

Procedures Manual

Procedure # TAX-4

Page **1** of **2**

Date Issued **2002 01 01**

Subject: MUNICIPAL GOVERNMENT ACT – NOTIFICATION OF SALE BY PUBLIC AUCTION

BACKGROUND

A person, who purchases a parcel of land at a public auction, acquires the land free and clear of all encumbrances save those exceptions specified in the Act. (1)

REGISTRATION PROCEDURE

- 1. There must be a tax recovery notification endorsement on the title.
- 2. The notification (FORM A) must comply with the execution and attestation requirements for a corporation. An affidavit of value is required.
- 3. The legal description on the notification and on the title must agree except if the municipality has omitted the mineral reservation on the transfer. In that case, it is not necessary to reject if the title indicates a mineral reservation, as tax arrears do not affect minerals. (2) If the legal description in the notification deals with only part of the parcel described in the title, subdivision approval pursuant to the provisions of Part 17 the Municipal Government Act is necessary.
- 4. The same instruments and caveats that are carried forward to a title issued to a municipality, see TAX 3 (item 4.), and caveats in respect of unpaid condominium fees, are carried forward to the title issued to the transferee.
- 5. Where a lease or life estate instrument is not being carried forward ensure that any leasehold or life estate title based on either instrument is cancelled.
- 6. The consideration shown on the notification is indicated on the certificate of title.
- 7. Foreign ownership requirements must be complied with.
- 8. Fees Tariff item 3 is charged.

The SPIN2 document type to be used when creating a Document Registration Request (DRR) form is: Transfer of Land

The code used for registration at Land Titles is: TFLA

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Page **2** of **2**

Procedure # TAX-4

STATUTE AND CASE REFERENCES

Statute references are to the Municipal Government Act, S.A. 2000, c. M-26.

- 1. s. 423
- 2. s. 71 and 431