Municipal Tax Enforcement

Part 2 of 3

Advisory Services
Ministry of Government Relations

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Government of Saskatchewan

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 2

- Withdrawal of Tax Lien
- Resolution of Council to Proceed
- Expedited Process vs Regular Process
- Completion of Forms
- Service of Notices
- Request for Consent

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Important Resources

- Tax Enforcement Procedures Manual
  - http://www.saskatchewan.ca/government/municipal-administration/taxation-and-service-fees/tax-enforcement-by-municipalities#tax-enforcement-procedure-manual-and-appendices
- Publications Saskatchewan (formerly called Office of the Queen's Printer)
  - https://publications.saskatchewan.ca/#/freelaw

Withdrawal of Tax Lien

- Can only be removed by treasurer when:
  - Arrears and costs are paid — TEA S.19
  - Title is transferred to the municipality — TEA S.12
  - Lien was registered in error — TEA S.14
- Recoverable costs:
  - Postage, ISC fees, payments to serve notices, telephone and advertising
  - Insurance premiums
  - Legal and administrative
  - Repair, maintenance and cleaning
  - Provincial Mediation Board fee — TEA S.19

Withdrawal of Tax Lien

- Prescribed Form B: — TERegs S.5
  - Separate withdrawal for each title
  - Ensure information is accurate
  - Interest number
    - NOT the INTEREST REGISTER NUMBER
    - Legal land description
    - Title number
  - ISC *Application for Interest Discharge*

Title Acquisition

- Council resolution authorizes the title acquisition procedure:
  - After six-month waiting period expires TEA S.22(1)
  - No further resolutions required until municipality is requesting title issuance
  - Obtain council resolution if there is a delay
  - Sample resolutions in Tax Enforcement Procedures Manual, Appendix D
- If council wants to delay proceedings, GET A RESOLUTION

Title Acquisition

- Obtain copy of title from ISC: TEA S.23(1)
  - Confirm title information is same as that on the assessment roll
  - Affidavit of Identity Form 8, if applicable
  - Pay attention to registered interest holders
    - Mortgagee
    - Tax Lien
    - Others

Regular vs Expedited Procedure

- Expedited procedures can be used if all three conditions are met when council authorizes title acquisition proceedings:
  - Taxable assessed value is $17,500 or less TERegs S.13(2)
  - Property is vacant TEA C.26(3)(d)
  - No payment in the past two years TEA S.26(3)(c)

Farm Debt Mediation Act

- If the property is owned by a person who is a farmer, a *Notice of Intent by Secured Creditor* is required FDMA S.21
- *Notice of Intent by Secured Creditor* Form B (Form 4.1)
  - Contact information
    - 1-866-452-5556
    - www.agr.gc.ca/fdms
  - Send 15 business days prior to six-month notice, if applicable

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Six Months' Notice

- Six months' notice to all persons who have an interest in the property, excluding the municipality or to a person whose interest will not be impacted TEA S.23
  - If in doubt, serve a notice
  - Separate notices to joint owners; one notice per envelope
  - Expedited procedure
    - Notice provided only to assessed owner
- Six months' notice is in prescribed Form C TERegs S.6

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Six Months' Notice

- Certificate as to Assessed Owner and Value prescribed Form D TERegs S.7
  - This document, along with Declaration or Affidavit of Service, are retained in municipality's tax enforcement file
- Six months' notice is in prescribed Form C TERegs S.6
  - Serve by registered mail or personal service
- Declaration of Other Services Made prescribed Form E TERegs S.8
- Affidavit of Personal Service prescribed Form F TERegs S.9

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Service and File Documentation

- Serve Form C
  - Assessed owner
  - Registered owner
  - Mortgagee
  - Interest Holders — TEA S.23(2)
- Declaration of Services Made Form E — TERegs S.8
- Affidavit of Personal Service Form F — TERegs S.9
- Document service is proven through affidavits
- Update Tax Enforcement Checklist/Records/Tax Roll
- No further action can be taken for six months
  - Continue regular efforts to collect taxes

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Unusual Circumstances

- If person's address is unknown:
  - Document efforts to learn new address and send notice there
  - If efforts are unsuccessful, advertise twice in local newspaper
- If person is deceased:
  - Obtain Surrogate's Certificate
  - Serve legal representative or Official Administrator for Province of Saskatchewan — TEA S.25(1),(2)

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Unusual Circumstances

- If corporation is dissolved: — TEA S.25(4)
  - Serve any person who was a director or officer at the time of dissolution
- If person is mentally disordered, serve: — TEA S.25(5)
  - The property guardian, or
  - The public guardian and trustee

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Provincial Mediation Board Consent

- Request cannot be made until at least six months after the date of last service PMBA S.7(1)
  - Non-prescribed form provides Provincial Mediation Board (PMB) with information required to fulfill their role
  - Remember to include the application fee and supporting documentation PMBA S.7.1
- Request is made in Form 5
  - Request for Consent to Make Final Application for Title
- Does not apply if the municipality is using expedited procedure PMBA S.10(3)
- Serve *Notice of Intent by Secured Creditor* Form B FDMA S.21

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Provincial Mediation Board Consent

- Complete Request for Consent to Make Final Application for Title, Form 5 PMBA S.7(1)
- Update the tax enforcement (TE) regular procedure checklist
- Update TE Record
  - Add TE costs to record
  - Add TE costs to tax roll
    - DR Taxes Receivable – Tax Enforcement
    - CR Account to which PMB cost was added when cheque was written
    - CR Postage
    - CR Administration Fee Revenue (if administration fee is charged for tax enforcement)

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Next Step

- Await consent from PMB
  - PMB may provide a repayment schedule
    - Advise PMB immediately if payment commitment defaulted
    - Advise Farm Debt Mediation Service of payment schedules, payments made or defaulted
    - Keep council updated about TE progress
    - Council may pass a resolution to hold TE process in abeyance as long as scheduled payments made

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Next Step

- Withdraw tax lien when arrears, penalties and costs paid in full
- Questions?

