if applicable	
22	b. If no application to PMB, expiration of 6 months from date tax lien is registered against title(s)	
22	9. Obtained council resolution to authorize proceedings to request title	
26	10. Obtained copy of title(s)	
26	11. Completed <i>Certificate as to Assessed Owner and Value</i> (Form D)	
	12. Completed <i>Notice of Intent by Secured Creditor</i> (Form B Farm Debt Mediation Service) ²	
	a. Served	
	b. Additional service, if applicable	

¹Use regular procedure if all of the following conditions apply:

- 1) Taxable assessed value is \$17,500 or less;
- 2) Property is unoccupied; and
- 3) No payment of taxes received within 2 years of date referenced at Activity Number 10.

²This notice must be served if the owner is or may be a farmer anywhere in Canada. In some cases, notice must be reissued.

Web form is available at www.agr.gc.ca.

Section #	Activity:	Date:
23	13. Prepared and served <i>Six Months' Notice</i> (Form C) ³	
	a. Prepared <i>Declaration of Service</i> (Form E), if applicable	
	b. Prepared <i>Affidavit of Personal Service</i> (Form F), if applicable	
	c. Expiration of Form C	
26	14. Obtained council resolution to request title transfer	
	15. Prepared <i>Request to Registrar to Issue Title</i> (Form H) including <i>Affidavit of Value</i>	
	16. Received title(s)	
31	17. Advertised tax enforcement property for sale by tender or auction	
	a. Date of tenders closing/auction	
	18. Reported to council outcome of call for tenders/auction	
33	a. Transferred property to purchaser, if applicable	
34	b. Transferred property to municipal Tax Title Property Account, if applicable	

³Service required on all parties who appear to have an interest in the land – limited exceptions apply.

FORM A
[SECTION 2.1]
TAX LIEN

The Tax Enforcement Act

To the Registrar of Titles:

You can find the Land Description, Parcel Number and Title Number on the Title.

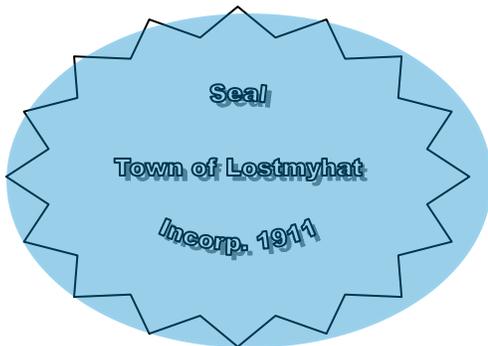
Take notice that all parcels of land specified below are subject to a tax lien pursuant to

The Tax Enforcement Act.

Lot 10, Block 12, Plan 65R10130	Parcel Number: 100023100	Title Number: 123456789
Lot 11, Block 12, Plan 65R10130	Parcel Number: 100003456	Title Number: 234567891
Lot 12, Block 12, Plan 65R10130	Parcel Number: 100004567	Title Number: 345678912
Lot 13, Block 12, Plan 65R10130	Parcel Number: 100005678	Title Number: 456789123
Lot 14, Block 12, Plan 65R10130	Parcel Number: 100006789	Title Number: 567891234
Lot 15, Block 12, Plan 65R10130	Parcel Number: 100007891	Title Number: 678912345

You may have more than 1 parcel on the same tax lien form or you could use a different form for every parcel.

Dated this 15 day of May, 200X.



Betty Jarvis

(Treasurer, Clerk, Administrator or Collector)

Town of Lostmyhat, Box 36, Lostmyhat, SK, S2A 1P2

(Name and Address of Municipality)

Ensure the seal is clearly visible. The traditional embossed seal is not visible when faxed.

Request to Reduce Six-Month Waiting Period

(Only for the period between the registration of the tax lien and the issuance of Form C) (Form 9)



Subsection 22 (1.1), *The Tax Enforcement Act*

The _____ hereby requests that the six-month period
(Name of Municipality)
(immediately following the registration of the tax lien), be reduced on the following land:

(Legal Description of Land)

and that it be allowed to proceed with the issuance of the six-month notice; immediately or on any date deemed reasonable by the Provincial Mediation Board.

The reason for such request is based on the following information:

1. _____ A reasonable expectation that buildings that are part of the parcel will deteriorate if action is not taken.
2. _____ The low value of the parcel of land.
3. _____ The high cost of maintaining, repairing and cleaning the parcel, including the cost of cleaning environmental contaminants, relative to the value of the parcel.
4. _____ The abandonment of the parcel by the owner.
5. _____ The high amount of arrears of taxes owing with respect to the parcel relative to the value of the parcel.

Details of reason(s) are as follows: _____

Date of Request¹ _____
Date Tax Lien Registered² _____
Mailing Address: _____
Phone Number: _____
Contact Name: _____

Send to: Provincial Mediation Board,
304 – 1855 Victoria Avenue
REGINA SK S4P 3T2
Phone 787-5408, Fax 787-5574

¹Requests under section 22(1.1) apply only to the 6-month period immediately following the registration of the tax lien. Municipalities must submit request as soon as possible after registering a tax lien or the request will be rejected.

²Optional – Attach a copy of the title which verifies registration of the tax lien.