

# *The Tax Enforcement Regulations*

*being*

Chapter T-2 Reg 1 (effective October 3, 1985) as amended by  
Saskatchewan Regulations 82/96, 24/2002 and 25/2003.

**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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## **Appendix**

**CHAPTER T-2 REG 1**  
*The Tax Enforcement Act*

**Title**

**1** These regulations may be cited as *The Tax Enforcement Regulations*.

**Interpretation**

**1.1** In these regulations, “**Act**” means *The Tax Enforcement Act*.

8 Nov 96 SR 82/96 s3.

**Sum added for advertising**

**2** The sum added, for the cost of advertising the list of arrears pursuant to section 4 of *The Tax Enforcement Act*, to the amount of arrears of taxes charged against a parcel is not to exceed:

(a) where the list of arrears is with respect to only one parcel of land, the actual cost of advertising;

(b) where the list of arrears is with respect to two or more parcels of land, the actual cost of advertising divided by the number of parcels of land which are the subject of the list of arrears.

11 Oct 85 cT-2 Reg 1 s2.

**Form of tax lien**

**2.1** Form A of the Appendix is the prescribed form for the purposes of section 10 of the Act.

8 Nov 96 SR 82/96 s4.

**Form of withdrawal of tax lien**

**2.2** Form B of the Appendix is the prescribed form for the purposes of section 13 and subsection 19(1) of the Act.

8 Nov 96 SR 82/96 s4.

**Form of notice**

**2.3** Form C of the Appendix is the prescribed form for the purposes of subsection 23(2) of the Act.

8 Nov 96 SR 82/96 s4.

**Form of certificate as to assessed owner and value**

**2.4** Form D of the Appendix is the prescribed form for the purposes of subsection 23(4) of the Act.

8 Nov 96 SR 82/96 s4.

**Form of declaration of other services made**

**2.5** Form E of the Appendix is the prescribed form for the purposes of subsections 23(6) and 24(4) of the Act.

8 Nov 96 SR 82/96 s4.

**Form of affidavit of personal service**

**2.6** Form F of the Appendix is the prescribed form for the purposes of subsections 23(14) and 24(8) of the Act.

8 Nov 96 SR 82/96 s4.

**Form of final notice pursuant to *The Tax Enforcement Act***

**2.7** Form G of the Appendix is the prescribed form for the purposes of subsection 24(2) of the Act.

8 Nov 96 SR 82/96 s4.

**Form of request to registrar to issue title**

**2.8** Form H of the Appendix is the prescribed form for the purposes of sections 26 and 26.1 of the Act.

8 Nov 96 SR 82/96 s4.

**Prescribed amount**

**2.9** The amount prescribed for the purposes of subsection 26(1) of the Act is \$5,000.

17 Apr 2003 SR 25/2003 s3.

**Appendix**

**FORM A**

[Section 2.1]

**TAX LIEN**

*The Tax Enforcement Act*

To the Registrar of Titles:

Take notice that all parcels of land specified below are subject to a tax lien pursuant to *The Tax Enforcement Act*.

\_\_\_\_\_  
(Legal Description of Lands, including title number(s))

Dated this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

(Seal of the municipality)

\_\_\_\_\_  
(Treasurer, Clerk, Administrator or Collector of Taxes)

\_\_\_\_\_  
(Name and Address of Municipality)

FORM B  
[Section 2.2]

WITHDRAWAL OF TAX LIEN  
*The Tax Enforcement Act*

To the Registrar of Titles:

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

*(Legal Description of Lands, including title number(s))*

pursuant to *The Tax Enforcement Act* is withdrawn.

Dated this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

(Seal of the municipality)

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

\_\_\_\_\_  
*(Name of Municipality)*

FORM C  
[Section 2.3]

NOTICE  
*The Tax Enforcement Act*

TAKE NOTICE that the \_\_\_\_\_  
(Name of Municipality)

intends to be registered as owner under the above Act of the land described at the foot of this document.

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 \_\_\_\_\_, 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 and you will thereafter be forever estopped and debarred from setting up any claim to, or in respect of, 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 \_\_\_\_\_, \_\_\_\_\_.

(Seal)

\_\_\_\_\_  
(Treasurer)

\_\_\_\_\_  
(Name of Assessed Owner)

\_\_\_\_\_  
(Legal Description of Lands, including title number(s))

FORM D  
[Section 2.4]

\_\_\_\_\_  
(Name of Municipality)

CERTIFICATE AS TO ASSESSED OWNER AND VALUE

I, \_\_\_\_\_, Treasurer of the  
Municipality of \_\_\_\_\_

Separate  
certificate required  
for each parcel

No. \_\_\_\_\_ certify that the name of the assessed owner of the  
following land in the Province of Saskatchewan, that is to say:

as that name appears on the last revised assessment roll of the  
municipality, is \_\_\_\_\_

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

whose address according to that roll is \_\_\_\_\_ .

AND I certify that the assessed value of the land, according to that  
assessment roll is \_\_\_\_\_ dollars (\$ \_\_\_\_\_ ).

Dated this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_ .