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

Tax Enforcement Flowchart

Appendix B

Phase 1

List of Lands in Arrears presented to the head of council on or before November 15. TEA S.3

↓

Advertise the list of arrears. TEA S.4

↓

Register tax lien 60 days after advertising and no later than January 31. TEA S.10

↓

6 month waiting period. Note: application may be made to the PMB to shorten waiting period. TEA S.22(1.1)

Phase 2

Resolution of council authorizing the treasurer to proceed to acquire title. TEA S.22(1)

↓

Decision Time...

Expedited Process* Or Regular Process

↓

Serve 6 month notice (Form C) 6 months after lien registration.

Serve Notice of Intent by Secured Creditor at same time as Form C if owned by a farmer.

↓

Resolution of council to proceed to take title 6 months after Form C deemed served.

↓

Request transfer of Title (Form H).

↓

Submit Request for Consent (Form 5) to PMB 6 months after notice deemed served. May serve Notice of Intent by Secured Creditor again.

↓

Send Final Notice (Form G) after receiving PMB consent. May serve Notice of Intent by Secured Creditor again.

↓

Resolution of council to proceed to take title 30 days after Form G deemed served.

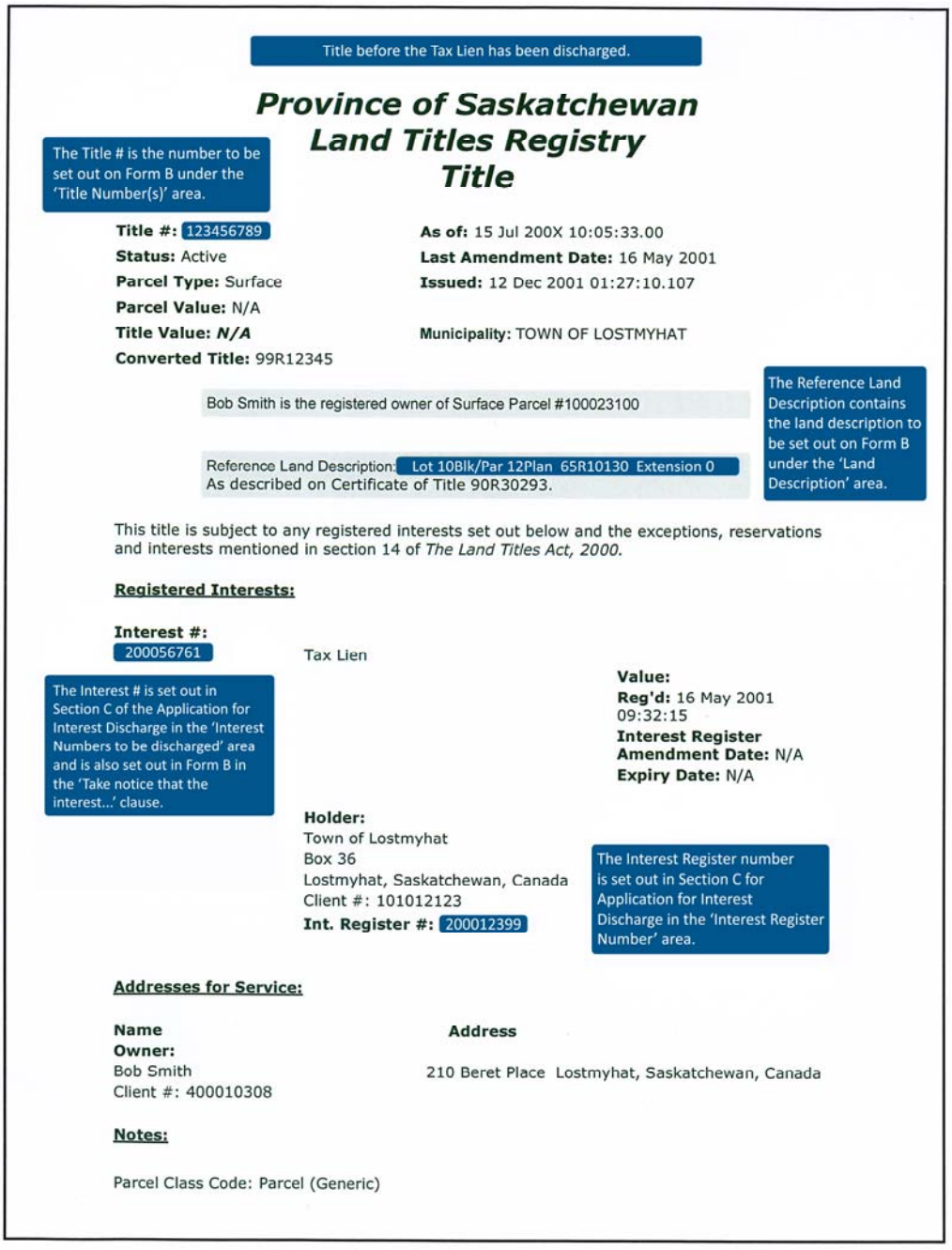
↓

Request transfer of Title (Form H).

*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.

Province of Saskatchewan Land Titles

Registry Title Breakdown



Title before the Tax Lien has been discharged.

Province of Saskatchewan
Land Titles Registry
Title

The Title # is the number to be set out on Form B under the 'Title Number(s)' area.

Title #: 123456789
Status: Active
Parcel Type: Surface
Parcel Value: N/A
Title Value: ***N/A***
Converted Title: 99R12345

As of: 15 Jul 200X 10:05:33.00
Last Amendment Date: 16 May 2001
Issued: 12 Dec 2001 01:27:10.107

Municipality: TOWN OF LOSTMYHAT

Bob Smith is the registered owner of Surface Parcel #100023100

Reference Land Description: Lot 10Blk/Par 12Plan 65R10130 Extension 0
As described on Certificate of Title 90R30293.

The Reference Land Description contains the land description to be set out on Form B under the 'Land Description' area.

This title is subject to any registered interests set out below and the exceptions, reservations and interests mentioned in section 14 of *The Land Titles Act, 2000.*

Registered Interests:

Interest #:
200056761

Tax Lien

The Interest # is set out in Section C of the Application for Interest Discharge in the 'Interest Numbers to be discharged' area and is also set out in Form B in the 'Take notice that the interest...' clause.

Value:
Reg'd: 16 May 2001 09:32:15
Interest Register Amendment Date: N/A
Expiry Date: N/A

Holder:
Town of Lostmyhat
Box 36
Lostmyhat, Saskatchewan, Canada
Client #: 101012123
Int. Register #: 200012399

The Interest Register number is set out in Section C for Application for Interest Discharge in the 'Interest Register Number' area.

Addresses for Service:

Name	Address
Owner: Bob Smith Client #: 400010308	210 Beret Place Lostmyhat, Saskatchewan, Canada

Notes:

Parcel Class Code: Parcel (Generic)

FORM B
[*Section 5*]

WITHDRAWAL OF TAX LIEN
The Tax Enforcement Act

Registrar of Titles:

Take notice that the interest based on the tax lien registered as Interest Number ___200056761_____ against

Legal Description of Land(s)	Title Number(s)
Lot 10Blk/Par 12 Plan 65R10130 Extension 0	123456789

pursuant to *The Tax Enforcement Act* is discharged.

Dated this _22___ day of _____May _____, 20_XX__.

(Seal of the municipality)

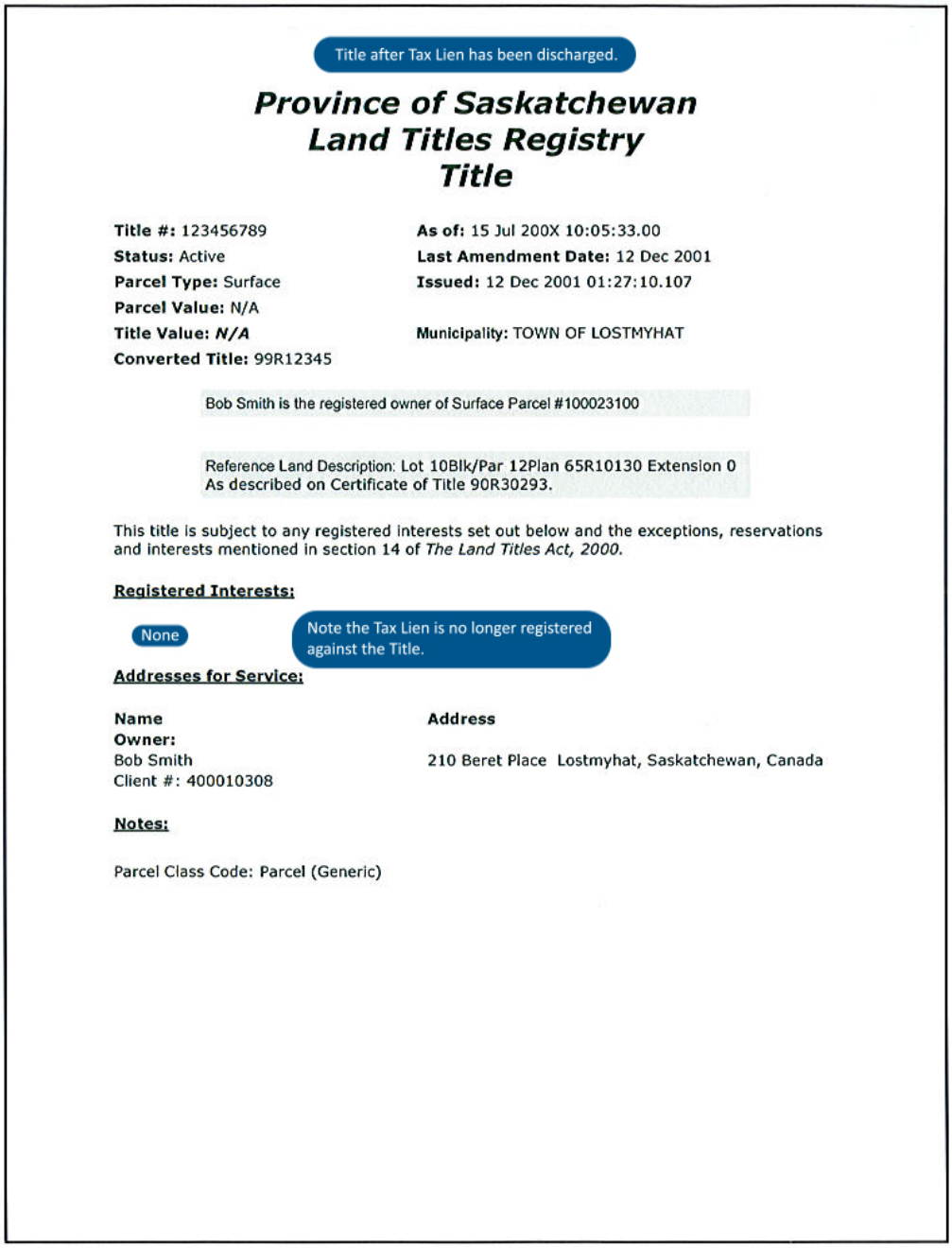
_____Betty Jarvis_____.