\_\_\_\_\_  
(Treasurer)

SEAL

FORM E  
[Section 2.5]

DECLARATION OF OTHER SERVICES MADE

CANADA

To Wit:

I, \_\_\_\_\_, of \_\_\_\_\_, in the Province of \_\_\_\_\_, do solemnly declare: That I did serve the attached Final Notice Pursuant to *The Tax Enforcement Act* in Form G/Request to Registrar to Issue Title in Form H by mailing in a registered letter, postage prepaid, at the Post Office of \_\_\_\_\_, 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
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

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 in and for  
Saskatchewan or Notary Public

My appointment expires on the \_\_\_\_\_ day,  
\_\_\_\_\_, \_\_\_\_\_ .

FORM F  
[Section 2.6]

AFFIDAVIT OF PERSONAL SERVICE

I, \_\_\_\_\_, of \_\_\_\_\_, in the  
Province of Saskatchewan, \_\_\_\_\_, make  
(occupation)

oath and say:

THAT I did, on \_\_\_\_\_, the \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_,  
personally serve on \_\_\_\_\_ 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 \_\_\_\_\_ at \_\_\_\_\_.

Sworn before me at the \_\_\_\_\_ )  
of \_\_\_\_\_, in the)  
Province of Saskatchewan, this \_\_\_\_\_ ) \_\_\_\_\_  
day of \_\_\_\_\_, \_\_\_\_\_.)

\_\_\_\_\_  
A Commissioner for Oaths in and for  
Saskatchewan or Notary Public

My appointment expires on the \_\_\_\_\_ day,  
\_\_\_\_\_, \_\_\_\_\_.

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

This is Exhibit "A" referred to in the affidavit of \_\_\_\_\_ sworn  
before me at the \_\_\_\_\_ of \_\_\_\_\_, in the Province  
of Saskatchewan, this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

\_\_\_\_\_  
A Commissioner for Oaths in and for  
Saskatchewan or Notary Public

My appointment expires on the \_\_\_\_\_ day,  
\_\_\_\_\_, \_\_\_\_\_.

FORM G  
[Section 2.7]

FINAL NOTICE PURSUANT TO *THE TAX ENFORCEMENT ACT*

TAKE NOTICE that the Municipality of \_\_\_\_\_ intends, on the expiration of 30 days from the date set out below, to request the Registrar of Titles to issue title to the land described below by virtue of an interest based on a tax lien registered against the existing title to that land in the Land Titles Registry on the \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_, as Interest Number \_\_\_\_\_ UNLESS you redeem that land pursuant to the provisions of the Act within 30 days from the date set out below, and that on issue of title for that land to the Municipality of \_\_\_\_\_ pursuant to that request, you will thereafter be forever estopped and debarred from setting up any claim to or in respect of that land.

Dated at \_\_\_\_\_, in the Province of Saskatchewan, this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

(Seal)

\_\_\_\_\_  
(Treasurer)

\_\_\_\_\_  
(Name of Assessed Owner)

\_\_\_\_\_  
(Legal Description of Lands, including title number(s))

NOTE – This Notice must be mailed or delivered on the same day it is dated.

FORM H  
[Section 2.8]

REQUEST TO REGISTRAR TO ISSUE TITLE

To:

The Registrar of Titles

The \_\_\_\_\_  
(Name of Municipality)

requests to be registered as owner pursuant to the provisions of *The Tax Enforcement Act*, of the following land situate in the Province of Saskatchewan and being composed of:

by virtue of interest based on a tax lien registered against the existing title to that land in the Land Titles Registry as Interest Number \_\_\_\_\_, the land not having been redeemed.

Dated at \_\_\_\_\_, in the Province of Saskatchewan, this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

\_\_\_\_\_  
(Treasurer)

(Seal)

AFFIDAVIT OF VALUE  
 [To form part of Form H]

CANADA  
 PROVINCE OF SASKATCHEWAN

To Wit:

I, \_\_\_\_\_, of the \_\_\_\_\_  
 of \_\_\_\_\_, in the Province of Saskatchewan, \_\_\_\_\_,  
 (occupation)

make oath and say:

1. I am \_\_\_\_\_,  
 of the \_\_\_\_\_.  
 (state name of municipality)

2. The value of each parcel of land mentioned in the within request, together with all buildings and other improvements on each parcel, is in my opinion as follows, and no more:

Separate valuation required for each parcel

Legal Description of Each Parcel

Value

More than one parcel may only be included in certain circumstances

Delete and initial if assessed value greater than the prescribed amount

3. The assessed value of each parcel of land, according to the last revised assessment roll, is:

Identify Parcel

Value

4. The arrears of taxes imposed against each parcel have not been paid and no payment of taxes has been made on the parcels in the two years immediately preceding the service of the notice mentioned in subsection 26(1) of *The Tax Enforcement Act*.

5. No person is residing on any of the parcels.

Sworn before me at the \_\_\_\_\_ )  
 of \_\_\_\_\_, in the )  
 Province of Saskatchewan, this \_\_\_\_\_ ) \_\_\_\_\_  
 day of \_\_\_\_\_, \_\_\_\_\_.)

\_\_\_\_\_  
 A Commissioner for Oaths in and for  
 Saskatchewan or Notary Public

My appointment exp \_\_\_\_\_ day,

\_\_\_\_\_ .