(*Treasurer, Clerk, Administrator or Collector of Taxes*)

Town of Lostmyhat, Box 36, Lostmyhat, Sk. S2A 1P2
(*Name and Address of Municipality*)

Province of Saskatchewan Land Titles

Registry Title Breakdown (After Tax Lien Removed)



Title after Tax Lien has been discharged.

Province of Saskatchewan
Land Titles Registry
Title

Title #: 123456789
Status: Active
Parcel Type: Surface
Parcel Value: N/A
Title Value: ***N/A***
Converted Title: 99R12345

As of: 15 Jul 200X 10:05:33.00
Last Amendment Date: 12 Dec 2001
Issued: 12 Dec 2001 01:27:10.107

Municipality: TOWN OF LOSTMYHAT

Bob Smith is the registered owner of Surface Parcel #100023100

Reference Land Description: Lot 10Blk/Par 12Plan 65R10130 Extension 0
As described on Certificate of Title 90R30293.

This title is subject to any registered interests set out below and the exceptions, reservations and interests mentioned in section 14 of *The Land Titles Act, 2000.*

Registered Interests:

None

Note the Tax Lien is no longer registered against the Title.

Addresses for Service:

Name	Address
Owner:	
Bob Smith Client #: 400010308	210 Beret Place Lostmyhat, Saskatchewan, Canada

Notes:

Parcel Class Code: Parcel (Generic)

Affidavit of Identity
(Form 8)

CANADA)

)

PROVINCE OF SASKATCHEWAN)

)

TO WIT)

I ___Betty Jarvis_____ of the (City, Town, Village, Rural Municipality) of __Town of Lostmyhat___, in the Province of Saskatchewan, ___Administrator_____, make oath and say:

(occupation)

1. That __Bob James Smith_____ , the registered owner of

Lot 10, Block 12, Plan 65R10130 Extension 0, as described on Certificate of Title 90R30293
(Lot/Block/Plan/Sec/Twp/Rge/Mer)

and that _____Bob Smith_____ the assessed owner of

Lot 10, Block 12, Plan 65R10130 Extension 0, as described on Certificate of Title 90R30293
(Lot/Block/Plan/Sec/Twp/Rge/Mer)

who is personally known to me, is one and the same person.

2. That I know the said ___Bob Smith___ and he/she is, in my belief, of the full age of eighteen years or more.

Sworn before me at the _____)

of _____, in)

the Province of Saskatchewan,) _____

this ____day of _____, _____.)

_____

A Commissioner for Oaths in and

for the Province of Saskatchewan

_____

My Appointment Expires _____, _____.

Agriculture and Agri-Food Canada / Agriculture et Agroalimentaire Canada
Farm Debt Mediation Service / Service de médiation en matière d'endettement agricole

PROTECTED B
when completed

NOTICE OF INTENT BY SECURED CREDITOR

As required under Section 21 of the *Farm Debt Mediation Act*, you are hereby notified that it is the intent of:

Name of creditor
Town of Lostmyhat

To enforce a remedy against the property of; or commence a proceeding, action, execution or other proceeding, judicial or extra-judicial, for the recovery of a debt, the realization of the security or the taking of the property of:

Full name of farmer or business name
Bob James Smith

Farmer's address

Unit/Suite/Apt.	Street Number	Number Suffix	Street Name	Street Type

Street direction	PO Box or Route Number	Municipality (City, Town, etc.)	Province	Postal code
	123	Lostmyhat	Saskatchewan	

The security being (type(s) of security)	on (asset(s))
Tax Lien	Lot 10, Block 12, Plan 65R10130 Extension 0

Dated this _____ day of _____ , _____ at _____

Town of LostmyHat
Creditor's name (print)

_____ (306)123-4567
Signature of secured creditor or authorized representative / Creditor's phone number and ext.

You are hereby notified of your right to make application under Section 5 of the *Farm Debt Mediation Act* for a review of your financial affairs, mediation with your creditors, and to obtain a stay of proceedings against this action. Provided you are:

a) currently engaged in farming for commercial purposes; and

b) insolvent, meaning that you are:
- unable to meet your obligations as they generally become due; or
- have ceased paying your current obligations in the ordinary course of business as they generally become due; or
- the aggregate of your property is not, at fair valuation, sufficient, or if disposed of at a fairly conducted sale under legal process would not be sufficient, to enable payment of all your obligations, due and accruing due.

A secured creditor must wait 15 business days after this notice has been deemed served before beginning action to realize on their security. You may apply for mediation and a stay of proceedings at any time, before, during, or after the 15 business day period, by making an application to the Farm Debt Mediation Service.

The Farm Debt Mediation Service provides qualified farm financial counsellors to conduct a financial review and to prepare a recovery plan for your mediation meeting. Qualified mediators are provided to help you and your creditors reach a mutually satisfactory arrangement.

Application forms and more information about the service can be obtained from:

Farm Debt Mediation Service
1-866-452-5556

The information you provide on this document is collected by Agriculture and Agri-Food Canada under the authority of the *Farm Debt Mediation Act* for the purpose of facilitating financial arrangements between farmers and their creditors. Personal information will be protected under the provisions of the *Privacy Act* and will be stored in Personal Information Bank AAFC-PPU-227. Information may be accessible or protected as required under the provisions of the *Access to Information Act.*

Canada

A copy of this form must be sent to the FDMS Administrator

FORM D
[*Section 7*]

Rural Municipality of Crooked Roads, No. 123
(Name of Municipality)

CERTIFICATE AS TO ASSESSED OWNER AND VALUE

I, Betty Jarvis , Treasurer of the Municipality of Rural Municipality of Crooked Roads No. 123 certify that the name of the assessed owner of the following land in Saskatchewan, that is to say:

SW 14-14-14 W2nd Title No. 123456789

Separate certificate required for each parcel

as that name appears on the last revised assessment roll of the municipality, is Boris Farmer whose address according to that roll is Box 321, LostmyHat, Saskatchewan Z0O 4N4

This means last revised assessment roll as of the date of the resolution passed pursuant to subsection 22(1) of the Act

AND I certify that the assessed value of the land, according to that assessment roll is One Hundred Ten Thousand dollars ($110,000.00).

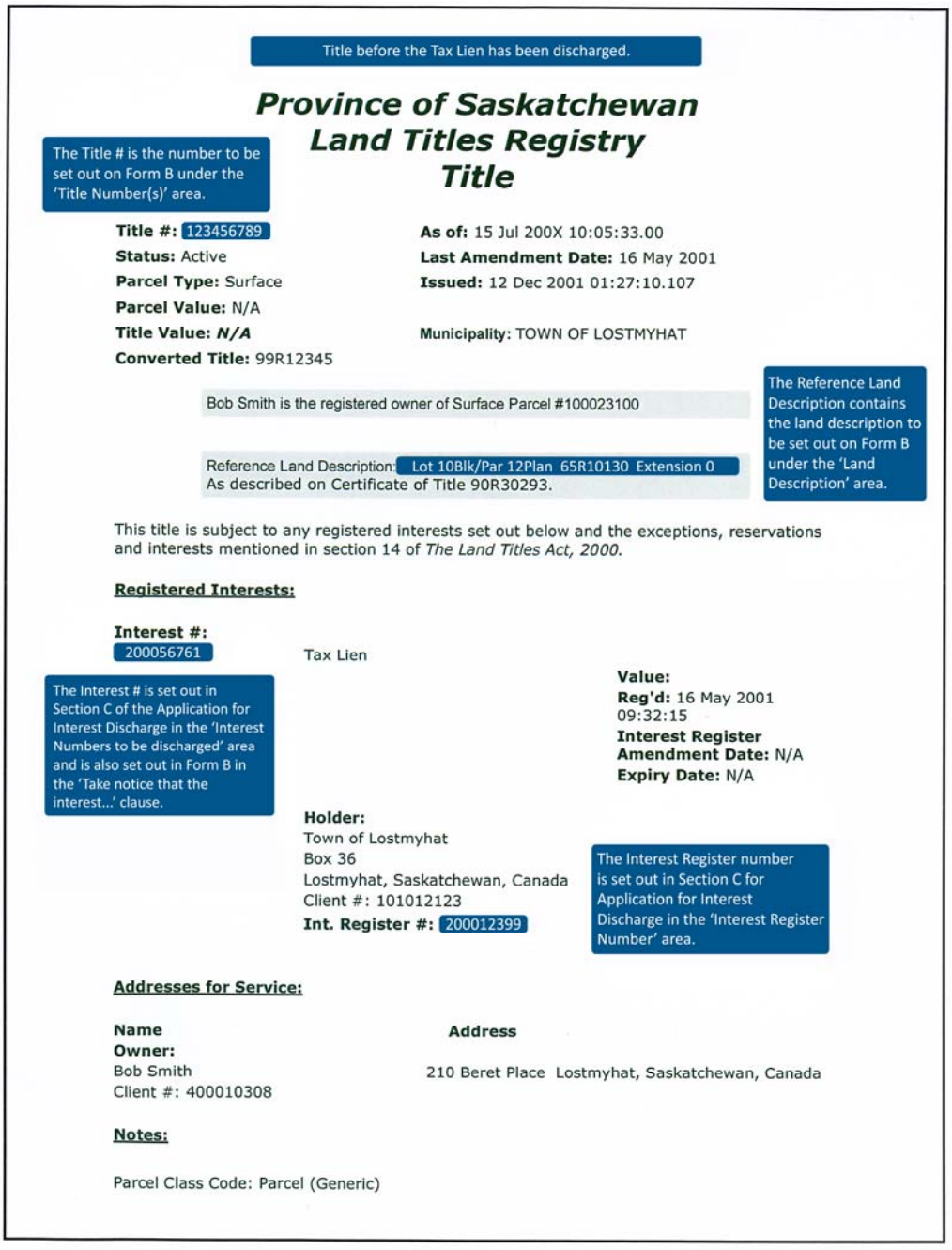
Dated this 10th day of May, 20 XX.

Betty Jarvis
(*Treasurer*)

SEAL

Province of Saskatchewan Land Titles

Registry Title Breakdown



Title before the Tax Lien has been discharged.

Province of Saskatchewan
Land Titles Registry
Title

The Title # is the number to be set out on Form B under the 'Title Number(s)' area.

Title #: 123456789
Status: Active
Parcel Type: Surface
Parcel Value: N/A
Title Value: ***N/A***
Converted Title: 99R12345

As of: 15 Jul 200X 10:05:33.00
Last Amendment Date: 16 May 2001
Issued: 12 Dec 2001 01:27:10.107

Municipality: TOWN OF LOSTMYHAT

Bob Smith is the registered owner of Surface Parcel #100023100

Reference Land Description: Lot 10Blk/Par 12Plan 65R10130 Extension 0
As described on Certificate of Title 90R30293.

The Reference Land Description contains the land description to be set out on Form B under the 'Land Description' area.

This title is subject to any registered interests set out below and the exceptions, reservations and interests mentioned in section 14 of *The Land Titles Act, 2000.*

Registered Interests:

Interest #:
200056761

Tax Lien

The Interest # is set out in Section C of the Application for Interest Discharge in the 'Interest Numbers to be discharged' area and is also set out in Form B in the 'Take notice that the interest...' clause.

Value:
Reg'd: 16 May 2001 09:32:15
Interest Register Amendment Date: N/A
Expiry Date: N/A

Holder:
Town of Lostmyhat
Box 36
Lostmyhat, Saskatchewan, Canada
Client #: 101012123
Int. Register #: 200012399

The Interest Register number is set out in Section C for Application for Interest Discharge in the 'Interest Register Number' area.

Addresses for Service:

Name	Address
Owner: Bob Smith Client #: 400010308	210 Beret Place Lostmyhat, Saskatchewan, Canada

Notes:

Parcel Class Code: Parcel (Generic)

FORM C
[*Section 6*]

NOTICE
The Tax Enforcement Act

TAKE NOTICE that the Town of Lostmyhat
(Name of Municipality)
intends to be registered pursuant to the above Act as owner of the land described below.

The municipality claims title to the land by virtue of an interest based on the tax lien registered against the existing title to the land in the Land Titles Registry as Interest Number 200056761, and you are required to TAKE NOTICE that unless you contest the claim of the municipality or redeem the land pursuant to the provisions of the above Act within six months from the service of this notice on you and, subject to the further provisions of *The Tax Enforcement Act*, a title will be issued to the applicant.

On and after the date that the title is issued to the applicant, you will be forever estopped and debarred from setting up any claim to, or with respect to, the land.

The amount required to redeem the land may be ascertained on application to the Clerk, Treasurer or Administrator of the municipality.

Dated this ____ day of _____, 20___.

(Seal municip

Betty Jarvis
(*Treasurer*)

Bob Smith
(*Name of Assessed Owner*)

Legal Description of Land(s)	Title Number(s)
Lot 10, Block 12,Plan 65R10130 Extension 0	123456789

FORM E
[*Section 8*]

DECLARATION OF OTHER SERVICES MADE

CANADA
To Wit:

I, Betty Jarvis, of Lostmyhat, in the Province of Saskatchewan, do solemnly declare:

That I did serve the attached Six Month Notice pursuant to *The Tax Enforcement Act* in Form C by mailing in a registered letter, postage prepaid, at the Post Office of Lostmyhat, Saskatchewan, a true copy of that notice to the persons mentioned below at the addresses and on the dates stated below, and that annexed to this document are the Postmaster's receipts for those letters.

Name	Address	Date of Mailing
Bob Smith	Box 123, Lostmyhat, Saskatchewan ZO0 4X4	January 20, 20XX
Lostmyhat Credit Union	Box 321, Lostmyhat, Saskatchewan ZO0 4X4	January 20, 20XX

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 the _____
of _____, in the
Province of Saskatchewan, this _____ day
of _____, _____

_____
A Commissioner for Oaths for Saskatchewan or Notary Public
My commission/appointment expires on the_____day
of_____, _____.

FORM F
[*Section 9*]

AFFIDAVIT OF PERSONAL SERVICE

I,____Betty Jarvis_____ , of____Lostmyhat_____, in Saskatchewan,_____Treasurer_____ (*occupation*), make oath and say:

THAT I did, on___Friday_____, the __21st_____day of__January_____,__20XX____ personally serve on___Bob Smith_____ a true copy of the attached notice marked as Exhibit "A" to this my Affidavit, by delivering it to and leaving it with the previously mentioned __Bob Smith at his residence at 123 Someplace Road, Lostmyhat, Saskatchewan_____.

Sworn before me at the _____
of _____, in the
Province of Saskatchewan, this _____ day
of _____, _____.

_____

A Commissioner for Oaths for Saskatchewan or Notary Public
My commission/appointment expires on the_____day
of_____, _____.

- -

(Note: The following exhibit stamp must be stamped on the Notice.)

This is Exhibit "A" referred to in the affidavit of_Betty Jarvis_____
sworn before me at the _____ of _____, in Saskatchewan,
this_____ day of_____, _____.

_____
A Commissioner for Oaths for
Saskatchewan or Notary Public
My commission/appointment expires on the_____day
of_____, _____.

Appendix C: Tax Enforcement Checklist
Expedited Procedure

Name of Municipality	Town of Lostmyhat
Name of Registered Owner	Bob Smith
Name of Assessed Owner, if different	Bob James Smith
Legal Description of Property	Lot 10, Block 12, Plan 65R10130 Extension 0
Title Number(s)	123456789

Section #	Activity:	Date:
3	1. Completed *List of Lands in Arrears* (Form 1)	March 1, 20xx
3	2. Presented Form 1 to Mayor or Reeve	March 6, 20xx
3	3. Obtained council resolution to delete from Form 1 properties where arrears are equal to OR less than ½ previous year levy, No ☑ Yes ☐ % if less than ½ ☐	
4	4. Completed *Tax Enforcement List* (Form 2)	March 8, 20xx
4	5. Published Form 2 in newspaper	March 12, 20xx
4	a. Expiration of 60 clear days from date of Form 2 publication	May 13, 20xx
10	6. Completed *Tax Lien* (Form A)	May 14, 20xx
10	7. Registered interest (tax lien) against title(s)	May 22, 20xx
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	December 23, 20xx
26	10. Obtained copy of title(s)	December 30, 20xx
26	11. Completed *Certificate as to Assessed Owner and Value* (Form D)	December 30, 20xx
	12. Completed *Notice of Intent by Secured Creditor* (Form B Farm Debt Mediation Service) [2]	January 4, 20xx
	a. Served	January 4, 20xx
	b. Additional service, if applicable	

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

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

[2] This 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 *Six Months' Notice* (Form C) [3]	January 20, 20xx
	a. Prepared *Declaration of Service* (Form E), if applicable	January 21, 20xx
	b. Prepared *Affidavit of Personal Service* (Form F), if applicable	
	c. Expiration of Form C	July 21, 20xx
26	14. Obtained council resolution to request title transfer	
	15. Prepared *Request to Registrar to Issue Title* (Form H) including *Affidavit of Value*	
	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	

[3] Service required on assessed owner only

Tax Enforcement Record

Form 3 (Section 3)

Assess #

Assessed Owner	Bob Smith	Date of Tax Lien	May 22, 20xx
Address for Service	Box 123, Lostmyhat, Saskatchewan ZO0 4X4	Interest Register #	200012399
		Title Number(s)	123456789
Owner #	1234	Interest Number(s)	200056761
Registered Owner	Bob James Smith		
Civic Address	123 Someplace Road, Lostmyhat, Sask		

Legal Description of Property

TAX ENFORCEMENT PROCEDURES

Procedures	Dates	Time spent by Treasurer
Tax Lien Registered	22/05/20xx	1.5 hrs
First Notice Served	20/01/20xx	2 hrs
Mediation Board Consent		
Mediation Board Prohibition		
Prohibition Expired		
Final Notice Served		
Request for Transfer		
Title Transferred to Municipality		
Property Advertised/Sold		

Taxable Assessments
$150,000

Alternate #	Land	Improvements	Total
SAMA 1000000-001	$10,000	$140,000	$150,000

COSTS SECURING TITLE

Date	Particulars	Folio	Costs	Balance	
15/06/xx	Advertise List		$6.25	$6.25	Added to tax roll 16/06/XX
22/05/xx	Register TL		$25.00	$31.25	Added to tax roll 23/05/XX
30/12/xx	Search Title		$10.00	$41.25	
20/01/xx	Registered Mail		$24.90	$66.15	Added to tax roll 21/01/XX

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_____

Request for Consent
To Make Final Application for Title (Form 5)

Pursuant to Section 24 of *The Tax Enforcement Act*		
The Provincial Mediation Board 304 – 1855 Victoria Avenue REGINA SK S4P 3T2		Phone 1-877-787-5408 Fax 1-888-867-7776 Email pmb@gov.sk.ca
Name and Address of Municipality	Name	Town of Lostmyhat
	Addr1	102 Main Street
	Addr2	Lostmyhat, Saskatchewan ZO0 4X4

The municipality asks the Board to consent under *The Provincial Mediation Board Act* to the municipality's Final Application for Title. The following information is submitted in support.

Information about the property				
Legal Description Of Property	***Typical Urban***		***Typical Rural***	
	Lot(s)	10	Quarter	
	Block	12	Section	
	Plan	65R10130 Extension 0	Township	
			Range	
			West of # Meridian	
Civic Address	123 Someplace Road, Lostmyhat, Saskatchewan			
Title Number(s)	123456789			
Assessed Owner	Name	Bob Smith		
	Address	Box 123, Lostmyhat, Saskatchewan ZO0 4X4		
Registered Owner (if different than Assessed Owner)	Name	Bob James Smith		
	Address	Box 123, Lostmyhat, Saskatchewan ZO0 4X4		
Occupant - Land (if different than Assessed Owner)	Name	As above		
	Address	As above		
Occupant - Buildings (if different than Assessed Owner)	Name	As above		
	Address	As above		
Roll Number(s)	12345 000			
Property Tax Class:	Residential		In Use:	Yes

Information about value and taxes	
Arrears owing, as of date of this application	$2,450.00
Current year levy *(previous year, if taxes have not been levied)*	$2,500.00
Local improvement charge, if any	N/A

Estimated tax enforcement costs					$87.00
Penalty rate on arrears					10% per annum
Assessed Value	$150,000	Land:	$10,000	Improvements:	$140,000
Estimated market value of land and improvements					$175,000
Remarks					

Additional information		
Date and amount of last payment	Date:	
	Amount:	
Name and address of mortgagee(s), if any	Lostmyhat Credit Union, Box 456, Lostmyhat, Sask. ZO0 4X4	
What has the municipality done to collect the taxes on this property? Include details of all communications with the registered owner(s).		
Provide detailed information about steps taken.		
Keep the Board informed of communications that occur after submitting the Request for Consent.		
Provide general information about the registered owner(s), such as place of employment or other situations which could be a factor in tax arrears.		

Contact information		
Municipal agent, if different than municipal contact	Name:	
	Address:	
Municipal Contact Information	Name:	Betty Jarvis
	Telephone:	(306) 123-4567
	Email:	Lostmyhattown@sasktel.net
	Fax:	(306) 123-4568
	Date:	July 24, 20XX

Appendix C: Tax Enforcement Checklist
Regular Procedure[1]

Name of Municipality	Town of Lostmyhat
Name of Registered Owner	Bob Smith
Name of Assessed Owner, if different	Bob James Smith
Legal Description of Property	Lot 10, Block 12, Plan 65R10130 Extension 0
Title Number(s)	123456789

Section #	Activity:	Date:
3	1. Completed *List of Lands in Arrears* (Form 1)	March 1, 20XX
3	2. Presented Form 1 to Mayor or Reeve	March 6, 20XX
3	3. Obtained council resolution to delete from Form 1 properties where arrears are equal to OR less than half previous year levy, if applicable No ☐ Yes ☑ % if less than half ☐	March 6, 20XX
4	4. Completed *Tax Enforcement List* (Form 2)	March 8, 20XX
4	5. Published Form 2 in newspaper	March 12, 20XX
4	6. Expiration of 60 clear days from date of Form 2 publication	May 13, 20XX
10	7. Completed *Tax Lien* (Form A)	May 14, 20XX
10	8. Registered interest (tax lien) against title(s)	May 22, 20XX
22	9. 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	10. Obtained council resolution to authorize proceedings to request title	December 23, 20XX
26	11. Obtained copy of title(s)	December 30, 20XX
26	12. Completed *Certificate as to Assessed Owner and Value* (Form D)	January 4, 20XX
	13. Completed *Notice of Intent by Secured Creditor* (Form B Farm Debt Mediation Service)[2]	January 4, 20XX
	a. Served	January 4, 20XX
	b. Reissued, if applicable	

[1]Use 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.

[2]This 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	14. Prepared and served *Six Months' Notice* (Form C)[3]	January 20, 20XX
	a. Prepared *Declaration of Service* (Form E), if applicable	January 21, 20XX
	b. Prepared *Affidavit of Personal Service* (Form F), if applicable	
	c. Expiration of Form C	July 21, 20XX
24	15. Prepared and sent *Request for Consent* (Form 5) to PMB	July 24, 20XX
	a. Received consent from PMB	
	b. Registered PMB consent against the title(s) as a sub-interest to the tax lien	
	16. Obtained copy of title(s)	
24	17. Prepared and served *Final Notice* (Form G)[4]	
	a. Prepared *Declaration of Service* (Form E), if applicable	
	b. Prepared *Affidavit of Personal Service* (Form F), if applicable	
	c. Expiration of Form G	
26	18. Obtained council resolution to request title transfer	
	19. Prepared *Request to Registrar to Issue Title* (Form H) including *Affidavit of Value*	
	20. Received title(s)	
31	21. Advertised tax enforcement property for sale by tender or auction	
	a. Date tenders close/date of auction	
	22. Reported to council outcome of call for tenders/auction	
33	a. Transferred property to purchaser, if applicable	
34	b. Transferred property to Tax Title Property Account, if applicable	

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

[4] Same as footnote [3] above.

Tax Enforcement Record

Section 3 (Form 3)

Assess #

Assessed Owner	Bob Smith	Date of Tax Lien	May 22, 20XX
Address for Service	Box 123, Lostmyhat, Saskatchewan ZO0 4X4	Interest Register #	200012399
		Title Number(s)	123456789
Owner #	1234	Interest Number(s)	200056761
Registered Owner	Bob James Smith		
Civic Address	123 Someplace Road, Lostmyhat, Sask		

Legal Description of Property

TAX ENFORCEMENT PROCEDURES

Procedures	Dates	Time spent by Treasurer
Tax Lien Registered	22/05/20XX	1.5 hrs
First Notice Served	20/01/20XX	2 hrs
Mediation Board Consent	24/07/XX	1.5 hrs
Mediation Board Prohibition		
Prohibition Expired		
Final Notice Served		
Request for Transfer		
Title Transferred to Municipality		
Property Advertised/Sold		

Taxable Assessments
$150,000

Alternate #	Land	Improvements	Total
SAMA 1000000-001	$10,000	$140,000	$150,000

COSTS SECURING TITLE

Date	Particulars	Folio	Costs	Balance
15/06/XX	Advertise List		$6.25	$6.25
22/05/XX	Register TL		$25.00	$31.25
30/12/XX	Search Title		$10.00	$41.25
20/01/XX	Registered Mail		$24.90	$66.15
24/07/XX	Request PMB consent		$20.00	$86.15

Added to tax roll 16/06/XX

Added to tax roll 23/05/XX

Added to tax roll 21/01/XX

Added to tax roll 25/07/XX

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_____